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Fiscal Year 2021-22 Internal Control Questionnaire for Early Learning Organizations/Programs

Prepared by

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Introduction and Purpose

The Florida Department of Education’s Division of Early Learning (DEL) developed the Internal Control Questionnaire (ICQ) as a self-assessment tool for DEL subrecipients to evaluate whether a system of sound internal control exists within their organizations. An effective system of internal control provides reasonable assurance an organization is properly pursuing management goals with operating activities that use grant funds for intended program beneficiaries while staying in compliance with federal and state laws, rules, regulations and grant program requirements. Each organization’s management team sets the tone and has ultimate responsibility for a strong system of internal controls. However, everyone in an organization is responsible for internal control and management should communicate this message to all staff.

The organization’s executive director (ED) or chief executive officer (CEO) should submit the ICQ with responses that reflect the knowledge and perspective of the entity’s management team. FDOE/DEL designed the ICQ questions to help give a broad viewpoint of the organization and its internal control processes that impact operations. Based on its review of these questions, the management team may determine not all the controls included in the ICQ are in place for the organization. There may also be factors considered (i.e., cost benefit, organization size, etc.) that help identify compensating controls for use by the organization to provide equivalent safeguards. The ICQ document provides a means for entity management to describe these circumstances and as such, any reader should review the document in its entirety.

Updates to align with federal Uniform Grant Guidance

The Office of Management and Budget (OMB) released final guidance, “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards,” (also known as Uniform Grant Guidance) which is effective for all DEL subrecipients. Specific federal citations now exist and have been included since 2015-16 in the ICQ for your convenience to help reflect the federal government’s determination that internal controls are a key component of an entity’s organizational structure.

Summary of updated/new federal requirements¹ – See 2 CFR Section 200.302, *Financial management* and 2 CFR Section 200.303, *Internal Controls*.

- Internal controls must be formalized in writing by the non-federal organization.
 - Written policies and procedures are required for each necessary function, such as procurement, travel, conflicts of interest, prior written approval, allocated or indirect costs and new provisions of the uniform grant guidance.
 - Now required to correlate expenditures detail with specific program activities.²
 - Now required to complete self-assessment of grants management systems, of policies and procedures and proper recordkeeping requirements.³
- The non-federal entity/organization must
 - Establish and maintain effective control over the federal award(s).

¹ Subrecipient instructions discussed here are also spread across multiple sections of the uniform grant guidance.

² Anticipated federal requirements are addressed and documented by current OCA accounting system.

³ Partial documentation of anticipated federal requirements is provided by FDOE/DEL’s annual ICQ process.

- Evaluate and monitor its own compliance with federal/state statutes, regulations and the terms/conditions of the federal award(s).
- Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
- Take reasonable measures to safeguard personally identifiable information (PII) as defined in 2 CFR Section 200.79 and protected personal identifiable information (PPII) as defined in 2 CFR Section 200.82.
- Federal guidance suggests controls align with The Committee of Sponsoring Organizations of the Treadway Commission (COSO) and federal government standards.
- Additional state statutory and/or Department of Financial Services (DFS) guidance may also be issued on a periodic basis.⁴

Parts of the Questionnaire

The ICQ includes groupings of questions related to major areas of control within the organization. The listed groupings of major operating areas are also included in DEL's annual onsite monitoring activities. The parts of the ICQ are listed as follows.

- Part 1 – Control Environment.
- Part 2 – Administrative Operations.
- Part 3 – Subrecipient Monitoring.
- Part 4 – Information Technology.
- Part 5 – Grant Match and Program Requirements.

The ICQ's introduction section (page 5) explains the purpose and provides general information about the contents of each part of the ICQ. The ICQ questions (page 8) are next, and each question represents an element or characteristic of control that the entity uses currently or that can be used in the future to promote the assurance that operations are executed as management intended. The ICQ certification page is included as Attachment A, (page 42). At the end of the ICQ is Attachment B (pages 43-52), which includes definitions, reference materials and tables listing example objectives and management goals for each major area (i.e., what the entity is trying to accomplish by the controls that management put in place). For each objective, there is a risk or list of risks which are addressed by the controls put in place to meet the objectives shown.

Note that entities may have adequate internal controls even though some or all of the listed characteristics are not present. Your entity may have other appropriate internal controls operating effectively that are not included here. Each entity should exercise judgment in determining the most appropriate and cost-effective internal control in a given environment or circumstance to provide reasonable assurance for compliance with federal program requirements.

Completing the Document

⁴ For additional state-level guidance see FDOE's *Internal Controls* (January 2016). This guidance is now posted on the SharePoint Coalition Zone: FABS/Grant Agreement Documents/2021-22 State Laws and Rules - Other.

After careful consideration, select the response (Yes, No or N/A) that best answers each question as it relates to your entity. There are no right or wrong answers. Answers should simply reflect the current operating environment.

Any replies marked “No” or “N/A” should include an explanation of any other appropriate or compensating controls that are in place to help address the risk factors noted for the specific operating area described. Also include narrative descriptions explaining any “Yes” reply that will help explain controls currently in place at your organization. Use the comments section at the right of the questions to record a narrative or explanation.

Tips for completing the ICQ

Click on the appropriate box to mark or unmark an answer.

“Yes” or “No” replies – In some instances, the response will be either a “Yes” or “No.” Other questions may require additional information. When completing such a question, select the answer that is most prevalent or most common based on the organization’s operations and insert a narrative in the comments section that clarifies the response. The comments section will stay with each question and is often essential to providing a complete and clear picture of the organization’s controls.

Control is “in process” – There may be questions with “No” as the appropriate answer at the time of questionnaire completion, but the organization is still developing the control. In those instances, select “No” and add a narrative in the comments section to describe the control that is “In the process of being developed” and the targeted implementation date.

“No” when entity intentionally has no such control – There may be controls described in the ICQ that, after careful consideration and evaluation, the organization intentionally does not employ based on your organization’s current operating structure. For these questions, select “No” and provide a narrative in the comment section to indicate the control was considered but not implemented. Include a description of all available factors and supporting documentation that would be important to share with FDOE/DEL about that decision. Remember, if there are compensating controls or other procedures that are utilized to help provide reasonable assurance that a particular risk is addressed, describe those items in the comments section.

Comments – When completing the comments section for any question, remember that many of the readers will be individuals outside of the organization. Examples include FDOE/DEL staff, the fiscal and programmatic monitoring staff, independent auditors and the board members. Therefore, write all narratives as if the reader does not know the acronyms or abbreviations used by your organization. Use complete sentences and ensure references or terms used within the narrative can stand alone and remain understandable to the reader.

Certification of Completion

Attachment A includes a certification page that the organization’s ED or CEO should complete and sign. Attach it to the completed ICQ submission. Submit both forms to FDOE/DEL electronically to the SharePoint Coalition Zone Site: **Your Coalition→FMSAS Document Exchange-Restricted→2021-22 FMSAS→2021-22 ICQ To Be Completed.**

Introduction

Part 1: Control Environment

Purpose

The attached questions provide a framework for performing a self-assessment of an organization's internal control environment. These questions, unlike other Parts of the ICQ, do not focus on any one particular operational or administrative area. The questions in Part 1 are designed to gain an understanding of the overall tone and processes in place to set the organization's internal control environment.

The Control Environment

The control environment sets the tone of an organization, influencing the levels of diligence put forth by its people. It is the foundation for all other elements of internal control, providing discipline and structure. Oversight staff, such as senior management and governing bodies, are responsible for establishing expectations and making certain that the internal control system is operated ethically and with integrity.

Elements of the Control Environment

The following factors impact the control environment and FDOE/DEL uses them to group the questions in this part of the questionnaire related to the entity's control environment.

- A. Governance and Oversight.
- B. Integrity and Ethical Values.
- C. Commitment to Competence.
- D. Management's Philosophy and Operating Style.
- E. Organizational Structure.
- F. Assignment of Authority and Responsibility.
- G. Human Resource Policies and Practices.
- H. Risk Assessment – Entity Operations.
- I. Fraud Prevention and Reporting.

Part 2: Administrative Operations

Purpose

The attached questions provide a framework for performing a self-assessment of the internal controls in place surrounding the organization's daily administrative operations.

Administrative Operations

The daily administrative functions of an organization are best managed when the operating environment includes control activities, monitoring, timely and complete information and strong channels of communication. The questions in this part of the questionnaire are grouped by function and identify whether controls are in place related to the following specific operating areas.

- A. General.
- B. Revenue and Other Income.
- C. Cash.
- D. Prepaid Program Items (participant support costs).
- E. Fixed Assets (i.e., tangible personal property).
- F. Payables and Disbursements.
- G. Procurement and Contracting.
- H. Payroll and Human Resources.

Part 3: Subrecipient Monitoring

Purpose

The attached questions provide a framework for performing a self-assessment of the subrecipient monitoring processes within the entity.

Subrecipient Monitoring

Subrecipients must comply with all of the requirements of their executed grant, contract or agreement, along with any applicable federal, state or grant program laws, rules and regulations. The questions for this part of the questionnaire ask whether controls are in place related to the following specific functions.

- A. Annual monitoring plan and procedures.
- B. Tracking and resolution of monitoring issues identified.
- C. Communications from pass-through entities.

Part 4: Information Technology

Purpose

The attached questions provide a framework for performing a self-assessment of the information technology processes within the organization as they relate to financial systems such as the general ledger, subsidiary ledgers, accounting systems, purchasing systems, etc.

Information Technology

The information systems of an organization affect the way transactions are initiated, authorized, recorded, processed, and reported. Controls for any organization generally consist of a combination of manual controls and automated (computerized) controls such as controls programmed within computer systems or software packages.

The information technology functions of the organization include access to information resources of the organization and, in some cases, of external parties, such as FDOE/DEL. For example, a statewide program database routinely accessed by the early learning coalitions is the Enhanced Fields System (EFS).

The questions for this part of the questionnaire identify whether controls are in place related to the following specific functions.

- A. Access controls.
- B. Data backup.
- C. Disaster recovery.
- D. Security.

Part 5: Grant Match and Program Requirements

Purpose

The attached questions provide a framework for performing a self-assessment of the grant match and other program requirement processes within the entity.

Grant Match and Program Requirements

The organization must comply with the grant match and all other program requirements of its executed grant or contract, and with all applicable federal, state or grant program laws, rules and regulations. The questions for this part of the questionnaire identify whether controls are in place related to the following specific functions.

- A. Grant match procedures and documentation.
- B. Program requirements.

Part 1 - Control Environment		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
A. Governance and Oversight					
1.	Does the governing board meet on a regular basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The full Board meets every other month.
2.	Are minutes of the governing board kept and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All minutes are retained and are public record.
3.	Does an audit, finance or other similar committee meet on a regular basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Executive/Finance Committee meets every month.
4.	Are minutes of the audit, finance or other similar committees kept and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Minutes of the Board and Committees are retained and are public record.
5.	Does the governing board approve an annual operating budget for the organization?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The budget is approved by the Board as recommended by the Executive/Finance Committee.
6.	Are unusual variances between budget and actual expenditures examined during the year and at year-end by the governing board and management?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Execution of the budget is examined monthly by the Executive/Finance Committee.
7.	Does the organization have a method for ensuring that obligations do not exceed available funds? If yes, include brief description.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Obligations are monitored by the Finance Director so as not to exceed grant authorization. Financial Reports are reviewed by the Executive/Finance Committee monthly.

8.	Are policies and procedures (new or revised) reviewed and approved by the governing board or appropriate committee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Board approves Personnel, Governance and Budget policies.
9.	For any bonuses, annual raises, incentives or other increases in compensation (including deferred/retirement benefits) to any employees, has the activity been reviewed and approved by the governing board or appropriate committee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	As part of the budget process, the Board approves aggregate staff pay and COLA increases, if any. The Executive Director makes pay decisions for individual staff. The Board approves Executive Director compensation. The Coalition does not pay bonuses.
10.	Are changes in program operating activities and/or service delivery models reviewed and approved by the governing board or appropriate committee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Board approves service contracts and changes in service delivery.
11.	Are external audits (federal or state single audit(s), financial statements) performed on a periodic basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	An external A-133/Single Scope Audit is conducted annually.
12.	Are audit and monitoring results reviewed with the governing board or appropriate committee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Executive/Finance Committee reviews the annual audit findings and the results are presented to the Board for approval. The Executive/Finance Committee and Board review other financial and programmatic audits, reviews and monitorings.
13.	Is information (i.e., findings, recommendations, etc.) provided by external auditors considered and acted upon in a timely manner?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information received from external auditors is acted upon in a timely manner.

14.	Are periodic management reports reviewed with the governing board or appropriate committee? If yes, indicate if monthly, quarterly, yearly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Operational, financial and other management reports are provided to the Executive/Finance Committee monthly, and the Board and the working committee bi-monthly. The Executive/Finance Committee uses the ICQ as a tool to do a full management review of the agency once a year. While every review, monitoring or audit is in process the Executive/Finance Committee and Board are kept informed and both receive the report of findings upon completion.
Part 1 - Control Environment		<i>Is the control present?</i>			
		Yes	No	N/A	Comments/Explanations
15.	Are new board member orientation materials provided, including an overview of program operations and activities? If yes, were materials kept by the entity?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Every new Board member receives a Board orientation briefing and package. Briefings are conducted as needed. The Coalition retains a copy of each each orientation package. Retention of materials by Board member is at their discretion.
16.	Are new board member expectations and duties clearly defined? If yes, include brief explanation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Expectations and duties are provided in written presentation at Board orientation.

17.	Is the audit, finance or other committee responsible for the review or selection of the contracts for auditing, monitoring or reviewing services received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Executive/Finance Committee and subsequently the Board approve all contracts initiated by the Coalition upon execution and receive regular updates on contract compliance.
18.	Does the audit, finance or other committee review issues encountered during the audit (i.e., delays, research issues and disagreements with management)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All findings are reviewed by the appropriate Committees.
19.	Does the audit, finance or other committee address identified instances of possible fraud or misappropriation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Executive/Finance Committee reviews instances of fraud or misappropriation.
20.	Are new federal or state grant program rules or regulations reviewed with one or more of the following: governing board, audit, finance or other committee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Changes in program rules or regulations are reviewed by appropriate Committees. The annual grant agreement is presented to the Executive/Finance Committee and submitted to the Board approval.
B. Integrity and Ethical Values					
21.	Does management have a formal code of conduct applicable to all employees that addresses ethical behavior and appropriate business practices?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	There are two codes of conduct, one for staff and one for Board members. Both are reviewed and reaffirmed annually.
22.	Does the code of conduct expressly prohibit management override of internal controls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Code of Conduct does not specifically address override of

					internal controls, however, it is stated in Fiscal policy.
23.	Is the code of conduct effectively communicated to all employees? (e.g., provided in writing, periodically reviewed, acknowledged by staff, etc.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Code of Conduct is briefed and a copy signed by every employee annually.
24.	Does the organization periodically review and update the code of conduct (i.e., on an annual basis)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed with every update to the Personnel Handbook.
25.	Has the organization executed transactions (accounting, procurement, contracting, etc.) in compliance with the code of conduct and the approved written policies and procedures?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes. Formal procurements also require Board conflict of interest statements as applicable.
C. Commitment to Competence					
26.	Does management analyze and document the knowledge and skills required to accomplish the assigned duties of staff positions (e.g., job descriptions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All positions have job descriptions detailing skills required.
Part 1 - Control Environment		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
27.	Are job responsibilities formally documented and reviewed annually by management and other individuals in positions of significant influence over the employee's area of operation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In conjunction with annual performance reviews.
28.	Are additional job related requirements (certification of acknowledgement, on-call, shared employment, contract administrator/manager/supervisor, emergency duties, purchasing card, property custodian/delegate/supervisor, or financial disclosure) included on position descriptions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All collateral duties assigned are detailed in position descriptions.
29.	Are sufficient training opportunities to improve competency and update employees on new policies and procedures available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Staff receives periodic training and policy updates via scheduled

					staff meetings and emails as applicable.
30.	Does the organization's policies reflect current processes?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Policy and procedures are reviewed annually and updated as required to reflect current processes.
31.	Does management have a process for developing, approving and implementing policy updates, including communicating those updates to staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Coalition-wide and departmental staff meetings and email are the primary sources for communicating policy changes.
D. Management's Philosophy and Operating Style					
32.	Has the governing board or top management established overall objectives in the form of a mission statement, goals or other written operating statement(s)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In Board By-laws.
33.	Has the organization established objectives for key areas (i.e., operations, finance and compliance)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Objectives for Finance, Operations (to include PIU) and Eligibility are established.
34.	Has the organization clearly communicated objectives to all employees?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Organization mission and goals covered at staff meetings.
35.	Does the organization compare its actual performance with its goals and objectives? If yes, indicate how often.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Annual reports serve as a performance review.
36.	Does management prohibit the use of personal loans to all employees, (board members?) and to staff of providers and material service organizations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Implied, although not specifically stated, in Personnel Policies and Procedures.
E. Organizational Structure					

37.	Is there an organizational chart that clearly defines the lines of management authority and responsibility?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Board approved.
38.	Does executive level staff review and approve the organizational structure at least annually?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Part 1 - Control Environment		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
F. Assignment of Authority and Responsibility					
39.	Has management communicated specific lines of authority throughout the organization?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
40.	Have managers/supervisors received clear responsibilities from the governing board or top management?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Clearly stated in each Position Description.
41.	Are responsibilities segregated so no single employee controls all phases of a transaction (e.g., segregation of authorization, custody and record keeping)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Duties and responsibilities are clearly defined and properly segregated.
42.	Are there adequate policies and procedures at the appropriate operating levels for transaction authorizations and approvals?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Policy clearly delineates who can authorize and approve transactions. The Executive Director is the final approval of transactions.
43.	Are specific limits established for certain types of transactions and delegations clearly communicated and understood by all employees within the organization?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All employees understand that the Executive Director approves transactions. The Executive Director informs the Board's Executive/Finance Committee of higher value transactions.
44.	Does management review and monitor the internal control structure to determine if it is operating as intended? If yes, indicate how often.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ED and PIU conduct a cyclical process of continuous internal

					monitoring. At least once a year the results are discussed with the Executive/Finance Committee.
G. Human Resource Policies and Practices					
45.	Does the organization maintain updated position descriptions for all full-time and key part-time positions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Position Descriptions reviewed in conjunction with annual performance evaluations.
46.	Does the organization cross-train employees to ensure the uninterrupted performance of all functions and entity operations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Termination checklist is used.
47.	Does the organization have documented processes for terminated employees (return of credit/debit cards, terminate access to computer systems, office keys, laptops, etc.) and consistently follows the processes?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Termination checklist is used.
H. Risk Assessment – Entity Operations					
48.	Does management periodically perform an assessment of the organization’s vulnerabilities to fraudulent activity and whether any of these exposures could materially impact operations? Indicate date of last assessment performed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Results of reviews are briefed to the Executive/Finance Committee annually. Annual Internal Control Assessment/ICQ Review conducted August 2021.
Part 1 - Control Environment		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
49.	Does management periodically perform an assessment of the susceptibility of the organization’s location(s) (i.e., administrative offices and any operating facilities) to fraud and how those location(s) are monitored?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviews conducted annually.
50.	Has the organization implemented processes and controls to address all specifically identified fraud risks or to otherwise help prevent, deter and detect fraud?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Formally established a Program Integrity Unit in 2012. Implemented an Anti-Fraud Plan in 2014. Added 4th position for increased internal monitoring in 2017. Incorporated PIU as a

					Division in new Operations Department in 2020.
51.	Does management have fidelity bonds or commercial insurance in place that would cover key management/key personnel staff positions' misuse of funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Aggregate yearly limit \$1,000,000.
52.	Does periodic communication occur with the audit, finance or other equivalent committees about how the organization's internal controls serve to prevent, deter and detect fraud?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Executive/Finance Committee briefed on efforts to identify, prevent and investigate fraud.
53.	Is risk identification incorporated into management's short-term and long-term forecasting and strategic planning? This includes ensuring communication of key compliance objectives to appropriate program managers and staff.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Risk is regularly discussed as part of the review processes at both the Executive/Finance Committee and Resource Development Committee. Key compliance objectives are reviewed with appropriate staff members.
I. Fraud Prevention and Reporting Activities* - <i>Please note: additional guidance from USDHHS is pending for program year 2021-22, so please provide best available answers for your organization.</i>					
54.	Does the organization have an anonymous and confidential whistleblower policy for communicating and receiving information regarding fraud, errors in financial reporting and misrepresentation or managerial false statements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Contained in Personnel Manual.
55.	Has the organization clearly communicated the whistleblower policy to employees, customers and service providers (e.g., disclosed in contracts, provided in agreement(s), available on the entity's website, posted at the entity's physical location)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Policy briefed and posted as required.
56.	Are Whistleblower results periodically reported on for timely review by management and/or the governing board? This process includes tracking of all issues, determination of valid claims and reporting on results and corrective actions implemented.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	To date no reports have been filed, but they would be reviewed.
57.	Does the organization have an anti-fraud plan on file with DEL that reflects current policies, procedures and internal controls used to prevent and report instances of fraud, waste or abuse as required by s. 1002.91(8), F.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Submitted annually as required.

Part 1 - Control Environment		Is the control present?			Comments/Explanations
		Yes	No	N/A	
58.	Is ongoing anti-fraud training provided to all employees of the organization?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Both Fraud and Code of Conduct training conducted annually. Reminded annually as part of Code of Conduct review. Re-emphasized in staff meetings where fraud cases are discussed. Amounts of fraud and consequences in monthly report. Reminded annually as part of Code of Conduct review.
	Do employees understand what constitutes fraud?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Has a policy for zero-tolerance for fraud been communicated to all employees through words and actions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have the costs of fraud to the organization and everyone in it – including adverse publicity, job loss, and decreased morale and productivity – been made clear to employees?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Do all employees know where to seek advice when faced with uncertain ethical decisions, and do they believe that they can speak freely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
59.	Is an effective fraud reporting mechanism in place?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All staff are familiar with Anti-Fraud Plan. Reminded annually as part of Code of Conduct review, and specifically detailed in Personnel Manual. Reminded annually as part of Code of Conduct review.
	– Have all employees been taught how to communicate concerns about known or potential wrongdoing?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Do all employees trust that they can report suspicious activity anonymously and/or confidentially and without fear of reprisal?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Has it been made clear to all employees that reports of suspicious activity will be promptly and thoroughly evaluated?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	– Do reporting policies and mechanisms extend to vendors, customers and other outside parties?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Per Anti- Fraud Plan, all reported fraud is investigated.
60.	Are the following proactive measures to increase the awareness/perception of detection, taken and publicized to all employees, providers and parents?				
	– Is possible fraudulent conduct aggressively sought out, rather than dealt with passively?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PIU specifically, and all staff generally, are charged to continually seek out and report suspected fraud.
	– Are fraud risk assessments performed to proactively identify and mitigate the organization’s vulnerabilities to internal and external fraud?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	As circumstances warrant, but at least once a year ICW ICQ.
	– Does the organization send the message that it actively seeks out fraudulent conduct through fraud assessment questioning by auditors (for internal operations) and by program staff (for provider/parent activities)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Particularly emphasized in debriefs of all reviews and monthly fraud program reports.
Part 1 - Control Environment		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
	– Are surprise fraud checks/audits performed in addition to regularly scheduled audits/monitoring activities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PIU conducts unscheduled record reviews.
61.	– Is the management climate/tone at the top one of honesty and integrity?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In the annual evaluation process employees participate in setting performance goals.
	– Are employees surveyed to determine the extent to which they believe management acts with honesty and integrity?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Are anonymous surveys conducted to assess employee morale?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Are performance goals realistic for the entity?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	<ul style="list-style-type: none"> – Have fraud prevention goals been incorporated into the performance measures against which managers are evaluated and that are used to determine performance-rated compensation? – Has the organization established, implemented and tested a process for oversight of fraud risks by the governing board or others charged with governance (e.g., the audit committee)? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>An evaluation item, but there is no performance-rated compensation system.</p> <p>Annual Executive/ Finance Committee review of ICQ.</p>
62.	<p>Are strong anti-fraud controls in place and operating effectively, including the following?</p> <ul style="list-style-type: none"> – Proper segregation of duties. – Use of authorizations. – Physical safeguards. – Identify key positions that require mandatory vacations. – Job rotations. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Fiscal polices clearly delineate duties.</p> <p>Fiscal policies clearly delineate authorizations.</p> <p>All prudent steps to safeguard equipment and information.</p> <p>Personnel Manual directs mandatory leave if balance requires. Senior management reviews PTO balances to ensure all staff use vacation time earned.</p> <p>Risk assessments do not indicate job rotations are required, nor do staffing limits allow it.</p>
Part 1 - Control Environment		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
63.	Does the hiring policy, where permitted by law, include the following?				

	<ul style="list-style-type: none"> – Criminal and civil background checks. – Education verification. – Past employment verification. – Drug screening. – Reference checks. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
64.	<p>Do documented organization procedures exist to perform and record results for minimum Program Integrity activities as defined by USDHHS/ACF?</p> <ul style="list-style-type: none"> – Review providers’ attendance or billing records. – Share or match data from other government programs. – Share or match data from other government databases. – Inspect/audit/monitor provider records. – Conduct onsite visits to review attendance and enrollment records. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
65.	<p>Do documented organization procedures exist to adequately identify and report Program Integrity results in the following minimum USDHHS/ACF categories?</p> <ul style="list-style-type: none"> – Program violations/errors. – Referrals to law enforcement. – Clients disqualified. – Providers disqualified. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Both Monitoring Plan and Anti-Fraud Plan address this.</p> <p>Referrals are made as required.</p> <p>Both Monitoring Plan and Anti-Fraud Plan address this.</p> <p>DCF CARES and USDA lists verified. Reports made as</p>

					required when Coalition disqualifies providers.
Part 1 - Control Environment		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
66.	Do documented organization procedures as required by 2 CFR Part 200.113, <i>Mandatory disclosures</i> exist?				
	– Timely disclosures to DEL in writing for organization and all subcontractors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Disclosure requirements for all fraud, bribery, or gratuity violations potentially affecting the grant awards, contracts, agreements and/or the federal grant program(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Disclose federal requirement for remedies for incomplete or untimely disclosures as described in 2 CFR Part 200.338, <i>Remedies</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
I. Electronic Applications* - <i>*Additional guidance is pending for 2021-22, so please provide best available answers for your entity.</i>					
67.	Does the organization have an effective system of controls for <u>electronic imaging</u> (when used to generate official operating records and transaction files), in place that ensures the following? (Source: GAO, <i>Internal Control Guide GAO/AIMD-21.3.2, May 2000</i>)				
	– Digital images accurately represent the corresponding paper document.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Any changes to the original digital image can be detected.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Access to the images is limited to authorized personnel for authorized purposes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All electronic files are segregated and access regulated by the authorized access requirements of each employee.
	– Access to the images are not destroyed, but remain accessible until the applicable retention period expires.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All records, without exception, are retained as required.

<ul style="list-style-type: none"> – The unaltered copy of the original is maintained to facilitate adequate audit trails, if authorized changes to an image are made. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Part 1 - Control Environment	<i>Is the control present?</i>			Comments/Explanations
<p>68. Does the organization have an effective system of controls in place for <u>electronic signatures</u> (when used to generate official entity operating records and/or authorize transactions), to provide assurance that data associated with the signature has not been altered or changed that includes the following?</p> <p>The organization’s processes for electronic signatures are – (Source: section 668.006, F.S.; GAO Internal Control Guide GAO/AIMD-21.3.2, May 2000)</p>				
<ul style="list-style-type: none"> – Unique to the signer. 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Currently do not have an electronic signature capability or associated processes. The only use of electronic signatures is when the systems or documents of third parties, to include DEL Provider contracts, requires.
<ul style="list-style-type: none"> – Under the signer’s controls. 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See above.
<ul style="list-style-type: none"> – Capable of verification. 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See above.
<ul style="list-style-type: none"> – Linked to the data in such a manner that if the data is changed, the signature is invalidated. 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See above.

– Part of a system of written control processes adopted and implemented by management to ensure adequate integrity, security, confidentiality, and auditability of business transactions conducted using electronic commerce.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	See above.
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Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
A. General					
1.	Do written accounting policies and procedures exist and are the policies and procedures available and communicated to all applicable personnel? If yes, briefly describe the organization's process to share updates with staff.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Procedures are in place and all personnel are required to follow them. Changes are rare, but when they occur all personnel are either briefed or trained as required.
2.	Is the general ledger chart of accounts maintained by authorized personnel?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Does the organization periodically substantiate, evaluate and review balances in the general ledger and do account reconciliations support them?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed by Finance Director and Board Treasurer.
4.	Are the reconciliations of subsidiary ledgers to control accounts reviewed by someone other than the preparer on a monthly basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reconciliations prepared by Finance Staff are reviewed by Finance Director. Reconciliations prepared by Finance Director are reviewed by Board Treasurer.
5.	Does someone other than the preparer review journal entries?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Finance staff prepares journal entries that are reviewed by Finance Director. All other entries done by Finance Director are reviewed by Board Treasurer.
6.	Does the organization maintain and follow procedures for record filing, retention and disposition in accordance with applicable laws, rules and regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Does the organization maintain its General Ledger as the book of record for all accounting transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B. Revenues and Other Income					

Part 2 - Administrative Operations		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
8.	Does the organization have instructions or procedures that identify all current revenue sources and associated regulations and restrictions (e.g., grant revenues, donations, contributions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Revenue streams are identified.
9.	Does the organization provide adequate information about applicable federal and state program requirements to staff to allow them to properly record revenues and other income?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Grant awards, documents, and restrictions are provided to appropriate staff.
10.	Are revenue and other income summary schedules and supporting files complete and does management review them periodically and reconcile them to the general ledger?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed by Finance Director.
11.	Has the organization identified and documented all sources of program income (e.g., fees for service, user fees, conference fees, honoraria, training)? (See definition of Program Income on page 45.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed by Finance Director.
12.	Does the organization and its subrecipients use funds from program income activities before requesting additional federal grant funds (cash draws)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Documented by ledger codes.
13.	Does the organization record all program income activities in its general ledger?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reflected in journal entries. Revenue streams are identified with unique account /OCA codes.
14.	Does the organization follow the grant terms and conditions and appropriately return interest income to DEL?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C. Cash					
15.	Does the organization have appropriate segregation of duties for these items? – Staff who have the ability to process daily receipts (cash, checks, EFTs) versus staff responsible for cash or receivables recordkeeping (including reconciling the bank statement) or disbursement functions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Per position descriptions and duty assignments within organization structure.

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
	<ul style="list-style-type: none"> - Staff who have the ability to make disbursements versus staff assigned to recordkeeping (including reconciling the bank statement), cash receipts and receipts of other revenue? - Staff who prepare and approve bank statement reconciliations and investigate unusual reconciling items versus staff responsible for daily receipts (revenue) and disbursement functions? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16.	Does the organization rotate personnel who have physical custody of daily receipts (cash, checks, EFTs) on a periodic basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	As a small Coalition we cannot afford enough staff to allow periodic staff rotations. Duties are segregated but staff are not rotated. Staff are cross trained to fill in during absences.
17.	Does the organization reconcile, on a regular basis, the daily receipts log with the amounts actually deposited in the bank? If yes, indicate how often.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Receipt logs are reconciled to bank deposits monthly.
18.	Are there policies in place to restrict access to deposits that the entity must hold onsite overnight?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Finance Director controls deposits.
19.	Does the organization deface and secure voided checks and keep them on file for subsequent inspection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Under control of Finance Director.
20.	Does a member of management or the governing board, independent of all assigned cash duties, regularly receive the unopened bank statements and review the statements for unusual activity?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Executive Director receives, reviews and initials all unopened bank statements.
21.	Does the organization have an independent review (such as by the board treasurer) of the bank reconciliation each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Finance Director does first review and then Board Treasurer also reviews.
22.	Does the organization promptly address (follow up on) all reconciling items?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
23.	Does someone periodically review cancelled checks, other than staff performing disbursement of funds or assigned custody of check stock or with signatory authority? <i>Note: cancelled checks may include electronic check copies. However, if only the front of the check is provided electronically, additional follow-up may be needed during onsite review.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Executive Director and Finance Director review.
24.	Does the organization appropriately document, review and approve all wire transfers, EFT and all other non-check, electronic disbursements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Prepared by Finance staff and reviewed by Executive Director.
25.	Does management periodically review wire transfers, EFT and all other non-check, electronic disbursements for appropriate support, purpose and to identify any unusual or questionable activity?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed by Finance Director.
26.	Does the organization have the following local bank account policies in place?				
	- All checks must be pre-numbered.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Implemented in 2017.
	- All checks must be imprinted with the statement "Void after 90 days."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	- The supply of unused checks must be adequately safeguarded in locked areas with restricted access.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	- The signing of checks in advance is prohibited.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No checks are signed until after payee and applicable information are entered and payment is made immediately.
- Dual signatures or authorized electronic approvals are required on checks or electronic disbursements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Both Yes and No. Paper checks are single signer only. Signature rendered by non-finance personnel. EFT/ACH payments require authorized electronic approval.	

Part 2 - Administrative Operations		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
	- The checkbook (or other cash account(s) is not maintained (balanced) by an employee who signs checks or reconciles the bank account(s) to the General Ledger.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check preparation, signing, and reconciliation are each performed by separate staff members.
D. Prepaid Program Items (Participant Support Costs)					
27.	Has the organization assigned the ability to purchase prepaid items (e.g., prepaid gift cards, gas cards, scholarships, etc.) to staff different from those who approve participants to receive prepaid items or staff who reconcile prepaid inventories?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No pre-paid purchases.
28.	Has the organization assigned the ability to approve participants to receive prepaid items to staff different from staff that purchase or reconcile prepaid inventories?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
29.	Are prepaid program items periodically reconciled to accounting records?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No pre-paid purchases.
30.	Does the organization have the following prepaid program costs policies in place? <ul style="list-style-type: none"> - Policies for participants that are current and are followed. - Policies that describe the eligibility and issuance policies and practices for prepaid program costs items. - Policies that define allowable costs and activities if using federal grant programs. - Policies that describe the processes for preparing and maintaining supporting records for prepaid items. - Policies that describe the processes for performing periodic reconciliations, including follow-up on any questionable activities. 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No pre-paid purchases.
31.	Do the prepaid program costs policies describe the processes for custody and safeguarding of prepaid items?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
32.	Do the prepaid program costs policies describe the processes for issuing (i.e., making disbursements) items on a first-in, first-out (FIFO) basis to ensure compliance with period of availability requirements for grant monies?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
E. Fixed Assets (i.e., tangible personal property)					
33.	Does management have current, written policies for fixed assets, including the appropriate use and prohibited use of entity property?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Under oversight of Finance Director.
34.	Has the organization assigned a custodian to each asset or asset location?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Custodian listed on inventory.
35.	Is access to assets limited to staff that need access as part of their job responsibilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Access assigned by Finance Director and Executive Director.
36.	Is there adequate physical security surrounding assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Item tagged and physically accounted for annually.
37.	Is the staff responsible for performing inventory functions different from staff that has custody of the asset?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Inventory performed by Finance Director.
38.	Is the staff responsible for performing inventory functions different from staff responsible for property records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Inventory is a joint activity with multiple staff participating.
39.	Is the staff responsible for performing inventory functions different from staff responsible for disbursements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Separate member of Finance staff.
40.	Is there appropriate insurance coverage on significant asset items?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
41.	Are assets tagged when procured?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Assets are tagged after inspections and acceptance by the requesting party with the exception of software products.
42.	Does the organization have procedures in place to remove access to its assets (i.e., security system access codes, badges, facilities, computers, financial records, client records, etc.) when it terminates an employee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Process in place to promptly terminate access to all assets.

Part 2 - Administrative Operations		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
43.	Does the organization’s property records include approved prior approval requests for all purchases and disposals of equipment?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retained with purchase order in Accounts Payable file.
44.	Does the organization perform and document performance of a physical inventory of equipment at least once every year, or during a change of a custodian delegate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
45.	Does the organization maintain and provide current procedures or instructions for all employees involved in the inventory process?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Staff uses DEL guidance for inventory records.
46.	Does the organization perform and document performance of the investigation and resolution of all differences between the physical inventory and the master inventory list?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Performed by Finance Director.
47.	Does the organization perform and document performance of a reconciliation of the inventory records to the general ledger as of its fiscal year end?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Inventory reconciled annually and submitted to DEL.
48.	Does the appropriate level of management review the reconciliation and does the organization document this review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Completed by Finance Director and Executive Director.
49.	Does the appropriate level of management approve any adjustments to inventory records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Completed by Finance Director and Executive Director.
50.	<p>Do the organization’s property records for all property purchased with federal or state funds contain the required data elements in compliance with 45 CFR §75.320, <i>Equipment</i> and DEL Program Guidance 240.02, <i>Tangible Personal Property</i>?</p> <ul style="list-style-type: none"> – A description of the equipment. – Manufacturer’s serial number, model number, federal stock number, national stock number or other identification number (as applicable). – Funding source, including the federal award identification number (FAIN). 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
	<ul style="list-style-type: none"> - Indicate with whom the title vests (recipient or federal government – e.g., who is the titled owner of each item?). - Acquisition date (or date received) and cost. - Information from which the entity can calculate the percentage of federal participation (e.g., the portion of costs for any item for which the federal grant program(s) paid) in the cost of the equipment. - Location and condition of the equipment and the date the item was last physically inventoried. - Use of equipment. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	This data is never available until a previous year is closed out by DEL and the yearly ‘revenue confirmation’ report issued.
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> - Ultimate disposition data, including date of disposal and sales price or the method used to determine the current fair market value where the recipient compensates the federal awarding agency for its share. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
51.	<p>Do the organization’s property records contain the required additional data elements, for property acquired with grant program dollars, in compliance with Chapter 69I-73, F.A.C., for any property purchased with state funds?</p> <ul style="list-style-type: none"> - Name of custodian with assigned responsibility for the items. - Method of acquisition and, for purchased items, the voucher and check or warrant number. <p>Date the organization last physically inventoried the item and the condition of the item on that date.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
F. Payables and Disbursements					
52.	<p>Do documented procedures exist as required by 45 CFR Part 75.302, <i>Financial management and standards for financial management systems</i>?</p> <ul style="list-style-type: none"> - For processing invoices? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written procedures are in place.

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
	<ul style="list-style-type: none"> - To ensure accurate account distribution (proper GL coding) of all entries resulting from invoice processing? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written procedures are in place.
	<ul style="list-style-type: none"> - For disbursement approval and check signing? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written procedures are in place.
	<ul style="list-style-type: none"> - To flag duplicate invoice numbers vendors submitted for payment? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> - To ensure that the entity properly accounts for and effectively cancels all voided checks? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> - For corporate credit or debit card usage and safeguarding, including identification of staff who are eligible for cards, allowable expenditures, spending limits, required documentation, payment and reconciliation? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Policy exists for who can hold a corporate credit card and credit card limits. All expenditures are approved by the Executive Director prior to payment.
	<ul style="list-style-type: none"> - For all employee reimbursements, including allowable expenditures, required documentation and payment? 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All are approved by the Executive Director.
53.	Does the organization afford fair and equal treatment to all vendors in the purchasing of goods and services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
54.	Does the organization's policies and procedures for the procurement of goods and services address the following items?				
	<ul style="list-style-type: none"> - Informal quotes 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> - Membership dues/licenses fees (receiving organization is subject to public records rules under s. 119.01(3), F.S.; for more details see DFS Reference Guide for State Expenditures) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> - Competitive solicitations (ITB, RFP, ITN) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> - Single or sole-sourced transactions 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 2 - Administrative Operations		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
	- Emergencies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	- Certified Minority Business Enterprises (CMBEs)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
55.	Is the organization's legal staff/attorney involved in the competitive solicitation review process?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
56.	Does the organization segregate the ability to sign checks from staff responsible for payables and disbursement processing?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Checks are signature stamped by staff outside of the Finance Department.
57.	Does the organization segregate the ability to approve purchases from staff responsible for payables and disbursement processing?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Executive Director approves purchases.
58.	Does the organization prohibit the signing of blank checks?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check signers are not allowed to sign blank checks.
59.	Does the organization prohibit making checks out to "cash"?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	No written prohibitions, but the only checks written to cash are to replenish "petty cash."
60.	Does management or the governing board perform periodic review of payees to identify unusual or questionable activity?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed by the Executive Director
61.	Does the organization secure and limit access to check stock to only key staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Limited to payable reimbursement staff and Finance Director.
62.	Does management document and periodically review the list of staff with access to check stock? If yes, indicate date of last review performed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed by the Executive Director annually. Last review June 2021.

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
63.	Does the organization prohibit the use of dual signature stamps to process checks (e.g., requires at least one original signature for each check)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All checks are single signature facsimile stamp. The Executive Director approves all expenditures by original signature.
64.	Are signature plates or other facsimile signatures only under the signer's control and separated physically from the blank checks?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Signature plate is under Community Impact Director control and is physically separated from blank checks.
65.	Does the organization set limits on facsimile-signature payable amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All expenditures by check require Executive Director's signature approval.
66.	Does the organization have a policy that requires purchasing authorization, original invoices and processed (i.e., signed/dated) receiving reports as supporting documentation prior to making disbursements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written procedures for accounts payable.
67.	Do invoice payment procedures include comparison of invoice quantities, prices and terms with those indicated on the procurement document (i.e., purchase order)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written procedures for purchasing.
68.	Do invoice payment procedures include comparison of invoice quantities with those on the receiving report?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
69.	Are payments made only on the basis of original invoices and to suppliers identified on the supporting documentation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
70.	Does the organization require signatures of both the executive director and an officer of the governing board for all disbursements in excess of a set threshold the board established?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All transactions are single signature.
71.	Are only properly designated officials able to approve disbursements for payment?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 2 - Administrative Operations		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
72.	Does the organization review invoices (vouchers) for supporting document accuracy and completeness and properly approve them?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Approved by Executive Director.
73.	Are all invoices received from vendors in a central location, such as the accounting department?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Received in Finance Department.
74.	Does the organization deliver signed checks directly to an employee different from the staff persons who requested, prepared, authorized or recorded them?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Signed checks are mailed under oversight of Finance Director by assigned staff.
75.	Are all records, checks and supporting documents retained according to the applicable record retention policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	According to written Finance Department procedures.
76.	Does management periodically review instructions about safeguarding credit and debit cards and cardholder duties?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Only 3 staff have credit cards.
77.	Does the organization prohibit staff that makes corporate credit card payments or employee reimbursements from making and approving purchases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No finance staff have credit cards. All Executive Director purchases are reviewed by the Board Chair.
78.	Are corporate credit cards and/or debit cards reconciled monthly by someone other than the cardholder?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reconciled by Finance Staff.
79.	Does someone from the appropriate level of supervising (not subordinates) management or governing board member review credit card, debit card or employee reimbursements for entity management purchases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Executive Director approves all purchases. Executive Director does hold a credit card, but all ED purchases are reviewed by the Board Chair.
80.	Does management maintain a list of all employees with credit or debit cards, and periodically review the list to verify that only appropriate staff has continued access to those cards? If yes, indicate date of last review performed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Executive/Finance Committee approved only three designated card holders by position and sets credit limits. No review required.

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
81.	Does management or a governing board member review activities and purchases by credit card, debit card or employee reimbursement to ensure they are allowable purchases, employees are not splitting the purchases to stay below established spending thresholds and the purchases comply with organization's procurement policies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed by Executive Director.
82.	Are payments processed within the time limits of section 215.422, F.S.? Note: State rules for Prompt Payment Compliance instruct - approval and inspection of goods or services shall take no longer than 5 working days unless the P.O. or contract specify otherwise; and - interest shall be paid to the vendor if payment is not issued within 40 days after receipt, inspection and approval of goods and services.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
G. Procurement and Contracting					
83.	Does the organization have documented procedures as required by 2 CFR Part 200.318 through 200.326, <i>Procurement Standards</i> ? - Related to procurement of goods and services, including verification that contractors have no suspension or debarment violations? - To verify that the entity performs cost/price analysis on all procurement transactions? - To describe what is acceptable cost/price analysis for each type of procurement? - To verify the organization's performs analysis of lease vs. purchase alternatives? - To verify that the organization's appropriately documents procurement actions in the procurement file? - Related to contract preparation and execution, including required provisions, approvals, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All contractors have a suspension/debarment clause in their contract.
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written purchasing procedures.
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Purchasing procedures set thresholds for getting price quotes, bids etc.
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Analysis is done when required. Policy is in place for this but it rarely requires use.
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written purchasing procedures.
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
84.	Is it the organization's policy to issue a purchase order or use a credit card with proper authorization prior to the procurement of goods and services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
85.	Does the organization have policies in place that address conflict-of-interest issues regarding procurement of goods and services? <ul style="list-style-type: none"> - Does the organization have DEL's prior approval for contracts of \$25,000 or more and/or documentation where the entity notified DEL for contracts under \$25,000, for all related party contracts? - Are all related party contracts approved by two-thirds vote of the <u>entire</u> board of directors? <i>Note: The meeting minutes need to indicate how each member of the board voted or abstained.</i> 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Staff that deal with contracts sign conflict of interest statements if and when required. We would if we had any. We would, except the Coalition to date has had no related party contracts.
86.	Are conflict of interest statements maintained for individuals with responsibility for procuring goods or services (e.g., evaluation team, project managers or board members)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	On file for Finance Staff and obtained as appropriate.
87.	Does management perform a periodic review to verify the organization's procurement procedures comply with federal procurement requirements when using federal or state funds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Performed by Executive Director and independent auditor.
88.	Does management conduct periodic reviews of procurement and contracting activities to determine whether staff follows policies and procedures as intended?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Performed by Executive Director and independent auditor.
89.	Does the organization periodically train staff responsible for executing the its procurement policy to ensure they are aware of the current procurement policies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Periodic training conducted as required.
90.	Does the organization have written contract administration policies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
91.	Does the organization establish thresholds or set criteria (e.g., high dollar, lengthy or other sensitive procurements agreements) that trigger management or governing board level approval for a procurement transaction?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Board approval required for any contract or purchase over \$25,000.

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
92.	Are procurement functions (requisitioning, purchasing and receiving) assigned to staff who does not perform accounting functions (invoice processing, accounts payable and general ledger)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Separate staff for purchasing.
93.	Is staff with purchasing responsibilities different from staff with requisitioning and receiving responsibilities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Staff size does not permit separation of all these duties.
94.	Does the organization establish thresholds above which management or governing board level must sign for contracts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Board approves all contracts over \$25,000.
95.	Does the organization prohibit staff responsible for contract solicitation from signing contracts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Contracts signed by Executive Director and/or Board Chair.
96.	For each contract in excess of \$100,000 annually, has staff obtained current DFS/DMS training on contract and procurement topics? – If yes, indicate date of most recent DFS training and staff trained. – If yes, indicate date or most recent “other” training and staff trained. <i>Note: For 2021-22 monitoring cycle, section 287.057(14)(b), F.S. and DFS/DMS guidance instruct non-state agencies are subject to all applicable state expenditures rules and guidance but are not required to obtain Florida Certified Contract Manager training.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The only contracts in excess of \$100,000 annually are Provider SR and VPK contracts.
H. Payroll and Human Resources					
97.	Does the organization have the following background screening processes?				
	– Does the organization perform background/verification checks on all new hires prior to an employee’s first day?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Level 2 background screening on all staff.

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
	- Does the organization periodically perform background verification/checks on existing staff? If yes, indicate how often.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Annual review of local criminal records. Five year update on Level 2 screening.
	- Does the organization keep background screening information in a separate, confidential file and in a secured location?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
98.	Does the organization have the following recruitment file processes?				
	- Are recruitment packets reviewed for appropriateness of selection criteria, interview questions, tests, EEO, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	- Are recruitment files maintained at least 4 years and in a secured area where a record custodian can restrict review according to public record laws?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	- Are eligible Veterans afforded preference at each stage of the selection process?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	- Are reference checks completed on hires prior to making any job offer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Most reference checks completed by PEO prior to sending candidate for interview.
	- Do supervisors receive basic training within six (6) months of appointment or promotion?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All supervisors are trained as required for the position assigned.
99.	Does the organization have the following HR file processes?				
	- Is medical information including workers' compensation documents kept in separate, confidential files?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes, but there are no files at this time.
	- Is access to personnel files restricted designated to entity staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	- Is required training for each employee being tracked?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 2 - Administrative Operations		Is the control present?			Comments/Explanations
		Yes	No	N/A	
100.	Does the organization have the following Payroll processes?				
	– Does the organization reconcile the total of paychecks or direct deposits to payroll registers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Payroll checks and payroll register are issued by the contracted PEO Landrum Professional, based on time records submitted by the Coalition. Financial Coordinator enters data into finance system and reconciles entry to banking records.
	– Does the organization separate the duties of payroll account check stock custody and check signing?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Payroll managed by contracted company.
	– On a periodic basis, does entity management approve the payroll register? If yes, please indicate if a weekly, monthly, quarterly or annual review is performed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Approved every payroll cycle by the Executive Director.
	Is payroll checked for hours, rates and deductions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Payroll prepared by Finance staff, reviewed and approved by the Executive Director, and reconciled by the Finance Director.
101.	Does the organization have the following Time/Leave reporting and Separation processes in place?				
	– Does the organization have a policy for staff describing the procedures for preparing personnel activity reports (PARs)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written policy provided to all staff.
	– Does the organization have a policy describing the procedures for supervisor review and approval of staff PARs?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Written policy provided to all supervisors.
	– Are outgoing employees given the opportunity to complete an exit interview?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 2 - Administrative Operations		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
	- Are random leave audits conducted on employees?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PTO balances of all employees reviewed monthly.
	- Are leave audits completed prior to the terminal payment of accumulated leave?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 3 - Subrecipient Monitoring		Is the control present?			Comments/Explanations
		Yes	No	N/A	
A. Annual Monitoring Plan and Procedures					
1.	Does the organization have a written annual monitoring plan that includes				
	– List of subrecipients receiving payments in its current fiscal year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
	– Analysis of subrecipient’s single audits?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
	– Analysis of subrecipient cost allocation plans?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
	– Verification that it provided proper prior approval for selected cost items as OMB Uniform Guidance requires?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
	– A tracking process to summarize for management the monitoring results and resolution of any questioned costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
2.	Does the organization’s annual monitoring plan document and follow a standardized process that generates written reports to summarize the monitoring results and corrective action tasks?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
3.	Does the organization’s annual monitoring plan include issuing a management decision on audit findings within six months after receipt of the subrecipient’s audit report and a requirement to verify that the subrecipient takes appropriate, timely corrective action?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
4.	Does the organization’s annual monitoring plan include onsite subrecipient review to observe operations?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
5.	Does the organization annually review and update its annual monitoring plan for any changes to the planned monitoring activities (e.g., new grant requirements, new monitoring requirements, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
6.	If for-profit subawards occur where the entity is not subject to Appendix VII – Compliance Supplement – OMB Uniform Guidance, are				
	– Specific audit and monitoring terms included in the subaward document?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No for profit sub awards.
	– Alternative monitoring or review procedures included in the entity’s annual monitoring plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No for profit sub awards.

Part 3 - Subrecipient Monitoring		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
7.	Does the organization have procedures in place to allow it to identify the total amount each subrecipient receives from each federal program?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
8.	Are sufficient organization resources dedicated to performing monitoring activities?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
B. Tracking and Resolution of Monitoring Issues Identified					
9.	Does the organization's annual monitoring plan include an analysis and follow-up on disallowed costs identified during the its monitoring process?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10.	Does the organization's annual monitoring plan include identification of subrecipients' deficiencies in financial systems or internal controls, which are noted during the its monitoring processes?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
11.	Does the organization keep monitoring reports and related corrective action files current, complete them per monitoring procedures and make them available for review?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
12.	Does the organization provide the governing board (or the appropriate board committee) updates for any monitoring issues identified and their related corrective actions? If yes, please indicate if these updates are provided at least annually or on a more frequent basis.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
13.	Does the organization inform the governing board or appropriate committee on all significant issues identified during the monitoring process?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
14.	Does the organization impose appropriate sanctions for subrecipient non-compliance?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
C. Communications from Pass-through Entities					
15.	Do the organization's monitoring activities include offering and providing technical assistance to subrecipients where needed?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
16.	Do agreements with subrecipients include provisions for compliance with requirements applicable to the federal program (including the audit requirements of 2 CFR Part 200, Subpart F, <i>Audit Requirements</i>) and the terms and conditions of the organization's grant agreement with the agency?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.

Part 3 - Subrecipient Monitoring		Is the control present?			Comments/Explanations
		Yes	No	N/A	
17.	Do agreements demonstrate the organization documented notice to subgrantees that access to records and financial statements is available?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Coalition has no sub-recipients.
18.	Does the organization have processes in place to ensure every subaward contains required information relating to federal/state award identification? (See 2 CFR 200.332(a), <i>Specific Requirements for Pass-Through Entities</i>)				Coalition has no sub-recipients.
	– Subrecipient name (matching with its unique entity identifier).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Subrecipient unique organization identifier (currently DUNS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Federal Award Identification Number (FAIN).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Federal Award date.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Period of performance start and end date.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Amount of federal funds “obligated by this action”.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Total amount of federal funds “obligated to the subrecipient”.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Total amount of the federal award.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Federal award project description for FFATA purposes.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Federal awarding agency, pass-through entity, and contact official.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– CFDA Number, Name and Amount available under each Federal award at the time of disbursement.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– CSFA Number, Name and Amount of state financial assistance.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– Whether the award is for “research and development”.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	– The applicable indirect cost rate, if any.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Part 4 - Information Technology – Includes all workstations, including workstations with access to EFS		Is the control present?			Comments/Explanations
		Yes	No	N/A	
A. Access Controls					
1.	Does the organization have a current policy on who has authority to access data? If yes, indicate date policy was last updated.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Data security protocol is in place. Last revision April 2016.
2.	Does the organization periodically review and update data access policies and provide refresher training to staff? If yes, indicate how often.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Policies reviewed and refresher training provided once a year.
3.	Are system security and application access logs enabled or turned on in the IT systems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All computers have the Remote Management and Monitoring (RMM) installed.
4.	Does management periodically review the list of individuals who have access to data to ensure that the access rights are consistent with current policy and that the entity is following removal procedures for all terminated employees and/or employees who have changed job responsibilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In employee termination sign-out records.
5.	Has the organization identified sensitive or confidential information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Executive Director reviews with EFS and IT Administrator.
6.	Does the organization manage, classify and restrict access to sensitive or confidential information (e.g., on networks, personal computers and back-up media) through encryption or other controls? <i>See pages 44-47 definitions for PII, PPII and DEL's IT Policy and Program Guidance 101.02, Records Confidentiality, for more information.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Log-on and security access controls are used.
	– Does the organization prohibit the use of personal devices to download or store sensitive or confidential data?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Does the organization prohibit the use of mobile computing devices (flash drives, thumb drives, laptops, email transmissions, etc.) that are unencrypted or lack activated password protections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Does the organization require passwords for access to all computers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 4 - Information Technology – Includes all workstations, including workstations with access to EFS		Is the control present?			Comments/Explanations
		Yes	No	N/A	
8.	For all passwords does the organization require the following? <i>Note: See DEL IT Policy 5.05.02.32 for additional password management information.</i> – Passwords are changed at least every 90 days or sooner if compromised.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Password storage/visibility guidelines from DEL’s IT policy apply.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Passwords follow the ten minimum protocols for creating passwords described in DEL’s IT policy (i.e., are at least 8 characters long, contain a combination of letters, numbers and special characters, are not re-used for at least 6 changes, etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– All employees follow the password setup/assignment instructions from DEL’s IT policy (for example, avoid using the “remember password” feature on web sites and other applications).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Does the organization have procedures in place to address and document the tasks that activate access to any production systems for incoming staff or contractors to and deactivate/remove access to all production systems for outgoing employees or contractors? <i>Note: See DEL Policy 5.05.02.16 Personnel Security; Chapter 71A-2.001(14)(f), F.A.C.; Chapter 71A-2.002(3)(b), F.A.C. for more information.</i> Minimum standards include – Documentation for managing access criteria for information resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Audit trails to provide accountability for all accesses to confidential and exempt information and software.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Audit trails for all modifications to records that control movement of funds or fixed assets.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Audit trails for all changes to automated security or access. Examples include removal of access privileges, computer accounts and authentication tokens.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Return of any office information resources (property, or data).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 4 - Information Technology – Includes all workstations, including workstations with access to EFS		Is the control present?			Comments/Explanations
		Yes	No	N/A	
	– Procedures for unfriendly termination(s) that include prompt removal of system access.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Does the organization have policies and procedures in place to ensure removal of entity data, especially sensitive client or operational data, prior to disposing of an asset (e.g., digital copiers, computer hard drives, flash drives, laptops, servers)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11.	Does management obtain an understanding of (i.e., review and/or monitor) the following items for each material service organization (MSO) the organization uses to provide contracted program or support services ? (See definition on page 46.)				To the degree required by type of service provided, Coalition obtains an understanding of MSO’s range of data management systems.
	– The data management policies and processes related to financial management systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Internal controls.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Data confidentiality and security.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Data backups.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Recovery plans for client data or system applications.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12.	Does management periodically test to make certain each MSO’s data management policies and processes are operating as required to provide contracted services? If yes, indicate date last test was performed.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	MSO’s scope of work is limited to log monitoring and supplying tools to the Coalition to self-manage, and therefore provides no applicable services to test.
B. Data Backup					
13.	Has the organization identified important computer data files related to the its records that are necessary to provide program services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed annually as part of Continuity of Operation Plan (COOP) update process.
14.	Does the organization have a procedure in place to perform regular computer file backups?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Scheduled and unscheduled backups are performed.

Part 4 - Information Technology – Includes all workstations, including workstations with access to EFS		Is the control present?			Comments/Explanations
		Yes	No	N/A	
15.	Does management periodically review or monitor the organization’s backup policies and processes to address new issues or changes in its operations (e.g., updates to computer programs, new programs, discontinued programs, new reporting requirements)? If yes, indicate date last review was performed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed annually as part of Continuity of Operation Plan (COOP) update process at a minimum. IT Administrator reviews whenever significant changes occur. Last review May 2021.
16.	Does management periodically review to verify staff is performing back-up procedures? If yes, indicate date last review was performed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reviewed annually as part of Continuity of Operation Plan (COOP) update process. Last review May 2021.
17.	Does the organization periodically test and restore the backup files to ensure the backup files work? If yes, indicate date last test was performed.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Was done weekly before the fire August 2020. Lost on site backup in fire. Off site backup integrity tested at least twice a month. Last check August 17, 2021. In process to procure an on-site system.
C. Disaster Recovery					
18.	Does the organization have a written continuity of operations plan (COOP) in case of a major disaster?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19.	Does the organization have at least one copy of client data and application software stored offsite in a secure location?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Offsite backup file storage.
20.	Does the organization have a separate backup power supply arranged to prevent interruption of select, critical operations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 4 - Information Technology – Includes all workstations, including workstations with access to EFS		Is the control present?			Comments/Explanations
		Yes	No	N/A	
21.	Does the organization, as part of its COOP and disaster recovery plan, test the backup and restore process to verify that it can access and use records required to provided program services key tools and data (software copies, general ledger master balance and transaction history files, and fiscal files necessary to support grant-funded programs)? If yes, indicate date last test was performed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	IT Administrator tests. Off site backup integrity system tested at least twice a month. Last check August 17, 2021. A download of the entire off site data base was done after the fire on August 16, 2020.
D. Security					
22.	<p>Can the organization and any contracted MSOs verify that antivirus software protects all computer systems based on the listed items?</p> <ul style="list-style-type: none"> – Antivirus software applies to all servers and workstations, as well as any computers used for remote access. – Every server or computer that contains DEL data or conducts any form of DEL business runs antivirus software. – Antivirus software protects data, scan documents, attachments, emails and Internet sites before use. – Antivirus program scans portable media devices (e.g., flash drives, CDs, storage devises) before use. – Documentation is maintained to verify the purchase and installation of antivirus software. – <i>Note: DEL onsite team may request your staff demonstrate the individual workstation computers have antivirus protection in place (request employees provide screenshot to verify compliance.)</i> 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comprehensive anti-virus program for the server and all computers. RMM allows IT staff to view, monitor, alter every computer.
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 4 - Information Technology – Includes all workstations, including workstations with access to EFS		Is the control present?			Comments/Explanations
		Yes	No	N/A	
23.	<p>Does the organization and all contracted MSOs employ the listed techniques for avoiding viruses?</p> <ul style="list-style-type: none"> – Review annual IT training attendance rosters, ensuring all staff with access to DEL data or computer systems attended annual IT training (within 30 days of hire date for recently-hired employees). – Review IT policies and training materials to determine that staff receives guidance and training on what actions to take when a staff member suspects a computer contains a virus and techniques for avoiding viruses, which include and are not limited to the following items. <ul style="list-style-type: none"> • Never install software on computers without the IT manager’s permission. • Never download files from unknown or suspicious sources. • Delete spam, chain and other junk email without forwarding. • Employees must not unload or disable antivirus software for any reason without specific instruction from the organization/contractor’s information systems security officer. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>All new employees are briefed and sign acknowledgement of policies.</p> <p>With the transition of many staff to telework status upon issue of their telework equipment they have signed agreements reiterating these points.</p>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24.	<p>Does the organization comply with state statutory requirements for breach of security /confidentiality incidents?</p> <ul style="list-style-type: none"> – There are written policies and procedures in place that align with Section F, Breach of Security/Confidentiality in the annual DEL Grant Agreement. – If applicable, there is documentation showing compliance with Section 501.171(3), Florida Statutes and actions taken by the entity regarding any breach of Security or confidentiality incident. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>There have been no breach incidents to document.</p>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
25.	<p>Does the organization safeguard confidential information resources (i.e. network servers, backups, other databases, etc.) by limiting physical access to these areas of the administrative office(s), to network system wiring</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 4 - Information Technology – Includes all workstations, including workstations with access to EFS		Is the control present?			Comments/Explanations
		Yes	No	N/A	
	closets or other computer storage areas? <i>Note: See DEL Policy 5.05.02.17 for additional Physical and Environmental Security information.</i>				

Part 5 - Grant Match and Program Requirements		Is the control present?			Comments/Explanations
		Yes	No	N/A	
A. Grant Match Procedures and Documentation					
1.	Does the organization have a process in place and documentation available to verify the listed basic criteria for acceptable matching activities?				
	– Matching funds are verifiable from the non-federal entity’s records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Escambia County is only local match donor.
	– Matching funds are not included as contributions for any other federally-assisted project or program, unless federal program laws and regulations specifically allow it.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Matching funds are necessary and reasonable for proper and efficient accomplishment of project or program objectives?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Until Fiscal Year 2019-2020 raising local match was a condition of receiving federal and state funding. Now it is applied to serving more children.
	– Matching funds are allowed under the applicable cost principles?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Matching funds were not received from the federal government through another award, except where federal statute authorizes it to be allowable for cost sharing or matching.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	– Matching funds are provided for in the approved budget when the federal awarding agency requires.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	When and if required.

Part 5 - Grant Match and Program Requirements		Is the control present?			Comments/Explanations
		Yes	No	N/A	
	– Matching funds conform to applicable program provisions of the federal uniform administrative requirements (2 CFR Part 200) and the laws, regulations and provisions of contract or grant agreements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	If the entity received a match waiver for the current grant year was file documentation maintained/kept for it? ?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
3.	Does the organization have a process in place to seek DEL approval for in-kind contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Approval was received after the fact as part of DEL invoicing process. With match program change, in-kind is no longer sought.
4.	Does the organization have a process in place for management to periodically review cash match reporting before submitting to DEL?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Executive Director reviews monthly invoice to DEL.
5.	Does the organization meet grant requirements related to match on a cumulative year-to-date (YTD) basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	“Raising match” is no longer a requirement. YTD match NOA spending is reported monthly.
6.	Does management have a process in place to address notices or other instructions from DEL related to deficiencies in quarterly matching levels of activity (e.g., notices DEL Financial Administration and Budget Services Unit sent)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No notices received to date.
B. Program Requirements					
7.	Has the organization met the minimum spending levels required for any restricted grant program income? This includes, but may not be limited to, Quality, Resource and Referral Inclusion and Infant and Toddler activities as disclosed on the School Readiness Services Notice of Award.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Documented by DEL.
8.	Has the organization expended no less than 78 percent of its school readiness allocation on direct services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Documented by DEL.
9.	Has the organization stayed below the maximum spending levels required for administrative costs as federal/state program rules require?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Documented by DEL.

Part 5 - Grant Match and Program Requirements		<i>Is the control present?</i>			Comments/Explanations
		Yes	No	N/A	
10.	Did the organization meet its grant requirements related to non-direct services on a cumulative YTD basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Documented in financial statements.
11.	Does management have a process in place to address notices or other instructions DEL sends related to deficiencies in meeting any of the indicated program requirements (e.g., FDOE/DEL Financial Administration and Budget Services Unit notices)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No notices received to date.

Attachment A

FDOE/Division Office of Early Learning **Certification of Self-Assessment of Internal Controls**

Organization: ELC Escambia

To be completed by the Executive Director or Chief Executive Officer

Our entity has conducted a self-assessment of internal controls for the fiscal period beginning July 1, 2021, (fiscal period 2021-22). As part of this self-assessment, the entity has completed the Internal Control Questionnaire the FDOE/Division of Early developed and it is available for review. The entity has explained any items noted with “not applicable” or “no” answers in the comments fields.

Signature: _____

Printed Name: Walter B. Watson, Jr.

Title: Executive Director

Date: August 26, 2021

Submit one executed/scanned copy of this certification and one “live” Word version of this file to FDOE/DEL electronically to the Share Point Coalition Zone Site, “**Your Coalition→FMSAS Document Exchange-Restricted→2021-22 FMSAS→2021-22 ICQ TO BE COMPLETED**” on or before the requested date.

Attachment B

Reference materials - Internal Controls

Overview of Internal Controls

Definition and objectives of internal controls

Internal control is a process overseen by an organization's board of directors, management and other personnel that is designed to provide "reasonable assurance" regarding the achievement of objectives in the following categories.

- Operational effectiveness and efficiency.
- Financial reporting reliability.
- Law and regulation compliance.
- Safeguarding assets

The concept of reasonable assurance implies that the internal control system for any organization, while constrained by the costs and related benefits of putting control procedures in place, will offer a reasonable level of assurance that it can routinely achieve operating objectives.

Need for internal controls

Internal controls help ensure the directions, policies, procedures and practices of an organization are put in place and function as intended. Non-federal organizations receiving Federal awards must establish and maintain effective control over and accountability for all funds, property, and other assets. Internal controls should be designed to achieve the objectives described above, to adequately safeguard assets from loss or unauthorized use or disposition and to provide a level of assurance that these assets and monies are used solely for authorized purposes in accordance with applicable federal laws, regulations and program compliance requirements.

Note: For FDOE/DEL subrecipients additional applicable federal regulations and state statute citations include 2 CFR Part 200 (Uniform Grant Guidance); Section 1001.213, F.S.; Chapter 1002, Part V, F.S., School Readiness Program and Voluntary Prekindergarten (VPK) Program.

What internal controls cannot do

As important as an internal control system is to an organization, an effective system will not guarantee its success. Rather, effective internal controls can keep the right people, such as management and board members, informed about the organization's operations and progress toward goals and objectives. However, these controls cannot protect against economic downturns or make an understaffed organization operate at full capacity. Internal controls can only provide *reasonable, but not absolute, assurance* that the organization's objectives can be met, due to limitations inherent to all internal controls systems. Breakdowns in the internal control system may be caused by a simple error or mistake, or by faulty judgments made at any level of management. In addition, controls may be circumvented by collusion or by management override. The design of the internal controls system is a function of the resources available, which means there must be a cost-benefit analysis performed as part of the design phase of the system.

Elements of internal control

Elements of internal control are listed as follows.

- **Control environment** – Sets the tone of the organization, influencing the control consciousness of its people. It is the foundation for all other elements of internal control and, if compromised, can significantly impact all other elements.
- **Risk assessment** – The identification and analysis of relevant risks to achieve the organization’s objectives, forming a basis for determining how to mitigate the risks faced by the entity. This should be a perpetual process, with risk review and assessment of risks mirroring the dynamic conditions of the organization and its operating environment.
- **Control activities** – The policies and procedures that help ensure the organization carries out management’s directives. These can include approvals, authorizations, segregation of duties or asset security and safeguarding.
- **Information and communication** – The process of identification, capture and exchange of information in a form and timeframe that enable people to carry out their responsibilities. Employees must have a clear understanding of management’s expectations and management must hear and understand employees’ concerns.
- **Monitoring** – A process that assesses the quality of internal performance over time and emphasizes achieving timely resolution for instances of identified noncompliance.

Definitions

Budgets – Appropriations, allocations, allotments, and funding releases authorized at defined levels of management encompassing all material aspects of planned entity operations.

Canceled checks – Hard copies of canceled checks or electronic check images.

Checks and Balances – Procedures in which the duties of one employee are subject to verification by another employee ensuring accuracy, integrity, prevention of fraud, supervisory review and encouraging appropriate segregation of duties.

Confidential: Refers to entire record systems, specific records or individually identifiable data that by law are not subject to public disclosure under Article I, Section 24 of the Florida Constitution and Chapter 119, Florida Statutes (F.S.) When applicable, confidentiality covers all documents, papers, computer files, letters and all other notations of records or data that are designed by law as confidential. Further, the term confidential also covers the verbal conveyance of data or information that is confidential. These confidential records may include but not be limited to, social security numbers, parent and child information, payments, childcare providers, household demographics and resource and referrals, which are private and confidential and must not be disclosed to others.

Custodian delegate – A person acting under the custodian’s supervision to whom the custodian has delegated the custody of property and from whom the custodian receives custody receipts.

Desk Manual or Reference – A written guide for use by a new employee, temporary worker or existing staff to perform assigned job duties. May be in an electronic format.

Entity – Organization that receives a grant award and is accountable for the use of the funds provided.

Electronic Imaging – Technology that allows for examination of data and images in human readable form, as on a monitor. Automated (electronic) techniques are used to capture, record, process, store, transfer and manage documents with data integrity and security protocols equal to protocols available for a paper document. *(Source: GAO, Internal Control Guide GAO/AIMD-21.3.2, May 2000; Electronic Imaging, D. Githens, FDLE; and Electronic Imaging, D.M. Avedon, 1994b, Records Management Quarterly Vol 28, No. 2, April 1994)*

Electronic Signature(s) – A method of signing an electronic message that (1) identifies and authenticates a particular person as the source of the electronic message and (2) indicates such person’s approval of the information contained in the message. *(Source: GAO, Internal Control Guide GAO/AIMD-21.3.2, May 2000)*

An electronic signature contains letters, characters, or symbols, manifested by electronic or similar means, executed or adopted by a party with an intent to authenticate a writing. A writing is electronically signed if an electronic signature is logically associated with such writing. Florida Statutes instruct “unless otherwise provided by law, an electronic signature may be used to sign a writing and shall have the same force and effect as a written signature.” (See section 668.004, F.S.)

Error or Irregularity – A deviation, inaccuracy or incompleteness in the measurement or representation of a fact.

Executive level staff – A high-level management staff member whom the organization generally selects to be responsible for its daily operations and make executive decisions on its behalf. Example positions include executive director (ED), ED’s executive assistant, finance director, program operations director, IT director and human resources (HR) director.

Information Technology Security: The protection of an automated information system to preserve the integrity, availability, and confidentiality of data, information, and information and technology resources [Section 282.0041(14), F.S.]

Internal Auditing – Procedures and techniques conducted by management primarily concentrating on adherence to management policies, the existence of proper internal controls, uncovering misappropriation of funds, the existence of proper recordkeeping, adherence to generally accepted accounting principles and adherence to effective business operations.

Internal Control Environment – Factors contributing to an appropriate atmosphere of control consciousness including organizational structure, personnel, delegation of authority, explicit and implicit communication of policies and responsibilities, budgets and financial reports, internal auditing and organizational checks and balances.

Material service organization (MSO) – An MSO delivers services to another organization that are significant to that organization’s operations (e.g., payroll processing and other services necessary for conducting business).

Organizational Structure – The overall framework for planning, coordinating and controlling the operations of the Entity. In general, it involves reporting relationships, functions to be performed by organizational units, authority, responsibilities and constraints of key positions.

Personally Identifiable Information (PII): PII is information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, Web sites, and university listings is Public PII and includes for example, first and last name, address, work telephone number, and general educational credentials.

The definition of PII is not anchored to any single category of information of technology. Rather, **it requires a case-by-case assessment** of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual. [2 CFR Part 200.79]

Policy – A management directive for a deliberate plan of action to guide decisions and achieve outcomes

Procedures – A specified series of actions and acts of operations that produce the described result, product or outcome. Procedures generally contain the what, how, where and when.

Program income – Gross income earned as a direct result of a supported activity or earned as a result of the grant award(s). Program income includes, but is not limited to, income from fees for services performed (e.g., training or conference fees), the use or rental of real or personal property acquired under federally funded projects/activities and income from similar activities that result from services performed under a particular funding source.

Protected Personally Identifiable Information (Protected PII or PPII): An individual’s first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother’s maiden name, criminal medical and financial record and education transcripts. This definition does not include PII that is required by law to be disclosed. [2 CFR Part 200.82]

Reasonable Assurance – The cost of internal control must not exceed the expected benefits of reducing the risk of failing to achieve objectives implicit in the definition of accounting control.

Security Incident – A violation or imminent threat of violation (whether accidental or deliberate), of applicable information technology security policies, acceptable use policies or standard security

practices. An imminent threat of violation refers to a situation in which the state agency has a factual basis for believing a specific incident is about to occur. (See s. 284.0041, F.S.)

Segregation of duties – Basic procedures that strengthen internal control by not allowing an individual to initiate, process and record transactions without the review and approval of other individuals.

Subrecipient – The legal organization that receives a sub-award and is accountable to the recipient for the use of funds provided.

Attachment B: Part 1 - Control Environment

Objectives	Risks
Management philosophy and attitude recognizes the importance of and commitment to the establishing and maintaining a strong system of internal control as communicated to all employees through actions and words.	<ul style="list-style-type: none"> – Management does not set and communicate its “tone at the top” view of internal controls and therefore creates an environment where employees do not understand the importance of internal controls.
Management adheres to a code of conduct and other policies regarding acceptable business practices, conflicts of interest or expected standards of ethical and moral behavior, and communicates these policies to all employees.	<ul style="list-style-type: none"> – Appropriate business conduct is not established or understood.
Organizational structure is clearly defined and up to date. This structure defines performance of the necessary functions and demonstrates establishment of appropriate reporting relationships.	<ul style="list-style-type: none"> – Organizational chart is not current. – Employees are unaware of reporting relationships in the organizational structure. – Different units duplicate functions.
Personnel are qualified and properly trained in order for control procedures to operate in the intended manner.	<ul style="list-style-type: none"> – Personnel are not qualified to perform assigned tasks. – Personnel are not adequately trained.
Current job descriptions are established detailing the responsibilities and qualifications for each position.	<ul style="list-style-type: none"> – Job descriptions are not aligned with actual job activities and performances.
Delegation or limitation of authority exists to provide assurances of effectively discharged responsibilities.	<ul style="list-style-type: none"> – One employee controls all phases of a transaction or carries out functions without appropriate oversight.
Documented policies and procedures provide a basis for reviews, follow-up evaluations and audits.	<ul style="list-style-type: none"> – Units do not uniformly perform functions. – The organization does not meet federal, state or entity requirements. – Lack of support for performed functions and transactions.
Budgetary and reporting practices provide benchmarks by which management can measure accomplishments.	<ul style="list-style-type: none"> – Management cannot communicate expectations to organizational units.

	<ul style="list-style-type: none"> – Unusual transactions or events go undetected. – Management cannot determine if the organization is achieving goals.
Organizational checks and balances provide authority for certain functions that minimize the potential for waste, fraud, abuse or mismanagement.	<ul style="list-style-type: none"> – Ability for staff or management to override internal controls.

Attachment B: Part 2 - Administrative Operations

Objectives	Risks
All transactions are properly accumulated, classified and summarized in the accounts.	<ul style="list-style-type: none"> – Financial records do not reflect all current year revenue and disbursement transactions. – General ledger is not in balance. – Subsidiary ledgers are not in balance with general ledger. – Inconsistent application of accounting policies and procedures.
The organization obtains and processes all necessary data in compliance with established policies and procedures.	<ul style="list-style-type: none"> – Misclassifications, omissions, unacceptable delays and excessive/unnecessary work performed.
The organization adequately documents all transactions.	<ul style="list-style-type: none"> – Inadequate documentation to show benefit to the grant or other funding source. – Repayment of funds due to lack of supporting documentation.
The organization records all transactions in the appropriate general ledger code.	<ul style="list-style-type: none"> – Improper or incomplete reporting to governing board, grantor or other entities.
Revenues, collections and receivables are properly accumulated, classified and summarized in accounts.	<ul style="list-style-type: none"> – The organization may not detect errors in posting transactions in a timely manner. – Improper or incomplete reporting to governing board, grantor or other entities.
Management properly approves or authorizes all transactions.	<ul style="list-style-type: none"> – Improper expenditure of funds. – Incomplete review of data, permitting possible errors or omissions. – Lack of management knowledge and oversight of entity operations/transactions.
The organization properly identifies all collections, develops control totals and properly deposits intact collections.	<ul style="list-style-type: none"> – Failure to record daily receipts/revenue and failure to properly account for program income. – Withholding or delaying the recording of receipts/revenue. – Revenue/receipts diverted for personal use.

<p>All bank accounts and cash on hand are subject to effective custodial accountability procedures and physical safeguards.</p>	<ul style="list-style-type: none"> – Misappropriated cash or petty cash funds, diverted cash receipts or other revenues, unauthorized disbursements or loss of funds. – Potential questioned costs/repayment of funds
<p>The organization promptly and accurately records all cash and receipt transactions (revenue) in adequate detail.</p>	<ul style="list-style-type: none"> – Substituting unsupported credits or fictitious expenditures to cover misappropriated collections and unauthorized transactions. – Under or over-estimating cash or other receivables.
<p>All cash and receipts transactions are properly accumulated, correctly classified and summarized in the general ledger; balances are properly and timely reconciled with bank statement balances.</p>	<ul style="list-style-type: none"> – Misstating cash balances or covering unauthorized transactions by falsifying bank reconciliation. – Underreporting of program income or other revenues to governing board, grantor or other entities.
<p>Assets are subject to effective custodial accountability procedures and physical safeguards to prevent loss, damage or theft.</p>	<ul style="list-style-type: none"> – The organization loses assets or they expire. – The organization uses assets inappropriately (e.g., not according to grantor instructions or in compliance with management direction). – Insufficient insurance coverage. – Theft of assets.
<p>The organization uses its assets timely.</p>	<ul style="list-style-type: none"> – The organization violates grant terms and conditions by exceeding the period of availability. – Questioned costs subject to fund repayment.
<p>All invoices processed for payment represent goods and services received and are accurate as to terms, quantities, prices and extensions. Account distributions are accurate, agree with established account classifications, and the organization allocates costs allocated to programs commensurate with the benefit received.</p>	<ul style="list-style-type: none"> – Payments made incorrectly for goods/services not received or only partially received. – Payment based on improper price or terms. – Payments made incorrectly after contract closeout. – Accounting distribution of cost is inaccurate or inappropriate. – Potential questioned costs subject to repayment of funds.
<p>The organization prepares all checks on the basis of adequate and approved documentation, compared with supporting data and properly approved, signed and mailed.</p>	<ul style="list-style-type: none"> – Incorrect or duplicate payments. – Check alteration. – Disbursements for materials or services not properly documented or approved.
<p>The organization promptly and accurately records, based on payee and amount, all disbursement and accounts payable transactions.</p>	<ul style="list-style-type: none"> – Improper cash or accounts payable balances. – Increased risk of duplicate payments made in error. – Loss of possible credits or discounts available for timely payment.

<p>All requests for goods and services are initiated and approved by authorized individuals, and are in accordance with policy and budget guidelines.</p>	<ul style="list-style-type: none"> – Purchases made in violation of conflict of interest policy. – Purchases violate policy or, if using grant program funds, purchase of unallowed item per federal, state or grant program regulations. – Purchases are not timely or are outside period of availability. – Purchases do not comply with budget.
<p>The organization bases all purchases on valid, approved requests and properly executes purchases based on price, quantity and vendor.</p>	<ul style="list-style-type: none"> – Lack of cost/price analysis. Payment in excess of optimum price. – Purchases violate policy or, if using grant program funds, purchase is for unallowed item per federal, state or grant program regulations. – Quantities are not adequate or in excess of need.
<p>All materials and services received are consistent with the original orders.</p>	<ul style="list-style-type: none"> – Payment for materials or services not received. – Damaged or missing goods not reported.
<p>All employees properly prepare and submit time and attendance data, including personnel activity reports (PARs).</p>	<ul style="list-style-type: none"> – Potential questioned costs for salaries charged to grant programs if documentation is incorrect or incomplete. – Costs charged to inappropriate programs or in inappropriate amounts (i.e., not based on after-the-fact determination of the actual level of effort the employee expended).
<p>Management properly reviews and approves employees' time and attendance data (including PARs).</p>	<ul style="list-style-type: none"> – The organization pays employees for time they did not work. – The organization pays employees for unnecessary or unauthorized time. – Risk of duplicated work efforts. – Management's ability to analyze operating results is impaired if reported data is untimely or incomplete. <p>The organization charged costs to inappropriate programs or activities, or charged in inappropriate amounts based on the actual level of effort the employee devoted.</p>

Attachment B: Part 3 – Subrecipient Monitoring

Objectives	Risks
Obtain reasonable assurance that subrecipients are achieving stated performance goals and are in compliance with laws, regulations and provisions of the grant agreement.	<ul style="list-style-type: none"> – Subrecipient is not expending funds in compliance with appropriate federal administrative requirements, federal cost principles or in compliance with the terms and conditions of the awarding agency’s grant agreement with the entity. – Subrecipient is unaware of contract terms and conditions. – Performance measures go unmet or contracted services are incomplete. – The subrecipient must repay funds. – Loss of future grant revenues.
All subrecipients are monitored timely and the results adequately documented.	<ul style="list-style-type: none"> – Failure to apply federal monitoring rules <ul style="list-style-type: none"> • 45 CFR Part 75. • 2 CFR Part 200. • Federal Acquisition Regulation (FAR) for commercial entities. – Subrecipient records to properly account for/document activities are incomplete. – The subrecipient spends funds on unallowed activities. – Failure to provide enough time for subrecipients to identify or implement corrective actions. – Subrecipient activities violate entity policy or, if using grant program funds, are unallowed per federal, state or grant program regulations.
Provide appropriate communications and information to subrecipients that describe their passed-through requirements.	<ul style="list-style-type: none"> – Subrecipient is not tracking, recording and expending funds in compliance with appropriate federal administrative requirements, federal cost principles or in compliance with the terms and conditions of the agency’s grant agreement with the organization. – Subrecipient is unaware of the applicable laws, rules and regulations for grant(s). – Subrecipient is unaware of the applicable performance measures, spending caps or spending minimums required for funds received. – Subrecipient must repay funds. – Loss of future grant revenues.

Attachment B: Part 4 - Information Technology

Objectives	Risks
Provide access to information and systems to employees and customers who have a valid need for the information or resource.	<ul style="list-style-type: none"> – Unauthorized access to restricted information or systems. – Information is not available when needed and the entity cannot provide services to customers. – Compromised information (deleted, edited, obtained by inappropriate parties, etc.). – Unauthorized transactions or inability to carry out planned activities. – Failure to meet the organization’s goals and objectives.
Safeguard the entity’s information technology assets.	<ul style="list-style-type: none"> – Compromised information (deleted, edited, obtained by inappropriate parties, etc.). – Funds repayment due to lack of supporting documentation.

Attachment B: Part 5 - Grant Match and Program Requirements

Objectives	Risks
Obtain reasonable assurance the entity is in compliance with grant match and program requirement laws, rules, regulations and grant agreement provisions.	<ul style="list-style-type: none"> – Organization does not have controls in place to ensure compliance with grant match and other program requirements. – Organization is unaware of its progress toward meeting grant match and program spending requirements. – Organization does not have process in place to verify adequate documentation maintenance. – Performance measures may be unmet or there may be unprovided or incomplete contracted services. – Must repay funds. – Loss of future grant revenues. – Organization is not in compliance with federal requirements <ul style="list-style-type: none"> • 45 CFR Part 75. • 2 CFR Part 200.