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.

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| --- | --- | --- | --- | --- | --- |
| **N.** | **American Recovery and Reinvestment Act (ARRA) - General** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Do written procedures describe all ARRA grant, sub-grant and reporting functions performed by the agency? |  |  |  |  |
|  | Are all ARRA awards reported to the Budget Division and Controller’s office? |  |  |  |  |
|  | 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 sub-awards of ARRA funds are made, does the agency notify the sub recipient of the:1. Federal award number
2. CFDA number
3. Amount of ARRA funds
4. Requirement for sub-recipients to provide appropriate identification in their SEFA and SF-SAC forms
5. Requirement for the sub-recipient to provide information needed for ARRA section 1512 reporting?
 |  |  |  |  |
|  | Does the agency obtain a signed statement from the sub-recipient 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? |  |  |  |  |
|  | **Sub-Recipient Monitoring** |  |  |  |  |
|  | Does the agency determine that sub-recipients have current CCR and DUNS registrations prior to making sub-awards? |  |  |  |  |
|  | Does the agency perform periodic checks of the CCR and DUNS databases to ensure sub-recipients are updating their information as necessary? |  |  |  |  |

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

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