

**STATE OF NORTH CAROLINA
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Division of Social Services
2417 Mail Service Center
Raleigh, North Carolina 27699-2417



DIVISION OF SOCIAL SERVICES
Subrecipient Self-Assessment of Internal Controls and Risks

This internal control questionnaire is designed to assist grantees in the identification of strengths and weaknesses in its internal control structure. Division of Social Services monitors and consultants will use this form, as a guide to assess the agency's control risk. Please complete in full and return to Division of Social Services at the address shown above by **January 31, 2017**.

_____ County Department of Social Services

Preparer's Name and Title: _____

Date Prepared: _____

Contact Person: _____

Contact Person's Telephone #: _____

Key Management

DSS Board Chairperson: _____

County DSS Director: _____

County DSS Deputy Director: _____

Fiscal Officer / Business Mgr: _____

DSS Security Officer: _____

County Manager: _____

County Finance Officer: _____

Other Key Staff (Program Mgt & Title)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Attach a separate sheet if necessary

The basic foundation of an adequate system of internal control is the segregation of duties among employees in such a manner that no one employee handles a transaction from inception to completion and is a risk area focused upon by auditors. When this is not possible due to the small number of employees, other controls can be implemented to reduce risk.

Enter the positions within your operations (director, fiscal officer, accounts payable clerk, public information assistant, county finance officer, county manager, etc.) under A - G, then place an "x" to indicate their duties & responsibilities. Please note that the text will enter vertically when typing in the position fields.

Example:

POSITION

	A	B	C	D	E	F	G
DUTIES & RESPONSIBILITIES							
Opens the mail							
Prepares cash receipts log							
Performs cashier functions (receives checks)							
Prepares deposits							
Reconciles cash receipts log to deposit							
Prepares account coding for receipts							
Posts to cash receipts journal							
Posts to general ledger							
Has access to petty cash							
Prepares account coding for disbursements							
Posts to cash disbursements journal							
Reconciles fund requests to receipts							
Prepares bank reconciliations							
Bank reconciliations reviewed by							
Authorizes and approves disbursements							
Authorizes and approves purchases							
Prepares purchase requisitions/orders							
Prepares checks							
Signs checks							
Mails Checks							
Has access to unused bank checks							
Reviews voided and returned checks							
Verifies correctness of invoices							
Matches vendor invoices to requisitions/orders							
Stamps paid on invoices							
Authorizes payment of payroll & pay rates							
Prepares payroll checks							
Distributes payroll checks							
Maintains fixed asset records							
Authorizes disposal of fixed assets							

	Yes	No	Comments
ORGANIZATIONAL STRUCTURE			
Does top management:			
1. Review periodic (monthly, quarterly) reports on the status of actual to budgeted performance?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Review unusual variances between budgeted revenues and expenditures to actual expenditures?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Supervise and review the internal control structure to determine if it is operating as intended?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Have a current organizational chart defining the lines of responsibility?	<input type="checkbox"/>	<input type="checkbox"/>	
5. Has all management staff been sufficiently trained to perform their assigned duties?	<input type="checkbox"/>	<input type="checkbox"/>	
ASSIGNMENT OF AUTHORITY & RESPONSIBILITY			
1. Are training opportunities to improve competency and update employees on Program, Fiscal and Personnel policies and procedures available?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Have managers been provided with clear goals and direction from the agency's governing body or top management?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Is program information issued by the Division of Social Services and other State and Federal agencies distributed to appropriate staff?	<input type="checkbox"/>	<input type="checkbox"/>	
COMPLIANCE WITH TITLE VI, ADA & HIPAA			
1. Is program staff aware of requirements to comply with civil rights laws including Civil Rights Act of 1964, and the Americans with Disabilities Act?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Is annual training provided to appropriate staff to review civil rights laws and expectations for providing benefits and services in a nondiscriminatory manner?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are required civil rights posters prominently displayed in required areas of the agency – lobby/reception and direct client service staff offices?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Is the non-discrimination statement included on all printed materials such as applications, pamphlets, forms, or any other program materials distributed to the public and on Web sites; and whether graphic materials reflect inclusiveness based on race, color, national origin, age, sex, and disability?	<input type="checkbox"/>	<input type="checkbox"/>	
5. Are persons with Limited English Proficiency (LEP) provided the opportunity to obtain information from the agency both in person and by telephone?	<input type="checkbox"/>	<input type="checkbox"/>	
6. Does the agency have adequate staff and/or contracts in place to provide language interpretation to LEP customers when the need is identified?	<input type="checkbox"/>	<input type="checkbox"/>	
7. Does the agency have measures in place to communicate effectively with deaf or hard of hearing customers? These may include sign language interpreters, access to a TTY machine or NC Relay telephone connectivity or any other assistive technology.	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
8. Does the agency have in place a Limited English Proficiency Plan?	<input type="checkbox"/>	<input type="checkbox"/>	
9. Does the agency have the required nondiscrimination statement on each locally developed form intended for and used by customers?	<input type="checkbox"/>	<input type="checkbox"/>	
10. Does the agency have operational procedures in place for all areas of the agency, including reception, to ensure client information subject to HIPAA is protected (Social Security Numbers, Date of Birth, and Medical documents)?	<input type="checkbox"/>	<input type="checkbox"/>	
11. Does the agency have a HIPAA breach protocol in place?			
RECEIPTS			
1. The individual(s) who opens the mail maintains a log of cash receipts including notation of any restrictions, documentation and to whom routed for processing.	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are all agency receipt books: <ul style="list-style-type: none"> a. Logged by beginning and ending receipt numbers and accounted for? b. Pre-printed with the agency's name and address? c. Pre-numbered and provide multi-copy receipts? 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
3. Is a restrictive endorsement (For Deposit Only including account number) written/stamped on all checks <u>when received</u> ?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Cash receipts (cash, money orders, checks) are deposited intact (<i>i.e. does the organization prohibit amounts from either being withheld from the deposit or requesting the bank to deduct cash from the deposit</i>).	<input type="checkbox"/>	<input type="checkbox"/>	
5. Cash receipts are deposited on a daily basis. If county policy specifies a dollar threshold for deposits, are all funds on-hand deposited by the last day of the month as required by N C Local Government Fiscal Control Act?	<input type="checkbox"/>	<input type="checkbox"/>	
6. Is there a separation of receipting, depositing and reconciling of monies received from clients?	<input type="checkbox"/>	<input type="checkbox"/>	
7. Are procedures in place to: <ul style="list-style-type: none"> a. Prevent staff authorized to post payments in division system(s) from accepting payments from clients? b. Prohibit direct service staff from accepting payment from clients? 	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	
8. Are receipts reconciled monthly against division/ program / EPICS reports?	<input type="checkbox"/>	<input type="checkbox"/>	
ACCOUNTS PAYABLE			
1. Are all bank accounts and check signers approved according to established fiscal policies of the county?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Dual signatures are required on all checks.	<input type="checkbox"/>	<input type="checkbox"/>	
3. All disbursements are made by check or EFT.	<input type="checkbox"/>	<input type="checkbox"/>	
4. If DSS has Petty Cash, is it reconciled monthly by an individual who does not have access to the funds?	<input type="checkbox"/>	<input type="checkbox"/>	
5. Disbursements are supported by vendor invoices or other supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>	
6. All disbursement requests require signatory approval of program supervisor and designated (staff designated by DSS Director or County Management) agency fiscal staff?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
7. All vendor invoices, or other documents, indicate the date the goods or services were received (by staff receiving goods or services) and are properly approved (staff designated by DSS Director or County Management).	<input type="checkbox"/>	<input type="checkbox"/>	
8. Unpaid invoices are filed separately from paid invoices.	<input type="checkbox"/>	<input type="checkbox"/>	
9. Client / Representative Payee Payments a. Disbursements of client funds requests require signature of caseworker? b. A copy of all disbursement requests and purchase receipts are maintained in the client's case file.	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	
10. If facsimile signatures are used, are the signature plates stored with secure / locked access and separated physically from blank checks?	<input type="checkbox"/>	<input type="checkbox"/>	
11. Does the agency purchase any type of cash assistance – gas cards, gift or debit cards, transportation passes? If yes a. Are they stored in a central location with controlled access? b. Are records maintained to correlate disbursement of benefit to client?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
12. Vendor invoices are recalculated prior to approval of payment requisition?	<input type="checkbox"/>	<input type="checkbox"/>	
13. Checks are signed only when supported by approved invoices (not signed in advance).	<input type="checkbox"/>	<input type="checkbox"/>	
14. Check signers compare data on supporting documents to checks presented for their signatures.	<input type="checkbox"/>	<input type="checkbox"/>	
15. Checks are pre-numbered and accounted for by staff who does not have access to the checkbook on a monthly basis.	<input type="checkbox"/>	<input type="checkbox"/>	
16. Voided checks are adequately defaced and are easily accessible for review.	<input type="checkbox"/>	<input type="checkbox"/>	
17. Are the accounting and purchasing departments promptly notified of returned purchases and/or checks and are such returns correlated with either a vendor credit memo or credit to general ledger account?	<input type="checkbox"/>	<input type="checkbox"/>	
18. Trust Accounts reconciled monthly?	<input type="checkbox"/>	<input type="checkbox"/>	
19. Individual Ledger or Bank Account is maintained for each Trust Account?	<input type="checkbox"/>	<input type="checkbox"/>	
20. Individual Trust Account balance is verified before expenditures are made.	<input type="checkbox"/>	<input type="checkbox"/>	
21. Are each of the following duties segregated and performed by different people: a. Requisitioning, purchasing and receiving functions? b. Invoice processing, accounts payable? c. General Ledger entries and adjustments? d. Making detail cash disbursement entries to the General Ledger?	<input type="checkbox"/>	<input type="checkbox"/>	
22. Are procedures in place to prohibit staff with dual authority from performing dual functions such as requesting and authorizing payments?	<input type="checkbox"/>	<input type="checkbox"/>	
23. Is the issuance of checks made out to cash prohibited?	<input type="checkbox"/>	<input type="checkbox"/>	
24. Are purchase orders pre-numbered?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
25. Do purchase orders require signature of authorized agency staff? (Staff designated by DSS Director or County Management)	<input type="checkbox"/>	<input type="checkbox"/>	
26. Purchase orders are entered as an encumbrance in the General Ledger.	<input type="checkbox"/>	<input type="checkbox"/>	
ALLOWABLE COSTS/COST PRINCIPALS			
1. Does the agency have an approved Indirect Cost Plan to allocate cost between federal programs or between federal and state programs?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Has the approved plan been submitted to the Controller's Office by April 30 each year?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are systems or other means established to prevent overpayments or payments to unauthorized subrecipients or individuals?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Are contract payments reconciled to the general ledger?	<input type="checkbox"/>	<input type="checkbox"/>	
5. Are payments to subrecipients required to be supported by a properly authorized request for reimbursement or request for an advance from the subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>	
6. Are expenditures to state or federal programs reviewed and approved by a person with approval authority? (staff designated by DSS Director or County Management)	<input type="checkbox"/>	<input type="checkbox"/>	
7. Are personnel responsible for coding expenditures to state or federal programs properly trained to determine expenditures which are allowable and allocable to the federal programs?	<input type="checkbox"/>	<input type="checkbox"/>	
8. Is the method of allocating cost understood by persons responsible for coding expenditures to state or federal programs?	<input type="checkbox"/>	<input type="checkbox"/>	
9. Are comparisons made between prior year and current year allowable services?	<input type="checkbox"/>	<input type="checkbox"/>	
CASH MANAGEMENT			
1. Are requests for reimbursement (1571) based on actual cash basis?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are reimbursements to subrecipients/contractors of agency compared to contracts or agreements periodically?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are reimbursements to subrecipients/contractors of the agency deferred until after the related expenditures are incurred?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Are personnel responsible for submitting required reporting information adequately trained?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
5. Is the DSS-1571 submitted to the Department of Health and Human Services Office of the Controller by the fifteenth calendar day of the month? (Or the first workday after if the 15th is a non-business day)	<input type="checkbox"/>	<input type="checkbox"/>	
PAYROLL AND HUMAN RESOURCES			
1. A payroll journal is prepared and balanced.	<input type="checkbox"/>	<input type="checkbox"/>	
2. Payroll disbursements are made by check or Electronic Funds Transmittal.	<input type="checkbox"/>	<input type="checkbox"/>	
3. Employees' time sheets and records are maintained.	<input type="checkbox"/>	<input type="checkbox"/>	
4. W-4 and W-2 forms are maintained.	<input type="checkbox"/>	<input type="checkbox"/>	
5. Employees' earning records are maintained.	<input type="checkbox"/>	<input type="checkbox"/>	
6. Are payroll costs accurately charged to federal and state grants using time spent in each program?	<input type="checkbox"/>	<input type="checkbox"/>	
7. Payroll checks are pre-numbered and recorded in the payroll journal.	<input type="checkbox"/>	<input type="checkbox"/>	
8. Are unclaimed payroll checks or declined EFT payroll transmission followed up on to ensure employee receives payment?	<input type="checkbox"/>	<input type="checkbox"/>	
9. Are all personnel policies in writing and accessible to employees?	<input type="checkbox"/>	<input type="checkbox"/>	
10. Are personnel files maintained for all employees?	<input type="checkbox"/>	<input type="checkbox"/>	
11. Do all supervisors and managers have at least a working knowledge of personnel policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	
12. Does management ensure compliance with the agency's personnel policies and procedures manual concerning hiring, training, promoting, and compensating employees?	<input type="checkbox"/>	<input type="checkbox"/>	
13. Are the following duties generally performed by different people? a. Processing personnel action forms? b. Supervising and timekeeping, payroll processing disbursing and making general ledger entries? c. Approve time reports? d. Payroll preparation? e. Recording the payroll in the general ledger and the payroll processing function?	<input type="checkbox"/>	<input type="checkbox"/>	
14. Is access to payroll/personnel files limited to authorized individuals?	<input type="checkbox"/>	<input type="checkbox"/>	
15. Are procedures in place to ensure that all keys, equipment, credit cards, cell phones, pagers, etc. are returned by the terminating employee?	<input type="checkbox"/>	<input type="checkbox"/>	
16. Is information on employment applications verified and are references contacted?	<input type="checkbox"/>	<input type="checkbox"/>	
17. Are salaries for all county DSS employees reported on the DSS-1571?	<input type="checkbox"/>	<input type="checkbox"/>	
18. Are fringe benefits claimed at the authorized rate?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
DAYSHEET TRAINING			
1. The agency provided Daysheet training for all appropriate staff during this past fiscal year. Provide the number of staff trained:	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are Daysheets maintained by all staff having direct client contact and perform client related activities?	<input type="checkbox"/>	<input type="checkbox"/>	
ACCOUNTING SYSTEM			
1. Bank accounts are reconciled monthly.	<input type="checkbox"/>	<input type="checkbox"/>	
2. Reimbursements and requests are reconciled at least monthly.	<input type="checkbox"/>	<input type="checkbox"/>	
3. Federal and state tax reports are filed in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>	
4. Government funds are deposited in separate bank account or recorded in a General Ledger revenue line and reconciled monthly?	<input type="checkbox"/>	<input type="checkbox"/>	
5. All financial reports are reconciled to accounting records.	<input type="checkbox"/>	<input type="checkbox"/>	
6. Actual expenditures and revenues are compared to budgeted amounts monthly and on a timely basis.	<input type="checkbox"/>	<input type="checkbox"/>	
7. Budget revisions are submitted and approved prior to implementation.	<input type="checkbox"/>	<input type="checkbox"/>	
8. Policies and procedures have been established to prevent charging federal or state funds for ineligible items (i.e. fines, penalties, interest, etc.).	<input type="checkbox"/>	<input type="checkbox"/>	
SPECIAL TESTS AND PROVISIONS			
1. Are compliance supplements reviewed annually by appropriate staff?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are the crosscutting requirements reviewed annually by appropriate staff?	<input type="checkbox"/>	<input type="checkbox"/>	
PERIOD OF AVAILABILITY OF FEDERAL FUNDS			
1. Does the accounting system prevent obligation or expenditure of State or Federal funds outside the availability period?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Is staff knowledgeable of funding cut-off dates?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are un-liquidated commitments cancelled at the end of the period of availability?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Does the accounting system prevent expenditures from exceeding funding appropriated in the agency's approved budget?	<input type="checkbox"/>	<input type="checkbox"/>	
PROGRAM INCOME			
1. Are there policies and procedures to provide for the correct use of program income as directed by State or Federal program requirements?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Does the accounting system properly identify program income?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are there proper channels for communicating suspected improprieties in the collection or use of program income?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Does management compare actual program income to budget and investigate differences?	<input type="checkbox"/>	<input type="checkbox"/>	
ELIGIBILITY			
1. Is there an up to date manual available to staff performing eligibility?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Is staff performing eligibility functions adequately trained?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
3. Are client records periodically updated and reviewed to determine continued eligibility?	<input type="checkbox"/>	<input type="checkbox"/>	
MATCHING LEVEL OF EFFORT OR EARMARKING			
1. Is appropriate action taken when matching or level of effort requirements are not being met?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are matching level of effort requirements budgeted for state or federal assistance programs?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are “in-kind” contributions and volunteer services properly documented?	<input type="checkbox"/>	<input type="checkbox"/>	
SUBRECIPIENT MONITORING			
1. Is a master list maintained of all contracts?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Is the master list of subrecipients/contracts updated as contracts are signed or terminated?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Do contracts specify that subrecipients obtain an audit in accordance with the “Single Audit Act” (Either OMB A-128, A-110 or A-133 or CFR Title 2 Part 200)?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Are findings identified in audit reports on subrecipients entered into a tracking system or otherwise identified for an audit resolution process?	<input type="checkbox"/>	<input type="checkbox"/>	
5. Are responses from subrecipients/Contractors indicating action to be taken on findings entered into a tracking system or otherwise identified for an audit resolution process?	<input type="checkbox"/>	<input type="checkbox"/>	
6. Are audit findings identified in audit reports for subrecipients assigned to appropriate personnel to resolve the findings?	<input type="checkbox"/>	<input type="checkbox"/>	
7. Is the audit resolution process periodically reviewed to determine that audit findings have been resolved?	<input type="checkbox"/>	<input type="checkbox"/>	
8. Is the monitoring guide up-to-date and does it cover all aspects of the program which would not be included in the compliance audit of the program?	<input type="checkbox"/>	<input type="checkbox"/>	
9. Is staff adequately trained to monitor and evaluate the programs administered by the subrecipients/Contractors?	<input type="checkbox"/>	<input type="checkbox"/>	
10. Is a monitoring guide used?	<input type="checkbox"/>	<input type="checkbox"/>	
11. Does staff consider factors such as size of contract, prior finding, compliance audit findings, the size of the organization receiving the funds, and the experience of the organization in administering the program in selecting subrecipients/Contractors for monitoring visits?	<input type="checkbox"/>	<input type="checkbox"/>	
12. Are all monitoring documentation – work papers, findings, and resolutions reviewed by appropriately designated staff?	<input type="checkbox"/>	<input type="checkbox"/>	
EQUIPMENT AND REAL PROPERTY MANAGEMENT			
1. Are fixed asset records maintained that adequately classify and identify individual items, as well as detailing their location?	<input type="checkbox"/>	<input type="checkbox"/>	
2. If there are any missing assets, is a missing asset form completed?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Has management chosen and documented the threshold level for capitalization in an Internal Policy/Procedure Book?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
4. Does the individual responsible for fixed assets perform the following? a. Attach fixed asset tags? b. Track when assets are received? c. Track when assets are donated? d. Track when asset location changes are made? e. Track when assets are sold? f. Track when assets are stolen or vandalized? g. Track when assets are reassigned to a different department?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
5. Are all disposals of property approved by a designated person with proper authority?	<input type="checkbox"/>	<input type="checkbox"/>	
6. Is someone assigned custodial responsibility by location for all assets?	<input type="checkbox"/>	<input type="checkbox"/>	
7. Is access to the perpetual fixed asset records limited to authorized individuals?	<input type="checkbox"/>	<input type="checkbox"/>	
8. Is there adequate physical security surrounding the fixed asset items?	<input type="checkbox"/>	<input type="checkbox"/>	
9. Is there adequate insurance coverage of the fixed asset items?	<input type="checkbox"/>	<input type="checkbox"/>	
10. Is Insurance coverage independently reviewed periodically?	<input type="checkbox"/>	<input type="checkbox"/>	
PROCUREMENT AND SUSPENSION AND DEBARMENT			
1. Is there established segregation of duties between employees responsible for contracting; accounts payable and cash disbursing?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Is the contractor's performance included in the terms, conditions, and specifications of the contract monitored and documented?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Do supervisors review procurement and contracting decisions for compliance with State and Federal procurement policies?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Are procedures established to verify that vendors providing goods and services under the award have not been suspended or debarred by the State or Federal Government?	<input type="checkbox"/>	<input type="checkbox"/>	
5. Are written policies in place for procurement and contracts establishing: a. Contract files? b. Methods of procurement? c. Contractor rejection or selection? d. Basis of contract price? e. Verification of full and open competition? f. Requirements for cost or price analysis? g. Obtaining and reacting to suspension and debarment certifications? h. Other applicable requirements for Federal procurement? i. Conflict of interest?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
6. Is there written policy addressing suspension and debarments of contractors?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
7. Is there a system in place to assure that procurement documentation is retained for the time period required by the A-102 Common Rule, OMB Circular A-110, CFR Title 2 Part 200, award agreements, contracts, program regulations, and Social Services Record Retention schedule?	<input type="checkbox"/>	<input type="checkbox"/>	
8. Are there proper channels for communicating suspected procurement and contracting improprieties?	<input type="checkbox"/>	<input type="checkbox"/>	
9. Does management perform periodic review of procurement and contracting activities to determine whether policies and procedures are being followed?	<input type="checkbox"/>	<input type="checkbox"/>	
SALES/USE TAX			
1. Sales and Use Tax records are maintained on total purchases of tangible personal property for use on which North Carolina State or County Sales or Use Tax has been paid directly to retailers.	<input type="checkbox"/>	<input type="checkbox"/>	
2. Claims for refund of state and county sales and use taxes are filed on NC Form E-585 and submitted to the NC Dept. of Revenue.	<input type="checkbox"/>	<input type="checkbox"/>	
3. Agency fiscal records clearly document the amount of sales/use tax that is eligible for refund.	<input type="checkbox"/>	<input type="checkbox"/>	
SINGLE AUDIT			
1. Was the agency was audited by an objective public accounting firm for the past fiscal year?	<input type="checkbox"/>	<input type="checkbox"/>	
2. Does appropriate agency staff review the findings of the previous year? a. Director b. Program Manager / Supervisor c. Fiscal Officer?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
3. The agency has an audit resolution process which includes the development and implementation of a corrective action plan for all findings, questioned costs and reportable conditions.	<input type="checkbox"/>	<input type="checkbox"/>	
4. The agency follows up with periodic monitoring of the implementation of the corrective action plan?	<input type="checkbox"/>	<input type="checkbox"/>	
5. The agency provides resolution documentation to the NC Division of Social Services within 20 days of their request.	<input type="checkbox"/>	<input type="checkbox"/>	
6. Has all audit findings and questioned costs from previous years have been appropriately resolved?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
7. Has the agency undergone any other examination, monitoring, or investigation (either by an external entity or by internal audit staff) during the past fiscal year? If yes, indicate the name of the review.	<input type="checkbox"/>	<input type="checkbox"/>	
8. Has the agency undergone any reviews by the Division of Social Services in the past fiscal year? If yes, please indicate the name of the review.	<input type="checkbox"/>	<input type="checkbox"/>	
9. The agency maintains all monitoring, review and audit resolution documentation in a centralized file.	<input type="checkbox"/>	<input type="checkbox"/>	
MANDATES			
1. Does the agency comply with proper record retention schedules issued by the N. C. Department of Cultural Resources, Division of Archives and History entitled "Records Retention and Disposition schedule" for the Department of Social Services and DHHS Policy.	<input type="checkbox"/>	<input type="checkbox"/>	
2. Does your Local Social Services Agency comply with all requirements of Section 7 of the National Voter Registration Act of 1993 (NVRA), § 52 U.S.C. 20506 including providing voter registration opportunities and assistance to public assistance applicants and recipients who are engaging in covered transactions (applications, renewals, recertification's or changes of address)?	<input type="checkbox"/>	<input type="checkbox"/>	

SECURITY ACCESS FOR INFORMATION SYSTEMS	Yes	No	
1. When an employee changes positions within the agency, system access is revoked. System access required for the new position must be requested. These requests must be completed via updated electronic Information Resource Access Authorization Forms (e-IRAAF).	<input type="checkbox"/>	<input type="checkbox"/>	
2. When an employee terminates employment for any reason, the Information Security Official will request the CSC to terminate all accesses immediately. This request must be completed via an updated electronic Information Resource Access Authorization Form (e-IRAAF).	<input type="checkbox"/>	<input type="checkbox"/>	
3. The Agency Information Security Official reviews and documents access for users who have administrator rights to any systems on a quarterly basis. These quarterly reports are completed and documented on the Quarterly State System Access Control Memorandum (located in the DSS Employee Systems Access Review Template workbook on the Qtrly Access Control Memo tab). The memorandum is completed on county letterhead and submitted to DSS.Security.Review.Manager@dhhs.nc.gov by the 22 nd of the month following the end of each quarter. Supervisors review the access rights of the employees they supervise, notifying the ISO if access is correct or changes are needed. Refer to DSS Administrative Letter, PM-REM-AL-02-2016 for further information. Resources that may assist in conducting these reviews include the e-IRAAF system and individual security reports, listed below.	<input type="checkbox"/>	<input type="checkbox"/>	
4. An Annual Review of all employees with access to any State system(s) is completed by July 22 of each year. (Electronic Information Resource Access Authorization Forms (e-IRAAFs) are not required.) Verification must be documented using the Quarterly State System Access Control Memorandum, attached in the DSS Employee Systems Access Review Template workbook on the Quarterly Access Control Memo tab. This memorandum is completed on county letterhead and emailed to DSS.Security.Review.Manager@dhhs.nc.gov . Documentation of review is listed on the Annual Review worksheet in the DSS Employee Systems Access Review Template. Refer to DSS Administrative Letter, PM-REM-AL-02-2016 for further information. Resources that may assist in conducting these reviews include the e-IRAAF system and individual security reports, listed below.	<input type="checkbox"/>	<input type="checkbox"/>	

SYSTEM

County Administration Reimbursement System (CARS)

Crisis Intervention Program (CIP)

Central Registry

Client Services Data Warehouse (CSDW)

NCFast

Enterprise Program Integrity Control System (EPICS)

Employment Programs Information System (EPIS)

Foster Care and Adoptions

Foster Care Facility Licensing System (FCFLS)

Low Income Energy Assistance Program (LIEAP)

SCCRS Staff Security List – (Subsidized Child Care)

Services Information SYSTEM (SIS)

REPORT NAME

NCXPTR: DHRWRA CARS USERS REPORT

In the CIP system, under the Reports Section, click on the County Staff Listing and select your county.

NCXPTR: DHRCYA CYA SECURITY REPORT

In CSDW/Public Folders/DHHS Main Document/Security: Security - List of DSS County Users

NCFast County Users

NCXPTR: DHRFRD FRD440-1 ACTIVE USERS

NCXPTR: DHRWFJ SECURITY-ACTIVE IDS

NCXPTR: DHRPQA SECURITY TABLE REPORT

NCXPTR: DHRFCF FCF FCF900-1 SECURITY REP

NCXPTR: DHREPA LIEAP SECURITY REPORT

NCXPTR: DHRGHB SCC STAFF SECURITY LIST

NCXPTR: DHRSYA SYA SECURITY REPORT

	3 or more Years	2 Years	1 Year or less
Management & Key Staff – Answers are to be based on time the position has been held with the agency – not years of experience.			
Director			
Fiscal Officer			
In the below fields list All management positions and program area(s) of responsibility. (Administrator, Manager, Supervisor). Insert additional fields or attach a separate list if needed.			
New Positions – Indicate by program the number of new positions to the agency for the current Fiscal Year (filled or unfilled).	New Position(s)		
1. Fiscal			
2. Adult Services			
3. Child Welfare & Child Protective Services			
4. Economic Independence & Benefits (FNS, MA, WF)			
5. Daycare			
6. Child Support			
7. Administrative / Clerical Support			
Staff Turnover – Indicate by program the number of new staff to the agency for the prior 12 months.	New Employee(s)		
1. Fiscal			
2. Adult Services			
3. Child Welfare & Child Protective Services			
4. Economic Independence & Benefits (FNS, MA, WF)			
5. Daycare			
6. Child Support			
7. Administrative / Clerical Support			

CERTIFICATION

I hereby certify that the information presented in this self-assessment of internal controls and risk is true, accurate, and complete, to the best of my knowledge.

Agency Name

Signature, Agency Director (REQUIRED)

Date