

**CERTIFICATION OF FINANCIAL MANAGEMENT SYSTEMS**

I, \_\_\_\_\_  
(insert name and title of officer)

of \_\_\_\_\_  
(insert legal name of organization)

do hereby certify that said organization maintains and has in place a functioning financial management system that conforms to the requirements of 24 CFR 84.21, as stated below:

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 84.52. If a recipient maintains its records on other than an accrual basis, the recipient shall not be required to establish an accrual accounting system. These recipients may develop such accrual data for their reports on the basis of an analysis of the documentation on hand.
2. Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.
3. Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.
4. Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.
5. Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable federal cost principles and the terms and conditions of the award.
6. Accounting records including cost accounting records that are supported by source documentation.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_\_.

\_\_\_\_\_  
(insert legal name of organization)

By: \_\_\_\_\_

Its: \_\_\_\_\_

STATE OF WEST VIRGINIA,  
COUNTY OF \_\_\_\_\_, To-Wit:

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_,  
2\_\_\_\_\_, by \_\_\_\_\_, \_\_\_\_\_,  
(name of officer) (title of officer)

of \_\_\_\_\_,  
a West Virginia nonprofit corporation, on behalf of said nonprofit corporation.

My commission expires \_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC