



Subrecipient Controls Questionnaire

To be completed by the Subrecipient. This Questionnaire is required to enter into a subaward agreement with federal funds through the Oregon Department of Fish and Wildlife (ODFW). An authorized representative with adequate knowledge of your organization's capability, competence, resources, policies, and procedures should complete and sign the Questionnaire and submit it along with your organization's most recent Single Audit Report (if applicable). Please do not include copies of policies and procedures unless requested.

ODFW uses this Questionnaire to perform a risk assessment and determine your organization's eligibility and capacity to manage an ODFW subaward. Negative responses do not mean an organization is not eligible for a subaward. Depending on the type of subaward and your responses, ODFW may require additional documentation and/or reporting requirements to raise your organization's capacity and mitigate any potential compliance, audit, financial, or programmatic risks. Please see Appendix 1 (Glossary) and Appendix 2 (Useful Resources and References) for additional information.

SUBRECIPIENT LEGAL NAME: _____

SUBRECIPIENT EMPLOYER IDENTIFICATION NUMBER (EIN): _____

SUBRECIPIENT UNIQUE ENTITY IDENTIFIER (UEI):¹ _____

SUBRECIPIENT ENTITY TYPE: Individual Nonprofit organization Higher education For-profit
 Federal agency Local government agency Oregon state agency Other: _____

Audits and U.S. Federal Funding Experience: The following information provides insight into your organization's experience and performance in administering past awards.

1. Does your organization have a Federally approved indirect cost rate that you will be using for this project? If yes, please enter the indirect rate here and provide documentation of the approved rate.

Yes
 No

2. Did your organization expend more than \$1,000,000 in Federal funds during the last fiscal year? If yes, please ensure the Single Audit report is on file with Federal Audit Clearinghouse. (Federal entities are exempt).

Yes
 No

¹ Not required for an individual. If organization does not have a UEI number, it can obtain one at sam.gov. Subrecipients are not required to complete full registration in sam.gov to obtain a UEI (2 CFR 25.300).

3. Does your organization have a current Single Audit report (within the last two years) on file with the Federal Audit Clearinghouse?

- Yes
- No

4. If you responded “Yes” to Question #3, does your organization’s most recent Single Audit report include any audit findings, material weaknesses, and/or significant deficiencies (see Glossary)? If yes, please describe whether your organization has implemented the recommended corrective actions to address the findings. If you responded “No” to Question #3, select “N/ A”.

- Yes
- No
- N/A

5. Has your organization been suspended or debarred from any government contracting process? If yes, please explain if the suspension and/or debarment are still in effect.

- Yes
- No

6. Has your organization received a federal award before (see Glossary)? If yes, provide a summary of your most recent federal awards, including period of performance, awarding agency or pass-through entity (the organization that passed the federal award to your organization), federal program, and size of award.

- Yes
- No

7. In the past three (3) years has your organization, or any unit or office of your organization, been audited by an external donor/funder or agent of your organization? If yes, please list all such audits and attach copies of final audit reports (if available).

- Yes
- No

8. Has your organization received one or more subawards (subgrants) from ODFW before? If yes, for what projects or programs? Who were the ODFW Project Managers?

- Yes
- No

9. Has your organization delivered the same or a similar project with Federal funds in the past? If yes, for how many years did your organization deliver the same or similar project?

- Yes
- No

Billing and Accounts Tracking Capacities: The following questions help ODFW understand your accounting practices to ensure both ODFW and your organization are able to comply with all funding source requirements.

10. Does your organization have a written accounting manual or written policies and procedures that outline the treatment and safeguarding of assets, methods of cost allocation, if applicable, document retention, cost allowability, etc.? If no, please explain.

- Yes
- No

11. Does your accounting system (or other management system) allow organizational expenses to be tracked: (a) to a specific project on which your organization is working and, (b) to specific cost-type categories (e.g., personnel, supplies, travel, indirect, etc.)? If no, please describe the limits of expense tracking at your organization.

- Yes
- No

12. If your organization receives funds from more than one funder (e.g., government agency), does the organization have procedures to prevent commingling of funds and to ensure costs are allocated fairly and consistently across the various funders? If no, please explain.

- Yes
- No

13. Does your organization have a fraud prevention policy that enables the organization to detect, investigate, and report any fraudulent activity immediately? If no, please explain.

- Yes
- No

14. Does your organization have a timekeeping system or documented process that allows staff time (including key personnel) to be tracked to specific funding sources supporting the project? If no, please explain.

- Yes
- No

Organizational Policies and Procedures: The following questions help ODFW understand additional organizational practices to ensure compliance with varying funding source requirements.

15. Does your organization maintain formal evidence of employment with its employees (e.g., documentation that confirms a person's work history, job title, salary, etc.), and conduct background checks for each employee before they are hired? If no, please explain. If your organization has no employees, please select N/A.

- Yes
- No
- N/A

16. I certify that our organization maintains a written policy on conflict-of-interest that meets the requirements of the federal government. I also certify we will notify ODFW **in writing** if our organization finds a **potential** conflict of interest **relative** to an ODFW-funded project. If no, please explain why you do not feel a conflict-of-interest policy is necessary for your organization or the administration of this project.

- Yes
- No

17. I certify that our organization maintains a non-discrimination policy, based on which we would report and act on any instances of potential discriminatory action on the basis of race, color, religion (creed), gender/sex, gender expression/gender identity, age, national origin, disability, marital status, sexual orientation, military status, ancestry, personal appearance, citizen status, pregnancy, child birth or related medical conditions, family responsibilities, matriculation, genetic information, and political or union affiliation, and etc. If not, please explain.

- Yes
- No

Questions Specific to Budget Line Items in Your Proposal

18. Does your organization use documented procurement procedures for the acquisition of goods or services that ensure full and open competition? If no, please explain. Select "N/ A" if your project(s) does not involve the acquisition of goods or contractual services.

- Yes
- No
- N/A

19. Does your organization have a process for determining the appropriate legal instrument (grant agreement vs. contract for goods/services) and has an appropriate legal/contracting officer confirmed that your organization has the ability to implement the contractual arrangements as envisioned? Select "N/A" if your project(s) does not involve subawards or contractual services.

- Yes
- No
- N/A

20. Does your organization maintain written policies for property management that include regular inventory audits/verifications? Select "**N/A**" if your project(s) does not involve equipment or real property.

- Yes
- No
- N/A

Staffing

21. Did your organization provide details on the experience and qualifications of key project personnel as part of the subaward application with ODFW, if any? If so, please enter "Yes." If not, please enter or attach the names, experience, and qualifications of key project personnel. Select "N/A" If subaward involves only providing access to land.

- Yes
- No
- N/A

I certify to the best of my knowledge and belief that the above information is true, complete, and accurate and that I am authorized to submit on behalf of the organization represented above.

SIGNATURE of Authorized Representative

Date

NAME AND TITLE

Appendix 1: Glossary

Audit Finding: This refers to a material noncompliance with and violation of provisions of the applicable federal statutes, regulations, internal controls, and terms and conditions of the federal award.

Awarding agency: This refers to a federal agency that awards a grant or other financial assistance to a recipient directly.

Conflict of interest: This refers to a situation when an individual's personal interests could compromise his/her judgement.

Contract: This is a legal instrument by which a recipient or subrecipient purchases property or services to carry out the project or program under a federal award.

Corrective action: This refers to action taken by an audited organization to correct the identified deficiencies, produce recommended improvements, and demonstrate that deficiencies and audit findings are either invalid or do not warrant auditee action.

Cost allowability: This refers to costs that could be incurred because they were allowed under a grant agreement. An allowable cost must be reasonable, such that a prudent person would pay for it.

Cost reimbursable: This refers to a contractual mechanism between two parties whereby payments are made for allowable costs incurred by the other party.

Debarment: This refers to an action taken by federal agency that excludes or disqualifies a person or an organization for a specific period, generally not longer than three (3) years.

Document retention: This refers to maintaining and keeping financial records, supporting documents, statistical records and all other non-federal entities records pertinent to the federal award.

Equipment: This refers to tangible personal property including information technology (IT) systems having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$10,000.

Federal Audit Clearinghouse (FAC): FAC maintains a public database (fac.gov) of completed audits, distributes single audit reporting packages to federal agencies, supports the Office of Management and Budget (OMB) in the oversight and assessment of federal award audit requirements. For the purpose of this Questionnaire, ODFW would like to know whether your organization uploaded the most recent single audit report on [FAC](http://fac.gov) (if applicable).

Federal award: This refers to financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity (such as a grant).

Fraud prevention policy: This refers to the implementation of a strategy to prevent, detect, and report fraudulent activities under an award.

Grant agreement: This is a legal instrument of financial assistance between a federal awarding agency or pass-through entity and a non-federal entity.

Indirect costs: This refers to any cost that is not directly identified with a single cost objective but rather a combination of cost objectives.

Material weakness: This refers to a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, detected, or corrected on a timely basis.

Pass-through entity: This refers to a non-federal entity, such as ODFW, that provides a subaward to a subrecipient to carry out part of a federal program.

Procurement: This refers to acquisition of goods and services pursuant to applicable procurement requirements.

Real property: This means land including land improvements, structures, and appurtenances excluding moveable machinery and equipment.

Significant deficiency: This refers to a deficiency or a combination of deficiencies, in internal control over financial reporting, that is less severe than a material weakness. However, it is important enough to merit undertaking corrective action by your organization.

Single Audit Report: An organization-wide financial statement and federal awards' audit of a non-federal entity that expends US\$1,000,000 or more in federal funds in one year.

Suspension: This refers to an action taken by a federal agency to temporarily exclude or disqualify an organization or a person from bidding on, receiving, or participating in federally funded grants or contracts for a specific period pending the completion of an investigation, legal, or administrative proceedings.

Appendix 2: Useful Resources and References (Federal Requirements in Code of Federal Regulations)

1. Single Audit Requirements (2 CFR 200.514): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-F/subject-group-ECFRea73e47c9a286e6/section-200.514>
2. Financial management requirements (2 CFR 200.302): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.302>
3. Subrecipient and contractor determinations (2 CFR 200.331): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR031321e29ac5bbd/section-200.331>
4. Requirements for pass-through entities (2 CFR 200.332): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR031321e29ac5bbd/section-200.332>
5. Procurement standards (2 CFR 200.317-200.327): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d>
6. Audit findings (2 CFR 200.516): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-F/subject-group-ECFRea73e47c9a286e6/section-200.516>
7. Conflict of interest (2 CFR 200.112): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-B/section-200.112>
8. Equipment requirements (2 CFR 200.313): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.313>
9. Supplies requirements (2 CFR 200.314): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.314>
10. Mandatory disclosures (2 CFR 200.113): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-B/section-200.113>