

ENTITY 2021 ICQs

SINGLE AUDIT
PROCUREMENT AND SUSPENSION
DEBARMENT

June 30, 2021

| QUESTION | YES | NO | N/A | REMARKS |
|--|-----|----|-----|---------|
| <p>CONTROL OBJECTIVES: To provide reasonable assurance the procurement of goods and services are made in compliance with the provisions of the Uniform Guidance, as applicable, and no subaward, contract or agreement for purchases of goods or services is made with any debarred or suspended party.</p> <p><u>Control Environment</u></p> <ol style="list-style-type: none"> 1. Do codes of conduct and other policies regarding acceptable practice, conflicts-of-interest or expected standards of ethical and moral behavior for making procurements exist and have they been implemented? 2. Is there a procurement manual which incorporates the federal requirements? 3. Is there an absence of pressure to meet unrealistic procurement performance targets? 4. Does management have policies against the intervention or overriding of established procurement controls? 5. Is Board or governing body oversight required for high dollar, lengthy or other sensitive procurement contracts? 6. Do key procurement managers, in light of responsibilities for procurements for federal awards, have adequate knowledge and experience? 7. Is there clear assignment of authority for issuing purchase orders and contracting for goods and services? <p><u>Risk Assessment</u></p> <ol style="list-style-type: none"> 1. Are there procedures to identify risks arising from vendor inadequacy, e.g. quality of goods and services, delivery schedules, warranty assurances, user support? 2. Are procedures established to identify risks arising from conflicts-of-interest, e.g., kickbacks, related party transactions, bribery? 3. Does management understand the requirements for procurement and suspension and debarment? Has management identified where non-compliance could likely occur? 4. Are conflict of interest statements maintained for individuals with responsibility for procurement of goods or services? <p><u>Control Activities</u></p> <ol style="list-style-type: none"> 1. Are there job descriptions or other means of defining tasks that comprise particular procurement jobs? 2. Is the contractor's performance with the terms, conditions and specifications of the contract monitored and documented? | | | | |

ENTITY 2021 ICQs

SINGLE AUDIT
PROCUREMENT AND SUSPENSION
DEBARMENT

June 30, 2021

| QUESTION | YES | NO | N/A | REMARKS |
|--|-----|----|-----|---------|
| 3. Have duties been segregated between employees responsible for contracting and accounts payable and cash disbursing? 4. Are procurement actions appropriately documented in the procurement files? 5. Do supervisors review procurement and contracting decisions for compliance with federal procurement policies? 6. Have procedures been established to verify vendors providing goods and services under the award have not been suspended or debarred by the federal government? 7. Is there an official written policy for procurement and contracts establishing: a. contract files document significant procurement history? b. the methods of procurement authorized, including selection of contract type, contractor selection or rejection, and the basis of contract price? c. verification procurements provide full and open competition? d. the requirements for cost or price analysis, including for contract modifications? e. the obtaining and reacting to suspension and debarment certifications? f. any other applicable requirements for procurements under federal awards are followed? 8. Does the official written policy for suspension and debarment: a. contain or reference the federal requirements? b. prohibit the award of a subaward, covered contract or any other covered agreement for program administration, goods, services or any other program purpose with any suspended or debarred party? c. require staff to determine entities receiving subawards of any value and procurement contracts equal to or exceeding \$25,000 and their principals are not suspended or debarred by checking the System for Award Management (SAM) website (www.sam.gov) or require inserting a clause in the agreement? | | | | |
| <u>Information and Communication</u> | | | | |
| 1. Is there a system in place to assure procurement documentation is retained for the time period required by the Uniform Guidance, award agreements, contracts and program regulations? | | | | |

ENTITY 2021 ICQs

SINGLE AUDIT
PROCUREMENT AND SUSPENSION
DEBARMENT

June 30, 2021

| QUESTION | YES | NO | N/A | REMARKS |
|--|-----|----|-----|---------|
| 2. Does the documentation include: <ul style="list-style-type: none"> a. the basis for contractor selection? b. justification for lack of competition when competitive bids or offers are not obtained? c. the basis for award cost or price? | | | | |
| 3. Are the employees' procurement duties and control responsibilities effectively communicated? | | | | |
| 4. Are procurement staff provided on-line access to the System for Award Management (SAM) website (www.sam.gov)? | | | | |
| 5. Are channels of communication provided for people to report suspected procurement and contracting improprieties? | | | | |
| <u>Monitoring</u> | | | | |
| 1. Does management periodically conduct independent reviews of procurements and contracting activities to determine whether policies and procedures are being followed as intended? | | | | |