



Subaward Management Capabilities and Compliance Questionnaire (SMQ)

Upon completion, send a copy of this form to:

Florida Department of Law Enforcement
Office of Criminal Justice Grants
Post Office Box 1489
Tallahassee, FL 32302-1489
criminaljustice@fdle.state.fl.us

Grant Program: JAG PREA NARIP NCHIP RSAT PSN
Other:

Subrecipient: FEID: DUNS:

OVERVIEW

In order to meet eligibility requirements, applicants must be able to document compliance with the following prior to receiving a subaward:

- 2 C.F.R Part 25 – *Universal Identifier and System for Award Management Requirements*
- 28 C.F.R Part 42 – *Nondiscrimination; Equal Employment Opportunity, Policies and Procedures*
- 2 C.F.R Part §200.318-326 – *Federal Procurement Standards*
- 2 C.F.R §200.300-309 – *Standards for Financial and Program Management*

INSTRUCTIONS

Applicants seeking federal financial assistance from the Florida Department of Law Enforcement (FDLE), Office of Criminal Justice Grants (OCJG) should complete this questionnaire and provide all applicable documents with the submission of their application. Failure to provide appropriate forms, certifications, policies, procedures, or other documentation for the proposed project may result in special conditions being placed on the subaward.

This form, along with other application forms, may be submitted to criminaljustice@fdle.state.fl.us if scanned at the highest resolution (at least 600 dpi).

Note: Each applicant only needs to submit one pre-award monitoring packet regardless of how many applications for funding are being submitted. Applicants should ensure all “project-specific” forms can be easily identified.

CONTACT INFORMATION

For questions regarding this pre-award monitoring packet, contact FDLE’s Office of Criminal Justice Grants at (850) 617-1250 or criminaljustice@fdle.state.fl.us.

APPLICATION POINT-OF-CONTACT (POC)

Please provide a point-of-contact to coordinate any additional information requests FDLE’s Office of Criminal Justice Grants may have during review of this packet and your application.

Name:
Title:
Agency:
Phone:
Email:

The following section consists of a series of questions to aid in determining compliance with federal regulations required to properly administer these funds. Please read all questions carefully as some questions may require coordination with other divisions/bureaus in your agency (i.e. finance, purchasing, human resources, etc.). Additionally, to avoid possible special conditions being placed on your subaward, please ensure all requested documentation is submitted with this questionnaire.

SECTION I: AUDIT INFORMATION

The SUBRECIPIENT has undergone the following types of audits:

- Single Audit Financial Statement Defense Contract Agency Audit
- Audit Programmatic Audit for:
- Other Audit:
- None of the above

The SUBRECIPIENT'S most recent audit was conducted:

- Within the past 12 months Within the past two years More than two years ago

Name of Auditing Agency/Firm:

Most recent auditor's opinion: Unqualified/Unmodified Qualified/Modified Other

Number of Findings on **most recent audit only**:

- Were material weaknesses noted in the audit? Yes No
- Were significant deficiencies noted in the audit? Yes No
- Has the subrecipient addressed all findings and provided a management response or implemented corrective action? Yes No N/A

SECTION II: NON-PROFIT ORGANIZATION

1. Is the applicant entity a non-profit organization (including a non-profit institution of higher education) as described in 26 U.S.C. 501(c)(3) AND exempt from taxation under 26 U.S.C. 501(a)? Yes No NA

If "No" or "N/A" skip to Section III: Accounting System; If "Yes", complete questions 2 and 3 below.

2. Does the applicant non-profit organization maintain offshore accounts for the purpose of avoiding paying the tax describe in 26 U.S.C. 511(a)? Yes No

3. With respect to the most recent year the applicant non-profit organization was required to file a tax return, does the applicant non-profit organization believe (or assert) that it satisfies the requirements of 26 C.F.R. 53.4958-6 relating to the reasonableness of compensation for certain individuals? Yes No

SECTION II: ACCOUNTING SYSTEM

Helpful Hint – answers to these questions may need to be obtained from your finance department.

1. Which of the following best describes the organization's accounting system:
 Manual Automatic Combination

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

3. Does the accounting system record and track expenditures for each grant by budget categories in the approved budget? Yes No

4. Does the accounting system have the capability to record, track, and document cost share or match for each grant? Yes No

5. Is the organization documentation to support recorded match or cost share available if requested? Yes No

6. Does the accounting/financial system include budgetary controls to prevent incurring obligations in excess of total funds or budget category (i.e. personnel, travel, etc.)? Yes No

7. Is the financial management system capable of producing the following:
 a. Detailed Activity Ledger? Yes No

b. Cash Control Register?	Yes	No	
c. Property Control Register? (equipment purchases)	Yes	No	
SECTION III: INTERNAL CONTROLS & SEPERATION OF DUTIES			
<i>Helpful Hint – answers to these questions may need to be obtained from your finance and/or purchasing department.</i>			
1. Are the duties of the person responsible for maintaining financial records separated from any cash-related functions?	Yes	No	
2. Are personnel who perform disbursement functions prohibited from purchasing, receiving and inventorying items?	Yes	No	
If no, are these functions approved by a third party?	Yes	No	N/A
3. Is the signing of disbursement checks limited to individuals:			
a. Who are authorized to make disbursements?	Yes	No	
b. Whose duties do not include:			
- Posting and recording of accounts receivable?	Yes	No	
- Approving vouchers for payment?	Yes	No	
4. Describe the financial process/accounting mechanism used by the applicant to track grant funds separately from general revenue, other federal projects, and/or multiple funding sources.			
5. What measures are used to verify all cost elements on a reimbursement are allowable under an approved subaward agreement?			
6. What internal control measures are used to safeguard sensitive information (i.e. personally identifiable information, law enforcement sensitive information, etc.) relating to activities, expenditures, documentation, etc.?			
7. Did financial staff verify that grant funds would not be used to supplant local funds that had already been appropriated for the grant project or activities?	Yes	No	
8. How long is the agency required to retain grant files and records of grant purchases?			
SECTION IV: CIVIL RIGHTS			
<i>Helpful Hint – answers to these questions may need to be obtained from your human resource department.</i>			
1. Is the entity aware it must comply with federal civil rights regulations including certifications and plan requirements?	Yes	No	
2. Please indicate if any of the following apply to the applicant organization:			
Indian Tribe	Nonprofit Organization	Educational Institution	Medical Institution
Does not apply to applicant organization			

3. Does the entity have more than 50 employees?	Yes	No
4. Does the entity receive federal funding under the U.S. Department of Justice, including any funds passed through another entity, of \$25,000 or more, but less than \$500,000?	Yes	No
5. Does the entity receive federal funding under the U.S. Department of Justice, including any funds passed through another entity, of \$500,000 or more?	Yes	No
6. Does the organization notify employees <u>AND</u> program participants that it does not discriminate on the basis of race, color, national origin, religion, sex, disability or age?	Yes	No
7. Does the applicant organization have a written policy or procedure instructing employees <u>AND</u> program participants how to file a complaint regarding discrimination?	Yes	No
8. Has the applicant organization had any findings of discrimination issued by a State or Federal court in the past three years?	Yes	No
SECTION V: PROCUREMENT		
<i>Helpful Hint – answers to these questions may need to be obtained from your finance and/or purchasing department.</i>		
1. Does the organization maintain written procurement procedures which includes provisions for:		
a. Conflict of interest procedures or statements?	Yes	No
b. Disciplinary action for conflict of interest violations?	Yes	No
c. Avoiding acquisition of unnecessary or duplicative items?	Yes	No
d. Entering into intergovernmental agreements for shared purpose goods/services?	Yes	No
e. Only procuring or awarding contracts to responsible contractors?	Yes	No
f. Prohibiting use of geographical preference?	Yes	No
g. Non-competitive procurement (sole source)?	Yes	No
2. Does the procurement system provide a mechanism to determine selection on a competitive basis?	Yes	No
3. Does the procurement system include provisions for checking the Excluded Parties List (sam.gov) prior to award?	Yes	No
SECTION VI: INVENTORY		
<i>Helpful Hint – answers to these questions may need to be obtained from your finance and/or purchasing department.</i>		
1. Does the organization's property management system provide and maintain the following information:		
a. A description of the equipment?	Yes	No
b. A property identification number?	Yes	No
c. Source of the property, including award number if grant funded?	Yes	No
d. Who the title vests with?	Yes	No
e. Acquisition date?	Yes	No
f. Federal share of property cost, if federally funded?	Yes	No
g. Location and condition of property?	Yes	No
h. Ultimate disposition information?	Yes	No
2. Is documentation regarding property management for grant funded items available?	Yes	No

3. Does the agency assure that grant funded property is maintained and insured in compliance with federal requirements?	Yes	No
SECTION VII: SUBRECIPIENT MANAGEMENT AND MONITORING		
1. Does the applicant entity have written policies, procedures, and/or guidance designed to ensure that any subawards made by the applicant entity under a federal award – (1) clearly document applicable federal requirements, (2) are appropriately monitoring by the applicant, and (3) comply with the requirements in 2 CFR 200 (see 2 CFR 200.331)?	Yes	No
2. Is this applicant entity aware of the difference between subawards under federal awards and procurement contracts under federal awards, including the different roles/responsibilities associated with each?	Yes	No
3. Does the applicant entity have written policies and procedures designed to prevent the applicant entity from issuing a contract under a federal award to any entity or individual that is suspended or debarred from such awards?	Yes	No
SECTION IX: HIGH RISK DESIGNATION		
1. Is the applicant entity designated “high risk” by a federal grant making agency or other pass-through entity?	Yes	No
CERTIFICATION ON BEHALF OF THE APPLICANT ENTITY		
On behalf of the applicant entity, I certify to the Florida Department of Law Enforcement that the information provided above is complete and correct to the best of my knowledge. I have the requisite authority and information to make this certification on behalf of the applicant entity.		
Title:	Phone:	
Date:	Signature:	