

## ARPA Recipient Self-Assessment

### Recipient Self-Assessment of Internal Controls and Risks

The Montana Department of Agriculture will use this form to assess the risk level for each grant recipient. Answers will determine the extent to which special conditions may be applied (such as reporting frequency, site visits, etc.).

#### Staff Qualifications

<b>3 or more</b>	<b>1-3</b>	<b>Less than 1</b>	<b>Internal Control</b>
			How many years of experience does the person who would directly oversee this grant have?
			How many federal grants has the person who would directly oversee this grant worked with as key personnel?
<b>Comments:</b>			

#### Control Environment

*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.*

#### Organizational Structure

<b>Yes</b>	<b>N/A</b>	<b>No</b>	<b>Internal Control</b>
			Do organizational policies exist delegating grant management responsibility among staff?
			In addition to program staff, are financial and management personnel involved in the day to day implementation of projects?
<b>Comments:</b>			

#### Internal Controls

<b>Yes</b>	<b>N/A</b>	<b>No</b>	<b>Internal Control</b>
			Are personnel policies in writing?
			Are policies, or other documentation, in place that clearly delegate authority within the organization and identify staff responsibilities?
			Are procedures in place to ensure that supervisors, financial staff and managers receive adequate training on federal grant management practices?
			Is a list of authorized check signers maintained?
			Are accounting policies in place to ensure that all organization expenses are accompanied source documentation

			Are written procurement policies maintained and followed by your organization?
			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 a written record retention policy complying with state and federal regulations?
			Are periodic (monthly, quarterly) reports of actual to budgeted spending prepared and reviewed by both accounting and grant staff?
			Does your accounting system track the receipt and disbursement of funds by each grant or source of funding?

### Allowable Activities & Costs

Yes	N/A	No	Internal Control
			Are procedures in place to ensure that all expenditures of funds are allowable prior to the outlay of funds?
			Have personnel responsible for coding expenditures been trained on federal grant management?
			Are all grant documents made available to grant staff to ensure their ability to adequately review for the allowability of expenditures?
			Are the following duties generally performed by different people: preparing, reviewing and approving payments?
<b>Comments:</b>			

### Equipment Management

*This section is 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?
<b>Comments:</b>			

### 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?
			If yes, are audits compliant with OMB Circular a-133?
			Does our organization engage in regular audits?

			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?
<b>Comments:</b>			