

SUBRECIPIENT CAPACITY QUESTIONNAIRE
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Subrecipient Legal Name: _____

Subrecipient Federal Unique Entity Identifier (UEI): _____

Subaward Number: _____

BACKGROUND:

A Subrecipient is defined as non-federal entity that receives a subaward from the Oregon Criminal Justice Commission (CJC) to carry out all or part of a federal program. The CJC is responsible for monitoring the programmatic and financial status of its Subrecipients, and for ensuring that potential Subrecipients have sufficient internal controls in place to use any federal funds received according to the subaward’s terms, comply with federal grant guidelines specified in 2 CFR 200, and safeguard from waste, loss, and misuse.

INSTRUCTIONS:

This Questionnaire must be completed by the Chief Financial Officer or a designated employee with the knowledge and authorization to respond on behalf of the Subrecipient.

- Attach a copy of your organization’s most recent audited financial statement.
- If your organization spends more than \$1,000,000 in U.S. federal funding during its fiscal year, attach a copy of the most recent Single Audit report.
- Attach a completed [Disclosure of Lobbying Activities \(SF-LLL\)](#) form.
- Return the completed and signed Questionnaire and any required materials via email to danielle.typinski@cj.oregon.gov.
- Questions regarding the Questionnaire should be directed to danielle.typinski@cj.oregon.gov.

A completed and signed Capacity Questionnaire is required prior to the execution of any subaward that obligates federal funds. All questions must be completed, unless otherwise indicated in the section’s instructions.

SECTION A: GENERAL INFORMATION

Which of the following best describes your organization?

- State Government
- County Government
- City Government
- Tribal
- Non-Profit Organization
- Institute of Higher Education
- Other: _____

SECTION B: AUDIT INFORMATION

B.1 Does your organization have its financial statements audited by an independent public accounting firm?

- Yes →
- No

<p>a. How often does your organization have its financial statements audited?</p> <p>b. Please indicate where a copy of the most recently completed audited financial statement can be found. Attached to this Questionnaire. Available at the following URL:</p> <p>c. When is your next Single Audit due to be published in the Federal Audit Clearinghouse?</p> <p>d. What is the end date of your organization's fiscal year?</p>

B.2 Other than regular financial audits, has any aspect of your organization's activities been audited or received a desk review within the last two years by a government agency or independent public accountant?

- Yes →
- No

<p>a. Please describe the circumstances surrounding the need for the audit(s) in question.</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>b. Please indicate where a copy of the audit report(s) can be found.</p> <ul style="list-style-type: none"><input type="checkbox"/> Attached to this Questionnaire.<input type="checkbox"/> Available at the following URL:
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SECTION C: FINANCIAL MANAGEMENT

C.1 Does your organization have written financial management procedures?

Yes (describe below)

No

C.2 Does your organization have written financial management procedures specific to federal grant funding?

Yes (describe below)

No

C.3 Are your organization's financial management duties separate so that no one individual has complete authority over an entire financial transaction?

Yes (describe roles below)

No

C.4 Does your organization have procedural or accounting controls to prevent expenditure of funds more than approved budget amounts?

Yes (explain below)

No

C.5 Does your organization have financial mechanisms in place to allow for the separate accounting of funds?

Yes (explain below)

No

C.6 How often does your organization reconcile its accounts?

Monthly

Other (please describe): _____

C.7 Please describe how your organization tracks actual cost-sharing or match against cost-share commitments (if cost-share is not a condition of your subaward, answer "N/A")

C.8 If indirect costs are a line item in the proposed activity's budget, does your organization have accounting procedures that segregate direct and indirect cost expenses?

Yes

No

C.9 What procedures do your organization use to authorize and approve travel expenditures? Does your organization have these procedures in writing?

C.10 What fraud prevention measures do your organization have in place?

SECTION D: PAYROLL

D.1 Does your organization maintain a system of internal controls to ensure that personnel costs charged to Federal awards are accurate, allowable and represent the actual work performed?

Yes (explain below)

No

D.2 How does your organization record, monitor and control an employee’s paid time that is charged to a Federal subaward (e.g. paper timesheets, payroll software, payroll service vendor, time-in-effort reports, management approval, etc.)

SECTION E: PROCUREMENT/PURCHASING

Completion of Section E is required if your organization will be procuring goods or services (e.g., equipment, supplies, subcontracts, consultant services, etc.) under this subaward. If no procurement, consulting or purchasing will be implemented, answer N/A to questions E.1 and E.3 in this Section and leave E.2 blank.

E.1 What procedures does your organization use to ensure procurement is done at competitive prices and complies with federal procurement rules in 2 CFR 200 Subpart D?

E.2 Does your organization document evidence of receipt of goods or performance of services for expenditures charged against Federal subawards?

Yes

No

E.3 What procedures does your organization use to authorize, approve and manage equipment purchases? (*Federal grant regulations defines “Equipment” as tangible personal property, including information technology systems, having a useful life or more than one year and a per-unit acquisition cost of greater than \$10,000.*)

SECTION F: SUBAWARD MANAGEMENT

Completion of Section F is required if the proposed activity scope includes the allocation of funding to 2nd tier subrecipients. If your organization will not be allocating funding to a 2nd tier subrecipient, indicate "N/A" for F.1 and leave F.2 blank.

F.1 Describe your organization’s experience with managing and monitoring subrecipients.

F.2 Does your organization have written subrecipient management procedures?

Yes

No

SECTION G: EXPERIENCE WITH FEDERAL GRANT FUNDING

G.1 Please list the most recent U.S. Federal Government Awards issued directly to your organization during the last three years, by Agency and dollar amount.

G.2 Please list the three highest-value Federal *subawards* issued to your organization during the last three years, by Awarding Entity and dollar amount.

CERTIFICATION

I certify that the information provided herein is true and correct, to the best of my knowledge, and that I am the Chief Financial Officer or designated representative authorized to provide this information on behalf of the organization named below.

Organization Legal Name:

Signature of Authorized Official:

Date Signed:

Signatory's Printed Name:

Signatory's Title:

Signatory's Email:

Signatory's Phone: