

CONTROL ENVIRONMENT

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are faculty and staff familiar with the agency's written policies and procedures?	
			Does management demonstrate the importance of integrity and ethical values, including the statement of core values to faculty and staff?	
			Is good communication, collaboration, and team effort stressed?	
			Is management open to employee suggestions to improve productivity, service, and quality?	
			Do management and employees have the knowledge, training, and skills necessary to perform their jobs adequately and continue to take advantage of on-going training opportunities?	
			Has management established a mission statement, set goals, and developed plans to meet its objectives?	
			Are the plans and performance periodically assessed?	
			Are the unit's performance targets realistic and attainable?	
			Does integrity of financial and operational results take priority over reporting acceptable performance targets?	
			Is the unit's organizational structure and lines of authority clearly understood by employees?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are employee job descriptions, desk procedures, and other internal operating procedures current?	
			Has the unit maintained an acceptable employee turnover rate?	
			Does employee morale appear to be at an acceptable level?	
			Does the agency have the time, tools, and resources to effectively accomplish its mission and objectives?	
			Has the agency established any benchmarks with peers to measure its resource use and outcomes?	
			Are records maintained in accordance with guidelines issued by State and Federal administrative rules?	
			Does the agency have a business continuation plan that addresses the absence of key employees and backup procedures for key business processes?	

BUDGETING, ACCOUNTING, AND FINANCIAL REPORTING

Department _____

Preparer(s) _____ Date _____

Training

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Is fiscal staff familiar with the purchasing policies and procedures?	
			Has fiscal staff been appropriately trained in the use of the accounting system?	
			Has the fiscal staff been appropriately trained in the use of the systems reports and reporting tools?	
			Does fiscal staff possess basic accounting skills and knowledge necessary to adequately perform their responsibilities?	

Reconciliations

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are the departmental ledgers reviewed and reconciled to supporting documentation at least monthly?	
			Is the staff performing the reconciliation separate from the staff initiating and finalizing transactions?	
			Are reconciling differences, negative balances, and/or unsupported transactions investigated and corrected in a timely manner?	
			Does higher level management review the reconciled ledgers and appropriate supporting documentation and appropriately document its review in a timely manner?	

Funds Management

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are funds for large purchases, travel, etc. encumbered and set aside ahead of time to ensure that funds will be available when payment is due?	
			Are financial reports comparing budgeted balances with actual financial activity generated and reviewed by appropriate management?	
			If fund or cost center deficits are anticipated, are appropriate levels of management notified timely and appropriate corrective action taken?	
			Does fiscal staff understand the rules associated with different fund types (State grants, federal grants)?	

COLLECTIONS, DEPOSITS AND CASH FUNDS

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are staff members responsible for cash handling and deposits familiar with appropriate finance rules and regulations on cash handling and deposits?	
			Is the collection and deposit functions segregated from the accounting functions, including general ledger and accounts receivable maintenance?	
			Has each cash collection point been approved to receive cash collections and/or maintain petty cash change funds?	
			Are receipts issued or mail log receipts recorded immediately for all forms of collections received and at the earliest point of collection?	
			Are cash register tapes or official receipt forms issued each time a cash collection is received over the counter	
			Are pre-numbered receipt mail logs and cash register readings independently controlled, accounted for, and compared to validated deposit documentation by an individual with no cash handling responsibilities?	
			Are all copies of voided receipt forms and cash register voids retained and accounted for and/or approved and documented?	
			Are all collections required to be made payable to the proper payee?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are checks required to be restrictedly endorsed upon receipt?	
			Are responsibilities for monies fixed at all times?	
			Are cash drawers or cash boxes secured when the cash custodian takes his/her workstation? Do cash registers have sufficient build-in control features to prevent the operator from backing out transactions without supervisory approval or resetting the cash register readings?	
			Are overages and shortages properly documented and appropriately explained?	
			Are deposits made timely?	
			Are receipts and deposits reconciled at least monthly with departmental ledgers?	
			Are funds physically stored in a safe or equally secure place?	
			Is knowledge of safe combinations or access to keys restricted to employees with a need-to-know or need-to-access, and is the combination/keys to the safe changed when there are changes to the staff that have knowledge of the safe combination or who have had access to the safe keys?	
			Is the petty cash fund periodically counted by surprise?	
			Are deposits transmitted in locked bank bags?	
			Are staff and faculty prohibited from making loans from cash funds and from cashing personal checks from cash funds?	
			Are duties related to accounts receivable delegated so that no one individual can collect funds, update receivable records, and reconcile accounts receivable details?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are accounts receivable billings issued at least monthly, or as required by an agreement?	
			Are accounts receivable aged regularly with older accounts receiving appropriate follow-up?	
			Is the write-off delinquent accounts in compliance with agency policy?	
			Are cases of suspected fraud or theft brought to the attention of the appropriate authorities?	
			Does agency management periodically review data showing trends regarding the status of receivable balances and take appropriate action if needed?	

ASSET MANAGEMENT

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are asset tags placed in an easily scanned spot and maintained to make taking of inventory easier?	
			Is surplus equipment secured until properly surveyed and approved for removal by Asset Management?	
			Are equipment surveys and transfers recorded and submitted to Asset Management as soon as possible?	
			Are all work areas and storerooms appropriately secured to deter unauthorized entry?	
			Are attractive items such as laptops, tools, projectors, and cameras, kept in a secure location when not being used?	
			Is furniture/equipment properly constructed in the agency accounted for and included on the property records, when appropriate?	
			Is the use of property off-campus properly accounted for and documented with an off-campus certification form?	
			Is a control file maintained with the decals and descriptions of property which cannot have the decals affixed?	
			Is Asset Management notified when you receive government furnished equipment or donated equipment?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			When moving equipment from one location to another within your department, is Asset Management notified in a timely manner using agency protocol?	
			When transferring equipment to a different department or project, is it documented appropriately?	
			Are adequate procedures in place to facilitate the annual inventory, including procedures to resolve discrepancies in a timely manner?	
			Is Asset Management notified of any errors or discrepancies on the equipment inventory report in a timely manner?	
			Is the police notified immediately of any stolen or missing property?	
			Are vehicle use records maintained for the use of agency owned vehicles?	
			Is vehicle use limited to personnel with valid driver's licenses and is this verified?	
			Are only appropriate employees allocated keys to the office and building?	
			Is the building secure and after-hours access limited to appropriate employees?	
			Are equipment purchases documented appropriately and submitted to Asset Management?	

PAYROLL

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are staff members with responsibility for payroll familiar with the finance policies related to payroll?	
			Have employees charged with payroll and distribution responsibilities been appropriately trained?	
			Are the duties of approving job actions and approval of time segregated from the duties of distribution of the paychecks?	
			Are time and labor entries approved by a supervisor who has supervisory responsibilities over the persons whose time and/or payment is being approved?	
			Does the payroll processor review the preliminary pay lists to ensure that employees will be paid correctly?	
			Does management review, sign, and date the final pay lists to document that faculty and staff are paid according to wage contracts and terminated employees are not paid?	
			Are over or underpayments approved and made timely and accurately?	
			Are lump sum payments and other types of additional pay properly documented?	
			Are unclaimed pay checks returned to payroll services after required number of days?	

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			For employees required to maintain time cards for time worked, do time records reflect the actual hours/minutes worked rather than the hours scheduled to work?	
			Have procedures been implemented to ensure that overtime and compensatory time hours worked are appropriate and approved in advance by an employee's supervisor?	
			Are personnel activity reports maintained for all grant funded personnel that have been signed by their supervisor?	
			Are effort documents attached to all personnel activity reports for grant funded staff?	
			Are payroll checks and earning statements properly secured prior to delivery?	
			Is appropriate identification and authorization required if paychecks or earning statements are to be provided to individuals other than the employee? Additionally, if the employee is unknown to the paycheck distributor, is appropriate identification required before the pay check is released?	

HUMAN RESOURCE MANAGEMENT

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Have employees with HR administrative responsibilities attended training programs that are specific to their roles in the organization?	
			Are hiring practices reflective of the agency's non-discrimination policy?	
			Are the completed recruitment summaries being submitted prior to hire?	
			Are the education and/or verification(s) and past work experience of the new employee(s), verified and documented?	
			Are the appropriate criminal background checks being performed when required by position?	
			Are W-9 forms being processed within three days of date of hire?	
			Is the visa status of foreign national employees validated on a quarterly basis?	
			Do en employees complete sexual harassment training within six months of date of hire?	
			Do new employees attend new employee orientation?	
			Are duties related to processing and approving personnel actions segregated?	
			Does the agency maintain personnel files that include current job descriptions and performance appraisals?	
			Are personnel records maintained in accordance with retention schedules and access to confidential records limited to those with a "need to know"?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are performance evaluations submitted on a timely basis with Human Resources?	
			Are employees who are covered by the Fair Labor Standards Act (non-exempt/hourly employees) compensated for overtime worked?	
			Are agency procedures in place to ensure that leave taken is properly approved and recorded?	
			Have supervisors and other staff members responsible for HR been properly trained on the Family and Medical Leave Act (FMLA)?	
			Are procedures in place to ensure awareness and compliance with the agency's policy for reporting outside employment activities, and any potential conflicts of interest and nepotism?	
			Are termination of appointments for employees separating from the agency processed timely and an exit checklist reviewed?	
			Does termination for employees paid with grant funds include an exit interview?	
			Are grant-funded staff made aware of their soft-money position?	

PURCHASING

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are staff responsible for requisition/purchasing and vendor payments and travel familiar with the Purchasing Policies and Procedures?	
			Are the duties for initiating requisitions, receiving purchased items, processing of invoices for payment, and reconciliation of the departmental ledger separated between two or more employees?	
			Are contracts and leases approved by all appropriate parties prior to the effective date of the contract?	
			Does management review charges recorded on the departmental ledger and inquire about unfamiliar charges?	
			Is management's review of the departmental ledger, reconciliation, and supporting documentation appropriately documented?	
			Do agency procedures ensure that the best combination of quality, total price, and delivery are evaluated when acquiring goods or services?	
			Are purchase requisitions initiated and approved by employees specifically authorized to perform this task?	
			Are vendor invoices processed timely?	
			Are the invoices reviewed for compliance and supporting documentation (receiving reports and purchase orders) before approval for payment?	
			Are appropriate discounts offered being taken?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			If the invoice inappropriately included taxes, where they deducted prior to payment?	
			Are encumbrances and disbursements reconciled with the departmental ledger?	
			Are returned purchases controlled in such a manner to ensure that the department receives the credit or refund due the department?	
			Are vendor invoices and travel reimbursements controlled in such a manner as to prevent duplicate payment?	
			Are purchase cards approved by signature prior to issuance?	
			Does the department generate appropriate charge records for each purchase cardholder obtain supporting receipts, and cardholder's signature?	
			Are purchase card transactions authorized by an Approver, reconciled timely, and signed by the cardholder?	
			Does the department management periodically review a list of departmental cardholders and their limits to determine if changes need to be made?	
			Are originators adequately trained to ensure proper posting of travel related data?	
			Does the department have a travel approval policy to authorize a designee to approve travel?	
			Does the approver verify that a Travel Authorization was created before the travel occurred?	
			Are Travel Authorizations compared to the traveler's budget balance to ensure that the traveler is still within the limits of his/her budget?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are travel advances settled timely?	
			Are telephone bills reviewed and appropriately certified as to business use only?	
			Is a periodic review made of telephone lines and equipment to ensure that such telephone lines and equipment is needed?	
			Is the use of copy machines limited to official business use only?	
			Are maintenance agreements reviewed periodically, especially before they are renewed, to ensure that the equipment the maintenance agreement is intended to cover is still owned and used by the unit and that it is still in the agency's best interest to continue to carry the maintenance coverage?	
			Are the purchase, and issuance of supplies properly controlled to prevent over-purchasing, pilferage, deterioration, and damage?	

CONTRACTS AND GRANTS

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are staff members responsible for contracts and grants familiar with the agency's Grant Management Policies and Procedures?	
			Are staff members working on grants familiar with State and Federal administrative rules and cost principles?	
			Have all grant paid staff received adequate training in grant management?	
			Are appropriate procedures in place to ensure that all technical and progress reports are prepared by employees directly involved with the grant program or contract and are submitted to the sponsor or contractor in accordance with the terms of the agreement?	
			Are there policies and procedures to address circumstances when an award has not yet been accepted by the agency, excess funds remain after completion of a project, and changes are in excess of allowed amounts?	
			Are costs directly charged to a grant or used as cost sharing reviewed to assure they are reasonable, allocable, consistently treated, and meet any restrictions that apply?	
			Do fixed price contracts include all relevant expenditures?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are unit procedures in place to ensure travel is an allowable expense under sponsor terms, charged at allowable rates, and benefits the grant charged.	
			Are salaries of administrative and clerical staff and non-salary administrative items charged directly to a grant or sponsored project only if such services and expenses are explicitly budgeted for in the grant?	
			Is biweekly payroll distribution managed to assure that employee payroll is charged to sponsored projects consistent with employee's activities rather than budget or availability of funds?	
			Are payroll charges appropriately distributed and reported for employees?	
			Are agency procedures in place to ensure that staff effort is reported accurately and timely? Is documentation available to support the use of suitable means of verification?	
			Is committed effort and assignments reviewed to verify that individual project managers are not "overcommitted" to current policies and report at least a minimum level of effort on his/her contract(s) or grant(s)?	
			Are policies and procedures in place to ensure payroll or other expenditure transfers are appropriate, approved, and processed timely and include required supporting documentation?	
			Are sub-grants/subcontracts to other organizations reported on www.fsrs.gov , when appropriate?	
			Are disbursements to sub-grantees/subcontractors approved by project managers based on properly completed reports or billings?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are Agency procedures in place to ensure expenditures are not charged after the grant period, and are grants closed out in a timely manner?	
			Where projects require cost sharing or matching, does the agency compare regularly accumulated cost shared amounts with grant cost sharing requirements to see it has met its cost sharing goals?	
			Is there a control in place to ensure that expenses reported for purposes of cost sharing are not already charged directly to other sponsored projects unless specifically granted permission by both sponsors?	
			Are grant summary reports reviewed and reconciled to supporting documentation periodically to verify that balances agree to amounts reported in by finance?	

INFORMATION AND TECHNOLOGY

Department _____

Preparer(s) _____ Date _____

Y	N	N/A	<i>Checklist Questions:</i>	<i>Comments:</i>
			Are appropriate staff members familiar with the agency's technology guidelines?	
			Has an agency IT risk assessment been conducted within the past three years?	
			Have key IT positions been classified as positions of special trust?	
			Does a business continuation plan exist which identified critical activities, backup files, programs, and alternative processing sites?	
			Have change management procedures been established, including patch management, for portable computers, workstations, and servers?	
			Are system security and application access logs enabled and reviewed periodically?	
			Are backups of operating systems authorized and documented through the use of standard forms or emails?	
			Are strong passwords for all production systems in place?	
			Are documented procedures in place for removing access to all production systems when an employee leaves the agency?	
			Is sensitive and restricted data managed by the agency, classified and protected by restricted access, encryption, or other controls?	

<i>Y</i>	<i>N</i>	<i>N/A</i>	<i>Checklist Questions:</i>	<i>Comments:</i>
			Do policies provide for all personnel with a need to access critical applications (mainframes, networks, and personal computers) to have individual accounts and passwords and are they prohibited from sharing those passwords?	
			Are records of all software licensing agreements managed by the agency properly maintained?	
			Has the agency's policy on acceptable use of computer resources been effectively communicated to all employees including new hires?	
			Are antivirus software installed, operating and being updated for all computing resources?	
			Is system administrator access to the production restricted and based on need?	