

# MSDH/OAIV Subgrantee Financial Capability Questionnaire

Financial management systems and internal controls of all recipients of funds through MSDH/OAIV must meet certain requirements, including those set out on the "Part 200 Uniform Requirements" (2 C.F.R. Part 2800).

Including at a minimum, the financial management system of each MSDH/OAIV award recipient must provide for the following:

- (1) Identification, in its accounts, of all federal or state awards received and expended and the federal programs under which they were received. This must include the MSDH/OAIV sub-grant number, year of the award and the federal funding source for the sub-grant.
- (2) Accurate, current and complete disclosure of the financial results of each award or program.
- (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to awards, authorizations, obligations, un-obligated balances, assets, expenditures, income and interest, and be supported by source documentation.
- (4) Effective control over, and accountability for, all funds, property and other assets. The recipient must adequately safeguard all assets and ensure they are used solely for authorized purposes.
- (5) Comparison of expenditures with budget amounts for each award.
- (6) Other important requirements related to retention requirements for records, use of open and machine readable formats in records, and access to award-related records and personnel.

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1. Name of Organization and Address

2. Authorized Representative's Name and Title

3. Phone

4. Fax:

5. Email:

6.(a) Is the applicant a nonprofit organization (including a nonprofit institution of higher education) as described in 26 U.S.C. 501(c)(3) and exempt from taxation under 26 U.S.C. 501(a)? If "no" skip to Question 10. If "yes" complete Questions 7(b) and 8(c).

Yes

No

7.(b) Does the applicant nonprofit organization maintain offshore accounts for the purpose of avoiding paying the tax described in 26 U.S.C. 511 (a)?

Yes

No

8.(c) With respect to the most recent year in which the applicant nonprofit organization was required to file a tax return, does the applicant nonprofit organization believe (or assert) that it satisfies the requirements of 26 C.F.R. 53.4958-6 (which relates to reasonableness of compensation of certain individuals)?

Yes

No

## AUDIT INFORMATION

For purposes of this questionnaire, an "audit" is conducted by an independent, external auditor, using generally accepted auditing standards (GAAS) or Generally Accepted Governmental Auditing Standards (GAGAS), and results in an audit report with an opinion.

9. Has the applicant entity undergone any of the following types of audit(s)? Please check all that apply:

"Single Audit" under OMB A-113 or Subpart F of 2 C.F.R. Part 200

Financial Statement Audit

Defense Contract Agency Audit

Other Audit and Agency

None (skip to question 12)

10. Most Recent Audit Report Issued:

Within the last 12 months

Within the last 2 years

Over 2 years ago

N/A

Name of Audit Agency/Firm

11. Send your most recent audit in SmartSheet as an attachment.

## ACCOUNTING SYSTEM

12. Which of the following best describes the applicant's accounting system:

Manual

Automated

Combination of manual and automated

13. Does the applicant's accounting system have the capability to identify the receipt and expenditure of award funds separately for each federal award?

Yes

No

Not sure

14. Does the applicant's accounting system have the capability to record expenditures for each federal award by budget cost categories shown in the budget template?

Yes

No

Not sure

15. Does the applicant's accounting system have the capability to record cost sharing (match) separately for each federal award and maintain documentation to support recorded match or cost share?

Yes

No

Not sure

16. Does the applicant's accounting system have the capability to to accurately track employees actual time spent performing work for each federal award, and to accurately allocate charges for employee salaries and wages for each federal award, and maintain records to support the actual time spent and specific allocation of charges associated with each applicant employee?

Yes

No

Not sure

17. Does the applicant's accounting system include budgetary controls to preclude the applicant from incurring obligations or costs that exceed the amount of funds available under each award (the total amount of the award as well as the amount available in each budget cost category)?

Yes

No

Not sure

18. Is the applicant familiar with the "cost principles" that apply to recent and future federal awards, including general and specific principals set out in 2 C.F.R. Part 200?

Yes

No

Not sure

## PROPERTY STANDARDS AND PROCUREMENT STANDARDS

19. Does the applicant'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 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; and (9) ultimate disposition information?

Yes

No

Not sure

20. Does the applicant 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

Not sure

21. (a) Are the applicant'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

Not sure

21. (b) Does the applicant'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 the basis of the contract price?

Yes

No

Not sure

22. Does the applicant have written policies and procedures designed to prevent the applicant from entering into a procurement contract under a federal award with an entity or individual that is suspended or debarred from such contracts, prior to award?

Yes

No

Not sure

## TRAVEL POLICY

23. Does the applicant entity maintain a standard travel policy and/or adhere to federal or state of Mississippi travel regulations?

Yes

No

## SUBRECIPIENT MANAGEMENT AND MONITORING

24. Does the applicant award any sub-grants or sub-awards with federal funds administered by OAIIV?

Yes (must answer questions 25(a) and (b))

No (skip to question 26)

25. (a) Is the applicant aware of the differences between sub-awards and procurement contracts, including the different roles and responsibilities associated with each?

Yes

No

25. (b) Does the applicant have written policies and procedures designed to prevent the applicant entity from making a subaward under a federal award with any entity or individual who is suspended or debarred from such subawards?

Yes

No

## DESIGNATION AS "HIGH-RISK" BY OTHER FEDERAL AGENCIES

26. Is the applicant designated as "high risk" by any grant-making agency other than OAIIV (including other state or federal agencies). High risk includes any status under which an awarding agency provides additional oversight due to the applicant's past performance or other programmatic or financial concerns with the applicant.

Yes

No

Not Sure

If yes, provide the following:

(a) Name(s) of the awarding agency:

(b) Date(s) the agency notified the applicant of the "high risk" designation:

(c) Contact information for the "high risk" point of contact with the awarding agency (name, phone number and email):

(d) Reason for "high risk" status, as set out by the federal agency:

## CERTIFICATION ON BEHALF OF THE APPLICANT

(Must be the chief executive officer, executive director, chief financial officer, designated authorized representative or other official with the requisite knowledge and authority)

On behalf of the applicant, I certify to MSDH/OAIV that the information provided above is complete and correct to the best of my knowledge. I have the requisite authority and information to make this certification on behalf of the applicant.

Name

Date

Title

Phone

Email