

This self assessment instrument was developed to supplement the brief “Strengthening Stabilization Grant Integrity with Internal Controls.” Together, the documents guide Lead Agencies when reviewing and evaluating their internal controls and fraud prevention strategies related to the child care stabilization grant.

Self Assessment Elements

The Child Care Stabilization Grantee Internal Controls Self Assessment Instrument includes three sections of elements with corresponding items and considerations.

- **Section I: Provider Application and Eligibility**

- Grantee ensures consistent application of stabilization subgrant program rules across all populations and jurisdictions.
- Grantee has routine internal control processes for determining that providers are eligible and qualified for the stabilization subgrant.

- **Section II: Provider Payments**

- Grantee assures the accuracy of award payments for child care stabilization subgrants.
- Grantee has overall responsibility for program integrity and financial accountability of the stabilization subgrant program.

- **Section III: Prevention**

- Grantee program integrity and accountability efforts assure effective internal control over the administration of stabilization subgrant funds.
- Grantee uses internal and external information sources and collateral contacts to prevent fraud in the stabilization subgrant program.

Section I: Provider Application and Eligibility Elements

Item #1

Grantee ensures consistent application of stabilization subgrant program rules across all populations and jurisdictions.

P.L. 117-2 American Rescue Plan (ARP) Act of 2021

Considerations — Grantee:	Yes	Mostly	Some	No	Brief Description
Developed a process to accept applications and process them on a rolling basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Posts applications and certifications and they are easily accessible on the Lead Agency's website and provided in multiple languages ¹	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Developed written stabilization subgrant program policies and procedures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Maintains a system for documenting policy and procedural clarifications	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Developed stabilization subgrant program curricula and provided training to staff	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Implemented stabilization subgrant application quality reviews to ensure subgrant applications are processed timely and accurately	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

¹ Tribes that do not have a child care website must post it on a website associated with the tribe so that child care providers know the application is legitimate and from a trusted source. <https://www.acf.hhs.gov/sites/default/files/documents/occ/CCDF-ACF-IM-2021-02.pdf>

Evaluation Results

Findings

Mitigation and Action Steps

Priority Level:



Low



Medium



High

Follow Up:



Yes



No

Section I: Provider Application and Eligibility Elements

Item #2

Grantee has routine internal control processes for determining that providers are eligible and qualified for the stabilization subgrant.

P.L. 117-2 American Rescue Plan (ARP) Act of 2021

Considerations — Grantee:	Yes	Mostly	Some	No	Brief Description
Uses licensing data, vital statistics records, and other information sources to confirm the provider's eligibility on the date of application submission	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Uses a consistent, documented process for confirming a provider eligible and qualified as defined in the ARP Act	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Reviews other assistance program data (e.g. Child and Adult Care Food Program, Head Start, SNAP) to identify inconsistencies in the information reported to the program office on qualified providers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Uses an independent provider and business verification process (e.g., Secretary of State, Social Security Administration, DUNS, IRS federal and state identification numbers)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Evaluation Results

Findings

Mitigation and Action Steps

Priority Level:



Low



Medium



High

Follow Up:



Yes



No

Section II: Provider Payments Elements

Item #1

Grantee assures the accuracy of award payments for child care stabilization subgrants.

P.L. 117-2 American Rescue Plan (ARP) Act of 2021

Considerations — Grantee establishes adequate internal controls to ensure:	Yes	Mostly	Some	No	Brief Description
Appropriate segregation of roles and responsibilities for eligibility determination, payment processing, and payment issuance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Provider subgrant expenditures are defined and allowable in accordance with the ARP Act	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Prevention strategies implemented to reduce improper payments resulting from fraud and/or unintentional program violations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Processes in place to identify risk areas related to stabilization subgrant payment processing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Stabilization subgrant payment disbursements are made in accordance with the ARP Act	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Systematic process to determine subgrant amounts that support equity and high-quality child care while limiting burden on child care providers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Evaluation Results

Findings

Mitigation and Action Steps

Priority Level:

☒ Low

☐ Medium

☐ High

Follow Up:

☐ Yes

☐ No

Section II: Provider Payments Elements

Item #2

Grantee has overall responsibility for program integrity and financial accountability of the stabilization subgrant program.

P.L. 117-2 American Rescue Plan (ARP) Act of 2021

Considerations — Grantee:	Yes	Mostly	Some	No	Brief Description
Establishes a structure that provides appropriate administrative oversight and control	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Defines and communicates key areas of administrative authority and reporting relationships throughout the organization, including partner agencies, subrecipients, and contractors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Establishes institutional processes for monitoring ARP Act activities and expenditures at all levels of administration	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Evaluation Results

Findings

Mitigation and Action Steps

Priority Level:



Low



Medium



High

Follow Up:



Yes



No

Section III: Prevention Elements

Item #1

Grantee program integrity and accountability efforts assure effective internal control over the administration of stabilization subgrant funds.

P.L. 117-2 American Rescue Plan (ARP) Act of 2021

Considerations — Grantee:	Yes	Mostly	Some	No	Brief Description
Establishes a program integrity and financial accountability planning process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Defines and communicates the importance of program integrity and ethical values throughout the organization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Informs providers and the public of their roles and responsibilities for maintaining program integrity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Evaluates the impact efforts to reduce program fraud, waste, and abuse have on program costs and workload	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Assures program integrity efforts do not impose unnecessary barriers to program access for qualified eligible providers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Provides initial and ongoing technical assistance and training to providers, including but not limited to assistance in applying for subgrant funding, complying with reporting, and implementation requirements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Evaluation Results

Findings

Mitigation and Action Steps

Priority Level:



Low



Medium



High

Follow Up:



Yes



No

Section III: Prevention Elements

Item #2

Grantee uses internal and external information sources and collateral contacts to prevent fraud in the stabilization subgrant program.

P.L. 117-2 American Rescue Plan (ARP) Act of 2021

Considerations — Grantee:	Yes	Mostly	Some	No	Brief Description
Accesses other program information systems to verify if a provider is qualified and eligible	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Provides training on fraud and improper payment prevention and detection resources and techniques for subgrant funding (e.g., data mining, regular policy and process updates)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Coordinates with the auditors, quality control, and other oversight agencies and service providers in preventing and detecting fraud	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Establishes specific verification practices for error prone or high-risk applications (e.g., high risk applications may require an onsite visit)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Uses established policies and processes to verify the identity and address of eligible providers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Identifies subgrant applications with potential fraud risks with an error-prone profile before determining eligibility and authorizing subgrant payments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Evaluation Results

Findings

Mitigation and Action Steps

Priority Level:

☒ Low

☐ Medium

☐ High

Follow Up:

☐ Yes

☐ No