

Office of the State Controller

Self-Assessment of Internal Controls

**Major Financial Assistance Cycle
Federal and State Programs**

Control Policies and Procedures

Specific Requirements - Matching, Level of Effort, or Earmarking

Agency _____ Year End _____

Program Name _____ CFDA # _____

A. Control Activities / Information and Communication:

Yes No N/A

- ___ ___ ___ 1. Is appropriate action taken when matching or level of effort requirements are not being met as scheduled?
- ___ ___ ___ 2. Are matching or level of effort requirements budgeted for the federal financial assistance programs?
- ___ ___ ___ 3. Is a system in place to ensure that transactions are properly recorded and recorded only once for correct matching?
- ___ ___ ___ 4. Are "in-kind" contributions and volunteer services properly documented?

B. Monitoring:

- ___ ___ ___ 5. Do designated officials review the sources of amounts budgeted to meet matching or level of effort requirements to determine if they are allowable?
- ___ ___ ___ 6. Do designated officials review budget reports periodically to determine that matching or level of effort requirements are being met as scheduled?