

Internal Control Assessment
Section 10: Grant Administration

Agency:
 Bus Area:
 Fiscal Year:

	Question	Yes	No	NA	Comments
	Indirect Cost Recovery				
1	Are policies and procedures in place to prevent unallowable costs being charged to federal awards either directly or indirectly?				
2	Has the agency's organizational structure been reviewed to determine the appropriate indirect cost or cost allocation plan proposal methodology?				
3	Has the indirect cost rate proposal or cost allocation plan been prepared according to requirements set forth by 2 CFR Part 200, Uniform Administrative Requirements?				
4	Has a completed indirect cost rate proposal or cost allocation plan been submitted, negotiated and approved by the cognizant agency in a timely manner?				
5	Has an approved indirect cost rate or amount been applied against appropriate grant awards?				
6	Has the agency identified events that may affect the cost rate proposal or cost allocation plan to ensure that updates are performed in a timely manner?				
	Federal Grant Compliance				
7	Does the agency have controls in place to ensure that all purchases made with federal funds are in accordance with 2 CFR Part 200?				
8	Does the agency take responsibility for administering federal funds in a manner consistent with all agreements, objectives, and terms and conditions of the Federal award?				
9	Does the agency have procedures in place to ensure that an employee has security access to the grantors' draw down system?				

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10	Are employees trained and knowledgeable of federal program requirements?				
11	Are procedures in place for determining reasonableness and allowability of expenditures when charging to specific federal programs?				
12	Does the agency have a tracking mechanism to monitor actual expenditures against federal grant award amounts?				
13	Are methods in place to detect potential unallowable activities?				
14	Has the agency implemented procedures to verify/confirm participant eligibility for applicable federal programs operated?				
15	Does the agency have procedures in place to ensure that uniform policies, procedures and regulations exist regardless of the funding source of funds?				
16	Does the agency have procedures to ensure that matching/level of effort requirements are met and documented by the agency and its sub-recipients?				
17	Does the agency have procedures in place to ensure accurate and timely reporting to federal grantor agencies?				
18	When reporting to federal grantor agencies, does the agency have adequate supporting documentation?				
19	Does the agency have procedures in place to ensure that the draw down of federal funds are in accordance with award draw down schedule?				

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20	Are procedures in place to ensure compliance with the Cash Management Improvement Act (CMIA)?				
21	Are procedures in place to ensure that grant funds in MAGIC do not remain with a negative cash balance?				
22	Are grant funds periodically reviewed for negative cash balances?				
23	Is interest earned on federal funds identified and reported to the federal funding agency?				
24	Do policies exist to account for program income from federal program activities?				
25	Are procedures in place to ensure that no alcoholic beverages are purchased with federal funds?				
26	Are contracts and sub-recipient award/grant documents reviewed to ensure inclusion of all applicable federal requirements?				
27	Are procedures in place to ensure that compensation for employees engaged in work on federal awards is consistent with that paid for similar activities of the government?				
28	For employees working on a single federal award or cost objective, are charges for salary and wages supported by periodic certifications?				
29	Are periodic certifications verified against payroll records for accuracy?				

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30	Are personnel activity reports or equivalent documentation maintained when an employee works on multiple grants or activities?				
31	Does the agency have procedures in place to adequately train appropriate staff on federal grant requirements?				
32	Are procedures in place to ensure compliance with each federal agency's codification of the grants management common rule for which they are awarded funds?				
33	Are policies in place to ensure compliance with appropriate requirements for each grant pursuant to grant award documents and to 2 CFR Part 200?				
34	Does the agency maintain a written annual monitoring plan that identifies current year subrecipients, monitoring activities, schedule of activities, and reporting results?				