



**ADMINISTRATIVE AND FINANCIAL REVIEW QUESTIONNAIRE FOR GRANTEES
VA Assistance Agreement Reviews**

Introduction

Thank you for assisting VA by completing this questionnaire, which is crucial to VA's review of your organization. The questionnaire asks about your organization's administrative and financial policies, procedures, accounting and management of VA assistance agreements.

This questionnaire requires "Yes" or "No" responses. Please check the appropriate box for each question. In some cases, a written response is required, please type or write your responses in the question box. You may also use the space included on the last page, include or attach additional sheets if necessary to provide a full response.

Recipient Name and Address:	
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Responding Individual(s):			
Name	Title	Phone Number	E-mail

Signature of Responsible Official	Date

The Code of Federal Regulations (Title 38) and OMB Cost Principles require organizations receiving Federal assistance agreements to have written policies and procedures. Below are links to the regulations and OMB Cost Principles and apply to each type of recipient. Links are also provided in the heading for each section below.

Recipient Type	VA Regulations	OMB Cost Principles
States, Local Governments, and Indian Tribes	38 CFR Part 49	2 CFR Part 200.416-417
Educational Institutions	38 CFR Part 49	2 CFR Part 200.418-419
Non-Profit Organizations	38 CFR Part 49	2 CFR Part 200, Subpart E

I. Accounting and Financial Management		
(2 CFR Part 200.300-309 and 2 CFR Part 200.327) (FFATA reporting – 2 CFR Part 170)		
1. Who in your organization is responsible for reviewing, approving and signing VA assistance agreement applications, awards and amendments?		
2. Who in your organization is responsible for monitoring, administering and overseeing assistance agreements once received from VA? Please list names and titles.		
3. Does your organization have a written accounting manual or written policies and procedures for managing finances?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4. Does your organization's accounting and financial management system(s) follow Generally Accepted Accounting Principles (GAAP)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5. Does your organization's financial management system track revenues and expenditures and provide financial results separately for each Federal assistance agreement project or program?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

7. Does your financial management system report and allow a comparison of outlays to budgeted amounts for each assistance agreement award?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Does your organization maintain source documentation to support entries into your financial or accounting system?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9. Does your organization have written procedures for drawing funds and issuing payments including ALL of the items below? If no, please select all written procedures that your organization does have: <input type="checkbox"/> Who is authorized to request payment from the Federal government and VA? <input type="checkbox"/> What procedures are used to verify that the requests and payments are accurate? <input type="checkbox"/> What support documents are required for the draw of funds or for making payments? <input type="checkbox"/> When drawdown of funds will occur? <input type="checkbox"/> Minimizing the time elapsed between receiving federal funds and disbursing them?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Does your organization have written procedures to ensure that costs charged to VA grants are reasonable, allocable, allowable, and that financial reports are issued as required?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
11. Does your organization have procedures for receiving and depositing advanced payments or other VA 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Does your organization monitor and provide project, program, and financial performance reports to VA?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
14. Does your organization have procedures for preparing and submitting Interim/Final Financial Status Reports (SF-425) as required at least annually by VA?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
17. Did your organization obtain an audit in accordance with 2 C.F.R. Part 200, Subpart F – Audit Requirements?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
18. Does your organization currently receive Federal funds for indirect costs under its active VA assistance agreements? If No, skip to question 21.	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
21. Does your organization have procedures for registering and updating information (including executive compensation and Data Universal Number) in the Central Contractor Registration system (CCR) on an annual basis? (https://www.bpn.gov/ccr) (DUNS - http://www.dnb.com/us/)	<input type="checkbox"/> Yes <input type="checkbox"/> 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)	<input type="checkbox"/> Yes <input type="checkbox"/> No	

II. Payroll

(2 CFR 200 Appendix III Section B or 2 CFR 200 Appendix IV Section B)

23. Does your organization have written payroll policies and procedures including policies for fringe benefits paid to personnel?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
24. Does your organization require all employees to fill out timesheets at least monthly that coincide with one or more pay periods?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
25. Are timesheets required to be signed by the employee, supervisor, or both?	<input type="checkbox"/> Employee <input type="checkbox"/> Supervisor <input type="checkbox"/> Both	
26. Does your organization's timesheets require employees to record actual hours worked on each project, whether federally funded or not?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

27. Are actual hours worked away from the office (travel, teleworking, or other special circumstances) identified on timesheets?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
28. Does your organization apply salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

III. Travel

[\(2 CFR Part 200.474\)](#)

29. Does your organization have written travel policies and procedures requiring travel authorizations and approvals prior to travel and vouchers to support actual costs after the trip?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
30. Does your organization have written travel policies and procedures requiring separate levels of review prior to authorizing advances and payments?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
31. Does your organization have written travel policies and procedures ensuring that the travel costs claimed and billed are associated with the specific federally funded project?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
32. Does your organization have written travel policies and procedures ensuring that travel costs are allowable, allocable, and reasonable?	<input type="checkbox"/> Yes <input type="checkbox"/> 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. [\(2 CFR Part 200.33, 200.48, 200.89, 200.313, and 200.439\)](#)

33. 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 Section V.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
34. Does your organization take a physical inventory of equipment and compare records at least once every two years? When was the last inventory?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
35. Does your organization keep ALL of the following records for all equipment? If no, please select all records that your organization does maintain: <input type="checkbox"/> Description of the equipment. <input type="checkbox"/> Serial number, model number, or other identification number. <input type="checkbox"/> Source of the equipment, including award number. <input type="checkbox"/> Title holder of the equipment. <input type="checkbox"/> Acquisition date or date received. <input type="checkbox"/> Cost of the equipment. <input type="checkbox"/> Percentage of Federal participation in the cost of the equipment. <input type="checkbox"/> Location, use, and condition of the equipment. <input type="checkbox"/> Disposition data including the date of disposal and sale price of the equipment. <input type="checkbox"/> Identification that the equipment is Federal property (if applicable).	<input type="checkbox"/> Yes <input type="checkbox"/> No	

V. Procurement

Procurement is the process for obtaining supplies, expendable property, equipment, real property, and services, including contracting, consultant agreements, sub-awards or sub-grants, or any other types of agreements that transfer Federal funds outside of your organization. [\(2 CFR Part 200.317-326\)](#) (FFATA reporting – [2 CFR Part 170](#))

36. Does your organization have written procurement policies and procedures that have written standards of conduct that address potential conflict of interests and has disciplinary actions for any individuals engaged in conducting and administering contracts or sub awards?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
37. Does your organization have written procurement policies and procedures that have discussion of cost thresholds (small purchases vs. major procurements) and the procurement authorizations and approvals required?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
38. Does your organization have written procurement policies and procedures that have a written requirement to review to avoid unnecessary purchases and to limit purchases to necessary quantities?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
39. Does your organization have written procurement policies and procedures that have a written requirement to review lease vs. purchase alternatives (when appropriate)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
40. Does your organization have written procurement policies and procedures that have a requirement to perform and document a cost or price analyses for all procurements?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
41. Does your organization have written procurement policies and procedures that have a requirement that procurement transactions maximize open and free competition?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

42. Does your organization have written procurement policies and procedures that have 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
43. Does your organization have written procurement policies and procedures that have 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
44. Does your organization have written procurement policies and procedures that have provisions that ensure that goods and services are received, approved, and acceptable before payments are made?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
45. Does your organization have written procurement policies and procedures that have provisions that no contract or sub-award will be entered into with parties that are debarred, suspended, or excluded from Federal assistance programs?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
46. Does your organization have written procurement policies and procedures that have provisions in the contract or agreement for termination and Federal access to contract records?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
47. Does your organization have written procurement policies and procedures that have guidelines for documenting contract files?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
48. Has your organization awarded contracts or sub-agreements under any of your current VA assistance agreements? If No, skip to Section VI.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
49. Does your organization have written agreements with contractor's or sub recipients?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
50. Did your organization check the Excluded Party List System (http://epls.gov) to ensure the successful recipient is not suspended or debarred from Federal contracting or receiving Federal funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
51. Were any of these contracts or agreements more than the Federal Small Purchase threshold of \$100,000, or were not competed, or only one bid was received? If No, skip to question 53.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
52. Was VA review and approval required for the contract or agreement prior to your awarding it or did VA provide written comments on the award?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
53. Has your organization awarded contracts to consultants under any of your current VA assistance agreements? If No, skip to question 56.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
54. Does your organization have controls to ensure that charges to VA agreements do not exceed VA's allowed direct hourly rate for consultants?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
55. Do your consulting agreements specify the services to be provided, duration and pay rates that include base rate, fringe benefits, and overhead?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
56. 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 60.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
57. 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/ ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
58. Did your organization, sub-recipients or borrowers receive and review certified weekly payroll records per Department of Labor form WH-347 for DBA projects?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
59. Did your organization conduct labor interviews per DOL form SF-1445 (or equivalent) and/or require sub-recipients to do so for DBA projects?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

VI. Recipient Match

A matching or cost sharing requirement may be satisfied by: (1) Allowable costs incurred by the grantee, sub-grantee 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. ([2 CFR Part 200.306](#))

60. Do any of your organization's active VA assistance agreements include Matching, Cost Sharing and/or In-Kind costs? If No, skip to Section VIII.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
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