

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
M Regulatory & Governmental Compliance	M2 Programs and Grants	Governmental programs and grants are identified and comply with government / grantor requirements.	Funds may be withdrawn and repayment to the programs (e.g., Federal Government) or grantor may be required if there has not been compliance.		Departmental Management actively identifies the governmental programs and grants that contain compliance requirements.	M2-1.1.1
					Departmental Management has a detailed understanding of identified programs and grants, and the associated compliance requirements. This understanding is adequately documented.	M2-1.1.2
		Programs and grants are managed, properly documented and protected.	Funds may be withdrawn and repayment to the programs (e.g., Federal Government) or grantor may be required if compliance has not been documented.		Proposals, expenditures and other required documentation (e.g., indirect cost allocation) are compiled and available for review.	M2-2.1.1
					Programs are managed and protected; restrictive clauses are periodically reviewed. Compliance with program accounting & managing practices are met; controls and compliance are documented.	M2-2.1.2
					Grants are managed and protected; restrictive clauses are periodically reviewed. Compliance with grant accounting & managing practices are met; controls and compliance are documented.	M2-2.1.3
		Compliance controls are monitored and results are communicated.	Instances of non-compliance may go unnoted.		On a periodic basis Management reviews controls and the results from the controls. Control performance is communicated to senior management.	M2-3.1.1
		Non-compliance is identified and corrected timely (Management takes corrective action when instances of noncompliance are identified).	Instances of non-compliance may go uncorrected.		Management takes timely action on all instances of non-compliance to ensure program / grant requirements are met. Compliance deadlines are set and followed-up.	M2-4.1.1