

Financial Accounting Practices

This form must be completed by an employee of the applicant agency with the requisite knowledge to answer the questions below, all of which are required. PGR will review the applicant's responses to assist in evaluating the adequacy of the applicant's financial management system, internal controls, and policies/procedures to identify areas of need for training and technical assistance.

1. Does the applicant's accounting system have the capability to do the following?

- Identify the receipt and expenditure of award funds separately for each grant award.
Yes No
- Record expenditures for each grant award by the budget cost categories shown in the approved budget.
Yes No
- Record match (cost sharing) separately for each grant award and maintain documentation to support recorded match.
Yes No
- Accurately track employees actual time spent performing work for each grant award, accurately allocate charges for employee salaries and wages for each grant award, and maintain records to support the actual time spent and specific allocation of charges associated with each applicant employee.
Yes No
- Does it include budgetary controls to preclude the applicant from incurring obligations or costs that exceed the amount of funds available under a grant award (the total amount of the award, as well as the amount available in each budget category)?
Yes No

Provide a brief explanation for any answers above marked as "No".

2. Does the applicant have effective internal controls in place for the following?

- To ensure that federal funds are used solely for authorized purposes. Yes No
- To establish proper segregation of duties. Yes No

Provide a brief explanation for any answers above marked as "No".

3. Property and Procurement Standards

- Does the applicant entity's property management system(s) maintain the following information on property purchased with federal award funds (1) a description of the property; (2) an identification number; (3) the source of funding for the property, including the award number; (4) who holds title; (5)

acquisition date; (6) acquisition cost; (7) federal share of the acquisition cost; (8) location and condition of the property; (9) ultimate disposition information?

Yes No

- Does the applicant entity maintain written policies and procedures for procurement transactions that -- (1) are designed to avoid unnecessary or duplicative purchases; (2) provide for analysis of lease versus purchase alternatives; (3) set out a process for soliciting goods and services, and (4) include standards of conduct that address conflicts of interest?

Yes No

- Are the applicant entity's procurement policies and procedures designed to ensure that procurements are conducted in a manner that provides full and open competition to the extent practicable, and to avoid practices that restrict competition?

Yes No

- Do the applicant entity's procurement policies and procedures require documentation of the history of a procurement, including the rationale for the method of procurement, selection of contract type, selection or rejection of contractors, and basis for the contract price?

Yes No

- Does the applicant entity have written policies and procedures designed to prevent the applicant entity from entering into a procurement contract under a federal award with any entity or individual that is suspended or debarred from such contracts, including provisions for checking the "Excluded Parties List" system (www.sam.gov) for suspended or debarred sub-grantees and contractors, prior to award?

Yes No

Provide a brief explanation for any answers above marked as "No".

4. Does the applicant require employees to maintain time distribution records that accurately reflect the work performed on specific activities or cost objectives 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.

Yes No

If the answer is "No" provide a brief explanation.

5. Does the applicant have written policies and procedures to assure uniform practice for expending federal and non-federal funds for the following? PGR may request a copy for review during the application/award process or as part of the grant monitoring process.

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| • Procurement | Yes | No |
| • Contract Administration | Yes | No |
| • Time and Effort Reporting | Yes | No |
| • Payroll and Compensation | Yes | No |
| • Property Management | Yes | No |
| • Grant Draws | Yes | No |
| • Budgeting and Accounting | Yes | No |
| • Cash Management | Yes | No |
| • Audit Resolution | Yes | No |
| • Cash Receipts | Yes | No |
| • Disbursements | Yes | No |
| • Records Retention | Yes | No |
| • Travel | Yes | No |

Provide a brief explanation for any answers above marked as “No”.

6. How often are these policies and procedures updated?