

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? | | | | |