

## Pre-Award Checklist

### Job Aid

This job aid helps you determine potential risks and establish internal controls at the beginning of the grant lifecycle—the pre-award phase.

Task	Yes	No	Uncertain	Comments
<b>Governance</b>				
Has your organization established and incorporated risk identification and risk mitigation processes into its operations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have a current organizational chart, or similar document, establishing clear lines of responsibility and authority?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization measure and report on program performance/progress?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have written project management policies, procedures, and systems?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Do designated officials sign and certify the work performed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has there been turnover of key personnel in your organization in the past 2 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Financial Management and Internal Controls</b>				
Does your organization have experience managing federal awards? If yes, how much (i.e., less than 1 year, 1–5 years, more than 5 years)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has your organization changed the scope or objective of work for a federal award?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have outstanding applications for other federal awards?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If you are a non-profit organization, does your organization's federal funding percentage represent more than 50% of the total fiscal year revenue?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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Does your organization have a dedicated accountant or financial manager responsible for monitoring organizational funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have written policies that address reliability of reporting for internal and external use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have written policies that address compliance with laws and regulations to safeguard assets against fraud, waste, and abuse?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have documented processes for conducting risk assessments of potential subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have any delinquent federal debt?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has your organization ever filed for bankruptcy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have written accounting policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have a written policy to ensure internal controls comply with federal statutes and regulations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the policy include a process for evaluating and monitoring compliance with federal statutes and regulations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the policy require your organization or its officials to promptly act to rectify any identified non-compliances?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is your organization's use of accounting entries supported by approved documentation (e.g., purchase orders, vouchers, vendor payments)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is there separation of responsibility in the receipt of request for payments, authorization of payments, and recording of financial transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are budgetary controls in effect to preclude incurring obligations in excess of total funds available for a budgetary cost category?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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Does your organization utilize a property management system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization have a subrecipient monitoring plan in place to ensure compliance with federal requirements, programmatic expectations, and fiscal requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Audit Information				
If the audit contained findings, has your organization implemented corrective actions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have you complied with applicable reporting requirements (i.e., single audit, financial statement, or program-specific audit requirements) in a timely manner?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other than a single audit, has your organization been audited or reviewed by a federal agency in the past 3 years? If yes, did the audit contain any findings or recommendations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have you had an internal audit within the last 3 years? If yes, did the audit contain any findings or recommendations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Financial Systems				
Does your organization have a financial system to support company operations that aligns with the requirements set forth in the Uniform Guidance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the accounting system provide for the recording of expenditures for each grant/contract by the component project and budget cost categories, shown in the approved budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are there back-up procedures in place for your organization's accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is your organization's accounting system automated, manual, or a combination of the two?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does your organization's financial system allow for accurately reporting subrecipient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Task	Yes	No	Uncertain	Comments
information in accordance with federal regulations?				
Does the organization's accounting system provide information pertaining to assets, expenditures, income, and interest?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Risk Designation and Management</b>				
To your knowledge, has another federal grant-making agency designated your organization as high risk?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has a federal agency ever terminated an award you managed for cause?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has a federal agency disallowed costs, applied sanctions, or put your organization on drawdown restrictions in the past 3 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Did your organization have any interruption in existence within the past 5 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have any key personnel been debarred, suspended, or excluded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Was your organization the subject of any OIG investigations in the past 5 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has your organization been the defendant of a legal matter within the past 5 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Has any government agency rendered an official written opinion concerning the adequacy of your organization's accounting system for collection, identification, and allocation of costs under federal awards?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	