

Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High Risk Status)

Beginning in FY 2024, every OJP applicant (other than an individual applying in his or her personal capacity) is required to complete the web-based OJP Financial Management and System of Internal Controls Questionnaire form in JustGrants¹. Following are screen images of the JustGrants instructions and questions to familiarize users with the web-based form.

1. Background

Financial Management and System of Internal Controls (FI-36) NEW

1. Background 2. Audit Information 3. Auditor's Opinion 4. Accounting System 5. Property Standards and Procurement Standards 6. Travel Policy 7. Subrecipient Management and Monitoring 8. Designation as High Risk by Other Federal Agencies 9. Certification on Behalf of the Applicant Entity

Background

Financial Capability Questionnaire

Recipients' financial management systems and internal controls must meet certain requirements, including those set out in the "Part 200 Uniform Requirements" (2.C.F.R. Part 2800).

Including at a minimum, the financial management system of each OJP award recipient must provide for the following:

- (1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, and the name of the Federal agency.
- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program.
- (3) Records that identify adequately the source and application of funds for Federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be supported by source documentation.
- (4) Effective control over, and accountability for, all funds, property, and other assets. The recipient must adequately safeguard all assets and assure that they are used solely for authorized purposes.
- (5) Comparison of expenditures with budget amounts for each Federal award.
- (6) Written procedures to document the receipt and disbursement of Federal funds including procedures to minimize the time elapsing between the transfer of funds from the United States Treasury and the disbursement by the OJP recipient.
- (7) Written procedures for determining the allowability of costs in accordance with both the terms and conditions of the Federal award and the cost principles to apply to the Federal award.
- (8) Other important requirements related to retention requirements for records, use of open and machine-readable formats in records, and certain Federal rights of access to award-related records and recipient personnel.

Unique Entity Identifier (UEI) Number: *

Value cannot be blank

Is the applicant entity a nonprofit organization (including a nonprofit 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)? *

Select...
Select...
Yes
No

¹ For a limited number of solicitations, applicants will be instructed in the solicitation to attach a completed PDF form for the Financial Management and System of Internal Controls Questionnaire, instead of completing the web-based form. Those applicants should download, complete, and submit the **OJP Financial Management and System of Internal Controls Questionnaire—ARCHIVED**, located at <https://www.ojp.gov/funding/apply/forms>.

Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High Risk Status)

If **Yes** to nonprofit question, then:

2. Audit Information

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Audit Information

Does the applicant nonprofit organization maintain offshore accounts for the purpose of avoiding paying the tax described in 26 U.S.C. 511(a)? *

Select... Select...
Yes
No

Value cannot be blank

If the answer to the question below is "Yes", refer to "Additional Attachments" under "What An Application Should Include" in the OJP solicitation (or application guidance) under which the applicant is submitting its application. If the solicitation/guidance describes the "Disclosure of Process related to Executive Compensation," the applicant nonprofit organization must provide -- as an attachment to its application -- a disclosure that satisfies the minimum requirements as described by OJP.

With respect to the most recent year in which the applicant nonprofit organization was required to file a tax return, does the applicant nonprofit organization believe (or assert) that it satisfies the requirements of 26 C.F.R. 53.4958-6 (which relate to the reasonableness of compensation of certain individuals)? *

Select... Select...
Yes
No

Value cannot be blank

For purposes of this questionnaire, an "audit" is conducted by an independent, external auditor using generally accepted auditing standards (GAAS) or Generally Governmental Auditing Standards (GAGAS), and results in an audit report with an opinion.

Has the applicant entity undergone any of the following types of audit(s)? Please check all that apply:

Select All

"Single Audit" under OMB A-133 or Subpart F of 2 C.F.R. Part 200

Financial Statement Audit

Defense Contract Agency Audit (DCAA)

Other Audit and Agency

None

Most Recent Audit Report Issued: *

Select... Select...
Within the last 12 months
Within the last 2 years
Over 2 years ago
N/A

Name of Audit Agency/Firm: *

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If **No** to nonprofit question, then:

Audit Information

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Audit Information
For purposes of this questionnaire, an "audit" is conducted by an independent, external auditor using generally accepted auditing standards (GAAS) or Generally Governmental Auditing Standards (GAGAS), and results in an audit report with an opinion.

Has the applicant entity undergone any of the following types of audit(s)? Please check all that apply:

Select All

"Single Audit" under OMB A-133 or Subpart F of 2 C.F.R. Part 200

Financial Statement Audit

Defense Contract Agency Audit (DCAA)

Other Audit and Agency

None

Most Recent Audit Report Issued: *

Select... ▼

Name of Audit Agency/Firm: *

Select... ▼

Within the last 12 months
Within the last 2 years
Over 2 years ago
N/A

3. Auditor's Opinion

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Auditor's Opinion

On the most recent audit, what was the auditor's opinion? *

Select...

Enter the number of findings (if none, enter "0"): *

Enter the dollar amount of questioned costs (if none, enter "0"): *

Were material weaknesses noted in the report or opinion? *

Select...

Select...
Unqualified Opinion
Qualified Opinion
Disclaimer, Going Concern, or Adverse Opinions
N/A: No audits as described above

Select...
Yes
No

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4. Accounting System

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Accounting System

Which of the following best describes the applicant entity's accounting system? *

Manual

Does the applicant entity's accounting system have the capability to identify the receipt and expenditure of award funds separately for each Federal award? *

No

Does the applicant entity's accounting system have the capability to record expenditures for each Federal award by the budget cost categories shown in the approved budget? *

Yes

Does the applicant entity's accounting system have the capability to record cost sharing ("match") separately for each Federal award, and maintain documentation to support recorded match or cost share? *

No

Does the applicant entity's accounting system have the capability to accurately track employees actual time spent performing work for each federal award, and to accurately allocate charges for employee salaries and wages for each federal award, and maintain records to support the actual time spent and specific allocation of charges associated with each applicant employee? *

No

Does the applicant entity's accounting system include budgetary controls to preclude the applicant entity from incurring obligations or costs that exceed the amount of funds available under a federal award (the total amount of the award, as well as the amount available in each budget cost category)? *

Yes

Is applicant entity familiar with the "cost principles" that apply to recent and future federal awards, including the general and specific principles set out in 2 C.F.R Part 200? *

Yes

Select...
Manual
Automated
Combination of manual and automated

Select...
Yes
No
Not Sure

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5. Property Standards and Procurement Standards

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Property Standards and Procurement Standards

Does the applicant entity's property management system(s) maintain the following information on property purchased with federal award fund (1) a description of the property; (2) an identification number; (3) the source of funding for the property, including the award number; (4) who holds title; (5) acquisition date; (6) acquisition cost; (7) federal share of the acquisition cost; (8) location and condition of the property; (9) ultimate disposition information? *

Select...

Does the applicant entity maintain written policies and procedures for procurement transactions that -- (1) are designed to avoid unnecessary or duplicative purchases; (2) provide for analysis of lease versus purchase alternatives; (3) set out a process for soliciting goods and services, and (4) include standards of conduct that address conflicts of interest? *

Select...

Are the applicant entity's procurement policies and procedures designed to ensure that procurements are conducted in a manner that provides full and open competition to the extent practicable, and to avoid practices that restrict competition? *

Select...

Do the applicant entity's procurement policies and procedures require documentation of the history of a procurement, including the rationale for the method procurement, selection of contract type, selection or rejection of contractors, and basis for the contract price? *

Select...

Does the applicant entity have written policies and procedures designed to prevent the applicant entity from entering into a procurement contract under a federal award with any entity/individual that is suspended/debarred from such contracts, including provisions for checking the "Excluded Parties List" system (www.sam.gov) for suspended/debarred sub-grantees and contractors, prior to award? *

Select...

Select...
Select...
Yes
No
Not Sure

6. Travel Policy

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✓ 1. Background ✓ 2. Audit Information ✓ 3. Auditor's Opinion ✓ 4. Accounting System ✓ 5. Property Standards and Procurement Standards

Travel Policy

Does the applicant entity maintain a standard travel policy?*

Does the applicant entity adhere to the Federal Travel Regulation (FTR)?*

Select...
Yes
No

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7. Subrecipient Management and Monitoring

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Subrecipient Management and Monitoring

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 monitored by the applicant, and (3) comply with the requirements in 2 CFR Part 200 (see 2 CFR 200.331)?*

Select...

Is the applicant entity aware of the differences between subawards under federal awards and procurement contracts under federal awards, including the different roles and responsibilities associated with each?*

Select...

Does the applicant entity have written policies and procedures designed to prevent the applicant entity from making a subaward under a federal award to any entity or individual is suspended or debarred from such subawards?*

Select...

Select...
Select...
Yes
No
Not Sure
N/A - Applicant does not make subawards under any OJP awards

8. Designation as High Risk by Other Federal Agencies

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✓ 1. Background ✓ 2. Audit Information ✓ 3. Auditor's Opinion ✓ 4. Accounting System ✓ 5. Property Standards and Procurement Standards ✓ 6. Travel Policy ✓ 7. Subrecipient Management and Monitoring **8. Designation as High Risk by Other Federal Agencies**

Designation as High Risk by Other Federal Agencies
Is the applicant entity designated "high risk" by a federal grant-making agency outside of DOJ?*

Select...

- Select...
- Yes
- No
- Not Sure

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If **yes** to “high risk” designation, then:

8. Designation as High Risk by Other Federal Agencies

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Designation as High Risk by Other Federal Agencies

Is the applicant entity designated "high risk" by a federal grant-making agency outside of DOJ? *

Name(s) of the federal awarding agency: *

Date(s) the agency notified the applicant entity of the "high risk" designation": *

Name: *

Phone: *

Email: *

Reason for "high risk" status as set out by the federal agency: *

9. Certification on Behalf of the Applicant Entity

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Certification on Behalf of the Applicant Entity
This certification must be made by the chief executive, executive director, chief financial officer, designated authorized representative ("AOR"), or other official with the requisite knowledge and authority.

On behalf of the applicant entity, I certify to the U.S. Department of Justice that the information provided above is complete and correct to the best of my knowledge. I have the requisite authority to make this certification on behalf of the applicant entity.

Name: ★

Date: ★

Title: ★

Phone: ★

The Name and Title fields should reflect the person who provided the data to complete this form electronically.

- Select...
- Executive Director
- Chief Financial Officer
- Chairman
- Other