

Control Self Assessment Questionnaire

(31 Questions)

1. The department documents the monthly reconciliation of its Lynx finance accounts and reports.

Yes ____ No ____ NA ____

A yes answer indicates that the department has written evidence (check marks etc.) that Lynx finance statements are reconciled and reviewed on a timely basis (within 30 days). A NA response would apply if the department has no Lynx finance accounts.

2. The number and scope of department personnel authorized to approve official documents are reasonable and documented.

Yes ____ No ____ NA ____

A yes answer indicates that the department has identified in writing any person responsible to approve official and/or financial documents and which documents they can approve. A yes also indicates that the total number of these individuals is reasonable.

3. All department authorized signers are full-time officers of the University.

Yes ____ No ____ NA ____

A yes answer indicates that all personnel authorized to approve official document are full time officers (no support staff).

4. No budgets have been overspent.

Yes ____ No ____ NA ____

A yes answer indicates that no accounts are in a deficit position at the end of the fiscal year (June 30). The department should review the most recent "June 30" Lynx finance statement to answer this question.

5. All account budgets have been reviewed, approved and recorded in Lynx finance.

Yes ___ No ___ NA ___

A yes answer indicates that ALL accounts have an approved budget in the Lynx finance system.

Expenditures and Cash Handling

6. Invoices for purchases over \$1000 are initiated through purchase requisitions.

Yes ___ No ___ NA ___

A yes answer indicates that they department always uses Purchase Requisitions for transactions over \$1000. This applies to all purchases including supplies, furniture, equipment, and lease commitments.

7. Commitments over \$10,000 are properly authorized.

Yes ___ No ___ NA ___

A yes answer indicates that items over \$10,000 are approved by an appropriate Vice President.

8. Personal reimbursements for travel, petty cash, etc. are properly authorized and sufficiently documented.

Yes ___ No ___ NA ___

A yes answer indicates that all personal reimbursements are approved by an appropriate signer who does not report to the payee. For example, departmental secretaries cannot approve personal reimbursements for the Chair or Director of the department. In addition, personal reimbursements must be documented by an invoice or receipt and include business purpose and attendees.

9. Purchasing card monthly reports are reconciled to original receipts.

Yes ___ No ___ NA ___

A yes answer indicates that there is written documentation (check marks etc.) To show that the monthly purchasing card statement has been

reconciled to the receipts and that all purchases are for a university purpose.

10. The departments' petty cash funds appear necessary and have procedures for control and reconciliation.

Yes ___ No ___ NA ___

A yes answer indicates that petty cash funds are reasonable for the size of the department. Each petty cash fund will have clearly established procedures and written evidence of regular reconciliations.

11. The department has no unauthorized bank accounts or special funds.

Yes ___ No ___ NA ___

A yes answer indicates the all accounts held in institutions other than Weber State University have been approved by Accounting Services.

12. The department complies with special terms and conditions of federal grants and contracts.

Yes ___ No ___ NA ___

A yes answer indicates that the department filed timely financial and technical reports for all grants and complied with any other specific terms and conditions of individual grants.

Payroll, Personnel and Business Expenses

13. The department reviews the Time and Attendance System reports regularly.

Yes ___ No ___ NA ___

A yes answer indicates that the department is regularly reviewing information found in the Time and Attendance System including the number of hours worked during the pay period and the phone used to clock-in.

14. The Timekeeper is verifying all time records before the end of each pay period.

Yes ___ No ___ NA ___

A yes answer indicates that all timekeeping records are verified by the payroll deadline.

15. The department keeps records of employee vacation time, sick leave and compensation time.

Yes ___ No ___ NA ___

A yes answer indicates that the department has a formal written system for tracking vacation, sick leave and compensation time. Although compensation time is not tracked centrally, if your department uses this method a system for recording time earned and time used must be in place and documented.

16. Travel is properly authorized and documented. Travel advances are accounted for promptly.

Yes ___ No ___ NA ___

A yes answer requires the following: 1) travel authorization forms have proper documentation attached including detailed original receipts and conference agendas; 2) prior approval is obtained before the trip; 3) expenses are approved by an individual who does not report to the payee; and 4) receipts are submitted on a timely basis.

17. The department does not permit personal employee purchases from University funds.

Yes ___ No ___ NA ___

A yes answer indicates that the department does not allow employees to purchase personal items through the University.

Cash Receipts and Taxes

18. Cash deposits are made within three working days and sufficiently documented.

Yes ___ No ___ NA ___

A yes answer indicates that the department promptly deposits cash and checks (usually within 24 hours) with the Main Cashier. In addition, the department keeps a log of all cash and checks received.

19. Checks are restrictively endorsed upon receipt.

Yes ___ No ___ NA ___

A yes answer indicates that the department restrictively endorses checks (by putting A "For Deposit only, Weber State University" on the back of the check) as soon as checks are received.

20. All gift receipts are processed through the Development Office.

Yes ___ No ___ NA ___

A yes answer indicates that the department processes all gifts through the Development Office.

21. Revenue producing activities have established adequate internal control procedures.

Yes ___ No ___ NA ___

A yes answer indicates that the department ensures that procedures include such things as daily reconciliations, timely deposits and proper cash register training.

22. The department's revenue producing activities have established accounting procedures for compliance with IRS and State Tax regulations.

Yes ___ No ___ NA ___

A yes answer indicates that if the department has any revenue producing activity unrelated to the mission of the University it is reported to the Accounting Department, and that sales tax is collected whenever necessary.

Computer Security

23. Physical security of personal computers, terminals, and workstations is adequate.

Yes ___ No ___ NA ___

A yes answer requires that computers are physically secure.

24. Security precautions for confidential data on personal computers are adequate.

Yes ___ No ___ NA ___

A yes answer requires the following: 1) the department follows established policies and procedures governing the usage and control of personal computers; and 2) IDs and confidential passwords are used to access confidential information.

25. Backup and recovery procedures for personal computers and LANs are adequate.

Yes ___ No ___ NA ___

A yes answer indicates that the department backs up data files and keeps backup files sufficiently distant from the original files.

26. Security over central administrative systems is adequate. All employees who have access to administrative computing systems have an established need for this access. (This question only applies to departments that have on line access to central University systems).

Yes ___ No ___ NA ___

A yes answer requires that each user have a unique password, and passwords are changed on a regular basis, and access has been approved by the system administrator.

27. Controls over LANs are adequate.

Yes ___ No ___ NA ___

A yes answer requires the following: 1) appropriate training of system administrator; 2) networking standard are followed.

28. Licensing documentation can be evidenced for all software.

Yes ___ No ___ NA ___

A yes indicates that all software is licenced and those licences can be located.

Other Assets and Security

29. The department maintains a current inventory of equipment.

Yes ___ No ___ NA ___

A yes answer indicates all items (computers, furniture, etc.) are recorded on the central Property Control System or the departments own system and is reviewed at least annually.

30. The department is aware of record retention requirements.

Yes ___ No ___ NA ___

A yes answer indicates that the department retains all financial and administrative records as required by law.