



Food Assistance – Accounting System Verification Form

To be filled out **only** if no audit is required **AND** you receive less than \$100,000 in state funding for your Agency's fiscal year.

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. Sub Agencies receiving only food are not required to complete this form.

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 separately from other funding sources, and accounting records that 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 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 provided in the approved Agreement; and
- A procedure for authorizing expenditures, signing checks and reconciling expenditures in a timely manner that ensures the integrity of the system.

Verification

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 circumstance that would indicate the Agency does not comply with the above requirements.

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

Name: _____ Title: _____

Signature: _____ Date: _____

Certified Public Accountant Agency's Financial Officer Other: _____

Agency Name: _____

This form must be completed annually and signed by an independent **certified public accountant** or an appropriate **financial officer** who provides financial services to the Agency.

For Sub Agencies: Initial submittal 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 your Sub Agency's fiscal year.

For Lead Agencies: Initial submittal 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 your agency's fiscal year. Please return completed form to your WSDA FA Representative.