

# COVID-19 INTERNAL CONTROLS PRE-AUDIT QUESTIONNAIRE

This questionnaire is designed as a starting point for documenting and evaluating institutional internal controls impacted by the [OMB Administrative Flexibilities](#) and COVID-19-related research activity. Controls should be developed and evaluated in light of the five components of internal control as defined by the [COSO Framework](#) in addition to specific regulatory requirements of the OMB Administrative Flexibilities and COVID-19 related awards. This guide was developed in consideration of the [OMB 2020 Compliance Supplement Addendum](#) which provides supplementary guidance on the Single Audit focus and procedures applicable to COVID-19 awards. The last column of the questionnaire highlights the key COSO Principles that best correlate to each question in order to facilitate a clear linkage of institutional controls to the COSO framework.



**SECTION I: THE QUESTIONS BELOW PERTAIN TO [COVID-19-RELATED AWARDS](#) REQUIRED BY OMB TO BE REPORTED AS SEPARATE COVID-19 LINE ITEMS TAGGED AS SUCH WITHIN THE ANNUAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA).**

QUESTIONS	INSTITUTIONAL RESPONSE	<a href="#">DOCUMENTATION</a>	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
<b>SEGREGATION OF FUNDS</b>				
Did your institution receive <a href="#">COVID-19-related funding</a> as a <b>new award</b> ? If <b>yes</b> , how are these awards and associated expenditures identified/tracked in your institutional systems (distinct from other non-COVID-19-related awards)?		Policies, procedures, memos and/or communications	COVID-19 funds are required to be reported as a separate COVID-19 line item on SEFA. Therefore, these awards should be identifiable by unique identifiers systematically recorded.	<p><b>Control Activities-Principle 10:</b> The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Control Activities-Principle 13:</b> The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.</p>
Did your institution receive new supplemental <a href="#">COVID-19-related funding</a> on any <b>existing awards</b> ? If <b>yes</b> , how are these expenditures identified/tracked in your institutional systems (distinct from other non-COVID-19-related awards)?		Policies, procedures, memos and/or communications	COVID-19 funds are required to be reported as a separate COVID-19 line item on SEFA. Therefore, these awards should be identifiable by unique identifiers systematically recorded. A separate chartfield string is recommended to distinguish the COVID-19-related funding and associated expenditures from the original/existing funding and expenses.	
Did your institution have <b>existing funding diverted to COVID-19 expenditures</b> ? If <b>yes</b> , how are these expenditures identified/tracked in your institutional systems (distinct from other non-COVID-19-related awards)?		Policies, procedures, memos and/or communications	Huron recommends institutions track and identify COVID-19-related expenditures separately, regardless of whether the funding for such expenses was received as a new award, supplement or diverted funding and regardless of whether the expenditures are required to be broken out on the SEFA.	



SECTION II: IDENTIFY COMPLIANCE REQUIREMENTS				
QUESTIONS	INSTITUTIONAL RESPONSE	DOCUMENTATION	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
GENERAL				
How were any new or modified compliance requirements applicable to COVID-19 awards and funding identified and tracked in your institutional systems/processes?		Policies, procedures, memos and/or communications	As stated in Internal Control (Part 6) of the <a href="#">Compliance Supplement 2020</a> , as a recipient of federal awards, it is required to maintain internal controls by providing reasonable assurance of compliance with the requirements. With the issuance of the OMB flexibilities and new and modified compliance requirements applicable to awards and programs, control examples include clear procedures and documentation of how the compliance requirements were identified, tracked and communicated.	<p><b>Risk Assessment-Principle 9:</b> The organization identifies and assesses changes that could significantly affect the system of internal control.</p> <p><b>Control Activities-Principle 10:</b> The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</p> <p><b>Control Activities-Principle 11:</b> The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p> <p><b>Information &amp; Communication-Principle 15:</b> The organization communicates with external parties regarding matters affecting the functioning of internal control.</p>
How were compliance requirements communicated internally (to stakeholders within your institution)?		Policies, procedures, memos and/or communications	As stated in Internal Control (Part 6) of the <a href="#">Compliance Supplement 2020</a> , as a recipient of federal awards, it is required to maintain internal controls by providing reasonable assurance of compliance with the requirements. With the issuance of the OMB flexibilities and new and modified compliance requirements applicable to awards and programs, control examples include clear procedures and documentation of how the compliance requirements were identified, tracked and communicated.	
How were compliance requirements communicated externally (to stakeholders outside your institution such as subrecipient entities)?		Policies, procedures, memos and/or communications	As stated in Internal Control (Part 6) of the <a href="#">Compliance Supplement 2020</a> , as a recipient of federal awards, it is required to maintain internal controls by providing reasonable assurance of compliance with the requirements. With the issuance of the OMB flexibilities and new and modified compliance requirements applicable to awards and programs, control examples include clear procedures and documentation of how the compliance requirements were identified, tracked and communicated.	

SECTION III: CONTROL CHANGES BY COMPLIANCE REQUIREMENT AREA				
QUESTIONS	INSTITUTIONAL RESPONSE	DOCUMENTATION	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
NONSALARY AND SALARY EXPENSES				
<p>For <a href="#">COVID-19-related nonsalary expenses</a> incurred on awards not specifically focused on COVID-19 research, describe your institution's methodology for the following:</p> <ol style="list-style-type: none"> <li>1. Mechanism(s) used to broadly communicate allowable expenses based on the flexibilities</li> <li>2. Identification, documentation and tracking of the expenses</li> <li>3. Monitoring practices in place, including review and approval processes</li> </ol>		<p>Policies, procedures, memos and/or communications (for controls)</p> <p>Supporting documentation (for individual transactions/expenses). For example, travel-related expense supporting documentation may include:</p> <ol style="list-style-type: none"> <li>1. Purpose of the travel</li> <li>2. Information related to the original travel: travel dates, types of the expense incurred</li> <li>3. Reason for the cancellation</li> <li>4. Date of the cancellation</li> <li>5. Refund amount if any</li> <li>6. Nonrefundable amount or penalty if any</li> <li>7. Approval of the charge to federal award and any communication regarding the donation</li> </ol>	<p>The <a href="#">OMB administrative flexibilities</a> provided allowance in specific scenarios for typically unallowable nonsalary costs incurred as a result of COVID-19 to be charged to federally sponsored awards, such as cancellation or nonrefundable fees related to travel cancellation. Documentation must support COVID-19-related expense incurred on sponsored projects and reflect adherence to the OMB administrative flexibility requirements. Documentation may include memos or procedural changes implemented and backup documentation for the specific expenses.</p>	<p><b>Risk Assessment-Principle 9:</b> The organization identifies and assesses changes that could significantly affect the system of internal control.</p> <p><b>Control Activities-Principle 10:</b> The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p>
<p>Did your institution donate medical supplies that were purchased with federal award funding? If yes, describe the methodology to track the details of the items donated, purpose/recipients of the donations, and approval process.</p>		<p>Policies, procedures, memos and/or communications (for controls)</p> <p>Supporting documentation (for individual transactions/expenses), which may include:</p> <ol style="list-style-type: none"> <li>1. Description and purpose of the items donated</li> <li>2. Date of the donation, original cost and current fair market value</li> <li>3. Name of the recipient</li> <li>4. Approval of the donation</li> <li>5. Confirmation of the receipt and any communication regarding the donation</li> </ol>	<p>Donations are generally unallowable on federal awards. However, based on <a href="#">OMB M-20-20</a>, the OMB granted flexibilities to agencies to "allow recipients to donate medical equipment (including, but not limited to, personal protective equipment, medical devices, medicines, and other medical supplies) purchased with Federal assistance funds to hospitals, medical centers, and other local entities serving the public for COVID-19 response. This class exception also extends to the donation of other resources (such as labor, supplies, and contract services) funded under Federal financial assistance to support COVID-19 emergency response activities."4 For donated medical supplies purchased with federal funding, retain documentation with information listed in column C as backup justification for the expenses incurred.</p>	<p><b>Risk Assessment-Principle 7:</b> The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.</p> <p><b>Risk Assessment-Principle 8:</b> The organization considers the potential for fraud in assessing risks to the achievement of objectives.</p> <p><b>Control Activities-Principle 10:</b> The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p>

SECTION III: CONTROL CHANGES BY COMPLIANCE REQUIREMENT AREA				
QUESTIONS	INSTITUTIONAL RESPONSE	DOCUMENTATION	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
<b>NONSALARY AND SALARY EXPENSES</b>				
<p>For salary charges to awards during COVID-19 for low-work or no-work periods, describe your institution's methodology for the following:</p> <ol style="list-style-type: none"> <li>1. Mechanism(s) used to broadly communicate allowable salary based on the flexibilities</li> <li>2. Identification, documentation and tracking of the expenses</li> <li>3. Monitoring practices in place, including review and approval processes</li> <li>4. If salary was paid from grants in low-work or no-work scenarios, what mechanism was in place to document efforts to exhaust other options?</li> </ol>		<p>Policies, procedures, memos and/or communications</p>	<p>According to <a href="#">OMB Memorandum M-20-17</a>, institutions are allowed to continue charging salaries and benefits to currently active federal awards consistent with the recipient organization's policy. Institutions should document the approach to continuing to pay grant-funded salary during the pandemic, as well as controls in place to verify that salaries paid during low-work/no-work scenarios were in accordance with the requirements and timeline of the OMB flexibilities.</p> <p>If institutions continued to pay salary from grants in low-work or no-work scenarios after <a href="#">M-20-17</a> expired and once <a href="#">M-20-26</a> took effect, the institution is required to first exhaust other available funding sources to sustain its workforce and save on operational costs during the COVID-19 period. Institutions should be prepared to demonstrate and show documentation supporting such efforts.</p> <p>Note that OMB salary flexibilities expired on 9/30/2020.</p>	<p><b>Risk Assessment-Principle 9:</b> The organization identifies and assesses changes that could significantly affect the system of internal control.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p>
How did your institution ensure consistency and equity of salary charging across all fund types?		<p>Policies, procedures, memos and/or communications</p>	<p>According to <a href="#">OMB Memorandum M-20-17</a>, institutions are allowed to continue charging salaries and benefits to currently active federal awards consistent with the recipient organization's policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, federal and nonfederal. Note that salary flexibilities granted on this memo expired 9/30/2020.</p> <p>Salary practices implemented in response to COVID-19 are required to be documented and consistent across all funding sources. Example interim pay practices include:</p> <ol style="list-style-type: none"> <li>1. Payment continuity (consistent with institutional practice)</li> <li>2. Reduced pay or furlough</li> <li>3. Leave classification</li> </ol> <p>Note that OMB salary flexibilities expired on 9/30/2020.</p>	
Describe how the institutional procedure verifying compensation levels (i.e., reporting time and effort) were impacted by COVID-19, specifically how the process may have been updated to account for low-work or no-work scenarios.		<p>Policies, procedures, memos and/or communications</p>	<p><a href="#">OMB Memorandum M-20-17</a> allowed for the verification of compensation charges based on pre-COVID-19 effort commitments, and institutions should provide documentation of any updated institutional guidance or policy changes in regard to compensation compliance related to time and effort impacted by the COVID-19 period.</p> <p>Note this flexibility expired 9/30/2020.</p>	

SECTION III: CONTROL CHANGES BY COMPLIANCE REQUIREMENT AREA				
QUESTIONS	INSTITUTIONAL RESPONSE	DOCUMENTATION	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
<b>NONSALARY AND SALARY EXPENSES</b>				
Describe the approval process (as required) for identifying cases and requesting prior approval for a significant reduction in effort and time away from a sponsored project as a result of the COVID-19 pandemic.		Policies, procedures, memos and/or communications	<p>According to <a href="#">OMB Memorandum M-20-17</a>, institutions are allowed to continue charging salaries and benefits to currently active federal awards consistent with the recipient organization's policy. However, requirements for prior approval of a significant reduction of effort or absence from the project still apply.</p> <p>In addition to the institutional policies and procedures to request prior approval for reduction in effort and time from a sponsored project, institutions should document any new or additional steps in the effort review process to determine if a significant reduction of effort or absence of the project was occurring and required prior sponsor approval.</p> <p>Note that salary flexibilities granted on this memo expired 9/30/2020.</p>	<p><b>Risk Assessment-Principle 9:</b> The organization identifies and assesses changes that could significantly affect the system of internal control.</p> <p><b>Control Activities-Principle 10:</b> The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p>
Describe how the institutional procedure for requesting, reviewing and posting nonsalary and salary cost transfers may have been updated to account for COVID-19 expenditures.		Policies, procedures, memos and/or communications	In addition to the institutional cost transfer policy and procedure, additional steps in the review process should be included to consider the time period of the incurred expenses and the applicable flexibilities issued (Prior to OMB flexibilities issued, during the OMB flexibilities' effective period or after the expiration of OMB flexibilities) in order to determine allowability of the transfer.	
Describe any additional changes to institutional internal controls (e.g., procedural changes) related to cost allowability that may have resulted from the transition to a remote work environment due to COVID-19.		Policies, procedures, memos and/or communications	<p>At the onset of the pandemic in March 2020, office closures shifted daily operations to a remote work environment. If the institutional policy and/or procedure or other controls requiring manual or in-person action were updated due to the remote environment (such as the transaction to electronic approvals in place of hard-copy documentation), the alternative processes should be clearly documented.</p> <p>Consider the following processes that may have been updated as a result of the remote working environment:</p> <ul style="list-style-type: none"> <li>• Expenditure review and approval</li> <li>• Cost transfer review and approval</li> <li>• Invoice review and approval</li> <li>• Financial report review and approval</li> </ul>	

SECTION III: CONTROL CHANGES BY COMPLIANCE REQUIREMENT AREA				
QUESTIONS	INSTITUTIONAL RESPONSE	DOCUMENTATION	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
<b>CASH MANAGEMENT</b>				
Describe any changes to institutional internal controls (e.g., procedural changes) related to the invoicing or letter of credit draw and federal award payments during the COVID-19 period.		Policies, procedures, memos and/or communications	<p>If the institutional policy and/or procedure or other controls were updated due to the remote environment or other operational changes (such as a slower cycle time to issue vendor payments), the alternative processes should be clearly documented to provide standardization in processes and maintain consistency in the control environment.</p> <p>Consider the following processes that may have been updated as a result of the COVID-19 shutdown period:</p> <ul style="list-style-type: none"> <li>• Change in frequency of the draw/invoicing process</li> <li>• Delays in vendor payments impacting the draw calculation/timing to minimize cash on hand</li> <li>• Manual approvals shifting to electronic approvals</li> </ul>	<p><b>Risk Assessment-Principle 9:</b> The organization identifies and assesses changes that could significantly affect the system of internal control.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control."</p>
<b>PERIOD OF PERFORMANCE</b>				
Describe how your institution applied and communicated the period of applicability of OMB administrative flexibilities. Describe the controls used to ensure the flexibilities applied to specific transactions/activities were appropriate given the period of applicability of the flexibilities and timing of the activity.		Policies, procedures, memos and/or communications	The period of performance flexibilities allowed institutions to utilize flexibilities for project and administrative delays due to remote work, lab closure and other challenges during a specified time period. As these flexibilities expired, institutions are encouraged to communicate period of performance flexibilities expiration and document details on projects where flexibilities were utilized.	<p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p>
Describe the controls in place to ensure the OMB administrative flexibilities related to period of performance (POP) and deliverables based on the period of performance were appropriately applied.		Policies, procedures, memos and/or communications	OMB administrative flexibilities allowed institutions to extend/adjust the POP (e.g., through expanded pre-award spending and no cost extensions) as well as due dates for deliverables (e.g., technical and financial reporting). Institutions should have clear controls in place to track when these flexibilities were applied and to ensure the extended deadlines based on the flexibilities were still adhered to (e.g., financial reports were submitted based on the new extended deadline).	



SECTION III: CONTROL CHANGES BY COMPLIANCE REQUIREMENT AREA				
QUESTIONS	INSTITUTIONAL RESPONSE	DOCUMENTATION	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
<b>SUBRECIPIENT MONITORING</b>				
Describe the institutional controls implemented to ensure COVID-19 awards and the applicable requirements, including OMB administrative flexibilities, were identified and communicated to subrecipients.		Policies, procedures, memos and/or communications	<p><a href="#">2020 Compliance Supplement</a>, emphasized pass-through entity (PTEs) responsibility for notifying subrecipients of any COVID-19 funds/ awards and associated compliance requirements to enable subrecipient compliance with tracking, spending and reporting requirements.</p> <p>PTEs should have specific processes and controls in place to ensure the federal award number, assistance listing number/Catalog of Federal Domestic Assistance (CFDA) number, and the total subaward amount tagged as COVID-19 funding are identified and communicated to the subawardee. Further, PTEs should document the institutional approach, associated procedures and controls in place to address the flow-down of OMB administrative flexibilities to subrecipients.</p>	<p><b>Control Activities-Principle 10:</b> The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 15:</b> The organization communicates with external parties regarding matters affecting the functioning of internal control.</p>
Describe any changes to internal controls structured to evaluate and monitor the subrecipient's risk of noncompliance with the new and updated compliance requirements (federal statutes, regulations, and the terms and conditions of the subaward) related to COVID-19 funding or the OMB administrative flexibilities.		Policies, procedures, memos and/or communications	New compliance requirements associated with COVID-19 funding and/or the OMB administrative flexibilities should be integrated into the PTE's responsibilities as defined in <a href="#">2 CFR PART 200.320.332</a> , including the subrecipient risk assessment. Institutions should have documented procedures on how the risk assessment and terms and conditions applied to subcontracts were updated/ enhanced to account for COVID-19 considerations.	<p><b>Risk Assessment-Principle 7:</b> The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.</p> <p><b>Risk Assessment-Principle 8:</b> The organization considers the potential for fraud in assessing risks to the achievement of objectives.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p>
Describe the institutional controls in place to ensure expenditures incurred by subrecipients under the OMB administrative flexibilities were appropriate. How were invoices identified as subject to the OMB flexibilities issued due to COVID-19? Describe the subcontract invoice review process during the period of OMB flexibilities.		Policies, procedures, memos and/or communications	<p>New compliance requirements associated with COVID-19 funding and/or the OMB administrative flexibilities should be integrated into the PTE's responsibilities as defined in <a href="#">2 CFR PART 200.320.332</a>, including subrecipient monitoring activities. Institutions should have new or updated monitoring procedures to ensure subrecipients appropriately adjusted these activities to account for COVID-19 considerations. These controls should include updated monitoring procedures to ensure subrecipients appropriately expend and report on COVID-19 funding and processes.</p> <p>For example, the institutional review of subcontract invoices during the COVID-19 period may have been updated to consider if and how the OMB administrative flexibilities were applied and if this application was appropriate.</p>	<p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control."</p>

SECTION III: CONTROL CHANGES BY COMPLIANCE REQUIREMENT AREA				
QUESTIONS	INSTITUTIONAL RESPONSE	DOCUMENTATION	NOTES AND RECOMMENDATIONS	COSO INTERNAL CONTROL PRINCIPLE MAPPING
<b>SUBRECIPIENT MONITORING</b>				
Describe the institutional controls (e.g., methodology) to ensure awards subject to the Federal Funding Accountability and Transparency Act (FFATA) requirements were accurately and fully reported on a timely basis.		Procedural documents and tools used for tracking	<p><a href="#">The 2020 Compliance Supplement Addendum</a> specified new testing procedures for FFATA compliance with the following rollout:</p> <ul style="list-style-type: none"> <li>- COVID-19 programs listed in the Compliance Supplement Addendum (except for the Coronavirus Relief Fund program) for fiscal years that end on or before Sept. 30, 2020.</li> <li>- All programs, regardless of whether COVID-19 funding is included for fiscal years that end after Sept. 30, 2020.</li> </ul> <p>This does not represent a new compliance requirement, but rather an increased focus and emphasis on testing for compliance with these long-standing requirements. Institutions should have appropriate controls in place to ensure awards and subawards subject to FFATA reporting requirements are accurately identified and that the reporting requirements, including data accuracy, completeness and timely submission, are completed.</p>	<p><b>Control Activities-Principle 10:</b> The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 15:</b> The organization communicates with external parties regarding matters affecting the functioning of internal control.</p>
<b>EQUIPMENT/REAL PROPERTY</b>				
Describe any changes to institutional internal controls (e.g., procedural changes) necessary to maintain compliance with equipment management/inventory requirements during the COVID-19 period.		Procedural documents and tools used for tracking	The shift to a remote work environment may have presented challenges to conducting the required physical inventory of federally purchased or owned equipment; however, the requirement to conduct the inventory was not changed/waived. Institutions should ensure this process was conducted and documented, as required. If any changes to the procedure or documentation, or other controls, were relied upon to meet the inventory requirements, those alternatives procedures should be documented.	<p><b>Risk Assessment-Principle 9:</b> The organization identifies and assesses changes that could significantly affect the system of internal control.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p>
<b>PROCUREMENT AND SUSPENSION DEBARMENT</b>				
Describe any changes to institutional internal controls (e.g., procedural changes) necessary to maintain compliance with vendor payments requirements during the COVID-19 period.		Policies, procedures, memos and/or communications	If the institutional policy and/or procedure or other controls were updated in order to maintain compliance during the shutdown period (including timely issuance of vendor payments), the alternative processes should be clearly documented.	<p><b>Risk Assessment-Principle 9:</b> The organization identifies and assesses changes that could significantly affect the system of internal control.</p> <p><b>Control Activities-Principle 12:</b> The organization deploys control activities through policies that establish what's expected and procedures that put policies into action.</p> <p><b>Information &amp; Communication-Principle 14:</b> The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.</p>