

# **Control Self Assessment Questionnaire**

## **Introduction**

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**

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

|     |  |  |  |  |
|-----|--|--|--|--|
| 5.  | Spending appears to be within budget for the periods tested.   |  |  |  |
| 6.  | The department has created, maintained, and made available to its faculty/staff a departmental policy and procedures manual. |  |  |  |
| 7.  | All year-end close procedures and/or deadlines are followed, as indicated by the appropriate university personnel.           |  |  |  |
| 8.  | Budget unit or departmental objectives have been established.  |  |  |  |
| 9.  | Risk or obstacles to achieving those objectives have been identified.  |  |  |  |
| 10. | The overall effectiveness of the internal control system is routinely evaluated.   |  |  |  |

## II. CASH CONTROLS

|    | Question  | Yes | No | N/A |
|----|---|-----|----|-----|
| 1. | The department's petty cash funds are necessary and have procedures for control and reconciliation                                |     |    |     |
| 2. | The department does not have unauthorized bank accounts or charge accounts.   |     |    |     |
| 3. | Cash deposits are sufficiently documented.  |     |    |     |
| 4. | The department's revenue-producing activities have established accounting procedures for compliance with IRS and tax regulations. |     |    |     |
| 5. | Employees responsible for cash handling and deposit preparation are familiar with applicable MU policies.                         |     |    |     |
| 6. | Deposits are made on a daily basis (i.e., in a timely manner) where practical, to the Bursar's Office?                            |     |    |     |
| 7. | Daily collections are held in a secure manner (e.g. a safe) until deposited in the Bursar's Office?                               |     |    |     |

## III. OPERATING EXPENDITURES

|    | Question  | Yes | No | N/A |
|----|---|-----|----|-----|
| 1. | Check requests, including personal reimbursements, are properly authorized, sufficiently documented, and for appropriate University purposes. |     |    |     |
| 2. | Invoices for purchases and commitments for the P-Card are initiated through Accounts Payable or Purchasing.                                   |     |    |     |
| 3. | The department's equipment purchases are requisitioned through Purchasing, and those for \$5,000 or more have proper signatures.              |     |    |     |
| 4. | Purchase requisitions are properly authorized, sufficiently documented, and for appropriate University purposes.                              |     |    |     |

|    |  |  |  |  |
|----|--|--|--|--|
| 5. | Procurement card use, if applicable, is adequately controlled and transactions are properly reviewed and sufficiently documented, for appropriate University purposes, and accounted for correctly in the financial system. Documents are retained per policy. |  |  |  |
| 6. | Journal vouchers are appropriate, properly authorized, and adequately documented.  |  |  |  |

**IV. PERSONNEL, EXPENDITURES AND TRAVEL**

|     | <b>Question</b>  | <b>Yes</b> | <b>No</b> | <b>N/A</b> |
|-----|--|------------|-----------|------------|
| 1.  | Timesheets are properly authorized and agree with payroll records.   |            |           |            |
| 2.  | The department tracks and maintains adequate records of employees' vacation time and sick leave.   |            |           |            |
| 3.  | Independent Contractor (consultant) payments are properly classified and adequately documented.  |            |           |            |
| 4.  | Monthly telephone statements including cellular phone bills are reviewed for accuracy and personal calls.  |            |           |            |
| 5.  | Staff understands the University's policy on personal telephone calls.   |            |           |            |
| 6.  | Travel/business expense reports are properly authorized and documented. Expenses comply with University policy.  |            |           |            |
| 7.  | Department personnel do not make personal purchases through University accounts.   |            |           |            |
| 8.  | Department personnel are aware of the University policy on conflicts of interest and have filed disclosure forms if appropriate.   |            |           |            |
| 9.  | The department notifies the Human Resource Department of terminating employees and immediately terminates all computer access privileges and signature authority. Direct deposits are reviewed to avoid over payments. |            |           |            |
| 10. | New employees complete Form I-9 on a timely basis.   |            |           |            |
| 11. | Staff morale is positive, employees seem competent, and allocation of duties within the department promotes the efficient use of resources.  |            |           |            |
| 12. | Job descriptions are accurate and up-to-date. Major expectations are included in the job description.  |            |           |            |
| 13. | Staff payroll changes are documented.  |            |           |            |

**V. EQUIPMENT AND COMPUTER SECURITY**

|    | <b>Question</b>  | <b>Yes</b> | <b>No</b> | <b>N/A</b> |
|----|--|------------|-----------|------------|
| 1. | Inventory items listed on the University's property list are easy to locate, properly tagged, and in good condition. |            |           |            |

|    |  |  |  |  |
|----|--|--|--|--|
| 2. | Department employees are familiar with the University's Software Piracy policy.                                      |  |  |  |
| 3. | The department can establish its ownership of all software installed on department computers.                        |  |  |  |
| 4. | Physical security of personal computers, terminals and workstations is adequate and complies with University policy. |  |  |  |
| 5. | Backup and recovery procedures for personal computers and LANs appear adequate.                                      |  |  |  |
| 6. | Data security precautions for sensitive administrative data on personal computers appear adequate.                   |  |  |  |
| 7. | University computers used in an employee's home are documented and approved.   |  |  |  |

**VI. ETHICS**

|    | <b>Question</b>  | <b>Yes</b> | <b>No</b> | <b>N/A</b> |
|----|--|------------|-----------|------------|
| 1. | Personnel have been instructed to become familiar with UPP 1-02 Conflict of Interest Disclosure Statement<br><a href="http://www.marquette.edu/upp/documents/upp1-02.pdf">http://www.marquette.edu/upp/documents/upp1-02.pdf</a> |            |           |            |
| 2. | Personnel are familiar UPP I-25 Whistleblower Policy<br><a href="http://www.marquette.edu/upp/documents/upp1-25.pdf">http://www.marquette.edu/upp/documents/upp1-25.pdf</a>  |            |           |            |
| 3. | Personnel have been instructed to take sexual harassment training.<br><a href="http://mu.edu/hr/HRPreventingSexualHarassment.shtml">http://mu.edu/hr/HRPreventingSexualHarassment.shtml</a>                                      |            |           |            |
| 4. | Personnel are familiar with the policy on Employment of Relatives UPP 4-04.<br><a href="http://www.marquette.edu/upp/documents/upp4-04.pdf">http://www.marquette.edu/upp/documents/upp4-04.pdf</a>                               |            |           |            |