New Mexico Department of Education - CNP

Initial Questionnaire – General : Personnel Costs
Identifier Question

12-0313-C   If staff is assigned to some combination of FNS, other Federal, other nonfederal programs, how are you assigning these staffers' compensation to the programs in which they work (i.e. cost allocation method, time sheets or 100% time)?

12-0314-C   If there are staff that are 100% time charged to the FNS program, please provide a list of names and division or program in which they work.

12-0315-C   When returning this questionnaire, please provide a current copy of your organizations staffing chart.

Initial Questionnaire – General : Property Costs
Identifier Question

12-0316-C   When capital items are purchased, how are these charged to the benefiting program(s)? What is the State's threshold for a capital expenditure?

12 -0317-C   Were any capital items purchased that required prior FNS approval?

Initial Questionnaire - General: Correct Reporting
Identifier Question

12-0318-C   Do you have a set of written procedures for completing the required FNS reports? If yes, please make this available for inspection during the review.

12-0319-C   Are you completing the required financial reports on a cash or accrual basis?

12-0320-C   How are goods and services that have been ordered, but not yet received by the end of the grant period, recorded on the required financial reports? For example, would you record them on the Final FY report or the 1st quarter report of the following FY?

12-0321-C   How are payroll costs recorded on the required financial reports when the last pay period, for example, begins September 21 and ends October 4 and the payroll checks are issued October 20?

Initial Questionnaire – General : Costs Supported Through Cost Sharing Requirements

Identifier Question

12-0322-C   In some areas of FNS programs, cost sharing requirements are met by a combination of State appropriated funds and third-party in-kind contributions. Does your agency utilize any third-party contributions to fulfill any cost sharing requirements? If yes, please list the program affected and the name(s) of the third party.

Initial Questionnaire - General : Program Income

Identifier Question

12-0323-C   Did any FNS program generate Program Income for the previous and/or current FY? If yes, what area of the program generated this income?

Initial Questionnaire - General: Costs Incurred by Other Offices and Agencies

Identifier Question

12-0324-C   Does your agency have contracts/agreements with any other State offices and agencies to perform programmatic functions and incur costs that benefit FNS programs? If yes, please list the names of the agencies involved.

Initial Questionnaire - General: Internal/Management Control Over Cash Transactions

Identifier Question

12-0325-C   Who authorizes the LOC draws for FNS Programs?

12-0326-C   When are the draws recorded in the state's accounting system?

12-0327-C   How are cash receipts generated by program income, refunds, etc. processed for the WIC Program?

12-0328-C   Who is authorized to approve cash payments to sub grantees, contractors, and other payees? Where is such authority documented?

12-0329-C   Please describe the process for paying sub grantees' claims and contractors billings. Does the process require the involvement of more than one person or office?

12-0330-C   Are cash disbursements for FNS programs promptly recorded? How?

12-0331-C   Is any portion of the records on cash receipts and disbursements for FNS programs maintained by another office or agency (such as the State Comptroller or Treasury)? If so, how do you obtain the information needed to account for your cash transactions? What coordination takes place between your office and the other office or agency with Cash Management duties?

Initial Questionnaire – General : Post-Award Monitoring: Audits
Identifier Question

12-0332-C   What procedures are in place to ensure that your sub grantees obtain audits if required by the Single Audit Act and A-133? What office handles this function?

12-0333-C   How do you identify sub grantees that have audit requirements under A-133?

12-0334-C   How do you notify the sub grantee of their A-133 requirements?

12-0335-C   How do you detect delinquent A-133 audits and follow up with the offending sub grantees?

12-0336-C   How do you determine that each audit received from a sub grantee meets all A-133 requirements?

Initial Questionnaire – General : Post-Award Monitoring: Other Tools
Identifier Question

12-0337-C   Post-award monitoring is not confined to audit management. Are there other tools, such as onsite reviews, that are being utilized to monitor sub grantees? If yes, what selection criterion is utilized?

12-0338-C   Are there in-house monitoring tools that are being utilized such as data analysis that would detect patterns, trends, and anomalies? What do you do with this information? If you do not do this, explain why.

12-0339-C   How do you keep sub grantees informed of requirements imposed on them by laws, regulations, terms and conditions of their subgrantee agreements, etc.?

12-0340-C   What enforcement tools are utilized when a sub grantee is *not* in compliance with their agreement?

Initial Questionnaire – General : Procurement
Identifier Question

12-0341-C   Are procurements approved by grantee officials with the authority to do so? Authorization should be evidenced by a properly executed requisition or equivalent document.

12-0342-C   Are State procurement rules or Federal procurement rules being utilized?

12-0343-C   Is state staff aware of applicable procurement rules? What coordination takes place between program, purchasing, and legal offices to ensure that these rules are followed?

12-0344-C   Does the procedure for issuing purchase orders involve two or more individuals or offices?

12-0347-C   Is the receipt of goods and services from vendors evidenced by receiving reports or equivalent records? Is each vendor invoice matched with a receiving report?

12-0348-C   What are the procedures for following up with vendors and contractors when goods are not delivered or services rendered when promised, or when the goods or services are found unsatisfactory?

12-0349-C   What processes are in place to determine the appropriate of contractor and vendor billings before approving them for payment?

Initial Questionnaire – General : Property Management
Identifier Question

12-0350-C   How do you identify the need to acquire real property or equipment? Are such acquisitions authorized by persons with the authority to do so? Do you consider the availability of property already in your possession when making such decisions?

12-0351-C   How do you secure property acquired with Federal funds against loss, theft or damage? If loss, theft or damage occurs, how soon is the incident investigated?

12-0352-C   Do you perform normal and customary maintenance on equipment and buildings acquired with Federal funds? Are records kept of such maintenance?

12-0353-C   Is access to the property restricted to persons who need to use it in performing their official duties? How?

12-0354-C   Are property inventory records maintained? What data elements are maintained on each item? Are these data sufficient to identify property obtained with Federal funds?

12-0355-C   Do you take periodic physical inventories of property; reconcile the results to your records; and investigate any discrepancies between the two?

12-0356-C   How do you ensure that property acquired with Federal funds is used only for program purposes?

Additional Ad Hoc Questions

Question	FMR Guidance Chapter	Module
How do you record the hours for the IT person providing services for the CNP claims system?	Initial Questionnaire - General	Personnel Costs
Is there a Memorandum of Understanding with the IT Department?	Initial Questionnaire - General	Personnel Costs
What procedures are in place to ensure the accuracy of the claims data input into the claims systems?	Initial Questionnaire - General	Correct Reporting
What type of monitoring is done to ensure accuracy the school claims?	Initial Questionnaire - General	Correct Reporting