

**NTDO Self-Certification for Delegated Disbursing Agencies (DDA)
Internal Control Assessment Questionnaire**

Agency Name: Click or tap here to enter text.

Date Prepared: Click or tap to enter a date.

Last Updated (if applicable): Click or tap to enter a date.

POC Name: Click or tap here to enter text.

POC Email Address: Click or tap here to enter text.

Agency Background

1. What was the original purpose of your agency's request for delegated disbursing authority?

Click or tap here to enter text.

2. When was the last time your agency evaluated the purpose for delegated disbursing authority against your original intent to see if your need for delegated disbursing is still valid, cannot be provided by Fiscal Service, cost effective to the U.S. Government, and/or efficient?

Click or tap here to enter text.

- a. Please explain how this evaluation is completed including specific methodologies and findings from the last evaluation.

Click or tap here to enter text.

3. Please describe in detail the services that are provided by your agency that cannot be provided by a Treasury disbursing office. In your response **briefly** describe the organizational and system processes used in the disbursement of funds. Furthermore, please identify the process and fiscal points between the certification and disbursement of payments along with the employee structure that supports the process.

Indicate in your description:

- a. The Head of the Agency;
- b. The head of the functional area responsible for the delegated disbursing authority;
- c. The designated Certifying Officer and/or the Disbursing Officers;
- d. Functional areas (e.g. disbursing, accounting, Reporting units);
- e. The number of employees who access the system; and
- f. The number of external users who access the system.

Click or tap here to enter text.

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4. Describe how your agency designates its Certifying and Disbursing Officers?
- a. Does the head of your agency designate Disbursing and Certifying Officers?
Choose an item.
 - b. Please describe the formal process your agency uses for appointing Certifying and Disbursing Officers?
Click or tap here to enter text.
 - c. How are records for all designations maintained and stored?
Click or tap here to enter text.
 - d. Do only U.S. Government employees perform actual disbursements?
Choose an item.
 - e. Do you have a process for renewing and/or rescinding Certifying and Disbursing Officer designations?
Choose an item.
 - i. If yes, please describe the process and the frequency.
Click or tap here to enter text.
5. By applicable payment type, (for example, ACH payments, Fedwire and Check payments), what was the payment volume and dollar amount of payments last fiscal year? Please also include the maximum, minimum, and average dollar amount of each payment type for the last fiscal year.
Click or tap here to enter text.
6. By applicable payment type, (for example, ACH payments, Fedwire and Check payments), describe the average time it takes to issue a payment from the point of certification to issuance? What are the longest and shortest times?
Click or tap here to enter text.
7. Describe the past fiscal year payments disbursed by volume and dollar amounts for the categories of Miscellaneous, Vendor, Salary, Grant and /or Benefit. For each category, please also provide the maximum, minimum, and average dollar amount for payments disbursed in the past fiscal year.
Click or tap here to enter text.
8. Does your agency cross-service/disburse payments for other agencies?

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Choose an item.

- a. If yes, please list the agencies for which you perform these services (include the volume and categories of these disbursements and the dollar value for each agency).

Click or tap here to enter text.

- b. Did you notify the Chief Disbursing Officer of these services being performed for the cross-serviced agency? If so, what form did the notification take?

Click or tap here to enter text.

- c. ***Please provide*** a copy of the Memorandum of Understanding or Letter of Agreement for the agencies for which you cross-service/disburse payments.

Audits/Assessments/Reviews

- 9. Does your agency utilize the services offered by Fiscal Service Do Not Pay (DNP)?

Choose an item.

- a. If yes, please confirm which data sources you are reviewing before payment issuance to make payment eligibility decisions?

Click or tap here to enter text.

- b. If No, please explain how your agency is complying with the requirements of IPERIA?

Click or tap here to enter text.

- 10. Is your agency currently matching with the Fiscal Service Treasury Offset Program database of delinquent debtors?

Choose an item.

- a. If yes,
 - i. Are you offsetting payments to recipients who have a delinquent debt with the U.S. Government?
Click or tap here to enter text.
 - ii. Do you track the number of offsets by both dollar amount and quantity?
Click or tap here to enter text.

- b. If no

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- i. When does your agency intend to comply with the offset provisions of the DCIA?
Click or tap here to enter text.
- ii. What actions are being taken to meet this compliance?
Click or tap here to enter text.

11. Does your agency have an internal offset process?

Choose an item.

- a. If yes, please describe the process.
Click or tap here to enter text.
- b. If no, what assurance do you have that your agency is not disbursing a payment to a debtor of the Federal Government?
Click or tap here to enter text.

12. When and by whom was your agency's last security assessment on the disbursement process performed?

Click or tap here to enter text.

13. Does your agency conduct risk assessments of the disbursement process?

Choose an item.

- a. If yes, indicate the date and nature of the most recent assessment.
Click or tap here to enter text.

14. Related to disbursements, what has been the schedule of audits for your agency for the past 3 years?

Click or tap here to enter text.

- a. Over the last 3 years, has your agency ever been cited in an audit for material weaknesses or significant deficiencies which relate to disbursements?

Choose an item.

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- i. If yes,
 - 1. Explain the situation(s) under which your agency was found to have a material weakness/significant deficiency and enclose a copy of the audit.
Click or tap here to enter text.
 - 2. In response to the above, what was the corrective action your agency has taken?
Click or tap here to enter text.
 - 3. How long did it take to resolve the above audit finding?
Click or tap here to enter text.
 - 4. Are any of these repeat findings?
Choose an item.
 - 5. Have any of these audit findings remained unresolved greater than one year?
Choose an item.

15. Within the last 3 years, has your agency ever been in non-compliance or reported qualified assurance with FFMIA?

Choose an item.

- a. If yes,
 - i. Please explain the circumstances under which your agency was in noncompliance or reported qualified assurance, and
 - ii. Describe the specific corrective actions taken by your agency to remedy issues of noncompliance or qualified assurance including the length of time it took to complete the corrective actions.
Click or tap here to enter text.

Agency Internal Controls for Disbursements

16. Describe your agency's overall internal controls with regard to disbursements. Within your description indicate the written procedures and manual and systematic controls that your agency utilizes to ensure:

- a. The proper certification of disbursements;
- b. The presence of supervisory controls and reviews;
- c. Employee separations of duty (Are responsibilities clearly divided so as to avoid duplication, overlap or conflicts?);

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- d. A clear delineation of authority and responsibility; and
- e. The absence of duplicate payments

Click or tap here to enter text.

17. Describe what controls are in place to abate theft, fraud, or abuse.

Click or tap here to enter text.

18. Describe how your agency's disbursements are accounted and reported.

Click or tap here to enter text.

Does your agency have written procedures that contain a description of the method(s), mechanisms and frequency for reporting your agency's disbursement transactions to the U.S. Treasury?

Choose an item.

19. In the case of a \$50 million or larger disbursement, does your agency give proper notification to Treasury beforehand?

Choose an item.

- a. If no, please describe the circumstances for not notifying Treasury beforehand.

Click or tap here to enter text.

Agency Records/Maintenance Controls

20. Does your agency have a formal retention policy for disbursement records?

Choose an item.

- a. Describe the alignment between your agency's formal record retention policy and your agency's specific procedures for the maintenance, storage and applicable destruction of manual and electronic disbursements, and disbursement accounting records.

Click or tap here to enter text.

21. Is access to areas that store electronic information limited to those with an official need to know?

Choose an item.

- a. How is access controlled?

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Click or tap here to enter text.

Agency Check and Check Stock Controls

22. How does your agency report your detailed check-issue transmittals to the U.S. Treasury?

Click or tap here to enter text.

23. What is the frequency with which your agency reports your check issuance?

Click or tap here to enter text.

24. What measures does your agency take to ensure the timely reporting of your check issuance to Fiscal Service?

Click or tap here to enter text.

- a. Within the last fiscal year, has your agency ever been late in reporting your check issuance?

Choose an item.

- b. If so, why and what measures has your agency taken to mitigate the situation?

Click or tap here to enter text.

25. Within the last fiscal year, has your agency received an Advice of Check Issue Discrepancy?

Choose an item.

- a. If yes, what measures has your agency taken to correct the discrepancy and to mitigate future errors?

Click or tap here to enter text.

26. Describe all occurrences in the past 2 years in which your agency released duplicate payments or other improper payments.

Click or tap here to enter text.

27. Does your agency perform verifications of values, worth, or amounts of shipments related to check stock and live checks? (This would apply to the receipt at bulk storage points of shipments of check stock, verification of audits,

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and allotment shipments to the United States Postal Service.)

Choose an item.

- a. If yes, describe the internal controls used by your agency to secure live checks and check stock. Include in your description the types of controlled areas in which live checks and check stock are stored, and who, and at what times, individuals have access to these areas.

Click or tap here to enter text.

- b. Also, describe the procedures for dual control and the escorting of visitors.

Click or tap here to enter text.

28. Describe the process and internal controls your agency uses when voiding live checks. Include in your description how and when checks are voided, who (job function) voids the checks, the supervisory controls, and/or how spoiled, damaged, unusable, and voided checks are accounted for and reported.

Click or tap here to enter text.

29. Within the last 3 years, has there been any evidence of fraud, waste, or abuse in the maintenance of live checks or check stock?

Choose an item.

Describe when the occurrence took place and any corrective action that was taken as a result of it.

Click or tap here to enter text.

30. Within the last 3 years, has there been any occurrence of lost check stock?

Choose an item.

Describe when the occurrence took place and any corrective action that was taken because of it.

Click or tap here to enter text.

31. Describe your agency's process for performing periodic check inventories of live checks and check stock.

Click or tap here to enter text.

32. Describe your agency's prescribed process for destroying checks. Include in your description the method(s) for destruction, how destroyed checks are recorded, and the controls for witnessing.

Click or tap here to enter text.