

Appendix A Grantee Self-Assessment

Grantee Self-Assessment of Internal Controls and Risks

The West Virginia Department of Agriculture will use this self-assessment as part of a risk assessment for each grantee. Your answers will determine the extent to which special conditions are applied to your award, such as reporting frequency, site visits, source documentation, etc.

Company/Organization Name	
Grant Project Contact	
Project Title	
Date Prepared	

Answer "yes" if activity in question applies to your organization. Each "no" answer indicates a potential weakness of internal controls. All "no" answers require an explanation of mitigating controls or a note of planned changes.

Control Environment

Staff Qualifications

3 or more	1-3	Less than 1	Internal Control
			For the grant project contact listed in your proposal, how many years of experience in the position does he/she have?
			For the grant project contact listed in your proposal, how many federal grants has he/she managed or participated in as key personnel?
Comments:			

Organizational Structure

Yes	N/A	No	Internal Control
			Do organizational policies exist delegating grant management responsibility among staff?
			Is program information issued by the West Virginia Department of Agriculture's Specialty Crop Block Grant program distributed to appropriate staff?
Comments:			

Human Resources

Yes	N/A	No	Internal Control
			Are personnel policies in writing?
			Are processes in place to ensure that staff wages charged to the grant are reviewed and based on actual time and effort?
			Do all supervisors and managers have at least a working knowledge of federal grant management practices?

			If budgeting for personnel costs, can you provide a copy of your internal time sheets documenting grant time, grant activities performed, and supervisory control?
Comments:			

Accounting

Yes	N/A	No	Internal Control
			Are accounting policies in place to ensure that all organization expenses are accompanied by source documentation?
			Do policies exist to separate accounting duties, such as the preparing and signing of checks?
			Are all records, checks, and supporting documents retained according to the federal and state record retention policy?
			Are periodic (monthly, quarterly) reports of actual to budgeted spending prepared and reviewed by accounting and grant staff?
			Does your accounting system track the receipt and disbursement of funds by each grant or funding source?
Comments:			

Allowable Activities & Costs

Yes	N/A	No	Internal Control
			Before expenditures are made, does someone check that funds used for that activity are allowable?
			Are expenditure/reimbursement reports reviewed to ensure adherence to funding limits?
			Have personnel responsible for coding expenditures been trained on federal grant management to determine expenditures which are allowable and allocable to the federal programs?
			Are periodic (monthly, quarterly) reports on the status of actual to planned performance prepared and reviewed by accounting and grant staff?
			Are the following duties generally performed by different people: preparing, reviewing, and approving requests for reimbursement?
			Are written procurement policies maintained and used by your organization?
			Is a written travel policy maintained by your organization?
			Is a written procurement policy maintained by your organization?
Comments:			

Equipment Management

Answers to this questions are required **only if you requested funds for special purpose equipment** in your proposal.

Yes	N/A	No	Internal Control
			Are fixed asset records maintained that adequately classify and identify individual items, as well as detailing their location?
			Is someone assigned responsibility to ensure that all equipment is properly maintained?
			Is insurance coverage maintained for grant purchased equipment?

Comments:	
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Matching Funds & Program Income

Answers to this questions are required only if you indicated program income in your proposal.

Yes	N/A	No	Internal Control
			Are cash receipt policies and procedures clearly documented and communicated to personnel responsible for program income?
			Are there policies and procedures to provide for the appropriate use of program income?
Comments:			

Audit

Yes	N/A	No	Internal Control
			Does your organization expend \$750,000 or more during the non-federal entity's fiscal year in federal awards?
			Does our organization engage in annual audits compliant with OMB Circular a-133?
			Was your previous audit free of significant findings?
			Have audits been conducted by a CPA or licensed public accountant
			Are past audit reports kept on file?
Comments:			