

Civil Rights Policies and Laws Checklist

Internal Controls

As public servants, it is our duty to identify, monitor, and manage risk in our organizations. We have a responsibility to our citizens, creditors, and other financial report users, to protect tax dollars and our organization's reputation. An internal control system provides reasonable assurance that our work, as well as the work performed by federal grant recipients and contracted vendors, is performed in compliance with applicable laws and regulations. The scope of this internal control questionnaire is limited to basic questions about established Civil Rights and Drug-Free Workplace policies.

This document does not address all possible circumstances that need to be considered when establishing internal controls or assessing risk. Each entity is responsible for reviewing their business practices and processes to determine where risks exist and where and how controls can be established to mitigate them.

Background and Introduction

The Civil Rights Act of 1964 provides organizations with a framework for establishing a work environment without violating civil rights.

Control Objectives:

To provide reasonable assurance that no person shall, on the grounds of race, color, national origin, age or disability be excluded from participation in or be subject to discrimination in any program or activity funded, in whole or in part, by federal funds. Discrimination on the basis of sex or religion is also prohibited in some federal programs. Management should provide reasonable assurance that:

1. The entity has a designated unit or person responsible to oversee compliance with civil rights laws and requirements.
2. The entity has a clear and announced nondiscrimination policy.
3. The entity communicates civil rights requirements and policies to staff, federal grant recipients, and contracted vendors.
4. The entity performs risk-based monitoring of discrimination or civil rights complaints received by recipients and subrecipients of federal grants as well as approved vendors.
5. The entity has policies to remediate or to develop corrective action plans to address recipient, subrecipients, and vendor non-compliance.
6. The entity files an annual report with the Equal Employment Opportunity Commission.
7. Steps are taken to terminate relationships with non-compliant federal grant recipients and contracted vendors if violations are identified.

A.	Control Environment:	Yes	No	N/A	Comments
1.	Is management aware of the civil rights laws and requirements in effect?				
2.	Does the entity have a designated unit or person responsible to oversee civil rights compliance?				
3.	Is there written evidence that management has communicated civil rights policies to federal grant recipients?				
4.	Is there written evidence that management has communicated civil rights requirements and policies to staff?				
5.	Is there written evidence that management has communicated civil rights requirements and policies to contracted vendors?				
6.	Does the entity file an annual report to the Equal Employment Opportunity Commission?				

B.	Risk Assessment:	Yes	No	N/A	Comments
1.	Are there procedures in place to identify high risk vendors or federal grant recipients or subrecipients who may be susceptible to civil rights policy requirement violations?				
2.	Has management developed a formal risk assessment to support monitoring plans?				
3.	Does management have a documented monitoring plan to comply with civil rights requirements?				
4.	Are staff trained to be able to identify high risks with regard to non-compliance with civil rights requirements?				

C.	Control Activities:	Yes	No	N/A	Comments
1.	Do vendor contracts include required civil rights provisions?				
2.	Are contracted vendors required to report complaints or legal actions related to civil rights violations to the entity?				
3.	Are federal grant recipients required to report complaints or legal actions related to civil rights violations to the entity?				
4.	Are procedures in place to ensure that information reported about complaints or legal actions by contracted vendors and grant recipients and subrecipients is accurate and timely?				
5.	Are procedures in place to communicate and impose corrective action plans for non-compliance with civil rights requirements?				
6.	Are procedures in place to terminate contracts, as appropriate, due to civil rights violations?				

D.	Information and Communication:	Yes	No	N/A	Comments
1.	Are civil rights requirements and policies communicated to federal grant recipients and subrecipients?				
2.	Are civil rights policies documented in writing and available to the public?				
3.	Are reports to Equal Employment Opportunity Commission completed and submitted timely?				
4.	Are significant civil rights issues or legal actions formally communicated to management on a periodic basis? (Monthly, quarterly or annually?)				

E.	Monitoring:	Yes	No	N/A	Comments
1.	Does a comprehensive, risk-based monitoring plan utilized to address civil rights requirements?				
2.	Does management periodically review activity, including internal files, to ensure that civil rights requirements are communicated to all:				
	a. Recipients?				
	b. Subrecipients?				
	c. Contracted vendors?				
3.	Does management periodically review documentation to ensure that civil rights violations are reported by:				
	a. Recipients?				
	b. Subrecipients?				
	c. Contracted vendors?				