

Limited Scope Administrative and Financial Review Questionnaire for EPA Assistance Agreement Desk Reviews

Introduction

Thank you for assisting EPA with our review by completing this questionnaire. The questionnaire asks about your organization's administrative and financial policies and procedures. Some of the questions require you to provide copies of your policies and procedures for review. Also, some financial drawdowns have been identified for review in Section IX. Please provide copies of the requested policies and procedures and the source documents to support the selected draws with the completed questionnaire.

This questionnaire requires "Yes" or "No" responses. Please check the appropriate box for each question. In some cases, a written response is required, please type or write your responses in the question box. You may also include or attach additional sheets if necessary to provide a full response.

**Recipient Name
and Address:**

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Responding Individual(s):

| Name | Title | Phone Number | E-mail |
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Signature of Responsible Official

Date

The Code of Federal Regulations (Title 40) and OMB Cost Principles require organizations receiving Federal assistance agreements to have written policies and procedures. Below are links to the regulations and OMB Cost Principles that apply to each type of recipient. Links are also provided in the heading for each section below.

| Recipient Type | EPA Regulations | OMB Cost Principles |
|---|--|--|
| States, Local Governments, and Indian Tribes | 40 CFR Part 35 , 40 CFR Part 31 | A-133 for audit requirements 2 CFR Part 225 |
| Educational Institutions | 40 CFR Part 30 | A-133 for audit requirements 2 CFR Part 220 |
| Non-Profit Organizations | 40 CFR Part 30 | A-133 for audit requirements 2 CFR Part 230 |

I. Accounting and Financial Management

(40 CFR Part 30.20-22, 30.52 or 40 CFR Part 31.20-21, 31.41) (FFATA reporting – 2 CFR Part 170)

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| 1. Who in your organization is responsible for reviewing, approving and signing EPA assistance agreement applications, awards and amendments? | |
| 2. Who in your organization is responsible for monitoring, administering and overseeing assistance agreements once received from EPA? Please list names and titles. | |
| 3. Does your organization have a written accounting manual or written policies and procedures for managing finances? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4. Does your organization's accounting and financial management system(s) follow Generally Accepted Accounting Principles (GAAP)? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5. Does your organization's financial management system track revenues and expenditures and provide financial results separately for each EPA assistance agreement project or program? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6. Does your financial management system identify the source and application of funds with records that show obligations, unobligated balances, assets, outlays, income and interest? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7. Does your financial management system report and allow a comparison of outlays to budgeted amounts for each assistance agreement award? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 8. Does your organization maintain source documentation to support entries into your financial or accounting system? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 9. Does your organization have written procedures for drawing funds and issuing payments including: <ul style="list-style-type: none"> • Who is authorized to request payment from the Federal government and EPA? • What procedures are used to verify that the requests and payments are accurate? • What support documents are required for the draw of funds or for making payments? • When drawdown of funds will occur? • Minimizing the time elapsed between receiving federal funds and disbursing them? If Yes, please provide a copy of the procedures for review. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 10. Does your organization have written procedures to ensure that costs charged to EPA grants are reasonable, allocable, allowable and that financial reports are issued as required? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 11. Does your organization have procedures for receiving and depositing advanced payments or other EPA funds into an interest bearing account and for minimizing the time elapsing between receiving the advanced funds and disbursing them (usually within 5 business days) for the intended expenditures? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 12. Does your organization have requirements for adequate separation of duties or internal controls so that funds are safeguarded and used only for allowable costs? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 13. Does your organization monitor and provide project, program, and financial performance reports to EPA? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

I. Accounting and Financial Management (continued)

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| 14. Does your organization have procedures for preparing and submitting Interim/Final Financial Status Reports (SF-425) as required at least annually by EPA? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 15. Does your organization have a policy for retaining financial and supporting records for a minimum of 3 years after the award is closed? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 16. Did your organization expend more than \$500,000 of Federal funds in the most recent fiscal year? If No, skip to question 18. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 17. Did your organization obtain an audit in accordance with OMB Circular A-133? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 18. Does your organization currently receive Federal funds for indirect costs under its active EPA assistance agreements? If No, skip to question 21. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 19. What is your current approved indirect cost rate, time period covered by the agreement, and which Federal agency is your cognizant agency for approving the rate? | |
| 20. Does your organization have a procedure to record, track, evaluate, and update your indirect cost rates for approval by your cognizant agency? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 21. Does your organization have procedures for registering and updating information (including executive compensation and Data Universal Number) in the Central Contractor Registration system (CCR) on an annual basis? (https://www.sam.gov/portal/public/SAM/ (DUNS - http://www.dnb.com/us/) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 22. Does your organization have procedures for reporting and updating information for sub recipients (including executive compensation) receiving \$25,000 or more in assistance in the Federal Funding Accountability & Transparency Act Subaward Reporting System (FSRS)? (www.frs.gov) | <input type="checkbox"/> Yes <input type="checkbox"/> No |

II. Payroll

(2 CFR 230 Appendix- B, Section 8., 2 CFR 225 Appendix - B, Section 8. or 2 CFR 220 Appendix- A, Section J.10)

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| 23. Does your organization have written payroll policies and procedures including policies for fringe benefits paid to personnel? - If Yes, please provide a copy of the procedures for review. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 24. Does your organization require all employees to fill out timesheets at least monthly that coincide with one or more pay periods? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 25. Are timesheets required to be signed by the employee, supervisor, or both? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 26. Does your organization's timesheets require employees to record actual hours worked on each project, whether federally funded or not? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 27. Are actual hours worked away from the office (travel, teleworking, or other special circumstances) identified on timesheets? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 28. Does your organization apply salaries, wages, and benefits consistently to both federally | <input type="checkbox"/> Yes |

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| and non-federally funded projects for the same labor categories? | <input type="checkbox"/> No |
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III. Travel
(2 CFR 220 Appendix- A, Section J. 53., 2 CFR 230 Appendix - B, Section 51. or 2 CFR 225 Appendix - B, Section 43)

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| <p>29. Does your organization have written travel policies and procedures including:</p> <ul style="list-style-type: none"> • Requiring travel authorizations and approvals prior to travel and vouchers to support actual costs after the trip? • Requiring separate levels of review prior to authorizing advances and payments? • Ensuring that the travel costs claimed and billed are associated with the specific federally funded project? • Ensuring that travel costs are allowable, allocable, and reasonable? <p>If Yes, please provide a copy of the procedures for review.</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
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IV. Equipment
Equipment is defined as tangible, non-expendable personal property with a useful life greater than one year and a per-unit cost greater than \$5,000. Your organization may define equipment differently as long as the dollar threshold is not greater than the Federal guideline.
(40 CFR Part 30.30-36 or 40 CFR Part 31.31-33)

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| <p>30. Does your organization have written procedures concerning property management and inventory control for items purchased with Federal funds? If Yes, please provide a copy of the procedures for review. If your organization does not have equipment, skip to Section V.</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>31. Does your organization take a physical inventory of equipment and compare records at least once every two years? When was the last inventory?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>32. Does your organization keep the following records for all equipment:</p> <ul style="list-style-type: none"> • A description of the equipment? • A serial number, model number, or other identification number? • The source of the equipment, including award number? • Who holds the title? • The acquisition date or date received? • The cost of the equipment? • Percentage of Federal participation in the cost of the equipment? • The location, use, and condition of the equipment? • Disposition data including the date of disposal and sale price of the equipment? • Identification that the equipment is Federal property (if applicable)? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

V. Procurement

Procurement is the process for obtaining supplies, expendable property, equipment, real property, and services, including contracting, consultant agreements, sub-awards or sub-grants, or any other types of agreements that transfer Federal funds outside of your organization.

(40 CFR Parts 30.40-48, 30.27 or 40 CFR Part 31.36) (FFATA reporting – 2 CFR Part 170)

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| <p>33. Does your organization have written procurement policies and procedures that have:</p> <ul style="list-style-type: none"> • Written standards of conduct that address potential conflict of interests and has disciplinary actions for any individuals engaged in conducting and administering contracts or sub awards? • Discussion of cost thresholds (small purchases vs. major procurements) and the procurement authorizations and approvals required? • A written requirement to review to avoid unnecessary purchases and to limit purchases to necessary quantities? • A written requirement to review lease vs. purchase alternatives (when appropriate)? • A requirement to perform and document a cost or price analyses for all procurements? • A requirement that procurement transactions maximize open and free competition? • Written provisions for conducting solicitations having; a clear scope of work, requirements and features prospective bidders must meet, a preference to conserving natural resources and the environment, and positive efforts to use small, disadvantaged and minority owned firms when possible? • Requirements to document; reasoning for the type of procurement being used, the basis for contractor selection, a justification for lack of competition or sole-source procurement, and the basis for award cost and price? • Provisions that ensure that goods and services are received, approved, and acceptable before payments are made? • Provisions that no contract or sub-award will be entered into with parties that are debarred, suspended, or excluded from Federal assistance programs? • Provisions in the contract or agreement for termination and Federal access to contract records? • Guidelines for documenting contract files? <p>If Yes, please provide a copy of the procedures for review.</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>34. Has your organization awarded contracts or sub-agreements under any of your current EPA assistance agreements? If No, skip to Section VI.</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>35. Does your organization have <u>written</u> agreements with contractor's or sub recipients?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>36. Did your organization check the Excluded Party List System (https://www.sam.gov/portal/public/SAM) to ensure the successful recipient is not suspended or debarred from Federal contracting or receiving Federal funds?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>37. Were any of these contracts or agreements more than the Federal Small Purchase threshold of \$100,000, or were not competed, or only one bid was received? If No, skip to question 39.</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No |

V. Procurement (continued)

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| 38. Was EPA review and approval required for the contract or agreement prior to your awarding it or did EPA provide written comments on the award? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 39. Has your organization awarded contracts to consultants under any of your current EPA assistance agreements? If No, skip to question 42. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 40. Does your organization have controls to ensure that charges to EPA agreements do not exceed EPA's allowed direct hourly rate for consultants? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 41. Do your consulting agreements specify the services to be provided, duration and pay rates that include base rate, fringe benefits, and overhead? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 42. Does your organization have any agreements, sub-agreements or loans that involve federally funded construction, alteration or repair contracts over \$2,000 that require compliance with the Davis-Bacon Act? If No, skip to question 46. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 43. Did the contract or agreement contain the required clauses for complying with Davis-Bacon Act (DBA) wage rates, reporting requirements and include a wage rate determination from the Department of Labor at http://www.wdol.gov/ ? If Yes, please provide a copy of the specific contract clauses for review. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 44. Did your organization, sub-recipients or borrowers receive and review certified weekly payroll records per Department of Labor form WH-347 for DBA projects? If Yes, please provide a copy of page one and signature page of the completed WH-347 for review. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 45. Did your organization conduct labor interviews per DOL form SF-1445 (or equivalent) and/or require sub-recipients to do so for DBA projects? If Yes, please provide an example with personal information removed for review. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 46. Did your organization receive any American Recovery and Reinvestment Act (ARRA) funds either directly or indirectly from EPA? If No, skip to the next section. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 47. For any EPA ARRA funds used to construct, alter, maintain or repair public buildings or works; did the contract or agreement require that iron, steel and manufactured goods are produced in the United States in accordance with the "Buy American" provision of the act? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 48. For ARRA infrastructure awards to states or local governments, were the necessary certifications required under Section 1511 of ARRA and done in accordance with program guidance posted on a website that is linked to Recovery.gov ? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

VI. Disadvantaged Business Enterprises (DBE) ([40 CFR Part 33](#))

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| 49. Does your organization have procedures to make good faith efforts to solicit and use Small Businesses, Minority Owned Firms, Women's Business Enterprises, and Labor Surplus Areas when procuring construction, equipment, services and supplies? If Yes, please provide a copy of the procedures for review. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 50. Does your organization submit the required Disadvantaged Business Enterprise (DBE) reports (at least annually) to EPA for any assistance agreement when: 1) procurement costs are identified under any cost category; 2) \$3,000 or more is budgeted for supplies; and 3) there are subawards or loans with budgets that meet the conditions described in items (1) and/or (2)? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

VII. Recipient Match

A matching or cost sharing requirement may be satisfied by: (1) Allowable costs incurred by the grantee, subgrantee or a cost-type contractor under the assistance agreement. This includes costs borne by non-Federal assistance agreements or by other cash donations from non-Federal third parties. (2) The value of third party in-kind contributions applicable during the period of the cost sharing or matching requirement.

(40 CFR Part 30.23 or 40 CFR Part 31.24)

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| 51. Do any of your organization's active EPA assistance agreements include Matching, Cost Sharing and/or In-Kind costs? If No, skip to Section VIII. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 52. How did your organization fulfill the matching requirement? | |
| 53. Does your organization have procedures for identifying, valuing, documenting and reporting cost sharing, matching and in-kind contributions for EPA projects? If Yes, please provide a copy of the procedures for review. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 54. Are any of these costs covered by funding from other Federal sources? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 55. Are these costs identified in the approved project budgets for these EPA agreements? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

VIII. Program Income

Program income is directly generated by an assistance agreement supported activity, or earned only as a result of the agreement during the assistance agreement period.

(40 CFR Part 30.24 or 40 CFR Part 31.25)

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| 56. Is program income being derived from and included in any of the EPA assistance agreements under review? If yes, please complete the rest of this section. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 57. How is the program income being generated and reported, and how does your organization account for the program income in financial records? | |
| 58. Has the disposition of the program income been addressed by term and condition in the assistance agreement? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 59. How is the program income applied to the grant? | <input type="checkbox"/> deducted from total project costs. <input type="checkbox"/> expanding the scope of work. <input type="checkbox"/> applying towards match/cost share requirement |
| 60. If there is no term and condition, is the program income being deducted from the total allowable project cost and is this shown on financial reports to EPA? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

IX. Transaction Testing

The following EPA assistance agreement funds have been drawn down by your organization for the agreements listed below. These payments have been selected for transaction testing as part of this review.

| | Draw Down #1 | Draw Down #2 | Drawdown #3 |
|-----------------------------|--------------|--------------|-------------|
| Assistance Agreement Number | | | |
| Total Funds Drawn Down | | | |
| Draw Down Date | | | |
| Personnel/Payroll | | | |
| Travel | | | |
| Procurements / Subawards | | | |
| All Other Expenditures | | | |

1) Fill in the amount of the draw that was incurred for each category.

2) Provide excerpts from the general or project ledger and copies of all supporting documentation for each draw including, but not limited to the following:

- **Personnel/Payroll** - Payroll Ledgers/Journals, Activity Reports, Timesheets
- **Travel** - Travel Authorizations, Travel Vouchers, Trip Reports, Reimbursement Requests, Receipts for Expenses, Proof of Payment.
- **Procurements or Subawards** – Provide any written contracts, agreements, purchase authorizations or purchase orders for goods, services, supplies or construction (exclude any agreements for materials or supplies included in your indirect costs). Also provide any subaward documents, which are legal instruments that support the performance of any portion of the grant project or program. Include any Invoices, Receipts, Payment Authorizations or Proof of Payment for the contract, agreement or subaward.
- **Other or Additional Documentation** - Any additional support documentation for expenditures that the identified draw funded if the expenditure(s) comprised more than 10% of the draw.

Please organize these documents according to corresponding draw down date.

Note: For confidentiality purposes, please redact any Personally Identifiable Information (SSNs, personal phone numbers and addresses, etc.) from any documentation you provide to EPA.

The public reporting and recordkeeping burden for this collection of information is estimated to average 30 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 EPA Form 6600-01 to this address.