

Office of the State Controller

Self-Assessment of Internal Controls

**Major Financial Assistance Cycle
Federal Programs**

Control Policies and Procedures

Reporting

Agency _____ Year End _____

Program Name _____ CFDA # _____

Bolded questions identify critical controls. A critical control is a control that will prevent or detect an error in the event that all other controls fail.

Yes No N/A

- | | | |
|-------------|----|---|
| ___ ___ ___ | 1. | Is there a written policy that establishes responsibility and provides procedures for periodic monitoring, verification, and reporting of program progress and accomplishments? |
| ___ ___ ___ | 2. | Is the staff responsible for reporting knowledgeable of the Federal requirements and due dates? |
| ___ ___ ___ | 3. | Is a tracking system uses to inform staff of report due dates? |
| ___ ___ ___ | 4. | Is the correct accounting method used (cash or accrual)? |
| ___ ___ ___ | 5. | Are reports compared to the general ledger or other accounting records? |
| ___ ___ ___ | 6. | Does management review the reports to assure the accuracy and completeness of data included in the reports? |