

# Western Illinois University – Office of Internal Auditing

## Control Self-Assessment

The Control Self-Assessment Questionnaire is a tool for Departments to use to assess the adequacy of internal controls within their area. Completing the self-assessment tool can help Departments identify potential areas of weakness, non-compliance, and/or opportunities to improve processes.

This questionnaire is designed so that a "NO" response indicates an area for further review. A "NO" suggests that the Department may be in non-compliance with a particular policy, procedure, best practice and/or missing a functioning internal control.

Departments should perform a self-assessment on regular intervals, with the frequency depending on the outcome of the initial self-assessment, changes in key personnel or operations.

	<u>Question</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>	<u>Comments</u>
<b>I.</b>	<b><u>General Controls:</u></b>				
1.	Does the department perform a monthly review and reconciliation of its budget statement?				
2.	Does the department perform a monthly review of its payroll expenses to ensure amounts are reasonable and within budgeted guidelines?				
3.	Are unreconciled financial transactions researched and corrected in a reasonable period of time?				
4.	Have the number of department fiscal agents and alternate authorized signers been limited to a reasonable minimum?				
5.	Have personnel in the department who initiate, approve, or review financial transactions received appropriate training on the various University financial systems?				
6.	Are transactions associated with donations being reviewed to ensure that donor wishes are strictly observed and that gifts are used only for the purpose stated by the donor?				

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7.	Are purchases and other expenditures kept within budgeted guidelines for each period?				
8.	Are budget variances identified and researched to determine the cause?				
9.	Have objectives been established for the department and communicated to all employees?				
10.	Have faculty, staff, and students in the department been informed on how to report ethical or fiscal misconduct concerns?				
<b>II. <u>Cash &amp; Revenue Handling Controls:</u></b>					
1.	If the department has a change and/or petty cash fund, is it routinely reconciled by someone other than the custodian?				
2.	If the department has external bank accounts and/or charge accounts, has it received approval from the Business Office or Purchasing?				
3.	Have employees who handle cash and prepare deposits received training on WIU cash handling policies and procedures?				
4.	Does the department maintain detailed written procedures for cash handling?				
5.	Are deposits made on a daily basis or as required by University policy?				
6.	Are all cash and negotiable instruments properly secured in a cash register, locking cabinet or safe at all times?				
7.	Are cash receipts entered into a cash register (or are recorded on pre-numbered receipt forms) with a receipt copy given to the payer?				

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8.	Are cash receipting duties performed by an employee not responsible for maintaining accounts receivable records?				
9.	Are deposits compared on a daily basis to the cash register totals (or pre-numbered receipt forms) by someone other than the employee initially receiving cash?				
10.	Are all voids properly approved by someone other than employees making sales, collecting cash and preparing deposits?				
11.	Are refunds and returns approved by management?				
12.	Are cash shortages identified, investigated, recorded, and reported?				
13.	Is cashing of checks out of change funds prohibited?				
14.	If the department accepts credit cards, have employees been trained on the proper handling procedures?				
15.	Are credit card numbers truncated and/or redacted from all receipts and other documents?				
<b>III. <u>Accounts Receivable:</u></b>					
1.	Unless specifically authorized, are all billing and receivable activities handled through the Bursar's Office?				
2.	If the department performs some billing and receivable functions, are accounts billed in a timely manner after goods or services are provided?				
3.	Is an accurate record of accounts receivable maintained and summarized in a control account?				

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4.	Is the accounts receivable control account periodically reconciled to detailed accounts receivable sub-ledgers?				
5.	Are accounts receivable aging schedules routinely prepared?				
6.	Are past due accounts submitted to the Bursar for collection?				
7.	Is a record of year-end receivable balances prepared with comparisons to prior year's reports?				
8.	Are the duties of recording/monitoring accounts receivable segregated from cash receipting duties?				
9.	Is management approval required to adjust or write-off any receivables balance?				
<b>IV. Purchasing:</b>					
1.	Are check requests, including personal reimbursements, properly authorized, sufficiently documented, and for appropriate University or Foundation purposes?				
2.	Are purchasing requisitions prepared and submitted to the Purchasing Office for all purchases over \$1,500 if not purchased via a P-Card?				
3.	Are all expenditure and related vouchers independently reviewed for completeness, accuracy, and compliance with University policies, and in agreement with supporting documentation before being approved for payment?				
4.	Are purchases reviewed to ensure that departmental personnel are not making personal purchases through University or Foundation accounts?				

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5.	Are the duties for authorizing purchases, receiving goods, approval of invoice for payment and reconciliation of department operating reports separated between two or more employees?				
6.	Is P-Card use adequately controlled and are transactions properly reviewed and sufficiently documented, for appropriate University or Foundation purposes, and accounted for correctly in the financial system?				
7.	Are all P-card transactions approved by the department head/approving authority?				
8.	Are P-card statements reviewed and reconciled with receipts and invoices promptly submitted to the Business Office?				
9.	Do approval procedures require that the original sales receipt or invoice accompany the P-card purchase?				
10.	Are P-cards returned to Purchasing when employees terminate employment?				
11.	Is Purchasing notified if an employee transfers departments?				
<b>V. Personnel:</b>					
1.	Are job descriptions accurate and up-to-date for all employees in the department?				
2.	Are all positions authorized before they are filled?				
3.	Are timesheets properly approved by someone with direct supervision and knowledge of the employee's daily work schedule?				
4.	Is all overtime and comp time recorded on the University payroll / timekeeping system?				

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5.	Does management prohibit bumping or floating hours from one pay period to the next?				
6.	Is all sick time used properly recorded on the timesheets for personnel?				
7.	Is overtime monitored to ensure it is reasonable and consistent with actual work performed?				
8.	Prior to approval, are supplemental pay requests reviewed and evaluated to ensure compliance with the University Policy on Supplemental Pay for Administrative Employees or the UPI Agreement?				
9.	When supplemental pay requests are approved, is there assurance that: work was performed within the stated timeframes; compensation is reasonable and consistent with the work assignment; and measurable goods or services substantiate the compensation?				
10.	Are Independent Contractor (consultant) payments properly classified and adequately documented?				
11.	When an employee terminates, do procedures ensure that computer access is suspended; building and office keys are returned; all borrowed University equipment is returned; and any balances due from the employee is promptly collected?				
12.	Are procedures in effect to ensure that the proper I-9 paperwork is completed before employees begin work?				

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13.	Have alternate personnel been cross-trained to perform key job duties?				
14.	Are employee performance appraisals completed timely as required by the University?				
15.	Are incidents involving potential disciplinary action discussed with the applicable human resources office to ensure that proper disciplinary procedures are followed and documented?				
16.	To ensure that the official personnel file is complete and accurate, are all credentials, licenses, performance appraisals, and documented disciplinary actions given to the appropriate human resources office in a timely manner?				
17.	Are monthly telephone statements reviewed for accuracy and to determine if personal calls have been made?				
<b>VI. Travel:</b>					
1.	Are all travel/ business expense reports properly authorized and documented?				
2.	Does the department ensure that travelers adhere to State and University limits for lodging, meals, and incidental expenses?				
3.	When multiple employees are traveling to the same destination, are employees required to travel in the most cost effective and efficient manner in an attempt to avoid duplicate mileage, parking, and other travel expenses?				
4.	Are employees required to fully document all travel details on the travel voucher before approval is given?				

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5.	Are employees denied reimbursement for any expenses incurred as a result of personal travel conducted during a business trip?				
6.	Are employees required to justify the business necessity of rental car expenses incurred?				
7.	Are requests for mileage reimbursements reviewed for reasonableness, compared with employee time sheets, and substantiated with work assignments?				
8.	Are travel reimbursement vouchers properly completed, approved and submitted (along with supporting documentation) to Accounts Payable in a timely manner?				
9.	Are purchased services paid for on the P-Card referenced on the travel voucher?				
<b>VII. <u>Property Control</u></b>					
1.	Are inventory items listed on the University's property accounting system easy to locate, properly tagged, and in good condition?				
2.	Does the department maintain an inventory listing of all equipment valued less than \$500?				
3.	Is the physical security of personal computers, iPads, and other high theft items adequate to ensure items are not stolen or misused?				
4.	Are equipment loan forms on file for all equipment loaned for use outside the University?				
5.	Are inventory change reports completed whenever equipment is transferred out of the department?				



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6.	Have employees been made aware that University property cannot be sold, disposed of, or scrapped without prior written consent?				
7.	Are scanned inventory reports reviewed by department management to ensure that thefts, changes in physical location, and disposals of property are properly recorded?				
8.	Are there policies and procedure in effect to ensure that University equipment is not used for personal, non-business activities?				
9.	Is stolen or unlocated equipment reported to campus police immediately upon learning that the item is missing?				
10.	Is the Foundation promptly notified when donated equipment is received?				
<b>VIII. <u>Information Security:</u></b>					
1.	Is the department manager required to sign and approve computer security access for all employees?				
2.	Is security access granted based upon required job duties?				
3.	Are employee security access levels periodically reviewed to ensure that security access is appropriate for their job duties?				
4.	Are employees prohibited from sharing passwords with other users?				
5.	Are workstations located in areas that are physically secure and access to these areas restricted before and after normal business hours?				

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6.	Do departmental procedures prohibit writing passwords on or near the workstations or work areas (i.e., in plain view)?				
7.	If sensitive information systems reside on a workstation, is data access control system software installed on the workstations to prevent unauthorized access to data and programs on the workstations?				
8.	Are passwords required to be changed periodically?				
9.	Are all users required to have their own unique user ID's and passwords?				
10.	Is security access removed timely upon termination of employment?				
11.	Are periodic backups performed for key applications and files not supported by central information technology units?				