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 **annually** 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 “**Cross-reference”** column on the SAQ is to be used to identify the section, page, and paragraph where the answer to each applicable SAQ question can be located in the agency’s written procedures.

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

This document is also 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.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **N.** | **American Recovery and Reinvestment Act (ARRA) - General** | **Yes** | **No** | **N/A** | **Cross-reference to IC P&Ps: Section, page number, etc.** |
|  | Do written procedures describe all ARRA grant, sub-grant and reporting 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. |  |  |  |  |
|  | Are all ARRA awards reported to the Budget office, Controller’s office and ARRA Director? |  |  |  |  |
|  | Are receipts and expenditures of ARRA awards accounted for separate from non-ARRA awards? |  |  |  |  |
|  | 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? |  |  |  |  |
|  | If subawards of ARRA funds are made, does the agency notify the subrecipient of the:  1. Federal award number 2. CFDA number 3. Amount of ARRA funds 4. Requirement for subrecipients to provide appropriate identification in their SEFA and SF-SAC forms 5. Requirement for the subrecipient to provide information needed for ARRA section 1512 reporting? |  |  |  |  |
|  | Does the agency obtain a signed statement from the subrecipient acknowledging notification of the above? |  |  |  |  |
|  | Are all expenditures and receipts of ARRA funds coded to a job number ending in “Z”? |  |  |  |  |
|  | 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 |  |  |  |  |
|  | Are ARRA funds precluded from being used for any casino or other gambling establishment, aquarium, zoo, golf course or swimming pool? |  |  |  |  |
|  | Is there supporting documentation for allowable and unallowable expenditures? |  |  |  |  |
|  | **Davis-Bacon Act** |  |  |  |  |
|  | 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? |  |  |  |  |
|  | 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? |  |  |  |  |
|  | **Subrecipient Monitoring** |  |  |  |  |
|  | Does the agency determine that subrecipients have current CCR and DUNS registrations prior to making subawards? |  |  |  |  |
|  | Does the agency perform periodic checks of the CCR and DUNS databases to ensure subrecipients are updating their information as necessary? |  |  |  |  |
|  | **Section 1512 Reporting** |  |  |  |  |
|  | Has the agency defined clear roles and responsibilities for: |  |  |  |  |
|  | 1. Gathering data from internal systems, subrecipients, vendors and state internal recipients? |  |  |  |  |
|  | 1. Registering and data entry into Federalreporting.gov? |  |  |  |  |
|  | 1. Reporting information to Budget? |  |  |  |  |
|  | 1. Data verification and quality assurance (ensure records are complete and data is correct) |  |  |  |  |
|  | 1. Supervision (ensuring all functions are being performed timely and completely)? |  |  |  |  |
|  | Does the agency ensure that the assigned personnel have sufficient knowledge and ability to adequately perform the above functions? |  |  |  |  |
|  | Do agency personnel stay current with ARRA guidance provided by OMB, GAO, or other groups and organizations? |  |  |  |  |
|  | Has the agency established policies regarding: |  |  |  |  |
|  | 1. Who will register with FederalReprting.gov? |  |  |  |  |
|  | 1. Who will have access to the site and who can modify the submission (i.e.; will subrecipients and state internal recipients be able to modify the submission) |  |  |  |  |
|  | 1. If subrecipients and state internal recipients can make changes to the submission, do they notify the prime to allow the prime to review the change? |  |  |  |  |
|  | 1. When funds are transferred to another state agency or university, which agency will report as the prime? |  |  |  |  |
|  | Are there established controls for safeguarding the password required to access the site such as:   1. Limiting the password to those doing data entry into the site? 2. Changing the password after password holders leave employment? |  |  |  |  |
|  | Has the agency provided guidance to subrecipients and state internal recipients on how to report: |  |  |  |  |
|  | 1. Subrecipient and sub award information? |  |  |  |  |
|  | 1. Jobs created and retained |  |  |  |  |
|  | 1. Officer Compensation |  |  |  |  |
|  | 1. Other pertinent information |  |  |  |  |
|  | Are subrecipients, vendors and state internal recipients required to certify that the information provided to the prime is accurate? |  |  |  |  |
|  | Are subrecipients, vendors and state internal recipients required to submit supporting documentation for the reporting information they provide? |  |  |  |  |
|  | Has the agency established a due date for subrecipients, vendors and state internal recipients to provide all required information? |  |  |  |  |
|  | Is supporting documentation reviewed for reasonableness, accuracy and compliance with Federal guidelines? |  |  |  |  |
|  | Is the review performed timely to allow for questions and corrections before the submission to FederalReporting.gov? |  |  |  |  |
|  | Are jobs created/retained calculated as cumulative hours worked divided by cumulative hours in a full time schedule (Full Time Equivalents)? |  |  |  |  |
|  | Are Full Time Equivalents calculated throughout the life of the grant? |  |  |  |  |
|  | Are jobs directly created or retained by ARRA projects reported? |  |  |  |  |
|  | When the program is funded by both the State and ARRA |  |  |  |  |
|  | 1. Are the jobs prorated based on the funding combination, and only the ARRA portion reported? |  |  |  |  |
|  | 1. Are only expenditures made with ARRA funds reported? |  |  |  |  |
|  | Are the top 5 compensated officers for the calendar year in which the award is received reported if:   1. In the preceding fiscal year, the recipient received 80% of its annual gross revenues from Federal contracts, subcontracts, loans, grants, and cooperative agreements, and 2. $25 million or more in annual gross revenues from any of the above Federal sources? |  |  |  |  |
|  | When reporting the top 5 compensated officers’ compensation for the recipient’s past fiscal year  include:   1. Salary and bonus, 2. Awards of stock, stock options and stock appreciation rights,   (for more information see 17 CFR 229.40(c)(2)) |  |  |  |  |
|  | Are vendor expenditures over or equal to $25,000 listed on the Vendor Worksheet Tab? |  |  |  |  |
|  | Are vendor expenditures under $25,000 listed in the aggregate totals? |  |  |  |  |
|  | Are expenditures (including payroll) included in the reporting in which they occurred? |  |  |  |  |
|  | Are there procedures established to: |  |  |  |  |
|  | 1. Have a supervisor (who did not prepare the template or input document) review the information before it is submitted? |  |  |  |  |
|  | 1. Use a quality review checklist to ensure proper entries on the template or other entry document? (sample available on Internal Audit - Financial Management webpage at dintaud.state.nv.us) |  |  |  |  |
|  | 1. Review any estimates used for reasonableness? |  |  |  |  |
|  | 1. Trace entries on the report to proper supporting documentation? |  |  |  |  |
|  | 1. Reconcile receipts and expenditures to the BSR? |  |  |  |  |
|  | 1. Require the reviewer to initial and date the checklist or other document evidencing their review? |  |  |  |  |
|  | 1. Review the report after being submitted if necessary? |  |  |  |  |
|  | Does the agency maintain a file (or files) containing: |  |  |  |  |
|  | 1. A copy of the 1512 report? |  |  |  |  |
|  | 1. Grant or loan award? |  |  |  |  |
|  | 1. Solicitation or other document which contains CFDA number, assurances, and other requirements? |  |  |  |  |
|  | 1. Sub-award documents |  |  |  |  |
|  | 1. Supporting documentation for all other items on the report (if applicable) |  |  |  |  |
|  | Is a copy of the report submitted and the submission confirmation received from FederalReporting.gov forwarded to Budget and the ARRA Director? |  |  |  |  |
|  | Has the agency designated specific personnel to respond to questions regarding reported ARRA information? |  |  |  |  |