

Financial Accounting Practices

1. Will all funds awarded under this program be maintained in a manner that they will be accounted for separately and distinctly from other sources of revenue/funding? Please provide a brief description of the applicant's policies and procedures that ensure funds will be tracked appropriately.
2. Does the applicant have written accounting policies and procedures? How often are these policies and procedures updated? Please provide a brief list of the topics covered in the organization's policies and procedures. PGR may request a copy for review during the application/award process or as part of the grant monitoring process.
3. Is the applicant's financial management system able to track actual expenditures and outlays with budgeted amounts for each grant or subgrant? Please provide a brief summary of the organization's process for tracking expenditures, including tracking budgeted versus actual amounts.
4. Does the applicant have effective internal controls in place to ensure that federal funds are used solely for authorized purposes? Please provide a brief description of the organization's internal controls that will provide reasonable assurance that the award funds will be managed properly.
5. Does the applicant have a documented records retention policy? If so, briefly describe the policy and confirm that the policy complies with federal regulations. Information on Record Retention and Access can be found at [2 C.F.R. §§ 200.333-337](#).
6. Does the applicant or any of its employees have any potential personal or organizational conflicts of interest related to the possible receipt of OVW award funds? Applicants are required to disclose in writing any potential conflicts of interest to PGR. See [2 C.F.R. §200.112](#) of the Uniform Guidance and Chapter 3.20, Grant, Fraud, Waste and Abuse, of the [DOJ Financial Guide](#) for additional information.
7. Is the individual primarily responsible for fiscal and administrative oversight of grant awards familiar with the applicable grants management rules, principles, and regulations including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 C.F.R. Part 200](#))? Please provide a short list of the individual's qualifications/experience. If the individual is not familiar with the applicable rules and regulations, the applicant must contact PGR at pgr@isp.idaho.gov or (208) 884-7040 after the applicant is notified of its award.
8. Does the applicant have policies and procedures in place to manage subawards and monitor activities of subrecipients as necessary to ensure that subawards are used for authorized purposes, in compliance with laws, regulation, and terms and conditions of the award; and that

established subaward performance goals are achieved ([2 C.F.R. §§ 200.330-332](#))? Please provide a brief description of the organization's policies and procedures on subrecipient management and monitoring, if applicable.

9. Does the applicant currently require employees to maintain time distribution records that accurately reflect the work performed on specific activities or cost objective in order to support the distribution of employees' salaries among federal awards or other activities ([2 C.F.R. § 200.430](#))? Budget estimates do not qualify as support for charges to federal awards. Please provide a brief description of the organization's established timekeeping policies and procedures.

10. Is the applicant designated as high risk by a federal agency outside of DOJ? (High risk includes any status under which a federal awarding agency provides additional oversight due to the applicant entity's past performance, or other programmatic or financial concerns with the applicant entity.) If so, provide the name(s) of the federal awarding agency, the date(s) the agency notified the applicant entity of the high risk designation, contact information for the high risk point of contact at the federal agency, and the reason for the high risk status, as set out by the federal agency.