

Nonprofits may request for American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF) aid for the following purposes:

1. To mitigate financial hardship such as declines in revenues or impacts of periods of business closure
2. To implement COVID-19 prevention or mitigation tactics
3. For technical assistance, counseling, or other services to assist with business planning needs

Proposal Guidelines and Requirements for Nonprofits

1. Letter of Intent addressed to the Governor with the following information:
 - How has COVID-19 negatively impacted your nonprofit organization's funding?
 - How will ARPA funding help solve the problem?
 - What will success look like?
2. Spending Plan (For a period of 2 years, not passing the period of performance end date of ARPA SLFRF)
 - Detailed budget by programs and/or services
 - Budget narrative
3. Other requirements to receive funds:
 - Proof of IRS 501c3 or 501c19status (Must be current)
 - DUNS Number
 - Active System for Award Management (SAM) ID

****Submit your proposal to both the Office of the Governor and the Department of Finance
Office of the Secretary**

Should an organization be awarded, the following will be required:

1. Completed Internal Control Questionnaire (attached)
2. Quarterly Reports

Quarterly reports shall include, but not be limited to the following:

- 1) Covered projects/programs with the following details
 - a. Description of project (In line with proposal submitted)
 - b. Start and End Date (Actual or Expected)
 - c. Status as of quarter ending (Include percentage completed)
**Preferably in narrative form
- 2) Report on obligations per quarter
- 3) Report on expenditures per quarter with the following attached:
 - a. Related invoices
 - b. Proof of payment (receipts and copies of checks)

Subgrantee / Organization Questionnaire

Program Director: <i>(Your Organization's Point of Contact)</i>		Grant Number: <i>(To be given)</i>
Grant Name: ARPA CSLFRF – Assistance to Nonprofits	Budget Period: <i>(As indicated in Organization's proposal)</i>	
Subgrantee Information		
Subgrantee /Organization Name:	Email Address:	
DUNS#:	Organization 's Telephone Number:	
SAM#:		
Address:		
Executive Director:	Phone:	
Fiscal Director/ Accountant:	Phone:	
List Top 5 sources and estimated contract/grant budgets for all federal, state and other grant funds provided to your organization in the last fiscal year.		
Grantor Agency, Name of Grantor and Type, i.e. Federal, State, or Other	Name of Grant	Grant Amount
1.)		
2.)		
3.)		
4.)		
5.)		
1. Number of years the organization has been in business?		
2. How many grant programs are operated by this organization? <input type="checkbox"/> 1-2 <input type="checkbox"/> 3-4 <input type="checkbox"/> over 4		
3. Which OMB circulars, governing guidances or legal agreements are applicable to this grant project?		
4. What is the organization's fiscal year? (month - month)		
5. Date of last independent audit: Attach a copy of the most recent completed audit		
6. The audit determined that the financial statements were: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified		
7. The auditor issued an: <input type="checkbox"/> Adverse opinion <input type="checkbox"/> Disclaimer <input type="checkbox"/> Neither		
8. Were any audit findings identified: <input type="checkbox"/> YES <input type="checkbox"/> NO		

9. Does the organization have regular audits: <input type="checkbox"/> YES <input type="checkbox"/> NO	
10. What is the frequency of audits? <input type="checkbox"/> Quarterly <input type="checkbox"/> Annual <input type="checkbox"/> Bi-Annual <input type="checkbox"/> Other	
11. Name of CPA firm or auditor:	Phone:
Accounting	
1. Which best describes the organization's accounting system? <input type="checkbox"/> Manual <input type="checkbox"/> Automated	
2. What is the name of the organization's accounting software?	
3. How many years has the accounting software been in use?	
4. Financial reports are prepared on the following basis: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
5. Describe any significant changes in funding for the project or organization this fiscal year, e.g. changes that altered the cost allocation plan:	

	YES	NO
6. Are there written accounting policies and procedures? (please provide a copy) When were they written or last revised?		
7. Does the accounting system identify revenue and expenses separately?		
8. Does the accounting system identify expenses by project and budget cost categories?		
9. Does the accounting system separate direct and indirect expenses?		
10. Does the organization maintain a separate bank account for Federal or State grant/contract funded awards?		
11. If funds are commingled, can this project's grant related expenses be readily identified among other costs?		
12. Does the organization maintain a general ledger?		
13. Is there a cash receipts journal?		
14. Is there a cash disbursement journal?		
15. Attach an excerpt from the general ledger to demonstrate that this grant's project's funds are being tracked in the system.		
16. Is documentation adequate to provide an audit trail to/from original source documentation to the books of accounts?		
17. Are vouchers, invoices and/or receipts maintained for all expenses?		
18. Is the general ledger maintained in a manner that provides ease in the preparation of required reports?		
19. Are revenues and expenditures classified in the books of account in the same categories that are included in the budget?		
19a. If not, are the reports linked to the books by worksheets?		
20. Are bank accounts reconciled monthly?		

21. Are internal control procedures documented? i.e. separation of duties, approvals, etc. (please provide a copy)		
22. Is there a comparison of budget to actual expenditures?		
23. Is there an approved cost allocation plan for allocating indirect costs to grant programs?		
24. Which grantor organization approved the cost allocation plan or budget? Attach a copy of the approved budget		
25. Are grant expenditures reconciled to the general ledger on a periodic basis? If yes, how often?		
Vendor Payments		
1. Is the approval received for payment of invoices prior to payment actually being made?		
2. Are invoices cancelled when paid?		
3. Are expenditures made within the time restraints of the grant and charged to the correct accounting period?		
4. Are all contracts and subcontracts in writing on file? List your organization's subcontractors that have any affiliation with this grant project.		
5. Are expenditures in compliance with applicable cost principles? What cost principles are being adhered to for this grant/contract?		
6. Are there written policies and procedures for processing vendor payments? (please provide a copy) When were they written or last revised?		
Travel		
1. Are expenditures charged to travel supported by source documents?		
2. Are requests for travel approved in advance and reviewed to ensure compliance with grantor funding and/or the budget?		
3. What rate is used to reimburse mileage?		
4. Are there written policies and procedures for travel expenses? (please provide a copy) When were they written or last revised?		
Personnel Records		
1. Are salaries/wages supported by time and attendance records?		
2. Are all leave types addressed in the personnel policy?		

3. Are timesheets that identify effort devoted to a particular objective maintained for all grant funded employees?		
4. Are all fringe benefits, except those required by law, addressed in the personnel policies?		
5. Does segregation of duties exist for individuals approving time and attendance vs. the processing of payroll documentation for paychecks?		
6. Is payroll processed internally or is it outsourced? <input type="checkbox"/> internally <input type="checkbox"/> outsourced		
7. Are grant funded salaries documented in a letter or contract?		
8. Are there written policies and procedures for human resources? (please provide a copy) When were they written or last revised?		
Procurement Policies		
1. Are there written procurement policies? (please provide a copy) When were they written or last revised?		
2. Does adherence to procurement policies, in your judgment, result in obtaining the best quality of service or product at the best price?		
3. Are purchase orders used?		
3a. If yes, are expenditures supported by an approved purchase order?		
4. Have purchasing authority levels been established? Please list the hierarchy		
5. Are bids required for certain purchases, contracts, or capital improvements?		
Match Share Documentation		
1. Is a match required for existing grants? If so, which type (below) <input type="checkbox"/> Cash <input type="checkbox"/> In-Kind		
2. What is the source of the match?		
3. Do accounting records adequately reflect that the required match is expended according to the same criteria as the grant/contract funds being matched?		

<p>4. Are there in-kind revenues and expenditures recorded in the accounting records?</p> <p>4.1 If yes, is there adequate documentation to value:</p> <p>4.1.1 Services (time and attendance, pay rate used, etc.)</p> <p>4.1.2 Goods (Basis of evaluation)</p> <p>4.1.3 Space rental com orisons, etc.</p>		
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Record Retention Policy

<p>1. Are there written policies and procedures for record retention? (please provide a copy)</p> <p>When were they written or revised?</p>		
<p>2. Are confidential records stored in a secure area?</p>		
<p>3. Are records stored on-site or off-site <input type="checkbox"/> on-site <input type="checkbox"/> off-site</p>		

General

<p>1. Has there been any significant change in the structure/operation of the organization? If yes, please describe.</p>		
<p>2. Has there been staff turnover in key positions?</p> <p>If yes, what are the affected positions and reasons for turnover?</p>		
<p>3. Do you have written policies and procedure manual other than those mentioned above?</p> <p>If yes, attach its table of contents and list of appendices.</p>		
<p>4. Do you have a license to operate a business?</p> <p>If yes, has there been any recent change in the license status?</p> <p>List the business license number and any other government issued identifying number that is associated with your organization.</p>		
<p>5. Do you have property and liability insurance?</p> <p>If yes, do you have a certificate of insurance on file?</p> <p>Who is the carrier?</p>		
<p>6. Does your organization operate other branches? Please list below.</p>		

I hereby certify that all of the above information is true and correct to the best of my knowledge and belief.

NOTE: Return the completed questionnaire to your grant program staff. Your delay in returning this form may interrupt the processing of subgrants or payments.

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Signature of Authorized Official

Date Signed

Title of Authorized Official