



## Subaward Management Capabilities and Compliance Questionnaire

| SECTION I: AUDIT INFORMATION  |                           |                               |             |
|---|---------------------------|-------------------------------|-------------|
| The <u>SUBRECIPIENT</u> has undergone the following types of audits:  |                           |                               |             |
| Single Audit  | Financial Statement Audit | Defense Contract Agency Audit |             |
| Programmatic Audit for:   |                           |                               |             |
| Other Audit:  |                           |                               |             |
| None of the above   |                           |                               |             |
| The <u>SUBRECIPIENT'S</u> most recent audit was conducted:  |                           |                               |             |
| Within the past 12 months   | Within the past two years | More than two years ago       |             |
| Name of Auditing Agency/Firm:   |                           |                               |             |
| Most recent auditor's opinion:  | Unqualified/Unmodified    | Qualified/Modified            | Other       |
| Number of Findings on <b>most recent audit only</b> :   |                           |                               |             |
| Were material weaknesses noted in the audit?  | Yes                       | No                            |             |
| Were significant deficiencies noted in the audit?   | Yes                       | No                            |             |
| Has the subrecipient addressed all findings and provided a management response or implemented corrective action?  | Yes                       | No                            | N/A         |
| SECTION II: NON-PROFIT ORGANIZATION   |                           |                               |             |
| 1. Is the applicant entity a non-profit organization (including a non-profit institution of higher education) as described in 26 U.S.C. 501(c)(3) <u>AND</u> exempt from taxation under 26 U.S.C. 501(a)?   | Yes                       | No                            | N/A         |
| If "No" or "N/A" skip to Section III: Accounting System<br>If "Yes", complete the questions 2 and 3 below.  |                           |                               |             |
| 2. Does the applicant non-profit organization maintain offshore accounts for the purpose of avoiding paying the tax described in 26 U.S.C. 511(a)?  | Yes                       | No                            |             |
| 3. With respect to the most recent year the applicant non-profit 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 relating the reasonableness of compensation for certain individuals? | Yes                       | No                            |             |
| SECTION III: ACCOUNTING SYSTEM  |                           |                               |             |
| <i>Helpful Hint – answers to these questions may need to be obtained from your finance department.</i>  |                           |                               |             |
| 1. Which of the following best describes the organization's accounting system:  |                           |                               |             |
|   | Manual                    | Automatic                     | Combination |
| 2. Does the accounting system identify the receipt and expenditure of funds separately for each grant?  | Yes                       | No                            |             |
| 3. Does the accounting system record and track expenditures for each grant by budget categories in the approved budget?   | Yes                       | No                            |             |
| 4. Does the accounting system have the capability to record, track, and document cost share or match for each grant?  | Yes                       | No                            |             |
| 5. Is the organization documentation to support recorded match or cost share available if requested?  | Yes                       | No                            |             |
| 6. Does the accounting/financial system include budgetary controls to prevent incurring obligations in excess of total funds or budget category (i.e. personnel, travel, etc.)?   | Yes                       | No                            |             |
| 7. Is the financial management system capable of producing the following:   |                           |                               |             |
| a. Detailed Activity Ledger?  | Yes                       | No                            |             |

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|  |                     |                        |                         |
|--|---------------------|------------------------|-------------------------|
| b. Cash Control Register?  | Yes                 | No                     |                         |
| c. Property Control Register? (equipment purchases)  | Yes                 | No                     |                         |
| <b>SECTION IV: INTERNAL CONTROLS &amp; SEPARATION OF DUTIES</b>  |                     |                        |                         |
| <i>Helpful Hint – answers to these questions may need to be obtained from your finance and/or purchasing department.</i>   |                     |                        |                         |
| 1. Are the duties of the person responsible for maintaining financial records separated from any cash-related functions?   | Yes                 | No                     |                         |
| 2. Are personnel who perform disbursement functions prohibited from purchasing, receiving and inventorying items?  | Yes                 | No                     |                         |
| If no, are these functions approved by a third party?  | Yes                 | No                     | N/A                     |
| 3. Is the signing of disbursement checks limited to individuals:   |                     |                        |                         |
| a. Who are authorized to make disbursements?   | Yes                 | No                     |                         |
| b. Whose duties do not include:  |                     |                        |                         |
| - Posting and recording of accounts receivable?  | Yes                 | No                     |                         |
| - Approving vouchers for payment?  | Yes                 | No                     |                         |
| 4. Describe the financial process/accounting mechanism used by the applicant to track grant funds separately from general revenue, other federal projects, and/or multiple funding sources.                                      |                     |                        |                         |
| 5. What measures are used to verify all cost elements on a reimbursement request are allowable under an approved subaward agreement?   |                     |                        |                         |
| 6. What internal control measures are used to safeguard sensitive information (i.e. personally identifiable information, law enforcement sensitive information, etc.) relating to activities, expenditures, documentation, etc.? |                     |                        |                         |
| <b>SECTION V: CIVIL RIGHTS</b>   |                     |                        |                         |
| <i>Helpful Hint – answers to these questions may need to be obtained from your human resource department.</i>  |                     |                        |                         |
| 1. Please indicate if any of the following apply to the applicant organization:  |                     |                        |                         |
| Indian Tribe   | Medical Institution | Nonprofit Organization | Educational Institution |
| Does not apply to applicant organization   |                     |                        |                         |
| 2. How many total employees are there in the applicant organization?   |                     |                        |                         |

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|---|-----------------------------------|----|--|
| 3. What is the amount of the <u>single largest award</u> the organization receives from the U.S. Department of Justice (DOJ), or any of DOJ's pass-through entities, under <u>ANY</u> program?              |                                   |    |  |
|   | Entity does not receive DOJ funds |    |  |
| 4. Does the organization have an Equal Employment Opportunity Compliance Coordinator?   | Yes                               | No |  |
| If yes, provide name and title:   |                                   |    |  |
| 5. Does the organization have an Americans with Disabilities Act (ADA) Coordinator?   | Yes                               | No |  |
| If yes, provide name and title:   |                                   |    |  |
| 6. Describe how the applicant organization notifies employees <u>AND</u> program participants that it does not discriminate on the basis of race, color, national origin, religion, sex, disability or age? |                                   |    |  |
|   |                                   |    |  |
| 7. Does the applicant organization have a written policy or procedure instructing employees <u>and</u> program participants how to file a complaint regarding discrimination?                               | Yes                               | No |  |
| 8. Has the applicant organization had any findings of discrimination issued by a State or Federal court in the past three years?  | Yes                               | No |  |
| <b>SECTION VI: PROCUREMENT</b>  |                                   |    |  |
| <i>Helpful Hint – answers to these questions may need to be obtained from your finance and/or purchasing department.</i>  |                                   |    |  |
| 1. Does the organization maintain written procurement procedures which includes provisions for:   |                                   |    |  |
| a. Conflict of interest procedures or statements?   | Yes                               | No |  |
| b. Disciplinary action for conflict of interest violations?   | Yes                               | No |  |
| c. Avoiding acquisition of unnecessary or duplicative items?  | Yes                               | No |  |
| d. Entering into intergovernmental agreements for shared purpose goods/services?  | Yes                               | No |  |
| e. Only procuring or awarding contracts to responsible contractors?   | Yes                               | No |  |
| f. Geographical preference?   | Yes                               | No |  |
| g. Non-competitive procurement (sole source)?   | Yes                               | No |  |
| 2. Does the procurement system provide a mechanism to make selections on a competitive basis?   | Yes                               | No |  |
| 3. Does the procurement system include provisions for checking the Excluded Parties List ( <a href="http://sam.gov">sam.gov</a> ) prior to award?   | Yes                               | No |  |
| <b>SECTION VII: INVENTORY</b>   |                                   |    |  |
| <i>Helpful Hint – answers to these questions may need to be obtained from your finance and/or purchasing department.</i>  |                                   |    |  |
| 1. Does the organization's property management system provide and maintain the following information:   |                                   |    |  |
| a. A description of the equipment?  | Yes                               | No |  |
| b. A property identification number?  | Yes                               | No |  |
| c. Source of the property, including award number if grant funded?  | Yes                               | No |  |

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|--|-----|------------|
| d. Who the title vests with?   | Yes | No         |
| e. Acquisition date?   | Yes | No         |
| f. Federal share of property cost, if federally funded?  | Yes | No         |
| g. Location and condition of property?   | Yes | No         |
| h. Ultimate disposition information?   | Yes | No         |
| 2. Is documentation regarding property management available, if requested, for grant funded items?   | Yes | No         |
| <b>SECTION VIII: SUBRECIPIENT MANAGEMENT AND MONITORING</b>  |     |            |
|  |     |            |
| 1. Does the applicant entity have written policies, procedures, and/or guidance designed to ensure that any subawards made by the applicant entity under a federal award – (1) clearly document applicable federal requirements, (2) are appropriately monitoring by the applicant, and (3) comply with the requirements in 2 CFR 200 (see 2 CFR 200.331)? | Yes | No         |
| 2. Is the applicant entity aware of the differences between subawards under federal awards and procurement contracts under federal awards, including the different roles/responsibilities associated with each?  | Yes | No         |
| 3. Does the applicant entity have written policies and procedures designed to prevent the applicant entity from making a subaward under a federal award to any entity or individual that is suspended or debarred from such subawards?   | Yes | No         |
| <b>SECTION IX: HIGH RISK DESIGNATION</b>   |     |            |
| 1. Is the applicant entity designated “high risk” by a federal grant making agency or other pass-through entity?   | Yes | No         |
| <b>CERTIFICATION ON BEHALF OF THE APPLICANT ENTITY</b>   |     |            |
| <p>On behalf of the applicant entity, I certify to the Florida Department of Law Enforcement 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 entity.</p>   |     |            |
| Title:   |     | Phone:     |
| Date:  |     | Signature: |