

**Office of the State Controller**

Self-Assessment of Internal Controls

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

Control Policies and Procedures

**General Requirements- Period of Availability**

Agency \_\_\_\_\_ Year End \_\_\_\_\_

Program Name \_\_\_\_\_ CFDA # \_\_\_\_\_

**A. Control Activities / Information and Communication:**

Yes No N/A

- \_\_\_ \_\_\_ \_\_\_ 1. Does the accounting system prevent obligation or expenditure of Federal funds outside the availability period?
- \_\_\_ \_\_\_ \_\_\_ 2. Is staff knowledgeable of grant cut-off dates?
- \_\_\_ \_\_\_ \_\_\_ 3. Are unliquidated commitments cancelled at the end of the period of availability?

**B. Monitoring:**

- \_\_\_ \_\_\_ \_\_\_ 4. Does management perform periodic review of expenditures before and after the grant cut-off date to ensure compliance with period of availability requirements?
- \_\_\_ \_\_\_ \_\_\_ 5. Does management review budget and actual reports for the period?