



Internal Controls Questionnaire

This document is completed by the agency, is turned into the grants manager, and is part of the Risk Assessment and Monitoring Plan Process.

Agency Name:

Grant Section: 16.22 and/or 16.23 and/or 16.20

Agency Fiscal Year End: _____

NORTH CAROLINA ADMINISTRATIVE CODE

Provisions of the North Carolina Administrative Code Title 09 Chapter 03 Subchapter M Uniform Administration of State Grants (09 NCAC 03M) establish minimum reporting requirements. The reporting levels are established for recipients or subrecipients that hold, use, or expend State financial assistance within a fiscal year. Levels account for total of all state financial assistance during the agency's fiscal year. Please check the appropriate level and corresponding requirements below:

- Level I – less than twenty-five thousand dollars (\$25,000).
- Level II – at least twenty-five thousand (\$25,000) or greater, but less than five hundred thousand dollars (\$500,000).
- Level III – equal to or greater than five hundred thousand dollars (\$500,000).

The requirements state that recipients and subrecipients must report as follows:

- All shall provide a certification that State financial assistance was received or held for the purposes for which it was awarded.
- All shall provide an accounting of all State financial assistance received, held, used, or expended.
- Level II and III recipients and subrecipients shall report on activities and accomplishments undertaken by the recipient, including reporting on any performance measures established in the contract.
- Level III recipients and subrecipients shall have a single or project-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as the "Yellow Book".

Financial Monitoring	YES	NO	N/A
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Is the agency required to or does the agency complete a 990? If yes, then please attach most recent 990.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the agency required to or does the agency complete an audit? If yes, then please attach most recent audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the agency had any financial management violations, findings, questioned costs, or any other fraud, abuse, or misuse of funds in the past?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain:			
If yes, have such findings been resolved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If no, explain:			
Is the agency passing through contract funds to another agency as a subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please name pass-through / subrecipient agency or agencies:			
If yes, has the agency contracted with the entity to hold them accountable to the same Terms & Conditions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, has the agency determined a monitoring plan to ensure proper spending of funds by the pass-through / subrecipient?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial Management System	YES	NO	N/A
Are the grant funds from the HTC each identified and tracked separately in the accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the agency use a Chart of Accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the agency have an Accounting Manual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are accounting records supported by source documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do two or more people verify the records and source documentation for spending?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Which of the following accounting records are maintained by your agency to support financial transactions?	YES	NO	N/A
General Ledger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Cash Disbursements Journal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash Receipts Journal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Billing records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Recording Direct vs. Indirect Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Recording Employee Time	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Select the agency's percentage of active grant funding from the HTC the current year:</p> <p><input type="checkbox"/> HTC grant funds account for less than 50% of agency's overall annual funding</p> <p><input type="checkbox"/> HTC grant funds account for more than 50% of the agency's overall annual funding</p> <p><input type="checkbox"/> HTC grant funds account for more than 50% of the agency's overall annual funding AND is 1 of 2 sources of annual funding</p>			
Policy and Procedures	YES	NO	N/A
Does the agency have written policy and procedures to adequately administer government funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there sufficient internal controls in place to protect against waste, fraud, and abuse of federal funds (segregation of duties, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
What written policies does your agency have? (Please select checkboxes for each category)	YES	NO	N/A
Standard Operating Procedures Manual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conflict of Interest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ethics / Code of Conduct	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-Discrimination Policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Records Retention Policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Travel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Whistleblower	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Articles of Incorporation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
By-Laws	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all policies been formally approved by your board?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash Management / Expenditures	YES	NO	N/A
Is the cash receipt's function performed by someone other than the person who is responsible for signing checks, reconciling bank accounts, or maintaining non-cash accounting records (i.e. ledgers or journals)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are payment vouchers or supporting documents identified by grant number, date(s) and expense classification?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do supporting documents accompany checks when they are submitted for signature?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all expenditures made under the grant approved by the grantee program manager or someone authorized, familiar with the approved grant application, budget, and cost principles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Will grant funds be used to purchase land or buildings, or for capital projects including repair and renovations where the grant will increase the value or useful life of the building?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Agency maintains an inventory list for equipment purchased with grant funds that includes the property record and its location.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Control systems are in place to prevent loss, damage, improper selling of, or theft of equipment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the agency reconcile expenditures with information reported in quarterly and annual reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Program and Core Services Review:	YES	NO	N/A
The agency accepts persons who are eligible for services based on state and federal definitions. (see Terms & Conditions for a list)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The agency follows all applicable reporting laws when providing services to minors or adults with suspected disability.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is there a policy regarding releasing client information that requires client consent prior to doing so, except in situations where the law requires mandated reporting?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Can the agency ensure that participation in religious activities is voluntary for beneficiaries of grant-funded programs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Select the agency's previous financial grant management experience:

- More than three years of previous grant experience
- Less than three years of previous grant experience
- No government funding prior to HTC

Select the agency's leadership tenure as a whole:

- Local agency executive director has been at the agency for more than 4 years
- Local agency executive director has been at the agency for more than 2 years, but less than 4 years
- Local agency executive director has been at the agency for less than 2 years

If less than 2 years is checked what was the last executive director tenure?

- Local agency executive director has been at the agency for more than 4 years
- Local agency executive director has been at the agency for more than 2 years, but less than 4 years
- Local agency executive director has been at the agency for less than 2 years

Name of Executive Director: _____

Name of Board Chair: _____

Name of Person Completing Financial Tracking / Bookkeeping: _____

Completed by (signature):	Date:
Printed Name:	
Title:	