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, in order to comply with these requirements. By completing the SAQ, an agency can identify potential internal weaknesses. **However, any internal control assessments required by federal regulation or grant award requirements should be performed on a timeline and in a manner consistent with federal requirements, in addition to this SAQ.**

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:

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

The Comments/Issues column should be used for the agency’s notes. **Note: Any reference in this document to “grants” or “grant awards” are equally applicable to any subgrants or subgrant awards.**

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.

**G. Grants**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **General** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Do written procedures describe all grant and sub-grant functions performed by the agency? |  |  |  |  |
|  | Do written procedures identify the official title and PCN for each position responsible for performing all grants and subgrants functions?*Note: Include all PCN(s), if more than one position shares the same job title.* |  |  |  |  |
|  | Is proper budgetary authority verified or obtained in order to fulfill state obligations to the grant, such as providing matching, maintenance of effort, and earmarked funds? |  |  |  |  |
|  | Are grant proposals filed with the Office of Grant Procurement, Coordination and Management (OPCM) before submission to the proper federal authorities? |  |  |  |  |
|  | Once federally approved, does the agency notify OPCM? |  |  |  |  |
|  | Are governmental grant awards exceeding $150,000 or nongovernmental grant awards exceeding $20,000 that involve hiring employees submitted to the Legislature / Interim Finance Committee for approval, per NRS 353.335? |  |  |  |  |
|  | Are governmental grant awards of $150,000 or less or nongovernmental grant awards of $20,000 or less not involving hiring employees submitted to the Chief of the Budget Division of the Office of Finance for approval? |  |  |  |  |
|  | When making requests for budgets to be submitted to the federal government for money, equipment, material, or services, is the request and/or budget filed with the office of the Chief of the Budget Division of the Office of Finance and with the Fiscal Analysis Division of the Legislative Counsel Bureau before submitting it to the proper federal authority, per NRS 353.245? |  |  |  |  |
|  | When the federal authority has approved the request or budget in whole or in part, is it resubmitted to the Chief of the Budget Division of the Office of Finance and to the Fiscal Analysis Division of the Legislative Counsel Bureau for recording before any allotment or encumbrance of federal money is made, per NRS 353.245? |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Allowable Costs and Activities Allowed** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are costs for federal and non-federal activities accounted for separately?  |  |  |  |  |
|  | Is there supporting documentation for allowable and unallowable expenditures? |  |  |  |  |
|  | Does the agency review expenditures to ensure they are:  |  |  |  |  |
| Necessary? |  |  |  |  |
| Reasonable (fair market price for goods)? |  |  |  |  |
| 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)? |  |  |  |  |
| Legal under state and local law? |  |  |  |  |
| Conform with federal, state, and grant requirements ? |  |  |  |  |
| Treated same way as non-federal expenditures (cannot assign as direct cost if indirect under state)? |  |  |  |  |
| Comply with governmental Generally Accepted Accounting Principles? |  |  |  |  |
| Not included if charged against another grant? |  |  |  |  |
| Net of any rebates or credits? |  |  |  |  |
| Adequately documented? |  |  |  |  |
|  | Does the agency review allocated costs to ensure they are: |  |  |  |  |
| Charged in proportion to benefits received? |  |  |  |  |
| Allowable under 2 CFR Part 200? |  |  |  |  |
|  | When allocating direct labor, are payroll records showing the time spent on the project maintained? |  |  |  |  |
|  | 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 at least every six months? |  |  |  |  |
|  | If indirect cost rates are used, have they been approved by the cognizant federal agency? |  |  |  |  |
|  | Are the costs used in the indirect cost rate allowable under 2 CFR Part 200 or in the grant or subgrant award terms and conditions? |  |  |  |  |
|  | Are allowable indirect costs from the Statewide Cost Allocation (SWCAP) included in cost allocations? |  |  |  |  |
|  | Is a review of expenditures performed by someone other than the person authorizing the expenditures? |  |  |  |  |
|  | Do supervisory personnel review expenditures to ensure transactions are compliant with the above requirements? |  |  |  |  |
|  | Does the review include checking computations to ensure they are accurate, reasonable, allocable, and allowable? |  |  |  |  |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exceptions do not occur again? |  |  |  |  |
|  | Are grant agreements available to personnel responsible for preparing, reviewing, and authorizing expenditures? |  |  |  |  |
|  | Are reports such as budget-to-actual reviewed by management at least quarterly? |  |  |  |  |
| Cash Management **(Answer if subject to Cash Management Improvement Act and Treasury State Agreement, otherwise mark “N/A.”)** |
|  | Does the agency forecast cash requirements for each program? |  |  |  |  |
|  | If programs require cash draw-downs, does the agency disburse the cash in accordance with the funding method and days clearance required by the Treasury State Agreement, when applicable? |  |  |  |  |
|  | Are the draw-downs based on actual cash outlays required by the program? |  |  |  |  |
|  | Are draw-downs approved by appropriate supervisory personnel? |  |  |  |  |
|  | Are draw-downs and expenditures tracked against federal grant award amounts? |  |  |  |  |
|  | Are actual expenditures compared to forecast and are large variances investigated, when applicable? |  |  |  |  |
|  | Are the following duties generally performed by different persons: |  |  |  |  |
| 1. Forecasting cash requirements?
 |  |  |  |  |
| 1. Preparing the request for advance or reimbursement (draw-down)?
 |  |  |  |  |
| 1. Reviewing and approving the request for advance or reimbursement (draw-down)?
 |  |  |  |  |
|  | Does the agency send an Incoming Funds Notification to the Treasurer’s Office when expecting incoming grant funds?  |  |  |  |  |
| **Davis-Bacon Act** **(Applies to public works projects, including building, road work, and other public construction projects.)** |
|  | Does the agency obtain prevailing wage rates from the Federal Register or Department of Labor? |  |  |  |  |
|  | Are contractors informed in procurement documents of prevailing wage requirements? |  |  |  |  |
|  | Does the agency compare prevailing wage rates to rates paid by contractors or subcontractors based on weekly payroll records submitted to the agency? |  |  |  |  |
|  | Do management personnel ensure that: |  |  |  |  |
| 1. All contractors and subcontractors are properly notified of Davis-Bacon Act requirements?
 |  |  |  |  |
| 1. All contractor and subcontractor payroll records are reviewed for compliance with federal, state, and Davis-Bacon Act requirements?
 |  |  |  |  |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | 1. All Davis-Bacon requirements and related provisions for public contracting defined in NRS, NAC, 2 CFR 200, and grant award terms are complied with at the agency level and at the contractor/subcontractor levels?
 |  |  |  |  |
| **Eligibility** |
|  | Is there written guidance for personnel preparing or accepting applications for use in determining eligibility? |  |  |  |  |
|  | Are conflicts of interest statements maintained for individuals who determine eligibility? |  |  |  |  |
|  | Are there manual checklists or automated processes used in making eligibility determinations? |  |  |  |  |
|  | Is the information provided by the client verified with an independent third party, if possible? |  |  |  |  |
|  | Are eligibility determinations approved by a designated employee before assistance payments can begin? |  |  |  |  |
|  | Are the following duties generally performed by different persons: |  |  |  |  |
| 1. Preparing the application or eligibility intake form?
 |  |  |  |  |
| 1. Verifying the information on the application or intake form?
 |  |  |  |  |
| 1. Approving assistance payments and amounts?
 |  |  |  |  |
|  | If an outside independent party performs part or all the eligibility determination, does the agency ensure that the determinations comply with program requirements? |  |  |  |  |
|  | Does the agency maintain a complete database of all individuals receiving benefits? |  |  |  |  |
|  | Are clients periodically reviewed to determine continued eligibility? |  |  |  |  |
|  | Does the agency ensure that benefits are discontinued after the period of eligibility has expired? |  |  |  |  |
|  | Do supervisory personnel periodically review a sample of eligibility documents to ensure that: |  |  |  |  |
| 1. The eligibility determination process or formulas are consistent with the program?
 |  |  |  |  |
| 1. The data used to determine the eligibility requirements is accurate and complete?
 |  |  |  |  |
| **Equipment and Real Property Management** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are all capital purchases exceeding $5,000 charged to the grant approved by the cognizant agency prior to purchase? |  |  |  |  |
|  | Is all equipment purchased with federal funds used in the program for which it was acquired? |  |  |  |  |
|  | Do equipment records identify that equipment was obtained with federal funds? |  |  |  |  |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are property tags placed on equipment acquired with federal funds if over $5,000? |  |  |  |  |
|  | Is equipment inventoried at least annually? |  |  |  |  |
|  | Does management review the results of the inventory and follow-up on discrepancies? |  |  |  |  |
|  | Does management ensure that equipment is adequately maintained and safeguarded? |  |  |  |  |
|  | Is real property used for the originally authorized purpose, or other federally sponsored projects if proper approval is obtained?  |  |  |  |  |
|  | Are property records maintained which include: |  |  |  |  |
| 1. Description of the property (including serial number or other identifying number)?
 |  |  |  |  |
| 1. Who holds the title and the location of real property?
 |  |  |  |  |
| 1. Acquisition date and cost?
 |  |  |  |  |
| 1. Percentage of cost paid using federal funds?
 |  |  |  |  |
| 1. Disposition data (disposal date, sales price)?
 |  |  |  |  |
|  | 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? |  |  |  |  |
|  | Does the agency maintain documentation supporting their computation of the fair market value of the equipment? |  |  |  |  |
| **Matching, Maintenance of Effort (MOE), and Earmarking** |
| ***Matching*** |
|  | Does the agency budget appropriately to provide adequate resources to meet matching, maintenance of effort, or earmarking goals? |  |  |  |  |
|  | Are matching contributions (costs) traceable to the agency’s records, i.e., can the agency prove that costs were paid by the agency and not another entity or by another federal program? |  |  |  |  |
|  | Are controls in place to ensure matching contributions: |  |  |  |  |
| 1. Meet required funding levels?
 |  |  |  |  |
| 1. Are from an allowable source?
 |  |  |  |  |
| 1. Not included in grant expenditures or matching contributions for any other federal programs?
 |  |  |  |  |
| 1. Are allowable under the applicable cost principles noted in state requirements, 2 CFR Part 200, or by the grant award terms and conditions?
 |  |  |  |  |
| 1. Comply with the federal program?
 |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are “in-kind” contributions valued using information such as: |  |  |  |  |
| 1. Local labor rates for volunteering?
 |  |  |  |  |
| 1. Payroll records for paid employees (either from the state or another entity)?
 |  |  |  |  |
| 1. Quotes, published prices, or independent appraisals for equipment, land, supplies, etc.?
 |  |  |  |  |
|  | Is supporting documentation maintained for “in-kind” contribution valuations? |  |  |  |  |
| ***Maintenance of Effort (MOE)*** |
|  | Does the agency ensure maintenance of effort requirements are met? |  |  |  |  |
|  | Are specific indicators involved in the maintenance of effort computation such as hours worked or number of people served? |  |  |  |  |
|  | Is supporting documentation maintained for all amounts used in maintenance of effort computations? |  |  |  |  |
|  | 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*** |
|  | Does the agency ensure that the minimum dollar amount or percentage is applied to the specific process or program? |  |  |  |  |
|  | Are these amounts supported by documentation? |  |  |  |  |
| **Supervisory Review** |
|  | Does a supervisor periodically review matching, maintenance of effort, and earmarking procedures to ensure written and actual procedures performed comply with state, federal, and grant award requirements and written procedures? |  |  |  |  |
|  | Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exceptions do not occur again? |  |  |  |  |
| **Period of Performance** |
|  | Are requests for expenditures reviewed to prevent obligation or expenditure of federal funds outside of the grant period of performance? |  |  |  |  |
|  | Are unliquidated commitments cancelled at the end of the grant period? (Some grants may allow obligations to be paid after the period.) |  |  |  |  |
|  | Are payments made immediately before and after the grant period reviewed to ensure compliance with period of performance requirements? |  |  |  |  |
|  | Does a supervisor review expenditures to ensure compliance with period of performance requirements? |  |  |  |  |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exceptions do not occur again? |  |  |  |  |
| **Procurement, Suspension, and Debarment** |
|  | Does the agency have a written code of conduct for all employees administering the award and contracts (which includes conflicts of interest)? |  |  |  |  |
|  | Are the same procedures used for state procurements used for procurements made with federal funds? |  |  |  |  |
|  | Do solicitations for goods and services include: |  |  |  |  |
| 1. Description of the technical requirements for the goods or services?
 |  |  |  |  |
| 1. Requirements which the bidder and the agency must fulfill?
 |  |  |  |  |
| 1. Description of the functions to be performed?
 |  |  |  |  |
| 1. Specific features of “brand name or equal” descriptions?
 |  |  |  |  |
|  | Does the agency ensure competition is not restricted by prohibiting unreasonable requirements such as unnecessary experience or excessive bonding? |  |  |  |  |
|  | Is documentation maintained for:  |  |  |  |  |
| 1. The contract cost or price?
 |  |  |  |  |
| 1. Bidding, contractor selection, and contract awarding procedures?
 |  |  |  |  |
| 1. Reasons justifying *sole source* contracts?
 |  |  |  |  |
|  | Is there a written policy prohibiting procurement transactions with any suspended or debarred parties? |  |  |  |  |
|  | Is verification with the System for Award Management (SAM.gov) performed for all contracts funded by federal awards that are equal to or exceed $25,000 or is an acknowledgement clause included in the contract? |  |  |  |  |
|  | Is documentation maintained evidencing the verification with the System for Award Management (SAM.gov), when applicable? |  |  |  |  |
|  | Do contracts include all federal assurances required by 2 CFR 200 and grant terms and conditions? |  |  |  |  |
|  | Do contracts include all applicable state assurances? |  |  |  |  |
|  | Is a contract monitor assigned to ensure that the contractor performs in accordance with the terms, conditions, and specifications of the contract? |  |  |  |  |
|  | Are employees authorized to award contracts prohibited from performing contract monitor duties? |  |  |  |  |
|  | Is management required to authorize any procurement transactions which are considered sensitive or of a large dollar amount? |  |  |  |  |

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| --- | --- | --- | --- | --- |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Do management personnel periodically review procurement procedures for: |  |  |  |  |
| 1. Conflicts of interest?
 |  |  |  |  |
| 1. Competition restrictions?
 |  |  |  |  |
| 1. Adequate supporting documentation for the contract cost, price, or sole source justification?
 |  |  |  |  |
| 1. Transactions with suspended or debarred parties?
 |  |  |  |  |
| **Program Income** |
|  | Are collection and deposit procedures for federal program income the same as those for state funded programs? |  |  |  |  |
|  | Is federal program income properly identified and not commingled with state income? |  |  |  |  |
|  | Is program income used to offset expenditures or as specifically instructed by the grant or program?  |  |  |  |  |
|  | Is a supervisory review performed to ensure that program income is properly recorded and used? |  |  |  |  |
|  | Is a budget prepared for program income? |  |  |  |  |
|  | Does management review budgeted vs. actual income and investigate any large variances? |  |  |  |  |
|  | Are the program income procedures documented? |  |  |  |  |
| **Real Property Acquisition and Relocation Assistance** |
|  | Are independent appraisals performed for real property acquisitions?  |  |  |  |  |
|  | Are the appraisals examined by a review appraiser to assure acceptability? |  |  |  |  |
|  | If the review appraiser modifies the independent appraisal does the reviewer sign a statement which supports why he made the change? |  |  |  |  |
|  | Is a written offer of the appraised value issued to the property owner? |  |  |  |  |
|  | If the purchase price exceeds the appraised value, is there documentation explaining why? |  |  |  |  |
|  | If the owner is displaced before receiving a new home, is assistance provided for any rental costs? |  |  |  |  |
|  | 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)? |  |  |  |  |
|  | 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? |  |  |  |  |

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| --- | --- | --- | --- | --- |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are allowances for mortgage cost “buy downs” computed based on the remaining principal balance, interest rate, and remaining term of the old dwelling? |  |  |  |  |
|  | 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.) |  |  |  |  |
|  | Does the agency verify that the displaced renters either rented or purchased and occupied a decent, safe, and sanitary replacement dwelling within a year? |  |  |  |  |
|  | Is documentation maintained for reimbursed moving expenses? |  |  |  |  |
|  | Are real property acquisition and relocation assistance procedures documented? |  |  |  |  |
|  | Do supervisory personnel perform reviews to ensure that the above procedures are being performed and document their review and results? |  |  |  |  |
| **Reporting** |
|  | Is a tracking system used to notify personnel of report due dates? |  |  |  |  |
|  | Is supporting documentation maintained for items on the report? |  |  |  |  |
|  | Are program outlays and income reported on the cash or accrual basis as prescribed by the federal awarding agency? |  |  |  |  |
|  | Do performance reports contain: |  |  |  |  |
| 1. A comparison of actual accomplishments with goals and objectives?
 |  |  |  |  |
| 1. Reasons why established goals were not met?
 |  |  |  |  |
| 1. Other pertinent information such as an analysis of cost overruns or high unit costs?
 |  |  |  |  |
|  | Are special reports prepared if required by the program? |  |  |  |  |
|  | Do supervisory personnel review reports to ensure: |  |  |  |  |
| 1. The reports contain all the required information?
 |  |  |  |  |
| 1. The correct accounting method is used for financial reports?
 |  |  |  |  |
| 1. Documentation is maintained for all items on the report and applicable amounts trace to accounting records?
 |  |  |  |  |
| 1. The reports are mathematically accurate?
 |  |  |  |  |
| 1. They are filed timely?
 |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Subrecipient Monitoring** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Does the agency use the following criteria to determine whether entity should be treated as a subrecipient, vendor, or independent contractor:A *subrecipient*:* 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.

A *vendor* (as defined in SAM 1500) or an *independent* *contractor* (as defined in SAM 300):* 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.
 |  |  |  |  |
|  | If the entity receiving the funds is considered a *vendor* or *independent contractor*: |  |  |  |  |
| 1. Are the requirements of SAM 1500 or SAM 300 complied with?
 |  |  |  |  |
| 1. Are purchases of goods or services reviewed to ensure they are compliant with federal, state, and grant requirements?
 |  |  |  |  |
|  | Is there a documented procedure established for selecting subrecipients? |  |  |  |  |
|  | Does the agency require sub-award applicants to complete an application? |  |  |  |  |
|  | Does the application contain specific program and budgetary information and any other information pertinent to the grant and funding source? |  |  |  |  |
|  | Does the application contain required federal, state, or grant award assurances? |  |  |  |  |
|  | Are the applications evaluated by a committee or specifically designated individuals? |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are personnel involved in the evaluation process required to disclose any conflicts of interest with the applicant? |  |  |  |  |
|  | Are the criteria used for evaluating applications documented? |  |  |  |  |
|  | Does the sub-award document contain: |  |  |  |  |
| 1. Grantee and grantor Employer Tax ID #
 |  |  |  |  |
| 1. CFDA #, award name, federal agency offering award
 |  |  |  |  |
| 1. Scope of work and deliverables
 |  |  |  |  |
| 1. Term (Period of Performance)
 |  |  |  |  |
| 1. Renewal options
 |  |  |  |  |
| 1. Assurances (federal and state)
 |  |  |  |  |
| 1. Insurance/indemnification requirements
 |  |  |  |  |
| 1. Monitoring of performance (subrecipient reporting requirements, on-site reviews, etc.)
 |  |  |  |  |
| 1. Any other compliance requirements for the subrecipient
 |  |  |  |  |
| 1. Levels of approval required from the grantee
 |  |  |  |  |
| 1. DUNS number
 |  |  |  |  |
| 1. Federal Award Identification Number
 |  |  |  |  |
|  | Does the agency obtain a signed copy of the sub-award document from an official of the subrecipient? |  |  |  |  |
|  | Does the agency maintain a current list of all subrecipients? |  |  |  |  |
|  | Does the agency: |  |  |  |  |
| 1. Monitor subrecipients to ensure compliance with any fiscal requirements and that they are using awards for authorized purposes?
 |  |  |  |  |
| 1. Monitor the activities of agencies receiving funds to ensure they are complying with the program requirements and are achieving performance goals?
 |  |  |  |  |
| 1. Ensure that the agencies receiving funds complete the Single Audit Certification Form if necessary?
 |  |  |  |  |
|  | Are monitoring procedures: |  |  |  |  |
| 1. Performed timely in accordance with program requirements?
 |  |  |  |  |
| 1. Documented?
 |  |  |  |  |
| 1. Performed by someone other than the person who authorized the award?
 |  |  |  |  |
|  | Does the agency ensure that subrecipients retain the services of an external auditor to perform a single audit if they expend $750,000 or more in federal funds in a fiscal year? |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Does the agency ensure that the subrecipient: |  |  |  |  |
| 1. Responds to audit findings within 6 months after receipt of the audit report?
 |  |  |  |  |
| 1. Takes timely and appropriate corrective action on all audit findings?
 |  |  |  |  |
|  | If a subrecipient refuses to have the required audit, does the agency discontinue their funding? |  |  |  |  |
|  | When requests for reimbursements are received from the subrecipient does the agency: |  |  |  |  |
| 1. Review source documentation for the underlying expenditures?
 |  |  |  |  |
| 1. Ensure that expenditures were made for allowable costs and activities in accordance with the grant agreement, 2 CFR 200, and other applicable federal and state requirements?
 |  |  |  |  |
| 1. Ensure travel costs (if allowed) are tracked separately?
 |  |  |  |  |
|  | Do supervisory personnel authorize the reimbursement? |  |  |  |  |

If any discrepancies are noted above, describe corrective action plan and resolution date below:

|  |  |  |
| --- | --- | --- |
| SAQ Number | Corrective Action Plan | Resolution Date |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |