

02 - Quality of Management System (2 CFR 200.302)
02.01 - Describe the organization's accounting system. Manual and/or Spreadsheet Driven <b>[Automated - Off the shelf]</b> Written in-house or by consulting firm Not Applicable
02.02 - Does the accounting system identify the receipt and expenditure of program funds separately for each contract/grant? <b>[Yes]</b> Completed outside of the accounting system with spreadsheets No
02.03 - Does the system and accompanying procedures have adequate controls to prevent improper payment amounts, duplicate payments, and insufficient documentation? <b>[All of the above]</b> Some of the above None of the above
02.04 - Who approves transactions? Only staff who initiated the transaction (i.e. purchased and received the goods or services) Only staff independent from the staff who initiated the transaction <b>[Both of the above]</b>
02.05 - Is the Chart of Accounts adequate to ensure that transactions are properly recorded by the categories of the approved budget? <b>[Yes]</b> No
02.06 - How often are the general ledger accounts reconciled? <b>[Monthly]</b> Quarterly Semi-annually Annually Not applicable
02.07 - Have there been any new accounting systems implemented during the last fiscal year? Yes <b>[No]</b>

03 - Financial and Regulatory Reporting (2 CFR 200.327)

03.01 - Did the organization submit reporting requirements in a timely manner for prior grant awards?

- [Always]**
- Sometimes
- Never
- Not applicable

03.02 - Are the annual financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP) or on a basis acceptable by the regulatory agency?

- [Yes]**
- No

03.03 - Does the organization have performance measures that tie to financial data?

- Always
- [Sometimes]**
- Never
- Not applicable

04 - Budgetary Controls (2 CFR 200.308)

04.01 - Does the accounting/financial system include organizational budgetary controls to monitor incurring expenses in excess of total funds available for a grant?

**[Yes]**

No

04.02 - Are adequate controls in place to ensure necessary budget revisions receive prior approval from the grantor?

**[Yes]**

No

05 - Cost Principles (2 CFR 200.400)
05.01 - Is the organization aware of the requirements for cost principles? Only required training for fiscal staff Only required training for programmatic staff <b>[All staff with grant administration duties are trained]</b> None of the above
05.02 - Does the organization train staff to determine the allowability of cost? <b>[Checklists are used to verify allowability]</b> Fiscal staff only Reliance on the auditor review Reliance on the state grant making agency staff
05.03 - Do costs charged to grant awards meet the following criteria? Necessary Reasonable Allowable <b>[All of the above]</b>
05.04 - Are costs allocable? <b>[a) Identification of costs that benefit both the grant award(s) and other work of the organization]</b> b) Costs can be distributed in direct proportion to the benefit received c) Allocation of costs is not used for purposes of overcoming funding deficiencies between grant awards All of the above Only (a) and (b) None of the above
05.05 - Are costs recorded consistently with policies, regulations and procedures regarding uniformity to both grant awards and other activities of the organization? <b>[Yes]</b> No
05.06 - Does the organization have adequate procedures to ensure that costs are reported net of credits, including purchase discounts, refunds, rebates and insurance recoveries? <b>[Yes, we have policies that ensure that costs are reported net of purchase discounts, refunds, rebates and insurance recoveries]</b> We have policies that ensure that costs are reported net of some, but not all, of the credits listed above Not applicable
05.07 - Are credits excluded from costs and not applied to meet cost sharing or matching requirements of other state or federally financed awards? <b>[Yes]</b> No
05.08 - Does the organization claim indirect costs? Yes <b>[No (If this option is selected then skip 5.09)]</b>
05.09 - Identify the organization's approved indirect cost rate/election. Federally negotiated indirect cost rate State negotiated indirect cost rate De minimis election Single function entity The organization will make an election within the required time frame None of the above

06 - Audit (2 CFR 200.500)

06.01 - Have there been any changes in key personnel since the last audit, such as Fiscal and Administrative Management, Executive Director, Program Management?

**[Yes]**  
No

06.02 - What type of audit has the organization had conducted?

Financial Statement Audit conducted in accordance with Generally Accepted Auditing Standards  
Financial Statement Audit conducted in accordance with Generally Accepted Government Auditing Standards  
**[Single Audit]**  
Not previously audited (If this option is selected then skip 6.03 and 6.04)

06.03 - Did the Audit disclose audit findings considered to be significant deficiencies or material weaknesses?

Significant deficiencies and/or material weaknesses  
**[No audit findings issued]**

06.04 - Have prior audit findings and/or recommendations been adequately cleared and/or implemented within the last 2 years?

No audit findings reported  
Corrective Action Plan not implemented  
Corrective Action Plan partially implemented (less than half)  
Majority of Corrective Action Plan implemented (more than half)  
**[Corrective Action Plan fully implemented]**

07 - Organizational Governance (Including but not limited to: Board of Directors, City Council, County Board, Leadership, Legislature, Governor's Office, etc.)
07.01 - Are governing body members independent of management? <b>[Yes]</b> No
07.02 - How often does the governing body members regularly meet? <b>[Monthly]</b> Quarterly Semi-Annually Annually
07.03 - Are the governing body members actively engaged in the approval of organizational budgets? <b>[Always]</b> Sometimes Never
07.04 - Do the governing body members review and approve material budget amendments (10% or \$10,000 whichever is greater)? <b>[Always]</b> Sometimes Never
07.05 - Do the governing body members approve major expenditures? <b>[Always]</b> Sometimes Never
07.06 - Is financial information, including budget to actual revenue and expenditure reports provided to the governing body members regularly at governing body meetings? <b>[Always]</b> Sometimes Never
07.07 - Does the organization have an audit committee or equivalent? <b>[Yes]</b> No
07.08 - Is the governing body engaged in audit function activities such as selection of an audit firm, audit firms presentation of audit results, or follow up on corrective action of audit findings? <b>[All the audit function activities above]</b> Some of the audit function activities above Not applicable
07.09 - Are the governing body members involved in significant personnel issues? <b>[Always]</b> Sometimes Never

08 - Property Standards (2 CFR 200.310 - 316)

08.01 - Does the organization make purchases of equipment of \$3,000 or more with grant funding?

**[Yes]**  
No (If this option is selected then submit and continue to the next section)

08.02 - Are equipment purchases included in the approved grant budget or in writing if no budget is required?

**[Yes, all equipment purchases are included in grant budget]**  
No, receive verbal approval from granting agency  
Yes, received prior written approval

08.03 - Property records are maintained that include:

- a) Description of the property
- b) A serial number or other identification number
- c) The source of funding for the property
- d) Acquisition date
- e) Cost of property
- f) Percentage of State, Federal, and Federal pass through
- g) The location of the property

**[Records include all of the information]**  
Records include some of the information  
Records do not contain this information

08.04 - If property purchased with state or federal funding is disposed of, do the records include:

- a) Date of disposal
- b) Sale price of property
- c) The awarding agency notified if sale of property is over \$5,000

**[Records include all of the information]**  
Records include some of the information  
Records do not contain this information

08.05 - A physical inventory of the property is taken and reconciled to the property records

**[Annually]**  
Every 2 years  
Every 3 years  
Not applicable

08.06 - A control system is in place to ensure adequate safeguards to prevent loss, damage or theft or unauthorized use of the property

**[Yes]**  
No

08.07 - Are there adequate procedures for asset capitalization for equipment purchased over a specific threshold?

**[Yes]**  
No

08.08 - Adequate procedures exist for excluding the equipment purchased with grant funds from the depreciation calculation charged to state and federal pass-through grants

**[Yes]**  
No

09 - Procurement Standards (2 CFR 200.317 - 326)

09.01 - Does the organization procure goods and services with grant funds?

Yes

**[No (If this option is selected then submit and continue to the next section)]**

09.02 - Do the procurement policies and procedures include:

- a) Written standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award or administration of contracts supported by grant awards
- b) Conflict of interest policy forbid employees, management or officers to participate in the selection, award or administration of a contract supported by a grant award if he or she has a real or apparent conflict of interest
- c) A written policy that forbids contractors who develop or draft specifications, requirements, statement of work (scope of services) or Request for Proposals excluded from competing for such procurements

Policies include all of the information

Policies only include some of the above

Policies do not contain this information

09.03 - Do written procedures for procurement transactions that ensure all solicitations:

- a) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured
- b) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals

Policies include all of the information

Policies include only (a)

Policies include only (b)

Policies do not contain this information

09.04 - Does the Organization's Contracts contain the applicable provisions described in Appendix II to 2 CFR 200?

Yes

No

09.05 - Does the organization make purchases using grant funds that are below the micro-purchase threshold (\$3,000)?

Yes

**No (If this option is selected then skip 9.06)**

09.06 - Do the procurement policies and procedures include requirements for micro-purchases (2 CFR 200.320 (a))?

Yes

No

09.07 - Does the organization make purchases using grant funds that are between \$3,001 and \$150,00?

Yes

**No (If this option is selected then skip 9.08)**

09.08 - Do the procurement policies and procedures include requirements for small purchases below the Simplified Acquisition threshold (2 CFR 200.320 (b))?

Yes

No

09.09 - Does the organization make purchases using grant funds that are over \$150,000?

Yes

**No (If this option is selected then skip 9.10)**

09.10 - Do the procurement policies and procedures include information that meets the minimum requirements stated in sections 2 CFR 200.320 (c) through (f)?

Yes

No



10 - Subrecipient Monitoring and Management (2 CFR 200.330 - 332)

10.01 - Does the organization pass funds through to Subrecipients or Subcontractors?

Yes  
[No (If this option is selected then submit and continue to the next section)]

10.02 - Does the organization maintain procedures and document Subrecipient and Subcontractor determinations?

Yes  
No

10.03 - Are any of the pass-through entities a Subrecipient based on the determinations identified in 2 CFR 200.330?

Yes  
No (If this option is selected then submit and continue to the next section)

10.04 - What percentage of the total award are subawards?

Less than 20%  
Between 20-50%  
Over 50%

10.05 - Is every subaward clearly identified to the subrecipient including information to ensure compliance with state and federal requirements in accordance with 200.331?

Yes  
No

10.06 - Does the organization have written procedures for pass-through entity review of purchases made by Subrecipients (2 CFR 200.324)

Yes  
No

10.07 - Does the organization evaluate the risk posed by the subrecipient? (2 CFR 200.205)

Yes  
No

10.08 - Based on the review of risk, do procedures require adding specific conditions to enhance monitoring? (2 CFR 200.207)

Yes  
No

10.09 - Audit Report Requirements

- a) Are procedures in place to notify subrecipients of audit requirements?
- b) Are procedures in place to document subrecipients compliance with audit requirements?

(a) and (b)  
Procedures include (a) only  
Procedures do not contain this information

10.10 - Audit Report Reviews

- a) Are audit reports reviewed and management decisions issued within 180 days?
- b) Are management decisions issued for GAGAS findings?
- c) Are auditees required to repay Questioned Costs (Disallowed)?
- d) Is the Corrective Action Plan implementation monitored?

All of the above  
Some of the above  
None of the above

10.11 - Are subrecipient on-site reviews conducted?

- For high risk subrecipients only
- For new subrecipients only
- At least once every five years
- Not conducted

10.12 - On Site Review protocol

- a) A standardized protocol is followed when conducting fiscal and administrative on-site reviews
- b) Reports are issued for on-site reviews with deficiencies noted
- c) Grantee's management is required to provide responses and corrective action plans for deficiencies noted
- d) Procedures require follow up on the status of implementing corrective action plans

- All of the above
- Some of the above
- None of the above

11 - Fraud, Waste and Abuse
11.01 - Does the organization have a Fraud awareness program? Yes <b>[No]</b>
11.02 - Is the Fraud Awareness program communicated at least annually to employees and subrecipients/subcontractors? Yes <b>[No]</b>
11.03 - Does the organization have ethics and standards of conduct training? <b>[Yes]</b> No
11.04 - How frequently is ethics and standards of conduct training provided? a) In employee orientation only b) At least annually (a) only (b) only <b>[(a) and (b)]</b> Not applicable
11.05 - Has management implemented an anonymous process for reporting fraud that includes Whistle Blower protection? a) Fraud Hotline, via website or anonymous calls b) Internally through employees (a) only (b) only <b>[(a) and (b)]</b> None of the above
11.06 - Does the organization provide instructions to the employees on what to do when they find fraud, waste and/or abuse? <b>[Yes]</b> No