|  |  |  |
| --- | --- | --- |
| **Self-Audit Form for EPA Assistance Agreements  EPA Region 10** | | |
| **Introduction** | | |
| Title 2 of the Code of Federal Regulations, specifically part 200, requires organizations receiving Federal financial assistance agreements to have written policies and procedures. This questionnaire is an optional tool, adapted from EPA Form 6600-01, designed to help tribes examine their administrative and financial policies and procedures. If you have questions on how to complete the questionnaire, please contact your Grants Specialist. | | |
| **Name of Tribe, City, State** |  | |
| |  |  |  |  | | --- | --- | --- | --- | | **Responding Individual(s):** | | | | | **Name** | **Title** | **Phone Number** | **E-mail** | |  |  |  |  | |  |  |  |  | |  |  |  |  | | | |
| **Recipient Type** | **Regulations** | **OMB Cost Principles** |
| **States, Local Governments, and Indian Tribes** | [40 CFR Part 35](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=1049494f3c0320a9b8fa4fddd3578257&rgn=div5&view=text&node=40:1.0.1.2.32&idno=40) [40 CFR Part 31](http://www.gpo.gov/fdsys/pkg/CFR-2013-title40-vol1/pdf/CFR-2013-title40-vol1-chapI-subchapB.pdf)  2 CFR Parts [200](http://www.ecfr.gov/cgi-bin/text-idx?SID=2168f68cc3f0688e403219fdb279ea5d&node=pt2.1.200&rgn=div5) and [1500](http://www.ecfr.gov/cgi-bin/text-idx?SID=a07a9878b36bc3ae37cb8f500ef5cf78&mc=true&node=pt2.1.1500&rgn=div5) | [A-81 for cost principles](http://www.whitehouse.gov/omb/circulars_a087_2004/)  [A-133 for audit requirements](http://harvester.census.gov/sac/sainfo.html) |

|  |  |  |
| --- | --- | --- |
| **I. Accounting and Financial Management** | | |
| 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? | | 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 |
| 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 OMB Circular A-133 or 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](http://www.ecfr.gov/cgi-bin/text-idx?SID=a07a9878b36bc3ae37cb8f500ef5cf78&mc=true&node=pt2.1.25&rgn=div5#se2.1.25_1315)) in the System for Award Management) on an annual basis? (<https://www.sam.gov/portal/public/SAM/> (DUNS - <http://www.dnb.com/us/>) | | 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)?  ([www.fsrs.gov](https://www.fsrs.gov/) ) | | Yes  No |

|  |  |
| --- | --- |
| **II. Payroll** | |
| 23. Does your organization have written payroll policies and procedures including policies for fringe benefits paid to personnel? | 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** | |
| 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 |

|  |  |
| --- | --- |
| **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.** | |
| 30. Does your organization have written procedures concerning property management and inventory control for items purchased with Federal funds? **If your organization does not have equipment, skip to the next section.** | 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** | |
| 33. Does your organization have written procurement policies and procedures that have:   * Written standards of conduct that address potential conflict of interests and has disciplinary action~~s~~ for any individual~~s~~ 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 analyses 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? | Yes  No |
| 34. Has your organization awarded contracts or sub-agreements under any of your current EPA assistance agreements? **If no, skip to the next section.** | Yes  No |
| 35. Does your organization have written agreements with contractor’s or sub recipients? | Yes  No |
| 36. Did your organization check the Excluded Party List System (<https://www.sam.gov/portal/public/SAM>) to ensure the successful recipient is not suspended or debarred from Federal contracting or receiving Federal funds? | Yes  No |
| 37. Were any of these contracts or agreements more than the Simplified Acquisition threshold of $150,000, or were not competed, or only one bid was received? **If no, skip to question 39.** | Yes  No |
| 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 <http://www.wdol.gov/>? | 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? | 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? | Yes  No |

|  |  |
| --- | --- |
| **VI. Disadvantaged Business Enterprises (DBE)  *(***[***40 CFR Part 33***](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=b05f7fe140fbf4fc4bb4b94acb512132&rgn=div5&view=text&node=40:1.0.1.2.30&idno=40)***)*** | |
| 49. 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? | Yes  No |
| 50. Does your organization submit the required Disadvantaged Business Enterprise (DBE) reports (at least annually) to EPA for any assistance agreement when: 1) procurement costs are identified under any cost category; 2) $3,000 or more is budgeted for supplies; and 3) there are subawards or loans with budgets that meet the conditions described in items (1) and/or (2)This is outdated and should be removed and replaced with our current condition. | Yes  No |

|  |  |  |
| --- | --- | --- |
| **VII. Recipient Match**  **A matching or cost sharing requirement may be satisfied by: (1) Allowable costs incurred by the grantee, subgrantee 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.** | | |
| 51. Do any of your organization’s active EPA assistance agreements include Matching, Cost Sharing and/or In-Kind costs? **If no, skip to the next section.** | Yes  No | |
| 52. How did your organization fulfill the matching requirement? | | |
| 53. Does your organization have procedures for identifying, valuing, documenting and reporting cost sharing, matching and in-kind contributions for EPA projects? | | Yes  No |
| 54. Are any of these costs covered by funding from other Federal sources? | | Yes  No |
| 55. 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.** | | | |
| 56. Is program income being derived from and included in any of the EPA assistance agreements under review? **If no, skip this section.** | | | Yes  No |
| 57. How is the program income being generated and reported, and how does your organization account for the program income in financial records? | | | |
| 58. Has the disposition of the program income been addressed by term and condition in the assistance agreement? | | Yes  No | |
| 59. 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 | | |
| 60. 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 |