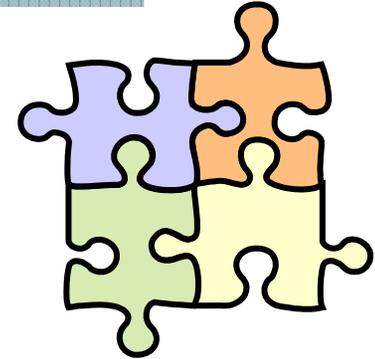


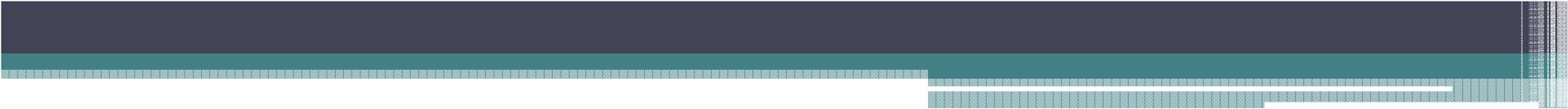
# PRE-AWARD SURVEYS

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# OBJECTIVES



- Adequate Accounting System
- Determine if proposed activity costs were estimated using appropriate methods
- Financial management capacity
- Evaluate and obtain appropriate understanding of entity's internal controls.

- 
- Determine if entity complies with all applicable rules and regulations
  - Determine if entity has taken action on prior audit recommendations

# DOCUMENTS REQUESTED

- ✓ Organizational chart
- ✓ Financial Statements (audited)
- ✓ Operation Manuals, institutional policies, internal control policies
- ✓ Prior experience with international organizations or donors
- ✓ Evaluations
- ✓ Institutional Budget
- ✓ Accounting codes



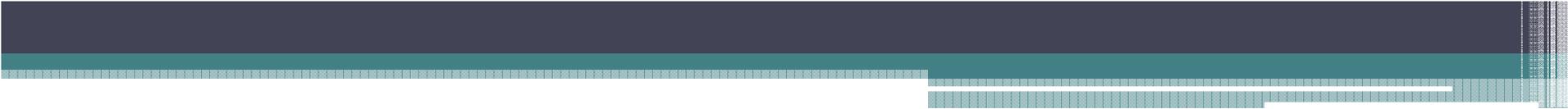
- ✓ Legal entity documents regarding its constitution
- ✓ Other relevant documents



# Accounting System

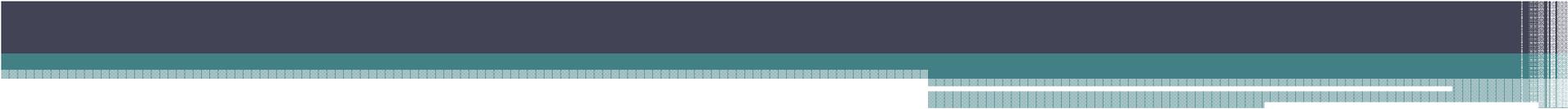


- Get acquainted of the accounting system
- Accounting Reports: Financial Statements
- Review general ledger and journals
- Payment and payroll processing
- Costs segregation
- Bank reconciliation
- Authorized signatures



# Proposed Activity Costs

- Review methodologies used for estimating costs and project expenditures
- Procurement policies
- Review travel policies
- Salary charges according to approved rates and time spent into the project
- Counterpart contribution if applicable



# Financial Management Capacity

- Review institutional organization chart
- Review staffing levels in terms of expertise and management of similar projects
- Verify financial position descriptions
- Verify segregation of duties

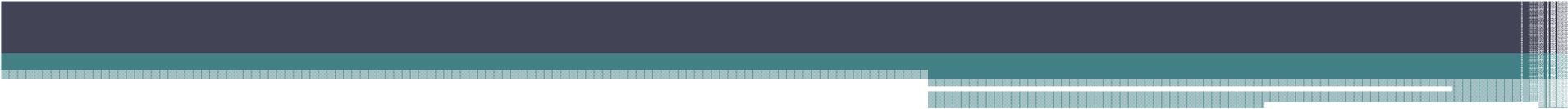
# Internal Control

- Evaluate recipient's control environment
- Management and Directives' participation in the internal control
- Assignment of authority and responsibility
- Human resources policies and practices
- Evaluations, revisions and/or periodic audits
- Maintenance of support documentation
- Management of cash on hand and in bank accounts



- Procurement procedures and practices
- Inventory control and maintenance
- Financial reporting process, supporting documentation
- Systems used for monitoring/review if internal controls are being fulfilled





# Agreement Terms Compliance & Applicable Laws and Regulations

- Local laws and regulations compliance
- General regulations compliance like:
  - Establish a separate account
  - Prepare monthly statements of allowances and disbursements
  - Advances y liquidations
  - Audit requirements

# Audit Recommendations

- Review status of actions taken on findings and recommendations reported in prior audits of the recipients. Also, report status of uncorrected material findings and recommendations if applicable

