

Office of the State Controller

Self-Assessment of Internal Controls

**Major Financial Assistance Cycle
Federal Programs**

Control Policies and Procedures

Period of Availability

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 staff knowledgeable of grant cut-off dates?
- ___ ___ ___ 2. Does the accounting system prevent obligation of Federal funds outside of the funding and liquidation period?
- ___ ___ ___ 3. Are unliquidated commitments cancelled at the end of the period of availability?
- ___ ___ ___ 4. **Does management perform periodic reviews of expenditures before and after the grant cut-off date to ensure compliance with the period of availability requirements?**
- ___ ___ ___ 5. Does management review budget and actual reports for the period?