

**INTERNAL CONTROL QUESTIONNAIRE (ICQ)  
FOR LOCAL PUBLIC AGENCIES AND  
NOT-FOR-PROFIT ORGANIZATIONS**



<b>ENTITY INFORMATION</b>			
Legal Entity Name:		Fiscal Year End:	
Project Description:		Project Cost:	
DOA Vendor ID Number:	Federal Tax ID Number:		
SAM Unique Entity Identifier:	SAM UEI Expiration Date:		
Street address:	Phone no.:	Fax no.:	
P.O. Box:	City:	State:	ZIP Code +4:
Primary contact for project questions:			Phone no.:
Primary contact for accounting questions:			Phone no.:
Street address (if different than Address listed above):		Primary Contact E-mail Address:	

**Please include the following items as attachments to this ICQ:**

- Current chart of accounts that ties to financial statements and indirect cost rate schedule.
- Policies for vacation and sick leave; and travel.
- Most recent audit of financial statements and management letter.
- Other written policies discussed throughout this ICQ.

<b>ORGANIZATIONAL GOVERNANCE</b>
1. Parishes or Municipalities Covered (list):
2. Services Provided (briefly list):
3. Does your organization have a written mission statement and documented policies and procedures related to significant processes which are reviewed periodically and are up to date?
4. Does management clearly communicate and demonstrate integrity and other ethical values?
5. Does your department have an organizational chart that defines lines of authority and responsibility?
6. Is the organizational chart up to date?

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**FINANCIAL PLANNING AND MONITORING**

7. Are funding sources evaluated annually?

8. What Accounting Software is used?

9. How many years has the accounting software been in place?

10. Is the accounting system accrual based or cash based?

11. Is the accounting system manual, automated or a combination?

12. Is critical information backed-up and stored off-site?

13. Has a disaster recovery/business resumption plan been developed should your critical information business systems fail or be destroyed?

14. Has the disaster recovery /business resumption plan been tested/simulated and if so, when?

15. Is the entity subject to audits and/or reviews by the following?

a. Federal Agency

b. State Agency

c. Local Officials

16. If yes, when was the most recent audit/review and by whom? Please attach and provide the electronic link to the report.

17. If no, please provide a brief explanation.

18. What opinion was given?

19. What findings if any were noted?

20. Has the entity received a Single Audit?

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21. Has the entity had any Federal funds from DOTD audited as a major program?

22. What were the results of any Federal Agency monitoring?

23. Does the entity have an indirect cost plan? If so, name the firm who reviewed your last indirect cost report:

24. Does the General Ledger separate indirect and direct accounts for the following?

a. Labor Costs

b. Non-labor Costs

25. Do you have a system in place to identify and remove unallowable costs from the indirect cost pool?

**STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS**

26. Does your accounting and financial management systems(s) follow Generally Accepted Accounting Principles?

27. Is your financial management system(s) sufficient to permit preparation of reports required by the applicable statutes and regulations?

28. Is your financial management system(s) sufficient to permit the tracing of funds to a level of expenditure adequate to establish that funds have not been expended in violation of applicable statutes?

29. Does your financial management system(s) provide accurate, current, and complete disclosure of the financial results of the financially assisted activities required by the financial reporting requirements of the grant?

30. Does your financial management system(s) contain information pertaining to grant awards and authorizations, obligations, unobligated balances, assets, liabilities, expenditures, and income sufficient to identify the source and application of funds provided for financially-assisted activities?

31. Does your financial management system(s) provide for effective control and accountability for all grant cash, real and personal property, and other assets?

32. Can your financial management system(s) compare actual expenditures or outlays with budgeted amounts for each grant?

33. Is financial information related to performance or productivity data, including unit cost information if appropriate or specifically required?

34. Does your financial management system(s) provide procedures for determining the reasonableness, allocability and allowability of costs in accordance with 2 CFR Part 225, "Cost Principles for State, Local, and Indian Tribal Governments"?

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35. Does your financial management system(s) provide or describe existing or planned indirect cost rates?

**PRIOR AWARD INFORMATION**

36. Has the entity received awards from LADOTD in the past?

37. What was the awarded amount in the prior fiscal year?

38. Were any issues noted? If yes, explain.

**PERSONNEL**

39. Number of employees assigned to the project.

40. What is the average years of work experience of the employees assigned to this project?

41. Are up-to-date Position Descriptions available for each employee or position in the organization?

42. Are training opportunities provided to improve employee work related competencies?

43. Are responsibilities divided among staff members so that no single employee controls all steps of a financial transaction?

44. Do Time Entry records allocate time pertaining to:

a. Administrative Tasks

b. Training and Education

c. Leave

45. Does the organization's timekeeping system meet the requirements of the applicable cost principles?

46. Are time records kept for all personnel including salaried employees?

47. Does your organization maintain a personnel system(s) which provides monthly reports on the activities of each employee whose compensation is charged to the assistance agreement?

48. Are employees sufficiently trained to perform assigned roles and responsibilities to support payroll processing (time reported, on-line time entry, etc.)?

49. Have any key personnel listed in the application been debarred or suspended from participation in Federal Assistance programs? If yes, please note whom, when, and for what reasons.

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**COMPLEXITY OF PROJECT**

50. Is there a high level of complexity or challenges associated with this project? If so, describe the complexity.

51. Will consultants be used on the project? If so, what is the role of the consultant?

**BUSINESS CONDUCT**

52. Do you have a Business Conduct and/or Conflict of Interest Policy that requires employees to avoid conflicts (or any appearance of conflicts) between their personal interests and those of the organization?

53. Do staff receive training on ethics?

**REPORTING OF CONFLICTS OF INTEREST, FRAUD, etc.**

54. Are you aware that non-Federal entities must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity?

55. Are you aware that non-Federal entities must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting Federal awards?

56. Have there been any instances of fraud, waste, or abuse? If so, please describe.

**RECORDS RETENTION**

57. Do you have a records retention policy?

58. Are important documents, including electronic media, stored in a secure area with adequate protection from fire and/or water damage?

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**ADDITIONAL COMMENTS**

**MANAGEMENT'S CERTIFICATION**

I certify that, to the best of my knowledge and belief, this ICQ is a complete and accurate representation of the above-named Entity's organizational structure and practices.

*Typed or Printed Name*

*Manager's Signature*

*Date*