CONTRACTOR: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CONTRACT: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ADDRESS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $ VALUE OF CONTRACT: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ PHONE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

CONTACT/TITLE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ EMAIL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **FINANCIAL MANAGEMENT**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Does your organization have written accounting procedures? |  |  |  |  |
| 1. Does your organization’s accounting system provide the following: |  |  |  |  |
| 1. Recording transactions that are supported by written documentation? |  |  |  |  |
| 1. Ensuring transactions are reviewed and approved by an appropriate level of management other than the originator? |  |  |  |  |
| 1. Reporting revenues and expenditures in accordance with Generally Accepted Accounting Principles (GAAP)? |  |  |  |  |
| 1. Reporting revenues and expenditures on an accrual basis? |  |  |  |  |
| 1. Reporting revenues and expenditures in accordance with grant requirements and provisions? |  |  |  |  |
| 1. Identifying revenues and expenses of WIOA Title I funds separately from other funding? |  |  |  |  |
| 1. Providing a clear audit trail between supporting documentation and financial reporting? |  |  |  |  |
| 1. Providing documentation to support the need for cash withdrawals/advances? |  |  |  |  |
| 1. Are there written procedures governing the maintenance and retention of records in accordance with contractual guidelines? |  |  |  |  |
| 1. If your organization has any WDB-funded subcontracts, please answer the following: |  |  |  |  |
| 1. Were each of the subcontracts approved by the WDB? |  |  |  |  |
| 1. Has your organization complied with the WDB’s guidelines for subcontractor selection? |  |  |  |  |
| 1. Does your organization have a system to oversee/monitor your subcontractors, programmatically and fiscally? |  |  |  |  |
| 1. Does your organization’s payroll system provide the following: |  |  |  |  |
| 1. Ensuring each employee (salaried and hourly) complete a timesheet based on time and attendance (or equivalent)? |  |  |  |  |
| 1. Requiring timesheets to be signed by participant/staff person along with supervisory approval? |  |  |  |  |
| 1. Verifying all payees (participants and staff)? |  |  |  |  |
| 1. Paying participants and staff via check or direct deposit? |  |  |  |  |
| 1. Requiring pay increases to be documented and approved by appropriate personnel? |  |  |  |  |
| 1. Preparing and retaining all documentation, including withholding forms and payroll tax reports? |  |  |  |  |

1. **INTERNAL CONTROLS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Are responsible officials of your organization who are handling funds received or disbursed covered by fidelity bonds? If so, is the WDB named as an additional insured? |  |  |  |  |
| 1. Does your organization have the required level of workers’ compensation insurance per contractual requirements? |  |  |  |  |
| 1. Please provide a copy of the required comprehensive general liability policy with the WDB named as an additional insured. |  |  |  | Attachment required. |
| 1. Has your organization provided the required copies of certificates of accident, automobile, and property insurance to the WDB? |  |  |  |  |
| 1. Are accounting duties separated so that no one person has complete authority over an entire financial transaction? |  |  |  |  |
| 1. Does your organization have written accounting procedures for |  |  |  |  |
| 1. Recording of funds immediately upon receipt? |  |  |  |  |
| 1. Supervising/observing cash handling procedures? |  |  |  |  |
| 1. Providing security for cash, debit cards, gift cards, bus passes? |  |  |  |  |
| 1. Posting records timely from initial receipt records? |  |  |  |  |
| 1. Segregating recordkeeping and cash handling duties? |  |  |  |  |
| 1. Making payments by pre-numbered checks? |  |  |  |  |
| 1. Safeguarding blank check supply? |  |  |  |  |
| 1. Maintaining source documentation for all disbursements? |  |  |  |  |
| 1. Requiring two signatures on checks? |  |  |  |  |
| 1. Reconciling bank accounts each month? |  |  |  |  |
| 1. Are surprise counts of petty cash conducted periodically and documented by your organization? If yes, how frequently? |  |  |  |  |
| 1. Is preparation of payroll separate from and independent of delivery of paychecks or direct deposit? |  |  |  |  |
| 1. Does the organization provide separation of duties for supportive service payments to participants? |  |  |  |  |

1. **PROGRAM INCOME/INTEREST INCOME**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Has your organization established a system for tracking and reporting program income? |  |  |  |  |
| 1. Has your agency reported program income to the WDB? |  |  |  |  |
| 1. Has your agency received approval from the WDB for the use of program income? |  |  |  |  |
| 1. Is documentation to support program income available for review by monitors/auditors? |  |  |  |  |
| 1. Has interest income earned on WIOA Title I funds been included in program income? |  |  |  |  |
| 1. Does your organization have a separate bank account designated for WIOA Title I funds to facilitate the computation of any interest earned? |  |  |  |  |
| 1. Has your organization established an interest income account for which all interest earned on funds received under this contract? |  |  |  |  |
| 1. Has your organization reported and refunded interest income, including interest income earned on cash advances, to the WDB? |  |  |  |  |

1. **CASH ADVANCES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Has your organization received a cash advance from the WDB? |  |  |  |  |
| 1. If a cash advance was received, does your cash management system include an indication of the need for the advance? |  |  |  |  |
| 1. Has your organization repaid any cash advance received? |  |  |  |  |

1. **BUDGETING/COST ALLOCATION**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Does your organization adhere to the WDB’s policy concerning cash on hand? |  |  |  |  |
| 1. Does your organization have a system and procedures to plan, control, and charge expenditures within allowable cost principles, contract requirements, and budget constraints? |  |  |  |  |
| 1. Does your organization have procedures to ensure that administrative costs charged to WIOA Title I are consistent with the definition of administrative costs and comply with the limitations? |  |  |  |  |
| 1. Does your organization have procedures to ensure that no admin. costs are charged as program costs under WIOA Title I? |  |  |  |  |
| 1. Does your organization’s Cost Allocation Plan (CAP) satisfy the following criteria: |  |  |  |  |
| 1. Is it consistent with GAAP? |  |  |  |  |
| 1. Is it consistent with applicable OMB cost principles and administrative requirements? |  |  |  |  |
| 1. Are shared costs are supported by actual cost data? |  |  |  |  |
| 1. Is there no shifting of costs that are not allocable to or do not benefit a specific program? |  |  |  |  |
| 1. **OPERATOR ONLY** – Is the CAP is accepted by each partner’s independent auditors to satisfy the audit testing required under the 20 CFR Part 200? |  |  |  |  |
| 1. Does your organization have procedures which ensure that consistent treatment is applied in the distribution of charges as direct, shared direct, or indirect to all funding sources? |  |  |  |  |
| 1. Does your organization have an approved indirect cost allocation plan or a negotiated indirect cost rate? If so, list the rate, the organization that approved it, and the date of approval in the Comments section. |  |  |  |  |
| 1. Does your organization have an allocation method for other joint costs to be distributed among the various activities or programs? |  |  |  |  |

1. **FUNDS MATCHING**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Has your organization established written instructions and controls to ensure that the federal funds expended are being matched at the required rate? |  |  |  |  |
| 1. Do the matching funds/contributions meet the requirements of the valuation methodology consistent with federal regulations? |  |  |  |  |
| 1. Has your organization fully documented its matching contributions? |  |  |  |  |

1. **FACILITIES/EQUIPMENT/PROCUREMENT/PROPERTY CONTROL**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Who is the designated procurement authority in your organization? Please provide name and title in the Comments section. |  |  |  |  |
| 1. Does your organization have written procurement policies and procedures for free and open competition? If no, please attach a description of how your organization complies with procurement procedures required in 20 CFR 95.44 and 97.36. |  |  |  |  |
| 1. Do your organization’s policies for procurement align with the WDB’s policies? If not, please attach a description of the differences. |  |  |  |  |
| 1. Does your organization’s policies for procurement include a code of conduct for employees participating in the process, including criteria regarding conflict of interest? |  |  |  |  |
| 1. Has your organization maintained a procurement log/document to document how subcontractors were selected? |  |  |  |  |
| 1. How does your organization ensure that no awards are made to a party who is debarred or suspended or is otherwise excluded from participation in federal assistance programs? |  |  |  |  |
| 1. Does your organization maintain a list of prequalified persons, firms, or other organizations that are used in acquiring goods and services under this contract? If yes, please attach a description of how the list is developed, maintained, and kept current. |  |  |  |  |
| 1. What is your organization’s dollar amount limit for small purchases? |  |  |  |  |
| 1. Does your organization ensure it makes small purchases in compliance with WDB policies and limitations? |  |  |  |  |
| 1. Has your organization expended WIOA Title I funds for the construction or purchase of facilities? If yes, please attach a description of how 20 CFR 667.260 criteria were met. |  |  |  |  |
| 1. Does your organization maintain an updated inventory list of WIOA Title I property currently assigned to its custody by the WDB? |  |  |  |  |
| 1. Does your organization conduct periodic physical inventories for WIOA Title I property? If yes, list the last date of inventory in the Comments section. |  |  |  |  |
| 1. Is WIOA Title I property being used by your organization solely for WIOA programs? If not, please attach a description of how property is controlled, managed, and retired. |  |  |  |  |

1. **SUPPORTIVE SERVICES EXPENDITURES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Does your organization provide supportive services under this contract? |  |  |  |  |
| 1. Does the organization document a participant’s assessment of need for supportive services? |  |  |  |  |
| 1. Does the organization keep required receipts for supportive services in the participant files? |  |  |  |  |

1. **TRAINING EXPENDITURES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Does your organization verify appropriateness of training expenditures, including work-based learning payments, against contractual parameters? |  |  |  |  |
| 1. Does your organization track and document the actual training hours received / competencies achieved by each participant in relation to contractual requirements? |  |  |  |  |
| 1. Does your organization track and document the exit of each participant and de-obligate funds as applicable? |  |  |  |  |

1. **REGULATIONS/COST PRINCIPLES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. Does your organization comply with 20 CFR Part 667, Administrative Provisions under WIOA Title I? |  |  |  |  |
| 1. Does your organization comply with 2 CFR Part 200? |  |  |  |  |
| 1. Does your organization comply with all sections, parts, and attachments in its contract with the WDB? |  |  |  |  |

1. **AUDITS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **QUESTION** | **YES** | **NO** | **N/A** | **COMMENTS** |
| 1. What were the last two fiscal years that your organization was audited? |  |  |  |  |
| 1. Were there any findings? If yes, please attach a description of the findings as presented in the audit(s). |  |  |  |  |
| 1. Were the findings resolved? If yes, please attach a description of how the finds were resolved. |  |  |  |  |
| 1. Has your organization provided the WDB with a copy of your latest audit within the required time limits? |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| I, THE UNDERSIGNED, CERTIFY THAT THE INFORMATION PROVIDED IN RESPONSE TO THIS QUESTIONNAIRE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE. | | | | | | |
|  | | | | | | |
| NAME: |  | | | | | |
| TITLE: |  | | | | | |
|  |  | | |
|  | | |  |  | |  |
| SIGNATURE: | | |  | DATE: | |  |