Limited Scope Administrative and Financial Assessment Questionnaire for EPA Assistance Agreement

Introduction

Thank you for assisting EPA with our review by completing this questionnaire. The EPA uses this form to conduct Pre-Award Certification and Administrative Advanced Monitoring (Post-Award) reviews. The questionnaire asks about your organization's administrative and financial management policies and procedures. Each section of the questionnaire requires you to provide copies of your policies and procedures for review. Section IX: Transaction Testing is not applicable to Pre-Award Certification reviews. For Post-Award reviews, some financial drawdowns have been identified for transaction testing in Section IX.

This questionnaire requires "Yes" or "No" responses. It is important that your policies and procedures support all "yes" 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. Please reference pages in your policies to support your answers to each section. You may include or attach additional documentation, if necessary, to provide a full response.

This collection of information is approved by OMB under the Paperwork Reduction Act, 44 U.S.C. 3501 et seq. (OMB Control No. 2030-0020). Responses to this collection of information are required to obtain an assistance agreement (40 CFR Part 30, 40 CFR Part 31, and 40 CFR Part 33 for awards made prior to December 26, 2014, and 2 CFR 200, 2 CFR 1500, and 40 CFR Part 33 for awards made after December 26, 2014). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The public reporting and recordkeeping burden for this collection of information is estimated to be 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 to the Regulatory Support Division Director, U.S. Environmental Protection Agency (2821T), 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.

Recipient Name and Address:	

Responding Individual(s):			
Name	**Title**	**Phone Number**	**E-mail**

Signature of Responsible Official	**Date**

The following regulations are applicable to all awards:

- Uniform Administrative Requirements: 2 CFR 200 and 1500
- Cost Principles: 2 CFR 200 Subpart E
- Federal Funding Accountability and Transparency Act (FFATA) reporting: 2 CFR Part 170
- Disadvantaged Business Enterprises (DBE) Requirements: 40 CFR Part 33
- Audit Requirements: 2 CFR 200 Subpart F (Threshold: $1,000,000+)

I. Accounting and Financial Management

2 CFR 200.302
(FFATA reporting – 2 CFR Part 170)

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?	☐ Yes ☐ No
4. Does your organization's accounting and financial management system(s) follow Generally Accepted Accounting Principles (GAAP)?	☐ Yes ☐ No
5. Does your organization's financial management system track revenues and expenditures and provide financial results separately for each federally funded project or program?	☐ Yes ☐ 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?	☐ Yes ☐ No
7. Does your financial management system report and allow a comparison of outlays to budgeted amounts for each assistance agreement award?	☐ Yes ☐ No
8. Does your organization maintain source documentation to support entries into your financial or accounting system?	☐ Yes ☐ No
9. Does your organization have written procedures for drawing funds and issuing payments including: • 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? • When drawdown of funds will occur? • Minimizing the time elapsed between receiving federal funds and disbursing them (usually within 5 business days) for the intended expenditures? • Receiving and depositing advanced payments or other federal funds into an interest-bearing account? **If Yes, please provide a copy of the procedures for review.** **Please reference pages in your policies to support your answer to this question:**	☐ Yes ☐ 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?	☐ Yes ☐ No
11. Does your organization have requirements for adequate separation of duties or internal controls so that funds are safeguarded and used only for allowable costs?	☐ Yes ☐ No
12. Does your organization monitor and provide project, program and financial performance reports to EPA?	☐ Yes ☐ No

13. Does your organization have procedures for preparing and submitting Interim/Final Financial Status Reports (SF-425) https://www.epa.gov/financial/forms as required at least annually by EPA?	☐ Yes ☐ No
14. Does your organization have a policy for retaining financial and supporting records for a minimum of 3 years after the award is closed?	☐ Yes ☐ No
15. Did your organization expend more than $1,000,000 of Federal funds in the most recent fiscalyear? **If No, skip to question 17.**	☐ Yes ☐ No
16. Did your organization obtain an audit in accordance with 2 CFR 200 Subpart F?	☐ Yes ☐ No
17. Does your organization receive or plan to receive Federal funds for indirect costs under its active or new EPA assistance agreements? **If No, skip to question 20.**	☐ Yes ☐ No
18. 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?	
19. Does your organization have a procedure to record, track, evaluate and update your indirect cost rates for approval by your cognizant agency?	☐ Yes ☐ No
20. Does your organization have procedures for registering and updating information (including executive compensation and unique entity identifier) in the System for Award Management on an annual basis? (SAM.gov) (UEI - https://sam.gov/entity-registration)	☐ Yes ☐ No
21. Does your organization have procedures for reporting and updating information for sub-recipients (including executive compensation) receiving $30,000 or more in assistance in SAM.gov? Note: Subaward reporting in SAM.gov collects information required by the Federal Funding Accountability and Transparency Act (FFATA) for public display on USASpending.gov.	☐ Yes ☐ No

II. Payroll ***2 CFR 200.430 & 200.431***	
22. Does your organization have written payroll policies and procedures including policies for charging fringe benefits paid to personnel? **If Yes, please provide a copy of the procedures for review.** **Please reference pages in your policies to support your answer to this question:**	☐ Yes ☐ No
23. Does your organization have a mechanism for tracking actual hours worked (not estimates) to specific assistance agreements at least monthly that coincide with one or more pay periods?	☐ Yes ☐ No
24. Are the hours tracked verified by the employee and approved by the supervisor?	☐ Yes ☐ No
25. Does your organization require employees to record both hours worked and any leave hours, whether federally funded or not?	☐ Yes ☐ No
26. Does your organization apply salaries, wages and benefits consistently to both federally and non-federally funded projects for the same labor categories?	☐ Yes ☐ No

III. Travel 2 CFR 200.475	
27. Does your organization have written travel policies and procedures: • 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? **If Yes, please provide a copy of the procedures for review.** **Please reference pages in your policies to support your answer to this question:**	☐ Yes ☐ No

IV. Equipment Equipment is defined as tangible, personal property (including information systems) having a useful life of more than one year and a per-unit acquisition cost greater than $10,000. Your organization may define equipment differently as long as the dollar threshold is not greater than the Federal guideline. 2 CFR 200.313	
28. 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.** **Please reference pages in your policies to support your answer to this question:** **If your organization does not have equipment, skip to Section V.**	☐ Yes ☐ No
29. Does your organization take a physical inventory of equipment and compare records at least once every two years? When was the last inventory?	☐ Yes ☐ No
30. Does your organization keep the following records for all equipment: • 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 the Federal agency contribution towards the original purchase? • 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)?	☐ Yes ☐ No

V. Procurement **Procurement is the process for obtaining supplies, expendable property, equipment, real property, andservices, including contracting, consultant agreements, sub-awards or sub-grants, or any other types of agreements that transfer Federal funds outside of your organization. The recipient or subrecipient must maintain and use documented procedures for procurement transactions under a Federal award or subaward. 2 CFR 200.317 – 200.327 (FFATA reporting – 2 CFR Part 170)**	
31. Does your organization have written procurement policies and procedures that address all of the following: a. A written requirement to maintain oversight to ensure that contractors perform in accordance with the terms of their contracts? b. Written standards of conduct that address potential conflict of interests and have disciplinary actions for any individuals engaged in selection, award, and administration of contracts? c. A written requirement to avoid the acquisition of unnecessary or duplicative items? d. A written requirement to use strategic sourcing when appropriate through State and local intergovernmental agreements to foster greater economy and efficiency? e. Discussion of cost thresholds (for micro-purchases and simplified acquisitions) and the required approvals? f. A written requirement to review lease vs. purchase alternatives (when appropriate)? g. A requirement to perform and document a cost or price analysis for all procurements? h. A requirement that procurement transactions maximize open and free competition? i. Written provisions for conducting solicitations having: a clear scope of work, requirements and features prospective bidders must meet, and a preference to conserving natural resources and the environment? j. A written requirement to ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are included on solicitation lists and the procurement transactions are divided into separate procurements to permit maximum participation of these business types? k. 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? l. Provisions that ensure that goods and services are received, approved and acceptable before payments are made? m. Provisions that no contract or sub-award will be entered into with parties that are debarred, suspended, or excluded from Federal assistance programs? n. Procedures to check the Excluded Party List System to ensure the recipient is not suspended or debarred from Federal contracting or receiving Federal funds? To check if a recipient is suspended or debarred, go to SAM.gov, select “Search Records”, then “Exclusions”, and search for the entity by name or other criteria. o. Provisions in the contract or agreement for termination and Federal access to contract records? p. Guidelines for documenting contract files? **If Yes, please provide a copy of the procedures for review.** **Please reference pages in your policies to support your answer to this question:** ☐	☐ Yes ☐ No
32. Has your organization awarded or does your organization plan to award contracts or sub-agreements under your current or new EPA assistance agreement? If No, skip to Section VI.	☐ Yes ☐ No
33. Does your organization have <u>written</u> agreements with contractors or sub-recipients?	☐ Yes ☐ No
34. Were any of these contracts or agreements more than the Simplified Acquisition threshold of $350,000, sole-sourced, or competed but only one bid was received? **If No, skip to question 36** (Note: The threshold will be automatically revised whenever the SAT is adjusted; See 2 CFR Section 200.1).	☐ Yes ☐ No

V. Procurement (continued)	
35. 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?	☐ Yes ☐ No
36. Has your organization awarded contracts to consultants under any of your current or new EPA assistance agreements? **If No, skip to question 39.**	☐ Yes ☐ No
37. Does your organization have controls to ensure that charges to EPA agreements do not exceed EPA's allowed direct hourly rate for consultants?	☐ Yes ☐ No
38. Do your consulting agreements specify the services to be provided, duration, and pay rates that include base rate, fringe benefits, and overhead?	☐ Yes ☐ No
39. 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 43.**	☐ Yes ☐ No
40. 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 https://sam.gov/wage-determinations? **If Yes, please provide a copy of the specific contract clauses for review.**	☐ Yes ☐ No
41. 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.**	☐ Yes ☐ No
42. 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.**	☐ Yes ☐ No
VI. Disadvantaged Business Enterprises (DBE) *(40 CFR Part 33)*	
43. Does your organization have procedures to make good faith efforts to solicit and use small businesses, minority-owned firms, women's business enterprises, veteran-owned businesses, and labor surplus areas when procuring construction, equipment, services, and supplies? **If Yes, please provide a copy of the procedures for review.** **Please reference pages in your policies to support your answer to this question:** ☐	☐ Yes ☐ No

VII. Recipient Match

A cost sharing requirement may be satisfied by allowable costs incurred by the recipient, subrecipient, or third parties under the Federal Award. Contributions must be verifiable, necessary and reasonable, and provided for in the approved budget. The value of contributions or services must be in accordance with the cost principles in subpart E. 2 CFR 200.306

44. Do any of your organization's active or new EPA assistance agreements include Cost Sharing? **If No, skip to Section VIII.**	☐ Yes ☐ No
45. How did your organization fulfill the Cost Sharing requirement?	
46. Does your organization have procedures for identifying, valuing, documenting and reporting Cost Sharing for EPA projects? **If Yes, please provide a copy of the procedures for review.** **Please reference pages in your policies to support your answer to this question:** ☐	☐ Yes ☐ No
47. Does your organization have provisions to ensure that these costs are not covered by funding from other Federal sources?	☐ Yes ☐ No
48. Are these costs identified in the approved project budgets for these EPA agreements?	☐ Yes ☐ No

VIII. Program Income

Program income is directly generated by a supported activity or earned as a result of the Federal Award during the period of performance. 2 CFR 200.307

49. 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.**	☐ Yes ☐ No
50. How is the program income being generated and reported, and how does your organization account for the program income in financial records?	
51. Has the disposition of the program income been addressed by a term and condition in the assistance agreement?	☐ Yes ☐ No
52. How is the program income applied to the grant?	☐ deducted from total allowable costs ☐ added to total allowable costs ☐ applied towards match/cost share requirement
53. 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?	☐ Yes ☐ No

IX. Transaction Testing (Not applicable to Pre-Award Review)

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 / Sub-awards			
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 Sub-awards –** 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 sub-award 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 sub-award.
- **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 the 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.