

ENTITY 2019 ICQs

June 30, 2019

**SINGLE AUDIT  
ELIGIBILITY**

QUESTION	YES	NO	N/A	REMARKS
<p><b>CONTROL OBJECTIVES: To provide reasonable assurance only eligible individuals and organizations received assistance under federal award programs, subawards are made only to eligible subrecipients and amounts provided to or on behalf of eligibles were calculated in accordance with program requirements.</b></p> <p><b><u>Control Environment</u></b></p> <ol style="list-style-type: none"> <li>Does staff size and competence provide for making proper eligibility determinations?</li> <li>Are realistic caseload/performance targets established for eligibility determinations?</li> <li>Are lines of authority clear for determining eligibility?</li> </ol> <p><b><u>Risk Assessment</u></b></p> <ol style="list-style-type: none"> <li>Does the entity realize the risk eligibility information prepared internally or received from external sources could be incorrect?</li> <li>Are conflict-of-interest statements maintained for individuals who determine eligibility?</li> <li>Is there a process for assessing risks resulting from changes to eligibility determination systems?</li> </ol> <p><b><u>Control Activities</u></b></p> <ol style="list-style-type: none"> <li>Do written policies provide direction for making and documenting eligibility determinations?</li> <li>Are procedures to calculate eligibility amounts consistent with program requirements?</li> <li>Are eligibility objectives and procedures clearly communicated to employees?</li> <li>Are authorized signatures (manual or electronic) on eligibility documents periodically reviewed?</li> <li>Is the access to eligibility records limited to appropriate persons?</li> <li>Are manual criteria checklists or automated processes used in making eligibility determinations?</li> <li>Is the process for periodic eligibility re-determinations in accordance with program requirements?</li> <li>Is the accuracy of information used in eligibility determinations verified?</li> <li>Are procedures used to ensure the accuracy and completeness of the data used to determine eligibility?</li> </ol>				

**ENTITY** \_\_\_\_\_ 2019 ICQs \_\_\_\_\_

June 30, 2019

**SINGLE AUDIT**  
**ELIGIBILITY**

<b>QUESTION</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>REMARKS</b>
<b><u>Information and Communication</u></b>				
1. Does the information system meet needs of eligibility decision-makers and program management?				
2. Is the processing of eligibility information subject to edit checks and balancing procedures?				
3. Do training programs inform employees of eligibility requirements?				
4. Do channels of communication exist for people to report suspected eligibility improprieties?				
5. Is management receptive to suggestions to strengthen the eligibility determination process?				
6. Is the documentation of eligibility determination in accordance with program requirements?				
<b><u>Monitoring</u></b>				
1. Does management perform periodic analytical reviews of eligibility determinations?				
2. Are program quality control procedures performed?				
3. Are detailed transactions periodically audited?				