Financial Policy

Volume X

Grants Management

Chapter 4

Grant Application Review and Award Process

Approved:

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Assistant Secretary for Management
and Chief Financial Officer

Digitally signed by JON RYCHALSKI
Date: 2022.07.13 14:15:43 -04'00'
0401 Overview

This chapter establishes Department of Veterans Affairs’ (VA) financial policies for the application, review, and award of Federal financial assistance.

Key items covered in this chapter include:
- VA will determine the type of award instrument and their appropriate use, basis for funding, project periods, and distribution of non-competitive awards;
- VA will design and execute a merit review process for the award of discretionary grants, pursuant to 2 C.F.R. §200.205;
- Grant Program Offices (GPOs) will perform an analysis to determine if recipients are financially capable of carrying out the duties contained in the award; and
- VA will coordinate with the Assistant Secretary for Congressional and Legislative Affairs (OCLA) to ensure members of Congress are aware of new and competing grant awards.

0402 Revisions

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<tr>
<td>Various</td>
<td>Reformatted to new policy format and completed 5-year review.</td>
<td>OFP (047G)</td>
<td>Reorganized chapter layout</td>
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<td>Various</td>
<td>Updated grant application and award process for program offices.</td>
<td>OFP (047G)</td>
<td>OMB released revisions to Title 2 of the C.F.R. for Federal grants.</td>
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<td>Updated Definitions</td>
<td>OFP (047G)</td>
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### 0403 Definitions

**Cooperative agreement** – a legal instrument of financial assistance between VA and a recipient or a pass-through entity and subrecipient that, consistent with 31 U.S.C. 6302-6305, is used to enter into a relationship with the principal purpose of transferring anything of value to carry out a public purpose authorized by a law of the United States and provides for substantial involvement of VA in carrying out the activity contemplated by the Federal award.

**Discretionary grant** – an award in which the recipient and/or the amount of Federal funding is based upon the merit of proposals. The award can be process can be either competitive or non-competitive.

**Federal award** – the Federal financial assistance (grant or cooperative agreement) that a recipient receives directly from VA or indirectly from a pass-through entity including the terms and conditions set forth.

**Federal Awardee Performance and Integrity Information System (FAPIIS)** – a database, required by the Federal Acquisition Regulation (FAR), containing information documenting award decisions.

**Field Reader** – a subject matter expert who reads and reviews applications during the review process as an independent reviewer rather than as part of a panel and scores applications collectively.

**Grant agreement** – a legal instrument of financial assistance between VA or a pass-through entity and a non-Federal entity, consistent with 31 U.S.C. 6302, 6304.

**Notice of Funding Opportunity (NOFO)** – a formal announcement of the availability of Federal funding though a financial assistance program. NOFOs provide information such as the type of award, eligibility requirements, evaluation criteria, and application requirements.

**Merit Review** – an objective process of evaluating competing Federal award applications in accordance with written standards set forth by VA and in accordance with 2 C.F.R. § 200.205.

**Notice of Award (NoA)** – the official legally binding issuance of the award notifying the

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<td>Appendix G</td>
<td>Removed Grant Application Rubric.</td>
<td>OFP (047G)</td>
<td>No OMB authority to support.</td>
<td>July 2022</td>
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recipient that an award has been made.

**Pass-through Entity (PTE)** – a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program, per 2 C.F.R. §200.1.

**System for Award Management (SAM.gov)** – the Official U.S. Government system utilized to help manage the Federal awards process and consolidates capabilities of CCR/FedReg, ORCA, and EPLS.

### 0404 Roles and Responsibilities

**Under Secretaries, Assistant Secretaries, Other Key Officials, Chief Financial Officers and Fiscal Officers**, are responsible for ensuring compliance with the policies set forth in this chapter.

**Approving Official** is the individual with the authority or delegated authority to make funding decisions or obligate funds on behalf of the Federal government for a given program. This authority varies by program (i.e., the State Home Construction grant program, the program office approves applications, but only the Undersecretary of Health awards grants).

**Grants Program Office (GPO)** is the organization responsible for programmatic administration of a particular will manage grants throughout the grant cycle, which include the application review and award process.

**Office of Budget (OB)** is responsible for the allocation of funds in accordance with the statutory authority for each grant program.

### 0405 Policies

#### 040501 General Policies

A. GPOs will determine the appropriate instrument for a Federal award (i.e., grant agreement or cooperative agreement) in accordance with U.S.C. § 6301-08).

B. A grant or cooperative agreement will be used when the principal purpose of the transaction is the transfer of money, property, services, or anything of value to accomplish a public purpose authorized by Federal statute.

C. The distinguishing feature between a grant and cooperative agreement is that under a cooperative agreement, substantial involvement is anticipated between GPOs and
the recipient during performance of the funded activity whereas, with a grant there will be minimal involvement between the GPO and the recipient. Substantial involvement may include collaboration or participation by GPOs in activities specified in the award and, as appropriate, decision-making at specified milestones related to performance.

040502 Special Conditions for High-Risk Recipients

A. In accordance with 2 C.F.R. 200.206, GPOs must have in place a framework for evaluating the risks posed by applicants before they receive a Federal award. This evaluation may incorporate results of the evaluation of the applicant's eligibility or the quality of its application. If VA determines that a Federal award will be made, special conditions that correspond to the degree of risk assessed may be applied to the Federal award.

B. As required by Public Law 112-239, National Defense Authorization Act for Fiscal Year 2013, prior to making a Federal award, GPOs must consider all the information available through FAPIIS regarding the applicant and any immediate highest-level owner, predecessor (i.e., a recipient that is replaced by a successor), or subsidiary, identified for that applicant in FAPIIS, if applicable.

C. GPOs may use a risk-based approach and may consider any items such as the following:
   • Financial stability;
   • Management systems and standards;
   • History of performance;
   • Audit reports and findings; and
   • Ability to effectively implement requirements.

D. GPOs may use special award conditions that correspond to the degree of risk assessed as a means of protecting the Government's interests and effecting positive change in grantees' performance or compliance pre- or post-award.

E. Special award conditions may be applied as needed based on:

1. The applicant or recipient’s history of compliance with the general or specific terms and conditions of a Federal award;

2. The applicant or recipient’s ability to meet expected performance goals as described in 2 C.F.R. §200.202 and 200.301; or

3. The applicant or recipient if determined to require fewer or additional responsibilities due to risk.

F. Additional special award conditions may include one or more of the following as
appropriate for the specific grant or grantee, per 2 C.F.R. §200.208(c):

1. Requiring payment on a reimbursement basis;

2. Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;

3. Requiring additional, more detailed financial reports;

4. Requiring additional project monitoring;

5. Requiring the grantee or subgrantee to obtain technical or management assistance; or

6. Establishing additional prior approvals.

G. Per 2 C.F.R. §200.208(d), recipients will be notified of any additional requirements and:

1. The nature of the additional requirements;

2. The reason why the additional requirements are being imposed;

3. The nature of the action needed to remove the additional requirement, if applicable;

4. The time allowed for completing the actions if applicable; and

5. The method for requesting reconsideration of the additional requirements imposed.

Any additional requirements that have been imposed on a recipient by GPOs may be removed once the conditions that prompted them have been satisfied.

040503 Preparing for Award Activity

A. Grants cannot be officially selected, announced, or awarded prior to receipt of a relevant appropriation, Notices of Funding Opportunities (NOFOs) may be issued prior to receipt of an appropriation; however, the award cannot be made until the appropriation is enacted.

B. VA will use the appropriation in effect at the time of award or renewal, unless a different funding method is authorized or allowed by statute or appropriation. Following the initial budget period of the project, each subsequent budget period must be fully funded from the annual appropriation in effect on the anniversary date
of the award. For example, an award originally funded for the 12-month period from June 1, 2021 - May 31, 2022 will use FY 2021 funds and the next budget period, beginning June 1, 2022, will be funded from the FY 2022 appropriation.

C. There must be a bona fide need at the time of award.

D. An awarding office will not obligate funds for a grant in a current or future budget period for unknown or contingent activities.

E. The terms and conditions of an award govern the recipient’s expenditure of funds. Therefore, the terms and conditions must address the period during which the recipient may obligate funds, how unobligated balances are to be handled, and any authorities for extending the period of availability of awarded funds.

F. Discretionary grants (including congressional earmarks) are awarded under a “project period” basis. This basis provides the recipient with an indication of the awarding office’s intent to fund the project during the approved project period as long as required information is submitted and certain criteria, as specified in the section Non-Competing-Continuation Applications and Awards below, and by the Grants Program Office (GPO) are met. Being awarded under a “project period” basis also allows VA and recipients to plan their budget and workload requirements for ongoing projects.

G. If a project is funded by a no-year appropriation, the awarding office is not required to do single budget periods but may approve a multi-year period and fund the project in annual increments. The funds are available until they are used up for an indefinite period of time without fiscal year limitation.

H. In accordance with 2 C.F.R. §200.308, GPOs will determine the appropriate disposition of unused balances from the prior year by initiating a one-time extension of the period of performance.

I. The one-time extension must not be exercised merely for the purposes of using unobligated amounts.

J. Prior to making an award, GPOs will consult the Federal Audit Clearinghouse (FAC) to determine compliance with Audit Requirements, subpart F of 2 C.F.R. §200 as well as to determine if there are audit findings relevant to the interest of GPOs.

040504 Grants Review Panel

A. After the application submission deadline review committees, ad hoc independent groups, or field readers will be convened by GPOs to perform a review. Relevant materials, including NOFOs, statutes, regulations, applications, and scoring sheets will be provided to the reviewers before the scheduled meeting or review of
applications.

B. Reviewers should be subject matter experts (SMEs), they can be Federal employees but are typically non-Federal groups such as university professors, doctors, think tank members, and peer-reviewers.

C. Reviewers must be:

1. Knowledgeable in the field of endeavor or subject matter under review;
2. Be sufficiently independent of the entity applying for assistance; and
3. Be able to render an objective and unbiased evaluation.

D. A reviewer of a Federal financial assistance application must be independent and impartial.

E. Reviewers cannot have a direct relationship or a personal interest in the award of Federal financial assistance to a particular applicant.

F. Reviewers shall not have or appear to have any prejudices or biases toward a particular application.

G. In accordance with 2 C.F.R. § 200.112, the applicant must disclose in writing any potential conflict of interest to VA or GPO.

H. Reviewers should recuse themselves from reviewing a Federal financial assistance application if there is a real or perceived lack of independence, personal interest, prejudice, or bias towards the applicant.

I. Before any review of applications, a reviewer will sign a statement attesting to the absence of a conflict of interest. See sample in Appendix B, Representation of Absence of Conflict of Interest. In addition to this self-assessment, the individual responsible for coordinating the review, e. g., program official or head of the GPO, will judge whether a reviewer has a conflict of interest in any application that the individual may review as a member of a committee or as a field reader.

J. In accordance with 2 C.F.R. §200.112, GPOs will have a policy and process in place to identify and manage real or potential conflicts of interest. A reviewer has a conflict of interest in an application if that person or member of their immediate family:

1. Is an officer, director, trustee, partner, or employee of or consultant to the applicant organization, its parent, or any subsidiary organization;
2. Is in current negotiations (or has arrangements concerning) with prospective employment (or other similar association) with the applicant organization, its
parent, or any subsidiary organization; or

3. Has a financial interest in the application or the applicant organization, its parent, or any subsidiary organization.

K. Reviewers will individually review, rank and/or score each application under consideration. The review will result in:

1. An evaluation of the grantees application to ensure it meets the programs NOFO criteria, including program regulations;

2. A summary statement of each application’s strengths and weaknesses, by criterion, see sample in Appendix F;

3. Approval or disapproval for each application accompanied by an explanation from the reviewers; and

4. If necessary, a request for further review and consideration, which postpones a final recommendation to obtain clarifying information from the applicant.

L. After completion of the review and in accordance with the NOFO, applicants will be ranked for decision. If the GPO uses a scoring system, it will serve as the basis for the relative ordering or ranking of applications.

040505 Applicant Review and Award Process

A. After the Notice of Funding Opportunity (NOFO) is published and the 120-calendar day period has passed, GPOs will begin reviewing applications, and submissions made through Grants.gov.

B. GPOs will:

1. Establish a grants review panel and retain conflict of interest documents;

2. Complete a competitive (merit) or non-competitive review;

3. Evaluate applicants’ past performance through SAM.gov, FAPIIS, or DNP;

4. Select new or continuing grantees;

5. Assess applicants’ budget and financial capabilities;

6. Issue Notice of Award (NoA);
7. Establish special conditions based on risk, if applicable; and

8. Coordinate with OCLA the list of chosen grantees to report to Congress;

C. GPOs will determine the type of review and how the review will be conducted. GPOs will consider the different types of applications, regulations, and statutes to determine review requirements.

D. GPOs will consider the type and volume of applications expected to be received/reviewed and the needed type(s) of expertise in determining the nature of committees and reviewers it will use to carry out the reviews.

040506 Merit Review

A. Applications will be reviewed or scored in accordance with the evaluation criteria included in the NOFO.

B. Grant programs will be competed using the merit review process when:

1. The method for selection and award is not based on a statutory, appropriations, or regulatory required formula or another non-competitive construct; or

2. The competition occurred in the previous year and is being continued under the project period basis. As a result, the responsive applications submitted under those programs should be competitively reviewed.

C. GPOs must design and execute a merit review process for discretionary Federal award applications with the objective of selecting recipients most likely to be successful in delivering results based on program objectives outlined in 2 C.F.R. §200.202 unless prohibited by Federal statute.

D. In accordance with 2 C.F.R. §200.205, the merit review process will be described or incorporated by reference in the applicable NOFO.

E. The results of the merit review of individual applications are advisory to the approving official and must be considered by that official when making awards.

040507 Non-Competitive Review

A. Merit review processes will not be applied to:

1. Non-competing continuation applications and applications for administrative supplements;

2. Grant programs where awards are determined through non-competitive means or
formulas; or

3. Review of pre-applications unless the awarding office intends to approve or disapprove pre-applications and preclude an applicant from submitting a full application for a disapproved pre-application.

B. GPOs may use annual performance or progress reports in lieu of a non-competing continuation application as the basis for determining whether continued funding should be provided.

C. A GPOs review of the non-competing continuation application should be designed to allow a GPO to certify that the recipient is making adequate progress and additional funding may be awarded.

D. In accordance with 2 C.F.R. §§200.403, 200.404, and 200.405, GPOs must review at a minimum:

1. The requested budget for reasonableness, allocability, and allowability and whether the recommended amount of funding designated for the project is appropriate given the budget needs;

2. The most recent progress report to ensure that the project is within scope and schedule;

3. The most recent financial status report (SF-425) to determine if there are unobligated balances or unusual expenditure patterns; and

4. The conditions of the award to ensure that all relevant conditions have been completed or are being complied with.

E. Under the project period basis of funding, the recipient must submit a non-competing continuation application each year as a prerequisite to continued funding.

040508 Performance Review Prior to Award

A. In accordance with 2 C.F.R. § 200.213, if a GPO does not make an award because an official determines that the applicant does not demonstrate a satisfactory record of executing programs or activities; and integrity and business ethics, that decision will be reported in FAPIIS, if:

1. The only basis for the determination is the grantee was qualified based on all factors other than prior record of executing programs or activities; and integrity and business ethics, per 2 C.F.R. § 200.213(a)(1).

2. The Federal award that was expected to be made exceeds the simplified
acquisition threshold over the period of performance, per 2 C.F.R. § 200.213(a)(2).

B. Pursuant to 2 C.F.R. §200.206 and Public Law 112-239, GPOs will review the non-public segment of the OMB-designated integrity and performance system accessible through the Federal Awardee Performance and Integrity Information System (FAPIIS) prior to making a Federal award where the Federal share is expected to exceed the Simplified Acquisition Threshold (currently $250,000) over the period of performance.

C. GPOs may also review these additional resources during the application and award process, but it is not required under Public Law 112-239:

1. Department of Treasury’s “Do Not Pay” (DNP) portal to prevent improper payments.

2. SAM.gov to search grantee award information.

D. GPOs will perform an assessment of the adequacy of financial management, whether potential recipients can administer Federal funds properly.

E. GPOs will determine whether the recipient has the financial capability necessary to sustain operations and perform the planned project. An intended recipient may have questionable financial capabilities if:
   • It is newly established;
   • Has had no VA awards within the last 36 months;
   • Has known financial difficulties; or there is a reasonable doubt as to its financial capabilities based on known facts or circumstances.

F. If a potential awardee appears on DNP or SAM.gov, or VA questions their financial capabilities an award can still be made, however additional evaluations of the potential awardee must be conducted and documented to justify the award (e.g., grantee is the only provider in a particular region). In addition, the GPO may require the awardee to provide more frequent reporting in lieu of standard annual reporting.

G. Prior to making an award, the GPO in accordance with 2 C.F.R 200 Part 180 must review the suspension and debarment listing, should a potential awardee appear on the suspension and debarment listing a GPO cannot make an award to this potential recipient.

H. In accordance with 2 C.F.R. §200.213(e), if an applicant asserts within seven calendar days to the GPO that some or all of the information made publicly available is covered by a disclosure exemption under the Freedom of Information Act (FOIA), the GPO must remove the posting within seven calendar days of receiving the assertion. Prior to reposting the releasable information, GPOs must resolve the issue with VA’s FOIA Office, or submit a request via the National FOIA Portal.
040509 Selection of Awardees

A. GPOs will determine which applications to approve and the priorities for funding. The approving official may consider the ranking and any other information described in the NOFO, statute, Executive Order, or regulation.

B. In accordance with 2 C.F.R. § 183, GPOs must adhere to specific requirements for grants or cooperative agreements performed outside the United States and its territories.

C. Prior to award, GPOs must evaluate the application, the organization and the degree of risk posed by the organization (see Appendix G). The application should be reviewed before the risk assessment to first determine the quality of the application and the organization’s eligibility for funding, and then evaluate whether additional restrictions should be placed on the organization due to an increased level of risk.

D. In accordance with 2 C.F.R. 200.212, GPOs will post a list of which applicants were approved on their VA website, and SAM.gov for public view.

E. GPOs will send a letter to applicants when a decision to has been reached, including applications that have been deferred.

F. The letter will include sufficient information for the applicant to understand the basis for the decision. Every unsuccessful applicant is entitled to a full explanation of why the application was not funded or deferred. A notice may contain limited information regarding the unsuccessful application and indicate that a more detailed explanation will be provided later or upon request.

040510 Budget and Financial Review

A. Prior to making an award, GPOs will determine based on a budget review or cost analysis, whether the application budget meets specified cost allowability requirements for the work to be carried out under the award and contributes to the objectives of the program.

B. Prior to making an award, GPOs will determine funding and resources requirements found in respective Federal statutes and regulations are met and funding is available prior to award.

040511 Issuance of Notice of Award (NoA)

A. GPOs will provide a Notice of Award (NoA) for Federal financial assistance awards
including non-competing continuation awards, administrative supplements, and program expansion supplements.

B. The NoA will be signed by the HGPO or their designee unless a different authority is required by statute or regulation and no appropriate delegation is on record.

C. In accordance with 2 C.F.R. §200.211, each NoA will contain the following information:

1. Federal award performance goals, indicators, targets, and baseline data.

2. General Federal award information:
   a. Recipient name;
   b. Recipient’s unique identifying number;
   c. Unique Federal Award Identification Number (FAIN);
   d. Federal Award Date, per 2 C.F.R. §200.201;
   e. Period of Performance Start and End Date;
   f. Budget Period Start and End Date;
   g. Amount of Federal Funds Obligated by this action;
   h. Total Amount of Federal Funds Obligated;
   i. Total Approved Cost Sharing or Matching, where applicable;
   j. Total Amount of the Federal Award including approved Cost Sharing or Matching;
   k. Budget Approved by VA;
   l. Federal award description (to comply with statutory requirements (e.g., FFATA));
   m. Name of Federal awarding agency (VA) and contact information for awarding official;
   n. Assistance Listing Number and Title;
   o. Identification of whether the award is R&D; and
p. Indirect cost rate for the Federal award (including if the de minimis rate is charged per §200.414).

3. GPO, program, or Federal award specific terms and conditions (in addition to the general terms and conditions, per 2 C.F.R. §200.208).

4. Any other information required by GPOs.


D. Each award will include general terms and conditions that address the following, as appropriate, whether pre-printed on the NoA, incorporated by reference, or included in the whole text or in part:

• VA administrative regulations that apply to the award;
• Recipient integrity and performance matters;
• The applicable cost principles based on the recipient’s organizational type (2 C.F.R. §200, Subpart E);
• The name, telephone number, and location of the paying office;
• Reporting requirements, including the name of the form, any formatting instructions, due date(s), and submission instructions (manual or electronic) and, as applicable, a Web site for further information. This includes financial reporting, progress reporting, and, as applicable, research integrity/misconduct and invention reporting;
• How any program income earned under the award will be used;
• For cooperative agreements, a specific statement of the nature and extent of the awarding office’s anticipated substantial programmatic involvement in the project;
• The post-award requirements of applicable public policies, including human subjects, lobbying (38 C.F.R. §§16 and 45);
• Termination provisions; and
• The following statement: “The VA Office of the Inspector General (OIG) maintains a toll-free number (1-800-488-8244) for collecting information concerning fraud, waste, or abuse under grants and cooperative agreements. Information also may be submitted by web form on the OIG Hotline website or by mail to VA Inspector General Hotline (53E), 810 Vermont Ave., NW, Washington, DC 20420. Such reports are treated as sensitive material and submitters may decline to give their names if they choose to remain anonymous.”

E. In addition to the general terms and conditions, awards may contain specific conditions, as prescribed by 2 C.F.R. §200.208. GPOs will state the specific conditions in full in the NoA so that recipients are aware of program goals and performance expectations.
F. Notification of grant awards will be published in the Federal Register. See VA Financial Policy Volume X, Chapter 3 for requirements and standards on issuing NOFOs.

G. When applicable, the NoA should indicate that the recipient may assign its payments to a financial institution (bank, trust company, or other financing institution, including any Federal lending agency) if necessary, to finance the costs of the federally supported project.

040512 Congressional Notification

A. Awarding offices will coordinate with the Assistant Secretary for Congressional and Legislative Affairs (OCLA), including the Office of Congressional Liaison (OCL).

B. Coordination is required to establish protocols to ensure members of Congress receive prompt notification of all new and competing grant awards to domestic organizations. This includes significant program expansion supplements.

C. Generally, a 72-hour waiting period is required between Congressional notification and mailing or electronic transmission of the NoA. GPOs will coordinate with OCLA for the proper time to notify the grantee of a new award.

D. The OCL is responsible for establishing the content of the required notification, the transmission procedures, and the means of acknowledging receipt. Generally, the information includes the following:

1. Name of the recipient;
2. Congressional district(s) of the recipient and place of performance (if different);
3. The type of award (e.g., new, program expansion supplement);
4. The period of performance; and
5. The amount obligated by the current action.

E. The OCL is also responsible for authorizing and coordinating any exceptions to the waiting period. For example, at the end of the fiscal year, the Committee Liaison Office (CLO) may allow a 48-hour waiting period for a program(s) by the advance arrangement of the awarding office.

040513 Deliberations and Documentation

A. Documentation generated throughout the review process will be handled in a
manner that protects the confidentiality of the individual reviewers' identity, comments, and their assessment of the overall ranking, except on a “need-to-know” basis.

B. Except where the authorized GPOs officials assert any applicable exemptions from the disclosure requirements in accordance with 5 U.S.C. § 552, 5 U.S.C. § 552a, and/or 5 U.S.C. App. 2, certain documents related to the review may be made available to the public.

C. GPOs should review comments obtained through processes such as those prescribed by the National Environmental Policy Act (NEPA), or the National Historic Preservation Act before an award is issued.

0406 Authorities and References

2 C.F.R. §200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards


5 U.S.C. § 552a, Privacy Act of 1974

5 U.S.C. Appendix 2, Federal Advisory Committee Act (FACA)


38 U.S.C. §309, Chief Financial Officer


38 C.F.R. Part 16, Protection of Human Subjects

Build America, Buy America Act

Executive Order 12372, Intergovernmental Review of Federal Programs (as amended and supplemented)

Federal Awardee Performance and Integrity Information System (FAPIIS)

Historic Preservation Act

National Environmental Policy Act (NEPA)OFP Publications Library
OGE Form 278 Executive Branch Personnel Public Financial Disclosure (SF-278)

OMB Memorandum M-22-11 Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure

System for Award Management (SAM)

VA Freedom of Information Act (FOIA) Office & Portal

VA Inspector General Hotline website

0407 Rescissions

None.

0408 Questions

Questions concerning these financial policies should be directed to:

VHA VHA CFO Accounting Policy (10A3A) (Outlook)
VBA VAVBAWAS/CO/FINREP (Outlook)
NCA NCA Financial Policy Group
All Others OFP Accounting Policy (Outlook)
## Appendix A: Previous Revision Table

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<td>Grants Management Service (047GD)</td>
<td>January 2017</td>
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<td>Updated references to &quot;grants,&quot; &quot;grant programs,&quot; and &quot;grant offices&quot; to incorporate definition clarifications from OMB Uniform Grant Guidance.</td>
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<td>Included verbiage regarding types of wards from updated OMB Uniform Grant Guidance and removed references to superseded guidance.</td>
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<tr>
<td>Various</td>
<td>Updated years referenced to make funding periods generic.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
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<tr>
<td>040202 Grant Application Review of Merit</td>
<td>Included the requirement of a merit review process for applicants, per OMB Uniform Grant Guidance. Removed reference to “objective review” based upon updated guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>040202.03 Application Screening</td>
<td>Updated references to “funding opportunity announcement,” “grant,” and “objective review” to incorporate definition clarification from OMB Uniform Grant Guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>040202.03 C</td>
<td>Further clarified the definition of a conflict of interest, per OMB Uniform Grant Guidance. Updated references to “objective review” to incorporate definition clarification from OMB Uniform Grant Guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>040202.05 Conducting the Review</td>
<td>Updated references to “funding opportunity announcement,” “grant,” and “objective review” to incorporate definition clarification from OMB Uniform Grant Guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
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<tr>
<td>040202.07 Documentation of the Review</td>
<td>Updated references to “funding opportunity announcement,” “grant,” and “objective review” to incorporate definition clarification from OMB Uniform Grant Guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>040203 Grant Application and Deliberate Review</td>
<td>Updated references to “funding opportunity announcement,” “grant,” and “objective review” to incorporate definition clarification from OMB Uniform Grant Guidance. Updated references of superseded guidance to the current guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>040204 Federal Financial Assistance Awards</td>
<td>Updated references to “funding opportunity announcement,” “grant,” and “objective review” to incorporate definition clarification from OMB Uniform Grant Guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>040204.02 Notice of Award</td>
<td>Updated to include addressing risk per OMB Uniform Grant Guidance. Updated superseded guidance to correct references.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
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<tr>
<td>Section</td>
<td>Revision</td>
<td>Office</td>
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<tr>
<td>0403 Authority and References</td>
<td>Updated all superseded guidance to the correct references.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>Definitions</td>
<td>Updated references to &quot;objective review&quot; to incorporate definition clarification from OMB Uniform Grant Guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
<tr>
<td>Appendix A</td>
<td>Further clarified conflict of interest representation to reflect OMB Uniform Grant Guidance.</td>
<td>Grants Management Service (047GD)</td>
<td>October 2014</td>
</tr>
</tbody>
</table>
Appendix B: Representation of Absence of Conflict of Interest

Note: The following is an example and is not required to be used by the GPOs.

I certify that, based on the list of applications about to be reviewed by the committee of which I am a member, I [do] [do not] have any actual or potential conflict of interest in fact or appearance with respect to any application assigned to that committee.

An individual has a conflict of interest in an application if that person, his or her spouse, parent, minor child, or partner:

1. Serves as an officer, director, trustee, partner, or employee of or consultant to the applicant organization, its parent, or any subsidiary organization.

2. Is negotiating (or has an arrangement concerning) prospective employment (or other similar association) with the applicant organization, its parent, or any subsidiary organization.

3. Has a financial interest in the application or in the applicant organization, its parent, or any subsidiary organization.

My conflict of interest as marked above is in the following application(s): (Insert)

I understand that I may not review, score, rate, be present for, or otherwise participate in the discussion of or be privy to, the review comments for any application in which I have a potential or actual conflict of interest.

I certify that, to the best of my knowledge, the above information is accurate and true.

Typed Name of Reviewer:

Signature (Date)
Appendix C: Requirements for Written Agreements for Field Readers

Note: The following is an example and is not required to be used by the GPOs.

With respect to the application and other material to be referred to the reader, the written agreement will contain text reading substantially as follows:

SCOPE OF WORK

The undersigned field reader will:

1. Before reviewing or scoring any Federal financial assistance application pursuant hereto, carefully read the evaluation priorities and criteria, the explanation hereof, and the instructions for scoring, all of which are attached hereto.

2. Carefully review the whole of each Federal financial assistance application transmitted to him/her pursuant to this agreement.

3. In accordance with the priorities and criteria, explanations and instructions attached hereto, solely on the basis thereof and of the content of the Federal financial assistance application, score each Federal financial assistance application on each priority or criterion, according to his/her best judgment of the degree to which the Federal financial assistance application meets the priority or criterion, or if so instructed, submit an overall assessment regarding the scientific or technical merit or other relevant aspects of the application.

4. Correctly indicate the score given by him/her pursuant to paragraph (c) above, to each grant application on each priority and criterion, or an overall score or recommendation in the place provided on the scoring sheet or other evaluative document for that Federal financial assistance application; write an assessment of the application, where required; sign and date the certification on the scoring sheet (or other document); and return the scoring sheet (or other document) and written assessment to the (name and title of appropriate official) of (PROGRAM OFFICE/awarding office).
Appendix D: Notice of Award Letter Example

Note: The following is an example and is not required to be used by the GPOs.

Month DD, YYYY
Mr. First Last
Legal Name of Grantee Organization
900 East Main Street
Washington, DC 20002

Dear Mr. Last:

Congratulations! I am pleased to inform you that the Department of Veterans Affairs (VA) has approved your application for funding under the VA Grant Program [Program Name] in the amount of $[Grant Amount] for the [Legal Name of Grantee Organization], Project [Project Name].

Enclosed you will find the Grant Award, which sets forth the award's Terms and Conditions. By signing this agreement your organization agrees to operate the program in accordance with all applicable legal requirements and with the terms of the grant application. Should you fail to adhere to these requirements, you are in violation of the terms of this agreement, and the awardee will be subject to termination for cause, or other administrative action, as appropriate. Please read, sign, date and return the grant agreement to POC [POC Name] & [full address] no later than fourteen dates from the date above.

If you have questions regarding this award, please contact [POC Name], [Title], VA [Organization Name] at (XXX) XXX-XXXX or by e-mail at John.Smith@va.gov

Congratulations, and we look forward to working with you.

Sincerely,

Name of Authorized Signing Official
Title of Signing Official
Office Name of Signing Official

Enclosure
Appendix E: Notice of Award Template Example

<table>
<thead>
<tr>
<th>U.S. Department of Veterans Affairs</th>
<th>Veterans Grant Program Grant Agreement</th>
<th>Page 1 of 12</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Recipient Name and Address</td>
<td>2. Award Date: MM/DD/YYYY</td>
<td>3. Action: New Award</td>
</tr>
<tr>
<td>Legal Name of Grantee</td>
<td></td>
<td></td>
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<tr>
<td>Address of Grantee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City, State Zip Code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Project Period: From MM/DD/YYYY to MM/DD/YYYY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Period: From MM/DD/YYYY to MM/DD/YYYY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Recipient UEI Number: XXXX</td>
<td>6. Grantee IRS/Vendor Number</td>
<td></td>
</tr>
<tr>
<td>EIN Number of Grantee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Unique Federal Award Identification Number (FAIN): XX-XX-XXX</td>
<td>8. Assistance Listing Number/Name</td>
<td>Assistance Listing Number/Name of Grantee</td>
</tr>
<tr>
<td>9. Amount of Federal Funds Obligated by this Action: $500,000</td>
<td>10. Total Amount of Federal Funds Obligated: $500,000</td>
<td>11. Total Amount of Federal Award: $500,000</td>
</tr>
<tr>
<td>15. Is this a Research &amp; Development Award: Y/N</td>
<td>16. Indirect Cost Rate: X%</td>
<td></td>
</tr>
<tr>
<td>17. Project Title: VA Grant Program Title</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18. Statutory Authority for Grant:</td>
<td></td>
<td></td>
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<tr>
<td>Public Law XXX-XXX Sec XX, 38 USC XXXX – Title of Statutory Authority.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19. Method of Payment: Provisioning/ACH</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Project Description:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21. VA Contact: John Smith, National Director VA Grant Program Office</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>AGENCY APPROVAL</th>
<th>GRANTEE ACCEPTANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>22. Title and name of VA awarding official: Name of Authorized Signing Official</td>
<td></td>
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<tr>
<td>Title of Signing Official</td>
<td></td>
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<tr>
<td>23. Title and name of authorized grantee official: Name of Grantee Signing Official</td>
<td></td>
</tr>
<tr>
<td>Title authorized to legally bind non-Federal entity</td>
<td></td>
</tr>
<tr>
<td>24. Signature of VA awarding official:</td>
<td></td>
</tr>
<tr>
<td>25. Signature of authorized grantee official:</td>
<td></td>
</tr>
</tbody>
</table>

Revision 06/14
| Award Number: XX-XX-XXXX | Award Date: MM/DD/YYYY |

In accepting a Department of Veterans Affairs award, your organization assumes legal, financial, administrative, and programmatic responsibility for administering the award in accordance with any provisions included in the award, as well as the laws, rules, regulations, and Executive Orders governing assistance awards; and these General Terms, all of which are hereby incorporated into this award by reference. While we may provide you with reminder notices regarding award requirements, the absence of receiving such notice does not relieve you of your responsibility to meet all applicable award requirements.

1. The grantee agrees that it is responsible for the use of grant funds provided by VA. In accordance with 2 CFR Part 200.340 VA may terminate this award or take other action if the grantee materially fails to comply with any one of the terms and conditions of this award, whether stated in a Federal statute, regulation, assurance application, or notice of award.

2. The grantee agrees to comply with the organizational audit requirements of 2 CFR Part 200 Subpart F, Audit Requirements, and further understands and agrees that funds may be withheld, or other related requirements may be imposed, if outstanding audit issues (if any) from 2 CFR Part 200 Subpart F audits (and any other audits of VA grant funds) are not satisfactorily and promptly addressed.

3. Grant funds may be used only for the purposes in the grantee's approved application and allocated as directed in 2 CFR Part 200 Subpart E. The grantee shall not undertake any work or activities that are not described in the grant application, and that use staff, equipment, or other goods or services paid for with VA grant funds, without prior written approval from the VA.

4. The grantee agrees to comply with applicable requirements regarding System for Award Management (SAM) and applicable restrictions on sub-awards to first-tier sub-grantees that do not acquire and provide a Unique Entity Identifier (UEI) number. The grantee will work the VA to ensure that all of the sub-grantees have current account on SAM. The details of grantee obligations are posted on the SAM web site at https://www.sam.gov/portal/public/SAM/.
5. The grantee agrees to comply with applicable requirements to report first-tier sub-awards of $25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the grantee and first-tier sub-grantees of award funds. Bonuses to any individuals utilizing Federal funds must conform to 2 CFR and be approved in advance by the agency in writing. The details of grantee obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the FFATA Subaward Reporting System (FSRS) website at [https://www.fsrs.gov/](https://www.fsrs.gov/).

6. The grantee will comply with Federal laws and regulation applicable to grants and grantees, including applicable provisions of 2 CFR Part 200.

7. For a State

   Standards for Financial Management Systems, prescribes a Recipient’s system that controls and accounts for Federal funds and cost sharing under the award and produces financial reports.

   a) States must expend and account for funds under the award in accordance with State laws and procedures that apply to the expenditure of and the accounting for the State’s own funds.

   b) Procedures must be sufficient to permit:

      1) Preparation of the reports required under the award; and
      2) Tracing of expenditures to a level adequate to establish that award funds have not been used in violation of any applicable statutory restrictions or prohibitions.

   c) Cash management must comply with the cash management standards in 31 CFR Part 205, the Department of the Treasury’s implementation of the Cash Management Improvement Act (31 U.S.C. Sec. 6503, as amended by Sec. 5 of P.L. 101-453).

   **Standard Requirements for an Organization Other Than a State**

   Standards for Financial Management Systems, prescribes a Recipient’s system that controls and accounts for Federal funds and cost sharing under the award and produces financial reports.

   The financial management system must enable Recipients to meet the following OMB requirements:

   a) **Financial Reporting.** For financial reports required by the award, Recipients must provide accurate, current, and complete financial information about the federally assisted activities. If sub-awards are executed under the award, Recipients must have reasonable procedures for ensuring the receipt of financial reports from each sub-recipient in sufficient time to allow the Recipient to prepare reports.
b) **Accounting Records.** Recipients must maintain records that adequately identify the sources of funds for federally assisted activities and the purposes for which funds are to be used. The records must contain information about the award and any sub-award, including authorizations, obligations, un-obligated balances, assets, liabilities, outlays or expenditures, and any program income. The accounting records must be supported by source documentation, such as cancelled checks, paid bills, payrolls, and time and attendance records.

c) **Internal Control.** Recipients must maintain effective control over and accountability for all cash, real and personal property, and other assets under the award. Recipients must adequately safeguard all of these assets and ensure that they are used only for authorized purposes.

d) **Budget Control.** Recipients must be able to compare actual expenditures or outlays with the approved budget.

e) **Allowable Costs.** Recipients must have established procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the applicable Federal cost principles, program regulations, or other OMB requirements.

f) **Cash Management.** Recipients must have procedures for minimizing the time elapsing between the transfer of any advance payments of funds under the award and disbursement of the funds for direct program costs and the proportionate share of any allowable indirect or facilities and administrative costs. Recipients must ensure that the timing and amount of any payments to sub-recipients under the award conform to this standard.

g) **Requirement for Performance Data.** In comparing actual expenditures or outlays with budget amounts, as required, Recipients must relate financial information to performance data. For this purpose, VA will accept estimates based on available documentation.

h) **Review of Financial Management System.** VA may review the Recipient’s financial management system at any time to determine whether it complies with the requirements of this provision.

8. **Period of Availability of Funds**

The project period under the award is indicated on the award cover sheet. The recipient may charge to the award only allowable costs resulting from obligations incurred during the funding period. Expenditures only for staff costs that are obligated during the award project period may be charged to the award up to 90 days following the expiration date. These funds shall be available for closeout activities limited to the preparation of final reports. No other staff costs should be obligated and expended.
9. **Publication for Professional Audiences**

Any publications or articles resulting from the award must acknowledge the support of the Department of Veterans Affairs and will include a disclaimer of official endorsement as follows: “This [article] was funded [in part] by a grant from the United States Department of Veterans Affairs. The opinions, findings and conclusions stated herein are those of the author[s] and do not necessarily reflect those of the United States Department of Veterans Affairs”. The Recipient must ensure that this disclaimer be included on all brochures, flyers, posters, billboards, or other graphic artwork that are produced under the terms of the award.

**Seal/Logo**

The Department of Veterans Affairs seal may not be used by Recipients without the express written permission of the United States Department of Veterans Affairs.

10. **Post-award Requirements for Closeout**

The Program Office Specific Requirements will provide Recipients with the due dates and where to send final reports. VA will notify the Recipient in writing of any changes to the reporting requirements before the project period end date. Copies of any required forms and instructions for their completion are included with the award and Program Office Specific Requirements.

Recipients must submit, within 120 calendar days after the project period end date of the award, all final financial, performance, and other reports as required by the terms and conditions of the award. VA may approve written recipient requests for extensions.

Unless VA authorizes an extension, a Recipient must liquidate all obligations incurred under the award not later than 120 calendar days after the funding period or the project period end date.

VA must make prompt payments to Recipients for allowable reimbursable costs under the award being closed out. The Recipient must promptly refund any balances of un-obligated cash that VA has advanced or paid and that is not authorized to be retained by the Recipient for use in other projects. OMB Circular A-129 governs unreturned amounts that become delinquent debts.

When authorized by the award, VA must make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received, not to exceed the amount of the award. Unless otherwise prohibited by statute or regulation.

The Recipient must account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with applicable rules, regulations, and laws.
In the event a final audit has not been performed before the closeout of the award, VA will retain the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.

11. The recipient shall submit quarterly/semi-annual/annual (use whichever applies) progress reports. Progress reports shall be submitted within 30 days after the end of the reporting periods, which are December 31, March 31, June 30 and September 30. This report will include detailed information about the project(s) funded, including, but not limited to, number of disabled Veterans who benefited, administrative expenses, information about how the funds were actually used, data to support statements of progress, and data concerning individual results and outcomes of funded projects reflecting project successes and impacts.

12. The recipient agrees that it will submit quarterly/semi-annual/annual (use whichever applies) financial status reports to VA using the SF 425 Federal Financial Report form, not later than 30 days after the end of each calendar quarter. The final report shall be submitted not later than 90 days following the end of the award period. Failure to provide this report may result in the deobligation of grant funds and the project to be closed at the discretion of the government.

13. Retention and Access Requirements for Records

The Recipients must maintain financial records, supporting documents, statistical records, and all other records pertinent to an award for a period of three years from the date of submission of the final expenditure report. For awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report as authorized by VA. The only exceptions are the following:

   a) If any litigation, claim, or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

   b) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.

   c) When records are transferred to or maintained by VA, the three-year retention requirement is not applicable to the Recipient.
14. **Timely and Unrestricted Access**

VA, the Inspector General, Comptroller General, or any of their duly authorized representatives have the right of timely and unrestricted access to any books, documents, papers, or other records of recipients and sub-recipients that are pertinent to the award, in order to make audits, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to a recipient’s and sub-recipients personnel for the purpose of interview and discussion related to such documents. The rights of access in this paragraph are not limited to the required retention period, but must last as long as records are retained.

Except for federally required restrictions on lobbying, the grantee may not place any restrictions on sub-recipients that limit the right or ability of the sub-recipients or their agents to contract or otherwise conduct business with the federal government.

15. **Federal Debt Status**

You may not be delinquent in the repayment of any Federal debt. Examples of relevant debt include delinquent payroll or other taxes, audit disallowances, and benefits that were overpaid (OMB Circular A-129). You must notify VA immediately if you become delinquent during your project period. We cannot release your award funds until you provide documentation showing a repayment plan has been accepted by the Internal Revenue Service and payments have been made.

16. **Nondiscrimination Policies**

You must execute your project (e.g., productions, workshops, programs, etc.) in accordance with the following laws, where applicable.

a) **Title VI of the Civil Rights Act of 1964**, as amended, provides that no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied benefits of, or be subject to discrimination under any program or activity receiving Federal financial assistance. Title VI also extends protection to persons with limited English proficiency (42 U.S.C. Sec. 2000d et seq.).
b) **Title IX of the Education Amendments of 1972** provides that no person in the United States shall, on the basis of sex or blindness, be excluded from participation in, be denied benefits of, or be subject to discrimination under any education program or activity receiving Federal financial assistance (20 U.S.C. Sec. 1681 and Sec. 1684 et seq.).

c) **Section 504 of the Rehabilitation Act of 1973** provides that no otherwise qualified individual with a disability in the United States, shall, solely by reason of his/her disability, be excluded from participation in, be denied benefits of, or be subject to discrimination under any program or activity receiving Federal financial assistance (29 U.S.C. Sec. 794).

d) **The Age Discrimination Act of 1975** provides that no person in the United States shall, on the basis of age, be excluded from participation in, be denied benefits of, or be subject to discrimination under any program or activity receiving Federal financial assistance (42 U.S.C. Sec. 6101 et seq.).

e) **The Americans with Disabilities Act of 1990 (ADA)** prohibits discrimination on the basis of disability in employment (Title I), state and local government services (Title II), places of public accommodation and commercial facilities (Title III) (42 U.S.C. Sections 12101-12213).

18. **Environmental and Preservation Policies**

a) **The National Environmental Policy Act of 1969**, as amended, applies to any Federal funds that would support an activity that may have environmental implications. We may ask you to respond to specific questions or provide additional information in accordance with the Act. If there are environmental implications, we will determine whether a categorical exclusion may apply, to undertake an environmental assessment or to issue a "finding of no significant impact," pursuant to applicable regulations and 42 U.S.C. Section 4332.

b) **The National Historic Preservation Act of 1966**, as amended, applies to any Federal funds that would support either the planning or major renovation of any structure eligible for or on the National Register of Historic Places, in accordance with Section 106. This law also applies to project activities, such as new construction, that would affect such properties. We will consult with your State Historic Preservation Officer, as appropriate, to determine the impact of your plan or renovation on the structure or any affected properties. Any change in your design, renovation, or construction plans must be submitted to us for review and approval prior to undertaking any of the proposed changes. You may be asked to provide additional information on your project to ensure compliance with the Act (16 U.S.C. Sections 470, 470-1).
19. **Debarment and Suspension.** You must comply with requirements regarding debarment and suspension in Subpart C of 2 CFR Part 180.

There are circumstances under which we may receive information concerning your fitness to carry out a project and administer Federal funds; for instance:

a) Conviction of, or a civil judgment for, the commission of fraud, embezzlement, theft, forgery, making false statements;

b) Any other offense indicating a lack of business integrity or business honesty that seriously and directly affects your present responsibility; and/or

c) Any other cause of so serious or compelling a nature that it affects an organization’s present responsibility.

In these circumstances, we may need to act quickly to protect the interest of the government by suspending your funding while we undertake an investigation of the specific facts. We may coordinate our suspension actions with other Federal agencies that have an interest in our findings. A suspension may result in your debarment from receiving Federal funding government-wide for up to three years.

20. **The Drug Free Workplace Act** requires you to publish a statement about your drug-free workplace program. You must give a copy of this statement to each employee (including consultants and temporary personnel) who will be involved in award-supported activities at any site where these activities will be carried out.

You must maintain on file the place(s) where work is being performed under this award (i.e., street address, city, state and zip code.) You must notify VA’s Program Office of any employee convicted of a violation of a criminal drug statute that occurs in the workplace. (41 U.S.C. Sec. 8102 et seq. and 45 CFR Part 1155).
21. **Lobbying.** You may not conduct political lobbying, as defined in the statutes, regulations and OMB Circulars listed below, within your Federally-supported project. In addition, you may not use Federal funds for lobbying specifically to obtain awards. For definitions and other information on these restrictions, refer to the following:

   a) "No part of the money appropriated by any enactment of Congress shall, in the absence of express authorization by Congress, be used directly or indirectly to pay for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a Member of Congress, a jurisdiction, or an official of any government, to favor, adopt, or oppose, by vote or otherwise, any legislation, law, ratification, policy, or appropriation, whether before or after the introduction of any bill, measure, or resolution proposing such legislation, law, ratification, policy, or appropriation; but this shall not prevent officers or employees of the United States or of its departments or agencies from communicating to any such Member or official, at his request, or to Congress or such official, through the proper official channels, requests for any legislation, law, ratification, policy, or appropriations which they deem necessary for the efficient conduct of the public business, or from making any communication whose prohibition by this section might, in the opinion of the Attorney General, violate the Constitution or interfere with the conduct of foreign policy, counter-intelligence, intelligence, or national security activities." (18 USC § 1913. Lobbying with appropriated moneys).

   b) 2 CFR Part 200.450 – "Lobbying" Regulation clarifies that lobbying is an unallowable project cost. The Regulation generally defines lobbying as conduct intended to influence the outcome of elections or to influence elected officials regarding pending legislation, either directly or through specific lobbying appeals to the public.

   c) Certification Regarding Lobbying to Obtain Awards. Section 319 of Public Law 101-121, codified at 31 U.S.C. Sec. 1352, prohibits the use of Federal funds in lobbying members and employees of Congress, as well as employees of Federal agencies, with respect to the award or amendment of any Federal grant, cooperative agreement, contract, or loan. While non-Federal funds may be used for such activities, they may not be included in your project budget, and their use must be disclosed to the awarding Federal agency. Disclosure of lobbying activities by long-term employees (employed or expected to be employed for more than 130 days) is, however, not required. In addition, the law exempts from definition of lobbying certain professional and technical services by applicants and awardees.

   We strongly advise you to review these regulations carefully. They are published at 38 CFR Part 45, and can be found at [www.ecfr.gov](http://www.ecfr.gov).
### 22. Site Visits

The grantor, through authorized representatives, has the right, at all reasonable times, to make site visits to review project accomplishments and to provide such technical assistance as may be required. If any site visit is made by the grantor on the premises of the recipient, a sub-recipients, or subcontractor, the recipient shall provide, and shall require its sub-recipients and subcontractors to provide all reasonable facilities and assistance for the safety and convenience of the government representatives in the performance of their duties. All site visits and evaluations shall be performed in such a manner that will not unduly interfere with or delay the work.

### 23. Trafficking in Persons

This government-wide award term implements Section 106 (g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104), located at 2 CFR Part 175. In accordance with the statutory requirement, in each agency award under which funding is provided to a private entity, section 106(g) of the TVPA, as amended, requires the agency to include a condition that authorizes the agency to terminate the award, without penalty, if the recipient or a sub-recipients —

- Engages in severe forms of trafficking in persons during the period of time that the award is in effect;
- Procures a commercial sex act during the period of time that the award is in effect; or
- Uses forced labor in the performance of the award or sub-awards under the award.

Full text of the award term is provided at 2 CFR Part 175.15.

### 24. Prompt Payment Act

Federal funds may not be used by the recipient for the payment of interest penalties to contractors when bills are paid late nor may interest penalties be used to satisfy cost sharing requirements. Obligations to pay such interest penalties will not be obligations of the United States.
25. Payments

For registered Recipients in the U.S. Department of Health and Human Services Payment Management System (PMS-SMARTLINK), instructions for submitting requests for payment may be found at http://www.dpm.osc.gov/. If recipients submit a payment request electronically, they may submit requests as frequently as required to meet needs to disburse funds for program purposes.

Recipients that do not submit requests electronically through PMS-SMARTLINK must request payment by submitting a signed “Request for Advance or Reimbursement” Standard Form 270 (SF-270) to the award program office.

Whenever it is administratively feasible to do so, recipients are to time each request for advance so that payments of VA funds are received on the same day of the need to disburse the funds for direct program costs (and the proportionate share of any allowable indirect or facilities and administrative costs). When same day transfers are not feasible, advance payments should not exceed three days’ estimated cash needs.

26. Financial Guide Compliance

Appendix F: Administrative Review of Grantees

Note: The document below is an optional template for use by GPOs. Contact your Program Office for the template file.
### III. ADMINISTRATIVE REVIEW

<table>
<thead>
<tr>
<th>Question</th>
<th>YES</th>
<th>NO</th>
<th>REFERENCES/NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Is the application for Federal Assistance (SF-424) and Assurances SF-424B (Non-Construction) or SF-424D (Construction) signed by the Authorized Certifying Official?</td>
<td>☐</td>
<td>☐</td>
<td>If NO, contact the applicant and obtain additional information.</td>
</tr>
<tr>
<td>10. Have all of the required forms been signed and submitted with the application?</td>
<td>☐</td>
<td>☐</td>
<td>Please reference policy and program office procedures for all required forms.</td>
</tr>
<tr>
<td>11. Is the application subject to the Intergovernmental Review (EO 12372)? Please refer to SF-424 for the answer to this, as it is a requirement on the application.</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>12. Has the applicant indicated it is delinquent on any Federal debt? (listed on the SF-424 and verified in SAM and Do Not Pay)</td>
<td>☐</td>
<td>☐</td>
<td>II YES, contact the applicant to obtain additional information, and reference VA financial policy regarding corrective action.</td>
</tr>
<tr>
<td>13. Is the applicant requesting pre-award costs? (i.e., the proposed project period starts prior to award date)</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>If YES, are the pre-award costs allowable?</td>
<td>☐</td>
<td>☐</td>
<td>Must be included in the application</td>
</tr>
<tr>
<td>Must be allowable by authorizing regulations, statute, and/or policy</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>14. Does the grant program have additional funding restrictions that have to be satisfied prior to award?</td>
<td>☐</td>
<td>☐</td>
<td>Programs include (but are not limited to):</td>
</tr>
<tr>
<td>Matching Funds</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
</tbody>
</table>

### IV. FINANCIAL REVIEW

<table>
<thead>
<tr>
<th>Question</th>
<th>YES</th>
<th>NO</th>
<th>REFERENCES/NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>15. Is the budget mathematically correct?</td>
<td>☐</td>
<td>☐</td>
<td>If NO, corrections must be made before grant may be awarded.</td>
</tr>
<tr>
<td>16. Has the applicant submitted a sufficient budget narrative matching the object class categories contained in the budget on the SF-424A (Non-Construction) or SF-424C (Construction)?</td>
<td>☐</td>
<td>☐</td>
<td>If NO, contact the applicant and request supporting detail.</td>
</tr>
<tr>
<td>17. Are there Statutory/Regulatory/Programmatic Cost Share requirements for this award?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>18. Is the applicant’s match provided by another Federal agency?</td>
<td>☐</td>
<td>☐</td>
<td>□ WA – Prohibited except for Community Development Block Grants &amp; General Revenue Sharing funds.</td>
</tr>
<tr>
<td>19. Have ALL costs been reviewed and do they conform to the applicable Cost Principles and GPS, and are they Allowable, Allocable, Necessary and Reasonable for proper and efficient administration of the project program?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>V. APPLICATION REVIEW</td>
<td>YES</td>
<td>NO</td>
<td>REFERENCES/NOTES</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----</td>
<td>----</td>
<td>------------------</td>
</tr>
<tr>
<td>20. Are the activities contained in the application consistent with the authorizing statute?</td>
<td>☐</td>
<td>☐</td>
<td>Activities must be classified under the authorizing statute.</td>
</tr>
<tr>
<td>21. Does the application involve activities, including travel, which will be performed outside the United States, tribal lands, or U.S. territories?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>22. Will program income be generated during this project?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>23. Does the project involve HUMAN subjects?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>24. Do the application activities involve conducting conferences or workshops?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>25. Does the application specify target dates and milestones for project completion?</td>
<td>☐</td>
<td>☐</td>
<td>If NO, request from applicant.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VI. FUNDING RECOMMENDATION REVIEW</th>
<th>YES</th>
<th>NO</th>
<th>REFERENCES/NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>26. Has the Funding Recommendation (FR) been signed by the appropriate approving official within the program office?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>27. Is the decision for Grant vs. Acquisition documented?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>28. Has the awarding document addressed conferences/workshops?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>29. Is there documentation regarding how the activities to be funded fit with the Statutory Authority?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>30. If applicable, has the program office addressed a Quality Control Plan?</td>
<td>☐</td>
<td>☐</td>
<td>N/A for this application</td>
</tr>
<tr>
<td>31. Is this a Non-Profit applicant?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>32. If applicable, has the program office addressed HUMAN subject testing?</td>
<td>☐</td>
<td>☐</td>
<td>N/A for this application</td>
</tr>
<tr>
<td>33. Has the program office documented the Competitive/Non-competitive decision? (e.g., SFVF Continuation Award)</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>34. Has the program office documented all costs are necessary and reasonable for program/project?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>35. If applicable, has the program office addressed the Pre-Award costs?</td>
<td>☐</td>
<td>☐</td>
<td>N/A for this application</td>
</tr>
<tr>
<td>36. If applicable, has the program office documented compliance with Matching and/or Cost Share requirements?</td>
<td>☐</td>
<td>☐</td>
<td>N/A for this application</td>
</tr>
<tr>
<td>37. If applicable, has the program office documented the use of Program Income that will be generated under the agreement?</td>
<td>☐</td>
<td>☐</td>
<td>N/A for this application</td>
</tr>
<tr>
<td>38. If applicable, has the program office provided disposition instructions for equipment to be acquired under the agreement?</td>
<td>☐</td>
<td>☐</td>
<td>N/A for this application</td>
</tr>
<tr>
<td>39. Has the program office included Programmatic Terms and Conditions?</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
</tbody>
</table>
### VII. WRITTEN POLICIES AND PROCEDURES

<table>
<thead>
<tr>
<th>Requirements of Payment</th>
<th>YES</th>
<th>NO</th>
<th>2 CFR Part 200.305</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Principles</td>
<td></td>
<td></td>
<td>2 CFR Part 200 – Subpart E</td>
</tr>
<tr>
<td>Standards of Conduct Covering Personal and Organizational Conflicts of Interest</td>
<td></td>
<td></td>
<td>2 CFR Part 200.318(c)</td>
</tr>
<tr>
<td>Procurement Transactions</td>
<td></td>
<td></td>
<td>2 CFR Part 200.319</td>
</tr>
<tr>
<td>Technical Evaluations of Proposals</td>
<td></td>
<td></td>
<td>2 CFR Part 200.320</td>
</tr>
<tr>
<td>Compensation - Personal Services</td>
<td></td>
<td></td>
<td>2 CFR Part 200.430</td>
</tr>
<tr>
<td>Procurement System Self-Certification (optional)</td>
<td></td>
<td></td>
<td>2 CFR Part 200.324</td>
</tr>
<tr>
<td>Compensation – Fringe Benefits (optional)</td>
<td></td>
<td></td>
<td>2 CFR Part 200.431</td>
</tr>
<tr>
<td>Relocation Cost of Employees (optional)</td>
<td></td>
<td></td>
<td>2 CFR Part 200.464</td>
</tr>
<tr>
<td>Travel Costs (optional)</td>
<td></td>
<td></td>
<td>2 CFR Part 200.474</td>
</tr>
</tbody>
</table>

### VIII. TERMS AND CONDITIONS OF AWARD

**Required:**
- Assurances
- Termination
- Single Audit
- Cost Principles
- SAM Registration
- Sub-Award Reporting
- Administrative Requirements
- Financial System
- Period of Availability of Funds
- Publication for Professional Audiences
- Seal/Logo
- Post-award Requirements for Closeout
- Progress Reporting
- Financial Reporting
- Retention and Access Requirements for Records
- Timely and Unrestricted Access
- Access to Sub-recipients
- OIG Hotline
- Federal Debt Status
- Non-discrimination Policies
- Environmental and Preservation Policies
- Debarment and Suspension
- Drug Free Workplace
- Lobbying
- Site Visits
- Trafficking in Persons
- Prompt Payment Act
- Payments

**Optional:**
- Texting while Driving
- Program Income
- Budget Adjustments
- First class airfare - Federal travel regulation
- Executive compensation
- Management fees
- Closeout cost
- Non-compliance
- Seat belts
- Pre-award cost
- Refreshments
- Engineering cost
- Construction cost
- VA obligation
- Equipment title

**APPROVAL**

The application for Federal Assistance and funding recommendation has been reviewed for administrative compliance with statutory, regulatory, policy and delegated authorities. Signature below indicates, in the reviewer’s opinion, the application complies with the administrative requirements for award of assistance.

---

Grant Specialist: __________________________ Date: ______________

INTERNAL CONTROL REVIEW (Optional)

A Quality Control Review was made of this administrative review to ensure it complies with the statutory, regulatory delegated and policy requirements for award. Signature below indicates the reviewer supports the funding decision for this Application for Federal Assistance.

---

Reviewer: __________________________ Date: ______________
### ADDITIONAL INFORMATION - AS NEEDED

<table>
<thead>
<tr>
<th>OTHER REQUIREMENTS</th>
<th>YES</th>
<th>NO</th>
<th>REFERENCES/NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
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<tr>
<td>2.</td>
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<td>3.</td>
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<td>4.</td>
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<td>5.</td>
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<td>6.</td>
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<td>7.</td>
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<td>8.</td>
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<td>9.</td>
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<tr>
<td>10.</td>
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</tr>
</tbody>
</table>

### FOLLOW-UP ACTIONS

**Issues:**

**Date Resolved:**

---

### GENERAL NOTES

---
Appendix G: Grant Applicant Risk Assessment

Purpose: The grant applicant risk assessment after the grant application rubric. This form is used to determine the level of risk posed by the applicant. If the applicant is identified as high-risk, then additional requirements may be placed on the applicant, or funding decision should be amended.

Risk Questionnaire
Department of Veteran’s Affairs

**Risk Questionnaire**

**Instructions:** Prior to making an award, the Department of Veteran’s Affairs evaluates the degree of risk posed by an applicant. In filling out the Risk Questionnaire, each question should be answered as completely as possible, using extra pages if necessary. Please attach the completed questionnaire with the application materials.

<table>
<thead>
<tr>
<th>General Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Name of Organization</td>
</tr>
<tr>
<td>What is the type of organization (non-profit, for-profit, educational institution, other)?</td>
</tr>
<tr>
<td>Is the organization incorporated or legally registered? If not, please explain:</td>
</tr>
<tr>
<td>Has there been high staff turnover or agency reorganization that affects this organization? If yes, please explain:</td>
</tr>
<tr>
<td>Are the key staff assigned to the program inexperienced with the program (worked with the program for less than two years)? If yes, please explain:</td>
</tr>
<tr>
<td>Has the organization been untimely in the submission of any of the following documents: 1. Applications 2. Amendments 3. Fiscal Reporting 4. Draw Downs 5. Budget Revisions If yes, please list the untimely documents and how long they were outstanding:</td>
</tr>
<tr>
<td>Is the program unusually complex (e.g., program, funding, matching requirements)? If yes, please explain:</td>
</tr>
<tr>
<td>Have any other organizations (program offices, auditors, staff employed by the entity, etc.) alerted us of potential risk areas? If yes, please explain:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Operational Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
</tr>
<tr>
<td>Does the organization have a President/Director/Chief Executive Officer and Chief Financial Officer? If not, please explain:</td>
</tr>
<tr>
<td>Does the organization have written human resource (HR) policies and procedures? If not, please explain:</td>
</tr>
<tr>
<td>List the number of employees within the organization. Full-Time Employees: Part-time Employees: Volunteers:</td>
</tr>
<tr>
<td>Legal Concerns</td>
</tr>
<tr>
<td>Is the organization currently suspended or debarred? If yes, you may not proceed with the Risk Assessment.</td>
</tr>
<tr>
<td>Has the organization previously been suspended or debarred? If yes, please describe the details of the suspension/debarment</td>
</tr>
<tr>
<td>Are you aware of any open investigations involving the organization (e.g., OIG, GAO, FBI)?</td>
</tr>
<tr>
<td>Programmatic Performance</td>
</tr>
<tr>
<td>--------------------------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Climate (M21-20 and EO 14008)</td>
</tr>
</tbody>
</table>
| Financial Risk | Does the organization have written accounting policies and procedures? | Explanation:  
| Accounting System | Can the accounting records separate the receipts and payments of a federal grant from the receipts and payments of the organization’s other activities? |  
|                          | Can the accounting records summarize expenditures from a federal grant according to different budget categories such as salaries, rent, supplies, and equipment? |  
| Internal Controls | Does the organization have systems, policies, and procedures for tracking and approving hours worked by employees, contractors, and volunteers? |  
|                          | Does the organization have internal controls and anti-corruption ethics codes that are emphasized by leadership? |  
|                          | Does the organization have written project management policies, procedures, and systems? | If not, please explain:  
| Cash Management | Is the organization familiar with U.S. government regulations concerning costs that can be charged to U.S. grants (Title 2, U.S. Code of Federal Regulations, Part 200, Subpart E)? |  
| Sub-recipients | Does the organization have any sub-recipients? If yes, please list the sub-recipients: |  
|                          | Does the organization identify every subaward including the following: | If not, what information is missing from the sub-award?  
|                          | 1. Sub-recipient name |  
|                          | 2. Unique Entity Identifier |  
|                          | 3. Federal Award Identification Number |  
|                          | 4. Federal Award Date |  
|                          | 5. Subaward period of performance start and end date |  
|                          | 6. Budget period start and end date |  
|                          | 7. Amount of federal awards obligated to the sub-recipient |  
|                          | 8. Federal Award project description |  
|                          | 9. Name of Federal Awarding agency |  
|                          | 10. Assistance Listing Number and title |  
|                          | 11. Identification of whether the award is research and development (R&D) |  
|                          | 12. Indirect cost rate |  
|                          | Does the organization perform regular monitoring of the sub-recipients to ensure the award is used for authorized purposes? | If yes, how often? |
Are all sub-recipients audited as required by Subpart F of 2 C.F.R 200? | If no, please list the sub-recipients not audited:
---|---
**Going Concern** | 0%

What percent of the organization’s capital is from federal funding? (percentage = total federal funding in previous FY / organization’s annual gross revenue in previous FY)

What is the dollar amount of the total current assets? (i.e. cash and other assets that are expected to be converted to cash within the next twelve months)

What is the dollar amount of the total current liabilities? (i.e. amounts due to be paid to creditors within the next twelve months)

What is the dollar amount of the total debt?

What is the dollar amount of the total assets? (e.g. cash, fixed assets, accounts receivable, etc.)

**Compliance Risk**

Does the organization have regular independent audits? If yes, who performs the audit?

What was the date of the most recent audit and what was the result? *If the single audit was performed more than a year ago, the organization is automatically rated high risk.*

Did the audit cover all departments, agencies, and organizational units that administer Federal Awards?

Does the organization have any audit findings present on the Federal Audit Clearinghouse? If yes, explain the finding and how it may impact the award:

Has the organization assigned an individual or office the responsibility for resolving audit findings and questioned costs? If yes, please provide the name and contact information: