

FINANCIAL CAPABILITY QUESTIONNAIRE

West Virginia Division of Forestry

This questionnaire is designed to help the Division of Forestry and the applicant evaluate the applicant's financial management system, internal controls, and processes for managing Federal grant funds.

Adequate accounting systems should meet the following criteria as outlined in the Office of Management and Budget's (OMB) Circular of Uniform Administrative Requirements, Cost Principles, and Audit Requirements found in 2 CFR Part 200. These regulations can be found at ecfr.gov.

- (1) Accounting systems should be equipped to account for the expenditure and documentation of funds under each federal award.
- (2) Entries in accounting records should be backed up by records and/or documentation (receipts, timecards, etc.) which support the expense and can be readily located.
- (3) The accounting system should provide accurate and current financial reporting information.
- (4) The accounting system should be complemented by internal controls to check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.

APPLICANT ORGANIZATIONAL INFORMATION

1. Name of Organization and Address:

2. Authorized Representative's Name and Title:

3. Phone:

ext.

4. Email:

5. Year
Established:

6. Employer Identification Number (EIN):

7. UEI Number (assigned from sam.gov):

8. Type of Organization: State & Local Gov

Tribal

Non-Profit

For-Profit

Other

9. Number of Employees:

Full Time (Paid):

Full Time (Volunteer):

Part Time (Paid):

Part Time (Volunteer):

FEDERAL AUDIT DATA

10. Have you been audited by a Federal Agency: Yes No

Date of Last Federal Audit/Review (MM/DD/YYYY):

Audit Agency Name:

11. Have you filed under Single Audit (*required of institutions that expend \$750,000 or more in federal awards during its fiscal year*)? Yes No

If yes, date:

Using a separate attachment, please provide information that lists each award by assistance listing, federal awarding agency, amount, and date for awards received during your current fiscal year.

If you answered "yes" to either Box 10 or 11 and findings were reported, explain in an attached document.

FINANCIAL STATEMENT AUDIT DATA

12. Date of Last Financial Statement Audit:

Fiscal Period Audited:

Audit Firm:

Auditor's Opinion on Financial
Statement: (select one)

Unqualified Opinion

Qualified

Disclaimer or Adverse Opinion

If other than unqualified, state reason:

ACCOUNTING SYSTEM

13. Has any Government Agency rendered an official written opinion concerning the adequacy of the accounting system for the collection, identification and allocation of costs under Federal contracts/grants?
 Yes No

If yes, provide name of the Agency performing review:

Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc.

14. Which of the following best describes your accounting system:
 Manual Automated Combination

15. Does the accounting system identify the receipt and expenditure of funds separately for each grant? Yes No

16. Does the accounting system provide for the recording of expenditures for each grant by budget cost categories shown in the approved budget? i.e. Supplies, Personnel, etc. Yes No

17. Does the accounting system provide for the recording of cost sharing or match for each grant? Yes No

18. Are records (i.e. time cards) maintained for each employee that specifically identify time charged to a particular grant as well as non-grant funded activities? Yes No

19. Does the accounting/financial system include budgetary controls to preclude incurring obligations or costs in excess of total funds available for a grant? Yes No

20. Is your organization familiar with the regulations and guidelines in 2 CFR 200 for determining allowance of costs in connection with Federal grants? Yes No

PROCUREMENT STANDARDS AND PROPERTY STANDARDS

PROCUREMENT STANDARDS

21. Does your organization maintain written procurement procedures which **(1)** avoid unnecessary purchases; **(2)** provide an analysis of lease and purchase alternatives; and **(3)** provide a process for soliciting goods and services for both informal and formal procurement methods? Yes No N/A

22. Does your procurement system ensure selections are made on a competitive basis, that includes documented cost analysis where applicable? Yes No N/A

23. Does your organization check the "Excluded Parties List" for suspended or debarred sub-grantees and contractors, prior to award? This check is made through www.sam.gov Yes No N/A

PROPERTY STANDARDS (Supplies less than \$5000)

24. Does your organization provide controls to insure safeguards against loss, damage or theft of any supplies? Yes No N/A

APPLICANT CERTIFICATION	
I certify that the above information is complete and correct to the best of my knowledge.	
Signature:	
Name:	Date:
Title:	

Additional Information

1. **Question 21:** Informal Procurement Method(s): Includes micro-procurements of \$10,000 or less and Small Procurements that exceed \$10,000 but do not exceed \$250,000.
2. **Question 24:** Supplies: All tangible personal property other than equipment with a per-unit cost of less than \$5,000.