



## Pre-Award Organizational and Financial Management Questionnaire

### Purpose

Recipients of Office of Clean Energy Demonstrations (OCED) awards, will be responsible for using awarded funds prudently and in compliance with Federal statutes, regulations, and award terms and conditions. The recipient should have a financial management/accounting system, and an internal control environment in place that meets the requirements of [2 CFR § 200, Subpart D – Post Federal Award Requirements – Financial Management](#).

While not exhaustive, the following summary highlights several key requirements for your organization:

- Records must be kept of all Federal awards received along with a clear, auditable ledger of how funds were expended.
- Records must be thorough, complete and include the following information as outlined in [2 CFR § 200.302\(b\)\(1\)](#)
  - Federal agency and program by name
  - Federal award identification number
  - Name of the pass-through entity, if any.
  - Assistance listing title and number
  - Year the Federal award was issued
- Disclosure of financial results must be accurate, current and complete for each Federal award or program in accordance with the reporting requirements in [2 CFR §§ 200.328](#) (Financial Reporting) and [200.329](#) (Monitoring and Reporting Program Performance).
- Accounting records must clearly identify the amount, source, and expenditure of Federal funds for Federal awards, including authorizations, financial obligations, unobligated balances, and details regarding assets, expenditures, income, and interest ([2 CFR § 200.302\(b\)\(3\)](#)).
- Accounting records must be supported by source documentation; including purchase orders, invoices, canceled checks, statistical records, and any other records pertinent to the OCED award ([2 CFR § 200.302\(b\)\(3\)](#)).
- All Federal award records of the recipient and subrecipient must be maintained for three years from the date of submission of their final financial report, in accordance with [2 CFR 200.334](#).
- Records must maintain a comparison of actual expenditures with budgeted amounts for all awarded budget categories, for each Federal award ([2 CFR § 200.302\(b\)\(5\)](#)). Documentation of Program Manager approval for any change must be kept.
- Procedures to minimize the time elapsing between the transfer of funds and your use of those funds for program purposes in accordance with [2 CFR § 200.305](#) (Payment) must be documented and followed.
- Policies and procedures for determining the reasonableness, allocability, and allowability of costs must be documented and followed. These must be in accordance with Federal Acquisition Regulation ([FAR Part 31](#), for 'For-Profit' entities; or [2 CFR § 200 Subpart E - Cost Principles](#), for other entities; and the specific terms and conditions of the OCED award.
- Policies and procedures that establish and maintain effective internal control over all Federal funds, property and other assets must be documented and followed. You must also evaluate and monitor compliance with all applicable statutes, regulations, and award terms and conditions in accordance with [2 CFR § 200.303](#) (Internal Controls).
- Adequate accounting for cost sharing must be provided. Acceptable forms of cost sharing contributions are those which meet the criteria of [2 CFR § 200.306](#).

***The following questionnaire will help gauge how compliant your organization is today.***

*This template is provided as a convenient method of gathering information from proposed recipient organizations that is required to continue the review process for potential OCED financial assistance awards. The use of the template is not required, but the data elements within the template are required to be provided to OCED.*

## Section A: General

Legal Name Of Organization: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Representative Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Title: \_\_\_\_\_ Email: \_\_\_\_\_

Month/Year Established: \_\_\_\_\_ Unique Entity Identifier: \_\_\_\_\_ Number Of Employees: \_\_\_\_\_

Brief description of organization's services or product:

### Type of Organization (select all that apply):

State/Local Government or Agency

Educational Institution

Consortia

Indian or Tribal Government

Non-Profit

Unincorporated Consortia

Hospital/Health Care Facility

For-Profit (Commercial)

If you are an educational institution, please list your accrediting body: \_\_\_\_\_

## Section B: Audit History Reference(s): 2 CFR 200 or 2 CFR 910, Subpart F

### 1. Did your organization expend more than \$1,000,000 in Federal funds within the last fiscal year?

Yes

No

a. If yes, was a Single Audit or Compliance Audit performed in accordance with 2 CFR 200 or 2 CFR 910?

Yes

No

b. Audit Date (MM/YYYY): \_\_\_\_\_ c. Name of Auditing Firm: \_\_\_\_\_

d. Were any of the following identified?

Material weaknesses

Yes

No

Non-compliance issues

Yes

No

Significant deficiencies

Yes

No

Findings and questioned costs under Federal Programs

Yes

No

If so, please explain (additional space for response is provided in Section I, if needed):

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## Section C: Financial Statements Reference(s): 2 CFR § 200.510

### 1. Does your organization maintain audited financial statements?

Yes                      No

### 2. If yes, when was the last financial statement audit conducted?

a. Fiscal year Ending (Date): \_\_\_\_\_

b. Audit Date (MM/YYYY): \_\_\_\_\_

c. Name of Auditing Firm: \_\_\_\_\_

d. Audit Opinion: \_\_\_\_\_

i. Did the audit opinion state that financial statements presented fairly, in all material respects, the financial position of the organization?

Yes                      No

ii. If No, please explain (additional space for response is provided in Section I, if needed):

### 3. If audited financial statements are not maintained, are unaudited (compiled) financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP)?

Yes                      No

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## Section D: Internal Controls Reference(s): 2 CFR §§ 200.112, 200.302, 200.303, 2 CFR 200 Subpart E, and FAR Part 31

### 1. Does the organization have operating, and accounting policies and procedures that are clearly written and communicated to all employees?

Yes                      No

### 2. Are appropriate personnel (a) familiar with the cost principles applicable to your type of organization (such as Federal Acquisition Regulation Part 31, for 'For-Profit' entities; and 2 CFR Part 200, Subpart E – Cost Principles, for other types of grantees), and (b) able to determine whether costs in connection with Federal grants/contracts can be considered allocable, allowable, reasonable, and necessary?

Yes                      No

### 3. Do established accounting policies and procedures address all of the following:

a. Determination of allowability of costs (necessity, reasonableness, and allocability)

b. Identification, segregation, and recording of unallowable costs

c. General accounting practices and procedures

Yes                      No

### 4. Does the organization perform regular updates and internal reviews of its policies and procedures to ensure that controls are providing sufficient safeguards and effective oversight?

Yes                      No

**5. Does the organization’s structure provide adequate segregation of duties in the following areas?**

- |   |     |    |
|---|-----|----|
| a. No one employee or person has complete control of accounting transactions and oversight of the daily functions of Federal projects; and in a position that generates a conflict of interest? | Yes | No |
| b. Posting and approval of journal entries (including correcting entries) to the accounting system?   | Yes | No |
| c. Cash management, including cash drawdowns and requests for reimbursement?  | Yes | No |
| d. Review and approval of expenditures and procurements?  | Yes | No |
| e. Review and approval of financial, performance, and other required reports?   | Yes | No |

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**Section E: Accounting System Reference(s): 2 CFR §§200.302, 200.306, 200.330, 200.331, and 200.332.**

**1. Does the organization use cash-basis or accrual-basis accounting?**

Cash-basis                      Accrual-basis

**2. Provide the name of the accounting system or software in place at your organization.**

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**3. Provide a description of how the system segregates grant/contract expenditures from organizational expenditures.**

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**4. Does the organization maintain unique fund-accounts to track revenues and expenditures separately for each grant, contract, or cooperative agreement project?**

The accounting system should have the ability to query the General Ledger under a specific grant-project’s fund- account, to generate a project-expense ledger showing revenues and incurred expenses under the project.

Yes                      No

**5. Does the accounting system record grant, contract, and/or cooperative agreement costs according to the line-item categories in the approved proposal budget?**

Yes                      No

**6. If the organization proposes an indirect or overhead rate, does the accounting system provide for the segregation of direct and indirect expenses?**

Yes                      No                      Not Applicable

**7. If your program requires mandatory Cost Sharing, does the accounting system provide proper segregation and recording, of incurred costs? Proper segregation would require use of unique and separate cost sharing expense sub-ledgers.**

Yes                      No                      Not Applicable

**8. If your budget contains Participant Support, does your Chart of Accounts include unique expense codes to separately record incurred participant support costs in the General Ledger/Project Expense Ledger?**

Yes                      No                      Not Applicable

**9. If your budget contains subawards, do policies and procedures exist to include:**

a. Pre-award risk assessment of subrecipient, e.g., (selection, competition, cost/price analysis, resolution of Federal outstanding issues, debarment & suspension)?

Yes                      No                      Not Applicable

b. Post-award monitoring plan of subrecipient, e.g., (site visits, reverse site visits, desk audits of invoices before payment)?

Yes                      No                      Not Applicable

10. Does the accounting system include budgetary controls to preclude incurring obligations in excess of total funds available for a grant?

Yes No

a. Identify total funds available for a line-item budget cost category (e.g. Personnel, Travel, etc.) compared to actual costs?

Yes No

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## Section F: Compensation - Personal Services Reference(s): 2 CFR §200.430

1. Do policies and procedures exist to address processes for allocating, reporting, and certifying level of effort under Federal awards?

Yes No

2. Does the organization maintain effort reports/attendance records that accurately reflect the work performed by each employee?

Yes No

3. Do you have an after the fact verification process to ensure the accuracy of the labor costs claimed?

Yes No

4. Do effort reports/attendance records:

a. Account for 100% effort across multiple Federal and non-Federal projects?

Yes No

b. Signed by employee and signed/certified by supervisor?

Yes No

c. Certified/verified by the Accounting Office/Finance Department?

Yes No

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## Section G: Indirect Cost Rates Reference(s): 2 CFR §200.414

1. Does your organization hold a formally negotiated indirect cost rate agreement with any Federal Agency?

Yes No

a. If yes, which Agency?

Rate Approved Date: \_\_\_\_\_ Ending Date of Rate: \_\_\_\_\_

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## Section H: Additional Information

Use this space for any additional information (please indicate section if a continuation of a response). Additional sheets may be attached if necessary.

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## Section I: Applicant Certification

I certify that the statements I have made on this form and all attachments thereto are true, accurate and complete to the best of my knowledge. I understand that the willful provision of false information or concealing a material fact in this representation is a criminal offense under Title 18 U.S.C. Section 1001, False Statements, as well as Title 18 U.S.C. Section 287, False Claims, and may be punishable by fine and/or imprisonment under applicable law.

### Prepared by

(Name, please print): \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_