Internal Control Self-Assessment Questionnaire

The purpose of this questionnaire is to help departments self-assess their internal control environment and risks. Internal controls are extremely important, ensuring that resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable data is obtained, maintained, and fairly disclosed in reports. Internal controls are a significant factor in how external auditors (State and KPMG) view the University's overall risk level. Departments should use this questionnaire as a guide to managing important controls within their units. Please note, while this questionnaire covers several areas, it does not include all possible areas of risk within a department.

This questionnaire is divided into different control processes; some may not be applicable to all departments. A "NO" response indicates a potential weakness in the specific internal control referred to in that question. Action should be taken to resolve any weaknesses. If your department has any questions or concerns about internal controls please contact the Executive Director of Internal Audit at 460-7087 or kwsingleton@southalabama.edu.

NOTE: To complete and save this questionnaire in PDF: first save the Questionnaire as a PDF, then open your saved file, then you may use the Fill & Sign option in Adobe to insert a check mark in the correct block; and to insert the date, your name, and your title on the last page.

General Controls	YES	NO	N/A
1 Does the department have an organizational chart that clearly defines the lines of management authority and responsibility?			
2 Does the department have a mission statement?			
3 Does the department have a website?			
4 Are there written rules, guidelines, policies, and/or procedures for all transactions and critical activities in this department?			
5 Does the department have copies of all current department policies and procedures manuals?			
6 Do personnel have the knowledge and skills required for their jobs?			
7 Are month end financial reports in Banner reviewed and verified for accuracy on a monthly basis?			
8 Are month end financial accounts reconciled to departmental supporting documents on a monthly basis?			
9 Is a member of the department's management reviewing and approving the reconciliation in a timely manner?			
10 Does your department maintain a key and/or door access control log? This log should list all keys or access codes owned/issued by the department, to whom they are issued, locks each key will open, and key numbers.			
11 Does your department have an operating plan that states goals to be accomplished and a timeline for completion of tasks?			
12 Are department goals and tasks prioritized according to importance?			
13 Has the department's management established operating or work standards that can be used to measure (benchmark) department performance?			
14 Does the department's management promote a safety conscious environment and report potentially dangerous conditions to the appropriate department for correction?			
15 Are department personnel aware of the University's Hotline for anonymous or confidential means to report suspected improper activities?			

Cash and Collections (if Applicable)	YES	NO	N/A
1 Does the department have written procedures for cash handling and related controls?			
2 Is a receipt immediately prepared upon collection of funds?			
3 Is a pre-numbered, multi-copy receipt book, cash log, cash register tape, or cash receipts report from the cash processing software used to document cash received?			
4 Are checks restrictively endorsed with "For Deposit Only University of South Alabama" immediately upon receipt?			
5 Are all checks received made payable to University of South Alabama?			
6 If the answer to #5 is No, what processes are in place to handle checks that are not made payable to USA?			
7 Do two different individuals verify all deposits prior to making the deposit?			
8 Does someone prepare the deposit other than the person collecting and recording receipts?			
9 Are collections held in a secure manner until deposited (i.e. in a locked location)?			
10 Are safe combinations restricted to a minimum number of employees?			
11 Are safe combinations changed after termination of an employee who previously had access?			
12 Are collections deposited intact (i.e. no expenditures made from collections)?			
13 Are deposits made in a timely manner (i.e. generally the same or next business day)?			
14 Are each of the following duties assigned to different individuals: Opening mail, Processing cash, and Account reconciliation ?			
15 Are all cash receipts deposited through the University Bursar's Office (Student Accounting)? If not, how are they deposited?			
Cash Register Operations (if Applicable)	YES	NO	N/A
1 Are there written procedures for the operation of the cash register?			
2 Does the cashier count the change fund before putting it in the drawer?			
3 Are register readings taken when a cashier's shift ends, when a relief cashier takes over, or other various times throughout the day?			
4 Does someone other than the cashier approve voids?			
5 Does an independent person reconcile cash register closing reports to actual receipts collected?			
6 Is only one cashier working from each drawer?			
7 Is there a way to distinguish between cashiers (i.e. User ID's)?			
8 Is a record of over/shortages by cashier maintained?			
9 Is there a ceiling on overages/shortages before corrective action is taken?			
10 Are the individuals who handle money trained in procedures to be followed in the event of a robbery or fire?			
Petty Cash	YES	NO	N/A
1 Was the Petty Cash Fund properly established with the Office of Student Accounting?			
2 Are petty cash funds locked in a secure area?			
3 Is access to petty cash funds limited to the appropriate personnel?			
4 Does someone other than the fund custodian periodically count the fund?			

Petty Cash, continued	YES	NO	N/A
5	Are petty cash funds used only for appropriate purposes that are supported by receipts?			
6	Is the Petty Cash Fund reconciled regularly?			
7	Are the Petty Cash Fund Reconciliations reviewed by someone other than the Petty Cash Custodian?			

Debit Cards and Credit Cards	YES	NO	N/A
1	If the department accepts payment cards (debit cards & credit cards) as legal tender, has everyone who is involved in any way in the processing of payment cards read, and understands the University's Payment Card Industry Compliance Policy and Procedures? (To obtain a copy of the policy, contact the Investment Manager)			
2	Is the department complying with all applicable sections of the University's Payment Card Industry Compliance Policy and Procedures?			

Purchases and Expenditures	YES	NO	N/A
1	Are the duties for authorizing purchases, receiving goods, approval of invoice, and reconciliation separated between two or more employees?			
2	Before making a purchase does the department routinely consult the Purchasing Dept. website to determine if the item to be purchased is included in any of the University's awarded competitive bids or state consortium bids?			
3	Does the department comply with the University policy that purchases cannot be split to avoid the Limited Purchase Order limits or the need for bidding?			
4	Does the department initiate the purchase of supplies, equipment, and services valued in excess of $1,000 by preparing an electronic purchase requisition in Banner?			
5	Upon receipt of a copy of the Purchase Order from the Purchasing Dept. does the department check the copy for accuracy as soon as it is received, and if there are any errors, notifies the Purchasing Dept. of any corrections needed?			
6	If a purchase order was issued, upon the arrival of the ordered goods, are the goods checked against the receiving copy of the Purchase Order, before the receiving copy of the Purchase Order is forwarded to Accounts Payable?			
7	If only a portion of the ordered goods or services are received, is a Partial Receiving Report completed and attached to the Purchase Order receiving copy when it is forwarded to Accounts Payable?			
8	Are there procedures in place to prevent or detect duplicate payments to vendors, or payment for goods not received?			
9	Are vendor invoices checked for accuracy and agreed to purchase orders, contract terms, receiving reports, etc. to ensure proper payment?			
10	Does the department maintain sufficient documentation to support expenditures?			
11	Are invoices submitted to the Business Office for payment in a timely manner?			
12	Are employees aware of the policies and procedures for reimbursement of university business related travel expenses?			
13	Are vendor contracts and agreements signed only by persons authorized to do so as dictated by university policy?			

Property and Capitalized Equipment (hereafter referred to as Property)	YES	NO	N/A
1 Is the Property Control Form 10 completed and submitted to Property Control upon the occurrence of any of the following: a. transfer of property to another department; b. change in the location of the property, department account stays the same; c. record property acquisition by means other than purchase - by donation, in-house manufacture, etc.; d. relieve the property from accountability due to: trade-in, loss, theft, destruction, or other cause; e. relieve the property from accountability due to: obsolescence, un-repairable, or no longer useful by the department but still functioning?			
2 Is equipment kept in secured areas?			

Conflict of Interest	YES	NO	N/A
1 Are all staff members aware of the Conflict of Interest policy as stated in the University Conflict of Commitment/Financial Conflict of Interest Policy and how it impacts business and other contractual transactions?			

Computer Use	YES	NO	N/A
1 Is the department's computer equipment secured to prevent theft?			
2 Is access to the computer system limited to authorized individuals?			
3 Are user id's and passwords required?			
4 Are all computer files that pertain to department and/or University business stored on the University's server?			
5 If the answer to question 4 is No, please describe the nature of the computer files that are stored on computers other than the University's server and indicate what type device they are stored on: _____ _____			
8 Are all copies of software used by the department appropriately licensed?			
9 Are university approved virus protection programs used and updated on a daily basis?			
10 In case of an emergency, does a contingency plan exist that would guide the department on how to continue operations?			
11 Are user ID's promptly deleted upon termination of an employee?			
12 Are computer privileges reviewed and updated upon the transfer of an employee to another University department?			

Technology	YES	NO	N/A
1 The department staff has read and understands the University's Computer Use Policy, and the computer use policies in the applicable Faculty Handbook or Employee Handbook.			
2 Are employees aware of the procedures to retire or decommission old computer equipment and remove it from Property Control (by completion of Property Control Form 10)?			

Human Resource Practices	YES	NO	N/A
1	Are there written job descriptions, reference manuals or other forms of communication to inform personnel of their duties?			
2	Are the written job descriptions and reference manuals updated at least annually?			
3	Is job performance periodically evaluated and reviewed with each employee, at least annually?			
4	Are terminated employees interviewed upon departure to ensure that all keys, university equipment, credit cards, etc. are returned by the departing employee?			

Date Competed: _____

Completed By: _____

Signature: _____   Title: _____