**STATE CA PROGRAM MANAGER LEVEL (SAMPLE)**

**COOPERATIVE AGREEMENT APPENDIX MANAGEMENT CONTROL CHECKLIST**

**APPENDIX #\_\_\_\_\_\_\_\_\_\_\_\_\_**

In accordance with Chapter 4, NGR 5-1, Cooperative Agreement (CA) Management control program evaluations shall be included in the State level ARNG and ANG 5 Year Management Control Plans. This checklist provides test questions for **CA Appendix Program Managers** at the State/Territory level to evaluate risk factors in accordance with paragraph 4-2, Chapter 4, NGR 5-1. Questions can be added, deleted or changed as needed. As a minimum, CA Appendix checklist evaluations shall be conducted as scheduled in the 5 Year Management Control Plans, as directed by the USPFO/TAG or other local directive.

**1. ADMINISTRATION:**

a. Has the CA PM been appointed in writing as the PM on a DA 577? Y N

b. Are up to date changes to NGR 5-1, NGB policy directives and local SOP instructions being

forwarded to Program Managers by the USPFO/GOR? Y N

c. Are all Appendices and subsequent modifications reviewed by for compliance with applicable

 laws, regulations, directives and policies before USPFO authorization? Y N

d. Is there a local CA SOP or policy directive for CA Administration for the CA PM to follow? Y N

**2. FUNDING :**

 **Budget**

a. Has the CA PM submitted a budget request to the NGB-OPR-PM for review and approval? Y N NA

b. Has the PM provided the USPFO a copy of the proposed FY budget submitted to the NGB-ORP-PM? Y N

c. Has the PM identified and prioritized funding requirements for the upcoming FY? Y N

d. Has a copy of the FY budget been sent to the State for approval of the State Funded portion? Y N

**Initial FY Funding**

e. Has the PM provided the USPFO a copy of the approved FY budget from the NGB-OPR-PM? Y N

f. Upon receipt of initial year funding from NGB, was a modification request promptly submitted for

 processing? (NGR 5-1, Chapter 11, Para 11-1) Y N NA

g. Has the initial FY funding level been evaluated to determine shortfalls or excesses? Y N

h. If the potential of additional receipt of funds exists, has the State been notified regarding the potential

impact on their funded portion? Y N NA

i. Has the PM submitted an obligation plan to USPFO-RMD? (Army only) Y N NA

 **Obligations**

k. Do requests for reimbursements meet the cost reimbursement rules of allowable, allocable, and

availability of funds (Purpose, Time, Amount)? Y N

l. Are incrementally or fully funded obligations processed timely? Y N

m. Have the Program Manager, ANG Comptroller/Army Comptroller and State Comptroller reconciled

financial data at least quarterly? Y N

o. Do advance payments to the State exceed the amount of the agreement? Y N NA

p. Are payments based on a cash flow cycle? Y N NA

q. Upon receipt of a funding increase or decrease is a modification request promptly submitted to the

USPFO-GOR for processing to the State? Y N

 **End of Year Closeout**

t. Are expenditures analyzed and forecasted to produce an estimated year end budget/target? Y N

u. Is the PM working closely with ANG Comptroller/Army Comptroller to accomplish CA closeouts? Y N

v. Are CA’s closed out 90 days after end of FY or has an extension been requested? Y N

q. Near the end of the fiscal year, are excess funds identified and returned to USPFO or ANG Comptroller

 before 30 Sept so a modification can be issued? Y N

r. If an encumbrance due to a contract or purchase order was required a CA to remain open, did the SMD

request an extension from the USPFO, based on information from the PM? Y N

**3. HISTORICAL PROBLEMS**

**State Billing/Vouchers**

a. Are the correct AMSCOs or EEIC’s recorded by the State on payment request vouchers? Y N

b. Are State CA billings/vouchers verified by the PM for accuracy and forwarded to Accounting and

Finance for payment in a prompt manner? Y N

c. At a minimum, have the following been checked prior to certification for payment expenditures

 (1) Do expenditures shown on the Request for Advance or Reimbursement, match the expendi-

reported by State accounting records? Y N

 (2) Do the calculations on the SF 270 correctly reflect the amounts on the updated Cash-flow Plan?

 (3) Does the request for advance/reimbursement EXCEED the funding limitations of the Appendix? Y N

d. Are file copies of CA billings maintained for reconciliation purposes? Y N

e. Are all CA expenditures allocable to and allowable under the CA? Y N

f. Are costs applied using correct fed/state split (75/25, etc)? Y N

g.. Is Program Income (if applicable) applied and deducted from future expenditures? Y N

**Payrolls**

h. Are time and attendance documents reviewed for accuracy by the Supervisor before submission to the

State? Y N

i. Are time and attendance documents reviewed to verify the amount charged to Federal appropriations

ensuring proper federal/state split? Y N

 **Purchase Orders/Contracts**

j. Are State purchase orders/contracts tracked to verify the amount charged to Federal appropriations? Y N

k. Are projects completed by contract – competitively bid? Y N NA

l. Is the Army FISP used to determine the proper fed/state split for Maintenance and repairs? Y N NA

m. Is there a distinct separation of duties between the approving official and the requestor? Y N

n. Is equipment purchased (>$5,000) by State Purchasing maintained on a State property book and

physically inventoried every two years? Y N NA

o. Are all contracts/purchase orders approved and awarded in the same FY? Y N NA

p. Are orders placed meeting the “bona fide need” rule? Y N NA

q. Are all purchase requests signed by the requestor and the approving official? Y N NA

r. Are request for reimbursements for payment certified by a federal CA PM prior to submission to the

Finance Office? Y N

**4. INTERNAL CONTROLS**

**Reviews and Audits**

a. Was this CA included in the Army State Five-Year Control Plan? Y N NA

b. Was this CA included in the ANG State Management Control Plan? Y N NA

c. Are annual risk assessments being conducted by the Program Director or Program Manager? Y N

d. Are controls in place to minimize the risk of fraud, waste, abuse and mismanagement? Y N

**5. NATURE OF FEDERAL SUPPORT:**

a. Was the Grantee reimbursed only for authorized charges and activities per Section X05 of the Appendix? Y N

b. Are accurate allowable and allocable charges being recorded to each CA Appendix per NGR 5-1, Chapter 5,

paragraph 5-3? Y N

**6. RESULTS OF MANAGEMENT CONTROL REVIEWS AND AUDITS:**

**Review Follow Up**

a. Are CA internal review reports provided to Program Managers by the USPFO? Y N

b. Are material weaknesses or operational shortcomings identified and properly followed up on? Y N NA

**INSTRUCTIONS**: Answers must be based on the actual testing of key management controls

 (e.g., document analysis, direct observations, sampling etc.). If you answered “NO” to any of the previous questions, please annotate the reasons why: (or by attachment)

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**COMPLETED BY:**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **DATE:**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Print Name and Sign)