



Food Assistance – Accounting System Verification Form for Subcontractors

To Be Filled Out **Only** If No Audit Is Required And You Receive At Least \$20,000/Year in EFAP Funding.

The agency or tribe certifies that it has established an adequate accounting system with appropriate internal controls to safeguard assets received from the state of Washington.

At a minimum, the accounting system provides:

- Accurate, current, and complete disclosure of the financial results of each contract program;
- A procedure that identifies each funding source, and establishes a separate control account for each funding source (separate checking accounts are not required);
- A method for identifying the receipts and expenditures for each funding source separately from other funding sources, and that the accounting records do indeed indicate this method is being effectively followed;
- Effective control over and accountability for all funds, property, and other assets to assure that all assets are used solely for authorized purposes;
- Comparison of actual with budgeted amounts for each contract;
- Accounting record entries that are supported by source documentation; i.e., entries refer to subsidiary records and documents which support the entries, such as payroll and time records, vouchers, purchase orders, invoices, warrants, etc.;
- A method for accumulating and recording expenditures by contract budget period and cost categories provided in the approved contract; and
- A procedure for authorizing expenditures, signing checks and reconciling expenditures in a timely manner that insures the integrity of the system.

Though I have not performed an audit on the applicant agency, nor an evaluation of its system of internal controls, based on the limited scope of my involvement with this agency, I am not aware of any information or incidence that would indicate the agency does not comply with the above requirements.

Scope of my accounting Services:

<input type="checkbox"/> Review <input type="checkbox"/> Compilation <input type="checkbox"/> Tax Return <input type="checkbox"/> Other:	
Name:	Title:
Firm Name:	
Accountant's Signature:	
Subcontractor Name:	
Subcontractor's Authorized Signature:	

Form must be completed every two years and signed by an independent **certified public accountant** or, an appropriate **financial officer** who provides financial services to the subcontractor.

Please send the completed form to your contractor 45 days after the execution of the subcontract.