

District/Organization Internal Control Self-Assessment Questionnaire Tool

2 CFR §200.303 Internal Controls section of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, establishes the requirements for internal controls for a non-federal entity; thus, requiring an organization to institute a stronger infrastructure of accountability.

Objective: To assist districts/organizations with “Establishing and maintaining effective internal control over federal awards and provide reasonable assurance that federal funds are managed in a way that is compliant with federal statutes, regulations, and the terms and conditions of the federal award” in accordance with 2 CFR § 200.303.

The goal is to provide districts/organizations with a self-evaluating tool for the organization’s internal control system. The tool will assist the organization’s management in evaluating the current internal control structure and preparing for an audit. Once the tool is completed, management will be able to identify areas where internal controls could potentially be enhanced. In addition, annual management will allow organizations to review the results to determine what changes have occurred or where updates and/or changes may need to be made. Please note, the use of the tool is completely voluntary and is not required to be utilized by a district/organization. The Department will make the tool available within the FORMS application within the Department’s SAFE secure web portal. The online version will allow the organization to upload evidence of implementation.

The tool encompasses the five internal control components:

1. *Control Environment* – “Sets the tone for the organization and influences the control consciousness of staff and is the foundation for all other components of internal control.”
2. *Risk Assessment* – “The process that involves the identification and analysis of relevant risks to the achievement of objectives, and forming a basis for how the risks should be managed to increase the chance to successfully achieve desired goals.”
3. *Control Activities* – “The actions to reduce risk and minimize obstacles to accomplishing goals. Includes the policies and procedures that help ensure management directives are carried out and documented; authorization and approval; reconciliations; and segregation of duties.”
4. *Information and Communications* – “The systems or processes that support the identification, capture, and exchange of information in a way and time frame that enable people to successfully carry out their responsibilities.”
5. *Monitoring* – “The actions taken to ensure the control activities are working as intended; and the processes used to assess the quality of internal control performance over time.”

Instructions:

- All questions require a response. Please select only one of the answers (Yes, No, In Progress, or Not Applicable) included in the check off boxes for each question.
- Comment areas are available for each self-assessment question to assist the entity in documenting information related to the internal control area, if needed.
- If the entity would like to upload documentation for the self-assessment, the system allows for this through the upload function within each question.

Below is a sample of the format utilized for the Internal Control Self- Assessment Questions within the FORMS application.

Sections

Internal Control Self-Assessment Introduction and Instructions	0/1
Control Environment	0/10
Risk Assessment	0/7
Control Activities	0/16
Information and Communications	0/8
Monitoring	0/10

Export to PDF

Questions

Section : Control Environment Question Count : 10

Question 1

Are both the governing authority and management actively involved with the internal control structure, which includes both identifying and enforcing the following (formally documented in organization's policies):

- A standard of conduct;
- Integrity;
- An ethical values structure;
- Compliance with accounting and reporting laws and regulations.

Yes
 No
 In Progress
 Not Applicable

Comments

Navigation: < Previous, Save, Reset, Next >

Sections

Internal Control Self-Assessment Introduction and Instructions	0/1
Control Environment	0/10
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Export to PDF

Questions

Section : Risk Assessment Question Count : 7

Question 1

Does the organization perform a risk assessment?

Yes
 No
 In Progress
 Not Applicable

Comments

Navigation: < Previous, Save, Reset, Next >

The tool is located within the Ohio Department of Education's SAFE – Forms Application.

1. Utilize a SAFE Login.
2. Select Forms from the Application List.

Web Applications

Web Systems	Description
Adult Learner	Adult Learner
CCIP	Comprehensive Continuous Improvement Planning Application
Compliance	Compliance Tracking System
CPS	Centralized Payment System
Forms	Electronic Forms and Waiver Submission

3. Select Internal Control Self Assessment from the Select Program List.

Select Program Forms Dashboard

Select Program

PROGRAMS ASSOCIATED TO
Dept Of Education (050765)

- Business Advisory Councils
- CTE Middle School Waiver
- Data Appeal
- EMIS Data Review and Verification forms
- Internal Control Self Assessment
- Report Card Waiver

4. Select the Detail icon for your entity.

PROGRAM PERIOD NAME	ORG NAME	ORG ISN	CONSULTANTS	# SURVEYS	REPORT	DETAILS
FY 2019 Internal Control Self Assessment				1		

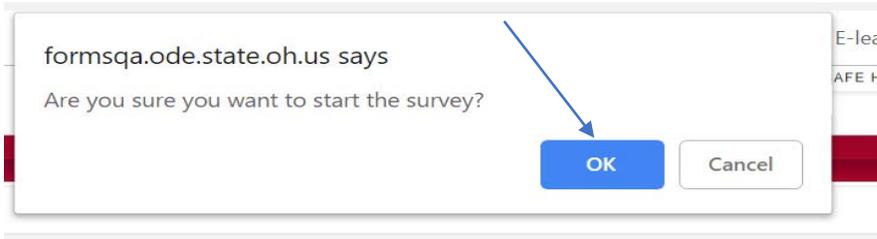
5. Select the Questions tab to gain access to the Internal Questionnaire Tool.

Overview **Questions** Schedule Technical Assistance Supporting Documents Comments

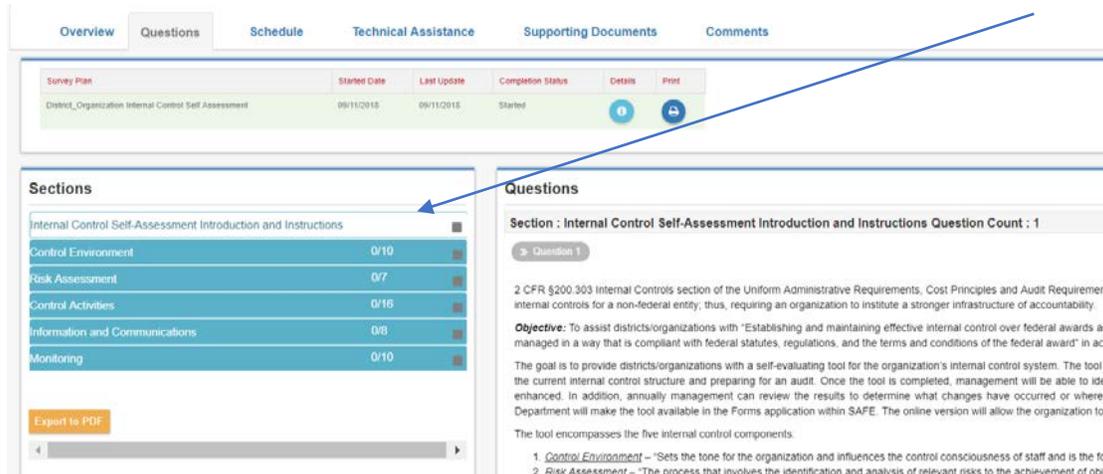
Survey Plan	Started Date	Last Update	Completion Status	Details	Print
District_Organization Internal Control Self Assessment					

Select the icon under Details to start and open the questions.

6. Click Ok when asked to start the Internal Control Self-Assessment survey.

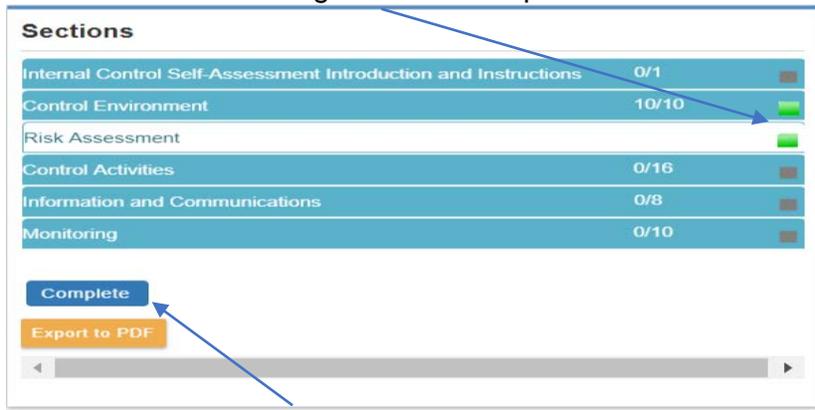


- Click on each section of the Internal Control Self-Assessment to access and answer the questions.



- The   icons allow for the entity to add comments or upload a document.

- The section icon turns green once all questions have been answered.



- The entity can mark complete once they have determined they have completed the self-assessment and no longer want the ability to make changes. In addition, the Export to PDF feature allows you to create a PDF of the questions along with the answers.

The following roles will grant access to the FORMS application within SAFE where the Internal Control Self-Assessment tool resides. Staff that already have been assigned the below OEDS roles should already have access to the FORMS application. If a role is needed, please see your entity's OEDS administrator. Note - The Data Entry role in the table below will allow an individual to answer the questions within the self-assessment.

FORMS Application OEDS Role Name

Superintendent
Treasurer
Data Entry - Compliance
Data View - Compliance

For any questions or concerns, please email ODEMonitoring@education.ohio.gov.