

## Checklist 2 – Program/Project Level ARRA Self-assessment

#	Internal Control Component	Questions Related to Programs and Projects	Yes	No	Not Sure	N/A
1	Control Activities	Has project staff been trained regarding their responsibilities to track and report ARRA project funds received?				
2	Control Activities	Will grantees/contractors be provided a self-assessment checklist to assist them in determining whether they can comply with ARRA requirements?				
3	Control Activities	Will grantees/contractors be assessed for their ability to complete the ARRA project goals?				
4	Control Activities	Will the grantees/contractors be required to certify that the proposal information submitted by them to the City is complete and accurate?				
5	Control Activities	Will grantees/contractors be required to positively assert that they will be able to account for the ARRA funds received and expended to each specific ARRA grant/contract?				
6	Control Activities	Is the ARRA funding limited so that it cannot be used to supplant other currently funded projects?				
7	Control Activities	Are processes in place to clearly distinguish ARRA funds received from non-ARRA funds (i.e., via separate account or project number)?				
8	Control Activities	Is there a process to ensure that ARRA funds are awarded competitively through grants and contracts?				
9	Control Activities	Is there a process to ensure that ARRA funds will not be 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> )?				
10	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?				
11	Control Activities	Are there processes in place to ensure that the people responsible for awarding grants, contracts, or approving transactions do not have conflicts of interest (between a city employee and sub recipients or vendor, or between sub recipients and vendors)?				

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12	Control Activities	Have the laws and regulations related to the project funded with ARRA funds been identified and reviewed?				
13	Control Activities	Do all sub recipient and vendor grants/contracts include an audit clause to allow City designated representatives to audit ARRA funds received?				
14	Control Activities	Do all grants/contracts greater than \$2,000 have the required Davis Bacon clause addressing prevailing wages?				
15	Control Activities	Are ARRA grants/contracts clearly defined and do they contain measurable deliverables and reasonable payment schedule?				
16	Control Activities	Are there processes in place to ensure that ARRA projects will comply with the “Buy American” requirements?				
17	Control Activities	If any purchases will not comply with the “Buy American” requirements, have you obtained the required waiver and approval prior to signing procurement contracts?				
18	Control Activities	Will grantees/contractors be required to certify that the ARRA project invoices and reported information submitted by them is complete and accurate?				
19	Control Activities	Are there processes in place to track the ARRA expenditures to each specific project/grant?				
20	Control Activities	Is there a segregation of duties among City staff that authorizes and orders goods and services, receives and accepts the goods and services, and approves payment of ARRA project goods and services?				
21	Control Activities	Is there a segregation of duties among sub recipient staff that authorizes and orders goods and services, receives and accepts the goods and services, and approves payment of ARRA project goods and services?				
22	Control Activities	Are there processes in place to inspect and accept ARRA project deliverables prior to approving payments?				
23	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?				

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24	Control Activities	Is there (or will there be) documentation to support how the ARRA project will benefit the community?				
25	Control Activities	Is there (or will there be) documentation to support how the ARRA project will stimulate the local economy?				
26	Control Activities	Is there (or will there be) documentation to support how the ARRA project will create jobs?				
27	Control Activities	Is there (or will there be) documentation to support how the ARRA project will preserve jobs?				
28	Control Activities	Is there (or will there be) documentation to support how the ARRA project is scheduled and progress monitored?				
29	Control Activities	Have project performance goals, outputs, and outcomes been developed and documented that are linked to ARRA program performance?				
30	Control Activities	Are ARRA project economic goals linked to City program economic goals?				
31	Control Activities	Is all information needed for reporting receipt of and use of ARRA funds being captured and reports produced?				
32	Information and Communication	Has adequate written policy guidance been provided to City staff and grantees/contractors on the proper use of ARRA funds?				
33	Information and Communication	Have Federal financial and program reporting requirements been identified for the use of ARRA funds?				
34	Information and Communication	Will the grantees/contractors be required to report on how the ARRA project will create jobs?				
35	Information and Communication	Will the grantees/contractors be required to report on how the ARRA project will preserve jobs?				
36	Information and Communication	Has information been provided to City staff, sub recipients, and vendors regarding how to report suspected fraud, waste, and abuse?				
37	Monitoring	Does (or will) project monitoring link financial information to performance information and to the ARRA program success?				

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38	Monitoring	Are there plans and mechanisms in place to monitor accountability and performance of sub recipients of ARRA funds?				
39	Monitoring	Have internal control monitoring processes been implemented that are critical to successful management of ARRA funds?				
40	Monitoring	Has additional monitoring been implemented to meet the increased activity associated with ARRA funded projects?				
41	Risk Assessment	For grantees/contractors, has a review been made of previous audits or vendor reports (in Procurement) to assess the adequacy of the external entities internal control structure to include the risks relating to fraud, waste, or abuse?				
42	Risk Assessment	Are there processes in place to assess the risks that grantees/contractors won't use the ARRA funds appropriately?				
43	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), has (or will) your department conduct its own monitoring for ARRA compliance?				
44	Risk Assessment	Is there a process in place to assess grantees/contractor's capability to meet ARRA program intent, compliance and reporting requirements?				
45	Risk Assessment	Is there a process in place for the project managers (or department manager) to conduct their own control risk assessment regarding compliance with ARRA requirements?				
46	Control environment	Is your current departmental structure sufficient to implement ARRA accountability requirements? (These requirements address internal control, compliance, and reliable reporting.)				
47	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?				

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48	Control environment	Has management demonstrated and communicated a commitment (a proper "tone at the top") to ARRA project staff to adhere to established organizational ethical standards and expectations?				
49	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?				