

Control Self Assessment Questionnaire

This Control Self-Assessment Questionnaire is a multipurpose tool to be used by departments in assessing adequacy of internal controls within their area. The primary purpose of this tool is for departments to self-review in order to identify potential areas of weakness, non-compliance, and/or unsound practices.

This questionnaire is designed so that a "NO" response indicates an area of potential concern. A "NO" suggests that the budget unit may be in non-compliance with a particular policy or procedure, and/or missing or non-functioning control.

Departments are encouraged to self-assess themselves at regular intervals, depending on the outcome of the initial self-assessment. A budget unit with a significant number of "NO" responses should make needed corrections, and then perform a follow-up self-assessment within a few months.

Periodically, Internal Audit will select departments to perform a self-assessment as of a particular time. The results of the Control Self-Assessment Questionnaire will be forwarded to the Internal Auditor for review and random verification of the responses.

The Control Self-Assessment is divided into six categories as follows:

- I. General Controls
- II. Cash Controls
- III. Operating Expenditures
- IV. Personnel Expenditures and Travel
- V. Equipment and Computer Security
- VI. Ethics

I. GENERAL CONTROLS

	Question	Yes	No	N/A
1.	The department performs a monthly reconciliation/review of its Comptroller Statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	The department performs a monthly reconciliation/review of its payroll reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Unreconciled financial transactions are researched and corrected in a reasonable period of time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	The number and scope of department authorized signers are reasonable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Control Self Assessment Contents Template

Kathleen M. Cauley, Fredric Linder



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