

# Self Assessment of Internal Control

## Allowable Activities / Cost

Agency \_\_\_\_\_

Fiscal Year Ending \_\_\_\_\_

<u>YES</u>	<u>N/A</u>	<u>NO</u>		
				<b>A. Control Activities / Information and Communication</b>
			1.	Does the entity maintain written policies and procedures regarding expenditures eligible for federal reimbursement (direct or indirect)?
			2.	Does the agency have an approved plan to allocate cost between federal programs or between federal and state programs or funds?
			3.	Is the plan current?
			4.	Are records maintained supporting the basis for allocating cost?
			5.	Are allocated costs periodically reviewed to determine that the costs were properly allocated?
			6.	Are costs allocated to all benefiting programs?
			7.	Are allocations which are based on budgets or other estimates adjusted to actual allowable costs?
			8.	Are procedures in place to ensure that there are no duplicate or double charging of costs through allocations?
			9.	Is the method of allocating cost understood by persons responsible for coding expenditures to federal programs?
			10.	Are expenditures reviewed by a person knowledgeable of the provisions of OMB Circular A-87, "Cost Principles..."?
			11.	Are expenditures charged to federal programs required to be processed within the same internal accounting control system as other expenditures of the agency?
			12.	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?
			13.	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?
			14.	Are the following duties generally performed by different people:
				a. Coding expenditures to federal programs?
				b. Reviewing and approving expenditures?
			15.	Are payments to subrecipients required to be supported by a properly authorized request for reimbursement or request for an advance from the subrecipient?
			16.	Are personnel responsible for coding expenditures to federal programs properly trained to determine expenditures which are allowable and allocable to the federal programs?
				<b>B. Monitoring</b>
			17.	Are large variances between estimated and actual cost investigated?
			18.	Are comparisons made between prior year service and current year service?
			19.	Does management review supporting documents for allowable activity/cost information?
			20.	Have any audits been performed by an organization outside of your agency in the recent past?
			21.	Does information from the Federal agency flow to appropriate management?