

Questionnaire for Sub recipients of Federal Funding

Organizations that receive a grant award from Enterprise will be required to submit a completed Sub-recipient Questionnaire and provide supporting documentation related to their organization's policies and procedures. This request is based on federal requirements contained in 2 CFR 200 which require Enterprise to review and evaluate the risk associated with potential grantees prior to making awards.

The following questions and documents must be submitted by each applicant invited to submit a full application who did not respond to a questionnaire in the 2015 or 2016 funding rounds:

Organization Name:

Address:

Contact Person:

Title:

Phone Number:

E-mail Address:

Date: (mm/dd/yy)

Federal Funding for which you have applied (i.e. Section 4 Capacity Building):

General Information about your Organization

- | | Yes | No |
|---|-----|----|
| 1. Is your organization newly-formed (within the past two years)? | | |
| 2. Have you had substantial staff turnover or a significant internal reorganization within the past year?
If YES, please explain: | | |
| 3. Have you installed new financial software or systems within the past two years?
If YES, please indicate what financial systems you installed: | | |

Previous Federal Funding

- | | Yes | No |
|---|-----|----|
| 1. Have you received funding from this federal program before?
If YES, when? | | |
| 2. Within the past two years, have you received any federal funding directly from a Federal agency? Or have you received funding from a state or local government?
If YES, please explain: | | |
| 3. Has a pass-through entity (Enterprise or another organization) notified you that you had any compliance problems?
If YES, please explain: | | |

Policies and Procedures

- | | Yes | No |
|---|-----|----|
| 1. Do you have written financial management and accounting procedures?
If YES, do they cover all accounting functions?
(i.e., Accounts Payable, Billing and Accounts Receivable, Payroll, General | | |

Questionnaire for Sub recipients of Federal Funding

Ledger, Signing/Approval Authority, Cost Allocation Plan)

Please submit a copy of the procedures or a write-up that covers these functions.

2. Do you have written procurement and contracting policies?
Please provide copies of the procedures or documentation.
3. Do you have written personnel policies and procedures?
Please provide copies of the procedures or documentation.
4. Do you have measures in place to safeguard private or confidential information (e.g., Social Security numbers, health information, financial data)?
Please provide copies of the procedures or documentation.

Internal Controls

- | | Yes | No |
|---|-----|----|
| 1. Salaries and Wages | | |
| a. Do you use signed timesheets or personnel activity reports to support charges for all hours worked?
If YES, please provide a copy. | | |
| b. Are they signed by the employee? | | |
| c. Are they signed by the supervisor? | | |
| d. Do the timesheets or activity reports allocate an employee's time based on source of funding? | | |
| e. Can the hours charged be traced to payroll registers, issued and cancelled payroll checks/direct deposits and bank statements? | | |
| 2. Fringe Benefits | Yes | No |
| a. Do you use a percentage rate to charge fringe benefits to projects or funding sources?
If YES, is the rate applied to salaries and wages?

If YES, does the rate include all fringe benefit costs consistent with established benefit programs?

If NO, how do you calculate fringe benefits applied to projects/funding sources? | | |
| 3. Consultants and Contractors | Yes | No |
| a. Do you support expenses for professional, consulting, and contracted services with executed contractual agreements?
If YES, please provide a copy of a consultant or contractor agreement. | | |
| b. Do you only pay consultants and contractors based on approved invoices, receipts or agreements? | | |

Questionnaire for Sub recipients of Federal Funding

c. Can payments be traced to payment registers and disbursement/credit card statements?

d. Do you document specific allocation/coding to a funding source?

4. Travel

Yes

No

a. Do you use an expense report or other method of itemized invoices and receipts or travel authorization forms to support travel expenses?

If YES, **provide a copy of an expense report.**

b. Do the supporting documents include the purpose for travel in writing?

c. Can payments be traced to payment registers and disbursement/credit card statements?

d. Do you document a specific allocation/coding to a funding source?

5. Training and Professional Development

Yes

No

a. Do you have written policies for training and professional development?

If YES, **please provide a copy.**

b. Do you pay for training and professional development based on invoices or receipts?

c. Can payments be traced to payment registers and disbursement/credit card statements?

d. Do you document specific allocation/coding to a funding source?

6. Other Direct Costs

Do you maintain documentation for the following types of expenses?

Yes

No

a. Reproduction

b. Supplies and Materials

c. Occupancy and Space

d. Office Equipment

e. Communication and Postage

f. Other Expenses

7. Indirect Cost Rates

Yes

No

a. Do you have a Federally Approved Indirect Cost Rate Letter?

If YES, **please provide a copy.**

If NO, you may elect to charge a flat rate of 10% of modified total direct costs.



Questionnaire for Sub recipients of Federal Funding

Financial Statements and Single Audit Reports

Applicants are required to send an electronic copy of the organization's most recent audited financial statements and a copy of the Single Audit (if one was required by federal regulations).

A Single Audit is only applicable to an applicant organization that has expended over \$750,000 of federal funds during its previous or current fiscal year.

Date of Financial Statements (mm/dd/yyyy):

Yes No

1. Were the financial statements audited?

If YES, were there any audit findings?

If there were audit findings, was a corrective action plan developed?

Please send a copy.

2. Was the organization required to have a Single Audit?

If YES, **please provide a copy of your Single Audit Report.**

Based on the Single Audit Report:

(a) Were any material weaknesses identified?

(b) Were any reportable conditions identified?

(c) Were any instances of non-compliance disclosed?

(d) Were any questioned costs identified?

If you did NOT have a Single Audit, **provide documentation of previous year's Federal Expenditures.**

3. If any responses to (a), (b), (c) or (d) are YES, has the organization developed a corrective action plan for the Single Audit?

Please send an electronic copy of the plan.

Additional Comments:

CERTIFICATION:

By signing this questionnaire, I certify the following:

The information provided in this *Questionnaire for Sub recipients of Federal Funding* is true and correct to the best of my knowledge.

I am an authorized representative of the organization.

Signature: _____

Printed Name:

Title:

Organization:

Questionnaire for Sub recipients of Federal Funding

Useful terms and definitions:

- Accounting controls: methods and procedures for the authorization of transactions, safeguarding of assets, and accuracy of accounting records.
- Administrative controls: plan of organization and all methods and procedures that help management plan and control operations.
- Allocations: subdivisions of a funding source into more detailed categories, such as a cost center or programs.
- Audit: examination of the financial records of the organization to evaluate the internal control system, to determine if financial statements have been prepared in accordance with generally accepted accounting principles, and to discover potential material errors.
- Audited financial statements: financial statements that have been examined by a Certified Public Accountant (CPA) who issues an opinion letter, called the auditor's report.
- Audit trail: a set of references that allow an individual to trace back through accounting documents to the source of any number.
- Cost center: unit or department in an organization for which a manager is assigned responsibility for costs.
- Direct costs: a) costs incurred within the organizational unit for which the manager has responsibility; b) costs of resources used for direct provision of goods or services.
- Direct expenses: those expenses which can be specifically and exclusively related to the activity within the cost center.
- Expense: the cost of services provided; expired cost.
- Financial accounting: system that records historical financial information, summarizes it, and provides reports of what financial events have occurred and of what the financial impact of those events has been.
- Financial management: the subset of management which focuses on generating financial information that can be used to improve decision-making.
- Financial statements: reports that convey information about the organization's financial position and the results of its activities.
- Fringe benefits: employee benefits, compensation provided to employees in addition to their base salary. Examples are health insurance, life insurance, vacation, or holidays.
- Indirect costs: a) costs assigned to an organizational unit from elsewhere in the organization; b) costs within a unit that are not incurred for direct provision of goods or services.
- Internal control: a system of accounting checks and balances designed to minimize both clerical errors and the possibility of fraud or embezzlement; the process and systems that ensure that decisions made in the organization are appropriate and receive appropriate authorization.
- Modified Total Direct Cost: all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward and subcontract.
- Payment register: a permanent journal that records financial transactions.

Questionnaire for Sub recipients of Federal Funding

Checklist

Following are the documents or other materials that a sub recipient should submit with the **Questionnaire for Sub recipients of Federal Funding**.

Required Documents

- ☐ Financial management and accounting procedures (or a write-up covering the major functions)
- ☐ Procurement and contracting policies and procedures
- ☐ Personnel policies and procedures
- ☐ Procedures to safeguard confidential information
- ☐ Copy of a timesheet or personnel activity report
- ☐ Copy of a consultant or contractor agreement
- ☐ Copy of an expense report
- ☐ Copy of most recent audited financial statements

Other Documents if applicable

- ☐ Training and professional development procedures (if applicable)
- ☐ Copy of federally approved indirect cost rate letter (if applicable)
- ☐ Copy of sub recipient's corrective action plan for audit findings (if required)
- ☐ Copy of most recent Single Audit (if required)
- ☐ Copy of previous year's Federal Expenditures (if Single Audit is not required)
- ☐ Copy of sub recipient's corrective action plan for Single Audit (if required)