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.

**O. American Rescue Plan Act (ARPA)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **General** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Do written procedures describe all ARPA grant, sub-grant and reporting functions performed by the agency? |  |  |  |  |
|  | Are all ARPA awards reported to the Budget Division and Controller’s office? |  |  |  |  |
|  | Are receipts and expenditures of ARPA awards accounted for separate from non-ARPA awards? |  |  |  |  |
|  | Is a “Single Audit Reporting Form” (SARF) completed and submitted to the Controller’s Office for each ARPA program and is the program noted as ARPA on the SARF? |  |  |  |  |
|  | If sub-awards of ARPA funds are made, does the agency notify the sub recipient of the: |  |  |  |  |
| Federal award number |  |  |  |  |
| CFDA number |  |  |  |  |
| Amount of ARPA funds |  |  |  |  |
| Requirement for sub-recipients to provide appropriate identification in their SEFA and SF-SAC forms |  |  |  |  |
| Requirement for the sub-recipient to provide information needed for ARPA 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 ARPA funds coded to job number “21027A21”? |  |  |  |  |
|  | Do all payments of ARPA funds made to sub-recipients or vendors identify that the payments are made with ARPA funds? (Can note in comments field in Advantage PV screen) |  |  |  |  |
| **Allowable Activities** |
|  | Are ARPA funds precluded from being used to offset a reduction in net tax revenue, deposits into pension funds, debt service and replenishing reserves, and settlements and judgments? |  |  |  |  |
|  | Is there supporting documentation for allowable and unallowable expenditures? |  |  |  |  |
| **Subrecipient 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 are noted above, describe corrective action plan and resolution date below:

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