BOSSIER PARISH COMMUNITY COLLEGE

INTERNAL CONTROL SELF-ASSESSMENT QUESTIONNAIRE

INTRODUCTION

This Internal Control Self-Assessment Questionnaire was developed as a multipurpose tool to assess a budget unit's compliance with internal controls. Its primary purpose is for budget units to perform a self-review to identify potential non-compliance or financial issues. ***This list is not all-inclusive by any means, and is meant only as a guide to operations.*** Basic internal control concerns are included, along with specific concerns raised in selected budget units. Specific concerns are included as a means of deterring similar occurrences from happening in other budget units.

This questionnaire was designed so that a **"NO"** response indicates an area of potential concern. A **"NO"** response suggests that the budget unit may be in non-compliance with a certain policy or procedure, and/or may have a weak control. A **"YES"** response indicates that a needed control or policy is in place. Of course, some questions may not be applicable to your budget unit's operations. Select **N/A** when the question is not applicable to the budget unit. Budget units should use this questionnaire as a tool to identify, and **correct** potential weaknesses. **If you have any questions regarding this document, please call Internal Audit at EXT. 6125.**

*Budget Unit or Department Assessed:*_____

Budget Unit Account Number: _____   *Date of Assessment:*_____

Assessment Completed By: _____ *Title of Assessor:* _____

ITEM	GENERAL QUESTION	YES	NO	N/A
1.	Does the budget unit review and reconcile its monthly Account Statements received from the Finance Department?			
2.	Does the budget unit **document** the review and reconciliation of its monthly Account Statements?			
3.	Does the budget unit create, maintain, and make available a **departmental** procedure manual to its staff?			
4.	Does the budget unit have access to the Human Resources Manual?			
5.	Is the Human Resources Manual and Faculty/Staff Handbook made available to all employees within the budget unit?			
6.	Do you have a written signature policy specifying who is authorized to sign fiscal documents for your budget unit? In the absence of the Budget Unit Head?			

ITEM	CASH RECEIPTS	YES	NO	N/A
	QUESTION			
1.	Are written procedures for the collection and handling of cash and deposits made available for all applicable staff?			
2.	Are cash and cash items, received in the mail, recorded on a Departmental Mail Receipts Log?			
3.	Are checks and money orders immediately stamped upon receipt with a restricted endorsement stamp, i.e. "For Deposit Only"?			
4.	Are deposits made on a daily basis, where practical, to the Business Office, i.e. in a timely manner?			
5.	Where applicable, are daily receipts/collections deposited intact with the Business Office, i.e. no expenditures have been made from the collections?			
6.	Are daily receipts/collections held in a secure manner until deposited in the Business Office, i.e. in a safe or under lock and key?			
7.	Is there segregation of duties among opening mail, processing cash and cash items, and monthly Account Statement reconciliation?			
8.	Is there segregation of duties among collecting cash and cash items, preparing deposit documents, and monthly Account Statement reconciliation?			
9.	Are areas where the physical handling of cash and cash items take place, are they reasonably safeguarded?			
10.	Does a person independent of the cashiering function handle remitter complaints?			
11.	Are all personnel aware that checks and money orders (received by employees on behalf of the College) made payable to "Bossier Parish Community College" should **not** be cashed by the employee?			
12.	Does the person primarily responsible for handling cash take leave periodically?			

ITEM	COMPUTER SERVICING ACTIVITIES	YES	NO	N/A
	QUESTION			
1.	Are personnel periodically reminded that the practice of using pirated (stolen) software is illegal?			

ITEM	COMPUTER SERVICING ACTIVITIES QUESTION	YES	NO	N/A
2.	Are the budget unit's computer systems and peripheral devices physically secure?			
3.	Are backup copies of appropriate data files made on a regular basis?			
4.	Are backup copies stored in a remote, secure location?			
5.	Do personnel lock or log off the System when their terminal is left unattended?			
6.	Are personnel periodically reminded to **not** post their password near their terminal?			
7.	Are personnel periodically reminded to keep their password confidential?			
8.	Are personnel periodically reminded that confidential output (grades, printouts containing social security number, etc.) are to be disposed in a responsible manner, i.e. shredded?			
9.	Are personnel periodically reminded that computer systems and peripheral devices are not to be used for personal gain or benefit, and should be used for College business only?			
10.	Does each person have his/her own Username and Password to access mainframe applications, as opposed to sharing Usernames and Passwords?			
11.	When a person leaves the employment of the budget unit, are steps taken to terminate the individual's access to the mainframe (such as notifying Computer Services)?			
12.	If the budget unit has a LAN (Local Area Network), has a LAN Administrator been named? Is the LAN Administrator responsible for LAN security and backup/recovery procedures?			
13.	Is the LAN server physically secure?			
14.	Does the LAN provide data security and access controls at the server, directory, and file levels?			
15.	Is virus protection software installed on microcomputers within the budget unit?			

ETHICS				
ITEM	**QUESTION**	**YES**	**NO**	**N/A**
1.	Are all personnel familiar with the policies on "Harassment and Sexual Harassment", as outlined in the Human Resources Manual?			
2.	Are all personnel familiar with the code of governmental ethics on "Nepotism", (R. S. 42:1119)?			
3.	Are all personnel familiar with the code of governmental ethics on "Gifts and Favors", (R. S. 42:1115)?			
4.	Are all personnel familiar with the regulations on "Authorized/Unauthorized use of State Property", as outlined in Section I, part 4.0, Purchasing/Movable Property Users Guide?			
5.	Are all personnel familiar with the "Privacy Act" on access and utilization of student records?			
6.	Are all personnel familiar with the policy on "Prohibited Transactions and Contractual Arrangements", as outlined in Purchasing Users Guide, Section Personal, Professional, Consulting and Social Services?			

EXPENDITURES/TRAVEL				
ITEM	**QUESTION**	**YES**	**NO**	**N/A**
1.	Are actual disbursements reviewed on monthly Account Statements received from the Finance Department?			
2.	Does the budget unit forward all original invoices received to Accounts Payable to facilitate the payment process?			
3.	Are employees aware of the college's policy prohibiting all personal long-distance telephone calls?			
4.	Are all "Request for Official Travel" forms forwarded to approving agents, prior to submission to the Travel Section in Finance Department?			
5.	Are Travel Expense Accounts (FACS BA-12) properly referenced to an approved Travel Authorization number?			
6.	Is travel reimbursement timely upon completion of trip with appropriate receipts or related documentation?			

ITEM	HEALTH & SAFETY QUESTION	YES	NO	N/A
1.	Are all personnel familiar with the procedure for "Reporting Accidents" as outlined in the Human Resources Manual?			
2.	Are all personnel familiar with the "Alcohol and Drug Policy" as outlined in the Human Resources Manual?			
3.	Are all personnel familiar with the "Policy on Smoking in College Buildings"?			
4.	Are budget unit facilities free of obstructions, or other conditions, which could constitute a danger in the event of fire or other disaster?			
5.	Do all personnel know who the Environmental Health & Safety Officer is, and where he can be reached?			
6.	Some budget units carry out activities, which involve bio-hazardous agents, hazardous chemicals, or radioactive material. If applicable, answer the following questions: Have all personnel been notified of potential hazards and trained recently in appropriate work practices and emergency response procedures? Are all hazardous materials properly labeled and stored, including compatible storage grouping, secondary containment for flammable liquids, and radiation warning signs and labels, as appropriate? Is the disposal of all potentially hazardous material coordinated in compliance with Environmental Standards?			

ITEM	PAYROLL/PERSONNEL QUESTION	YES	NO	N/A
1.	For emergency/unplanned leave, do employees immediately complete a Request for Leave form upon their return to duty, with reason noted?			
2.	Is annual and/or compensatory leave applied for in advance and only taken **after** approval of the supervisor?			
3.	Are faculty and unclassified staff members familiar with Board Rules on "Seeking and Holding Public Office", as outlined in Human Resources Manual?			

ITEM	**PAYROLL/PERSONNEL** QUESTION	YES	NO	N/A
4.	Are employees required to take leave when absent from work?			
5.	Are "new" employees prohibited from beginning work, prior to obtaining all necessary approvals and completing required documentation?			
6.	Are employees that handle cash, cash items, and other valuable assets bonded?			
7.	Do related employees within the budget unit, if any, have job assignments that minimize opportunities for collusion?			
8.	Are all personnel changes and/or corrections to the HR system initiated and approved by appropriate parties?			
9.	Are all personnel familiar with the policy on "Outside Employment of LCTCS Employees", as outlined in the Human Resources Manual?			
10.	Does the budget unit follow the college's employee separation and exit interview procedures?			
11.	Are unclaimed payroll checks (e.g. an employee on leave status) kept in a secure location or mailed to the employee?			

ITEM	**PETTY CASH** QUESTION	YES	NO	N/A
1.	Are budget unit personnel familiar with college policy regarding Petty Cash Funds?			
2.	Is the Petty Cash Fund balanced periodically to ensure that cash plus paid receipts on hand equal the amount of the fund?			
3.	Does the budget unit **document** its reconciliation of the Petty Cash Fund?			
4.	Are employees prohibited from using petty cash for employee loans, IOU's, or post dated checks?			
5.	Is the Petty Cash Fund physically stored in a safe, or equally secure place?			
6.	Is knowledge of the safe's combination restricted to employees on a need-to-know basis?			

ITEM	PETTY CASH QUESTION	YES	NO	N/A
7.	Is the safe's combination changed when there is employee turnover, involving personnel with knowledge of the combination?			
8.	Does the person that handles petty cash take leave periodically?			

ITEM	PROFESSIONAL SERVICE CONTRACTS QUESTION	YES	NO	N/A
1.	Are all personnel familiar with "Professional Service Contracting", as outlined in Purchasing Policy & Procedures User's Guide?			
2.	Are contractors allowed to **begin** work, **prior** to the contract being approved by appropriate personnel?			
3.	Are contractors allowed to **complete** the work, **prior** to a contract being properly executed?			
4.	Are Performance Evaluation forms completed and submitted to Purchasing **after** completion of contracts?			

ITEM	PROPERTY, PLANT & EQUIPMENT QUESTION	YES	NO	N/A
1.	Are all work areas appropriately secured to deter unauthorized entry and/or possible removal of College assets?			
2.	Do you submit Movable Property Transfer Requests to Property Control for all property and equipment transfers, loans, and location changes? Submitted in a timely manner?			
3.	Do you certify your annual Property Inventory Report prior to Property Control physical inventory?			

ITEM	**PROPERTY, PLANT & EQUIPMENT** QUESTION	YES	NO	N/A
4.	Do you report tagged inventory items, found in your area but not listed on the Property Inventory Report, when certifying your annual inventory?			
5.	Are stolen or missing property and equipment reported to Property Control & Campus Security in a timely manner?			
6.	Is Property Control notified upon receipt of donated property?			
7.	Is surplus property and equipment secured until forwarded to Property Control?			

ITEM	**PURCHASING** QUESTION	YES	NO	N/A
1.	Are staff members responsible for processing departmental purchases familiar with Purchasing policies and procedures User's Guide?			
2.	Does the budget unit plan its purchases, i.e. not waiting until the last minute to initiate purchases stemming from reoccurring, scheduled activities/events?			
3.	Upon receipt of the budget unit's copy of the Purchase Order, is it compared to the related Purchase Requisition, verifying item description, quantity, terms, and delivery requirements/dates?			
4.	Are personnel periodically reminded that items of a personal nature (brief cases, personal magazine subscriptions, personal membership in professional organizations, etc.) are not to be purchased with College funds?			
5.	Are personnel periodically reminded that items **cannot** be purchased from College employees?			
6.	Are Purchase Requisitions authorized by employees specifically responsible to perform this task?			
7.	Are "Emergency Purchases" made in accordance with Section III, R, Page 16 of the Purchasing policies and procedures User's Guide?			

ITEM	PURCHASING QUESTION	YES	NO	N/A
8.	Is the budget unit's use of Accounts Payable Check Requests limited to the following purchase types: Special Meals Fees Memberships Dues and subscriptions Postage Shipping/Freight Other goods/services which receive prior approval from the Director of Purchasing			
9.	Are personnel periodically reminded that purchases **cannot** be split to stay within approved dollar limitations?			