

AUDIT & INTERNAL CONTROL QUESTIONNAIRE

North Dakota Department of Health - Division of Accounting
Last Revised 04/2019

Subaward Applicant: _____

Applicant's Fiscal Year-End: _____

Name and Title of Applicant's Financial Contact: _____

Phone Number of Applicant's Financial Contact: _____

Email Address of Applicant's Financial Contact: _____

The Code of Federal Regulations Chapter 2, Part 200 (the Uniform Guidance) requires the North Dakota Department of Health (NDDoH) to ensure your organization, as a recipient of pass-through funds, is in compliance with federal regulations. Please respond to the below questions and add any comments as necessary. For any items that result in an answer of "N/A," note in the Comments column why that item is not applicable.

Please complete this entire form electronically when possible, and return this completed questionnaire to the NDDoH along with the Requirements Addendum. **You must submit this questionnaire to the NDDoH in order to finalize any Notice of Grant Awards.** If you need assistance in responding to the below questions, see the "FAQs" tab within this document. If you have any additional questions after reading that information, contact the NDDoH Compliance Auditor at eparrow@nd.gov or 701-328-2354.

TOPICS & QUESTIONS		YES/NO	COMMENTS
Audit and General Environment			
1	Does your organization have an annual Single Audit? If "Yes," note the fiscal year most recently audited in the Comments column.		
a	If you do not have a Single Audit, does your organization have an annual financial statement audit only? If this is the case, note the fiscal year most recently audited in the Comments column.		
b	Under either audit, has your organization had any findings or recommendations related to internal controls or federal programs in either of the prior two years? If so, please briefly explain.		
2	Has your organization taken action to resolve any prior findings or recommendations and to prevent them from recurring? Please briefly explain.		
3	Has your organization experienced any changes in key personnel (i.e., a CFO, an Executive Director, a program director, etc.) in the prior two years? If so, please briefly explain.		
4	Has your organization experienced any substantial changes to internal control systems (i.e., policies and procedures) or software systems (i.e., accounting, payroll, IT, etc.) in either of the two preceding years? If so, please briefly explain.		
5	Is your organization currently or has it ever been suspended or debarred from doing business with the federal government or the state of North Dakota?		
<p>If your organization has an annual Single Audit, stop here and complete the certification below. If your organization <u>does not have</u> an annual Single Audit, answer all remaining questions and complete the certification below.</p>			
Control Environment			

6	Does your organization have written internal control policies?		
7	Does your organization have a formal conflict of interest policy?		
8	Does your organization have a document retention policy?		
9	Does your organization have a negotiated indirect cost rate agreement or cost allocation plan? Please explain.		

Control Activities

10	Does your organization have steps in place to ensure that awarded funds are only expended for allowable activities based on federal and state regulations?		
11	Does your organization have steps in place to ensure that awarded funds are used only during the authorized grant period?		
12	Does your organization require approval for expenditures by someone other than the purchaser prior to making payment?		
13	Does your organization have controls in place to prevent expenditure of funds in excess of approved, budgeted amounts?		
14	Are there procedures in place to ensure procurement at competitive prices?		
15	Are all bank accounts reconciled monthly?		
16	Are duties separated so that no one individual has complete authority over an entire financial transaction? Please explain.		
17	Does your organization maintain documentation for all items purchased?		
18	Does your organization maintain time and effort records that support the distribution of employees' salaries or wages between grants?		
19	Does your organization maintain documentation for required financial, progress, or other reports submitted to the NDDoH?		
20	Does your organization have a financial accounting system in place that tracks program receipts and expenditures separately for each individual award?		

Other Relevant Information/Comments

Certification

I certify to the best of my knowledge and belief that all above information is true, complete, and accurate.

Form Prepared by: _____

Title: _____

Date: _____