

University of South Florida

Evaluation of Financial Management Systems and Financial Capability Questionnaire

Subrecipient:

Subaward #:

Organization Type:

DUNS #

EIN/TIN#

The purpose of this questionnaire is to afford the University of South Florida the opportunity to assess your entity's ability to comply with the central tenets governing 2 CFR Chapter I, Chapter II, Part 200, et al. (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)— otherwise referred to as 2 CFR §200. **As such, we ask that you enlist the aid of your organization's Independent Auditor (CPA), Chief Financial Officer, or other accountable financial officer to complete the following questions.**

Please explain as necessary to provide enough detailed information in the comments section to answer the questions adequately. If not applicable, please denote as "N/A."

Threshold Question

Does your organization have a current Single Audit (formerly, A-133 Audit) on file in the Federal Audit Clearinghouse (FAC) or available?

Yes _____ No _____

If "yes," please sign this form and return it to USF's Department of Sponsored Research. **If "no," please complete this form in its entirety and furnish a copy of your entity's independent audit report for the most recent fiscal year completed.**

If your institution does not have an independent audit performed annually or biennially, please provide a copy of the entity's unaudited financial statements for the most recent fiscal year completed.

General Questions

Comments

Please list any active or inactive grants your organization has with the Department of Health and Human Services (HHS)

Grant Program
CFDA #

<p>Please list any grants your organization has with other Federal agencies</p>	<p><u>Current Grant Awards</u></p> <p>Funding Agency Grant Program CFDA #</p> <p><u>Expired in the Current FY Grant Awards</u></p> <p>Funding Agency Grant Program CFDA #</p>
<p>Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements?</p>	<p>Yes _____ No _____</p>
<p>To ensure that all required reports are completed in an accurate and timely manner, is your organization familiar with the sponsor's reporting requirements and the reporting schedule outlined in the proposed subagreement?</p>	<p>Yes _____ No _____</p>
<p><u>Accounting Questions</u></p>	<p><u>Comments</u></p>
<p>Describe your system of internal controls, which provides reasonable assurance that charges for personnel costs are accurate, allowable, and properly allocated.</p>	
<p>How does your accounting system adequately identify receipt and disbursement for each grant?</p>	
<p>How does your accounting system provide for recording Federal funds and non-Federal share and in-kind contributions?</p>	
<p>When was the last time your financial statements were audited by an independent public accountant?</p>	

How frequently does your organization prepare financial statements?	
<u>Budgetary Control Questions</u>	<u>Comments</u>
Does your organization use an operating budget to control project funds? If so, how?	Yes _____ No _____
What budgetary controls are in place to preclude incurring obligations in excess of: Total funds available for an award? Total funds available for a budget cost category?	
How do you ensure cash requirements and/or drawdowns are limited to immediate need?	
<u>Personnel Questions</u>	<u>Comments</u>
Explain how personnel policies comply with the established accounting policies and practices.	
How does the organization ensure that employee compensation is reasonable and comparable to that paid for similar work in the competitive labor market?	
What is the process for assigning salaries of personnel to projects?	
How does the payroll distribution system account for the total effort (100%) for which the employee is compensated by the organization?	
<u>Payroll Questions</u>	<u>Comments</u>
Please explain how payroll is prepared.	
How are the duties of those individuals preparing the payroll related to the payees?	

How are the names of employees hired and terminated reported by the personnel office to the payroll office?	
How often is payroll verified against the personnel records?	
<u>Consultant Question</u>	<u>Comments</u>
Describe requirement for consultants to sign consulting agreements outlining services to be rendered, duration of the engagement, reporting requirements and pay rates?	
<u>Conflict of Interest</u>	<u>Comments</u>
Disclose potential conflict of interest with outside activities, relationships, or financial interests.	
<u>Mandatory Disclosures</u>	<u>Comments</u>
Disclose all violations of Federal criminal law involving fraud, bribery, or gratuity violations	
Disclose requirement of waiver of the Fraud and Abuse Laws: Physician Self-Referral Law (Stark Law), Federal Anti-Kickback Statute, or the Civil Monetary Penalty Law (Physician Self-Referral).	<u>A waiver will be requested:</u> Yes _____ No _____
Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a state or federally-assisted program?	Yes _____ No _____
Does your organization have a formal system for complying with the Department of Health and Human Services' Public Health Service (PHS) regulations on Responsibility of Applicants in Promoting Objectivity in Research (e.g., 42 C.F.R., Part 50, Subpart F and 45 C.F.R., Part 94)?	Yes _____ No _____
<u>Property Management Questions</u>	<u>Comments</u>

How does the organization maintain records of items purchased, the acquisition cost and the location?	
How often are detailed property and equipment records checked by physical inventory?	
What are your procedures on disposition of property?	
<u>Purchasing Questions</u>	<u>Comments</u>
Please explain how purchasing procedures are developed, maintained and conveyed.	
<u>Travel Questions</u>	<u>Comments</u>
Describe organizational travel policies which at minimum state that: <ul style="list-style-type: none"> a. Travel charges are reimbursed based on actual cost incurred or by use of per diem and/or mileage rates? b. Transportation costs are incurred at coach fares? c. Travel requests are approved prior to actual travel? d. Travel expense report shows purpose of trip? 	

Authorized Institutional Representative (please print): _____

Title: _____

Signature: _____

Date: _____

Email Address: _____ Telephone Number: _____