

## **Grant Accountability and Transparency Act Fiscal and Administrative Internal Control Questionnaire**

All grantees must annually complete and submit a Fiscal and Administrative Risk Assessment (Internal Control Questionnaire (ICQ)). The ICQ is found in the Governor's Office of Management and Budget GATA Unit (GATU) [Grantee Portal](#). ISBE will not approve fiscal year grant applications, nor will awards be made, without completion of the ICQ.

Three crucial systems must be completed and linked in preparation for grant applications.

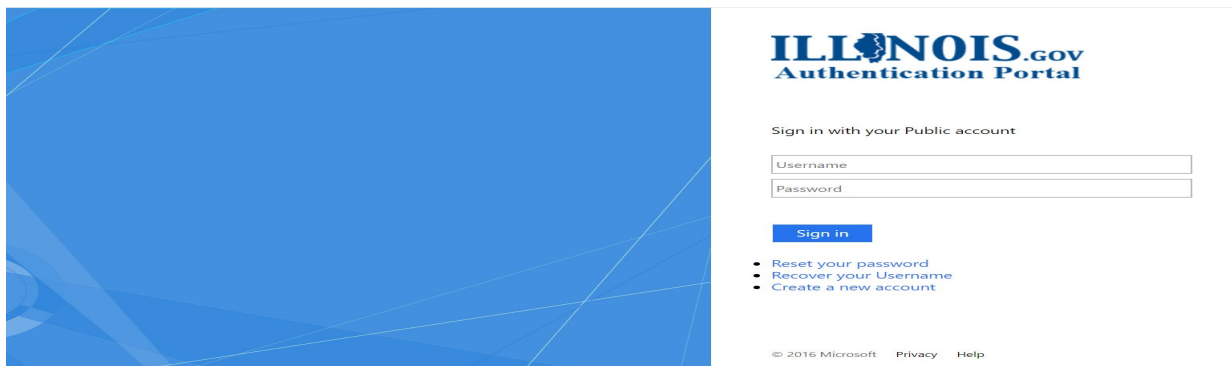
- Active Unique Entity ID (UEI) registration in the federal System for Award Management (SAM.gov).
- Approved ICQ in the GATA Grantee Portal.
- Approved Organizational Risk Assessment, which also includes the Performance Reporting Assessment, located in IWAS under active grants.

As your cognizant agent, ISBE is required to impose conditions for grantees with elevated risk, as assessed by the ICQ. For reference, the portal provides access to prior year ICQ responses. [FY23 risk conditions](#)

Detailed instructions created by [GATU](#) are included below and may not be specific to ISBE grantees.

A GATA profile will need to be created if your organization has yet to receive a grant from the state of Illinois or has not previously registered in the GATA Grantee Portal.

Go to the [GATA Grantee Portal](#) and click "Create Account" to create a GATA account. Follow the prompts to create and activate it. (See below "Creating and Recovering an Illinois Public Account.")



Once the account is activated, go back to the [GATA Grantee Portal](#) and click "Sign In." The system will redirect you to Illinois.gov to enter your username and password. Please note the system will automatically add an extension to the username; you do not need to remember or note the extension. Also, it is important to always start at the link above because starting directly at Illinois.gov will generate error messages.

**Grantees with active profiles should annually verify contact and portal access.**

Pending access must be approved by your portal administrator or GATU.

GRANTEE PORTAL ACCESS					Add a note
Name	Email	Username	Access Type	Portal Access	Access
[REDACTED]	[REDACTED]	[REDACTED]	Full	03/23/2022	<a href="#">Remove</a>
[REDACTED]	[REDACTED]	[REDACTED]	Full	01/04/2018	<a href="#">Remove</a>
[REDACTED]	[REDACTED]	[REDACTED]	Pending	Pending since 03/23/2022	<a href="#">Remove</a>

The transition from UEI (DUNS) to UEI (SAM) is a federal, governmentwide initiative. ISBE encourages all grantees to review their SAM ID and account status at SAM.gov. Registrations must be renewed annually, and entities should begin the renewal process at least 16 weeks prior to expiration. Links below will assist with both new and renewal profiles. SAM.gov, CAGE, NCES, ePS/IWAS profile must match to validate.

[SAM Registration – NEW](#)

[SAM Registration – Updating or Renewing](#)

The GATA Grantee Portal screen should show all status as “Good” after you log in. Please log into the [SAM.gov](#) to complete the registration process. All grantees must maintain an active SAM/UEI number and registration in SAM.gov. Such registration must be renewed annually. Expired or invalid SAM accounts will delay the ISBE grant application process as ISBE will not approve grant applications nor will awards be made to grantees with expired SAM accounts.

Pre-Qualification Status		
Your organization is currently in good standing with all pre-qualification requirements.		
Requirement	Status	Remediation
SAM.gov Account	Good	<a href="#">Help</a>
Federal Employer ID (FEIN)	Good	<a href="#">Help</a>
Federal Excluded Parties List	Good	<a href="#">Help</a>
Illinois Secretary of State	Good	<a href="#">Help</a>
Illinois Stop Payment List	Good	<a href="#">Help</a>
Illinois DHFS Sanction List	Good	<a href="#">Help</a>

Your organization must remain in good standing in all pre-qualification requirements. The status of these requirements are validated nightly. Notifications when changes occur to the pre-qualification status can be emailed to Grantee Portal Access users by clicking the "Manage" button below.

SAM.gov accounts marked private or not registered in SAM.gov display as **UEI not found**.

PRE-QUALIFICATION INFORMATION		Pre-Qual History	Add a note
SAM.gov Account:	<b>UEI not found</b>	<a href="#">SAM.Gov</a> <a href="#">Manually Update</a>	<b>PRIVATE</b>

## Section 2: Quality of Management System [2 CFR 200.302](#)

This system encompasses the organization’s accounting system as a whole and helps maintain effective control and accountability for all funds, property, and other assets. Grantee must identify the type of accounting system utilized, its functionality, and system safeguards.

Safeguards include, but are not limited to:

- Separation of accounts to track receipts and non-duplicated payment/expenditures.
- Proper separation of duties for purchase approval, record keeping, and cash management.
- Monthly general ledger/bank statement reconciliation.

### **Section 3: Financial and Programmatic Reporting [2 CFR 200.328](#)**

The specifications of each grant determine both reporting requirements and if performance metrics are tied to a grant budget.

Reporting information must be collected with the frequency required by the terms and conditions of the federal award. Performance metrics measure the recipient's performance to show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster adoption of promising practices.

Organizations should ensure they have the knowledge, fiscal/programmatic ability, and skills to complete performance reports and budgets.

Further information can be found in the [ISBE State and Federal Grant Administration Policy, Fiscal Requirements and Procedures Handbook](#).

### **Section 4: Ability to Effectively Implement Requirements**

#### **Q4.01-4.04 Cost Principles [2 CFR 200.400](#)**

This provides an overview of allocable use and training consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. A grantee, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques to assure proper and efficient administration of the award. Grant staff of smaller entities may be limited to the same administrative personnel.

Within each grant are specific terms that can be utilized as a checklist per se to guide staff to use of funds alignment with terms of the approved budget. This ensure that all costs are allocable and meet all criteria of the grant award.

The application of these cost principles should require no significant changes in internal accounting policies and practices. However, the accounting practices must have adequate documentation to support the accumulation of costs charged to the grant. Reported costs benefiting the organization are allocated appropriately and proportionally, and not supplanted. This ensures that they are necessary, reasonable, and allowable for purposes outlined in the award.

Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the federal award as direct or indirect costs. Examples of such transactions are purchase discounts, rebates, or allowances; recoveries or indemnities on losses; insurance refunds or rebates; and adjustments of overpayments or erroneous charges.

In some instances, the amounts received from the federal government to finance activities or service operations of a non-federal entity should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) must be recognized in determining the rates or amounts to be charged to the federal award. Examples of cost sharing are E-Rate, District Broadband, and School Maintenance grants.

#### **Q4.04 Indirect Cost Rate Delegation**

- Yes – Selecting “Yes” to question 4.04 indicates that you plan to apply an indirect cost rate to a grant in the upcoming fiscal year.

- No – Selecting “No” to question 4.05 indicates that you do not plan to apply an indirect cost rate to a grant in the upcoming fiscal year.

#### **Q4.05 Federally Negotiated Rate**

- Selecting “Federally Negotiated Rate” indicates that the entity has negotiated an indirect cost rate with a federal agency. Note: All Local Education Agency (LEA) and LEA-type entities (school districts, Regional Offices of Education, Intermediate Service Centers, area vocational centers, charter schools, university laboratory schools, and governmental entities formed by a joint agreement that operate K-12 educational centers) that apply an indirect cost rate to a grant should select this option because ISBE negotiates indirect cost rates at the federal level on behalf of all school districts. [ICR](#)
- State Negotiated Indirect Cost Rate – Selecting “State Negotiated Indirect Cost Rate” indicates that the entity has negotiated an indirect cost rate with the Governor’s Office of Management and Budget.
- De Minimis Election – Selecting “De Minimis Election” indicates that the entity has completed the Crowe Activity Review System (CARS) process and has selected to be assigned the de minimis indirect cost rate of 10%.
- Single Function Entity – A Single Function Entity is a grantee that receives only one grant for one purpose. This will be eliminated because if a grantee only receives one grant for one purpose, by definition it cannot have any shared (indirect) costs.
- The Organization Will Make an Election Within the Required Time Frame. Selecting “The Organization Will Make an Election Within the Required Time Frame” indicates that the organization plans to apply an indirect cost rate to one or more of its grants in the coming year but has not yet completed the CARS process.
- “None of the Above” – Selecting “None of the Above” indicates that the grantee plans to apply an indirect cost rate to one or more grants in the coming year but that the rate being applied was not one of the following:
  - Federally negotiated
  - State negotiated
  - De minimis
  - Single function entity

#### **Q4.06-4.09 Organizational Governance**

Governance brings authority and accountability while enabling effective decision-making in an organization. This holistic approach encompasses the processes, standards, rules, and practices an organization follows. It guides operations and administration, ethics, risk management, compliance, and more.

#### **Q4.10-4.14 Property Standards [2 CFR 310-316](#)**

Physical inventory and records must be reconciled at least every two years. There must be purchase and disposal records for all physical property and an adequate control system to safeguard against loss, theft damage, disposal, and unauthorized use.

#### **Q4.15-4.17 Procurement Standard [2 CFR 317-326](#)**

Uniform Guidance requires written policies and procedures that reflect applicable federal, state, and local laws and regulations. Requests for Proposals (RFPs) must be publicized and identify all

evaluation factors and their relative importance. RFPs must be solicited from an adequate number of qualified offerors. Any response to publicized RFPs must be considered to the maximum extent practical.

There must be written standards of conduct pertaining to conflicts of interest and governing the actions of employees engaged in the selection, award, and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest.

#### **Q4.18-4.20 Subrecipient Monitoring and Management [2 CFR 330-332](#)**

A Pass-Through Entity must make a case-by-case determination whether each agreement it makes for disbursement of federal funds casts the receiving party into the role of a subrecipient or contractor. See [recipient checklist](#).

#### **Q4.21-4.29 Budgetary Control- [2 CFR 200.308](#)**

There must be additional safeguards to ensure a grantee's financial systems have the ability to monitor expenditure and receipt of grantors' prior approval of budget revisions.

There must be written policies and procedures to ensure proper allocation of personnel time and effort by funding source. Allowable performance and programmatic activities must be monitored, per grant agreement.

#### **Section 5: Audit [2 CFR 200.500](#)**

This sets forth standards for obtaining consistency and uniformity among federal agencies for the audit of non-federal entities expending federal awards. Current instructions on the audit review process can be found at in [Guidance for GATA Audit Requirements](#) and a [CFSA crosswalk](#).

Changes in key personnel, prior year financial statement audit findings, and implementation of corrective action are also disclosed in this section.

There are three audit types: Single, generally accepted auditing standards (GAAS), and generally accepted government auditing standards (GAGAS).

**GAAS** –Non-federal entities that do not meet the requirements of a GAGAS audit but expend \$300,000 or more during the non-federal entity's fiscal year in state, direct federal, and federal pass-through funds either singularly or in any combination must have a financial statement audit conducted in accordance with GAAS.

**GAGAS** – Non-federal entities that expend less than \$750,000 during the fiscal year in federal awards (federal pass-through and/or direct federal funds) from all sources are exempt from federal audit requirements for that year.

**Single/Program-Specific** –A non-federal entity (awardee) that expends \$750,000 or more during the fiscal year in federal awards (federal pass-through and direct federal funds) from all sources must have a single audit conducted in accordance with 2 CFR 200.514. Awardees meeting certain requirements may elect to have a program-specific audit conducted in accordance with 2 CFR 200.507 with the approval of their cognizant agency.

**Approval:** Upon completion, the ICQ must be certified and submitted for review and approval by ISBE or cognizant agent. Any questions will be emailed to the main grantee portal access and, if necessary, the ICQ will be returned for correction. Once approved, the ICQ will interface overnight

with the Organizational Risk Assessment in IWAS. If there is a mismatch between the GATA portal and ePS/IWAS the ICQ will not interface.

Further information can be found on the [ISBE GATA webpage](#) or by contacting [GATAICQ@isbe.net](mailto:GATAICQ@isbe.net).

[How to complete the Indirect Cost Rate – ICR](#)