

Self Assessment of Internal Control

Reporting

Agency _____

Fiscal Year Ending _____

<u>YES</u>	<u>N/A</u>	<u>NO</u>		
				A. Control Activities / Information and Communication
			1.	Is the audit resolution process documented and maintained in an orderly manner?
			2.	Is a master list maintained of all subrecipients?
			3.	Is the master list of subrecipients updated as disbursements are made or as contracts are signed?
			4.	Do contracts specify that subrecipients obtain an audit in accordance with the "Single Audit Act"?
			5.	Is the master list reconciled to a vendor listing periodically?
			6.	Is subrecipient compliance with audit requirements monitored using techniques such as the following:
				a. Determining by inquiry and discussions whether subrecipients met thresholds requiring an audit under OMB A-133?
				b. If an audit is required, assuring that the subrecipient submits the report, report package or the documents required by the OMB circulars and/or State's requirements?
				c. If a subrecipient was required to obtain an audit in accordance with OMB A-133 but did not do so, following up with the subrecipient until the audit is completed and taking appropriate actions such as withholding further funding until the subrecipient meets the audit requirements?
			7.	Is subrecipient compliance with federal program requirements monitored using such techniques as the following:
				a. Issuing timely management decisions for audit and monitoring findings to inform subrecipients whether the corrective action plan is acceptable?
				b. Maintain a system to track and following up on reported deficiencies related to programs funded by the State and ensure that timely corrective action is taken?
				c. Have regular contacts with subrecipients and

				appropriate inquiries concerning the federal program?
				d. Review subrecipient reports and following up on areas of concern?
				e. Monitoring subrecipient budgets?
				f. Performing site visits to subrecipients to review financial and programmatic records and observe operations?
				g. Offering subrecipients technical assistance where needed?
			8.	Do standard award documents submitted by the State to subrecipients contain the following:
				a. A listing of federal requirements that the subrecipient must follow. Items can be specifically listed in the award document, attached as an exhibit to the document, or incorporated by reference to specific criteria.
				b. The description and program number for each program as stated in the Catalog of Federal Domestic Assistance (CFDA). If the program funds include pass-through funds from another recipient, the pass-through program information should also be identified.
				c. A statement signed by an official of the subrecipient, stating that the subrecipient was informed of, understands, and agrees to comply with the applicable compliance requirements.
			9.	Are there channels in place for subrecipients to communicate concerns to the State regarding federal compliance?
			10.	Are desk reviews performed on subrecipient Single Audit reports to determine that they are in accordance with the "Single Audit Act"?
			11.	Are the persons performing desk reviews of audit reports familiar with the requirements of the "Single Audit Act"?
			12.	Are audit findings identified in audit reports for subrecipients assigned to appropriate personnel to resolve the findings?
			13.	Are personnel assigned to resolve audit findings familiar with the issues to make an adequate resolution?
			14.	Is the audit resolution process periodically reviewed to determine that audit findings have not been outstanding for an excessive period of time?
			15.	Are audit resolutions reviewed and approved by a person with approval authority?
			16.	Are monitors required to document procedures

				performed during monitoring visits in the form of workpapers?
			17.	Do written procedures exist for resolution of non-compliance findings and questioned costs identified during monitoring visits?
			18.	Are monitors adequately trained to evaluate the programs administered by subrecipients?
			19.	Do monitors use a monitoring guide?
			20.	Do monitors consider factors such as size of grants, prior monitor findings, compliance audit findings, the size of the organization receiving the grant, and the experience of the organization in administering the program in selecting subrecipients for monitoring visits
				B. Monitoring
			21.	Are monitors periodically rotated between regions to assure objectivity?
			22.	Are monitor workpapers and findings reviewed by appropriately designated officials?
			23.	Are monitoring findings and resolutions reviewed and approved by a person with approval authority?
			24.	Is there a tracking system to ensure submission of required subrecipient reporting or agency reports, such as: financial reports, performance reports, audit reports, on-site reports, on-site monitoring reviews of subrecipients, and timely resolution of audit findings?
			25.	Are supervisory reviews performed to determine the adequacy of subrecipient monitoring?