

# Form B

## El Paso County, TX

### Subrecipient Self-Assessment Survey

Organization Name: \_\_\_\_\_

Address \_\_\_\_\_

Contact Name \_\_\_\_\_

Contact Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

The purpose of the Self-Assessment Survey is to obtain an understanding of your organization's capability to adequately document, record, track, report the **ARPA CSLFRF Federal sub-award** in accordance with the terms and conditions from the Prime Recipient Agreement or Award, and in accordance with the Uniform Guidance 2 CFR 200 or 45 CFR 75 for HHS Awards. Please respond to each item as "yes" or "no" and if necessary, please provide an explanation. For a document or manual, please signify as "yes" if your organization has such a document or manual, else state "no". **The only documents you must provide are under item 1.** If it is determined after the award of the **ARPA CSLFRF** sub-grant that any of your responses were incorrect or misleading, El Paso County will terminate your **ARPA CSLFRF** sub-grant and request that the US Treasury Office of Inspector General to perform an investigation.

Item	Yes	No	Explanations
<b>1. Permanent File:</b> Provide the latest version of the following requested items (links are acceptable):			
a) IRS 990 Return			
b) Financial Statement Audit with foot notes			
c) Subpart F (of Uniform Guidance) Single Audit			
d) Any Agreed Upon Procedure audit			
e) If applicable, Management Decision on Single Audit Findings and Corrective Action Plan			
<b>2. Procedures:</b> Please answer whether you have the following policies. Most of the questions are asking ... "Do you have the following item?"			
a) Accounting manual			
b) Procurement policy			
c) Subrecipient monitoring policy			
d) Travel policy			
e) Timekeeping policy			
f) Grant-specific procedures for federal awards			
g) Employee handbook			
h) Internal controls (written procedures):			
1) Approval and documentation of expenses			
2) Separation of duties			
3) Delegations of authority			
4) Check issuance			
5) Cash receipts			
6) Cash management			
7) Bank reconciliations			
8) Payroll			
9) Capitalization policies			
i) Property management for equipment purchased with grant funds			
j) Time and effort distribution			
k) Record retention and destruction			
l) Draw down of funds and / or advance policy			

Item	Yes	No	Explanations
m) Procedures for determining allowability, reasonableness and allocability of cost per the Cost Principles, Subpart E of the Uniform Guidance			
n) Code of conduct or ethics			
o) Procedures for financial reporting			
p) Whistle-blower policy			
q) Compensation policy for executives and personnel working on federal grants			
r) Procedures to close-out grants			
<b>3. Federal Grant Cost Accounting:</b> Please answer "yes / no" or provide an explanation to the following questions. Most of the questions are asking ... "Do you have the following item?"			
a) Accrual basis accounting?			
b) Follow GAAP: ASC 958 Not for Profit Entities and ASC 605 Revenue Recognition?			
c) Cost ledger for federal grant award?			
d) Detailed cost ledger showing labor, non-labor?			
e) Report segregating different projects, activities?			
f) Cost ledger breakdown of federal award:			
1) Track multiple sources of funds?			
2) Track multiple uses/application of funds?			
3) Track matching contributions?			
4) Track program income?			
g) Distribution of labor to grant & other activities?			
h) Backup documentation for a draw or advance?			
i) Grant timesheet (electronic or manual)?			
j) Grant travel and expense report?			
k) Grant payment request with receipts?			
l) Cost ledger showing direct and indirect cost?			
m) Chart of accounts and cost center/dept. codes?			
n) G/L account or codes for unallowable expense?			
o) Indirect cost rate computation worksheet?			
p) Negotiated indirect cost rate agreement?			
1) Has your NICRA been extended?			
2) How many years is the extension?			
3) Are using the 10% de minimus rate?			
q) Federal Grant Budget:			
1) Crosswalk from budget line item to G/L act?			
2) Compares actual cost to budget line item?			
3) Budget to actual variances analyzed?			
r) Prepared a Federal Financial Report SF 425?			
s) List of government property from inventory?			
t) Do you maintain a copy of federal regulations? If so, which federal regulations?			
u) Does accounting have a copy of the grant provisions?			
v) Ever had any grant cost disallowance?			
w) Ever had residual funds at the end of a grant?			
x) Please <u>explain</u> how you would record an advance of grant funds on your balance sheet.			
y) Have you ever had a cost reimbursable grant?			
z) Does your organization have at least one individual that has training in federal grants accounting? If so, please provide their name and title under "explanations".			
aa) Is the place of performance (POP) the same address listed at the top of the form? If not, enter the POP in the comments			

Item	Yes	No	Explanations
<b>4. Other Significant Matters:</b> Please answer "yes / no" or provide an explanation to the following questions. Most of the questions are asking "Do you have the following item?"			
a) Any grant suspensions, debarments, terminations over the past three years?			
b) Any civil or criminal convictions?			
c) Any judgments from employees or vendors?			
d) Any history of bankruptcy?			
e) Any unpaid payroll, income or UBIT tax?			
f) Any late filing penalties for IRS 990 return?			
g) Do you perform criminal background checks on new employees?			
h) Any qualified or disclaimer audit opinions with respect to your annual financial statements?			
i) Have you ever been or currently on the Suspended and Debarred List per the System for Award Management? <a href="https://www.sam.gov/">https://www.sam.gov/</a>			

**I have made a good faith effort to prepare and respond to the Self-Assessment Survey. I have attached all documents requested. The information provided is current, accurate and complete. I understand that any incorrect or misleading responses is grounds for termination of this ARPA CSLFRE sub-grant and my organization will be referred to the US Treasury Office of Inspector General for an investigation.**

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Print Name*

\_\_\_\_\_  
*Title*