



Food Assistance (FA) Audit Requirements and Accounting System Verification Form

Agency Information

Agency Name		Agency's Fiscal Year End Date
CPA or Agency Financial Officer (completing form)	Title	
Phone	Email	

Section 1. Audit Requirements

This form must be completed annually and signed by an independent **Certified Public Accountant (CPA)** or an appropriate **financial officer** who provides financial services to the Agency.

Audit Requirements Certification

Please make the appropriate selection(s) for the Agency's fiscal year, as indicated above:

- ☐ The Agency **is required** to have a Single Audit of federal programs. The Agency did/will expend \$1,000,000 or more in federal funding, including the dollar value of federal food received from all federal programs in accordance with [2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) and [Subpart F – Audit Requirements](#) of the Uniform Guidance.
- ☐ The Agency **is required** to have a Financial Audit as required by other funders and/or grantors.
- ☐ The Agency **is required** to have a Financial Audit; as required based on its internal policies, or as requested by their board of directors, and obtains an audit for its own purposes.

If an audit is required above, please sign and date below, then skip to Section 3. Submission Frequency of Audits, and the Audit Requirements and Accounting System Verification.

Signature: _____

Date: _____

- ☐ The Agency **is not required** to have a Single Audit or a Financial Audit. You **must** complete the Accounting System Verification Certification in Section 2 below.

Note: If you are a Sub Agency that only receives food, you are not required to complete Section 2.

Section 2. Accounting System Verification

The Agency 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:

- 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, and accounting records that 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 Agreement

- 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 budget period and cost categories
- A procedure for authorizing expenditures, signing checks and reconciling expenditures in a timely manner that ensures the integrity of the system

Accounting System Verification Certification

Though I have not performed an audit on the 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 circumstances that would indicate the Agency does not comply with the above requirements.

Scope of accounting services: ☐ Review ☐ Compilation ☐ Tax Return ☐ Other: _____

Signature: _____ Date: _____

☐ Certified Public Accountant ☐ Agency's Financial Officer ☐ Other: _____

Section 3. Submission Frequency of Audits, and the Audit Requirements and Accounting System Verification

For Lead Agencies: Initial submittal of audits or this form is due to WSDA FA within 30 days of the Agreement execution date, as applicable. Subsequent submittals are due annually, within 30 days of the end of the Agency's fiscal year. Please return completed form to your WSDA FA Representative.

For Sub Agencies: Initial submittal of audits or this form is due to your Lead Agency within 30 days of the Sub Agency Agreement execution date, as applicable. Subsequent submittals are due annually, within 30 days of the end of the Sub Agency's fiscal year. Please return completed form to your Lead Agency.

For Grantees: If not also a Lead or Sub Agency, initial submittal of audits or this form is due to WSDA FA within 30 days of the Grant execution date, as applicable. Subsequent submittals are due annually, within 30 days of the end of the Agency's fiscal year. Please return completed form to your WSDA FA Representative.

For Subgrantees: If not also a Lead or Sub Agency, initial submittal of audits or this form is due to Grantee within 30 days of the Subgrant execution date, as applicable. Subsequent submittals are due annually, within 30 days of the end of the Subgrantee's fiscal year. Please return completed form to your Grantee.