

Animal and Plant Health Inspection Service

Administrative and Financial Review Questionnaire for Cooperative Agreements

Introduction

Thank you for assisting APHIS with our review by completing this questionnaire. The questionnaire asks about your organization's administrative and financial policies and procedures. Some of the questions require you to provide copies of your policies and procedures for review (see *Retention and Access Requirements for Records, regulations 2CFR 200.333, 2CFR 200.335, 2CFR 200.336, 2CFR 200.337*). Also, some reimbursement request documents have been identified for review in Section I. Please provide copies of the requested policies and procedures and the source documents to support the selected items with the completed questionnaire.

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

Note: To meet our planned review objectives and timing, please provide all requested documentation by COB _____. We anticipate that it may be necessary for subsequent requests. If any of the requested items can be obtained online, please provide the website under the appropriate question. Therefore, in consideration of your time and resources, please let us know ASAP any items you cannot provide. If no response is received, a "No Response" remark will be documented in the final report and forwarded to the APHIS program.

Cooperator Name:

Cooperator Address:	
Agreement Title:	
Agreement Number:	
Agreement Period:	
Program:	
Reviewer Name:	
Date:	

Cc/ Responding Individual(s):

Name	Title	Phone Number	E-mail

Signature of Responsible Official	Date

The Code of Federal Regulations (Title 40) and OMB Cost Principles require organizations receiving Federal cooperative agreements to have written policies and procedures. Below are the regulations, audit requirements, and OMB Cost Principles that apply to each type of recipient.

Recipient Type	Federal Regulations	Audit Requirements & Cost Principles
States, Local Governments, and Indian Tribes	2 CFR Part 200	OMB Circular A-133 2 CFR Part 200 Subpart F
Educational Institutions	2 CFR Part 200	OMB Circular A-133 2 CFR Part 200 Subpart F
Non-Profit Organizations	2 CFR Part 200	OMB Circular A-133 2 CFR Part 200 Subpart F

I. Transaction Testing

Based on the SF-425 and SF-270, the following APHIS cooperative agreement funds have been advanced or reimbursed to your organization for the agreement(s) listed below. These payments have been selected for transaction testing as part of this review.

	SF-270 Request No. 1	SF-270 Request No. 2	SF-270 Request No. 3	SF-270 Request No. 4
Cooperative Agreement Number				
Advance/Reimbursement Period				
Personnel				
Fringe Benefits				
Travel				
Equipment				
Supplies				
Contractual				
Construction				
Other				
Indirect Costs				
Total Funds Advanced/Reimbursed				

1) Fill in the amount of the advance/reimbursement that was incurred for each budget object class category.

2) Provide all supporting documentation to account for the expenses reimbursed for the periods and budget object classes shown above, including, but not limited to the following:

- **Personnel** – Payroll ledgers/journals, activity reports, and signed timesheets.
- **Fringe Benefits** – Approved fringe benefits rate.
- **Travel** – Travel authorizations, travel vouchers, trip reports, expense reports, reimbursement requests, receipts for expenses and proof of payment.
- **Procurements or Sub-awards** – Provide any written contracts, agreements, purchase authorizations or purchase orders for goods, services, supplies or construction (exclude any agreements for materials or supplies included in your indirect costs). Also provide any sub-award documents, which are legal instruments that support the performance of any portion of this cooperative agreement project or program. Include any invoices, receipts, payment authorizations or proof of payment for the contract, agreement or sub-award.
- **Indirect Costs** – Approved indirect cost rate agreement and any modifications.
- **Or Other Additional Documentation** – Supporting documentation adequate to confirm program use must be provided for all budget object classes shown above. If budget shifts end up totaling 10% or more of the total budget, then you must have prior approval from APHIS.

Please organize these documents according to corresponding reimbursement request date.

Note: For confidentiality purposes, we recommend that you redact any Personally Identifiable Information (SSNs, personal phone numbers and addresses, etc.) from any documentation you provide to APHIS.

II. Accounting and Financial Management

(2CFR 200.301, 2CFR 200.302, 2CFR 200.303, 2CFR 200.305, 2CFR 200.306, 2CFR 200.307, 2CFR 200.308)

<p>1. Who in your organization is responsible for reviewing, approving, and signing APHIS cooperative agreement applications, awards and amendments? Please list names and titles, and include their position description.</p>	
<p>2. Who in your organization is responsible for monitoring, administering, and overseeing cooperative agreements once received from APHIS? Please list names and titles, and include their position description.</p>	
<p>3. Does your organization have a written accounting manual or written policies and procedures for managing finances? If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>4. Does your organization's accounting and financial management system(s) follow Generally Accepted Accounting Principles (GAAP)?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>5. Does your organization's financial management system track revenues and expenditures and provide financial results separately for each APHIS cooperative agreement project or program? If Yes, please show examples.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>6. Does your financial management system identify the source and application of funds with records that show obligations, unobligated balances, assets, outlays, income and interest?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>7. Does your financial management system report and allow a comparison of outlays to budgeted amounts for each cooperative agreement award? If No, how do you track the budget?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>8. Does your organization maintain source documentation to support entries into your financial or accounting system?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>9. Does your organization have written procedures for receiving funds and issuing payments to sub-recipients including:</p> <ul style="list-style-type: none"> Who is authorized to request payment from the Federal government and APHIS? What procedures are used to verify that the requests and payments are accurate? What support documents are required for the reimbursement of funds or for making payments to sub-recipients? When reimbursement request of funds will occur? Minimizing the time elapsed between receiving federal funds and disbursing them? <p>If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

II. Accounting and Financial Management (continued)

10. Does your organization have procedures for receiving and depositing advanced payments or other APHIS funds into an interest bearing account and for minimizing the time elapsing between receiving the advanced funds and disbursing them (usually within 5 business days) for the intended expenditures?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
11. Does your organization have a process to track expenses for multiple APHIS cooperative agreements? Please explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
12. Does your organization have requirements for adequate separation of duties or internal controls so that funds are safeguarded and used only for allowable costs? Please explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
13. Does your organization monitor and provide project, program, and financial performance reports to APHIS? If Yes, to whom? and How frequently?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
14. Does your organization have procedures for preparing and submitting Interim/Final Financial Status Reports (SF-425) as required at least annually by APHIS? If Yes, to whom? and How frequently?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
15. Has your organization requested an extension to submit Interim/Final Financial Status Reports (SF-425) or complete a project? If Yes, please provide a copy of the request.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
16. Does your organization have a policy for retaining financial and supporting records for a minimum of 3 years after the award is closed or an extended retention period for agreements with open issues?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
17. Did your organization expend more than \$750,000 of Federal funds in the most recent fiscal year? If No, skip to question 20.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
18. Were you required to have an audit in accordance with OMB Circular A-133? If Yes, provide date & results. If No, please explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
19. Refer to question 18. If an audit was performed, have the audit recommendations been addressed and closed? If No, please explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

II. Accounting and Financial Management (continued)

20. Does your organization currently receive Federal funds for indirect costs under its active APHIS cooperative agreements? If No, skip to question 23.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
21. What is your current approved indirect cost rate, time period covered by the agreement, and which Federal agency is your cognizant agency for approving the rate? Please provide the Negotiated Indirect Cost Rate Agreement (NICRA) and any modifications covering the period under review.	
22. Does your organization have a procedure to record, track, evaluate, and update your indirect cost rates for approval by your cognizant agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

III. Payroll (2 CFR 200.430, 2 CFR 200.431)

23. Does your organization have written payroll policies and procedures including policies for fringe benefits paid to personnel? If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
24. Does your organization require all employees to fill out timesheets at least monthly that coincide with one or more pay periods?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
25. Are timesheets required to be signed by the employee, supervisor, or both?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
26. Does your organization's timesheets require employees to record actual hours worked on each project, whether federally funded or not?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
27. Are actual hours worked away from the office (travel, teleworking, or other special circumstances) identified on timesheets?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
28. Does your organization apply salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
29. Do you have methods in place to account for the time that cooperator's employees work in other activities in addition to this cooperative agreement? If No, please explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

IV. Travel (2 CFR 200.474)

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| <p>30. Does your organization have written travel policies and procedures including:</p> <ul style="list-style-type: none"> Requiring travel authorizations and approvals prior to travel and vouchers to support actual costs after the trip? Requiring separate levels of review prior to authorizing advances and payments? Ensuring that the travel costs claimed and billed are associated with the specific federally funded project? Ensuring that travel costs are allowable, allocable, and reasonable? <p>If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.</p> | <input type="checkbox"/> Yes
<input type="checkbox"/> No
<input type="checkbox"/> N/A |
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V. Equipment

Equipment is defined as tangible, non-expendable personal property with a useful life greater than one year and a per-unit cost greater than \$5,000. Your organization may define equipment differently as long as the dollar threshold is not greater than the Federal guideline.
(2 CFR 200.313)

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| <p>31. Does this cooperative agreement include the purchase, rent, or lease of equipment? If No, skip to Section VI.</p> | <input type="checkbox"/> Yes
<input type="checkbox"/> No
<input type="checkbox"/> N/A |
| <p>32. Does your organization have written procedures concerning property management and inventory control for items purchased with Federal funds? If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.</p> | <input type="checkbox"/> Yes
<input type="checkbox"/> No
<input type="checkbox"/> N/A |
| <p>33. Does your organization take a physical inventory of equipment and compare records at least once every two years? When was the last inventory? Please provide a copy of the last inventory.</p> | <input type="checkbox"/> Yes
<input type="checkbox"/> No
<input type="checkbox"/> N/A |
| <p>34. Does your organization keep the following records for all equipment:</p> <ul style="list-style-type: none"> A description of the equipment? A serial number, model number, or other identification number? The source of the equipment, including award number? Who holds the title? The acquisition date or date received? The cost of the equipment? Percentage of Federal participation in the cost of the equipment? The location, use, and condition of the equipment? Disposition data including the date of disposal and sale price of the equipment? Identification that the equipment is Federal property (if applicable)? | <input type="checkbox"/> Yes
<input type="checkbox"/> No
<input type="checkbox"/> N/A |

VI. Procurement

Procurement is the process for obtaining supplies, expendable property, equipment, real property, and services, including contracting, consultant agreements, sub-awards or sub-grants, or any other types of agreements that transfer Federal funds outside of your organization.
(2 CFR 200.318, 2 CFR 200.319, 2 CFR 200.320, 2 CFR 200.321, 2 CFR 200.323, 2 CFR 200.326)

<p>35. Does your organization have written procurement policies and procedures that have:</p> <ul style="list-style-type: none"> Written standards of conduct that address potential conflict of interests and has disciplinary actions for any individuals engaged in conducting and administering contracts or sub-awards? Discussion of cost thresholds (small purchases vs. major procurements) and the procurement authorizations and approvals required? A written requirement to avoid unnecessary purchases and to limit purchases to necessary quantities? A written requirement to review lease vs. purchase alternatives (when appropriate)? A requirement to perform and document a cost or price analysis for all procurements? A requirement that procurement transactions maximize open and free competition? Written provisions for conducting solicitations having: a clear scope of work, requirements and features prospective bidders must meet, a preference to conserving natural resources and the environment, and positive efforts to use small, disadvantaged and minority owned firms when possible? Requirements to document: reasoning for the type of procurement being used, the basis for contractor selection, a justification for lack of competition or sole-source procurement, and the basis for award cost and price? Provisions that ensure that goods and services are received, approved, and acceptable before payments are made? Provisions that no contract or sub-award will be entered into with parties that are debarred, suspended, or excluded from Federal assistance programs? Provisions in the contract or agreement for termination and Federal access to contract records? Guidelines for documenting contract files? <p>If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>36. Did you expend funds in IT Equipment over \$5,000 under the cooperative agreement(s) subject to review?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>37. Has your organization awarded contracts or sub-agreements under the cooperative agreement(s) subject to review? If No, skip to question 47.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>38. Were any of these contracts or agreements more than the Federal Small Purchase threshold of \$100,000, or were not competed, or only one bid was received?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>39. Was APHIS review and approval required for the contract or agreement prior to you awarding it or did APHIS provide written comments on the award?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>40. Did your organization check the System for Award Management (www.sam.gov) to ensure the sub-recipient is not suspended or debarred from Federal contracting or receiving Federal funds?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>41. Has your organization awarded contracts to consultants under the cooperative agreement(s) subject to review?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>42. Do your consulting agreements specify the services to be provided, duration and pay rates that include base rate, fringe benefits, and overhead?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

VI. Procurement (continued)

43. Does your organization have any agreements, sub-agreements or loans that involve federally funded construction, alteration or repair contracts over \$2,000 that require compliance with the Davis-Bacon Act? If No, skip to question 47.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
44. Did the contract or agreement contain the required clauses for complying with Davis-Bacon Act (DBA) wage rates, reporting requirements and include a wage rate determination from the Department of Labor at http://www.wdol.gov/ ? If Yes, please provide a copy of the specific contract clauses.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
45. Did your organization, sub-recipients or borrowers receive and review certified weekly payroll records per Department of Labor form WH-347 for DBA projects? If Yes, please provide a copy of page one and signature page of the completed WH-347 for review.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
46. Did your organization conduct labor interviews per DOL form SF-1445 (or equivalent) and/or require sub-recipients to do so for DBA projects? If Yes, please provide an example with personal information removed for review.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

VII. New Restrictions on Lobbying (2 CFR 200.450)

47. Does your organization file a certification and a disclosure form regarding lobbying activities for each cooperative agreement, grant, subgrant, contract and subcontract exceeding \$100,000?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
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VIII. Disadvantaged Business Enterprises (DBE) (2 CFR 200.321)

48. Does your organization have procedures to make good faith efforts to solicit and use Small Businesses, Minority Owned Firms, Women's Business Enterprises, and Labor Surplus Areas when procuring construction, equipment, services and supplies? If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
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IX. Recipient Match

A matching or cost sharing requirement may be satisfied by: (1) Allowable costs incurred by the cooperator, sub-cooperator or a cost-type contractor under the cooperative agreement. This includes costs borne by non-Federal cooperative agreements or by other cash donations from non-Federal third parties. (2) The value of third party in-kind contributions applicable during the period of the cost sharing or matching requirement

(2 CFR 200.306)

49. Does the cooperative agreement(s) under review include matching, cost sharing and/or third party costs? If Yes, please include the type of requirement. If No, skip to Section X.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
50. How did your organization fulfill the requirement?	

X. Program Income

Program income is directly generated by an assistance agreement supported activity, or earned only as a result of the agreement during the assistance agreement period.

(2 CFR 200.307)

51. Is program income being derived from and included in the cooperative agreement(s) under review? If Yes, please complete the rest of this section. If No, skip to Section XI.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
52. How is the program income being generated and reported, and how does your organization account for the program income in financial records?	
53. Has the disposition of the program income been addressed by terms and conditions in the cooperative agreement(s)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
54. How is the program income applied to the cooperative agreement(s)?	<input type="checkbox"/> Deducted from total project costs <input type="checkbox"/> Expanding the scope of work <input type="checkbox"/> Applying towards match/cost share requirement
55. If there is no term and condition, is the program income being deducted from the total allowable project cost and is this shown on financial reports to APHIS?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

XI. Drug-Free Workplace

56. Is your organization continuously making a good faith effort to maintain a drug-free workplace?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
57. Does your organization publish a drug-free workplace statement for their employees that: <ul style="list-style-type: none"> Tells your employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in your workplace? Specifies the actions that you will take against employees for violating that prohibition? Let's each employee know that, as a condition of employment under any award, he or she will abide by the terms of the statement and must notify you in writing if he or she is convicted for a violation of a criminal drug statute occurring in the workplace, and must do so no more than five calendar days after the conviction? If Yes, please provide a copy of the procedures for review, or include the link to the web address if available online.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
58. Is a copy of the drug-free workplace statement given to each employee who will be engaged in the performance of any Federal award?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
59. Does your organization publish a drug-free awareness program for their employees that include: <ul style="list-style-type: none"> The dangers of drug abuse in the workplace? Your policy of maintaining a drug-free workplace? Any available drug counseling, rehabilitation, and employee assistance programs? The penalties that you may impose upon them for drug abuse violations occurring in the workplace? 	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
60. Does your organization take actions concerning employees who are convicted of violating drug statutes in the workplace?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

XII. Comments

Please give a brief statement addressing how effective your working relationship has been with APHIS on this cooperative agreement. How satisfied are you? What areas need improvement?