**STATE OF NORTH CAROLINA**

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Division of Social Services

2013 Mail Service Center

Raleigh, North Carolina 27699-2013

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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 DSS.Fiscal.County.Monitors@dhhs.nc.gov by **May 10, 2023**.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_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.*

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | A | B | C | D | E | F | G | H | I |
| **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  |  |  |  |  |  |  |  |  |  |
| Purchase Card (P-Card)/ Credit Card reconciliations |  |  |  |  |  |  |  |  |  |
| 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 |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- |
|  | **Yes** | **No** | **Comments** |
| ORGANIZATIONAL STRUCTURE |  |  |  |
| Does top management:Review periodic (monthly, quarterly) reports on the status of actual to budgeted performance?Review unusual variances between budgeted revenues and expenditures to actual expenditures?Supervise and review the internal control structure to determine if it is operating as intended?Have a current organizational chart defining the lines of responsibility?1. Has all management staff been sufficiently trained to perform their assigned duties?
 | [ ] [ ] [ ] [ ] [ ]  | [ ] [ ] [ ] [ ] [ ]  |  |
| ASSIGNMENT OF AUTHORITY &  RESPONSIBILITY  |  |  |  |
| 1. Are training opportunities to improve competency and update employees on Program, Fiscal and Personnel policies and procedures available? | [ ]  | [ ]  |  |
| 2. Have managers been provided with clear goals and direction from the agency’s governing body or top management? | [ ]  | [ ]  |  |
| 3. Is program information issued by the Division of Social Services and other State and Federal agencies distributed to appropriate staff? | [ ]  | [ ]  |  |
| 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? | [ ]  | [ ]  |  |
| 2. Is annual training provided to appropriate staff to review civil rights laws and expectations for providing benefits and services in a nondiscriminatory manner? | [ ]  | [ ]  |  |
| 3. Are required civil rights posters prominently displayed in required areas of the agency – lobby/reception and direct client service staff offices? | [ ]  | [ ]  |  |
| 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?  | [ ]  | [ ]  |  |
| 5. Are persons with Limited English Proficiency (LEP) provided the opportunity to obtain information from the agency both in person and by telephone? | [ ]  | [ ]  |  |
| 6. Does the agency have adequate staff and/or contracts in place to provide language interpretation to LEP customers when the need is identified? | [ ]  | [ ]  |  |
| 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. | [ ]  | [ ]  |  |

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| --- | --- | --- | --- |
|  | **Yes** | **No** | **Comments** |
| 8. Does the agency have in place a Limited English Proficiency Plan? | [ ]  | [ ]  |  |
| 9. Does the agency have the required nondiscrimination statement on each locally developed form intended for and used by customers?  | [ ]  | [ ]  |  |
| 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? | [ ]  | [ ]  |  |
| 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.
 | [ ]  | [ ]  |  |
| 1. Are all agency receipt books:
2. Logged by beginning and ending receipt numbers and accounted for?
3. Pre-printed with the agency’s name and address?
4. Pre-numbered and provide multi-copy receipts?
 | [ ] [ ] [ ]  | [ ] [ ] [ ]  |  |
| 1. Is a restrictive endorsement (For Deposit Only including account number) written/stamped on all checks when received?
 | [ ]  | [ ]  |  |
| 4. Cash receipts (cash, money orders, checks) are deposited intact (*i.e. does the organization prohibit amounts from either being withheld from the deposit or requesting the bank to deduct cash from the deposit).* | [ ]  | [ ]  |  |
| 1. Cash receipts are deposited daily. If county policy specifies a dollar threshold for deposits of any amount, or if cash amounts is $500 or greater is it deposited daily as required by the NC Local Government Fiscal Control Act?
 | [ ]  | [ ]  |  |
| 1. Is there a separation of receipting, depositing, and reconciling of monies received from clients?
 | [ ]  | [ ]  |  |
| 1. Are procedures in place to:
2. Prevent staff authorized to post payments in division system(s) from accepting payments from clients?
3. Prohibit direct service staff from accepting payment from clients?
 | [ ] [ ]  | [ ] [ ]  |  |
| 1. Are receipts reconciled monthly against division/ program / NCFast EPI reports?
 | [ ]  | [ ]  |  |
| ACCOUNTS PAYABLE |  |  |  |
| 1. Are all bank accounts and check signers approved according to established fiscal policies of the county?
 | [ ]  | [ ]  |  |
| 1. Dual signatures are required on all checks.
 | [ ]  | [ ]  |  |
| 1. All disbursements are made by check or EFT.
 | [ ]  | [ ]  |  |
| 1. If DSS has Petty Cash, is it reconciled monthly by an individual who does not have access to the funds?
 | [ ]  | [ ]  |  |
| 1. Disbursements are supported by vendor invoices or other supporting documentation.
 | [ ]  | [ ]  |  |
| 1. All disbursement requests require signatory approval of program supervisor and designated (staff designated by DSS Director or County Management) agency fiscal staff?
 | [ ]  | [ ]  |  |

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| --- | --- | --- | --- |
|  | **Yes** | **No** | **Comments** |
| 1. 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).
 | [ ]  | [ ]  |  |
| 1. Unpaid invoices are filed separately from paid invoices.
 | [ ]  | [ ]  |  |
| 1. Client / Representative Payee Payments
	1. Disbursements of client funds requests require signature of caseworker.
	2. A copy of all disbursement requests and purchase receipts are maintained in the client’s case file.
 | [ ] [ ]  | [ ] [ ]  |  |
| 1. If facsimile signatures are used, are the signature plates stored with secure / locked access and separated physically from blank checks?
 | [ ]  | [ ]  |  |
| 1. Does the agency purchase any type of cash assistance – gas cards, gift or debit cards, transportation passes?

If yes1. Are they stored in a central location with controlled access?
2. Are records maintained to correlate disbursement of benefit to client?
 | [ ] [ ] [ ]  | [ ] [ ] [ ]  |  |
| 1. Vendor invoices are recalculated prior to approval of payment requisition?
 | [ ]  | [ ]  |  |
| 1. Checks are signed only when supported by approved invoices (not signed in advance).
 | [ ]  | [ ]  |  |
| 1. Check signers compare data on supporting documents to checks presented for their signatures.
 | [ ]  | [ ]  |  |
| 1. Checks are pre-numbered and accounted for by staff who does not have access to the checkbook monthly.
 | [ ]  | [ ]  |  |
| 1. Voided checks are adequately defaced and are easily accessible for review.
 | [ ]  | [ ]  |  |
| 1. 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?
 | [ ]  | [ ]  |  |
| 1. Trust Accounts reconciled monthly?
 | [ ]  | [ ]  |  |
| 1. Individual Ledger or Bank Account is maintained for each Trust Account?
 | [ ]  | [ ]  |  |
| 1. Individual Trust Account balance is verified before expenditures are made.
 | [ ]  | [ ]  |  |
| 1. Are each of the following duties segregated and performed by different people:
2. Requisitioning, purchasing, and receiving functions?

 Invoice processing, accounts payable?1. General Ledger entries and adjustments?
2. Making detail cash disbursement entries to the

 General Ledger?  | [ ] [ ] [ ]  | [ ] [ ] [ ]  |  |
| 1. Are procedures in place to prohibit staff with dual authority from performing dual functions such as requesting and authorizing payments?
 | [ ]  | [ ]  |  |
| 1. Is the issuance of checks made out to cash prohibited?
 | [ ]  | [ ]  |  |
| 1. Are purchase orders pre-numbered?
 | [ ]  | [ ]  |  |

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| --- | --- | --- | --- |
|  | ***Yes*** | ***No*** | ***Comments*** |
| Do purchase orders require signature of authorized agency staff? (Staff designated by DSS Director or County Management) | [ ]  | [ ]  |  |
| Purchase orders are entered as an encumbrance in the General Ledger. | [ ]  | [ ]  |  |
| ALLOWABLE COSTS/COST PRINCIPALS |  |  |  |
| Does the agency have an approved Indirect Cost Plan to allocate cost between federal programs or between federal and state programs?  | [ ]  | [ ]  |  |
| Has the approved plan been submitted to the Controller’s Office by April 15 each year? | [ ]  | [ ]  |  |
| Are systems or other means established to prevent overpayments or payments to unauthorized subrecipients or individuals? | [ ]  | [ ]  |  |
| Are contract payments reconciled to the general ledger? | [ ]  | [ ]  |  |
| Are payments to subrecipients required to be  supported by a properly authorized request for  reimbursement or request for an advance from  the subrecipient? | [ ]  | [ ]  |  |
| Are expenditures to state or federal programs reviewed and approved by a person with approval authority? (staff designated by DSS Director or County Management) | [ ]  | [ ]  |  |
| 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? | [ ]  | [ ]  |  |
|  Is the method of allocating cost understood by persons responsible for coding expenditures to state or federal programs? | [ ]  | [ ]  |  |
|  Are comparisons made between prior year and current year allowable services? | [ ]  | [ ]  |  |
| CASH MANAGEMENT |  |  |  |
| Are requests for reimbursement (1571) based on actual cash basis? | [ ]  | [ ]  |  |
| Are reimbursements to subrecipients/contractors of agency compared to contracts or agreements periodically? | [ ]  | [ ]  |  |
| Are reimbursements to subrecipients/contractors of the agency deferred until after the related expenditures are incurred? | [ ]  | [ ]  |  |
| 4. Are personnel responsible for submitting required reporting information adequately trained?  | [ ]  | [ ]  |  |
| 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) | [ ]  | [ ]  |  |

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| --- | --- | --- | --- |
|  | ***Yes*** | ***No*** | ***Comments*** |
| PAYROLL AND HUMAN RESOURCES |  |  |  |
| A payroll journal is prepared and balanced. | [ ]  | [ ]  |  |
| Payroll disbursements are made by check or Electronic Funds Transmittal. | [ ]  | [ ]  |  |
| Employees’ time sheets and records are maintained. | [ ]  | [ ]  |  |
| W-4 and W-2 forms are maintained. | [ ]  | [ ]  |  |
| Employees’ earning records are maintained. | [ ]  | [ ]  |  |
| Are payroll costs accurately charged to federal and state grants using time spent in each program? | [ ]  | [ ]  |  |
| Are unclaimed payroll checks or declined EFT payroll transmission followed up on to ensure employee receives payment? | [ ]  | [ ]  |  |
| Are all personnel policies in writing and accessible to employees? | [ ]  | [ ]  |  |
| Are personnel files maintained for all employees? | [ ]  | [ ]  |  |
| Do all supervisors and managers have at least a working knowledge of personnel policies and procedures? | [ ]  | [ ]  |  |
| Does management ensure compliance with the agency’s personnel policies and procedures manual concerning hiring, training, promoting, and compensating employees? | [ ]  | [ ]  |  |
| Are the following duties generally performed by different people?Processing personnel action forms? Supervising and timekeeping, payroll processing disbursing and making general ledger entries?Approve time reports?Payroll preparation?1. Recording the payroll in the general ledger and the payroll processing function?
 | [ ] [ ] [ ] [ ] [ ]  | [ ] [ ] [ ] [ ] [ ]  |  |
| Is access to payroll/personnel files limited to authorized individuals?  | [ ]  | [ ]  |  |
| Are procedures in place to ensure that all keys, equipment, credit cards, cell phones, pagers, etc. are returned by the terminating employee? | [ ]  | [ ]  |  |
|  Is information on employment applications verified and are references contacted? | [ ]  | [ ]  |  |
| Are salaries for all county DSS employees reported on the DSS-1571? | [ ]  | [ ]  |  |
| Are fringe benefits claimed at the authorized rate? | [ ]  | [ ]  |  |
| DAYSHEET TRAINING |  |  |  |
| The agency provided Daysheet training for all appropriate staff during this past fiscal year. Provide the number of staff trained: | [ ]  | [ ]  |  |
| Are Daysheets maintained by all staff having direct client contact and perform client related activities?  | [ ]  | [ ]  |  |
| Are staff accounting for 100% of their time? |[ ] [ ]   |

|  |  |  |  |
| --- | --- | --- | --- |
|  | ***Yes*** | ***No*** | ***Comments*** |
| ACCOUNTING SYSTEM |  |  |  |
| Bank accounts are reconciled monthly. | [ ]  | [ ]  |  |
| Reimbursements and requests are reconciled at least monthly. | [ ]  | [ ]  |  |
| Government funds are deposited in separate bank account or recorded in a General Ledger revenue line and reconciled monthly? | [ ]  | [ ]  |  |
| All financial reports are reconciled to accounting records. | [ ]  | [ ]  |  |
| Actual expenditures and revenues are compared to budgeted amounts monthly and on a timely basis. | [ ]  | [ ]  |  |
| Budget revisions are submitted and approved prior to implementation. | [ ]  | [ ]  |  |
| Policies and procedures have been established to prevent charging federal or state funds for ineligible items (i.e. fines, penalties, interest, etc.). | [ ]  | [ ]  |  |
| SPECIAL TESTS AND PROVISIONS |  |  |  |
| Are compliance supplements reviewed annually by appropriate staff? [NC Treasurer Compliance Supplements and Resources](https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/annual-audit/compliance-supplements-and-resources) | [ ]  | [ ]  |  |
| Are the crosscutting requirements reviewed annually by appropriate staff? | [ ]  | [ ]  |  |
| PERIOD OF AVAILABLILITY OF FEDERAL FUNDS |  |  |  |
| Does the accounting system prevent obligation or expenditure of State or Federal funds outside the availability period? | [ ]  | [ ]  |  |
| 1. Is staff knowledgeable of funding cut-off dates?
 | [ ]  | [ ]  |  |
| 1. Are un-liquidated commitments cancelled at the end of the period of availability?
 | [ ]  | [ ]  |  |
| 1. Does the accounting system prevent expenditures from exceeding funding appropriated in the agency’s approved budget?
 | [ ]  | [ ]  |  |
| **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?
 | [ ]  | [ ]  |  |
| 1. Does the accounting system properly identify program income?
 | [ ]  | [ ]  |  |
| 1. Are there proper channels for communicating suspected improprieties in the collection or use of program income?
 | [ ]  | [ ]  |  |
| 1. Does management compare actual program income to budget and investigate differences?
 | [ ]  | [ ]  |  |
| **ELIGIBILITY** |  |  |  |
| 1. Are staff aware of how to locate and navigate through online manuals?
 | [ ]  | [ ]  |  |
| 1. Are staff performing eligibility functions adequately trained?
 | [ ]  | [ ]  |  |
| 1. Are client records periodically updated and reviewed to determine continued eligibility?
 |[ ] [ ]   |

|  |  |  |  |
| --- | --- | --- | --- |
|  | ***Yes*** | ***No*** | ***Comments*** |
| MATCHING LEVEL OF EFFORT OR EARMARKING |  |  |  |
| Is appropriate action taken when matching or level of effort requirements are not being met? | [ ]  | [ ]  |  |
| Are matching level of effort requirements budgeted for state or federal assistance programs? | [ ]  | [ ]  |  |
| Are “in-kind” contributions and volunteer services properly documented? | [ ]  | [ ]  |  |
| SUBRECIPIENT MONITORING |  |  |  |
| Is a master list maintained of all contracts? | [ ]  | [ ]  |  |
| Is the master list of subrecipients/contracts updated as contracts are signed or terminated? | [ ]  | [ ]  |  |
| 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)? | [ ]  | [ ]  |  |
| Are findings identified in audit reports on subrecipients entered into a tracking system or otherwise identified for an audit resolution process? | [ ]  | [ ]  |  |
| 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?  | [ ]  | [ ]  |  |
| Are audit findings identified in audit reports for subrecipients assigned to appropriate personnel to resolve the findings? | [ ]  | [ ]  |  |
| Is the audit resolution process periodically reviewed to determine that audit findings have been resolved? | [ ]  | [ ]  |  |
| Is a monitoring guide used?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? | [ ] [ ]  | [ ] [ ]  |  |
| Is staff adequately trained to monitor and evaluate the programs administered by the subrecipients/Contractors? | [ ]  | [ ]  |  |
| 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? | [ ]  | [ ]  |  |
| Are all monitoring documentation – work papers, findings, and resolutions reviewed by appropriately designated staff? | [ ]  | [ ]  |  |
| EQUIPMENT AND REAL PROPERTY MANAGEMENT |  |  |  |
| Are fixed asset records maintained that adequately classify and identify individual items, as well as detailing their location? | [ ]  | [ ]  |  |
| If there are any missing assets, is a missing asset form completed? | [ ]  | [ ]  |  |
| 1. Has management chosen and documented the threshold level for capitalization in an Internal Policy/Procedure Book?
 | [ ]  | [ ]  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | ***Yes*** | ***No*** | ***Comments*** |
| Does the individual responsible for fixed assets perform the following?Attach fixed asset tags?Track when assets are received?Track when assets are donated?Track when asset location changes are made?Track when assets are sold?Track when assets are stolen or vandalized?Track when assets are reassigned to a different department? | [ ] [ ] [ ] [ ] [ ] [ ] [ ]  | [ ] [ ] [ ] [ ] [ ] [ ] [ ]  |  |
| Are all disposals of property approved by a designated person with proper authority? | [ ]  | [ ]  |  |
| Is someone assigned custodial responsibility by location for all assets? | [ ]  | [ ]  |  |
| Is access to the perpetual fixed asset records limited to authorized individuals? | [ ]  | [ ]  |  |
| Is there adequate physical security surrounding the fixed asset items? | [ ]  | [ ]  |  |
| Is there adequate insurance coverage of the fixed asset items? | [ ]  | [ ]  |  |
| Is Insurance coverage independently reviewed periodically? | [ ]  | [ ]  |  |
| PROCUREMENT AND SUSPENSION AND DEBARMENT |  |  |  |
| Is there established segregation of duties between employees responsible for contracting; accounts payable and cash disbursing? | [ ]  | [ ]  |  |
| Is the contractor’s performance included in the terms, conditions, and specifications of the contract monitored and documented? | [ ]  | [ ]  |  |
| Do supervisors review procurement and contracting decisions for compliance with State and Federal procurement policies? | [ ]  | [ ]  |  |
| 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? | [ ]  | [ ]  |  |
| Are written policies in place for procurement and contracts establishing:Contract files?Methods of procurement?Contractor rejection or selection?Basis of contract price?Verification of full and open competition?Requirements for cost or price analysis?Obtaining and reacting to suspension and debarment certifications?Other applicable requirements for Federal procurement?Conflict of interest? | [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  | [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  |  |
| Is there written policy addressing suspension and debarments of contractors? | [ ]  | [ ]  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | ***Yes*** | ***No*** | ***Comments*** |
| 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? | [ ]  | [ ]  |  |
| Are there proper channels for communicating suspected procurement and contracting improprieties? | [ ]  | [ ]  |  |
| Does management perform periodic review of procurement and contracting activities to determine whether policies and procedures are being followed? | [ ]  | [ ]  |  |
| SALES/USE TAX |  |  |  |
| 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. | [ ]  | [ ]  |  |
| 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. | [ ]  | [ ]  |  |
| Agency fiscal records clearly document the amount of sales/use tax that is eligible for refund. | [ ]  | [ ]  |  |
| SINGLE AUDIT |  |  |  |
| Was the agency audited by an objective public accounting firm for the past fiscal year? | [ ]  | [ ]  |  |
| Does appropriate agency staff review the findings of the previous year?1. Director
2. Program Manager / Supervisor
3. Fiscal Officer?
 | [ ] [ ] [ ]  | [ ] [ ] [ ]  |  |
| Does the agency have an audit resolution process which includes the development and implementation of a corrective action plan for all findings, questioned costs and reportable conditions? | [ ]  | [ ]  |  |
| Does the agency follow up with periodic monitoring of the implementation of the corrective action plan? | [ ]  | [ ]  |  |
| Does the agency provide resolution documentation to the NC Division of Social Services within 30 days of their request? | [ ]  | [ ]  |  |
| Have all audit findings and questioned costs from previous years been appropriately resolved? | [ ]  | [ ]  |  |
| 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(s) of the review. | [ ]  | [ ]  |  |
| Has the agency undergone any reviews by the Division of Social Services in the past fiscal year? If yes, please indicate the name(s) of the review.  | [ ]  | [ ]  |  |
| The agency maintains all monitoring, review and audit resolution documentation in a centralized file. | [ ]  | [ ]  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | ***Yes*** | ***No*** | ***Comments*** |
| MANDATES |  |  |  |
| 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. | [ ]  | [ ]  |  |
| 1. 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)?
 | [ ]  | [ ]  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| SECURITY ACCESS FOR INFORMATION SYSTEMS | ***Yes*** | ***No*** | ***Comments*** |
| 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). | [ ]  | [ ]  |  |
| 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). | [ ]  | [ ]  |  |
| 1. 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 Qrtly 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.
 | [ ]   | [ ]  |  |
| 1. 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.
 | [ ]  | [ ]  |  |

|  |  |
| --- | --- |
| **SYSTEM** | **REPORT NAME** |
| County Administration Reimbursement System (CARS)  | NCXPTR: DHRWRA CARS USERS REPORT |
| Crisis Intervention Program (CIP) | NCFAST |
| Central Registry | NCXPTR: DHRCYA CYA SECURITY REPORT |
| Client Services Data Warehouse (CSDW) | In CSDW/Public Folders/DHHS Main Document/Security: Security - List of DSS County Users  |
| NCFAST | NCFAST County Users |
| Enterprise Program Integrity Control System (EPICS) | NCXPTR: DHRFRD FRD440-1 ACTIVE USERS |
| Employment Programs Information System (EPIS) | NCXPTR: DHRWFJ SECURITY-ACTIVE IDS |
| Foster Care and Adoptions | NCXPTR: DHRPQA SECURITY TABLE REPORT |
| Foster Care Facility Licensing System (FCFLS) | NCXPTR: DHRFCF FCF FCF900-1 SECURITY REP |
| Low Income Energy Assistance Program (LIEAP)SCCRS Staff Security List – (Subsidized Child Care)Services Information SYSTEM (SIS) | NCXPTR: DHREPA LIEAP SECURITY REPORTNCXPTR: DHRGHB SCC STAFF SECURITY LISTNCXPTR: DHRSYA SYA SECURITY REPORT |

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| --- | --- | --- | --- |
|  | **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. |   |  |  |
|   |  |  |  |
|   |  |  |  |
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|  |  |  |  |
| **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
 |  |
| 1. Adult Services
 |  |
| 1. Child Welfare & Child Protective Services
 |  |
| 1. Economic Independence & Benefits (FNS, MA, WF)
 |  |
| 1. Daycare
 |  |
| 1. Child Support
 |  |
| 1. 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
 |  |
| 1. Adult Services
 |  |
| 1. Child Welfare & Child Protective Services
 |  |
| 1. Economic Independence & Benefits (FNS, MA, WF)
 |  |
| 1. Daycare
 |  |
| 1. Child Support
 |  |
| 1. 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