

COMBINED SELF-ASSESSMENT QUESTIONNAIRE

This Self-Assessment Questionnaire (SAQ) is a tool to be used by an agency to:

- Develop fiscal and administrative controls.
- Evaluate the adequacy of existing procedures, both as written and actually performed.
- Ensure that written procedures and actual practices are the same.

Each agency should review its procedures **at least biennially** to ensure compliance with the minimal internal control standards as set forth in this SAQ. By completing the SAQ, an agency can identify potential internal weaknesses.

The SAQ is designed so that a “No” response indicates an area of concern, which may require corrective action in written procedures and/or actual practices, such as:

- a. Developing new or revised procedures to correct the deficiency found; or
- b. Implementing a compensating control.

The Comments/Issues column should be used for agency’s notes.

SAQs should be reviewed and approved by management and the original maintained in the agency’s files for audit purposes.

This document is to be used to help complete the agency’s Biennial Report on Internal Controls, which is due by July 1 of each even-numbered year.

Thank you for your cooperation.

INTERNAL CONTROL MONITORING - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

A.	Internal Control Monitoring and Evaluation	Yes	No	N/A	Comments/Issues
1.	Are there policies and procedures regarding Internal Control Monitoring responsibilities?				
2.	Are internal controls reviewed at least biennially?				
3.	Are the actual processes reviewed for adequacy using the Self-Assessment Questionnaire?				
4.	Are the written procedures reviewed for adequacy using the Self-Assessment Questionnaire?				
5.	Do the written procedures accurately reflect the actual processes?				
6.	Is a sample of each type of transaction tested biennially (e.g., revenue, accounts receivable, expenditures, travel, etc.)?				
7.	Are findings and corrective measures documented and reviewed by management?				

MANAGEMENT CONTROL ENVIRONMENT - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

B	Control Environment – Ethics	Yes	No	N/A	Comments/Issues
1.	Do you communicate to your employees your views on business practices and ethical behavior?				
2.	Do you take appropriate action to address known departures from approved polices or unacceptable practices or conduct that might significantly affect the financial reporting process?				
3.	If a fraud incident is alleged, do you thoroughly investigate the incident, take appropriate and consistent actions against violators, assess how relevant controls could be improved, and reinforce the entity’s values and expectations through appropriate communication?				
4.	Are you satisfied that all employees are honest?				
5.	Do you have a code of ethics policy and are employees required to sign it every year?				
6.	Do you provide regular ethics training?				
7.	Is the turnover of accounting and IT personnel relatively low?				
	Control Environment – Commitment to Competence				
8.	Do you consider the competence levels that are necessary for various jobs and the skills and knowledge that are required for reliable accounting and financial reporting?				
9.	Do accounting personnel have the background, education, and experience appropriate for their duties?				
10.	Do employees receive appropriate training to maintain their accounting and financial reporting competencies?				
11.	Are employees periodically reviewed to evaluate their competency in performing their assigned duties?				
	Control Environment – Management’s Philosophy and Operating Style				
12.	Do you have controls in place to ensure that your staff select appropriate accounting policies, properly apply accounting principles, disclose important information, and accurately prepare information?				
13.	Do you follow all of your policies and procedures regarding internal controls, such as approvals, regular preparation or review of reconciliations, and review of supporting schedules or reports, etc.?				
14.	Do you understand your responsibility for establishing and monitoring programs and controls to address fraud and other risk that affect financial reporting?				

MANAGEMENT CONTROL ENVIRONMENT - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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15.	Do you commit sufficient resources to address information technology (IT) risks, such as unauthorized access to applications or data, potential loss of data, and reliance on inadequate systems that may adversely affect internal control?				
16.	Have you established policies and procedures that provide reasonable assurance of reliable accounting estimates? For example uncollectible accounts receivable.				
17.	Have you established policies and procedures to prevent unauthorized access to documents, records, computer programs, and assets?				
18.	Have you provided or required your staff to attend internal controls training?				
Control Environment – Organizational Structure					
19.	Do you feel that the organizational structure appropriate for the size and complexity of the entity?				
20.	Does your organizational structure facilitate effective communication about internal control matters?				
21.	Do you have formal job descriptions or other ways of defining particular job tasks?				
Control Environment – Assignment of Authority and Responsibility					
22.	Is authority and responsibility within the entity and those charged with oversight appropriately assigned?				
23.	Have employee job responsibilities, including specific duties, reporting relationships, and constraints been clearly communicated?				
24.	Are controls over authorization of transactions established at an appropriate level?				
25.	Do you have established procedures for authorizing transactions and approving changes to applications or data programs?				
26.	Does your workload and that of your accounting personnel appear to permit and your staff to be mindful of controlling the quality of your work?				
Control Environment – Human Resource Policies					
27.	Do human resource policies and practices include background and reference checks for new employees especially for accounting and IT personnel?				
28.	Do human resource policies and practices include adequate training especially for accounting and IT personnel?				

MANAGEMENT CONTROL ENVIRONMENT - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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29.	Do human resource policies and practices include regular performance evaluations, especially for accounting and IT personnel?				
30.	Do employee hiring, training, and evaluation procedures consider standards of ethical behavior and appropriate business practices?				
Risk Assessment					
31.	Have you developed a fraud risk assessment and monitoring process that is appropriate for the size and complexity of the entity, including identifying fraud risks and taking appropriate action to reduce or eliminate the risks?				
32.	Does your risk assessment process include an assessment of the entity's vulnerabilities to fraudulent activity?				
33.	Do you know where you are vulnerable to fraud and have a process to mitigate identified fraud risks?				
34.	Do entity personnel have a clear understanding of the types of problems that should be reported upstream to management?				
35.	Are employees encouraged to report suspected improprieties to management?				
36.	Do you have procedures or policies in place to address internal control findings by external auditors?				
Monitoring – Internal Control Evaluation					
37.	Are BSR's reconciled at least monthly?				
38.	Do you exercise reasonable control over operations so that there is an absence of crisis conditions in operations or accounting (for example, well-organized work areas, no unusual delays, adequate documentation for all significant transactions, etc.)?				
39.	Does your staff, in carrying out their regular activities, ensure that adequate internal controls are followed?				
40.	Do you understand and use the BSR, performance measures, financial statements and required reports, such as grant reports? Are your pm meaningful and align with your goals and objectives?				
41.	Do you periodically review operating results or budget variations?				
42.	Is management involved in asset safeguarding?				

MANAGEMENT CONTROL ENVIRONMENT - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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Monitoring – Reporting Deficiencies					
43.	Are identified deficiencies reported on a timely basis to those responsible for taking corrective action, management, and (if significant) those charged with internal audit?				
44.	Is appropriate follow-up action taken for identified problems or weaknesses in internal controls (including matters communicated by the auditors) in a timely manner?				
45.	Are there appropriate channels within the agency for reporting and resolving sensitive deficiencies such as fraud and illegal acts?				

REVENUES & ACCOUNT RECEIVABLES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

C.	Revenues	Yes	No	N/A	Comments/Issues
1.	Are there written policies and procedures regarding Revenues and Accounts Receivables responsibilities?				
2.	Do the procedures describe all types of revenue collected (e.g., license fees, permits, service fees, etc.)?				
3.	Are the following key duties segregated among individuals? a. <u>Receiving</u> /logging revenue, b. <u>Preparing</u> the deposit, and c. <u>Reconciling</u> receipts and check logs to deposits and Budget Status Report (BSR). <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard revenues received.</i>				
4.	Are checks and money orders:				
	a. Restrictively endorsed immediately upon receipt?				
	b. Recorded directly on a check log or other revenue tracking system when received or as soon as practicable?				
5.	Are all payments received from a single payee that total \$10,000 or more received via electronic transfer?				
6.	Is cash (coin/currency) received recorded on pre-numbered, multi-part receipt forms (or computer generated receipt forms, if applicable)?				
7.	When a receipt is voided, does the individual:				
	a. Clearly mark "void" across the face of the original and all copies?				
	b. Provide an adequate explanation for the void?				
	c. Receive verification by a person independent of the transaction and ensures verifier initials the receipt?				
8.	Are all receipt numbers accounted for, and are voided receipts maintained intact and in sequence?				
9.	Are cash receipt books, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
10.	Is access to cash, checks, and money orders limited to individuals involved in the receipting/logging and depositing functions?				
11.	Are cash, checks, and money orders not immediately deposited adequately secured with limited access until deposited?				
12.	Are deposits prepared:				
	a. By an individual independent of the receiving/logging process?				
	b. At a minimum, by Thursday of each week?				
	c. No later than the next working day when accumulated deposits exceed \$10,000?				
13.	When a deposit slip is voided, does the individual:				
	a) Clearly mark "void" across the face of the original and all copies?				

REVENUES & ACCOUNT RECEIVABLES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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	b) Provide an adequate explanation for the void?				
	c) Receive verification by a person independent of the transaction?				
14.	Are all deposit slips accounted for, and are voided slips maintained intact and in sequence?				
15.	Are deposit books, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
16.	Is access to deposit slips limited to individuals involved in the receipting/logging and depositing functions?				
17.	Are funds deposited prior to the entry of cash receipts in Advantage?				
18.	Are cash receipts (CR) posted into Advantage on the day of deposit or within two days thereafter?				
19.	Is there documented evidence of CR review prior to submission in Advantage (e.g. initials of Pend 3 and reviewer on back up documentation)? <i>Note: CRs should be put on hold in Advantage until reviewed and released by reviewer.</i>				
20.	When an EFT deposit is expected is:				
	a. A CR document posted in Advantage and placed on "Hold" status?				
	b. An "Agency Incoming Funds Notification" or "Draw Request Form" forwarded to the Treasurer's Office?				
21.	Are the cash receipts reconciled to bank deposit records and the BSR at least monthly?				
22.	Are cash receipts reconciled to items sold (permits issued, licenses issued, etc.)?				
23.	Are the items sold adequately controlled and accounted for (pre-numbered permits or licenses)?				
24.	Does an individual independent of the revenue collection process review and approve the BSR reconciliation?				
25.	Are internal controls for any third party involvement in the receiving process (e.g. locked box) adequately documented?				
Accounts Receivable					
26.	Are the following key duties segregated among individuals? a. <u>Collecting</u> /receiving funds, and b. <u>Posting</u> payments to A/R ledgers, <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard accounts receivable.</i>				
27.	Are billings sent at least monthly (unless specified otherwise by statute) on pre-numbered documents, stating the terms and conditions for payment?				
28.	Are the controls in effect for collecting/receiving A/R payments the same as those used for the collection of revenue?				
29.	Do the subsidiary ledgers document each customer's:				
	a. Beginning balance,				
	b. Charges,				

REVENUES & ACCOUNT RECEIVABLES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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	c. Payments,				
	d. Remaining balance, and				
	e. Pertinent billing information (e.g., name, address, account number)?				
30.	Are subsidiary ledgers updated by an individual independent of the collection process?				
31.	Is the delinquency report reviewed by an individual independent of receiving funds?				
32.	Are increases or decreases to subsidiary ledger balances supported by appropriate documents (e.g., billing invoices, applications, tax reports, cash receipts, or registrations)?				
33.	Are account adjustments for returned merchandise, returned checks, or other items approved by the appropriate supervisor?				
34.	Are accounts receivable subsidiary ledgers reconciled to source documents at least quarterly?				
35.	Does an individual, who is independent of the collecting/receiving process, review and approve the reconciliation?				
36.	Is an aged accounts receivable report generated monthly and reviewed by a supervisor who is independent of the collecting/receiving process?				
37.	Are there follow-up procedures to ensure past due receivables are subsequently collected (e.g., delinquency letter after 30 days, final letter after 45 days)?				
38.	Are accounts less than 60 days past due considered for "debt offset"? (Notify Controller to put a vendor hold on debtor so no checks can be written to vendor)				
39.	Are debts greater than 60 days past due assigned to the Controller's Office for collection unless the agency has an exemption with the Controller's Office?				
40.	Are accounts receivable greater than 90 days delinquent reviewed and considered for write-off?				
41.	Prior to write-off does your agency:				
	a. Make every effort to collect outstanding debt (e.g., phone calls, emails, and arranging for payment plans?)				
	b. Document the collection efforts?				
42.	Are write-offs approved by someone independent of the collecting/receiving and posting A/R functions?				
43.	Has the Board of Examiners approved accounts receivable designated for write-off?				
44.	Are accounts receivable balances reported to the Controller's office quarterly and at fiscal year end?				
45.	Are total collections on accounts receivable reconciled at least monthly to the postings to individual receivable accounts?				
46.	Are accounts receivable reconciled annually to the Controller's Financial System (DAWN)?				

REVENUES & ACCOUNT RECEIVABLES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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47.	If you have a computerized accounts receivable system, do system controls exist to limit access to specific functions, including additions and deletions to customer records?				
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PURCHASING AND EXPENDITURES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

D.	Purchasing and Expenditures	Yes	No	N/A	Comments/Issues
1.	Are there policies and procedures regarding Purchasing and Expenditure responsibilities?				
2.	Are the following key duties segregated among individuals? a. <u>Approving</u> purchase orders and invoice payments, b. <u>Placing the order</u> , and c. <u>Receiving</u> merchandise. <i>Note: If your agency has limited staff, at minimum, the Orderer and Receiver should be separate individuals.</i>				
	No Purchase Order Required				
3.	Is there documented supervisory review and approval of expenditures not requiring a purchase order (e.g., recurring utility payments, phone bills, procurement card, etc.) before submitting for payment? <i>Note: Documentation may consist of supervisor initialing and dating invoice as "OK to Pay."</i>				
	Local Purchase Orders				
4.	Is a purchase order prepared and approved for all local purchases?				
5.	Is budgetary authority and cash availability verified?				
6.	Are the purchase order amounts entered into an internal budget tracking system?				
7.	When a purchase order form is voided, does the individual:				
	a) Clearly mark "void" across the face of the original and all copies?				
	b) Provide an adequate explanation for the void?				
	c) Receive verification by a person independent of the transaction?				
8.	Are all purchase order forms accounted for, and are voided forms filed for accurate record keeping?				
9.	Are purchase order forms, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
10.	Is access to purchase order forms limited to individuals involved in the purchasing and approving functions?				
11.	Are purchase order forms adequately secured with limited access until used?				
	Purchases through State Purchasing				
12.	Are necessary bids/quotes (for items not on state contract) obtained prior to placing an order pursuant to SAM 1500?				
13.	Is an <i>On Line Agency Purchase Approval</i> (OLAPA) or equivalent document prepared and approved prior to entry of all RX (manual workflow) or RXQ (automated workflow) documents into Advantage?				
14.	Is budgetary authority and cash availability verified?				
15.	Are the approved amounts entered into agency's internal budget tracking system?				

PURCHASING AND EXPENDITURES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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16.	After entering an RXQ document in Advantage, is all necessary back-up documentation attached electronically to the RXQ before applying level 2 and 3 approvals?				
17.	Do level 2 and 3 initial and date the <i>On Line Agency Purchase Approval</i> (OLAPA) or equivalent document to indicate approval?				
Receiving					
18.	Is the merchandise checked upon receipt for quantity and condition by someone independent of the order placing? <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard assets.</i>				
19.	Is the packing slip/receiving document signed and dated by the receiver validating quantity and condition of merchandise?				
20.	If ordered with an RXQ:				
	a. Is the information from the packing slip/receiving document entered into Advantage within five days after receiving the merchandise to generate an RC?				
	b. Do level 2 and 3 staff initial and date the RC or equivalent document upon posting in Advantage?				
Payments					
21.	Are the purchase order, receiving report, and invoice matched prior to payment approval?				
22.	Are payments approved by initialing and dating the invoice or equivalent document prior to being entered into Advantage for all payment types?				
23.	Prior to final approval of the Payment Voucher (PV) in Advantage, are expenditures and payments reviewed using pre-established agency guidelines (e.g., an internal pre-audit checklist)?				
24.	Do level 3 and 4 staff initial and date source or entry documents to confirm posting expenditures in Advantage?				
Reconciliations					
25.	Are Advantage-generated expenditure documents (PVs) reconciled to an internal budget tracking system and the Budget Status Report (BSR) at least monthly?				
26.	Does a supervisor review and approve the above reconciliation?				
Miscellaneous					
27.	Do any outside (computerized) accounting systems require the same degree of controls similar to those for Advantage?				
28.	Are there additional controls in place to monitor use of the miscellaneous vendor function in Advantage?				
29.	If purchases are made with a credit card, does the agency use only the state approved procurement card or fuel card?				

TRAVEL - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

E. Travel	Yes	No	N/A	Comments/Issues
1. Are there policies and procedures regarding Travel responsibilities?				
2. When agency personnel initiate travel requests or advances, are:				
a. Budget authority and cash availability verified?				
b. Proper approvals obtained?				
c. Approved amounts entered into the internal budget tracking system?				
d. Personal travel activities accurately reflected so that all travel time and expense is verifiable?				
3. Are detailed policies and other travel guidelines (SAM 200) documented and complied with, including:				
a. Supervisor's signature on the TE form?				
b. Travel status hours for meal reimbursement eligibility?				
c. Conditions for reimbursement of incidentals?				
d. Conditions for reimbursement of personal vehicle use?				
e. Submission of travel claims (TE's) within 30 days?				
f. Separation of business/personal travel on TE's?				
4. Has the agency designated a senior fiscal or administrative staff member as the Travel Card Administrator (TCA)? (A back-up or designee should be assigned who can perform any TCA functions)				
Corporate Travel System (CTS) Cards - Ghost Account				
5. Is the CTS card used for approved airline expenses only?				
6. Does the agency ensure all charges to the card comply with current state travel regulations, policies and procedures per SAM and Purchasing?				
7. Are the monthly statements reconciled and processed expediently to ensure timely payments of the full balance to the card issuer? (Late payments reduce the State's rebate)				
8. Are payments made using the vendor number assigned by the Controller's office to ensure payments are sent to the correct address?				
9. Are disputed charges reported immediately using the instructions found on the monthly billing statement?				
10. Is there a monthly supervisory review of CTS card activity and statement to ensure proper usage and timely payment?				
11. Do fiscal staff update and monitor budget accounts to ensure purchases remain within available funding?				
12. At least monthly, does fiscal staff ensure that : a. Card purchases received appropriate TCA/Supervisor approvals? b. Transactions have appropriate supporting documentation? c. Purchases are not assessed sales tax?				
13. Does fiscal review reconcile transactions and receipts with the billing statement and inform the TCA of any discrepancies?				

TRAVEL - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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14.	Does fiscal review ensure that the Approver (Pend 3) and Accountant (Pend 4) approvals are completed for each transaction?				
15.	If using WORKS application, is this completed no later than the 9 th day of the month following the end of the billing cycle?				
16.	Does fiscal review facilitate billing statement payment according to agency and Controller's Office procedures?				
Individual Liability Travel Cards –Travel Cards					
17.	Do supervisors determine which of their employees should receive a travel card?				
18.	Does the TCA:				
	a. Issue a Travel Card Employee Agreement Form to employees requesting a travel card?				
	b. Ensure the employee's supervisor signs the form?				
	c. Review and sign the form, and forward it to the Purchasing Division?				
19.	Does the employee receive an e-mail from Purchasing containing a URL and password needed to complete the on-line application?				
20.	Does the TCA log new cards issued to employees?				
21.	Do cardholders:				
	a. Submit receipts for travel card purchases with the Travel Reimbursement Request?				
	b. Submit a Travel Reimbursement Request within five days upon completion of travel to obtain State reimbursement?				
	c. Receive travel card statements and pay balances in full timely in order to avoid late charges? (Late charges are the responsibility of the cardholder unless otherwise authorized per SAM 232)				
22.	Does the TCA/Supervisor reconcile Travel Reimbursement forms to supporting invoices or receipts?				
23.	Does the TCA/Supervisor ensure that Travel Reimbursement forms are processed in time for the cardholder to have the funds to pay their travel card bill timely?				
24.	Does the TCA review travel charge card reports to:				
	a. Ensure cardholders are paying their balances timely? (Late payments reduce the State's rebate)				
	b. Ensure cardholders are using the travel cards for appropriate expenses incurred while on official State business?				
	c. Identify any cardholders that have not used their travel card in the previous 12 months?				
25.	Does the TCA:				
	a. Cancel and retrieve cards issued from terminated employees or employees transferring to another agency?				
	b. Revoke travel card privileges from cardholders who do not pay their travel card bills timely?				
	c. Revoke travel card privileges from cardholders who use their travel card for personal purchases?				

CONTRACTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

F. Contracts	Yes	No	N/A	Comments/Issues
1. Are there policies and procedures regarding Contract responsibilities?				
2. Are the following key duties and responsibilities separated among individuals: a. Authorizing and approving the contract/agreement, b. Monitoring the performance and deliverables of the contract, and c. Approving contract payments? <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard assets</i>				
3. Are budgetary authority and funding sources verified by management prior to committing to contracts?				
4. Does the agency head or other authorized individual sign the contract/agreement?				
5. Are approved contract amounts entered into an internal budget tracking system and the contract payment log upon contract approval and adjusted as payments are made against the contract?				
6. Does the agency have a current Certified Contract Manager approved by Purchasing Division?				
7. Does the Certified Contract Manager assure conformance with SAM 300 by, at a minimum:				
a. Ensuring informal and formal (RFP) bids are obtained in accordance with SAM 300?				
b. Ensuring appropriate insurance coverage is obtained by the contractor as required by Risk Management?				
c. Ensuring all contract forms used are in accordance with forms provided on Purchasing's website?				
d. Tracking contract preparation to ensure necessary reviews and signatures are obtained (e.g., Attorney General, contractor, and department head)?				
e. Ensuring contracts are complete and include all necessary attachments prior to submission to the Board of Examiners or its Clerk pursuant to SAM 300?				
f. Verifying contractor insurance coverage is continuous?				
8. Is contract data entered into the Contract Entry Tracking System (CETS) database for all contracts of \$2,000 and over?				
9. Is the individual responsible for verifying contractor performance independent of the contract approval process?				
10. Does the agency ensure that the relationship with the independent contractor does not evolve into a state employee relationship?				

CONTRACTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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11.	Do procedures specifically identify personnel involved in:				
	a. Reviewing invoices/progress payment requests (including travel) to ensure claims are appropriate for work performed/deliverables received on the contract?				
	b. Ensuring contract payment log is updated?				
12.	If travel is included in the contract, is it tracked separately?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

G.	Grants - General	Yes	No	N/A	Comments/Issues
1.	Do written procedures describe all grant and sub-grant functions performed by the agency?				
2.	Do written procedures identify the official title and PCN for each position responsible for performing all grants and sub-grants functions? <i>Note: Include all PCN(s), if more than one position shares the same job title.</i>				
3.	Is proper budgetary authority verified or obtained in order to fulfill state obligations to the grant, such as providing matching funds?				
4.	Are grant proposals filed with the Budget Division and the Legislative Counsel Bureau before their submission to the proper federal authorities?				
5.	Once federally approved, does the agency notify the Budget Division and LCB?				
6.	Are grant awards greater than \$100,000 submitted to the Legislature/IFC for approval (per NRS 353.335)?				
7.	Are grant awards of \$100,000 or less submitted to the Chief of the Budget Division for approval?				
Grants – Allowable Costs					
8.	Are costs for Federal and non-Federal activities accounted for separately?				
9.	Is there supporting documentation for allowable and unallowable expenditures?				
10.	Does the agency review expenditures to ensure they are				
	a. Necessary				
	b. Reasonable (fair market price for goods)				
	c. Allocable – charged in proportion to value received by program (i.e., if a computer is used 50% of the time on a program, you can only charge half of the cost)				
	d. Legal under state & local law				
	e. Conform with Federal law and grant terms				
	f. Treated same way as non-Federal expenditures (cannot assign as direct cost if indirect under state)				
	g. Comply with Generally Accepted Accounting Principles				
	h. Not included as a match from another program				
	i. Net of any rebates or credits				
	j. Adequately documented				
11.	Does the agency review allocated costs to ensure they are				
	a. Charged in proportion to benefits received?				
	b. Allowable under 2 CFR part 225?				
	c. Also charged to non-program areas for the benefits they receive?				
12.	When allocating direct labor, are payroll records showing the time spent on the project maintained?				
13.	Do employees, who charge 100% of their time to a Federal program, certify in writing that they are not working on any other programs or projects?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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14.	If indirect cost rates are used, have they been approved by the cognizant federal agency?				
15.	Are the costs used in the indirect cost rate allowable under 2 CFR part 225?				
16.	Are allowable indirect costs from the Statewide Cost Allocation (SWCAP) included in cost allocations?				
17.	Is a review of expenditures done by someone other than the person authorizing the expenditure?				
18.	Do supervisory personnel periodically review expenditures to ensure the steps in questions 10-15 are being performed?				
19.	Does the review include checking computations for accuracy?				
20.	Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exception does not occur again?				
21.	Are the Grant agreements available to personnel responsible for preparing, reviewing and authorizing expenditures?				
22.	Are reports such as budget to actual reviewed by management at least quarterly?				
	Grants – Cash Management (Answer if subject to Cash Management Improvement Act, otherwise mark “N/A”)				
23.	Does the agency forecast cash requirements for each program?				
24.	If programs require cash draw downs, does the agency disburse the cash as soon as possible after the draw down?				
25.	Are the drawdowns based on actual cash outlays required by the program?				
26.	Are drawdowns approved by appropriate supervisory personnel only?				
27.	Are draw downs and expenditures tracked against federal grant award amounts?				
28.	Are actual expenditures compared to forecast and are large variances investigated?				
29.	Are the following duties generally performed by different persons:				
	a. Forecasting cash requirements?				
	b. Preparing the request for advance or reimbursement (draw down)?				
	c. Reviewing and approving the request for advance or reimbursement (draw down)?				
30.	Does the agency send an Incoming Funds Notification to the Treasurer’s Office when expecting funds from grants?				
	Grants – Davis-Bacon Act (Applies to Public Works Projects)				
31.	Does the agency obtain prevailing wage rates from the Federal Register or Department of Labor?				
32.	Are contractors informed in the procurement documents of the requirements for prevailing wages?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

33.	Does the agency compare prevailing wage rates to rates paid by contractors or sub-contractors based on payroll records submitted to the agency?				
34.	Do management personnel periodically ensure that:				
	a. Contractors and subcontractors are properly notified of Davis-Bacon Act requirements?				
	b. Contractor and subcontractor payroll records are reviewed?				
Grants – Eligibility					
35.	Is there written guidance for personnel preparing or accepting applications to use for determining eligibility?				
36.	Are conflicts of interest statements maintained for individuals who determine eligibility?				
37.	Are there manual checklists or automated processes used in making eligibility determinations?				
38.	Is the information provided by the client verified with an independent third party if possible?				
39.	Are eligibility determinations approved by a designated employee before assistance payments can begin?				
40.	Are the following duties generally performed by different persons:				
	a. Preparing the application or eligibility intake form?				
	b. Verifying the information on the application or intake form?				
	c. Approving assistance payments and amounts?				
41.	If an outside independent party performs part or all of the eligibility determination, does the agency ensure that the determinations are done in compliance with the program?				
42.	Does the agency maintain a complete data base of all individuals receiving benefits?				
43.	Are clients periodically reviewed to determine continued eligibility?				
44.	Does the agency ensure that benefits are discontinued after the period of eligibility has expired?				
45.	Do supervisory personnel periodically review a sample of eligibility documents to ensure that:				
	a. The eligibility determination process or formulas are consistent with the program?				
	b. The data used to determine the eligibility requirements is accurate and complete?				
Grants – Equipment and Real Property Management					
46.	Is all equipment purchased with Federal funds used in the program for which it was acquired?				
47.	Do equipment records identify that they were obtained with Federal funds?				
48.	Are property tags placed on equipment acquired with Federal awards if over \$5,000?				
49.	Is equipment inventoried at least annually?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

50.	Does management review the results of the inventory and follow-up on discrepancies?				
51.	Does management ensure that equipment is adequately maintained and safeguarded?				
52.	Is real property used for the originally authorized purpose or other federally sponsored projects if proper approval is obtained?				
53.	Are property records maintained which include:				
	a. Description of the property (including serial number or other identifying number)?				
	b. Who holds the title and the location of real property?				
	c. Acquisition Date and Cost?				
	d. Percentage of cost paid by Federal Government?				
	e. Disposition Data (disposal date, sales price)?				
54.	Does the agency ensure that the Federal awarding agency is reimbursed upon disposition of property acquired with Federal funds if the fair market value of the equipment is at least \$5,000?				
55.	Does the agency maintain documentation supporting their computation of the fair market value of the equipment?				
	Grants – Matching, Level of Effort, Earmarking				
	Matching				
56.	Does the agency budget appropriately to provide adequate resources to meet matching, level of effort, or earmarking goals?				
57.	Are matching costs traceable into the agency's records, i.e., can the agency prove that the matching cost was paid by the agency and not another entity?				
58.	Are controls in place to ensure matching contributions are:				
	a. Required amounts are being met?				
	b. From an allowable source?				
	c. Not included in matching from any other Federal programs?				
	d. Are allowable under the applicable costs principles noted in 2 CFR Part 225?				
	e. Comply with the federal program?				
59.	Are "in-kind" contributions valued using information such as:				
	a. Local labor rates for volunteering?				
	b. Payroll records for paid employees (either from the state or another entity)?				
	c. Quote, published prices or independent appraisals for equipment, land, supplies, etc.?				
60.	Is supporting documentation maintained for "in-kind" contribution valuations?				
	Level of Effort				
61.	Does the agency ensure required level of effort is met?				
62.	Are specific indicators involved in the level of effort computation such as hours, number of people served?				
63.	Is supporting documentation maintained for all amounts used in level of effort computations?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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64.	Does the agency ensure that they do not use federal funds to provide services which they provided with state funds in prior years unless specifically permitted by the program?				
Earmarking					
65.	Does the agency ensure that the minimum dollar amount or percentage is applied to the specific process or program?				
66.	Are these amounts supported by documentation?				
Supervisor Review					
67.	Does a supervisor periodically review matching level of effort and earmarking procedures?				
68.	Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exception does not occur again?				
Grants – Period of Availability					
69.	Are requests for expenditures reviewed to prevent obligation or expenditure of Federal funds outside of the availability period?				
70.	Are unliquidated commitments cancelled at the end of the availability period? (Some grants may allow obligations to be paid after the period)				
71.	Are payments made immediately before and after the availability period reviewed to ensure compliance with availability requirements?				
72.	Does a supervisor periodically review expenditures to ensure compliance with availability requirements				
73.	Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exception does not occur again?				
Grants – Procurement, Suspension and Debarment					
74.	Does the agency have a written code of conduct for all employees involved in the award and administration of contracts (which includes conflicts of interest)?				
75.	Are the same procedures used for state procurements used for procurements made with federal funds?				
76.	Do solicitations for goods and services include:				
	a. Description of the technical requirements for the goods or services?				
	b. Requirements which the bidder and the agency must fulfill?				
	c. Description of the functions to be performed?				
	d. Specific features of “brand name or equal” descriptions?				
77.	Does the agency ensure competition is not restricted by prohibiting unreasonable requirements such as unnecessary experience or excessive bonding?				
78.	Is documentation maintained for				
	a. The contract cost or price?				
	b. Selection of the contractor?				
	c. Reasons justifying <i>sole source</i> contracts?				
79.	Is there a written policy prohibiting procurement transactions with any suspended or debarred parties?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

80.	Is verification with the Excluded Parties Listing System (EPLS) performed for any procurement transactions equal to or greater than \$25,000?				
81.	Is documentation maintained evidencing the verification with the Excluded Parties Listing System (EPLS)?				
82.	Is a contract monitor assigned to ensure that the contractor performs in accordance with the terms, conditions and specifications of the contract?				
83.	Are employees authorized to award contracts prohibited from performing contract monitor duties?				
84.	Is management required to authorize any procurement transactions which are considered sensitive or of a large dollar amount?				
85.	Do management personnel periodically review procurement procedures for:				
	a. Conflicts of interest?				
	b. Competition restrictions?				
	c. Adequate supporting documentation for the contract cost, price, or sole source justification?				
	d. Transactions with suspended or debarred parties?				
Grants – Program Income					
86.	Are collection and deposit procedures for federal program income the same as those for state funded programs?				
87.	Is federal program income properly identified and not commingled with state income?				
88.	Is program income used to offset expenditures or as specifically instructed by the grant or program?				
89.	Is a supervisory review performed to ensure that program income is properly recorded and used?				
90.	Is a budget prepared for program income?				
91.	Does management review budgeted vs. actual income and investigate any large variances?				
92.	Are the procedures in steps 86-91 adequately documented?				
Grants – Real Property Acquisition and Relocation Assistance					
93.	Are independent appraisals performed for real property acquisitions?				
94.	Are the appraisals examined by a review appraiser to assure acceptability?				
95.	If the review appraiser modifies the independent appraisal does the reviewer sign a statement which supports why he made the change?				
96.	Is a written offer of the appraised value issued to the property owner?				
97.	If the purchase price exceeds the appraised value is there documentation explaining why?				
98.	If the owner is displaced before receiving a new home, is assistance provided for any rental costs?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

99.	If the owner occupied the displaced home for less than 180 days, does the agency verify that the owner has the financial capacity for a comparable home (i.e., not taking advantage of the relocation assistance)?				
100.	Does the agency examine at least three comparable replacement dwellings available for sale and compute the replacement house payment based on the dwelling most representative of the displacement dwelling?				
101.	Are allowances for mortgage cost "buy downs" computed based on the remaining principal balance, interest rate, and remaining term of the old dwelling?				
102.	Does the agency verify that displaced renters receive payment for new dwellings that are within their financial means? (Rent and utilities for new place should be comparable to old place.)				
103.	Does the agency verify that the displaced either rented or purchased and occupied a decent, safe, and sanitary replacement dwelling within a year?				
104.	Is documentation maintained for reimbursed moving expenses?				
105.	Are the procedures in steps 93 through 104 documented?				
106.	Do supervisory personnel perform reviews to ensure that the above procedures are being performed and document their review and results?				
Grants – Reporting					
107.	Is a tracking system used to notify personnel of report due dates?				
108.	Is supporting documentation maintained for items on the report?				
109.	Are program outlays and income reported on the cash or accrual basis as prescribed by the federal awarding agency?				
110.	Do performance reports contain:				
	a. A comparison of actual accomplishments with goals and objectives?				
	b. Reasons why established goals were not met?				
	c. Other pertinent information such as an analysis of cost overruns or high unit costs?				
111.	Are special reports prepared if required by the program?				
112.	Do supervisory personnel review reports to ensure:				
	a. The reports contain all the required information?				
	b. The correct accounting method is used for financial reports?				
	c. Documentation is maintained for all items on the report and applicable amounts trace to accounting records?				
	d. The reports are mathematically accurate?				
	e. They are filed timely?				

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

Grants – Subrecipient Monitoring				
113.	Does the agency use the following criteria to determine whether entity should be treated as a subrecipient, vendor, or independent contractor: <i>A subrecipient:</i> <ul style="list-style-type: none"> • Determines who is eligible to receive what Federal financial assistance; • Has its performance measured against whether the objectives of the Federal program are met; • Has responsibility for programmatic decision making; • Has responsibility for adherence to applicable Federal program compliance requirements; and • Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity. <i>A vendor (as defined in SAM 1500) or an independent contractor (as defined in SAM 300):</i> <ul style="list-style-type: none"> • Provides the goods and services within normal business operations; • Provides similar goods or services to many different purchasers; • Operates in a competitive environment; • Provides goods or services that are ancillary to the operation of the Federal program; • Is not subject to compliance requirements of the Federal program. 			
114.	If the entity receiving the funds is considered a <i>vendor</i> or <i>independent contractor</i> :			
	a. Are the requirements of SAM 1500 or SAM 300 complied with?			
	b. Is the purchase of goods or services reviewed to ensure they are in compliance with applicable Federal laws and grant requirements?			
115.	Is there a documented procedure established for selecting subrecipients?			
116.	Does the agency require sub-award applicants to complete an application?			
117.	Does the application contain specific program and budgetary information and any other information pertinent to the grant and funding source?			
118.	Does the application contain any required assurances?			
119.	Are the applications evaluated by a committee or specifically designated individuals?			
120.	Are personnel involved in the evaluation process required to disclose any conflicts of interest with the applicant?			
121.	Are the criteria used for evaluating applications documented?			
122.	Does the sub-award document contain:			
	a. Grantee and grantor Employer Tax ID #			

GRANTS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

	b. CFDA #, award name, federal agency offering award				
	c. Scope of work and deliverables				
	d. Term				
	e. Renewal Options				
	f. Assurances				
	g. Insurance/Indemnification requirements				
	h. Monitoring of performance (subrecipient reporting requirements, on-site reviews, etc.)				
	i. Any other compliance requirements for the subrecipient				
	j. Levels of approval required from the grantee				
123.	Does the agency obtain a signed copy of the sub-award document from an official of the subrecipient?				
124.	Does the agency maintain a current list of all subrecipients?				
125.	Does the agency:				
	a. Monitor subrecipients to ensure compliance with any fiscal requirements and that they are using awards for authorized purposes?				
	b. Monitor the activities of agencies receiving funds to ensure they are complying with the program requirements and are achieving performance goals?				
	c. Ensure that the agencies receiving funds complete the Single Audit Reporting Form (SARF) if necessary?				
126.	Are monitoring procedures:				
	a. Performed timely in accordance with program requirements?				
	b. Documented?				
	c. Performed by someone other than the person who authorized the award?				
127.	Does the agency ensure that subrecipients are audited if they expend \$500,000 or more in federal funds?				
128.	Does the agency ensure that the subrecipient:				
	a. Responds to audit findings within 6 months after receipt of the audit report?				
	b. Takes timely and appropriate corrective action on all audit findings?				
129.	If a subrecipient refuses to have the required audit, does the agency discontinue their funding?				
130.	When requests for reimbursements are received from the subrecipient does the agency:				
	a. Review supporting documentation for the expenditures?				
	b. Ensure that expenditures were made for allowable costs in accordance with the grant agreement?				
	c. Ensure travel costs (if allowed) are tracked separately?				
131.	Do supervisory personnel authorize the reimbursement?				

INVENTORY – CAPITAL ASSETS AND OTHER - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: __
 Performed by: _____ Reviewed by: _____

H.	Inventory - Capital Assets	Yes	No	N/A	Comments/Issues
1.	Are there policies and procedures regarding Capital Assets responsibilities per SAM 1544?				
2.	Are the following key duties and responsibilities segregated among individuals: a. Having custody of capital assets? b. Taking the annual physical inventory? c. Reviewing and approving additions/deletions to inventory records and the annual inventory report? <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard assets.</i>				
3.	Is an annual physical inventory taken of capital assets and reconciled to the inventory report from DAWN by someone other than the person who has custody of the assets?				
4.	Is the inventory report initialed and dated by the person reconciling it to the physical inventory?				
5.	Does management sign and date the inventory report evidencing review and approval?				
6.	Is the date the physical inventory was performed entered into Advantage on the Condition/Last Inventory Date Update (FADU) screen?				
7.	Does the agency report all required inventory changes to State Purchasing on the Property Disposition Report (PDR), including reporting assets that are:				
	a. Direct purchased and over \$5,000 (including a copy of the invoice)?				
	b. Donated, either to or by the state?				
	c. Excessed property?				
	d. Beyond repair?				
	e. Lost or stolen?				
	f. Missing?				
	g. Transferred?				
	Inventory - Other				
8.	Does the agency maintain an inventory schedule for items not tracked in FADU (Advantage)? For example shop stock or items for sale?				
9.	Are there policies and procedures regarding Inventory responsibilities?				
10.	Is inventory tracked and monitored?				
11.	Is inventory safeguarded and access limited to authorized staff?				
12.	Is inventory issued from and returned to a secured location and required to be signed in and out?				
13.	Are inventory counts performed by at least 2 staff members?				
14.	Is inventory counted at least annually and compared to inventory list?				
15.	Are unexplained variances between actual count and inventory list investigated and documented?				

PERSONNEL AND PAYROLL - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

I.	Personnel and Payroll	Yes	No	N/A	Comments/Issues
	Personnel				
1.	Are there policies and procedures regarding Personnel and Payroll responsibilities?				
2.	Is the Employment Status Maintenance Transaction (ESMT) form:				
	a. Prepared for all new hires and personnel changes?				
	b. Reviewed and approved by someone independent of the preparer?				
	c. Distributed to the appropriate agencies/employees?				
3.	Are employee work performance standards a reflection of their current responsibilities?				
4.	Have employees signed their current work performance standards?				
5.	Are annual employee evaluations performed?				
6.	Does the agency maintain a checklist of procedures when an employee's employment status, work tasks, and/or office location is changed significantly (e.g., check-in of keys, procurement or travel credit cards, and laptops; notification of DHRM, EITS, and Payroll/NEATS/IFS, etc.)?				
	NEATS users				
7.	Is each employee required to establish regular or flex schedule and identify hours worked per day, including overtime and use of leave and flex time, on timesheets?				
8.	Does the supervisor approve:				
	a. Overtime requests?				
	b. Leave requests?				
9.	Does the supervisor approve employee timesheets (electronically) upon submission in NEATS?				
10.	Does the supervisor have a way of tracking employee leave and comparing tracked leave to the employee's NEATS timesheets?				
11.	Does the supervisor ensure that all exceptions for overtime are supported by appropriate documentation?				
12.	Are controls in place to ensure that if an employee is unable to submit a timesheet:				
	a. An accurate timesheet is submitted by his/her supervisor or designee?				
	b. A copy of the timesheet submitted by the supervisor is attached to the Payroll Exception Report?				
	c. A paper copy of the timesheet is signed by the returning employee and forwarded to the pay clerk for verification?				
13.	Does the payroll clerk ensure all timesheets have been approved?				
14.	Are the following reconciliations performed monthly:				
	a. ESMT to Payroll Register Report?				
	b. Detail Cost List to Budget Status Report?				

PERSONNEL AND PAYROLL - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____

Performed by: _____ Reviewed by: _____

15.	Does a supervisor review and approve the above reconciliations?				
	Non-NEATS users				
16.	Does the supervisor approve:				
	a. Overtime requests?				
	b. Leave requests?				
17.	Does a supervisor review and approve (sign) employee time sheets?				
18.	Does a supervisor (or designee) ensure receipt and completion of all time sheets?				
19.	Are the following reconciliations performed:				
	a. ESMT to Payroll Register Report?				
	b. Time sheets to the Payroll Register Report?				
20.	Are all exceptions documented, initialed, and dated by the employee performing the reconciliation?				
21.	Does a supervisor review and approve (initial and date) overtime use of flex and leave time, and the reconciliations performed?				

EDP - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

J.	Electronic Data Processing (Non-IFS)	Yes	No	N/A	Comments/Issues
1.	Does your agency use any computerized accounting systems that directly interface with Advantage? <i>Note: If the answer to this question is "no", this section is N/A to your agency.</i>				
2.	Are there policies and procedures regarding EDP security responsibilities?				
3.	Do the computerized accounting systems require the same degree of controls (similar to those for Advantage) for authorization, input, approval, and reconciliation of transactions?				
4.	Do appropriate controls exist to:				
	a. Prevent unauthorized access, improper changes, or data loss to fiscal applications or programs (passwords)?				
	b. Segregate incompatible functions (system parameter restrictions)?				
	c. Prevent unauthorized changes to master files (limited or restricted employee access)?				
	d. Detect exceptions (management review of exception reports)?				
	e. Prevent loss of important data (e. g., data back up and off-site storage of data)?				
5.	Are computer/program/application access listings maintained and updated timely to reflect new hires, transfers, terminations, or revised job duties?				

PERFORMANCE MEASURES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

K.	Performance Measures	Yes	No	N/A	Comments/Issues
1.	Are there policies and procedures regarding Performance Measure responsibilities?				
2.	Does the agency have a strategic plan outlining an organized, documented method of determining what an agency hopes to accomplish and how it will accomplish it?				
3.	Has the agency established and provided performance measures to Governor's Finance Office and Budget Division as part of the agency's budget request?				
4.	Does the agency ensure performance measures are an accurate and reliable measurement of desired fiscal and program objectives, based on the agency's mission statement, goals, and actual practices?				
5.	Does the agency maintain detailed documentation describing how performance measures are determined and monitored, including formulas and any back-up documentation?				
6.	Do both fiscal and program staff review performance measures to ensure consistency with budget instructions?				

PETTY CASH & OUTSIDE BANK ACCOUNTS- SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

L.	Petty Cash & Outside Bank Accounts	Yes	No	N/A	Comments/Issues
	Petty Cash				
1.	Is the petty cash fund approved by BOE or statutory authority?				
2.	Is the purpose of the petty cash fund documented in writing?				
3.	Do written procedures describe all processes for use and administration of the petty cash fund?				
4.	Are petty cash funds adequately safeguarded in a secure location?				
5.	When a receipt is voided, does the individual:				
	a. Clearly mark "void" across the face of the original and all copies?				
	b. Provide an adequate explanation for the void?				
	c. Receive verification by a person independent of the transaction and ensure verifier initialed receipt?				
6.	Are all receipt numbers accounted for, and are voided receipts maintained intact and in sequence?				
7.	Are cash receipt books, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
8.	Is access to receipt books limited to individuals involved in the receipting/logging and depositing functions?				
9.	Are receipt books adequately secured with limited access until used?				
10.	Are disbursements from petty cash supported by original receipts?				
11.	Does a person independent of custody reconcile the petty cash fund monthly?				
	Outside Bank Accounts				
12.	Has the outside bank account been approved by the Board of Finance or authorized by statute?				
13.	Do the written procedures describe any outside bank accounts administered by the agency?				
14.	Has the name of the account and financial institution been submitted to the State Treasurer's office?				
15.	Do all transactions comply with intended use of the bank account?				
16.	Are account transactions authorized and supported by receipts, invoices, or other agency determined documentation?				
17.	If account is used for trust funds:				
	a. Are subsidiary ledgers maintained for each client?				
	b. Are funds from subsidiary ledgers reconciled to bank statements monthly?				
	c. Are changes between client accounts reconciled monthly?				
18.	Do outside computerized accounting systems require the same degree of controls as Advantage:				
	a. Is user access to the system restricted by use of unique login and passwords?				

PETTY CASH & OUTSIDE BANK ACCOUNTS- SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

	b. Are user rights/permissions assigned to ensure adequate segregation of duties?				
	c. Do transactions require 2 levels of approval (whether within the system or outside of the system)?				
	d. Are user logins removed/disabled when users no longer need access to system?				
	e. Are exception reports reviewed by someone limited to read only access within the system?				
Revenues					
19.	Are the following key duties segregated among individuals? a. <u>Receiving</u> /logging revenue, b. <u>Preparing</u> deposits, and c. <u>Reconciling</u> bank statements. <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard revenues received.</i>				
20.	Are checks and money orders: a. Restrictively endorsed immediately upon receipt? b. Recorded directly on a check log or other revenue tracking system when received or as soon as practicable?				
21.	Is cash (coin/currency) received recorded on pre-numbered, multi-part receipt forms (or computer generated receipt forms, if applicable)?				
22.	When a receipt is voided, does the individual:				
	a. Clearly mark "void" across the face of the original and all copies?				
	b. Provide an adequate explanation for the void?				
	c. Receive verification by a person independent of the transaction and ensures verifier initials the receipt?				
23.	Are all receipt numbers accounted for, and are voided receipts maintained intact and in sequence?				
24.	Are receipt books, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
25.	Is access to cash, checks, and money orders limited to individuals involved in the receipting/logging and depositing functions?				
26.	Are cash, checks, and money orders not immediately deposited adequately secured with limited access until deposited?				
27.	Are deposit books, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
28.	Is access to deposit slips limited to individuals involved in the receipting/logging and depositing functions?				
29.	When a deposit slip is voided, does the individual:				
	a) Clearly mark "void" across the face of the original and all copies?				
	b) Provide an adequate explanation for the void?				
	c) Receive verification by a person independent of the transaction?				

PETTY CASH & OUTSIDE BANK ACCOUNTS- SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

30.	Are all deposit slips accounted for, and are voided slips maintained intact and in sequence?				
Expenditures					
31.	Are the following key duties segregated among fiscal individuals? a. <u>Processing checks</u> , b. <u>Approving check payments</u> , and c. <u>Reconciling</u> bank statements. <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard payments made.</i>				
32.	Is access to check stock limited to individuals involved in the payment processing functions?				
33.	Is check stock, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
34.	Are all check numbers and check stock serial numbers accounted for, and are voided check maintained less the signature and in sequence?				
35.	When a check or check stock is voided, does the individual:				
	a) Clearly mark "void" across the face of the original and all copies?				
	b) Provide an adequate explanation for the void?				
	c) Receive verification by a person independent of the transaction?				
Bank Reconciliation					
36.	Does a person independent of the depositing and check writing functions reconcile the account records and bank statement monthly?				
37.	Does a supervisor review and sign the bank reconciliation noting approval?				
38.	Is the reconciliation of the account forwarded to the State Controller's office annually?				

PROCUREMENT CARDS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
Performed by: _____ Reviewed by: _____

Definition of Roles

The **Procurement Card Manager** (PCM) is located at the Purchasing Division, Department of Administration.

The **Procurement Point of Contact** (PPOC) is the department contact for Purchasing Division and coordinates with the state's **Procurement Card Manager** (PCM) for procurement card issues. PPOC may also serve as the agency PCA.

The **Procurement Card Administrator** (PCA) provides program oversight at the agency level and ensures that the cardholder and agency comply with the state's procurement card contract and coordinates program activities with the department's PPOC. PCA may also serve as the agency PPOC.

The **Supervisor** is the agency employee who approves the legitimacy of purchases and exceptions made by the cardholder. The Supervisor may also serve as the agency PCA.

The **cardholder** is the agency employee who is issued a procurement card (p-card) and is authorized to use the card on behalf of the agency.

The **Approver** in WORKS is the equivalent of a Pend 3 in Advantage. The Approver/Pend3 may serve as the agency's PCA.

The **Accountant** in WORKS is the equivalent of a Pend 4 in Advantage.

WORKS is the Bank of America application used for managing p-card accounts, including adding and deleting cardholders, adjusting credit limits, and approving transactions.

PROCUREMENT CARDS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

M.	Procurement Cards - General	Yes	No	N/A	Comments/Issues
1.	Does the agency have current policies and procedures regarding Procurement Card responsibilities incorporating all Purchasing Division and Controller's requirements?				
2.	Has the agency head (or representative) determined: a) The general criteria and purchase limits for cardholders, including both for monthly cumulative (overall) credit limits and for single transaction limits (single transactions should not to exceed \$4,999.99)? b) The maximum dollar threshold when pre-approval of the purchase is required?				
3.	Has each department appointed a PPOC to assist the with the p-card program?				
4.	Does the department notify Purchasing Division when their PPOC changes?				
5.	Has each agency appointed at least one PCA and one backup PCA?				
6.	Is each transaction assigned a GL Code either within the WORKS system by the agency or in some other manner agreed upon by agency and agency's fiscal?				
7.	Are billing statements paid in their entirety, with disputes/inappropriate charges resolved the subsequent months?				
8.	If card is in the agency name, then: a. Is card maintained in a secured location? b. Is there a checkout log maintained by the individual securing the p-card? c. Is the checkout log completed by the individual requesting the use of the p-card?				
9.	Upon misuse of card, transfer of cardholder, or separation from state service are: a) Cardholder accounts suspended until the end of billing cycle and then revoked or closed? b) Cards retrieved and rendered unusable?				
10.	Is the Controller's Office VISTA report compared to the p-card statement and approved by emailing the completed Electronic Transfer of Transactions document to the Controller's Office?				
	<u>Procurement Card Administrator (PCA)/Supervisor Responsibilities</u>				
11.	Is the PCA prohibited from being issued a p-card?				

PROCUREMENT CARDS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

12.	Upon the agency's decision to utilize procurement cards, does the PCA (or PPOC) submit the completed Procurement Card Internal Controls, the Procurement Card Approval Form and Procurement Cardholder Forms to the Division of Internal Audits?				
13.	Is the PCA responsible for assigning purchase limits for each cardholder for the monthly overall credit limits?				
14.	Is the PCA responsible for ensuring that the cardholder is aware of the single transaction limit of \$4,999.99 and that the cardholder does not exceed that amount?				
15.	Does the PCA or Supervisor regularly monitor the cardholder transactions in WORKS for declined or unusual transactions?				
16.	Does the PCA or Supervisor ensure an approved contract is in place when the p-card is used to pay for goods or services requiring a contract?				
17.	Does the PCA or Supervisor review WORKS for appropriate purchases when cardholder is unable to obtain independent verification ("receiver") of merchandise purchased? <i>For example, a cardholder purchasing and installing parts on a sprinkler system without another staff physically verifying what was purchased.</i>				
18.	Is there a process in place for PCA to notify cardholders of budgetary constraints prior to purchases?				
19.	Has a process been established for immediate reporting of suspected or actual unauthorized use of a card, including a process for self-reporting by cardholders?				
20.	Is the PCA responsible for ensuring that the total number of cards in use by the agency is verified and reconciled, at least semi-annually and retained for review purposes?				
21.	Does the PCA or Supervisor ensure that the vendor and cardholder work to resolve any billing discrepancies?				
22.	Does the PCA or Supervisor ensure each purchase is supported by invoices, receipts, or packing slips, and includes an independent receiver signature?				
23.	Does the PCA or Supervisor verify purchase documentation to billing statement?				
24.	Does the PCA or Supervisor sign off on billing statement indicating the verification?				

PROCUREMENT CARDS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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25.	Are all transactions reviewed to verify: a. No "splitting of transactions" occurred? b. No transactions occurred with disallowed merchants or vendors? c. Transactions were within approved limits, or appropriate documentation of exceeding limits exists? d. Frequently purchased items and/or unusual items are verified to be necessary? e. Credits are appropriate and have the required vendor supporting backup documentation for justification?				
26.	Is the billing statement signed off as approved for payment by a supervisor?				
M. <u>New Cardholder - PCA Responsibilities</u>					
27.	When obtaining cards, does the PCA: a. Complete and sign the Cardholder Agreement Form? b. Ensure the cardholder reviews and signs the cardholder Agreement Form? c. Ensure that the cardholder's Supervisor signs the Cardholder Agreement Form? d. Maintain copies of the signed forms for both activated and inactivated agreements? e. Create or notify PPOC to create cardholder user account in WORKS, notifying financial institution of a new cardholder?				
28.	After receiving each procurement card, does the PCA: a. Verify the information on the card, including the cardholder's name, agency, and tax exemption number? b. Deliver the card to the appropriate cardholder and verify that the card is subsequently signed on the back? c. Instruct the cardholder on the proper use of procurement cards, the consequences of unauthorized use, and provide updated training as needed? d. Assign, update, and monitor the limits for each of the individual cardholders, as well as the specific merchant and vendor categories which are disallowed for each cardholder and for the agency in general? (This information, and any other applicable information, should be documented for each cardholder)				

PROCUREMENT CARDS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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29.	Is the PCA responsible for ensuring that purchasing limits assigned for each cardholder comply with the restrictions of SAM 1552, including the limitation of \$4,999.99 for each purchase unless otherwise specified, or unless State Purchasing has granted specific authorization for certain items at higher limits?				
Cardholder Responsibilities					
30.	Is each cardholder required to: a. Abide by all the conditions noted on the Cardholder Agreement Form? b. Ensure that the card is not used by another individual?				
31.	When purchasing, do the cardholders: a. Comply with all agency purchasing and expenditure policies and procedures, as well as SAM 1500 and other relevant state regulations and statutes? b. Ensure that no sales tax is charged on agency purchases? c. Ensure that purchases do not exceed assigned limits or budgeted amounts for that category and that individual limits are not circumvented by splitting purchases? d. Upon receipt of each purchase, verify that the correct number of items was received and that all merchandise is in good condition, and, if applicable, sign the accompanying packing slip attesting to the quantity and condition of the merchandise? e. Ensure that an independent receiver sign receipt/packing slips as verification of the item(s)? <i>If the cardholder is unable to obtain independent verification of goods, the cardholder provides invoices or other backup documentation (as applicable) as soon after purchase for each transaction to their Supervisor for initial review?</i>				

PROCUREMENT CARDS - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
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32.	Do cardholders: a. Report any disputes or discrepancies to the PCA or PPOC? b. Work with vendor, PCA/PPOC and financial institution to resolve issues? c. Immediately report any unauthorized use of the card to the PCA? d. Report any lost or stolen cards to the issuing financial institution within 24 hours and to their PCA or Supervisor at the first opportunity during business hours? e. Return their card to the PCA upon termination of employment and/or transfer to a different position and/or agency?				
Fiscal Responsibilities					
33.	Are fiscal staff who review p-card transactions prohibited from having procurement cards?				
34.	Does fiscal update and monitor budget accounts to ensure purchases remain within available funding?				
35.	At least monthly, does fiscal ensure that : a. Card purchases received appropriate Supervisor approvals? b. Transactions have appropriate supporting documentation? c. Purchases are not assessed sales tax?				
36.	Does fiscal reconcile transactions and receipts with the billing statement and inform the PCA of any discrepancies?				
37.	Does fiscal ensure that the Approver (Pend 3) and Accountant (Pend 4) approvals are completed for each transaction? If using WORKS application, is this completed no later than the 9 th day of the month following the end of the billing cycle?				
38.	Does fiscal facilitate billing statement payment according to agency and Controller's Office procedures?				

A.R.R.A. - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

N.	American Recovery and Reinvestment Act (ARRA) - General	Yes	No	N/A	Comments/Issues
1.	Do written procedures describe all ARRA grant, sub-grant and reporting functions performed by the agency?				
2.	Are all ARRA awards reported to the Budget Division and Controller's office?				
3.	Are receipts and expenditures of ARRA awards accounted for separate from non-ARRA awards?				
4.	Is a "Single Audit Reporting Form" (SARF) completed and submitted to the Controller's Office for each ARRA program and is the program noted as ARRA/Recovery Money on the SARF?				
5.	If sub-awards of ARRA funds are made, does the agency notify the sub recipient of the: a. Federal award number b. CFDA number c. Amount of ARRA funds d. Requirement for sub-recipients to provide appropriate identification in their SEFA and SF-SAC forms e. Requirement for the sub-recipient to provide information needed for ARRA section 1512 reporting?				
6.	Does the agency obtain a signed statement from the sub-recipient acknowledging notification of the above?				
7.	Are all expenditures and receipts of ARRA funds coded to a job number ending in "Z"?				
8.	Do all payments of ARRA funds made to sub-recipients or vendors identify that the payments are made with ARRA funds? (Can note in comments field in Advantage PV screen)				
Allowable Activities					
9.	Are ARRA funds precluded from being used for any casino or other gambling establishment, aquarium, zoo, golf course or swimming pool?				
10.	Is there supporting documentation for allowable and unallowable expenditures?				
Davis-Bacon Act					
11.	Are all laborers and mechanics employed in construction projects (that are financed with more than \$2,000 in ARRA funds) paid prevailing wages as defined by the Davis-Bacon Act?				
12.	Are all iron, steel, and manufacturing goods (used in ARRA projects for the construction, alteration, maintenance, or repair of a public building) produced in the United States?				
Sub-Recipient Monitoring					
13.	Does the agency determine that sub-recipients have current CCR and DUNS registrations prior to making sub-awards?				
14.	Does the agency perform periodic checks of the CCR and DUNS databases to ensure sub-recipients are updating their information as necessary?				