



Appendix A

EPA Administrative Capability Questionnaire

The Environmental Protection Agency (EPA) uses the standards set forth in the Code of Federal Regulations, Title 2, Parts 200 and 1500, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards" to assess the adequacy of administrative management systems. These regulations can be found by searching the Electronic Code of Federal Regulations by Title and Part at: <http://www.ecfr.gov/>.

If your organization is being recommended for an EPA grant, and your organizational policies and procedures do not fully cover the areas outlined in the questionnaire, revised or new policies may be necessary to comply with Federal financial management standards.

PART I - GENERAL

| | | |
|-----|--|--|
| 1. | Legal Name of the Organization | |
| 2. | Other Organizational Names or Acronyms Used | |
| 2a | Please Identify any affiliated organizations | |
| 3. | Unique Entity Identifier (aka Dun and Bradstreet (D&B) Data Universal Numbering System (DUNS)) Number | |
| 4. | Is your accounting system accrual based or cash based? | |
| 5. | Is your accounting system manual, automated or combination? | |
| 6. | Has an audit been performed on the organization's financial statement? | |
| 7. | What was the audit opinion? | |
| 8. | If the organization has expended more than \$750,000 in federal grant funds within a year, has an Single audit been performed? | |
| 9. | If yes, were there any major findings? | |
| 10. | Does the organization have an approved indirect cost rate with the Federal government? | |
| 11. | Has the organization filed any certification/questionnaire regarding its financial managements systems to other Federal agencies? If yes, please list and provide a copy. | |

PART II - ADMINISTRATIVE CAPABILITY

| Instructions: Check the appropriate box to the right for each item. If your organization has written policies/procedures that meet the requirement, check the box under the "Yes" column. If your organization does not have written policies/procedures that meet the requirement described under this column, check (✓) the box under the "No" column and explain in the box or in an attachment. Please provide EPA a copy (electronic is preferable) of the following items: 1) Most recent audit of financial statements and management letter, 2) procurement and property policies, 3) personnel policies and 4) travel policy. EPA will evaluate your responses against these items. | | Yes | No (explain) |
|---|--|-----|--------------|
| STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS | | | |
| 1. | Does your accounting and financial management system(s) follow Generally Accepted Accounting Principles? (2 CFR 200.403) | | |
| 2. | Is your financial management system(s) able to relate financial data to performance data and develop unit cost information? (2 CFR 200.301) | | |
| 3. | 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 financial reporting requirements (2 CFR 200.327? These are the Financial Status Report and Report of Federal Cash Transactions. (2 CFR 200.302(b)(2)) | | |
| 4. | 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. (2 CFR 200.302(b)(3)) | | |
| 5. | 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? (2 CFR 200.302(b)(4)) | | |
| 6. | Can your financial management system(s) provide for a comparison of outlays with budget amounts for each award, including, where appropriate, information related to performance and unit cost? (2 CFR 200.302(b)(5)) | | |
| 7. | Does your financial management system(s) provide written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for the purposes of the program? (2 CFR 200.302(b)(6)) | | |
| 8. | Does your financial management system(s) provide written procedures for determining the reasonableness, allocability and allowability of costs in accordance with 2 CFR 200.302(b)(7)? | | |
| 9. | Does your financial management system(s) provide accounting records which include cost accounting records supported by source documentation? (2 CFR 200.302(b)(3)) | | |
| 10. | If applicable, does your financial management system(s) provide procedures for conducting an audit in accordance with 2 CFR 200 Subpart F? Currently, single audits are required for recipients expending \$750,000 or more in federal funds during the fiscal year. (2 CFR 200.501) | | |
| 11. | Does your financial management system(s) provide or describe existing or planned indirect cost rates? (2 CFR 200 Subpart E) | | |
| PROPERTY AND PROCUREMENT STANDARDS | | | |

| <p>Instructions: Check the appropriate box to the right for each item. If your organization has written policies/procedures that meet the requirement, check the box under the "Yes" column. If your organization does not have written policies/procedures that meet the requirement described under this column, check (✓) the box under the "No" column and explain in the box or in an attachment. Please provide EPA a copy (electronic is preferable) of the following items: 1) Most recent audit of financial statements and management letter, 2) procurement and property policies, 3) personnel policies and 4) travel policy. EPA will evaluate your responses against these items.</p> | | Yes | No (explain) |
|--|---|-----|-----------------|
| | | | |
| 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 CFR 200.313(d)(1)) | | |
| 2. | Does your property management system(s) provide for a physical inventory and reconciliation of property at least every two years? (2 CFR 200.313(d)(2)) | | |
| 3. | Does your property management system(s) provide controls to insure safeguards against loss, damage or theft of the property? (2 CFR 200.313(d)(3)) | | |
| 4. | Does your property management system(s) provide for adequate maintenance of the property? (2 CFR 200.313(d)(4)) | | |
| 5. | Does your organization maintain written procurement procedures which (1) avoid unnecessary purchases; (2) provide an analysis of lease and purchase alternatives; and (3) provide a process for soliciting goods and services? (2 CFR 200.318) | | |
| 6. | Does your procurement system provide for the conduct and documentation of cost or price analysis for each procurement action? (2 CFR 200.318)) | | |
| 7. | Does your organization maintain written standards of conduct governing the performance of your employees engaged in the award and administration of contract (i.e., conflict of interest) and does it provide for disciplinary actions? (2 CFR 200.318(c)(1) and (c)(2)) PERSONNEL AND TRAVEL | | |
| 1. | 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? (2 CFR 200.430) | | |
| 2. | Does your organization maintain a standard travel policy? (2 CFR 200.474) | | |

PART III - CERTIFICATION AND SUBMISSION**CERTIFICATION OF APPLICANT'S AUTHORIZED REPRESENTATIVE (REQUIRED):**

I certify that the statements I have made on this form and all attachments thereto are true, accurate and complete. I acknowledge that any knowingly false or misleading statement may be punishable by fine or imprisonment or both under applicable law.

Name _____

Title _____

Signature _____

Date _____

SUBMISSION INSTRUCTIONS:

Submit questionnaire with documentation at least 60 days prior to your proposed project start date to [EPA EMAIL ADDRESS]. If you do not have internet access, mail the questionnaire and supporting documentation to the following address:

US Environmental Protection Agency (EPA)

[MAILING ADDRESS]

Attn: [NAME OF CONTACT]

If the signed document is submitted by email, it must be submitted in a computer file format, such as Portable Document Format (PDF) developed by Adobe Systems, Inc., that allows authors to exchange documents among different computer systems, while preserving the documents' typography and page layout.

The public reporting and recordkeeping burden for this collection of information is estimated to average 4 hours per response. Send comments on the Agency's need for this information, the accuracy of the provided burden estimates, and any suggested methods for minimizing respondent burden, including through the use of automated collection techniques to the Director, Collection Strategies Division, U.S. Environmental Protection Agency (2822T), 1200 Pennsylvania Ave., NW, Washington, D.C. 20460. Include the OMB control number in any correspondence. Do not send the completed form to this address.