

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.

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](#) (\$750,000+ threshold)

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 EPA assistance agreement 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 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.	☐ 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 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?	☐ Yes ☐ 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?	☐ Yes ☐ No
13. Does your organization monitor and provide project, program and financial performance reports to EPA?	☐ Yes ☐ No

I. Accounting and Financial Management (continued)

14. Does your organization have procedures for preparing and submitting Interim/Final Financial Status Reports (SF-425) as required at least annually by EPA?	☐ Yes ☐ 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?	☐ Yes ☐ No
16. Did your organization expend more than \$750,000 of Federal funds in the most recent fiscal year? If No, skip to question 18.	☐ Yes ☐ No
17. Did your organization obtain an audit in accordance with 2 CFR 200 Subpart F?	☐ Yes ☐ No
18. Does your organization currently receive Federal funds for indirect costs under its active EPA assistance agreements? If No, skip to question 21.	☐ Yes ☐ 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?	☐ Yes ☐ No
21. 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? (https://www.sam.gov/SAM/ (DUNS - https://www.dnb.com/))	☐ Yes ☐ 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)? (http://www.fsrs.gov)	☐ Yes ☐ No

II. Payroll

2 CFR 200.430 & 200.431

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.	☐ Yes ☐ No
24. Does your organization require all employees to fill out timesheets at least monthly that coincide with one or more pay periods?	☐ Yes ☐ No
25. Are timesheets required to be signed by the employee, supervisor, or both?	☐ Yes ☐ No
26. Does your organization's timesheets require employees to record actual hours worked on each project, whether federally funded or not?	☐ Yes ☐ No
27. Are actual hours worked away from the office (travel, teleworking or other special circumstances) identified on timesheets?	☐ Yes ☐ No
28. 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 200.474

29. Does your organization have written travel policies and procedures including:
- 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?

☐ Yes
☐ No

If Yes, please provide a copy of the procedures for review.

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.
2 CFR 200.313

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.**

☐ Yes
☐ No

31. 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

32. 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 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)?

☐ Yes
☐ 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.

**2 CFR 200.317 – 200.326
(FFATA reporting – [2 CFR Part 170](#))**

33. Does your organization have written procurement policies and procedures that have: • Written standards of conduct that address potential conflict of interests and have 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 analysis 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? If Yes, please provide a copy of the procedures for review.	☐ Yes ☐ No
34. Has your organization awarded contracts or sub-agreements under any of your current EPA assistance agreements? If No, skip to Section VI.	☐ Yes ☐ No
35. Does your organization have <u>written</u> agreements with contractors or sub-recipients?	☐ Yes ☐ No
36. Did your organization check the Excluded Party List System (https://www.sam.gov/SAM/) to ensure the successful recipient is not suspended or debarred from Federal contracting or receiving Federal funds?	☐ Yes ☐ No

V. Procurement (continued)

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?	☐ Yes ☐ No
39. Has your organization awarded contracts to consultants under any of your current EPA assistance agreements? If No, skip to question 42.	☐ Yes ☐ 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?	☐ Yes ☐ No
41. Do your consulting agreements specify the services to be provided, duration, and pay rates that include base rate, fringe benefits, and overhead?	☐ Yes ☐ 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.	☐ Yes ☐ 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 https://beta.sam.gov/ ? If Yes, please provide a copy of the specific contract clauses for review.	☐ Yes ☐ 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.	☐ Yes ☐ 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.	☐ Yes ☐ No

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

46. 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.	☐ Yes ☐ No
47. Does your organization submit the required MBE/WBE Utilization Form https://www.epa.gov/grants/epa-form-5700-52a-united-states-environmental-protection-agency-minority-business (at least annually) to EPA for any assistance agreement when: funds are budgeted for procuring construction, equipment, services and supplies (including funds budgeted for direct procurement by the recipient or procurement under sub-awards or loans in the "Other" category) with a cumulative total that exceed the Simplified Acquisition Threshold (SAT) (currently, \$250,000), including amendments and/or modifications? Note: The threshold will be automatically revised whenever the SAT is adjusted; See 2 CFR Section 200.1)	☐ Yes ☐ No

VII. Recipient Match

A matching or cost sharing requirement may be satisfied by: (1) Allowable costs incurred by the grantee, sub-grantee, 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.
2 CFR 200.306

48. 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.	☐ Yes ☐ No
49. How did your organization fulfill the matching requirement?	
50. 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.	☐ Yes ☐ No
51. Are any of these costs covered by funding from other Federal sources?	☐ Yes ☐ No
52. Are these costs identified in the approved project budgets for these EPA agreements?	☐ Yes ☐ 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.
2 CFR 200.307

53. 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
54. How is the program income being generated and reported, and how does your organization account for the program income in financial records?	
55. Has the disposition of the program income been addressed by a term and condition in the assistance agreement?	☐ Yes ☐ No
56. How is the program income applied to the grant?	☐ deducted from total project costs. ☐ expanding the scope of work. ☐ applying towards match/cost share requirement
57. 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

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.