

Office of the State Controller

Self-Assessment of Internal Controls

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

Control Policies and Procedures

Specific Requirements - Types of Services Allowed or Not Allowed

Agency _____ Year End _____

Program Name _____ CFDA # _____

A. Control Activities / Information and Communication:

Yes No N/A

- ___ ___ ___ 1. Does the agency have an approved plan to allocate cost between federal programs or between federal and state programs or funds?
- ___ ___ ___ 2. Are expenditures charged to federal programs required to be processed within the same internal accounting control system as other expenditures of the agency?
- ___ ___ ___ 3. Are assistance payments to individuals or to third parties on behalf of individuals matched or compared to eligibility systems to determine initial or continued eligibility of the individual?
- ___ ___ ___ 4. Are contract subsystems or other means established to prevent overpayments or payments to unauthorized subrecipients?
- ___ ___ ___ 5. Are payments to subrecipients matched or compared to contracts, agreements or contract subsystems to determine the legitimacy of the subrecipient and that the payment does not exceed the contract or budgeted amount for that subrecipient?
- ___ ___ ___ 6. Are contract subsystems reconciled to the general ledger monthly?
- ___ ___ ___ 7. Are the following duties generally performed by different people:
 - ___ ___ ___ a. Coding expenditures to federal programs?
 - ___ ___ ___ b. Reviewing and approving expenditures?
- ___ ___ ___ 8. Are payments to subrecipients required to be supported by a properly authorized request for reimbursement or request for an advance from the subrecipient?

- ___ ___ ___ 9. Are expenditures to federal programs reviewed and approved by a person with approval authority?
- ___ ___ ___ 10. Are personnel responsible for coding expenditures to federal programs properly trained to determine expenditures which are allowable and allocable to the federal programs?
- ___ ___ ___ 11. Is the method of allocating cost understood by persons responsible for coding expenditures to federal programs?

B. Monitoring:

- ___ ___ ___ 12. Does management review supporting documents for allowable services information?
- ___ ___ ___ 13. Does information from the Federal agency flow to appropriate management?
- ___ ___ ___ 14. Are comparisons made between prior year services and current year service?