

## Checklist 1 - Department Level ARRA Self-assessment

	<b>Internal Control Component</b>	<b>Questions Related to Department Operations</b>	Yes	No	Not Sure	N/A
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**Instructions: Please answer each question as it relates to your department.**

1.	Control Activities	Are processes in place to ensure ARRA funds received are clearly distinguishable from non-ARRA monies through separate accounts, projects, or other means?				
2.	Control Activities	Are there processes in place to ensure that a qualified "project manager" (or equivalent level staff person) oversees the ARRA contract project or grant?				
3.	Control Activities	Will departmental and program staff be trained regarding their responsibilities to track and report ARRA project monies received?				
4.	Control Activities	Are there processes in place to ensure ARRA project contracts/grants will be awarded competitively?				
5.	Control Activities	Are there processes in place to ensure that ARRA funds are not used to procure goods or services from firms, entities, or individuals on the federal Excluded Parties List ( <a href="https://www.epls.gov/">https://www.epls.gov/</a> )?				
6.	Control Activities	Are you aware of the City's process to track grantees/contractor ethical and/or performance violations related to ARRA funds and report such violations to Procurement Services?				
7.	Control Activities	Are there processes in place to ensure that the people responsible for awarding ARRA grants, contracts, or approving transactions do not have conflicts of interest?				
8.	Control Activities	Is there a process in place to identify the laws and regulations for each project funded with ARRA monies? (for example, Davis-Bacon Act and Buy American requirements)				
9.	Control Activities	Are there processes in place to ensure that all materials meet the Buy American requirements or that the appropriate waivers were obtained and approved?				
10.	Control Activities	Are there processes in place to ensure the contracts/grants have "ARRA-specific" language included?				
11.	Control Activities	Is there a process in place to ensure that project expenditures are made only for authorized purposes?				

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12.	Control Activities	Are there processes in place to track the ARRA expenditures to each specific project/grant?				
13.	Control Activities	Is there a process in place to determine whether ARRA funding received for each project can or cannot be used to supplant other currently funded project budgets?				
14.	Control Activities	If supplanting of other current projects is not allowed, is there a process in place to ensure that those funds are not supplanted?				
15.	Control Activities	Is there a process in place to determine if matching funds are required for the ARRA grant funding?				
16.	Control Activities	If matching funds are required, have all matching funds been identified, obtained, and properly approved?				
17.	Control Activities	Are there departmental processes in place to ensure segregation of duties among people that authorize and order goods and services, receive and accept the goods and services, and approve payment of goods and services?				
18.	Control Activities	Are there departmental processes in place to inspect and accept project deliverables prior to approving payments?				
19.	Control Activities	Are there processes in place to ensure that sub grants/contracts are clearly defined and contain measurable deliverables and reasonable payment schedules?				
20.	Control Activities	Are there processes in place to ensure that payments for goods and services will be made timely and only for authorized goods and services?				
21.	Control Activities	Are there processes in place to identify how ARRA projects will stimulate the local economy?				
22.	Control Activities	Are there processes in place to identify how ARRA projects will create jobs?				
23.	Control Activities	Are there processes in place to identify how ARRA projects will preserve jobs?				
24.	Control Activities	Are there departmental processes in place to create and monitor ARRA project schedules?				

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25.	Control Activities	Are there departmental processes in place to develop, measure, monitor, and report specific ARRA project performance goals, outputs, and outcomes linked to program performance?				
26.	Control Activities	Are there departmental processes in place to link, measure, monitor, and report ARRA project economic goals to program economic goals?				
27.	Control Activities	Are there adequate processes and information systems in place to capture all information needed for reporting receipt of and use of ARRA monies? (For example, through the use of separate account or project numbers)				
28.	Information and Communication	Has adequate written policy guidance been provided to department staff and recipient organizations and contractors on the proper use of ARRA funds?				
29.	Information and Communication	Have federal financial and program reporting requirements been identified for ARRA funds?				
30.	Information and Communication	Can your current department structure implement the required ARRA accountability requirements relating to internal control, compliance, and reliable reporting?				
31.	Information and Communication	Has staff been identified and assigned the responsibility for gathering and reporting the required federal information?				
32.	Information and Communication	Do you have reporting processes in place to keep assistant city managers, city manager, and commissioners (and other City departments as necessary) aware of the status of your department's ARRA projects?				
33.	Monitoring	Do you have a monitoring plan that will link financial information to performance information and to program success?				
34.	Monitoring	Do you have a plan to monitor internal control processes that are critical to successful management of ARRA funds?				
35.	Monitoring	Have you assessed the resources needed to monitor ARRA funds in relation to risk of noncompliance?				

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36.	Monitoring	Do you anticipate an increased level of monitoring for ARRA funded projects compared to other City projects?				
37.	Monitoring	Are you aware of mechanisms in place for the public and City employees to report potential fraud, waste and abuse?				
38.	Monitoring	If there are mechanisms in place to report potential fraud, waste, and abuse, have you communicated these mechanisms to your employees and contractors/grantees?				
39.	Monitoring	Are there plans and mechanisms in place to monitor accountability and performance of sub recipients of ARRA funds?				
40.	Risk Assessment	Have you conducted a risk assessment to identify significant strengths, weaknesses, and vulnerabilities that currently exist or may occur as a result of taking on ARRA projects in your department?				
41.	Risk Assessment	Does your department have an adequate number and/or knowledgeable staff to handle the operational workload accompanying the ARRA funded project(s)?				
42.	Risk Assessment	Does your department have a process in place to consider the likelihood of collusion occurring (between a city employee and a vendor, among two or more vendors, or among sub recipients and vendors) that could result in improper procurement of goods or services?				
43.	Risk Assessment	Does your department have a process to assess sub recipient organization/contractor's capability to successfully complete an ARRA project?				
44.	Risk Assessment	Does your department have a process to assess sub recipient organization/contractor's capability to meet the ARRA internal control and reporting requirements?				
45.	Risk Assessment	For those sub recipient organizations receiving less than \$500,000 ARRA funds (i.e., does not require an OMB Circular A-133 audit), will your department conduct its own monitoring for compliance?				

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46.	Risk Assessment	For sub recipient organizations, have previous audits been reviewed to assess the adequacy of the sub recipient's internal control structure to include the risk relating to fraud, waste, or abuse?				
47	Control Environment	Is your current departmental structure sufficient to implement ARRA accountability requirements? (These requirements address internal control, compliance, and reliable reporting.)				
48	Control Environment	Will your department be able to provide reasonable assurance of meeting ARRA requirements relating to receipt, expenditure, reporting, and monitoring of program funds?				
49	Control Environment	Have you assessed department staffing levels to ensure that sufficient, qualified personnel will be able to accomplish ARRA requirements?				
50	Control Environment	Have training activities been planned to ensure your staff understands the expectations and requirements of the ARRA?				
51	Control Environment	Have you demonstrated and communicated a commitment (a proper "tone at the top") to your staff to adhere the City's established ethical standards and expectations?				
52	Control Environment	Have you addressed additional competing demands on the internal control structure that will require funds to be quickly disbursed while at the same time demanding a high level of accountability, compliance, and ethical behavior?				
53	Control Environment	Are you aware of other available internal resources to assist staff carry out ARRA requirements? (For example, Accounting, Budgeting, Internal Audit, and Legal)?				
54	Control Environment	Are you aware of planned or existing web sites that provide additional guidance implementing the ARRA? (For example, those at the city, state, U.S. Office of Management and Budget, and the U.S. General Accounting Office)?				
55	For the five control areas above	Based on the above, are there significant control weaknesses (control environment, risk, control activities, information and communication, and monitoring) for which an action plan needs to be developed?				

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