

SUNY New Paltz

Self Assessment of Internal Control

Control Environment Assessment Topics and Objectives

Department _____

Year-End _____

Department Representative _____ Printed Name _____

Date _____

Management's Assessment

Objective/Response Question

Does management's attitude recognize the importance of and commitment to the establishment and maintenance of a strong system of internal control as communicated to employees through actions and words.

-Are employees aware of internal control.
-Is there a clear policy and procedure manual to be followed by personnel.

Are the organizational structure units clearly defined to perform the necessary functions and determine that appropriate reporting relationships have been established.

-Is the organization chart current.
-Are employees aware of the reporting relationship in the organizational structure.
-Is there duplication of functions by units.

Are personnel qualified and properly trained for the functions in order for control and procedures to operate in the manner intended.

-Is personnel qualified to perform tasks assigned.
-Is personnel adequately trained.
-Is there enough continuing education for personnel.
-Are job descriptions coordinated with actual job performances.

Delegation of authority or limitation of authority exists to provide assurances that responsibilities are effectively discharged.

-One employee should not control all phases of a transaction.
-Management goals should be communicated clearly to staff employees.
-Be aware of duplication of functions by employees.

Policies and procedures that are documented provide a basis for reviews, follow-up evaluations and audits.

-Functions are performed uniformly among units.
-Statutory requirements shall be met.
-All support for functions and transactions are performed.

Budgetary and reporting practices provide benchmarks by which management can measure accomplishments.

- Management does have guidelines to measure performance.
- Management can communicate expectations to the organizational units.
- Unusual transactions or events will be detected.
- Management can determine if goals are being achieved.

Organizational checks and balances provide authority for certain functions that minimize the potential for waste, fraud, abuse of mismanagement.

- The organizational units will efficiently perform it's responsibilities therefore the potential for waste, fraud and abuse are minimized.

Control Environment Control Policies and Procedures

A. Integrity and Ethical Values

Yes N/A No

- ___ ___ ___ 1. Are there written policies and internal operating procedures that have been approved by the governing body or top management?
- ___ ___ ___ 2. Does the agency have a code of ethical conduct that has been made available to all employees?
- ___ ___ ___ 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 the department's personnel policies and procedures manual 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?

G. Safety, Security and Health Issues

___ ___ ___ 40. Has management established evacuation plans for sudden and unforeseen disasters?

___ ___ ___ 41. Has management established data back-up plans for sudden and unforeseen disasters?

___ ___ ___ 42. Are all employees aware of the Emergency Response Plan?