Submit your audited financial statements or single audit if you have them and if applicable. Ignore if already submitted (or not applicable for single audit).

PLEASE FINALIZE AND DATE ALL SUBMITTED POLICIES AND PROCEDURES. All policies submitted must reflect an effective date.

ALL “YES” ANSWERS MUST BE REFLECTED IN THE POLICIES AND PROCEDURES. Pay attention to questions with multiple bullets – yes to such question means yes to all the bullets.

ATTENTION: These are suggestions only – policies and procedures should reflect company’s actual practice and available resources!!! Take what you feel may help to improve your organization’s policies and procedures. Refer to the Sample Language document sent to your office with the Form 6600-01. Also, refer to specific referenced sections of the 2 CFR 200 for clarification.

**This document is arranged in numerical order to mirror the EPA Form 6600**

Possible intro paragraph

Paragraph to cover questions 4-7—several sample paragraphs (use any portion of these paragraphs below to enforce your policies and procedures, as applicable).

ABC operates on a calendar year basis (if fiscal year, state from month to month), and uses (for example QuickBooks Microsoft Excel, Deltek, Oracle, etc.) financial/accounting package which allows for the effective tracking of costs down to the project level. It is comprised of the following key modules: Accounts Payable, Accounts Receivable, General Ledger, Job Cost tracking to phase/task level and by units, Billing supports progress payments, Payroll, and interim project/program or financial reports as may be required by Federally funded grants and projects. All costs that can be attributed to a final cost objective (projects/grants) are coded to the appropriate project. Costs expressly unallowable or mutually agreed to be unallowable on Federally funded grants/contracts are identified in separate accounts and excluded from billing or claims. The system can permit us to identify the source and application of funds with records that show obligations, unobligated balances, assets, outlays, and income and interest if applicable.

The organization’s financial management system tracks revenues and expenditures and provides financial results separately for each assistance agreement project. Each funding source and application of funds is identified and maintained with records that show obligations, unobligated balances, assets, outlays, income, and interest (when applicable). The financial management system reports and allows a comparison of outlays to budgeted amounts for each assistance agreement award. ABC will establish and maintain proper controls to make certain that the organization’s accounting policies, procedures and practices are consistent with generally accepted accounting principles (GAAP). An annual independent audit will verify consistency with such principles/standards.

Expenditures for each grant, loan, or contract are recorded according to the budget categories for that funding source. For each funding award, ABC will maintain records that allow for a comparison of outlays with approved budget amounts.

There is adequate review process in place to ensure that costs claimed and billed on grants and contracts are allowable, allocable, and reasonable, as per grant requirements and appropriate rules and regulations….

 Expenses are charged directly to programs when specific identification is required. The project manager, in conjunction with the Business Manager, will determine if these expenses are reasonable, allocable, and in the case of funding from a federal agency, allowable in accordance with CFR 200.

Expenses are charged to programs based upon a shared cost rationale when the direct charge cannot be established.

When there are government funds involved, ABC will follow cost principles and procedures specified in CFR cost principles.

When there are government funds involved, programs and grants, follow steps to ensure that unallowable costs are not be charged to such projects. Unallowable costs are identified and charged under unallowable accounts. Example of unallowable costs include but are not limited to entertainment, fundraising expenses, bad debts, fines, penalties or interest on debt, alcoholic beverages, etc. Always review the special requirements contained in the federal grants/award.

 Before ABC seeks reimbursement from a funder, it will ensure that the costs are allowable, allocable, reasonable and in compliance with terms of grants/projects. A cost will be considered allocable to an external funding source (unless otherwise prohibited) if it is treated consistently with other costs incurred for the same purpose in like circumstances and if:

* 1. The cost is incurred specifically for the award. The cost benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, or
	2. Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown.

 No cost allocable to a particular award or other cost objective may be shifted to other awards to overcome funding deficiencies, or to avoid restrictions imposed by law or by the terms of any award of funds.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Internal Controls**

Internal controls provide the framework for oversight of the financial and program management functions. They also contribute to the objectives of efficient operations, compliance with laws and regulations, and reliable reporting. Our organization must establish and maintain effective internal controls over federal awards providing reasonable assurance that we are managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards. Internal controls are relevant to everyone in the workplace. They include our responsibility to understand and comply with organizational policies and procedures, as well as to hold ourselves and one another accountable.

**Control Environment**

ABC maintains an effective system of internal control in order to monitor compliance with established policies and procedures and provide assurance that financial reporting information is accurate and can be relied upon, and that assets belonging to the organization remain physically safeguarded. Internal controls are provided over both accounting controls and administrative controls in accordance with 2 CFR Part 200. Administrative controls deal more with the operations of the organization whereas accounting controls deal with the accounting and financial reporting for such operations. The organization will also establish and maintain proper controls to ensure that the organization’s accounting policies, procedures and practices are consistent with generally accepted accounting principles and nonprofit accounting standards. The annual independent audit will verify the organization’s compliance with these requirements.

**Control Activities**

Our Management Team is committed to lead the organization with openness, honesty, integrity, and ethical behavior. We are committed to strong internal controls and take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings. We use a variety of control activities that support strong internal controls, including:

* Segregation of duties that separate the custody, record‐keeping, and authorization functions (realizing this may be somewhat limited in certain instances due to limitations imposed by the restricted number of staff).
* Reconciliation of accounts to ensure transactions are recorded in the correct account and cost center and for the right amount.
* Physical security measures for assets like cash, checks, equipment, and inventories.
* Limited system access and authorization within the accounting and payroll systems.
* Background checks for all employees.
* Two signatures required on all check disbursements.
* Management review of monthly financial statements comparing budget to actual and prior year

#8 Financial Recordkeeping

It is ABC’s policy to maintain source documentation to support entries into the financial/accounting system. Source financial records include but not limited to both income and expenses, grants, contracts, subrecipients agreements, consultants, invoices, reports, checks, etc. These records will be kept in the appropriate accounting department and will be maintained as per ABC’s record retention policy.

All entries into the Quickbooks accounting system are validated with a physical receipt or invoice, which is maintained in the appropriate files. Records of all transactions are kept with the corresponding banking or credit card statements from which they were paid. For expenditures related to Federally funded grants, an additional copy of the transaction is filed with the grant reports.

#9 Explain drawdown process- make sure to address ALL bullets. See drawdown document attached for more sample write-ups on drawdown., in addition to the following:

Sample 1

The Environmental Protection Agency (EPA) requires that recipients of EPA financial assistance participate in the Automated Standard Application for Payments (ASAP) system. Recipients are required to disburse substantially all funds within 5 business days of drawing down the funds from the ASAP system. It is ABC’s policy that

1. Authorized personnel will be the designated grant administrator(s) and staff from the Finance Department to initiate drawdowns based on actual expenses incurred on the related grant/award.
2. The Timeframe for drawdowns will be as needed or at a minimum on a quarterly basis.
3. Verification of payments will be conducted by Finance Department staff, to include but not limited to determining the allocability, allowability and reasonableness of the costs.
4. Required support documents for drawdowns will include but not be limited to invoices, vendors’ requests for payment, time sheets, travel, etc. All supports will be maintained with the drawdown requests.
5. The timeframe between receipt and disbursement of funds will be no more than five (5) business days from receipt of funds.

Sample 2

The Controller is authorized to request payment from the Federal government for grant awards to the appropriate awarding agency. The Controller will conduct an analysis of budget to actual expenses and a summary of funds drawn to date prior to drawing down funds. The Program Director verifies that the requests are accurate and supported with adequate documentation to show allocability, allowability and reasonableness of the costs for the amount being drawn. The organization will draw down funds in accordance with requirements of the awarding agency, typically monthly or quarterly depending on the award and whether the draw is an advance or reimbursement. When funds are needed to pay contractors, the timing and amount of cash advances shall be as close as administratively feasible to the actual disbursements. In all cases, the organization minimizes the time elapsing between the drawdown of funds and disbursement of funds by requiring funds to be expended within 5 business days of the draw.

Reimbursement draws occur on an as needed basis immediately following payment of invoices from vendors or other expenses. The organization complies with federal provisions for minimizing the time elapsing between the drawdown of funds and disbursement by operating the majority of its federal grant awards on a reimbursement basis.

Sample 3

ABC draws down funds approximately once a month, or as expenses are incurred and become due, unless the awarding agency requires another way of accessing their funds. The drawdown process is performed by the Executive Director. For Federal grants and contracts, funds are drawn down on a reimbursement basis. Prior to requesting the drawdown, a report is generated showing the comparison of revenues to expenses to date for the grant. The Executive Director conducts the analysis of budget to expenses. The Executive Director is authorized to request payments from the Federal and State governments for grant awards. The Executive Director prepares reimbursement requests/invoices and supporting documentation in accordance with the associated grant and contract requirements, ensuring that all expenses submitted for reimbursement are allocable, allowable, reasonable, and comply with grants/award requirements. Supporting documents are required for the draw of funds and for issuing payments. Supporting documentation for expenses include staff timesheets, vendor receipts, and mileage and expense reimbursement forms with associated approvals. After the drawdown request has been finalized, the completed analysis is used to allocate the funds when they arrive. The Administrative Director completes all debits/credits in QuickBooks.

If an advance drawdown is made, the timeframe between receipt and disbursement of funds will be no more than five (5) business days from receipt of funds.

#10-

**Allowability, Allocability and Reasonableness**

Before paying an invoice, it is ABC’s policy to review federally funded costs to determine if the costs are:

* Consistent with the project budget approved by the awarding agency.
* Not being counted as cost sharing or matching on another federal grant award (when applicable).
* Consistent with policies and procedures that apply uniformly to activities, whether federally sponsored or not.
* Adequately documented with supporting source documents.
* Costs will be reviewed by appropriate staff to determine if they are allowable, allocable, and reasonable according to 2 CFR 200 Subpart E if applicable.

The organization monitors and provides project, program, and financial performance reports to the federal funding agency. Federally funded projects require the organization to prepare regular updates on the status of program implementation. Reporting requirements can usually be found in the award’s terms and conditions.

#11 – addressed under #9 above.

#12 – Explain internal control process addressing separation of duties.

#13 The organization monitors and provides project, program, and financial performance reports to the federal funding agency.

Federally funded projects require the organization to prepare regular updates on the status of program implementation. Reporting requirements can usually be found in the award’s terms and conditions. The Executive Director will review funder grant documentation to determine frequency and format of technical reports. At the beginning the period that a programmatic report is due, the ED will send a reminder to the staff responsible for to preparing the report. Oftentimes a programmatic report must be submitted with a financial statement of expenditures. In these instances, the ED will contact the Director of Finance to prepare the appropriate reports.

#14 Staff (example, CFO, accounting director) within the organization prepare and submit Interim/Final Financial Status Reports (SF-425) as required at least annually for all federal funding sources. The organization monitors and provides project, program, and financial performance reports to the awarding agency.

Or

The Director of Finance will prepare and submit an Interim/Final Financial Status Report (SF-425) annually for all Federal grants.

#15 The ABC shall retain records in accordance with the retention list below unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy include paper, electronic files (including e-mail) and voicemail records regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

In accordance with 18 U.S.C Section 1519 and the Sarbanes Oxley Act, ABC shall not knowingly destroy a document with the intent to obstruct or influence an “investigation or proper administration of any matter within the jurisdiction of the agency of the United States…or in relation to or contemplation of such matter or case.” If an official investigation is underway or even suspected, document purging must stop to avoid criminal obstruction.

To eliminate accidental or innocent destruction, ABC has the following document retention requirements as recommended. The following table provides the requirements.

| **Type of Document** | **Minimum Best Practice Requirement** |
| --- | --- |
| Accident reports/claims (settled cases) | 7 years |
| Accounting journals | Permanently |
| Accounts payable ledgers and schedules | 7 years |
| Accounts receivable ledgers and schedules | 7 years |
| Audit reports and financial statements | Permanently |
| Bank reconciliations | 7 years |
| Bank statements | 7 years |
| Annual audit record; supporting documentation | 7 years after completion of audit |
| Cash books | Permanently |
| Chart of Accounts | Permanently |
| Checks (canceled - see exception below); IRS Forms 1099 | 7 years |
| Checks (canceled for important payments, i.e., taxes, purchases of property, special contract, etc. Checks should be filed with the papers pertaining to the underlying transaction). | Permanently |
| Contracts, grants, mortgages, notes, and leases (still in effect) | Permanently |
| Contracts, grants, mortgages, notes, and leases (expired) | 7 years |
| Corporate records (minutes of Board and committee meetings, articles of incorporation, bylaws, annual reports) | Permanently |
| Correspondence (general) | Same as what correspondence is related to |
| Correspondence (legal and important matters only) | Permanently |
| Correspondence (routine) with customers and/or vendors | 2 years |
| Deeds, mortgages, and bills of sale | Permanently |
| Depreciation schedules | Permanently |
| Expense analyses/expense distribution schedules | 7 years |
| Financial statements (year-end, others optional) | Permanently |
| Garnishment and support for other deductions | 7 years after termination |
| General ledgers, year-end trial balance | Permanently |
| Insurance policies (expired) | 6 years |
| Insurance records, current accident reports, claims, policies, etc. | Permanently |
| Internal audit reports | 3 years |
| Internal reports | Same as other documents related to the same issue |
| Inventories of products, materials, and supplies | 7 years |
| Invoices (to customers, from vendors) | 7 years |
| Notes receivable ledgers and schedules | 7 years |
| Patents and related papers | Permanently |
| Payroll records and summaries | 7 years |
| Personnel files (terminated) | 7 years |
| Petty cash vouchers | 3 years |
| Receiving sheets | 1 year |
| Retirement and pension records | Permanently |
| Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of income tax liability; tax exemption documents | Permanently |
| Subsidiary ledgers | 7 years |
| Time sheets/cards | 7 years |
| Trademark registrations and copyrights | Permanently |
| Training manuals | Permanently |
| Voucher for payments to vendors, employees, etc. (includes allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses) | 7 years |
| Withholding tax statements | 7 years after employee termination |
| Investment records | 7 years after sale |
| License to solicit donations | Permanently |

**#16-17** – respond as applicable. If #17 is “yes” please submit a copy of audit report if available.

#18-20 – respond as applicable. If #18 is “yes” please submit a copy of approved indirect cost rate. Also, for #20, explain in policies and procedures the procedures to record, track, evaluate and update indirect cost rates for approval by cognizant agency.

#21

The Project Manager will register and/or update organization information in the SAM portal as required by federal grant agreements to maintain SAM compliance.

Procedure

Once annually the \_\_\_\_\_\_\_\_\_\_\_\_\_ (ex. Project Manager) will submit financial information through the SAM.gov portal. This information is downloaded from \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (ex. Software) and represents an up-to-date financial picture.

Updating in the System for Award Management process is required by due date annually to receive Federal grants.

#22

**Updating Subrecipient Information in the FFATA**

Prime Grant Recipients awarded a new federal grant greater than or equal to $30,000 are subject to FFATA/FSRS subaward reporting requirements as outlined in the Office of Management and Budgets guidance. ABC (when applicable) is required to file a FFATA subaward report by the end of the month following the month in which the prime recipient awards any subaward greater than or equal to $30,000 (FSRS.gov).

**FSRS PROCEDURES AND INFORMATION FOR PRIME RECIPIENTS**

 • FSRS Reporting System: <https://www.fsrs.gov/>

• Awardee User Guide: <https://www.fsrs.gov/documents/FSRS_Awardee_User_Guide.pdf>

does not state if these steps take place (signed by employees and supervisors)

#s 23-28 Ensure payroll policies address all

#29

**Travel Policy for All Employees**

The purpose of this policy is to outline payment rules that apply to all employees when traveling for work-related purposes.

**Authorization and responsibility**

Staff travel must be authorized prior to travel by the traveler’s supervisor, project officer if travel is related to a specific award. The travel request must specify the trip purpose and any project or federally funded grants/program, if applicable. Travel related to a specific project/grant should be coded and charged accordingly. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. If applicable, any advances and payments must be authorized prior to travel. An individual may not approve his or her own travel or reimbursement. Immediately completion of a trip after (no longer than x number of days), the traveler must submit a travel Reimbursement form and supporting documentation to obtain reimbursement of expenses. Reimbursement form must be signed by the employee’s supervisor or Executive Director. Designated approval authorities are required to review expenditures to ensure that costs are allowable, allocable, and reasonable and are in compliance with federally funded grants/projects if applicable and withhold reimbursement if there is reason to believe that the expenditures are not in compliance with this policy.

Lodging will only be covered with federal funds up to the current federally accepted rate. This rate varies by location, so be sure to check https://www.gsa.gov/travel/plan-book/per-diem-rates for the current rates. Prior to attending any grant funded travel, staff must ensure that adequate funds are in the grant budget. Travel expenses must be allocable to the grant project. Separate levels of review are required prior to authorizing advances and payments for travel.

#s 30-32 – if 30 is “yes,” under 31 – state on the form date last inventory completed. Under #32, make sure policy addresses ALL bullets. For example:

**Equipment Records**

The Controller maintains equipment records for all grant‐funded equipment. These records

include:

 A description of the equipment

 Manufacturer’s serial number, model number, or other identification number

 Source of the equipment, including the federal grant award number

 Owner of the property (federal government or the organization)

 Acquisition date or date received

 Cost of equipment

 Details indicating the percentage of federal participation in the cost of the equipment

 Location of equipment and date reported

 Condition of equipment and date reported

 Unit acquisition cost

 Date of disposal (if applicable)

 Disposal price (if applicable)

 The method used to determine fair market value for disposal price (if applicable)

**Property Controls**

Property purchased with federal funds must be held in trust for the beneficiaries of the federal program or project. ABC must implement effective control measures to ensure the protection of grant‐funded equipment from loss, damage, and theft. Any loss, damage, or theft discovered during a site visit will be investigated and documented. If equipment titled to the federal government suffers loss, damage, or theft, we must notify the federal awarding agency immediately.

**Inventory Reporting**

ABC must inventory equipment (including replacement equipment) and reconcile the results with the property records at least once every two years, whether the equipment acquired in whole or in part under a federal award, until disposition takes place. A control system must be developed and maintained to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

#33 is long and complicated question – make sure your policy addresses **ALL** the bullets-they are listed below 1-12. . First bullet – must develop conflict of interest – **ensure the policy addresses consequences for individuals not adhering to conflict-of-interest policy**.

CLICK ON THE ATTACHED (accompanied) DOCUMENT/LINK: Question 33 & More, for assistance [Question 33 & More](https://usepa-my.sharepoint.com/personal/piard-hylton_rose_epa_gov/Documents/Documents/OGD/Form%20660%20Precert/Guidance%20and%20Form%206600%20Mailed/Question%2033%20%26%20More.docx?web=1)

1. Written standards of conduct that address potential conflict of interests and have disciplinary actions for any individuals engaged in conducting and administering contracts or sub-awards? Need to develop.
2. Discussion of cost thresholds (small purchases vs. major procurements) and the procurement authorizations and approvals required? Must describe thresholds for specific purchases– thresholds may be lower than recommended guidelines but cannot be higher.
3. A written requirement to review to avoid unnecessary purchases and to limit purchases to necessary quantities.
4. A written requirement to review lease vs. purchase alternatives (when appropriate)?
5. A requirement to perform and document a cost or price analysis for all procurements?
6. A requirement that procurement transactions maximize open and free competition.
7. Written provisions for conducting solicitations having: a clear scope of work, requirements and features prospective bidders must meet, a preference to conserving natural resources and the environment, and positive efforts to use small, disadvantaged and minority owned firms when possible? Positive efforts=list all six
8. Requirements to document: reasoning for the type of procurement being used, the basis for contractor selection, a justification for lack of competition or sole-source procurement, and the basis for award cost and price?
9. Provisions that ensure that goods and services are received, approved and acceptable before payments are made.
10. Provisions that no contract or sub-award will be entered into with parties that are debarred, suspended, or excluded from Federal assistance programs?
11. Guidelines for documenting contract files?
12. Provisions in the contract or agreement for termination and Federal access to contract records?

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Additional information for Question 33

ABC will strive to engage the following good faith efforts to ensure greater

opportunities are available for DBEs:

* Ensure DBEs are made aware of contracting opportunities to the fullest extent practicable through outreach and recruitment activities.
* Make information on forthcoming opportunities available to DBEs and arrange time frames for contracts and establish delivery schedules, where the requirements permit, in a way that encourages and facilitates participation by DBEs in the competitive process.
* This includes, whenever possible, posting solicitations for bids or proposals fora minimum of 30 calendar days before the bid or proposal closing date.
* Consider in the contracting process whether firms competing for large contracts could subcontract with DBEs. This may include dividing total requirements when economically feasible into smaller tasks or quantities to permit maximum participation by DBEs in the competitive process.
* Encourage contracting with a consortium of DBEs when a contract is too large for one of these firms to handle individually.
* Use the services and assistance of the SBA and the Minority Business Development Agency of the Department of Commerce.
* If the prime contractor awards subcontracts, require the prime contractor to take these same steps.

When a Request for Proposals is requested, clear criteria will be communicated for minimum qualifications, scope of work, and the rubric that will be utilized to make a final selection for the project. Selection will be made by either the President & CEO and/or the Board of Directors. The organization pledges to not discriminate against potential contractors based on race, color, religion, sex, national origin, age, disability, or genetic information. For any contractor or agreement entered into, in which Federal grant funds will be used, the organization will maintain all financial records related to any transactions confirm the parties are currently in good standing and not barred, suspended, or excluded from Federal assistance programs. In the event a contract or agreement is terminated, the organization shall grant access to any necessary records or contracts the Federal entity deems necessary.

**Contractor agreements**

Any agreement entered into will be reviewed and signed by both parties. Before the contract is made, the organization will verify the contractor’s eligibility to receive federal funds and verify they are not vendors that are suspended and debarred via search of the SAM.gov website. The organization will follow all applicable rules for payment of any consultants as outlined by the appropriate federal agency. For EPA grants consultant rates shall not exceed SES Level-4. All applicable correspondence with contractors will be included in the federal award file and retained in The organization records. The organization will update the Federal Funding Accountability & Transparency Act Subaward Reporting System for sub- recipients receiving $30,000 or more in assistance.

All invoices received for payments will be reviewed to ensure that goods and services were received prior to making a payment.

All contracts shall include the following procurement provisions as applicable; EEO, anti-kickback & Davis Bacon (construction over the $2,000 threshold), contract work hours & safety standards, rights to inventions, clean air and water act compliance, anti-lobby requirement and non-award to debarred/suspended contractors.

The organization will conduct regular meetings with any entity with whom they have entered into an agreement. In the event the contractor fails to meet their obligations as outlined in the agreement, the organization reserves the right to terminate the contract.

\_\_\_\_\_\_\_\_\_\_\_\_

#s34-45 address as applicable. If grantee plans to award subrecipient/subaward/subcontract, consultants, under **this** or future EPA grants (pre-award cert is valid for 4 years) – the related answers should be “yes” (most likely they are “yes”) and then addressed in policies and procedures. Be aware that EPA pays a cap on consultant rates—see sample write-up below:

#34-35 - yes

*#36 Prior to making awards to any subrecipients or subcontractors, it is ABC’s policy to check the* ***Excluded Party List System (***[*https://www.sam.gov/SAM/*](https://www.sam.gov/SAM/)***) to ensure the successful recipient is not suspended or debarred from Federal contracting or receiving Federal funds.***

#37 – Reserved

#38 – Respond as applicable

#s39-41 Any agreement entered into with any consultant for services will specify the services to be provided, duration and pay rates that will include base rate, any applicable fringe benefits, and overhead. The agreement will include all applicable terms and conditions, including termination. The agreement will be reviewed and signed by both parties. ABC will follow all applicable rules for payment of any consultants as outlined by the appropriate federal agency. For EPA grants this shall not exceed SES Level-4.

* #40 Consultant Cap – EPA guidance on consultant fees is as follows:

 EPA participation in the salary rate (excluding overhead) paid to individual consultants retained by recipients or by a recipient's contractors or subcontractors shall be limited to the maximum daily rate for a Level IV of the Executive Schedule, available at: [https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/](https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.opm.gov%2Fpolicy-data-oversight%2Fpay-leave%2Fsalaries-wages%2F&data=05%7C01%7CPiard-Hylton.Rose%40epa.gov%7C28548749c6f74bba5d1a08dbd724af88%7C88b378b367484867acf976aacbeca6a7%7C0%7C0%7C638340324807693810%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=jSVZfcVJNdESAPUg3lO6th0jd6Gnh1DYJbcd5L%2Bkz7g%3D&reserved=0), to be adjusted annually. This limit applies to consultation services of designated individuals with specialized skills who are paid at a daily or hourly rate. This rate does not include transportation and subsistence costs for travel performed (the recipient will pay these in accordance with their normal travel reimbursement practices).

 Information on how to calculate the maximum daily rate and the daily pay limitation is available at the Office Of Personnel Management’s Fact Sheet: How to Compute Rates of Pay ([https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/how-to-compute-rates-of-pay/](https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.opm.gov%2Fpolicy-data-oversight%2Fpay-leave%2Fpay-administration%2Ffact-sheets%2Fhow-to-compute-rates-of-pay%2F&data=05%7C01%7CPiard-Hylton.Rose%40epa.gov%7C28548749c6f74bba5d1a08dbd724af88%7C88b378b367484867acf976aacbeca6a7%7C0%7C0%7C638340324807693810%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=Kod0Pv045O2ovvy28J3FKz2BF8vvOTrwf8%2B%2FCwaAgMU%3D&reserved=0)) and Fact Sheet: Expert and consultant Pay ([https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/expert-and-consultant-pay/](https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.opm.gov%2Fpolicy-data-oversight%2Fpay-leave%2Fpay-administration%2Ffact-sheets%2Fexpert-and-consultant-pay%2F&data=05%7C01%7CPiard-Hylton.Rose%40epa.gov%7C28548749c6f74bba5d1a08dbd724af88%7C88b378b367484867acf976aacbeca6a7%7C0%7C0%7C638340324807850074%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=zmAooFeOo%2Bqs9%2BEbYjFbS9PS%2B4zAoXnCdXTYTY3dAPs%3D&reserved=0)). Specifically, to determine the maximum daily rate, follow these steps:

(1) Divide the Level IV salary by 2087 to determine the hourly rate. Rates must be rounded to the nearest cent, counting one-half cent and over as the next higher cent (e.g., round $18.845 to $18.85).

(2) Multiply the hourly rate by 8 hours. The product is the maximum daily rate….”

#42 – respond as applicable related to DBA

#s 46-47

For example

**Disadvantaged Business Enterprises (DBE).** Positive, good faith efforts will be made to utilize and solicit small businesses, veteran‐owned businesses, women‐owned businesses, minority‐owned businesses, or labor surplus areas when procuring construction, equipment, services, and supplies. These efforts include:

I. Placing qualified DBE Vendors on solicitation lists;

II. Soliciting DBE Vendors whenever they are potential sources;

III. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by DBE Vendors;

IV. Establishing delivery schedules, where requirement permits, which encourage participation by DBE Vendors;

V. Using services and assistance, as appropriate, of such organizations as Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

VI. Requiring the prime contractor, if subcontracts used, to take affirmative steps listed in paragraphs (i) through (v) of this section.

All efforts considered and utilized will be documented and made a part of the federal grant file.

OR

Positive, good faith efforts will be made to utilize and solicit small businesses, veteran‐owned businesses, women‐owned businesses, minority‐owned businesses, or labor surplus areas when procuring construction, equipment, services, and supplies. ABC will strive to engage the following six good faith efforts to ensure greater opportunities are available for DBEs:

* Ensure DBEs are made aware of contracting opportunities to the fullest extent practicable through outreach and recruitment activities.
* Make information on forthcoming opportunities available to DBEs and arrange time frames for contracts and establish delivery schedules, where the requirements permit, in a way that encourages and facilitates participation by DBEs in the competitive process.
* This includes, whenever possible, posting solicitations for bids or proposals fora minimum of 30 calendar days before the bid or proposal closing date.
* Consider in the contracting process whether firms competing for large contracts could subcontract with DBEs. This may include dividing total requirements when economically feasible into smaller tasks or quantities to permit maximum participation by DBEs in the competitive process.
* Encourage contracting with a consortium of DBEs when a contract is too large for one of these firms to handle individually.
* Use the services and assistance of the SBA and the Minority Business Development Agency of the Department of Commerce.
* If the prime contractor awards subcontracts, require the prime contractor to take these same steps.

As applicable, ABC (position name) will submit the required MBE/WBE Utilization Form<https://www.epa.gov/grants/epa-form-5700-52a-united-states-environmental-protection-agency-minority-business>(at least annually) to applicable federal agencies for any assistance agreement when: funds are budgeted for procuring construction, equipment, services and supplies (including funds budgeted for direct procurement by the recipient or procurement under sub-awards or loans in the “Other” category) with a cumulative total that exceed the Simplified Acquisition Threshold (SAT) (currently, $250,000), including amendments and/or modifications? Note: The threshold will be automatically revised whenever the SAT is adjusted; See 2 CFR Section 200.1)

#s48-57 – respond as applicable and address in policies and procedures.