

**US Department of the Interior  
Minerals Management Service  
Coastal Impact Assistance Program (CIAP)  
Financial and Administrative Capability Checklist**

Legal Name of the Organization: \_\_\_\_\_

Other Organizational Names or Acronyms Used: \_\_\_\_\_

Please Identify any Affiliated Organizations: \_\_\_\_\_

Fiscal Year End Date of Recipient: \_\_\_\_\_

**For ASAP Payment set-up:**

Dun and Bradstreet (D&B) Data Universal Numbering System (DUNS) Number: \_\_\_\_\_

Employee Identification No. (EIN) or TIN: \_\_\_\_\_

Name of POC for withdrawal of funds in the Dept. of the Treasury ASAP system: \_\_\_\_\_

**Financial Capabilities**

Name of POC for financial management: \_\_\_\_\_

1. What written policies does your organization use as guidance for financial management?
2. What accounting standards do you follow?
  - Do you take any exceptions to the standards you follow?
    - If yes, will any exception affect the treatment of CIAP funds or subsequent costs or payments to subgrantee and subcontracts?
3. Is your accounting system accrual based or cash based?
4. Have your audits been filed with the Audit Clearinghouse? Were all audits timely? Were there findings that must be corrected before receiving Federal grant funds?
5. Currently, A-133 audits are required for recipients (grantees and subgrantees) expending \$500,000 or more in federal funds during the fiscal year in accordance with OMB Circular A-133.
  - If the organization has expended more than \$500,000 in Federal grant funds within a year, has an A-133 audit been performed? If yes, were there any major findings? Or has any other audit been performed on the organization's financial statement? What was the audit opinion?
  - If you have not expended more than \$500,000 in Federal grant funds within a year, but will under the CIAP program, do you have procedures in place to ensure the A-133 audit will be conducted for your organization and subgrantees?
6. Does the organization have an approved indirect cost rate with the Federal

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government? If so, which agency approved the rates? What are the indirect rates? How long after your fiscal year close are indirect rates normally settled?

7. Is your financial management system(s) able to relate financial data to performance data and develop unit cost information?
8. How can your financial management system(s) provide accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the requirements of 12 CFR Part 12.81 (reported on the SF-269 Financial Status Report and the SF-272 Federal Cash Transactions Report)?
9. How can your financial management system(s) provide records that adequately identify the source and application of funds for Federally-sponsored activities? Information to be included is: authorizations, obligations, unliquidated obligations, assets, outlays, income and interest.
10. How does your financial management system(s) provide for effective control over and accountability for all funds, property and other assets, including ensuring that all such assets are used solely for authorized purposes?
11. What are your financial management system(s) procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and payments for the purposes of the program? How many business days will it take to transfer funds once received by the U.S. Treasury?

### **Administrative Capabilities**

What written policies in your organization govern the following subjects, list all:

#### **Property Management**

Name of POC for property management: \_\_\_\_\_

1. Does your property management system(s) provide for maintaining: (1) a description of the equipment; (2) an identification number; (3) source of the property, including the award number; (4) where title vests; (5) acquisition date; (6) Federal share of property cost; (7) location and condition of the property; (8) acquisition cost; (9) ultimate disposition information?
2. Does your property management system(s) provide for a physical inventory and reconciliation of property at least every two years?
3. Does your property management system(s) provide controls to insure safeguards against loss, damage or theft of the property?
4. Does your property management system(s) provide for adequate maintenance of the property?

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### Procurement Management

Name of POC for procurement: \_\_\_\_\_

Name of POC for administration of subcontracts: \_\_\_\_\_

Is your procurement system certified by any Federal agency? \_\_\_\_\_

1. Who is authorized to make a contract award? What is their expertise and experience level? What type of training is required to award contracts?
2. Does your organization maintain written procurement procedures which (1) promote competition, (2) avoid unnecessary purchases; (3) provide an analysis of lease vs. purchase alternatives; and (3) provide a process for soliciting goods and services? Who establishes these procurement policies and procedures?
3. Is there a written code of conduct for procurement staff? How are they made aware of this code? Does it provide for disciplinary actions?
4. What Conflict of Interest rules apply to your procurement system? Do employees sign a Conflict-of-Interest statement annually?
5. How is the public notified of procurement opportunities?
6. Who reviews the solicitations and contracts for adherence to Federal, State, and local laws and regulations and internal policies?
7. Do you include the required Federal clauses in contracts and subgrants?
8. Does your procurement system provide for the conduct and documentation of cost or price analysis for each procurement action?
9. Do you assess the financial capability of a contractor to perform the contract? How is a determination of responsibility made?
10. Do you conduct internal reviews of the procurement files for adherence to Statutes, regulations and organization policies?
11. Have there been any high profile awards that received negative press coverage? If yes, what was the nature of the problem and how did you deal with this matter?
12. Will you notify the CIAP Contracting Officer if there are any protests or disputes regarding the purchases made using CIAP funds?
13. Have there been any conflict of interest problems or violations of the rules governing the acceptance of gifts, gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subagreements?
14. How are duties and functions segregated within your organization to ensure that adequate checks and balances exist?
15. Is there a Small/Minority Business Advocate in your organization? What is your program? Do you have goals?
16. What types of payment security are required for construction contracts?
17. What are the policies regarding suspension or debarment of subcontractors or subgrantees? Is there a method for verifying that they are not debarred or suspended?

## **Financial and Administrative Capability Checklist**

### Subgrantee/Subcontractor Management

Name of POC for Subgrants: \_\_\_\_\_

1. Is there a system in place (i.e. written policies) to monitor subgrantees and subcontractors?
2. Is there regular communication with the subgrantee/subcontractor? How frequently?
3. How will the CIAP recipient review the costs contained in a subgrant application?
4. What information will the recipient require to be submitted (i.e. financial reports, itemized disbursement records, original/copies of receipts, cancelled checks, etc.)?
5. Will the subrecipient be required to submit financial and progress reports to the CIAP recipient? How often?
6. Are site visits conducted? What is the criterion for visiting a site?

### Human Resources Management

Name of POC for Human Resources: \_\_\_\_\_

1. Does your organization have policies requiring compliance with Federal human rights Statutes?
2. Does your organization maintain a personnel system(s) which provides monthly reports on the activities of each employee whose compensation is charged to the assistance agreement?

### Travel Management

Name of POC for Travel Management: \_\_\_\_\_

1. What governs the organizations travel policy, and how is adherence monitored?

### **Federal Funding Accountability and Transparency Act**

1. Recipients must be aware of their requirements under the Federal Funding Accountability and Transparency Act. See: <http://www.federalspending.gov/documents/s2590.pdf>. This legislation requires the Office of Management and Budget to create a database that includes information on every grant and contract awarded by the Federal government. By January 1, 2009 this site will include information on subgrants and contracts awarded by CIAP recipients. Recipients are allowed to allocate reasonable costs for the collection and reporting of subaward data as indirect costs.