

Finance and Accounting Self-Assessment Federal Highway Administration Tribal Transportation Program

Introduction

This tool asks about your organization's accounting systems, financial policies and procedures. Some of the questions require you to provide copies of your policies and procedures for review. Please provide copies of the requested policies and procedures and the source documents to support the completed questionnaire.

Please check the appropriate box for each question. In some cases, a written response is required, please type or write your responses in the question box. You may also include additional sheets if necessary to provide a full response.

**Recipient Name
and Address:**

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Responding Individual(s):

Name	Title	Phone Number	E-mail

Signature of Responsible Official	Date

If you received an FHWA award and the project period/budget period start date was after December 26, 2014 you will use the following regulations:

- Uniform Administrative Requirements: 2 CFR 200
- Cost Principles: 2 CFR 200 Subpart E
- Audit Requirements: 2 CFR 200 Subpart F \$1,000,000+ threshold (Audit requirements will apply to audits of non-Federal entity fiscal years beginning on or after 12/26/14.)

Accounting and Financial Management

2 CFR 200.302

1. Who in your organization is responsible for reviewing and approving FHWA awards and amendments?	
2. Who in your organization is responsible for monitoring, administering and overseeing award agreements once received from FHWA? Please list names and titles.	
3. Does your organization have a written accounting manual or written policies and procedures for managing finances?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Does your organization's accounting and financial management system(s) follow Generally Accepted Accounting Principles (GAAP)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Does your organization's financial management system track revenues and expenditures and provide financial results for each FHWA funded project or program?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Does your financial management system identify the source of funds with records that provide data for expenditures?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Does your financial management system report and allow a comparison of outlays to budgeted amounts for each award?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Does your organization maintain source documentation to support entries into your financial or accounting system?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Does your organization have written procedures for receiving and issue payments including: <ul style="list-style-type: none"> • Who is authorized to request payment from the Federal government and FHWA? • What procedures are used to verify that the requests and payments are accurate? • What support documents are required for receiving or making payments? • Minimizing the time elapsed between receiving federal funds and disbursing them? If Yes, is a copy of the procedure readily available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Does your organization have written procedures to ensure that costs charged to FHWA awards are reasonable, allocable, allowable and that financial reports are issued as required?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Does your organization have procedures for receiving and depositing FHWA funds into an interest bearing account.	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Does your organization have requirements for adequate separation of duties or internal controls so that funds are safeguarded and used only for allowable costs?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Does your organization monitor and provide project, program, and financial performance reports to FHWA?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Does your organization have procedures for submitting financial status reports and or other financial data to the FHWA?	<input type="checkbox"/> Yes <input type="checkbox"/> No

15. Does your organization have a policy for retaining financial and supporting records for a minimum of 3 years after the award is closed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Did your organization expend more than \$1,000,000 of Federal funds in the most recent fiscal year? If No, skip to question 18.	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Did your organization obtain an audit in accordance with OMB Circular A-133 or 2 CFR 200 Subpart F?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. Does your organization currently receive Federal funds for indirect costs under its active FHWA assistance agreements? If No, skip to question 20.	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. What is your current approved indirect cost rate, time period covered by the agreement, and which Federal agency is your cognizant agency for approving the rate?	
20. Does your organization have a procedure to record, track, evaluate, and update your indirect cost rates for approval by your cognizant agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Payroll	
2 CFR 200.430 & 200.431	
21. Does your organization have written payroll policies and procedures including policies for fringe benefits paid to personnel? If Yes, is a copy of the procedure readily available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No
22. Does your organization require all employees to fill out timesheets at least monthly that coincide with one or more pay periods?	<input type="checkbox"/> Yes <input type="checkbox"/> No
23. Are timesheets required to be signed by the employee, supervisor, or both?	<input type="checkbox"/> Yes <input type="checkbox"/> No
24. Does your organization's timesheets require employees to record actual hours worked on each project, whether federally funded or not?	<input type="checkbox"/> Yes <input type="checkbox"/> No
25. Are actual hours worked away from the office (travel, teleworking, or other special circumstances) identified on timesheets?	<input type="checkbox"/> Yes <input type="checkbox"/> No
26. Does your organization apply salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Travel

2 CFR 200.474

27. Does your organization have written travel policies and procedures including: <ul style="list-style-type: none">• Requiring travel authorizations and approvals prior to travel and vouchers to support actual costs after the trip?• Requiring separate levels of review prior to authorizing advances and payments?• Ensuring that the travel costs claimed and billed are associated with the specific federally funded project?• Ensuring that travel costs are allowable, allocable, and reasonable? <p>If Yes, is a copy of the procedure readily available for review?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
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Equipment

Equipment is defined as tangible, non-expendable personal property with a useful life greater than one year and a per-unit cost greater than \$5,000. Your organization may define equipment differently as long as the dollar threshold is not greater than the Federal guideline.

2 CFR 200.313

28. Does your organization have written procedures concerning property management and inventory control for items purchased with Federal funds? If Yes, is a copy of the procedure readily available for review? If your organization does not have equipment, skip to Section V.	<input type="checkbox"/> Yes <input type="checkbox"/> No
29. Does your organization take a physical inventory of equipment and compare records at least once every two years? When was the last inventory?	<input type="checkbox"/> Yes <input type="checkbox"/> No
30. Does your organization keep the following records for all equipment: <ul style="list-style-type: none">• A description of the equipment?• A serial number, model number, or other identification number?• The source of the equipment, including award number?• Who holds the title?• The acquisition date or date received?• The cost of the equipment?• Percentage of Federal participation in the cost of the equipment?• The location, use, and condition of the equipment?• Disposition data including the date of disposal and sale price of the equipment?• Identification that the equipment is Federal property (if applicable)?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Procurement

2 CFR 200.317 – 200.326

<p>31. Does your organization have written procurement policies and procedures that have:</p> <ul style="list-style-type: none">• Written standards of conduct that address potential conflict of interests and has disciplinary actions for any individuals engaged in conducting and administering contracts or sub awards?• Discussion of cost thresholds (small purchases vs. major procurements) and the procurement authorizations and approvals required?• A written requirement to review to avoid unnecessary purchases and to limit purchases to necessary quantities?• A written requirement to review lease vs. purchase alternatives (when appropriate)?• A requirement to perform and document a cost or price analyses for all procurements?• A requirement that procurement transactions maximize open and free competition?• Written provisions for conducting solicitations having; a clear scope of work, requirements and features prospective bidders must meet, a preference to conserving natural resources and the environment, and positive efforts to use small, disadvantaged and minority owned firms when possible?• Requirements to document; reasoning for the type of procurement being used, the basis for contractor selection, a justification for lack of competition or sole-source procurement, and the basis for award cost and price?• Provisions that ensure that goods and services are received, approved, and acceptable before payments are made?• Provisions that no contract or sub-award will be entered into with parties that are debarred, suspended, or excluded from Federal assistance programs?• Provisions in the contract or agreement for termination and Federal access to contract records?• Guidelines for documenting contract files? <p>If Yes, is a copy of the procedure readily available for review?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>32. Has your organization awarded contracts or sub-agreements under any of your current FHWA assistance agreements? If No, skip to Section VI.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>33. Does your organization have <u>written</u> agreements with contractor's or sub recipients?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>34. Does your procurement system include provisions for checking the "Excluded Parties List" system for suspended or debarred sub-grantees and contractors, prior to award? (www.sam.gov)</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>35. Were any of these contracts or agreements more than the Simplified Acquisition threshold of \$150,000, or were not competed, or only one bid was received?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Procurement (continued)

36. Was FHWA review and approval required for the contract or agreement prior to your awarding it or did FHWA provide written comments on the award?	<input type="checkbox"/> Yes <input type="checkbox"/> No
37. Has your organization awarded contracts to consultants under any of your current FHWA assistance agreements?	<input type="checkbox"/> Yes <input type="checkbox"/> No
38. Does your organization have controls to ensure that charges to FHWA agreements do not exceed FHWA's allowed direct hourly rate for consultants?	<input type="checkbox"/> Yes <input type="checkbox"/> No
39. Do your consulting agreements specify the services to be provided, duration and pay rates that include base rate, fringe benefits, and overhead?	<input type="checkbox"/> Yes <input type="checkbox"/> No