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:

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 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.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **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 sub-grants 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 funds? |  |  |  |  |
|  | Are grant proposals filed with the Budget Division and the Legislative Counsel Bureau before their submission to the proper federal authorities? |  |  |  |  |
|  | Once federally approved, does the agency notify the Budget Division and LCB? |  |  |  |  |
|  | Are grant awards greater than $100,000 submitted to the Legislature/IFC for approval (per NRS 353.335)? |  |  |  |  |
|  | Are grant awards of $100,000 or less submitted to the Chief of the Budget Division for approval? |  |  |  |  |
|  | Grants – Allowable Costs |  |  |  |  |
|  | 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 & local law |  |  |  |  |
|  | Conform with Federal law and grant terms |  |  |  |  |
|  | Treated same way as non-Federal expenditures (cannot assign as direct cost if indirect under state) |  |  |  |  |
|  | Comply with Generally Accepted Accounting Principles |  |  |  |  |
|  | Not included as a match from another program |  |  |  |  |
|  | 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 225? |  |  |  |  |
|  | Also charged to non-program areas for the benefits they receive? |  |  |  |  |
|  | 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? |  |  |  |  |
|  | 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 225? |  |  |  |  |
|  | Are allowable indirect costs from the Statewide Cost Allocation (SWCAP) included in cost allocations? |  |  |  |  |
|  | Is a review of expenditures done by someone other than the person authorizing the expenditure? |  |  |  |  |
|  | Do supervisory personnel periodically review expenditures to ensure the steps in questions 10-15 are being performed? |  |  |  |  |
|  | Does the review include checking computations for accuracy? |  |  |  |  |
|  | Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exception does not occur again? |  |  |  |  |
|  | Are the 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? |  |  |  |  |
|  | Grants – Cash Management (Answer if subject to Cash Management Improvement Act, 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 as soon as possible after the draw down? |  |  |  |  |
|  | Are the draw downs based on actual cash outlays required by the program? |  |  |  |  |
|  | Are draw downs approved by appropriate supervisory personnel only? |  |  |  |  |
|  | Are draw downs and expenditures tracked against federal grant award amounts? |  |  |  |  |
|  | Are actual expenditures compared to forecast and are large variances investigated? |  |  |  |  |
|  | 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 funds from grants?  |  |  |  |  |
|  | **Grants – Davis-Bacon Act (Applies to Public Works Projects)** |  |  |  |  |
|  | Does the agency obtain prevailing wage rates from the Federal Register or Department of Labor? |  |  |  |  |
|  | Are contractors informed in the procurement documents of the requirements for prevailing wages? |  |  |  |  |
|  | Does the agency compare prevailing wage rates to rates paid by contractors or sub-contractors based on payroll records submitted to the agency? |  |  |  |  |
|  | Do management personnel periodically ensure that: |  |  |  |  |
|  | 1. Contractors and subcontractors are properly notified of Davis-Bacon Act requirements?
 |  |  |  |  |
|  | 1. Contractor and subcontractor payroll records are reviewed?
 |  |  |  |  |
|  | **Grants – Eligibility** |  |  |  |  |
|  | Is there written guidance for personnel preparing or accepting applications to use for 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 of the eligibility determination, does the agency ensure that the determinations are done in compliance with the program? |  |  |  |  |
|  | Does the agency maintain a complete data base 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?
 |  |  |  |  |
|  | **Grants – Equipment and Real Property Management** |  |  |  |  |
|  | Is all equipment purchased with Federal funds used in the program for which it was acquired? |  |  |  |  |
|  | Do equipment records identify that they were obtained with Federal funds? |  |  |  |  |
|  | Are property tags placed on equipment acquired with Federal awards 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 by Federal Government?
 |  |  |  |  |
|  | 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? |  |  |  |  |
|  | **Grants – Matching, Level of Effort, Earmarking** |  |  |  |  |
|  | **Matching** |  |  |  |  |
|  | Does the agency budget appropriately to provide adequate resources to meet matching, level of effort, or earmarking goals? |  |  |  |  |
|  | 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? |  |  |  |  |
|  | Are controls in place to ensure matching contributions are: |  |  |  |  |
|  | 1. Required amounts are being met?
 |  |  |  |  |
|  | 1. From an allowable source?
 |  |  |  |  |
|  | 1. Not included in matching from any other Federal programs?
 |  |  |  |  |
|  | 1. Are allowable under the applicable costs principles noted in 2 CFR Part 225?
 |  |  |  |  |
|  | 1. Comply with the federal program?
 |  |  |  |  |
|  | 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. Quote, published prices or independent appraisals for equipment, land, supplies, etc.?
 |  |  |  |  |
|  | Is supporting documentation maintained for “in-kind” contribution valuations? |  |  |  |  |
|  | **Level of Effort** |  |  |  |  |
|  | Does the agency ensure required level of effort is met? |  |  |  |  |
|  | Are specific indicators involved in the level of effort computation such as hours, number of people served? |  |  |  |  |
|  | Is supporting documentation maintained for all amounts used in level 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? |  |  |  |  |
|  | **Supervisor Review** |  |  |  |  |
|  | Does a supervisor periodically review matching level of effort and earmarking procedures? |  |  |  |  |
|  | Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exception does not occur again? |  |  |  |  |
|  | **Grants – Period of Availability** |  |  |  |  |
|  | Are requests for expenditures reviewed to prevent obligation or expenditure of Federal funds outside of the availability period? |  |  |  |  |
|  | Are unliquidated commitments cancelled at the end of the availability period? (Some grants may allow obligations to be paid after the period) |  |  |  |  |
|  | Are payments made immediately before and after the availability period reviewed to ensure compliance with availability requirements? |  |  |  |  |
|  | Does a supervisor periodically review expenditures to ensure compliance with availability requirements |  |  |  |  |
|  | Are exceptions noted during the review corrected immediately and adequately addressed to ensure the exception does not occur again? |  |  |  |  |
|  | **Grants – Procurement, Suspension and Debarment** |  |  |  |  |
|  | 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)? |  |  |  |  |
|  | 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. Selection of the contractor?
 |  |  |  |  |
|  | 1. Reasons justifying *sole source* contracts?
 |  |  |  |  |
|  | Is there a written policy prohibiting procurement transactions with any suspended or debarred parties? |  |  |  |  |
|  | Is verification with the Excluded Parties Listing System (EPLS) performed for any procurement transactions equal to or greater than $25,000? |  |  |  |  |
|  | Is documentation maintained evidencing the verification with the Excluded Parties Listing System (EPLS)? |  |  |  |  |
|  | 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? |  |  |  |  |
|  | 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?
 |  |  |  |  |
|  | **Grants – 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 procedures in steps 86-91 adequately documented? |  |  |  |  |
|  | **Grants – 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? |  |  |  |  |
| 1. .
 | 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? |  |  |  |  |
|  | 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 either rented or purchased and occupied a decent, safe, and sanitary replacement dwelling within a year? |  |  |  |  |
|  | Is documentation maintained for reimbursed moving expenses? |  |  |  |  |
|  | Are the procedures in steps 93 through 104 documented? |  |  |  |  |
|  | Do supervisory personnel perform reviews to ensure that the above procedures are being performed and document their review and results? |  |  |  |  |
|  | **Grants – 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?
 |  |  |  |  |
|  | **Grants – Subrecipient Monitoring** |  |  |  |  |
|  | 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. Is the purchase of goods or services reviewed to ensure they are in compliance with applicable Federal laws 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 any required assurances? |  |  |  |  |
|  | Are the applications evaluated by a committee or specifically designated individuals? |  |  |  |  |
|  | 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
 |  |  |  |  |
|  | 1. Renewal Options
 |  |  |  |  |
|  | 1. Assurances
 |  |  |  |  |
|  | 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
 |  |  |  |  |
|  | 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 Reporting Form (SARF) 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 are audited if they expend $500,000 or more in federal funds? |  |  |  |  |
|  | 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 supporting documentation for the expenditures?
 |  |  |  |  |
|  | 1. Ensure that expenditures were made for allowable costs in accordance with the grant agreement?
 |  |  |  |  |
|  | 1. Ensure travel costs (if allowed) are tracked separately?
 |  |  |  |  |
|  | Do supervisory personnel authorize the reimbursement? |  |  |  |  |

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

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