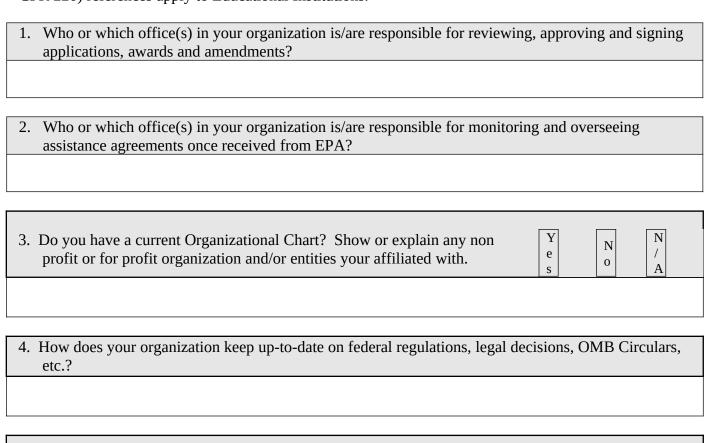
EPA ADMINISTRATIVE AND FINANCIAL ONSITE REVIEW QUESTIONNAIRE

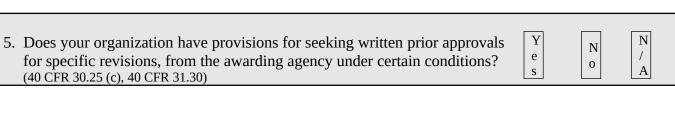
I. Organization Policies and Procedures

A. *General Information / Policies and Procedures*. Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific-reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.

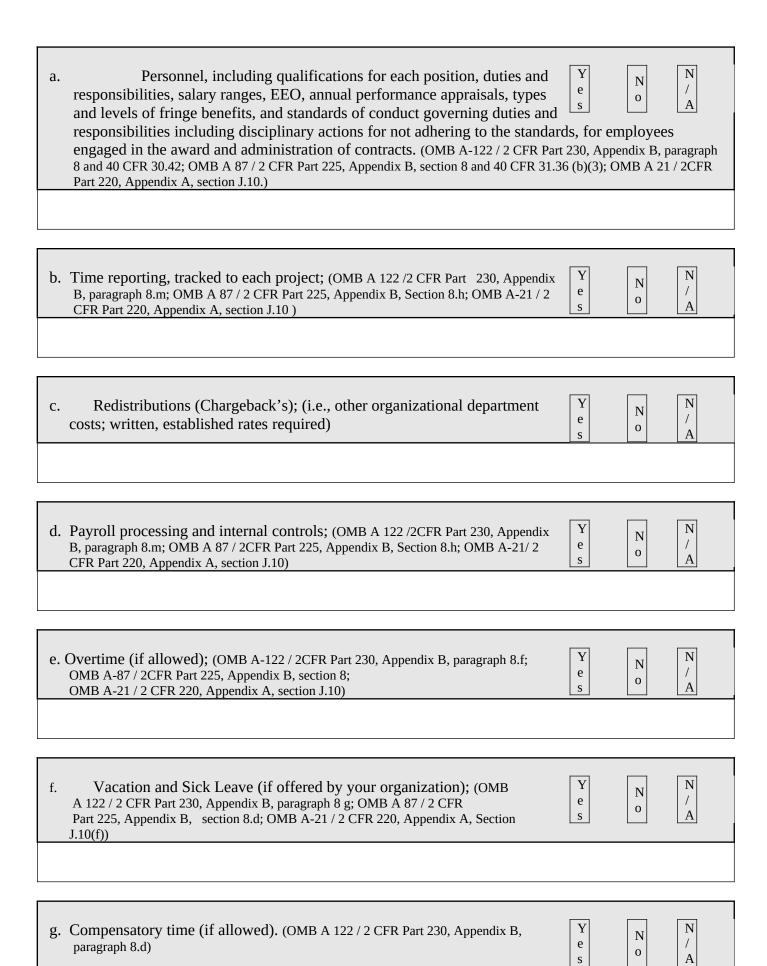
Thank you in advance for completing this questionnaire.

Note: 40 CFR 30 and OMB Circular A-122 (now codified as 2 CFR Part 230) references apply to Non Profits, Hospitals and Educational Institutions. 40 CFR 31 and OMB Circular A-87 (codified as 2 CFR 225) references apply to States, Local Governments and Indian Tribes. OMB Circular A-21 (codified as 2 CFR 220) references apply to Educational Institutions.





6. The Code of Federal Regulations (40), and OMB Circulars require organizations receiving federal assistance agreements to have written policies and procedures for the following areas. (40 CFR 30.21 and 30.22, 40 CFR 31.20 and 31.21) Do your policies and procedures address the items described below?



Y h. Equipment and property purchases including cost and price analysis, e purchase, use of, inventory and disposition of at the end of the project; (40 CFR 30.34 and 30.44, 40 CFR 31.31, 31.32 & 31.36(f)) (A cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability when you do not have other proposals to compare costs against. A price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicators, together with discounts) Y i. Electronic Funds Transfers (EFT) drawdowns from EPA's accounts. Does N e your policy address who is authorized to request payment from the federal 0 government, what procedures are used to verify that the request are accurate, and when drawdown of funds will occur etc.; (40 CFR 30.21 (b)(5) and 30.22, 40 CFR 31.20(b)(7) and 31.21) Y Receipt and deposit of advanced payments (40 CFR 30.22(i)(2) and 40 CFR Ν e 31.21(c)&(e)) o Y k. Records retention. (40 CFR 30.50 and 30.53, 40 CFR 31.42) N e Y l. Travel, authorizations, vouchering after the trip and, if required, trip e reporting; (OMB A 122 / 2CFR Part 230, Appendix B, paragraph 51; S OMB A 87 / 2CFR Part 225, Appendix B, section 43; OMB A-21 / 2 CFR 220, Appendix A, section J 53) Y m. Procurement Standards for supplies, expendable property, equipment, real N e property and services. Standards for contracting, 0 S purchasing, consultant agreements, sub-awards or grants (if applicable, especially for monitoring sub grantees) and other types of awards that transfer federal funds outside of your organization; (40 CFR 30.40 through 30.47, 40 CFR 30.5 & 30.51(a), 40 CFR 31.36, 40 CFR 31.37 and

31.40(a))

n. Provisions for utilizing Small Businesses, Minority Owned Firms, Women's Business Enterprises, and Labor Surplus Area Firms (where possible) (40 CFR 30.44(b), 40 CFR 31.36(e))	Y e s	No	N / A
o. Program income. Is it identified, authorized, accounted for, and are limitations placed on its use; (40 CFR 30.24, 40 CFR 31.25)	Y e s	N o	N / A
p. Cost sharing, matching and In-Kind contributions. Is it identified, accounted for and reported; (40 CFR 30.23 and OMB A 122 / 2CFR Part 230, Appendix B, paragraph 12; 40 CFR 31.24 and OMB A 87 / 2CFR Part 225, Appendix B, section 12; OMB A-21 / 2 CFR 220, Appendix A, Section J.15(b))	Y e s	N o	N / A
7. Do you have the following documents for each grant award:			
a. Original application and certifications; (SF 424, 424A, et al.)	Y e s	N	N / A
b. Work plans and/or statement of work;	Yes	N o	N / A
c. Initial award and all amendment documents;	Yes	N o	N

d. Request for and approvals of scope and/or budget changes; (40 CFR 30.25 (b)&(c), 40 CFR 31.30 (a),(b) & (c)).	Y e s	N o	N / A
e. Financial Status Reports and reimbursement requests, if applicable; (40 CFR 30.52 (a)(1), 40 CFR 31.41(b))	Y e s	N o	N / A
f. Payment requests backed up by financial records to support the request; (40 CFR 30.21(a) and 30.21(b)(2), 40 CFR 31.20(a)(2))	Y e s	N o	N / A
g. Progress reports; (40 CFR 30.51 (b), 40 CFR 31.40(b))	Y e s	N o	N / A

	h. Contracts / Subgrants; (40 CFR 30.46 and 30.47 and 40 CFR 31.37)	Y e s	N o	N / A
	i. Purchases; (40 CFR 30.34 or 40 CFR 31.32 for equipment, 40 CFR 30.35 or 40 CFR 31.33 for supplies)	Y e s	N o	N / A
	j. Consultant agreements; (40 CFR 30.27 (b) or 31.36(j))	Y e s	N o	N / A
	k. Correspondence and approvals, including emails to and from EPA officials.	Y e s	N 0	N / A
А.	II. Accounting and Financial Management Many of these questions have "Yes" or "No" answers. For "Yes" answers, ple reference to your policies and procedures. Please explain all "No" and "Not A Accounting	-		-
	1. Does your organization have an accounting manual? (40 CFR 30.21 (b) (5) & (6) or 40 CFR 31.20) The CFR requires certain accounting practices / procedures addressed in the questions below to be written.	Y e s	N o	N / A
	2. Does your organization's accounting and financial management system(s) follow Generally Accepted Accounting Principles (GAAP)? (OMB Circular A-122 /2CFR Part 230, Appendix A, paragraph A.2.e; OMB A 87 / 2CFR Part 225, Appendix B, section 8, OMB Circular A 21 / 2 CFR 220, Appendix A, section J)	Y e s	N o	N / A

3. Does your organization's accounting and financial management system(s) provide accurate, current and complete disclosure of the financial results of each federally-sponsored project or program (i.e. each award is accounted for separately) (40 CFR 30.21 (b)(1) or 31.20(b)(1)), and produce financial reports in accordance with the requirements of 40 CFR 30.52 or 40 CFR 31.41?

4. Does your organization's financial management system(s) provide records that adequately identify the source and application of funds for federally-sponsored activities, such as authorizations, obligations, unliquidated obligations, assets, outlays, income and interest? (40 CFR 30.21 & 30.22; 40 CFR	Y e s 31.20,.21,	N o &.22)	N / A
5. Does your organization's financial management system(s) provide effective control over, and accountability for all funds, property and other assets, including ensuring that all such assets are used solely for purposes authorized by the awards? (40 CFR 30.21 (b)(3); 40 CFR 31.20(b)(3)).	Y e s	N o	N / A
6. Does your organization have written policies and procedures to ensure that costs are reasonable, allocable and allowable? 40 CFR 30.21 (b)(6); 40 CFR 31.20(b)(5); OMB Circular A-122 / 2CFR Part 230, Appendix A, Section A, OMB Circular A-87 / 2CFR Part 225, Appendix A, Section C; OMB Circular A 21 / 2 CFR 2	Y e s 20, Appen	N o dix A,, So	N / A ection C)
7. Does your organization monitor allowable costs to ensure they are charged to the grant within the specified period. (40 CFR 30.28, 40 CFR 31.23)	Y e s	N o	N
8. Does your financial management system(s) report and provide for a comparison of outlays or grant project expenditures, with budget amounts for each grant project/award or have the capability to do so? (40 CFR 30.21 (b) (4); 40 CFR 31.20(b)(4)).	Y e s	N o	N
9. Does your organization have budgetary controls to preclude incurring excess expenditures? (40 CFR 30.21(b)(3) and (4); 40 CFR 31.20(b)(4)).	Y e s	N o	N / A
10. Does your accounting system have provisions for reviewing and monitoring project budgets and program plans, and reporting and rectifying	Y e s	N	N / A

deviations that may occur in them? (40 CFR 30.25 (b); 40 CFR 31.20(b)(4) and 31.30).				
11. Do you have a current audit? (40 CFR 30.26 (a) or 40 CFR 31.26).	Y e s	N o	N / A	
12. If your organization expended more than \$500,000 of Federal funds in the most recent fiscal year, did you obtain an audit in accordance with OMB Circular A-133? (40 CFR 30.26 (a), 40 CFR 31.26(a)).	Y e s	No	N / A	
13. If your organization had an A-133 Audit performed, were there any findings, material weaknesses or reportable conditions identified? If there were, briefly explain or provide a copy of the findings section and your corrective actions taken.	Y e s	N	N / A	
14. If your organization requests reimbursement for indirect costs under the grant award, does your organization have an approved indirect cost rate? (OMB Circular A-122 / 2CFR Part 230, Appendix A, Section C and D; OMB Circular A-87 / 2CFR Part 225, Appendix E or OMB Circular A 21 / 2 CFR 220, Appendix A, Sectio	Y e s	N o	N / A	
15. Does your organization have written procedures for drawing grant funds and issuing payments? 40 CFR 30.21 (b)(5) and 30.22 (b); 40 CFR 31.20(b)(7) and 31.21 (b) and (c) Note: Payment requests should be restricted to immediate needs, i.e. drawing down funds 3 to 5 working days in advance of disbursen	Y e s	N	N / A	
16. What type of accounting and financial management system(s) does your organization use? Name of automated system(s)	Y e s	N o	N	

17. Are accounting records supported by source documentation (40 CFR 30.21 (b) (7); 40 CFR 31.20(b) (6))	Y e s	N o	N / A
B. Personnel/Timekeeping (Ref: OMB Circular A-122 / 2CFR Part 230, Appendix B, section 2CFR Part 225, Appendix B, section 8 or OMB Circular A 21 / 2 CFR 220, Appendix A, sec			
Many of these questions have "Yes" or "No" answers. For "Yes" answers, pleeference to your policies and procedures. Please explain all "No" and "Not A			
1. Does your organization have written payroll policies and procedures?	Y e s	N	N / A
2. Do your employees record: actual hours worked directly on all projects, indirect or administrative time not charged directly to a project, and leave taken?	Y e s	N o	N / A
3. For those employees required to work away from the office, are actual hours worked documented?	Y e s	N o	N
4. Do payroll registers and reports match up with costs for each employee whose compensation is charged to an assistance agreement?	Y e s	N o	N / A
5. Are timesheets required to be signed by the individual or supervisor?	Y e s	N o	N / A

C. Personnel/Payroll

Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.

Does your organization's written policies and procedures provide for the following controls for the payroll function?

1.	Does the policy provide adequate separation of duties?		Y e s	N o	N / A
	aries and wage rates established, authorized and approved in ation to ensure equity?	ı your [Y e s	N o	N
	our payroll process ensure that all deductions from employees are authorized by the employee, and proper?	e's	Y e s	N o	N / A
4. How	are payrolls distributed? E F T	M a n u a l C h e c k s			B o t h
	s are distributed manually, are there sufficient controls to en checks are distributed to the correct employee?	sure that	Y e s	N o	N / A

D. Travel (Ref: OMB Circular A-122 / 2CFR Part 230, Appendix B, sections 51, OMB Circular A-87/ 2 CFR 225, Appendix B, section 43 or OMB Circular A 21 / 2 CFR 220, Appendix A, Section J, para 53)

Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific

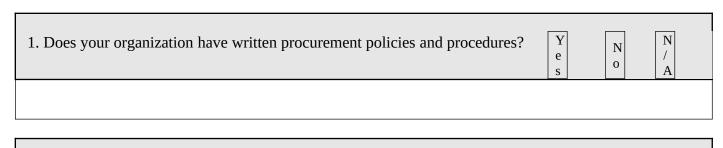
reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.						
Does your organization have written travel policies and procedures?	Y e s	N o	N / A			
2. Are internal controls in place to ensure that employees follow your organization's travel policy, i.e. levels of review prior to authorizing payment and that the travel was associated with the specific grant project?	Y e s	N o	N / A			
3. Are internal controls in place to ensure that travel and time reporting support the employee's activities while on travel?	Y e s	N o	N / A			
4. Do the policies and procedures include provisions to ensure that travel costs are allowable, allocable and reasonable	Y e s	N o	N / A			
E. Matching, Cost Sharing, In-Kind Contributions and Program Income						
40 CFR Part 30.23 (a) to (i) and 40 CFR 31.24 (a) to (e) provides criteria on the adaptives of contributions made in relation to cost sharing or matching purposes, 40 CFR 30.24 and 31.25 addresses the accounting for Program Income related to projects.	and the s	support	for such.			
Many of the questions below have "Yes" or "No" answers. For "Yes" answers, p specific reference to your policies and procedures. Please explain all "No" and	_					

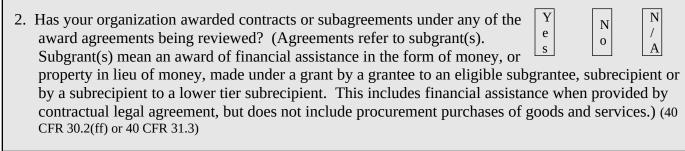
1. Does your organization currently have any Matching, Cost
Sharing and/or In-Kind costs included in any active awards or anticipate
any of these types of costs in the foreseeable future? No _____ (Skip this entire section) Yes ____ Please complete the rest of this section.

	agreement)			
		37		
3.	Are these costs identified in the approved grant project budget?	Y	N	N /
		s	0	A
4.	Does your organization track, record, report and verify these	Y	N	N
	costs?	e	О	A
		3		11
5.	Are all matching costs verifiable from accounting records and	Y	N	N
	valued according to applicable OMB Circular cost principles?	e	0	A
		S		Α
40	CFR Part 30.24 or Part 31.25 OMB Circular A-122 /2CFR Part 230, Appendix B, paragraph	s 8 & 12	OMB Cir	cular A-87 /
	FR Part 225, Appendix B, paragraphs 8 & 12 or OMB Circular A 21 / 2 CFR 220, Appendix	x A, secti	on J parag	raph 15 refe
to o	donations, contributions and program income.			
6.	Has any program income been used to satisfy the recipient's	Y	N	N
	contribution for any current award or added to the funds committed for the	e	0	/
	project?	S		A
		[]		
7.	Is there a term and condition in the award that permits the use of	Y	N	N /
	program income for match requirements or for adding it to the funds	s	0	A
	committed to the project?			
8.	If there is no term and condition, has the program income been	Y	7.	N
0.	deducted from the total allowable project cost?	e		/
		S	U	A

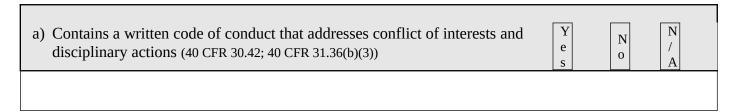
F. Procurement/Contracts/Subagreements

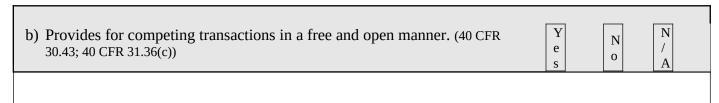
Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.



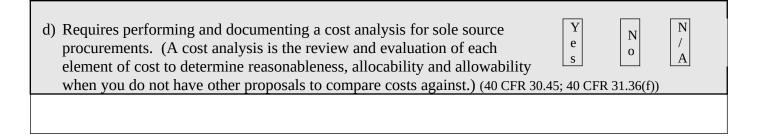


3. Were contracts awarded in accordance with your organization's contracting policy and does this policy comply with 40 CFR Part 30.40 to 30.48 or Part 31.36 & .37, as described below:





c) Provides for: a review to avoid unnecessary purchases, a review of lease vs. purchase alternatives (when appropriate), conducting solicitations with a clear scope of work and bidder requirements, conserving natural resources, and utilizing small, MBE and WBE firms when possible. (40 CFR 30.44; 40 CFR 31.36(c)(3))



e) Requires performing and documenting a price analysis for competitive bidding and small purchase procurement actions. (A price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts.) (40 CFR 30.45; 40 CFR 31.36(f))

f) Requires documenting the basis for all procurement selections, justifying a lack of competition and basis for award cost and price. (40 CFR 30.46; 40 CFR 31.36(b)(9))	Y e s	N o	N / A
g) Provides for the Grantor's pre award review of the procurement when the award or contract modification exceeds \$100,000, is not competed, or only one bid is received. (40 CFR 30.44(e); 40 CFR 31.36(g)(2)	Y e s	No	N / A
h) Discusses purchase/agreement /contract cost thresholds (small purchases vs. major procurements) and personnel required to approve procurements.	Y e s	N o	N / A
i) Has provisions that no contract or sub award will be entered into with parties that are debarred, suspended or excluded from Federal assistance programs.(40 CFR 30.13; 40 CFR 31.35)	Y e s	N o	N / A
4. Do any of your organization's contracts for grant projects exceed the Federal Small Purchases threshold, (\$100,000)?	Y e s	No	N / A
5. If Yes, did EPA request to review the contract prior to award? (40 CFR 0.44(e); 40 CFR 31.36(g)(2)).	Y e s	N o	N
6. If Yes, did EPA provide written comments?	Y e s	N	N

7. Does your organization use a pre-qualified list of persons, firms or products to acquire goods and services?	Y e s	N o	N / A
8. Did your organization follow its procurement policies to place and update vendors on the list?	Y e s	N o	N / A
9. Has your organization established an affirmative procurement system for recycled materials and compliance with environmental statutes? (40 CFR 30.16; 40 CFR 31.13).	Y e s	N o	N / A
10. Does your organization have internal control processes to ensure that only required goods and services are acquired in quantities needed? (40 CFR 30.44(a)(1); 40 CFR 31.36(b)(4)).	Y e s	N o	N / A
11. Does your organization have internal control processes to ensure that only acceptable goods and services are paid for by the accounting/finance department? (40 CFR 30.21(b)(6)); 40 CFR 31.20(b)(5))	Y e s	N o	N / A
12. Does your organization have guidelines for documenting its contract files?	Y e s	N o	N / A
13. Has your organization awarded contracts to consultants under current assistance agreements?	Yes	N o	N
14. Are internal controls for consulting agreements in place to ensure that your organization does not charge EPA assistance agreements more than	Y e s	N o	N / A

the authorized direct salary cap? (40 CFR 30.27(b); 40 CFR 31.36(j)	

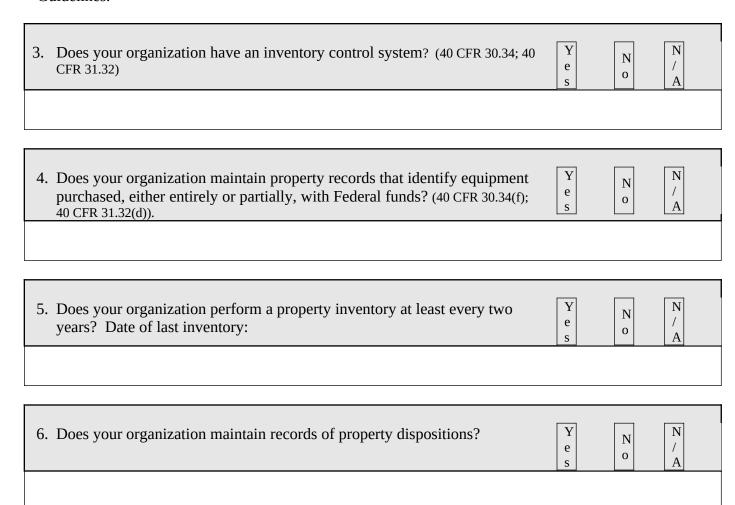
15. Do your consulting agreements specify the services to be provided, engagement duration, reporting requirements, work location and pay rates including base rate, fringe benefits and overhead?

Y e N / A

- *G. Small Businesses, Minority Owned Firms, Women' Business Enterprises and Labor Surplus Area Firms, (Where applicable).* (40 CFR 30.44(b), 40 CFR 31.36(e)) For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain
 - all "No" and "Not Applicable" answers.

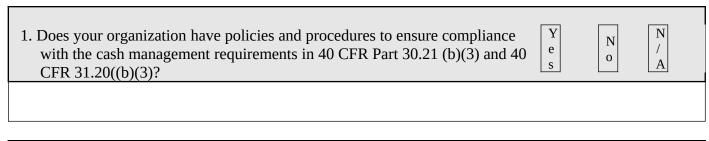
1. Does your organization submit timely reports with these types of firms?	(MBE/WBE Reports) to E	PA, on bus	iness activities		
Y e s, d a t e o f t h e l a st s u b m it t a l t o E P A	Date	N o , P l e a s e E x p l a i n			
H. Property Management (40 CFR 30.30 through 30.37, 40 CFR 31.31 & 40 CFR 31.32) Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.					
Does your organization have written property man procedures?	nagement policies and	Y e s	N / A		
2. Has your organization purchased capital equipment assistance agreements?) Yes (Please comparts (Go to Section I)		Y e s	N / A		

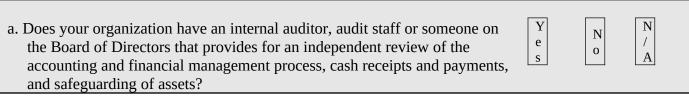
Equipment, under the Federal Guidelines, is equipment that is considered tangible items with a useful life greater than one year and greater than \$5,000 in value. Grantees may have limits that are different then the Federal Guidelines. That is acceptable as long as the limits are not greater then the Federal Guidelines.



I. Internal Controls

Many of these questions have "Yes" or "No" answers. For "Yes" answers, please provide the specific reference to your policies and procedures. Please explain all "No" and "Not Applicable" answers.





2. Does your organization have policies and procedure to ensure compliance with closing out assistance awards after the performance and budget periods. (40 CFR 30.71 and 40 CFR 31.50)	Y e s	N o	N
3. Does your organization have a process in place to ensure compliance with the Conditions in the following areas:	e Progra	mmatic T	Term and
a. Submitting programmatic progress reports;	Y e s	N o	N / A
b. Establishing and obtaining approval of a Quality Action Plan, if required;	Y e s	N	N / A
c. Establishing a process to track, monitor and report on Environmental Results	Y e s	N o	N