

Self Audit Questionnaire

1. Notification & Overview

A Self-Audit of your unit is included in the Internal Audit Plan for the current year. A Self-Audit Questionnaire is a checklist used as the primary tool for performing a self-audit to assess your internal control environment. This questionnaire was developed in a Yes/No/Not Applicable format, which also requests short answers in some cases. It will request department personnel to respond to a number of questions designed to identify areas of audit risk, the presence of internal controls to mitigate the occurrence of risks, fraud awareness, management oversight, and assess the strength of your unit's overall internal control structure. Upon receipt of the completed Self-Audit Questionnaire, we will review and evaluate the answers provided. Based on the results of the questionnaire, the performance of additional, more comprehensive procedures may be deemed necessary.

These procedures may include a planned full scope audit or a Specific Procedures Review in which a particular aspect of your operations are reviewed in detail. In most cases, however, Internal Audit will provide suggestions for improvement of your unit. If a Specific Procedures Review or full scope audit were deemed necessary, we would notify you and request a convenient time to continue with these activities at a later date. We have tentatively scheduled the self-audit to be performed during the following time period: December 2008

We estimate that it should take approximately 15 hours to fully and adequately complete the questionnaire. As we are not necessarily aware of all time constraints you may have during this period, we would appreciate your comments regarding the feasibility of performing this self-audit during the identified time period. If an alternative time period is necessary, please indicate the reason(s) along with your specific suggestion for a more suitable time period.

In order to allow adequate time to reschedule any audits, we would appreciate your response regarding the timing of the audit by December 11, 2008.

For your convenience, your Business Manager will receive a survey link by email to complete the Self-Audit Questionnaire via Survey Monkey. We will also email the questionnaire as a PDF document to you and your Business Manager to provide you the opportunity to print and review the survey prior to completing it online. You may also use the PDF document to review with other individuals, within your unit, who can answer questions regarding areas with which you are unfamiliar. Please note that if you are unable to complete the survey in one sitting, Survey Monkey allows you to go back and continue to complete the questionnaire. However, only click "Submit" when you have fully completed the survey and no other changes need to be made.

If you have any questions or concerns, please call Eulonda Whitmore, Interim Audit Manager at extension 7-6804. We look forward to working with you in the near future.

-Carolyn Hafner, AVP
Office of Internal Audit

Self Audit Questionnaire

2. General Information

* 1. Please complete the following:

Date:

School/Department/Program:

Individual Supplying
Information:

Position/Title:

Phone:

Email:

Self Audit Questionnaire

3. Background Information

- * 1. Please provide a brief description of the unit's operations. This description should include a discussion of your unit's significant operational processes, product(s), and customer(s):

Please attach a list of all accounts (numbers & account titles) maintained by your unit.

- * 2. What was the unit's original general fund budget at the beginning of the current fiscal year?

Non-Personnel:

Personnel:

- * 3. Does your S/C/D maintain a list of individuals authorized to sign personnel actions, payroll documents, budget changes, IRBs, SPAs, etc.?

If your answer is yes, please provide a copy of the list.

Yes

No

- * 4. Do you have any supplementary internal operating procedures for the control of your unit?

Yes

No

5. If you answered yes to the previous question, are they documented in written form? Please provide a copy if applicable.

Yes

No

N/A

- * 6. Are internal policies & procedures reviewed & revised to reflect current practice?

Yes

No

Self Audit Questionnaire

4. Operations & Activities

- * 1. Please rate the frequency at which your unit interacts with the public (i.e., granting institutions, donors, outreach activities, etc.)

Low

High

Medium

N/A

Please describe if rated medium or high:

- * 2. Do your unit's operations routinely include the handling of significant amounts of confidential information?

Yes

No

If yes, please describe:

- * 3. Do your unit's operations include monitoring responsibility i.e., responsibility for ensuring that other units comply with internal/external policies and procedures, meet specified goals, maintain adequate documentation and/or submit reports on a timely basis?

Yes

No

If yes, please describe:

- * 4. Are any aspects of your unit's operations subject to external reporting requirements or regulations i.e., Federal or State agency regulation, professional society procedural or ethical regulations, etc.?

Yes

No

If yes, please describe:

- * 5. Have any aspects of your unit's operations been audited or reviewed by the University's external auditors (currently Plante & Moran) within the past five years?

Yes

No

If yes, please describe:

Self Audit Questionnaire

5. Financial Activity and Personnel Composition

- * 1. What are your unit's top five revenue sources and expenditures (excluding payroll expenditures) based on dollars received and spent?

1a. Revenue Sources:

1b. Expenditures:

2a. Revenue Sources:

2b. Expenditures:

3a. Revenue Sources:

3b. Expenditures:

4a. Revenue Sources:

4b. Expenditures:

5a. Revenue Sources:

5b. Expenditures:

- * 2. Does your unit issue invoices for sales or services?

Yes

No

If yes, please describe activities that generate invoices and how much revenue has been generated this fiscal year:

- * 3. Does your unit receive cash receipts (i.e., cash, check, money order, etc)? (If not, please skip to question #7)

Yes

No

If yes, what type(s) do you receive?

4. Please indicate the average cash receipts (C/R) received per fiscal year within your unit and describe the source of these:

Average C/R Revenue:

Source:

5. What internal records does your unit maintain on cash amounts received?

Self Audit Questionnaire

6. Please answer the following:

	Yes	No
Does your unit use pre-numbered receipts to record checks or cash received?	jn	jn
Does your unit maintain a record of checks and/or cash received?	jn	jn
Does your unit promptly deliver all funds to the Cashier's Office as required by University policy? (APPM 1.7.1)	jn	jn
Does your unit have a secure place for storing funds? (If yes, please describe below)	jn	jn
Does your unit restrictively endorse checks as soon as practicable after receipt (APPM 1.7.1)?	jn	jn
Are cash deposits reconciled to University financial accounting records?	jn	jn
Is there adequate segregation of duties between the individuals responsible for receiving cash, individual(s) responsible for processing the deposit and the individual(s) responsible for reconciling internal deposit records to University records?	jn	jn

If you answered yes to "Do you have a secure place for storing funds?" please describe the location:

* 7. Does your unit have a petty cash fund? (If no, please skip to question #16)

Yes

jm No

If yes, please list each fund, the amount of each fund, and the custodian:

8. Is the custodian knowledgeable of the University's petty cash policies and procedures? (APPM 1.3.6)

Yes

Self Audit Questionnaire

9. Is the fund kept in a secure location? (APPM 1.3.6.1)

Yes

No

Please describe the location:

10. Does an individual other than the petty cash custodian balance each fund on a monthly basis to see that cash on hand and un-reimbursed vouchers equal the fund?

Yes

No

If no, please indicate the date the fund was last reconciled or counted:

11. Do you limit access to petty cash funds to the custodian?

Yes

No

12. If you answered "no" to the previous question, please indicate who has access to petty cash funds:

13. Who reimburses the custodian for petty cash transactions? (Please include name and title)

14. Do you prohibit the use of petty cash for personal services, meals, travel, employee loans, IOUs, or post-dated checks? (APPM 1.3.6.2)

Yes

No

15. Do you limit petty cash purchases to amounts specified by University policies and procedures, i.e., \$125 reimbursement limit and \$125 single transaction limit? (APPM 1.3.6.2)

Yes

No

* 16. Please list all reports specifically designed for your department that you receive from University administrative departments or other sources and depend on to perform routine activities:

Self Audit Questionnaire

* 17. Please answer the following:

	Yes	No
Do you find these various reports to be adequate to meet your unit's operating needs?	jn	jn
Do you or someone within your unit review these various reports at least monthly?	jn	jn
Are these reports received timely?	jn	jn
Upon review, does your unit initiate action to facilitate correction of any errors that are found?	jn	jn

* 18. Is a monthly reconciliation of internal records to recorded activity utilizing these reports or other on-line reports and data i.e., revenue and expenditure activity performed?

Yes No

If yes, who is responsible for this activity?

* 19. Are unreconciled items investigated? If so, please explain the process and who is responsible for this process:

ANSWER *(The following is a sample answer. The student's answer may be different.)*

* 20. Is the reconciliation documented?

fn Yes

jn No

* 21. Who reviews and approves the reconciliation? (Please provide name and title):

ANSWER *(The following is a sample answer. The student's answer may be different.)*

* 22. Are there reports that you do not currently receive which you require?

in Yes

jm No

If yes, please elaborate:

For more information about the study, please contact Dr. John Smith at (555) 123-4567 or via email at john.smith@researchinstitute.org.

* 23. Has your unit issued any personal service contracts during the last five years?

Yes

jm No

If yes, please describe and indicate the total number of personal service contracts issued:

ANSWER The answer is 1000.

Self Audit Questionnaire

* 24. Please provide the total number of employees within your unit as follows:

Number of non-academic full-time personnel:

Number of non-academic part-time personnel:

Number of academic full-time personnel:

Number of academic part-time personnel:

Number of Graduate Assistants:

Number of student personnel (student assistants, interns, College Work Study, etc.):

Other (please describe):

Total number of personnel:

* 25. Please answer the following:

	Yes	No	N/A
Are bi-weekly payroll documents properly approved and submitted via Web Time Entry (WTE) in a timely manner to the Payroll Office? (APPM 4.1.1)	ja	ja	ja
Does the person approving Time and Exception documents have firsthand knowledge that the hours shown have actually been worked? (APPM 4.1.1)	ja	ja	ja
Do departmental policies prohibit the signing of blank time documents i.e., before "hours worked" have been entered?	ja	ja	ja
Do departmental policies prohibit the projection of time worked i.e. entering data on time cards before the hours are actually worked?	ja	ja	ja

Self Audit Questionnaire

Are all time documents authorized by someone other than the employee?

ja

ja

ja

Are student assistant's sign in/out sheets maintained for 3 years in compliance with the On-Campus Employment Guide?

ja

ja

ja

Are any of your employees paid overtime?

ja

ja

ja

Does your unit have any employees who are supervised by a relative?

ja

ja

ja

Have employees who sign for/pick up payroll checks at the Cashier's Office been approved for this function?

ja

ja

ja

Does your unit have procedures in place to ensure that payroll checks are distributed only to named payees?

ja

ja

ja

Do you or your unit currently have any checks on hand that have not been distributed?

ja

ja

ja

Do you or your unit maintain internal departmental vacation and sick leave records on all employees within your department?

ja

ja

ja

26. Please list all individuals authorized to pick up payroll checks from the Cashier's Office (If applicable):

* 27. What procedures does your unit perform for undistributed payroll checks?

Self Audit Questionnaire

* 28. With respect to vacation and sick leave records, does your unit:

	Yes	No
Report vacation and sick leave bi-weekly to Payroll via the WTE time and exception report?	jn	jn
Regularly reconcile payroll records with your internal records?	jn	jn
Confirm periodically with employees that leave records are correct?	jn	jn

* 29. Have you employed any consultants during the year? (If no, skip to question #31)

Yes No

30. If you answered yes to the above question, did you obtain the required professional service contract? (APPM 2.5)

Yes No

* 31. Please answer the following:

	Yes	No	N/A
Is your unit currently operating within the approved total for your current fiscal year budget? (APPM 1.2.1.1)	jn	jn	jn
Does your unit anticipate any problems in staying within your budget for the current fiscal year?	jn	jn	jn
Does your unit maintain separate internal records for controlling your budget and expenditures?	jn	jn	jn
Does your unit monitor budget versus actual financial activity?	jn	jn	jn
Are discrepancies between actual and budgeted financial activity investigated and/or corrected timely?	jn	jn	jn

Self Audit Questionnaire

- * 32. Other than normal supply inventories, does your unit have inventories for resale for departmental/campus usage? (If no, please skip to question #34)

Yes

No

If yes, please list the types of inventory and balances at the end of the past fiscal year:

33. Please answer the following:

	Yes	No
Are inventories recorded on the University's general ledger?	<input type="checkbox"/> jn	<input type="checkbox"/> jn
Does your unit take periodic physical inventories for the purpose of adjusting inventory records?	<input type="checkbox"/> jn	<input type="checkbox"/> jn
Have your unit's inventory records been adjusted to the last physical count?	<input type="checkbox"/> jn	<input type="checkbox"/> jn
Does your unit maintain perpetual inventory records?	<input type="checkbox"/> jn	<input type="checkbox"/> jn
Does your unit have a specific person designated as being in charge of inventory control?	<input type="checkbox"/> jn	<input type="checkbox"/> jn
Is your unit's inventory properly safeguarded against theft and pilferage?	<input type="checkbox"/> jn	<input type="checkbox"/> jn

- * 34. What is the value of your unit's equipment purchases (current fiscal year-to-date) per the financial accounting records?

- * 35. Does your unit have a person who has been assigned the full responsibility for asset control and record maintenance?

Yes

No

If so, who?

Self Audit Questionnaire

* 36. Does your unit perform an inventory of equipment?

Yes

N/A

No

If so, when was the last inventory performed?

* 37. Does your unit investigate any differences between equipment records and equipment actually on hand?

Yes

No

* 38. Do you have University equipment that is maintained off site i.e., not on University premises?

Yes

No

If so, please describe equipment and location:

* 39. Does your unit record and control all equipment not located within your specific area?

Yes

No

If so, please describe the method(s) utilized:

* 40. Does your unit have restrictions on the use of equipment for personal use?

Yes

No

If yes, please describe:

* 41. Does your unit promptly report stolen equipment to the appropriate authority?

Yes

No

* 42. Does your unit promptly submit the certification on Federal property?

Yes

No

N/A

* 43. Does your unit review and approve travel expense reports (TAERs) before they are submitted for reimbursement?

Yes

No

* 44. Are TAERs submitted promptly for reimbursement in accordance with University policy and procedure? (APPM 7.1.C)

Yes

No

Self Audit Questionnaire

- * 45. Who approves TAERs? (APPM 7.1.D)

- * 46. Does the person approving the TAERs ensure that requests conform to regulations and all necessary information and receipts have been included? (APPM 7.1)

Yes

No

- * 47. Does the traveler sign and date each TAER? (APPM 7.1)

Yes

No

- * 48. Please answer the following:

	Yes	No
Is the telecommunication bill analyzed monthly for improper charges?	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Are telephones and telephone jacks protected against improper usage for long distance calls?	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Does your unit review departmental monthly telephone bills for improper use of regular long distance?	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Does your unit review departmental telephone bills for personal charges?	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Are employees required to reimburse the department if personal long distance charges are noted?	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Within your department, does your unit enforce University restrictions on the use of institutional funds for the purchase of beverages and food items? (APPM 1.3.1)	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Within your department, do you enforce University restrictions on the use of institutional funds for the payment of entertainment costs? (APPM 1.3.1)	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Do you prohibit employees to use	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Self Audit Questionnaire

University funds for the purchase of personal goods or services? (APPM 1.3.1)

Does your unit have any contracts for maintenance or services?

ja

ja

Self Audit Questionnaire

6. Human Resources

- * 1. Please answer the following in regards to Human Resources activities within your department:

	Yes	No	N/A
Are roster reconciliations performed and submitted to the Budget Office throughout the fiscal year?	jn	jn	jn
How does your unit ensure that reconciliations are completed accurately?	jn	jn	jn
Are payroll reports reviewed bi-weekly to ensure that only eligible individuals are paid and are paid accurately?	jn	jn	jn
Are employee background and/or reference checks performed for prospective employees?	jn	jn	jn
Are job duties periodically reviewed to ensure that the right person is performing the job?	jn	jn	jn
Are annual employee evaluations performed?	jn	jn	jn
Are job descriptions periodically reviewed to ensure that they correlate with what the employee's actual duties are?	jn	jn	jn

2. If you answered "yes" to the question "are employee background and/or reference checks performed for prospective employees," please give the name and position of the person who performs such checks:

3. How does your unit ensure that you have qualified people conducting interviews of prospective employees?

4. How does your unit ensure that individuals conducting interviews are aware of questions that legally can or cannot be asked?

Self Audit Questionnaire

- * 5. Are duties related to HR personnel transactions separated? (i.e., one individual completes the paperwork or enters transaction into EPAF and another approves the transaction)

Yes

No

If you chose no, please explain why:

- * 6. Are EPAF exception reports run to verify that the only authorized individuals have approved personnel transactions?

Yes

No

- * 7. Are employees' roles and responsibilities communicated to them?

Yes

No

If you chose yes, please explain how and by whom:

- * 8. How do you ensure that employees' goals are aligned with the University's strategic goals?

- * 9. How do you ensure that employees are complying with University policies, as it is related to Human Resources? (e.g., FMLA, attendance, etc.)

- * 10. In instances when employees are not complying with University policies, how are such issues addressed?

Self Audit Questionnaire

7. Grant & Contract Activity

If your department has no grant and/or contract activity, please skip this section

1. Please answer the following:

	Yes	No
Do your unit's operations include the utilization of animal subjects?	ja	ja
Do your unit's operations include the utilization of human subjects?	ja	ja
Are those responsible for classifying expenditures knowledgeable of Federal guidelines regarding Unallowable Expenses and specific expense restrictions included in particular grant/contract agreements?	ja	ja
Are those individuals who prepare grant and contract proposals knowledgeable of the University's indirect cost and fringe benefit rates?	ja	ja
Are those who are involved with sponsored programs knowledgeable of the University's cost transfer policies and procedures?	ja	ja
Are accounts reviewed/reconciled at least monthly to identify any corrections or items that should be cost transferred?	ja	ja
Are cost transfers (including personnel costs) submitted timely and with complete supporting documentation?	ja	ja
Are procedures in place to ensure that sponsored projects are ready for financial close-out within 60 days after termination (or as otherwise specified)?	ja	ja
Are University accounts in	ja	ja

Self Audit Questionnaire

your department monitored to ensure that budgets are properly maintained in accordance with University and grant/contract specifications?

Are sponsored accounts within your department operated within their approved budget and the terms/conditions of the agreement?

jm

jm

Are all outstanding obligations cleared within a reasonable time in order to permit financial close-out of sponsored projects within sponsor and University guidelines?

ja

ja

Is appropriate documentation included with travel requests to support costs applicable to sponsored awards?

jm

jm

Self Audit Questionnaire

8. Interactions With Students

- * 1. Please describe your unit's interaction with students or services provided to students:

2. Please indicate the number and value of scholarships, loans, and/or prizes awarded per fiscal year:

Number of Awards per

Fiscal Year:

Value of Total Awards per

Fiscal Year:

- * 3. Do your unit's operations include generating or releasing holds (transcripts, registration, financial, etc.)?

Yes

No

If yes, please describe what type of holds are released (i.e., academic or financial) and the procedures performed to release holds including personnel responsible for performing procedures:

Self Audit Questionnaire

9. Use of Information Technology

- * 1. Does your unit have its own IT support team/group?
(If not, please skip question #2)

Yes

No

2. Please answer the following if you answered yes to question #1:

	Yes	No	N/A	Don't Know
Do you have system support, a technical support team, or system administrator for your S/C/D's computer system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For each computing system, does your department limit physical access to only those system administration personnel necessary to administer and maintain the system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For each computing system, does your unit have an access control policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there any shared IDs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there any shared passwords?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For each computing system, does your unit maintain and monitor logs for access control violations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do employees have desktop PCs or laptops?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If employees have desktop PCs or laptops, are they backed up?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are regular disk backups performed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has a business continuity and disaster recovery plan been completed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does your unit provide individuals equipped with University owned desktop systems with the resources necessary to	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Self Audit Questionnaire

prevent or detect
computer software
viruses?

Are all drives and files on
your system scanned for
viruses?

jn

jn

jn

jn

Does your unit prohibit
the use of personally-
owned software or
University computer
equipment?

jn

jn

jn

jn

Does your unit provide
safeguards against fire,
flood, theft, etc.?

jn

jn

jn

jn

Does your unit ensure
that all software installed
on University owned
computing systems are
properly acquired and
that all software license
restrictions are followed?

jn

jn

jn

jn

Does your unit currently
possess software licenses
for all software resident
on the
computers/networks
within your department?

jn

jn

jn

jn

Is there a portable device
policy?

jn

jn

jn

jn

- * 3. For each computing system, does your unit perform and verify the integrity of regular system backups?

jn Yes

jn No

If no, why not?

- * 4. For each computing system, does your unit provide for off-site storage of system backup media?

jn Yes

jn No

If no, why not?

- * 5. Does your unit utilize any computer applications developed within your unit?

jn Yes

jn No

If yes, please describe these applications:

Self Audit Questionnaire

10. Procurement Process

* 1. Are procurement cards used for the following transactions?:

	Yes	No
Travel and entertainment expenses	jn	jn
Advertising and printing	jn	jn
Service payments (e.g., legal services, computer programming, or consultation services)	jn	jn
Individual or professional membership dues	jn	jn
Personal or other unauthorized charges per the APPM Section 2.7	jn	jn

2. Please answer the following:

	Yes	No	N/A	Don't Know
Are procurement cards being issued to students, guests, individual contractors, or other non-employees?	jn	jn	jn	jn
Have all procurement cardholders and Procurement Card coordinators (including non-cardholders) attended the mandatory procurement card training?	jn	jn	jn	jn
Do cardholders share their cards with other employees?	jn	jn	jn	jn
Are you aware of the policies and procedures for procurement card use?	jn	jn	jn	jn
If you answered yes to the above question, is there a copy of the cardholder agreement on file for each cardholder?	jn	jn	jn	jn
Do cardholders split transactions (purchase one good or service, greater than \$1,000 and separate the payments into two or more transactions)?	jn	jn	jn	jn

Self Audit Questionnaire

Has anyone contacted the Purchasing Department to negotiate discounts when making repetitive purchases from the same vendor?	jn	jn	jn	jn
Are cardholders aware that University purchases are exempt from sales tax?	jn	jn	jn	jn
Are there copies of detailed receipts on file for each procurement card transaction? Receipts should note the quantity, description, and unit price for all items purchased (Packing slips do not meet this requirement)	jn	jn	jn	jn
Does the procurement cardholder provide a signed copy of cardholder statement and all applicable receipts to the procurement card coordinator?	jn	jn	jn	jn
Are monthly reviews of the cardholder statement being performed by the procurement card coordinator?	jn	jn	jn	jn
Does the procurement card coordinator sign each cardholder statement?	jn	jn	jn	jn
Do the procurement card coordinator(s) submit the Monthly Billing Cycle Report (MBCR) to the Procurement Card Office by the 10th of each month?	jn	jn	jn	jn
Are copies of each cardholder's monthly statement (with MBCR) provided to the unit Business Officer/Business Manager/Administrator for his/her monthly review?	jn	jn	jn	jn
Do MBCR's document all violations, misrepresentation, and/or omissions for all cardholders for which the procurement card coordinator is	jn	jn	jn	jn

Self Audit Questionnaire

responsible?

In cases of missing receipts, has the cardholder or the procurement card coordinator made every reasonable effort to obtain documentation for missing receipts?

ja

ja

ja

ja

If you answered yes to the above question, are notes documenting their effort retained in place of the missing receipt?

ja

ja

ja

ja

If you answered no, has there been any action taken to suspend or revoke the cardholder's procurement card privileges?

ja

ja

ja

ja

Do the cardholder and/or the department coordinator review the procurement card transactions every month before the 4th working day of the subsequent month, to ensure that the transactions are being charged to the appropriate FOAPAL (Fund Organization Account Program Activity Location)?

ja

ja

ja

ja

In the event that there is a discrepancy on the cardholder's monthly statement, is a Charge Dispute Form completed and forwarded to the procurement card office?

ja

ja

ja

ja

Does your department/unit have a Procurement Card Transaction Log?

ja

ja

ja

ja

Are copies of monthly cardholder statements being kept by the cardholder for at least one year?

ja

ja

ja

ja

Are copies of receipts for each procurement card purchase being retained by the department for seven years?

ja

ja

ja

ja

Self Audit Questionnaire

3. Was there a departmental or transactional audit conducted of your department's Procurement Card process?

Yes

No

4. If you answered yes to the above question, which one?

Departmental

Transactional

5. When?

6. Was the Audit Document Request sent to the Procurement Card Manager by the stated deadline?

Yes

No

* 7. Have any requests for cancellation of procurement cards been sent to the Procurement Card Manager after the cardholder is terminated or transferred from employment?

Yes

No

* 8. Is there an employee to act on the Procurement Card coordinator's behalf during their absence?

Yes

No

Self Audit Questionnaire

11. Governance

- * 1. Does management meet with senior management to discuss the financial condition and review the goals and objectives of the S/C/D?

Yes

No

If so, how often?

- * 2. Are reports provided to senior management?

Yes

No

If so, what types of reports and how often?

- * 3. Does the Dean or management receive financial reports from the Business Manager to be aware of the financial condition of the S/C/D?

Yes

No

If so, what types of reports?

- * 4. Does management monitor progress towards established goals and objectives?

Yes

No

- * 5. Does management ensure that goals and objectives are aligned with University goals and objectives?

Yes

No

- * 6. Does the school/college have a separate governing board (i.e., board of visitors)?

Yes

No

If so, what is their goal and mission, how often do you meet with them, and what types of reports are provided to them?

- * 7. Has management identified and analyzed risks that could prevent goals and objectives from being achieved?

Yes

No

- * 8. Have controls been established to mitigate the above risks?

Yes

No

Self Audit Questionnaire

12. Fraud Risk and Awareness

- * 1. Does management have knowledge of any fraud or suspected fraud affecting your school/college/division??

Yes

No

2. If the answer to question #1 is yes, has it been reported to anyone?

Yes

No

If yes, whom?

- * 3. Have adequate controls been established to deter, prevent, or mitigate specific fraud risks? Examples include:

- a. Segregation of duties
- b. Management reviews
- c. Authorization
- d. Reconciliation
- e. Safeguarding of assets
- f. Periodic rotation of jobs

Yes

No

- * 4. How does management monitor the above controls?

5. Please provide any additional information regarding your unit that you feel was not touched on through this questionnaire: