

Self Assessment of Internal Control

Control Environment

Agency _____

Fiscal Year Ending _____

<u>YES</u>	<u>N/A</u>	<u>NO</u>		
				A. Control Activities / Information and Communication
			1.	Are there written policies and internal operating procedures that have been approved by the governing body or top management?
			2.	Has the Code of Professional Ethics been made available to all employees with financial responsibilities?
			3.	Have transactions been executed in accordance with integrity and ethical values/ codes?
			4.	Are procedures documented, kept current and readily available for use by all employees?
				B. Commitment to Competence
			5.	Are responsibilities clearly defined in writing and communicated?
			6.	Does management understands the knowledge and skills required to accomplish tasks?
			7.	Does management get involved in training?
				C. Management's Philosophy and Operating Style
			8.	Does management use budget, spending plans, etc. to review the agency's performance?
			9.	Are principal accounting records and accounting employees at all locations under the supervision of the principal accounting officer?
			10.	Does management actively follow-up on complaints from customers/clients?
			11.	Are policies and procedures consistent with statutory authority?
			12.	Is the budget system and the planning process integrated?
			13.	Are periodic (monthly, quarterly) reports on the status of actual to budget performance prepared and reviewed by top management?
			14.	Are unusual variances between budget and actual examined?

			15.	Are operations made in accordance with statutes governing the public entity?
			16.	Is the internal control structure supervised and reviewed by management to determine if it is operating as intended?
			17.	Does the agency compare its actual performance with its goals and objectives?
			18.	Does the agency have a functioning internal audit staff to review the operations of the agency?
			19.	Does the internal audit staff report to an official independent of the operations under review?
				D. Organizational Structure
			20.	Are there written policies and procedures for all major areas of the organization?
			21.	Are procedures reviewed annually for possible updating?
			22.	Is there an organization chart clearly defining the lines of management authority and responsibility?
			23.	Is the organization chart current and accurate?
			24.	Does the organization chart enhance work performance?
			25.	Are all the agency's operations centralized or decentralized?
			26.	If decentralized, is monitoring of the areas adequate?
				E. Assignment of Authority and Responsibility
			27.	Has management provided resources to ensure compliance with grant requirements and federal and state laws?
			28.	Are sufficient training opportunities to improve competency and update employees on new policies and procedures available?
			29.	If known areas of knowledge are limited, has help been enlisted from peers, auditors or outside consultants to identify alternatives and suggest solutions?
			30.	Have managers been provided with clear goals and direction from the governing body or top management?
			31.	Are responsibilities divided so that no single employee controls all phases of a transaction?
				F. Human Resource Policies and Practices
			32.	Are competent personnel recruited?
			33.	Are accurate, up-to-date-position descriptions available?
			34.	Are managers and employees held accountable for satisfactory completion of performance elements?
			35.	Do all supervisors and managers have at least a

				working knowledge of the State's personnel policies and procedures?
			36.	Does each supervisor and manager have a copy or access to a copy of the State's personnel policies and procedures?
			37.	Does management ensure compliance with personnel policies and procedures concerning hiring, training, promoting, and compensating employees?
			38.	Has management established backup plans for sudden or significant changes in personnel?
			39.	Are supervisors readily available to help personnel with non-routine problems?
			40.	Do the internal auditors meet the minimum qualifications for the positions they hold?
			41.	Are external audits performed on a periodic basis?