

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	INTERNAL CONTROL	SUB-SECTION 30.00.00
SECTION		ISSUANCE DATE November 19, 2013
SUB-SECTION	EXHIBIT INDEX	REVISION NUMBER 14-005

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Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 1: Ethics

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency's Code of Ethics and other policies regarding acceptable business practice, conflicts of interest, and expected standards of ethical and moral behavior are comprehensive and relevant and address matters of significance. These policies are separate and in addition to those published by the State Personnel Board.	<input type="checkbox"/>	<input type="checkbox"/>
2. Employees fully and clearly understand what behavior is acceptable and unacceptable under the agency's Code of Ethics and know what to do when they encounter improper behavior.	<input type="checkbox"/>	<input type="checkbox"/>
3. Management frequently and clearly communicates the importance of integrity and ethical behavior during staff meetings, one-on-one discussions, training and periodic written statements of compliance from key employees.	<input type="checkbox"/>	<input type="checkbox"/>
4. Management demonstrates a commitment to integrity and ethical behavior by example in their day-to-day activities.	<input type="checkbox"/>	<input type="checkbox"/>
5. Employees are generally inclined to do the "right thing" when faced with pressures to cut corners with regard to policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>
6. Management addresses and resolves violations of behavioral and ethical standards consistently, timely, and equitably in accordance with the provisions of the agency's Code of Ethics.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 1: Ethics

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
7. The existence of the agency's Code of Ethics and the consequences of its breach are an effective deterrent to unethical behavior.	<input type="checkbox"/>	<input type="checkbox"/>
8. Management strictly prohibits circumvention of established policies and procedures, except where specific guidance has been provided, and demonstrates commitment to this principle.	<input type="checkbox"/>	<input type="checkbox"/>
9. Performance targets are reasonable and realistic and do not create undue pressure on achievement of short-term results.	<input type="checkbox"/>	<input type="checkbox"/>
10. Ethics are woven into criteria used to evaluate individual or division's performance.	<input type="checkbox"/>	<input type="checkbox"/>
11. Management reacts appropriately when receiving bad news from subordinates and divisions.	<input type="checkbox"/>	<input type="checkbox"/>
12. Outside parties understand the agency's ethical and behavioral standards and expectations regarding dealings with the agency.	<input type="checkbox"/>	<input type="checkbox"/>
13. Agency has obtained adequate fidelity/surety bond coverage for: <ul style="list-style-type: none"> a) Key administrative and accounting personnel b) Other employees c) Positions for which coverage is required by state statute 	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 1: Ethics

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
14. Agency identifies related employees and asserts that no conflict of interest exists. Related employees have job assignments that minimize opportunities for collusion.	<input type="checkbox"/>	<input type="checkbox"/>
15. Agency has a process to identify and prevent significant related-party transactions.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 2: Management's Philosophy

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has a written mission philosophy or code of conduct statement, or at a minimum, the executive director provides a statement that confirms their support of internal controls.	<input type="checkbox"/>	<input type="checkbox"/>
2. The statement clarifies functional goals or objectives and provides insight into management's beliefs, attitudes, and operating style.	<input type="checkbox"/>	<input type="checkbox"/>
3. Executive management has provided staff with an understanding and awareness of the benefits of effective internal controls.	<input type="checkbox"/>	<input type="checkbox"/>
4. The statement mentions safeguarding State's assets and ensuring the proper use of State resources.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 3: Organizational Structure

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The entity maintained its senior management staff for the last internal control assessment. Senior management team members may include the Executive Director, Program/Service Directors, CFO, HR Director and IT Director.	<input type="checkbox"/>	<input type="checkbox"/>
2. Management considers the adequacy of the workforce in numbers and experience needed to successfully carry out the mission of the agency.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency's organizational structure is appropriate to carry out its mission and manage its activities.	<input type="checkbox"/>	<input type="checkbox"/>
4. Management treats each division as an integral part of the agency's overall operations.	<input type="checkbox"/>	<input type="checkbox"/>
5. The current organizational structure facilitates the flow of information both up and down divisions and across divisions/functions.	<input type="checkbox"/>	<input type="checkbox"/>
6. Reporting relationships provide managers with the information appropriate to their responsibility and authority.	<input type="checkbox"/>	<input type="checkbox"/>
7. Managers and process owners have ready access to senior management in addressing significant issues.	<input type="checkbox"/>	<input type="checkbox"/>
8. The organizational structure in each division provides adequate supervisory and managerial oversight.	<input type="checkbox"/>	<input type="checkbox"/>
9. Management periodically evaluates the organizational structure in light of changes in the scope, nature, or extent of operations.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 3: Organizational Structure

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
10. The agency has the appropriate number of people and resources allocated to key functions/activities and provides the principal officer of the activity with adequate authority over employees and related records at all locations.	<input type="checkbox"/>	<input type="checkbox"/>
11. Employees do not work excessive overtime and do not fulfill the responsibilities of more than one employee.	<input type="checkbox"/>	<input type="checkbox"/>
12. Incompatible duties have been identified and policies implemented to segregate those duties.	<input type="checkbox"/>	<input type="checkbox"/>
13. Access controls have been established to enforce segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>
14. The assignment of authority and responsibility within the agency is expressed in the form of an organization chart.	<input type="checkbox"/>	<input type="checkbox"/>
15. The agency has established an audit committee to review results of internal and external reviews/audits/monitoring reports of the agency.	<input type="checkbox"/>	<input type="checkbox"/>
16. The agency has designated an internal control officer responsible for assessing controls and communicating results to management	<input type="checkbox"/>	<input type="checkbox"/>
17. The agency internal auditor (if applicable) reports directly to the board or commission. In the absence of an agency board or commission the internal auditor reports directly to the agency Executive Director and agency audit committee (if applicable).	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 3: Organizational Structure

This Control Implemented and Operating Effectively		
This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 4: Management's Commitment to Professional and Technical Competence

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Job descriptions (and other documents that define key position duties/requirements) are current, accurate, and understood.	<input type="checkbox"/>	<input type="checkbox"/>
2. There is a mechanism in place to keep the job descriptions current, accurate, and understood.	<input type="checkbox"/>	<input type="checkbox"/>
3. Job knowledge/skill requirements realistically match the organization and position's needs.	<input type="checkbox"/>	<input type="checkbox"/>
4. Management has the specialized knowledge, experience, and training required to perform their duties and does not rely extensively on technical specialists or outside consultants.	<input type="checkbox"/>	<input type="checkbox"/>
5. Employees are properly trained and are capable of performing all jobs within your division. The agency has a formal training or continuing education program and encourages employees to obtain certifications in their functional areas.	<input type="checkbox"/>	<input type="checkbox"/>
6. The agency encourages employees to attend training courses or seminars for continuing education in their functional area. In doing so, the agency is ensuring that staff are kept up to date regarding changes in governmental auditing and accounting and within federal and state laws and regulations.	<input type="checkbox"/>	<input type="checkbox"/>
7. Individual performance targets focus on both the long- and short-term and address a broad spectrum of criteria (e.g., quality, productivity, leadership, teamwork, and self-development).	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 4: Management's Commitment to Professional and Technical Competence

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 5: Assignment of Authority and Responsibility

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Management designates who is responsible for committing to financial or contractual obligations through a formal delegation of authority.	<input type="checkbox"/>	<input type="checkbox"/>
2. Specific limits are established for certain types of transactions and delegations are clearly communicated and understood by employees.	<input type="checkbox"/>	<input type="checkbox"/>
3. Job descriptions for personnel include specific references to control related responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>
4. Management accepts responsibility for information generated and on reported results.	<input type="checkbox"/>	<input type="checkbox"/>
5. Managers at all levels within your agency are appropriately empowered to correct problems and implement improvements.	<input type="checkbox"/>	<input type="checkbox"/>
6. The current level of delegation of duties balances empowerment and "getting the job done" with management involvement and authority levels.	<input type="checkbox"/>	<input type="checkbox"/>
7. The agency governing board or commission (if applicable) approves the minutes of all transactions of major importance.	<input type="checkbox"/>	<input type="checkbox"/>
8. Final minutes of agency board or commission meetings (if applicable) are signed by the chairman and secretary.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 6: Human Resources Standards

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Existing personnel policies and procedures facilitate recruiting and developing competent and trustworthy personnel necessary to achieve the agency's objectives. These are in addition to those performed by the State Personnel Board.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency has a new hire orientation policy and checklist to ensure that new employees are made aware of their responsibilities and management's expectations.	<input type="checkbox"/>	<input type="checkbox"/>
3. Supervisory personnel meet periodically with employees to review job performance and discuss opportunities for improvement.	<input type="checkbox"/>	<input type="checkbox"/>
4. Performance appraisals adequately address internal control responsibilities and set forth criteria for integrity and ethical behavior.	<input type="checkbox"/>	<input type="checkbox"/>
5. Recruitment and selection process for new employees require investigation of background and references. In addition, periodic background/verification checks are performed on existing staff.	<input type="checkbox"/>	<input type="checkbox"/>
6. Employees take periodic vacations and their work is performed by other employees.	<input type="checkbox"/>	<input type="checkbox"/>
7. The agency has documented processes for terminated employees (i.e. return of credit cards, office keys, laptops, etc.) which include notification that access/passwords have been terminated by information systems.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 6: Human Resources Standards

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Risk Assessment Tools

Exhibit 7: Risk Management

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency identifies potential events that may adversely affect the achievement of agency-wide or division objectives. Formal or informal mechanisms exist to inform management of these events that are considered risks	<input type="checkbox"/>	<input type="checkbox"/>
2. Management assesses for inherent risk, each event or combination of events that represents a risk, considering both likelihood and impact, and then develops a risk response. Risk assessments consider data sensitivity and integrity.	<input type="checkbox"/>	<input type="checkbox"/>
3. In determining risk response, management considers the effects of potential responses on risk likelihood and impact because a response may affect the likelihood and impact differently.	<input type="checkbox"/>	<input type="checkbox"/>
4. Management considers the relative costs and benefits of alternative risk response options.	<input type="checkbox"/>	<input type="checkbox"/>
5. When considering cost-benefit relationships, management looks at risks as interrelated and pools the agency's risk reduction and risk sharing responses	<input type="checkbox"/>	<input type="checkbox"/>
6. The agency's risk response considerations are not limited solely to reducing identified risks, but also include consideration of new opportunities.	<input type="checkbox"/>	<input type="checkbox"/>
7. Once management has selected a response, management determines whether an implementation plan is needed.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Risk Assessment Tools

Exhibit 7: Risk Management

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
8. If an implementation plan is needed, management establishes the necessary control activities to ensure the risk response is carried out.	<input type="checkbox"/>	<input type="checkbox"/>
9. Once a risk response is developed for each risk, management considers residual risk.	<input type="checkbox"/>	<input type="checkbox"/>
10. Management uses an appropriate blend of quantitative or qualitative techniques across the various divisions/functions such that sufficient consistency exists to assess risks agency-wide.	<input type="checkbox"/>	<input type="checkbox"/>
11. Agency periodically assesses the vulnerabilities to fraudulent activities and other risk related events and whether exposures could materially impact operations. This assessment includes a review of internal controls' effectiveness to prevent, deter and detect such activities. This assessment is performed whenever systems, facilities or other conditions change.	<input type="checkbox"/>	<input type="checkbox"/>
12. The process used to analyze risks is clearly understood and includes estimating the significance or risks and assessing the likelihood of their occurring.	<input type="checkbox"/>	<input type="checkbox"/>
13. Final risk determinations and managerial approvals are documented and kept on file.	<input type="checkbox"/>	<input type="checkbox"/>
14. There is a corrective action plan process in place to promptly resolve audit and monitoring findings from both internal and external sources.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 8: Control Activities Applicable to All Fiscal Processes

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Appropriate policies and procedures have been developed and implemented for each major fiscal process and the agency has adequately detailed accounting policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>
2. Policies and procedures manuals are updated timely and reflect current processes. Management has a process for the development, approval and implementation of policy updates.	<input type="checkbox"/>	<input type="checkbox"/>
3. Manuals are distributed or made available to appropriate personnel. There is a formal process for providing policy updates to staff.	<input type="checkbox"/>	<input type="checkbox"/>
4. Appropriate and timely actions are taken and documented on exceptions to policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>
5. Policies and procedures identify how processes are to be performed and monitored and who is responsible for carrying them out.	<input type="checkbox"/>	<input type="checkbox"/>
6. Control activities described in policy and procedure manuals are actually applied the way they are intended to be applied and clearly relate to designated risks.	<input type="checkbox"/>	<input type="checkbox"/>
7. Management clearly assigns responsibilities for training and monitoring of internal controls.	<input type="checkbox"/>	<input type="checkbox"/>
8. Controls are in place to provide reasonable assurance that management decisions are properly carried out.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 8: Control Activities Applicable to All Fiscal Processes

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
9. Supervisory personnel with appropriate responsibilities, organizational experience, and knowledge of the organization's affairs periodically review and document the functioning and overall effectiveness of controls.	██████████	█
10. Appropriate criteria are established to evaluate controls.	██████████	█
11. Responsibilities have been assigned in a manner that precludes any individual from processing data transactions in their entirety or from maintaining records for transactions in which the individual participated.	██████████	█
12. Effective procedures have been established for the routine verification of the accuracy of data when it is entered, processed, generated, distributed, or transferred.	██████████	█
13. Individuals have appropriately segregated responsibility for control over assets and data and the processing of transactions.	██████████	█
14. Effective contingency plans have been developed and documented to deal with service interruptions if they occur.	██████████	█
15. Periodic tests of contingency and disaster recovery plans take place to make sure they are current, operational, and effective.	██████████	█
16. Appropriate controls are built-in as new information systems are designed and integrated into the agency.	██████████	█

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 8: Control Activities Applicable to All Fiscal Processes

This Control Implemented and Operating Effectively		
This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 9: Journal Entries

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The preparation and approval functions of journal entries are segregated.	[REDACTED]	[REDACTED]
2. All journal entries are adequately explained and supported.	[REDACTED]	[REDACTED]
3. The approving officer reviews supporting documentation to ensure the journal entry contains proper coding for the adjustment.	[REDACTED]	[REDACTED]
4. An authorized individual in the agency approves and signs all journal entries.	[REDACTED]	[REDACTED]
5. Written journal entry processing procedures are maintained.	[REDACTED]	[REDACTED]
6. The responsibilities for cash receipts and cash disbursement functions are segregated from the journal entry function.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 10: Control Activities Applicable to Any General Ledger

Note: Answer this exhibit if an accounting system other than SAAS is maintained.

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. For agencies not using SAAS as its general ledger, access to the general ledger and related records is restricted to those who are assigned general ledger responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>
2. The responsibilities for maintaining the general ledger and custody of assets are segregated.	<input type="checkbox"/>	<input type="checkbox"/>
3. Sufficient system controls are built into the agency's general ledger system and these controls are documented and tested.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 11: Agency-wide Security Management Program

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has developed a plan that clearly describes the agency-wide security program and policies and procedures that support it.	<input type="checkbox"/>	<input type="checkbox"/>
2. Senior management has established a structure to implement and manage the security program throughout the agency, and security responsibilities are clearly defined.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency has implemented effective security-related personnel policies.	<input type="checkbox"/>	<input type="checkbox"/>
4. Management monitors the security program's effectiveness and periodically assesses the appropriateness of security policies and compliance with them.	<input type="checkbox"/>	<input type="checkbox"/>
5. If weaknesses in the security program are identified, corrective actions are promptly and effectively implemented and tested, and they are continually monitored.	<input type="checkbox"/>	<input type="checkbox"/>
6. Agency information technology policies and procedures are in accordance with ITS policies, standards and guidelines.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 12: Access Control

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
<p>1. The agency classifies information resources according to their criticality and sensitivity. Consider the following:</p> <ul style="list-style-type: none"> • Resource classifications and related criteria have been established and communicated to resource owners. • Resource owners have classified their information resources based on the approved criteria and with regard to risk determinations and assessments and have documented those classifications. 	<input type="checkbox"/>	<input type="checkbox"/>
<p>2. Resource owners have identified authorized users, and their access to the information has been formally authorized.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>3. The agency has established physical and logical controls to prevent or detect unauthorized access.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>4. Sensitive or confidential data files are password protected or encrypted at all times including on portable flash drives, thumb drives, laptops or in email transmissions.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>5. Passwords are required for access to all computers. Staff are required to regularly change passwords.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>6. The agency monitors information systems access, investigates apparent violations, and takes appropriate remedial and disciplinary action.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>7. Policies are in place to prevent the sharing of employee passwords.</p>	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 12: Access Control

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
8. Documented procedures are in place for removing access to all systems when an employee with access leaves the agency. These procedures are followed on a consistent basis.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 13: Application Software Development & Change Control

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Information system processing features and program modifications are properly authorized.	<input type="checkbox"/>	<input type="checkbox"/>
2. All new or revised software is thoroughly tested and approved.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency has established procedures to ensure control of its software libraries, including labeling, access restrictions, and use of inventories and separate libraries.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 14: System Software Control

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency limits access to system software based on job responsibilities, and access authorization is documented.	<input type="checkbox"/>	<input type="checkbox"/>
2. Access to and uses of system software are controlled and monitored.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency controls changes made to the system software.	<input type="checkbox"/>	<input type="checkbox"/>
4. Policies are in place which will not allow an employee to load personal software on agency servers or employee work stations.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Control Activity Assessment Tools

Exhibit 15: Service Continuity

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The criticality and sensitivity of computerized operations have been assessed and prioritized, and supporting resources have been identified.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency has taken steps to prevent and minimize potential damage and interruption through the use of data and program backup procedures including off-site storage of backup data as well as environmental controls, staff training, and hardware maintenance and management.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency periodically tests and restores the backup files to ensure access.	<input type="checkbox"/>	<input type="checkbox"/>
4. Management has developed and documented a comprehensive contingency plan.	<input type="checkbox"/>	<input type="checkbox"/>
5. The agency periodically tests the contingency plan and adjusts it as appropriate.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment
Information and Communication Assessment Tools
Exhibit 16: Information Questionnaire

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Adequate information gathering mechanisms are in place to provide information to appropriate personnel so that they can carry out their operating, reporting, and compliance responsibilities. This should include both internal and external information and data. Documentation of the source, data, use and date obtained should be documented by the Agency.	<input type="checkbox"/>	<input type="checkbox"/>
2. Reports generated or used by each division are adequate and contain sufficient and meaningful information.	<input type="checkbox"/>	<input type="checkbox"/>
3. Management is receptive to comments by internal and external auditors regarding deficiencies or suggestions for improvement. Appropriate action is taken or documented.	<input type="checkbox"/>	<input type="checkbox"/>
4. Mechanisms exist for identifying emerging information needs.	<input type="checkbox"/>	<input type="checkbox"/>
5. An information technology plan has been developed that is linked to achieving the agency's objectives.	<input type="checkbox"/>	<input type="checkbox"/>
6. Information technology plans are modified as needed to support new objectives.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment
Information and Communication Assessment Tools
Exhibit 17: Communication Questionnaire

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Management clearly and effectively communicates employees' internal control and risk assessment duties and responsibilities and these roles and responsibilities are uniformly understood.	<input type="checkbox"/>	<input type="checkbox"/>
2. Communication channels exist for employees to effectively communicate up, down and across within an agency.	<input type="checkbox"/>	<input type="checkbox"/>
3. Information and reports are provided to the right people, with the right level of detail, at the right time.	<input type="checkbox"/>	<input type="checkbox"/>
4. A clear communication channel is available to report suspected improprieties.	<input type="checkbox"/>	<input type="checkbox"/>
5. Persons who report suspected improprieties are provided feedback and are immune from reprisals.	<input type="checkbox"/>	<input type="checkbox"/>
6. Realistic mechanisms are in place for employees to provide recommendations for improvement.	<input type="checkbox"/>	<input type="checkbox"/>
7. Good employee suggestions are acknowledged by providing incentives or other meaningful recognition.	<input type="checkbox"/>	<input type="checkbox"/>
8. Changes with respect to agency-wide objectives and strategies are communicated timely and effectively to all affected personnel.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Monitoring Assessment Tools

Exhibit 18: Monitoring Questionnaire

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Management has established performance measures for processes and receives periodic reports of results against those measures. Program outputs and outcomes are defined and measurable.	<input type="checkbox"/>	<input type="checkbox"/>
2. Personnel responsible for reports are required to “sign off” on their accuracy and integrity and are held accountable if errors are discovered.	<input type="checkbox"/>	<input type="checkbox"/>
3. In the event of known control breakdowns or deficiencies, controls that should have prevented or detected problems are reassessed and modified as appropriate.	<input type="checkbox"/>	<input type="checkbox"/>
4. Controls most critical to mitigating high priority risks in each of the agency’s functions are evaluated with appropriate frequency.	<input type="checkbox"/>	<input type="checkbox"/>
5. Evaluations of the entire internal control system are performed when there are major strategy changes, major acquisitions or dispositions, or operations and methods of processing financial information are changed.	<input type="checkbox"/>	<input type="checkbox"/>
6. An appropriate level of documentation is developed to facilitate the understanding of how your internal control system works.	<input type="checkbox"/>	<input type="checkbox"/>
7. Employees are provided with sufficient control and compliance training sessions and feedback opportunities.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Monitoring Assessment Tools

Exhibit 18: Monitoring Questionnaire

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
8. Control deficiencies are identified by on-going monitoring activities of the agency, including managerial activities and everyday supervision of employees.	<input type="checkbox"/>	<input type="checkbox"/>
9. Control deficiencies are identified during separate evaluations of the agency's internal control system.	<input type="checkbox"/>	<input type="checkbox"/>
10. Internal control deficiencies are reported to the person directly responsible for the activity and to a person at least one level higher.	<input type="checkbox"/>	<input type="checkbox"/>
11. Specifications have been established for deficiencies that should be reported to more senior management, to the board, and to control agencies.	<input type="checkbox"/>	<input type="checkbox"/>
12. Senior management ensures that the necessary follow-up actions are taken in response to reported control deficiencies.	<input type="checkbox"/>	<input type="checkbox"/>
13. Current audit/compliance reporting procedures are timely and effective.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

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Exhibit 19: Appropriations - Appropriations, Allotments, and Transfers

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency does not expend appropriated or allotted funds for purposes that are not authorized by the Appropriation Act or by general statute. Please indicate in the comments the controls in place including at what level funds are budgeted – agency, division, program – and the reporting field used to budget – org, project, etc.	<input type="checkbox"/>	<input type="checkbox"/>
2. Budget to actual expenditure reports are submitted on a routine basis to management for their oversight review. These comparisons are made at the appropriate level as defined by management (i.e. federal program or division)	<input type="checkbox"/>	<input type="checkbox"/>
3. Unexpected variances in budget to actual comparisons are investigated and appropriate and timely corrective action is taken where required.	<input type="checkbox"/>	<input type="checkbox"/>
4. Monitoring of appropriation authority/cash are conducted on a regular basis to ensure obligations can be met.	<input type="checkbox"/>	<input type="checkbox"/>
5. Procedures are in place to immediately review remaining agency allotment authority upon receipt of a new federal grant award to determine if DFA escalation authority should be requested.	<input type="checkbox"/>	<input type="checkbox"/>
6. Procedures are in place for preparation and approval of budget escalations and transfers including comparison of requested changes to posted amounts within SAAS.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 20: Cash Receipts - Deposits

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has developed internal processing systems capable of separating payments received from the related accounting documents at the earliest possible processing point.	<input type="checkbox"/>	<input type="checkbox"/>
2. Deposit policies and procedures are in accordance with federal and state requirements (Section 7-9-21, Miss. Code Ann. (1972), clearly stated, and systematically communicated through manuals, handbooks, or other media.	<input type="checkbox"/>	<input type="checkbox"/>
3. All deposits are properly and accurately recorded and accounted for in SAAS in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>
4. Procedures are in place to ensure proper account code fields are used to clearly distinguish program revenues.	<input type="checkbox"/>	<input type="checkbox"/>
5. Checks are endorsed "For Deposit Only" immediately upon their receipt.	<input type="checkbox"/>	<input type="checkbox"/>
6. Responsibilities for collection and deposit preparation functions are segregated from those for recording cash receipts and general ledger entries.	<input type="checkbox"/>	<input type="checkbox"/>
7. Responsibilities for cash receipts functions are segregated from those for cash disbursements.	<input type="checkbox"/>	<input type="checkbox"/>
8. Personnel who have physical custody of daily receipts are periodically rotated.	<input type="checkbox"/>	<input type="checkbox"/>
9. "Non sufficient funds" checks are delivered to someone independent of processing and recording of cash receipts..	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

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Exhibit 20: Cash Receipts - Deposits

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
10. Procedures exist for follow-up of "non sufficient funds" checks.	<input type="checkbox"/>	<input type="checkbox"/>
11. Receipts are controlled by cash register, prenumbered receipts, or other equivalent means if payments are made in person..	<input type="checkbox"/>	<input type="checkbox"/>
12. Receipts are accounted for and balanced to collections on a daily basis..	<input type="checkbox"/>	<input type="checkbox"/>
13. A secured and fireproof area exist for protecting undeposited cash receipts. Access to this area is restricted to authorized persons only. The secured area is locked when not occupied.	<input type="checkbox"/>	<input type="checkbox"/>
14. Remittances by mail are listed at the time mail is opened. A copy of the listing is forwarded to the cashier with the receipts. The original copy is the basis for accounting controls through ledger positions. The listing is periodically compared with the deposit by a third person.	<input type="checkbox"/>	<input type="checkbox"/>
15. The cash receiving function is centralized to the extent possible.	<input type="checkbox"/>	<input type="checkbox"/>
16. Cashiers are prohibited from cashing personal checks or notes of personal indebtedness.	<input type="checkbox"/>	<input type="checkbox"/>
17. Bank balances in excess of \$250,000 (F.D.I.C. limit) are adequately secured.	<input type="checkbox"/>	<input type="checkbox"/>
18. Deposits into agency clearing funds are in accordance with approved use of such funds by the DFA and State Treasury.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 20: Cash Receipts - Deposits

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
19. Cash drawers, if applicable are balanced on a daily basis.	<input type="checkbox"/>	<input type="checkbox"/>
20. Periodically, supervisors conduct surprise cash drawer audits.	<input type="checkbox"/>	<input type="checkbox"/>
21. SAAS security profiles are consistent with segregation of duties over receipt functions.	<input type="checkbox"/>	<input type="checkbox"/>
22. Procedures are in place to document when receipt of funds should be recorded as refunds of expenditures or prior year revenue.	<input type="checkbox"/>	<input type="checkbox"/>
23. A summary memo regarding the overall soundness of the internal controls over the receipting function is included in the agency's internal control plan.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

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Exhibit 21: Accounts Receivable

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Accounts receivable policies and procedures are clearly stated, and systematically communicated through manuals, handbooks, or other media.	[Redacted]	[Redacted]
2. All receivable transactions are properly and accurately recorded, aged, and accounted for in the agency-based accounting system or in SAAS.	[Redacted]	[Redacted]
3. Billings are timely and accurately recorded and documented on the date the revenue transaction is completed, or on the nearest normal billing cycle date.	[Redacted]	[Redacted]
4. All collections on accounts receivable are deposited and the source and date of payment are recorded in a timely manner.	[Redacted]	[Redacted]
5. Responsibilities for billing for services and fees are adequately segregated from those for collection and accounting.	[Redacted]	[Redacted]
6. Responsibilities for maintaining detailed accounts receivable records are adequately segregated from those for collection, deposit, and general ledger posting.	[Redacted]	[Redacted]
7. All adjustments, write-offs, and discharges are properly authorized, documented, and made in accordance with established policies, procedures and legal requirements.	[Redacted]	[Redacted]
8. Uncollected accounts are periodically reviewed and collection actions taken in accordance with established policies, procedures, and legal requirements.	[Redacted]	[Redacted]

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Process or Transaction-Level Control Activity Assessment

Exhibit 21: Accounts Receivable

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
9. Account balances are aged periodically and reviewed by an official not involved in cash receipts and disbursements.	<input type="checkbox"/>	
10. Recorded balances of receipts and accounts receivable and related transaction activity are periodically substantiated and evaluated.	<input type="checkbox"/>	
11. Receivables are recorded promptly upon the completion of the acts which entitle the agency to collect the amounts owed it.	<input type="checkbox"/>	
12. Records of receivables are strictly guarded. Access to these records, as well as, physical protection of them, is required.	<input type="checkbox"/>	
13. Receivable amounts are reviewed periodically for credit balances.	<input type="checkbox"/>	
14. Quantities, prices and clerical accuracy of billing invoices are independently verified by person other than preparer.	<input type="checkbox"/>	
15. Billings are prompt and statements are sent to all customers on a regular basis.	<input type="checkbox"/>	
16. Controls are in place to ensure prompt follow-up of past due receivables.	<input type="checkbox"/>	
17. Adequate files are maintained by the agency on all accounts that have been written off to avoid violation of the provision in the constitution which prohibits the forgiveness of debts owed to the State.	<input type="checkbox"/>	
18. Voided billings are retained on file.	<input type="checkbox"/>	

Agency-Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 21: Accounts Receivable

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency –Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 22: Purchasing Overview

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. All state purchases are made in accordance with State and Federal laws and regulations including, but not limited to, directives of the DFA Office of Purchasing and Travel Procurement Manual, Information Technology Services Procurement and Procedures Handbook, State Personnel Board Policy and Procedures Manual and the Personal Service Contract Procurement regulations.	[Redacted]	[Redacted]
2. Only persons knowledgeable in federal and state purchasing laws and regulations are allowed to procure goods and services for the agency.	[Redacted]	[Redacted]
3. The Executive Director and all staff authorized as purchasing agents for the agency are aware of penalties associated with improper and fraudulent purchases cited in Mississippi Code Annotated (1972) Section 31-7-55 and 31-7-57.	[Redacted]	[Redacted]
4. All purchasing staff is encouraged to participate in the Mississippi Association of Government Purchasing/Property Agents so that they may stay current with changes to purchasing laws and regulations.	[Redacted]	[Redacted]
5. To the extent possible, agency procurement is centralized within the agency.	[Redacted]	[Redacted]
6. All employees of the agency are required to read (at least annually) and be knowledgeable in the Ethics in Public Contracting section of the DFA Office of Purchasing and Travel Procurement Manual.	[Redacted]	[Redacted]
7. Procedures are in place to prevent splitting of purchase orders made to avoid solicitation of bids or advertising for bids.	[Redacted]	[Redacted]

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Exhibit 22: Purchasing Overview

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
8. Documentation is maintained to support compliance with state procurement regulations for procurement of goods and services in excess of minimum thresholds.		
9. There is segregation of the functions of solicitations and evaluations of bids from the contract award process.		
10. Sole source procurements are documented and support the determination of sole-source and reasonableness of price. Policies require management approval for all sole source procurements.		
11. Potential vendors/subrecipients to be paid with federal funds are cleared against the federal excluded parties list system (EPLS) to ensure against disbarment.		
12. Procedures are in place which allows information pertaining to the results of any bid to be reviewed on the premises of the agency in accordance with section 1.201-02 of the DFA Office of Purchasing and Travel Procurement Manual and the agency's open records policy.		
13. Procedures are in place to ensure that proper approvals, such as Personal Services Contract Review Board or DFA's Public Procurement Review Board are obtained prior to final initiation of contracts.		
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

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Exhibit 23: Purchasing – Issuing Purchase Orders

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Purchases of equipment, supplies, materials, or services of whatever kind, the cost of which are to be paid by the agency are made only by written purchase order duly signed by the official authorized to do so.	[REDACTED]	[REDACTED]
2. Employees have been made aware that if a purchase is made without a valid and approved purchase order (when one is required by law or regulations), it is not an obligation of the state.	[REDACTED]	[REDACTED]
3. Procedures are in place to periodically examine open purchase orders to determine if they should be adjusted or perhaps closed.	[REDACTED]	[REDACTED]
4. Procedures are in place to electronically submit purchase orders to be paid out of funds appropriated for any fiscal year by June 30 or the date specified by DFA.	[REDACTED]	[REDACTED]
5. Procedures are in place to ensure that proper expenditure object codes as set forth in Section 25.60.20 of the MAAPP Manual are used on purchase order documents and that all other required purchase order fields are populated with correct accounting codes.	[REDACTED]	[REDACTED]
6. Procedures are in place whereby vendors are notified on a timely basis (before service begins or goods are shipped) that a purchase order cannot be issued to them unless they first have a vendor number in SAAS. Agency furnishes a vendor file maintenance form to new vendors.	[REDACTED]	[REDACTED]
7. Procedures are in place to consolidate orders in order to take advantage of quantity discounts.	[REDACTED]	[REDACTED]

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Exhibit 23: Purchasing – Issuing Purchase Orders

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
8. Procedures are in place to insure budget authority/cash exists prior to solicitation for procurement.	<input type="checkbox"/>	<input type="checkbox"/>
9. Procedures are in place to ensure that only authorized employees within agency request purchasing staff to procure goods and services and that such request are through written communication.	<input type="checkbox"/>	<input type="checkbox"/>
10. Procedures are in place to ensure that segregation of duties exist between purchasing, receiving and payment of goods and services.	<input type="checkbox"/>	<input type="checkbox"/>
11. Procedures are in place to ensure that SAAS security profiles are consistent with segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>
12. A summary memo regarding the soundness of the internal controls over the purchasing function is included in the agency's internal control plan.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

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Exhibit 24: Purchasing – Emergency Purchases

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
<p>1. The Executive Director and purchasing staff are aware of the legal definition of an emergency as set forth in Section 31-7-1(f) of the Mississippi Code. Before an emergency purchase is declared, it is determined that the emergency which necessitates the purchase meets the legal definition.</p>	<p>[Redacted]</p>	<p>[Redacted]</p>
<p>2. At the next Board meeting (if applicable) following each emergency purchase, documentation of the purchase, including a description of the commodity purchased, the purchase price thereof and the nature of the emergency is submitted to the Board and placed on its minutes.</p>	<p>[Redacted]</p>	<p>[Redacted]</p>
<p>3. At the earliest possible date following each emergency purchase, the Executive Director files with DFA a statement explaining the conditions and circumstances of the emergency which detail a description of the events leading up to the situation and the negative impact to the entity if the purchase was made following the statutory purchasing requirements. A certified copy of the appropriate minutes of the Board (if applicable) is also filed.</p>	<p>[Redacted]</p>	<p>[Redacted]</p>
<p>4. In an emergency situation, even though state law does not require it, the purchasing staff is urged to seek competition (telephone quotes, written quotes, bids) to help ensure reasonable pricing and value.</p>	<p>[Redacted]</p>	<p>[Redacted]</p>

Agency-Level Internal Control Assessment

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Exhibit 24: Purchasing – Emergency Purchases

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
5. The agency has developed an emergency purchasing plan which may be put to immediate use should a disaster occur. The plan includes items that may be needed during an emergency that are already on state contract, 24/7 information on supplier contacts, pre-arranging credit plans, a generic request for emergency quotes form, a generic services contract to be used during an emergency, etc.	<input type="checkbox"/>	<input type="checkbox"/>
6. All buildings leased or occupied for emergency purposes are approved by the Bureau of Buildings, as well as, the Tort Claims Board.	<input type="checkbox"/>	<input type="checkbox"/>
7. Emergency purchases of information technology equipment, software, or services, are submitted to ITS on the ITS Emergency Purchase Form.	<input type="checkbox"/>	<input type="checkbox"/>
8. The agency follows emergency purchasing rules for contractual services as defined in the Personal Service Contract Review Board procedures manual.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 25: Cash Disbursements - Procurement Cards

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Agency management has identified and approved the number of cardholders required, the personnel to be assigned a card and the acceptable uses of procurement cards.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency has developed and documented internal control procedures for the Procurement Card activities that comply with the Office of Purchasing and Travel Procurement Manual.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency has developed and documented internal control procedures that are in compliance with Procurement Card contract provisions.	<input type="checkbox"/>	<input type="checkbox"/>
4. All payments to the Procurement Card Vendor are made by the corresponding due date.	<input type="checkbox"/>	<input type="checkbox"/>
5. Purchase logs and cardholder statements are obtained and reconciled with the corresponding Procurement Card vendor statement prior to receipt of the next Procurement card vendor statement.	<input type="checkbox"/>	<input type="checkbox"/>
6. Reconciled statements are reviewed and approved in writing by the cardholder's supervisor.	<input type="checkbox"/>	<input type="checkbox"/>
7. Unacceptable materials and incomplete services are documented and the purchaser takes the appropriate corrective action with the vendor.	<input type="checkbox"/>	<input type="checkbox"/>
8. Original payment processing documents are maintained in an agency file for audit purposes.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 26: Cash Disbursements - Expenditures

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Responsibilities for initiating a purchase are separate from responsibility for approving a payment.	[Redacted]	[Redacted]
2. Responsibilities for the invoice processing and accounts payable functions are adequately segregated from those for the general ledger functions.	[Redacted]	[Redacted]
3. The agency has documented policies to ensure compliance with the State's prompt payment law.	[Redacted]	[Redacted]
4. Payment processing documents are retained on file at the agency for the required retention period.	[Redacted]	[Redacted]
5. The agency has procedures to ensure the disbursement is used only for authorized purposes; and that laws, rules and regulations governing the disbursement are followed.	[Redacted]	[Redacted]
6. The responsibility for disbursement procedures are clearly documented and assigned to specific personnel	[Redacted]	[Redacted]
7. Controls are established to assure that all payments are made on a timely basis and in accordance with all PO's and contracts.	[Redacted]	[Redacted]
8. Proper invoice numbers are reported on the payment voucher to ensure that duplicate payments are not made.	[Redacted]	[Redacted]
9. Vendor invoices are received in a central location.	[Redacted]	[Redacted]
10. Responsibilities for receiving goods and services are adequately segregated from approving payments.	[Redacted]	[Redacted]

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Exhibit 26: Cash Disbursements - Expenditures

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
11. SAAS security profiles established for the cash disbursement function are in agreement with adequate segregation of duties.	[REDACTED]	[REDACTED]
12. Agency has established procedures for adequate pre-audit of all agency expenditures for compliance with all state and federal regulations.	[REDACTED]	[REDACTED]
13. Procedures are in place to assure that adequate, sufficient documentation is collected as support for each payment.	[REDACTED]	[REDACTED]
14. Procedures are in place to ensure proper account code fields are used to clearly distinguish program expenditures.	[REDACTED]	[REDACTED]
15. Procedures are in place requiring an additional approval for any disbursements exceeding a set threshold.	[REDACTED]	[REDACTED]
16. Procedures are in place whereby management periodically examines expenditure reports in order to monitor the agency purchases and review payees to identify unusual or questionable activity.	[REDACTED]	[REDACTED]
17. Controls are in place to ensure sufficient cash or federal grant receivables (if applicable) is available prior to the agency approval of payment vouchers – (SAAS will reject in nightly processing if not sufficient, and will delay vendor payments until resolved).	[REDACTED]	[REDACTED]
18. Procedures are in place to ensure that expenditures are recorded in the appropriate fiscal/budget /federal accounting period and are eligible costs for that period.	[REDACTED]	[REDACTED]

Agency-Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 26: Cash Disbursements - Expenditures

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
19. Procedures are in place to ensure that payment of prior year claims is in accordance with Section 27.104.25, Miss. Code Ann. (1972) and MAAPP manual sub-section 11.20.50.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 27: Cash Disbursements - Receiving Reports

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency documents unacceptable materials and incomplete services on the receiving report and takes the appropriate corrective action with the vendor.	[Redacted]	[Redacted]
2. Procedures are in place whereby claims are filed promptly for goods damaged in shipment.	[Redacted]	[Redacted]
3. The agency ensures that the requisition and purchase order and vendor invoice are compared to the receiving report prior to approval and payment processing.	[Redacted]	[Redacted]
4. A designated individual who is not also authorized to make payments pursuant to the purchase order or contract authorizes receiving reports.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 28: Cash Disbursements - Petty Cash

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Responsibility for a petty cash account is to be vested in only one person.	<input type="checkbox"/>	<input type="checkbox"/>
2. The petty cash bank statement (if applicable) is delivered unopened, directly to the person performing the reconciliation.	<input type="checkbox"/>	<input type="checkbox"/>
3. Someone other than the cashier or authorizing official reconciles the monthly petty cash bank statement.	<input type="checkbox"/>	<input type="checkbox"/>
4. Interest earned on a petty cash checking account is deposited in accordance with state rules and regulations.	<input type="checkbox"/>	<input type="checkbox"/>
5. The petty cash account is in the name of the agency.	<input type="checkbox"/>	<input type="checkbox"/>
6. All checks are serially pre-numbered and imprinted with "Petty Cash Fund" and the name of the agency.	<input type="checkbox"/>	<input type="checkbox"/>
7. Checks are only signed upon presentation of satisfactory documentary evidence that the disbursement is proper.	<input type="checkbox"/>	<input type="checkbox"/>
8. The check register lists every check issued and provides date issued, check number, name of payee, amount disbursed, and the account to be charged.	<input type="checkbox"/>	<input type="checkbox"/>
9. When the monthly bank statement is received, the register is updated to reflect the checks that have been paid by the bank.	<input type="checkbox"/>	<input type="checkbox"/>
10. Cancelled checks or carbon copies of the checks and bank statements are maintained for audit.	<input type="checkbox"/>	<input type="checkbox"/>

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Exhibit 28: Cash Disbursements - Petty Cash

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
11. Spoiled checks are marked "VOID" and the signature line obliterated or mutilated.	<input type="checkbox"/>	<input type="checkbox"/>
12. Voided checks are filed in numerical sequence with cancelled checks.	<input type="checkbox"/>	<input type="checkbox"/>
13. Receipts for all disbursements accompany the request for reimbursement.	<input type="checkbox"/>	<input type="checkbox"/>
14. Surprise reconciliations of cash box (if applicable) are conducted.	<input type="checkbox"/>	<input type="checkbox"/>
15. Petty cash blank checks are secured and locked with access only available to responsible employee and supervisor.	<input type="checkbox"/>	<input type="checkbox"/>
16. Procedures are in place to ensure that petty cash funds are not used for cashing checks or otherwise advancing funds to any officer or employee (Sec 7-7-59, Miss. Code Ann. (1972).	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

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Exhibit 29: Travel

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Procedures are in place to ensure that all travel is done in accordance with the State Travel Policy Rules and Regulations manual published by DFA. These include but are not limited to mileage and maximum daily meal reimbursement rates.	[REDACTED]	[REDACTED]
2. All employees subject to travel status are provided a copy of the Travel Manual and periodically the agency offers training classes to review the manual with employees.	[REDACTED]	[REDACTED]
3. Processes are in place whereby a travel waiver form is completed and sent to DFA/OPT prior to making any reservations or commitments that deviate from standard travel procedures.	[REDACTED]	[REDACTED]
4. Procedures are in place to insure that employees understand that they can only rent a vehicle in lieu of a personal automobile for <u>official state business</u> within the State if such rental is less expensive than the current mileage calculation. Employees are also to understand that an intermediate rental car is normally the largest rental that will be reimbursed.	[REDACTED]	[REDACTED]
5. Processes are in place whereby the agency utilizes the appropriate state contract vendor for cars rented inside or outside the state.	[REDACTED]	[REDACTED]
6. Management has designated an employee to serve as a department travel coordinator within the agency for the purpose of monitoring employee compliance with the State Travel Rules and Regulations, serving as a liaison with the State Travel Director's office, booking travel reservations for employees, and other travel-related assistance as requested by employees.	[REDACTED]	[REDACTED]

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Exhibit 29: Travel

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
7. Procedures are in place to insure travel reimbursement requests are submitted by employees <u>immediately</u> upon their return from the travel and any travel advance settled at that time.	[Redacted]	[Redacted]
8. Employees are made aware that only one travel advance can be outstanding and that all travel advances must be settled within ten working days after the end of the month in which travel was completed or their paycheck will be held until the advance is settled.	[Redacted]	[Redacted]
9. Employees are informed that they are to exercise the same care incurring expenses as would a prudent person traveling for personal reasons. Travel for business should be conducted at a minimum cost for achieving the success of the mission.	[Redacted]	[Redacted]
10. Employees are informed that if they choose to drive in lieu of flying they must compare the total cost of flying with the total cost of driving. They will only be reimbursed for driving if it is less expensive than flying or if the agency head justifies that it is in the best interest of the agency for employee to drive. No justification is required if costs are held to the lowest unrestricted air fare.	[Redacted]	[Redacted]
11. Employees are informed that any bonus or promotional gratuity received as a result of official state travel shall be used to offset or reduce the cost of subsequent official state travel.	[Redacted]	[Redacted]
12. Employees are informed that if a member of their family or other non-state employee travels with the officer or employee, the employee shall claim reimbursement at the single hotel/motel rate only.	[Redacted]	[Redacted]

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Exhibit 29: Travel

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
13. Procedures are in place to cancel credit cards immediately upon employee termination.	<input type="checkbox"/>	<input type="checkbox"/>
14. Procedures are in place to periodically review the credit card statement sent to the agency reporting card use by employees and to counsel with any employee with outstanding overdue amounts. Procedures are in place to cancel any credit card misused by an employee.	<input type="checkbox"/>	<input type="checkbox"/>
15. Procedures are in place to ensure that travel reimbursement requests are verified, checked for compliance and approved before submitted to DFA.	<input type="checkbox"/>	<input type="checkbox"/>
16. Procedures are in place to ensure that an employee is not reimbursed for any travel between home and their regular place of work.	<input type="checkbox"/>	<input type="checkbox"/>
17. Procedures are in place to govern the use of state-owned vehicles in accordance with 25-1-79 and 25-9-153, Miss. Code Ann. (1972) and in the use of Fuelman cards (if applicable).	<input type="checkbox"/>	<input type="checkbox"/>
18. Management understands that they are responsible for ensuring compliance with Section 25-3-41, Mississippi Code of 1972 by providing internal controls over employee travel.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 30: Inter-Agency Transactions

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Before processing Inter-Agency Transactions - IAT (SAAS GPs or GTs), the agency ensures that the IAT is properly completed by the originating agency or returns the IAT to that agency.	<input type="checkbox"/>	<input type="checkbox"/>
2. An individual authorized on the agency's signatory form approves interagency transfers.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 31: Cash Disbursements - Construction

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Actual expenditures are compared to planned amounts by project.	[REDACTED]	[REDACTED]
2. Capital outlay plans are updated to reflect approved change orders affecting the original budget.	[REDACTED]	[REDACTED]
3. The total of the budgeted items at all levels does not exceed the amount fixed for the project plus any change order adjustments.	[REDACTED]	[REDACTED]
4. Procedures are in place to ensure that procurement regulations are met and documented including approval from the Public Procurement Review Board.	[REDACTED]	[REDACTED]
5. Procedures are in place to ensure that construction-in-progress and completed projects are properly recorded.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 32: Fixed Assets - Overview

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Access to the Fixed Asset System is limited to those individuals who need the access to perform their job responsibilities.	[REDACTED]	[REDACTED]
2. Fixed assets are only acquired for use in furthering the agency's programs and missions.	[REDACTED]	[REDACTED]
3. All assets within the required capitalization or control limits are recorded in the Fixed Asset System in a timely manner.	[REDACTED]	[REDACTED]
4. Proper stewardship and control over assets is carried out, including periodic inventories.	[REDACTED]	[REDACTED]
5. Financial records and reports properly reflect fixed asset balances.	[REDACTED]	[REDACTED]
6. Assets are reasonably protected from theft. Any theft of a fixed asset item is immediately reported to proper authorities.	[REDACTED]	[REDACTED]
7. Internal procedures are documented in writing.	[REDACTED]	[REDACTED]
8. Proper segregation of duties is maintained between recording of fixed assets in the Fixed Asset System and the purchase and disposal of fixed assets.	[REDACTED]	[REDACTED]
9. Agency adequately and timely prepares reports required of the State Property Office and abides by all policy and regulations issued by the State Property Office, as well as those included in the MAAPP manual.	[REDACTED]	[REDACTED]
10. Agency employees are informed of their fiduciary duty regarding fixed assets provided for their use.	[REDACTED]	[REDACTED]

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Exhibit 32: Fixed Assets - Overview

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
11. Agency employees are informed that state assets cannot become their personal property even if such assets are deemed obsolete or not repairable.	[REDACTED]	[REDACTED]
12. Fixed Asset purchases are in accordance with Mississippi Code Annotated (1972) Section 31-7-13.	[REDACTED]	[REDACTED]
13. Record keeping procedures exist that account for assets not required to be reported (excludable assets) to the State Property Office.	[REDACTED]	[REDACTED]
14. Excludable assets are safeguarded against damage or theft.	[REDACTED]	[REDACTED]
15. Capital outlay expenditures in SAAS are reviewed to insure proper recording of assets in the fixed asset system.	[REDACTED]	[REDACTED]
16. Procedures are in place to insure proper recording of donated assets (if applicable).	[REDACTED]	[REDACTED]
17. For GAAP reporting, DFA instructions are followed and appropriate schedules are submitted timely.	[REDACTED]	[REDACTED]
18. Audit trails from source documents are provided for all fixed asset transactions.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 33: Fixed Assets - Asset Additions, Renovations, and Repairs

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. All transactions involving additions, renovations, and repairs are evaluated on a case-by-case basis to determine whether costs should or should not be entered in the fixed asset system.	<input type="checkbox"/>	<input type="checkbox"/>
2. Costs to be entered into the fixed asset system are properly referenced against the underlying original asset.	<input type="checkbox"/>	<input type="checkbox"/>
3. A realistic useful life is assigned to all depreciable assets when reporting addition to the State Property Office.	<input type="checkbox"/>	<input type="checkbox"/>
4. Asset acquisition cost, acquisition date and useful life are properly recorded so that accurate depreciation is calculated.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 34: Fixed Assets – Disposals/Transfers

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. All assets are periodically reviewed as to proper status of available, unavailable or surplus.	[REDACTED]	[REDACTED]
2. All surplus items, which are sold or transferred, are properly recorded as disposals and reported correctly and timely to State Property Office.	[REDACTED]	[REDACTED]
3. Obsolete or broken assets are discarded in accordance with directives of the State Property officer.	[REDACTED]	[REDACTED]
4. All transfers of assets are adequately documented including signature of receiving party. Transfers are only made to other governmental entities.	[REDACTED]	[REDACTED]
5. Adequate segregation of duties exists between asset physical control and disposal approval.	[REDACTED]	[REDACTED]
6. Stolen property is reported to security immediately and removed from inventory.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 35: Fixed Assets - Federal Fixed Asset Accounting Requirements

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency ensures that assets purchased with federal grant funds conform to state and federal rules and regulations.	<input type="checkbox"/>	<input type="checkbox"/>
2. Cost principles and administrative requirements pertaining to federally funded assets are followed.	<input type="checkbox"/>	<input type="checkbox"/>
3. The Fixed Assets System reflects property as purchased with federal funds and the particular federal program.	<input type="checkbox"/>	<input type="checkbox"/>
4. Controls are in place to exclude the depreciation on capitalized fixed assets purchased with federal grant funds and on surplus property from the indirect cost pool.	<input type="checkbox"/>	<input type="checkbox"/>
5. The grantor is notified (if required) when capitalized assets acquired with grant funds are no longer used in the grant program.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 36: Maintenance of Assets

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Maintenance costs of assets (owned or rented) are periodically reviewed and analyzed.	<input type="checkbox"/>	<input type="checkbox"/>
2. Maintenance contracts are current and cover only assets approved by management.	<input type="checkbox"/>	<input type="checkbox"/>
3. Maintenance costs are not incurred for assets covered under warranties.	<input type="checkbox"/>	<input type="checkbox"/>
4. Warranty expirations are reviewed so maintenance can be continued, if necessary.	<input type="checkbox"/>	<input type="checkbox"/>
5. Maintenance contracts are terminated when cost is determined excessive in relation to cost to replace asset.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 37: Capital Leases

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Lease application, use, accounting and reporting, and repayment policies and procedures are in accordance with State requirements, clearly stated, and systematically communicated through manuals, handbooks or other media.	[Redacted]	[Redacted]
2. All lease transactions are properly and accurately recorded and accounted for in SAAS and the agency-based accounting system (if applicable).	[Redacted]	[Redacted]
3. Required reports are accurately prepared and submitted by the due date.	[Redacted]	[Redacted]
4. All lease/notes payable information is properly reported to DFA in the agency GAAP packet process.	[Redacted]	[Redacted]
5. In preparing agency budget request, amounts needed to pay principal and interest are properly budgeted.	[Redacted]	[Redacted]
6. All leases are properly classified as either operating or capital.	[Redacted]	[Redacted]
7. Files of all active leases are maintained in the agency finance department.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 38: Indirect Cost Recovery

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Unallowable costs are not charged to federal awards either directly or indirectly.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency's organizational structure has been reviewed to determine the appropriate indirect cost or cost allocation plan proposal methodology.	<input type="checkbox"/>	<input type="checkbox"/>
3. An indirect cost rate proposal or cost allocation plan has been prepared according to requirements set forth in OMB Circular A-87, Cost Principles for State and Local Governments, or OMB Circular A-21, Cost Principles for Educational Institutions.	<input type="checkbox"/>	<input type="checkbox"/>
4. The completed indirect cost rate proposal or cost allocation plan has been submitted, negotiated and approved by the cognizant agency in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>
5. The approved indirect cost rate or amount has been applied against appropriate grant awards.	<input type="checkbox"/>	<input type="checkbox"/>
6. The agency has identified events such as new federal programs, reorganization or budget reductions that may affect the cost rate proposal or cost allocation plan to ensure that updates are performed in a timely manner as needed.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 39: Federal Grant Compliance

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Agency has controls in place to ensure that all purchases made with federal funds are in accordance with OMB Circular A-87, as well as, terms and conditions issued related to specific grant awards.	[REDACTED]	[REDACTED]
2. Agency has procedures in place to ensure only appropriate staff has security access to grantor draw down system.	[REDACTED]	[REDACTED]
3. Procedures are in place for determining expenditures to be charged to specific federal programs. Staff responsible for determining allowable costs, are trained and knowledgeable of the specific program requirements.	[REDACTED]	[REDACTED]
4. Agency has a tracking mechanism (either thru SAAS or internal agency system) to monitor actual expenditures against federal grant award amounts.	[REDACTED]	[REDACTED]
5. Agency has procedures in place through the use of separate Treasury Funds and/or account code fields to ensure that federal funds are not comingled with other funds.	[REDACTED]	[REDACTED]
6. Methods are in place to detect potential unallowable activities.	[REDACTED]	[REDACTED]
7. Agency has implemented procedures to verify/confirm participant eligibility for applicable federal programs operated.	[REDACTED]	[REDACTED]
8. Agency has procedures in place to ensure that uniform policies, procedures and regulations exist regardless of the funding source of funds.	[REDACTED]	[REDACTED]

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Exhibit 39: Federal Grant Compliance

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
9. Agency has procedures in place so that cost are not to be included to meet cost sharing or matching requirement, if already included as match on another federal grant except as specifically provided by federal law or regulation.	[REDACTED]	[REDACTED]
10. Agency has procedures to ensure that matching/level of effort requirements are met and documented by the agency and its subrecipients.	[REDACTED]	[REDACTED]
11. Agency ensures that all cost charged to a federal program are reasonable. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.	[REDACTED]	[REDACTED]
12. Agency has procedures in place to ensure accurate and timely reporting to federal grantor agencies and that adequate supporting documentation exists to support reports.	[REDACTED]	[REDACTED]
13. Agency has procedures in place to ensure draw down of federal funds are in accordance with award draw down schedule, if appropriate.	[REDACTED]	[REDACTED]
14. Procedures are in place to ensure compliance with the Cash Management Improvement Act. Any interest earned on federal funds is identified and reported to the federal funding agency.	[REDACTED]	[REDACTED]
15. Policies exist to account for program income from federal program activities. Anticipated program income is included in approved federal spending plans when applicable.	[REDACTED]	[REDACTED]

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Exhibit 39: Federal Grant Compliance

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
16. Agency has procedures in place to ensure that no alcoholic beverages are purchased with federal funds.	[Redacted]	[Redacted]
17. Contracts and subrecipient award/grant documents are reviewed to ensure inclusion of all applicable federal requirements.		
18. Agency has procedures in place to ensure that compensation for employees engaged in work on federal awards will be considered reasonable to the extent that it is consistent with that paid for similar activities of the government. In cases where the kinds of employees required for federal awards are not found in the other activities of government, compensation is considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the employing government competes for the kind of employees involved.	[Redacted]	[Redacted]
19. If employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages are supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications are prepared at least semi-annually and are signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.	[Redacted]	[Redacted]
20. If employees work on multiple grants or activities, a distribution of their salaries or wages is supported by personnel activity reports or equivalent documentation unless a substitute system has been approved by the applicable federal agencies. Such approval is maintained on file.	[Redacted]	[Redacted]

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Exhibit 39: Federal Grant Compliance

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
21. Agency has procedures in place to adequately train appropriate staff on federal grant requirements. This includes training updates on changes to federal grant circulars and requirements.	<input type="checkbox"/>	<input type="checkbox"/>
22. Agency has procedures in place to ensure compliance with each federal agency’s codification of the grants management common rule for which they are awarded funds.	<input type="checkbox"/>	<input type="checkbox"/>
23. Agency has procedures in place to ensure compliance with appropriate requirements for each grant administered pursuant to grant award document and to requirements applicable to that grant under A-133 Compliance Supplement.	<input type="checkbox"/>	<input type="checkbox"/>
24. Agency maintains a written annual monitoring plan that identifies every current year subrecipient, monitoring activities to be performed, schedule of activities and reporting results.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 40: SAAS Security

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has assigned appropriate employee access to SAAS.	<input type="checkbox"/>	<input type="checkbox"/>
2. Access to SAAS is limited to individuals who need the access to perform their job responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency has assigned a SAAS Security Contact.	<input type="checkbox"/>	<input type="checkbox"/>
4. The SAAS Security Contact is responsible for the comprehensive system of internal control over SAAS access.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 41: SPAHRS Security

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has implemented procedures governing the levels of security requested and assigned appropriate employee access to SPAHRS.	[Redacted]	[Redacted]
2. Access to SPAHRS is limited to individuals who need the access to perform their job responsibilities.	[Redacted]	[Redacted]
3. The agency has assigned a SPAHRS Security Contact.	[Redacted]	[Redacted]
4. The SPAHRS Security Contact is responsible for the comprehensive system of internal control over SPAHRS access.	[Redacted]	[Redacted]
5. The agency SPAHRS Security contact verifies the appropriateness of security actions and levels prior to the submission of the SPAHRS Security User Profile Maintenance form to MMRS.	[Redacted]	[Redacted]
6. The agency requires the timely submission of requests to delete access for terminated/transferred employees so as to safeguard the assets of the State.	[Redacted]	[Redacted]
7. All copies of the SPAHRS Security User Profile/Maintenance form and agency Security reports are maintained by the agency for audit purposes.	[Redacted]	[Redacted]
8. The agency responds timely to the quarterly distribution of the security verification report, noting required changes or acceptance of existing security.	[Redacted]	[Redacted]
9. The agency has policies in place to ensure that Individuals with salary and time attendance access do not have access to functions in SPAHRS.	[Redacted]	[Redacted]

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Exhibit 41: SPAHRS Security

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 42: Agency-Based Automated Accounting Systems (other than MMRS Systems)

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency planned and conducted the design, development, implementation, operation, or modification of automated accounting systems in accordance with the information systems security, development and maintenance policies and regulations of ITS.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency has procedures in place to reconcile records in agency systems to SAAS.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 43: SAAS Reconciliation Procedures

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Agency procedures for reconciliation of internally prepared accounting records, data submission logs and other accounting data to reports produced by SAAS are fully documented.	[Redacted]	[Redacted]
2. A SAAS <i>Transaction and Batch Control Log</i> of all SAAS transactions is maintained.	[Redacted]	[Redacted]
3. Source document detail is reconciled to the agency internal accounting system (if applicable) and to SAAS monthly.	[Redacted]	[Redacted]
4. Corrections to SAAS via adjusting journal entries are made on a timely basis.	[Redacted]	[Redacted]
5. The SAAS Suspense File is reviewed on a daily basis.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 44: SAAS Quarterly 1099 Report and Certification

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Agency ensures that all quarterly 1099 reports have been reviewed.	<input type="checkbox"/>	<input type="checkbox"/>
2. Agency ensures that all appropriate adjustments have been made prior to the certification of the final year-to-date totals.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 45: SPAHRS Introduction

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has ensured that management and staff are properly trained in the use of SPAHRS and the controls available within the system.	[REDACTED]	[REDACTED]
2. The agency has appropriately segregated payroll-processing tasks to ensure that no one person has control of a transaction from beginning to end.	[REDACTED]	[REDACTED]
3. The agency has policies in place to ensure that only authorized persons have access to essential data and are able to make changes to employee pay records.	[REDACTED]	[REDACTED]
4. Documentation and authorization exists for all employee record changes and payroll transactions and is retained for audit purposes.	[REDACTED]	[REDACTED]
5. The agency has policies in place to ensure that paychecks are not distributed prior to payday.	[REDACTED]	[REDACTED]
6. Preliminary payroll entries are reviewed and proper action is taken (finalized or deleted).	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 46: SPAHRS Data Entry

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Proper paperwork and authorizations are in place prior to entering payroll data.	[Redacted]	[Redacted]
2. The agency has developed policy and procedures concerning the data entry and review process.	[Redacted]	[Redacted]
3. Payroll and fiscal officers review data entry prior to certification of payroll.	[Redacted]	[Redacted]
4. All applicable forms/applications used to establish an employee record or to make a change to the current information are maintained by the agency for audit purposes.	[Redacted]	[Redacted]
5. All funding information is approved and established for agency use in SAAS prior to entry of payroll transactions into SPAHRS.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 47: SPAHRS Employee Profiles Hires/Rehires

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The documentation supporting the hiring and rehiring of employees is properly completed and authorized before processing.	[REDACTED]	[REDACTED]
2. Prior to SPAHRS submission for approval to State Personnel Board, a review of all information pertaining to the new hires is performed to ensure the correctness of the data entry.	[REDACTED]	[REDACTED]
3. The agency ensures that all employees complete both federal and state withholding forms.	[REDACTED]	[REDACTED]
4. The agency inputs into SPAHRS the allowances claimed by the employee on Form W-4s and any additional amount requested on both the federal and state withholding forms.	[REDACTED]	[REDACTED]
5. The agency ensures that all reciprocal tax agreements with other states are honored and taxes are withheld and reported to those states.	[REDACTED]	[REDACTED]
6. The agency requires eligible employees to complete a new W-5, Earned Income Credit form, by certification of the first pay period of the new calendar year.	[REDACTED]	[REDACTED]
7. The agency maintains, for audit purposes, all applicable forms/applications used to establish an employee record or to make a change to the current information.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 48: SPAHRS Employee Profiles - Terminations

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency verifies that SPAHRS information concerning terminating employees is complete, properly authorized, and entered accurately into SPAHRS.	[REDACTED]	[REDACTED]
2. The agency's fiscal officer ensures that all payments have been properly and accurately issued and that any outstanding advances or agency property have been recovered prior to the final payment issued to the employee.	[REDACTED]	[REDACTED]
3. The agency ensures that all benefit deductions are adjusted as required prior to final payment to the employee.	[REDACTED]	[REDACTED]
4. The agency ensures that all debt-set off amounts have been recovered and processed.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 49: SPAHRS Leave Accounting

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Supervisors use SPAHRS reports to verify leave entries to determine ending leave balances are correct and inform Human Resources/Payroll if discrepancies are noted.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency has established appropriate processes governing leave form preparation, authorization, submission, data entry, and reconciliation.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency retains documentation supporting entries establishing leave balances.	<input type="checkbox"/>	<input type="checkbox"/>
4. The agency ensures that leave transactions are authorized and entered on a timely basis.	<input type="checkbox"/>	<input type="checkbox"/>
5. The agency has ensured that employee leave documents are stored in a secure location to maintain the confidentiality of the data.	<input type="checkbox"/>	<input type="checkbox"/>
6. The agency has appropriately separated tasks related to leave activity to ensure that no one person has control of a transaction from beginning to end.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 50: SPAHRS - Unpaid Leaves of Absence and Overpayments

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Accurate and complete timekeeping is performed to ensure that all periods of LWOP are reported and salary payments docked accordingly.	[REDACTED]	[REDACTED]
2. The agency has implemented policies and procedures concerning LWOP and overpayments.	[REDACTED]	[REDACTED]
3. All reductions in an employee’s salary are properly authorized and entered into SPAHRS correctly and timely.	[REDACTED]	[REDACTED]
4. The agency retains supporting payroll documents for audit purposes.	[REDACTED]	[REDACTED]
5. The agency has procedures in place to ensure that benefits are adjusted appropriately as a result of LWOP or other reductions.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 51: SPAHRS - Time and Attendance

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency verifies that source documents, such as timecards, timesheets, or any other authorization used to pay or adjust an employee's pay, have been properly completed, authorized by the appropriate party, and entered accurately into SPAHRS.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency ensures that employees comply with work schedules.	<input type="checkbox"/>	<input type="checkbox"/>
3. Overtime is properly authorized.	<input type="checkbox"/>	<input type="checkbox"/>
4. Agency has procedures for allocating time when less than 100% is worked on an activity and funding is from multiple sources to ensure allocation of expenditures is made to the correct program or project.	<input type="checkbox"/>	<input type="checkbox"/>
5. Management periodically reviews allocation of salaries to funding sources.	<input type="checkbox"/>	<input type="checkbox"/>
6. SPAHRS payroll duties are segregated between the person who collects and processes the source documents and the fiscal manager who oversees the payroll operations to ensure consistent application of internal control procedures.	<input type="checkbox"/>	<input type="checkbox"/>
7. Proper source documentation is maintained and accessible for review.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 52: SPAHRS Deductions

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Proper documentation exists prior to initiating any change to an employee's record related to any payroll deduction.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency verifies that the employee's Treasury Direct account information is complete, properly authorized and entered accurately into SPAHRS and all appropriate files/documentation is submitted.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency ensures that all employee and agency health insurance premiums due to DFA/Office of Insurance are paid.	<input type="checkbox"/>	<input type="checkbox"/>
4. A monthly reconciliation of health care premiums collected is performed timely.	<input type="checkbox"/>	<input type="checkbox"/>
5. The agency ensures that applicable forms affecting all payroll deductions are maintained for audit.	<input type="checkbox"/>	<input type="checkbox"/>
6. The agency ensures that retirement information is recorded correctly on an employee.	<input type="checkbox"/>	<input type="checkbox"/>
7. The monthly reconciliation of retirement plan contributions is performed timely.	<input type="checkbox"/>	<input type="checkbox"/>
8. The agency ensures that insurance plan deductions are established properly in SPAHRS.	<input type="checkbox"/>	<input type="checkbox"/>
9. A monthly reconciliation of insurance contributions is performed timely.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 52: SPAHRS Deductions

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Exhibit 53: SPAHRS - Direct Deposit

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Direct deposit payments are made to the correct employee bank account.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency maintains copies of employee direct deposit enrollment applications.	<input type="checkbox"/>	<input type="checkbox"/>
3. Agency has process in place to timely remove employees from direct deposit when leave balance falls below agency established minimum balance.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency –Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 54: SPAHRS Payroll Certification

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has policies and procedures governing the payroll certification process.	<input type="checkbox"/>	<input type="checkbox"/>
2. The person responsible for data entry of the payroll is not the person responsible for final approval of payroll.	<input type="checkbox"/>	<input type="checkbox"/>
3. There is an assigned primary certifier and backup in cases when the primary certifier is not available.	<input type="checkbox"/>	<input type="checkbox"/>
4. There are procedures in place to ensure that unauthorized personnel do not breach the certification security.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency –Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 55: SPAHRS Automated Changes

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. All reports generated from the use of mass transactions and automated interface processes (if applicable) are reviewed to verify accuracy.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

Agency –Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 56: SPAHRS Exception Pay

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Before entering an exception in SPAHRS pay, the agency ensures that proper documentation (i.e. memorandums, authorizations) has been received and approved by appropriate parties.	<input type="checkbox"/>	<input type="checkbox"/>
2. The agency verifies exception pay results to ensure the entries are processed as expected.	<input type="checkbox"/>	<input type="checkbox"/>
3. Exception Pay is only used for adjustments that cannot be correctly generated through SPAHRS Adjust Pay or Issue Pay functions or for adjustments necessitated for payment when the earnings and deductions amounts are set by court order and do not follow normal payroll calculations.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency –Level Internal Control Assessment

Process or Transaction-Level Control Activity Assessment

Exhibit 57: SPAHRS Void Employee Payments

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. All voids submitted to DFA/BFC for processing are properly prepared by the agency payroll technician and reviewed by the fiscal manager to ensure validity.	<input type="checkbox"/>	<input type="checkbox"/>
2. The fiscal manager documents evidence of the review of the appropriate documents and reports by providing a signature and date of the review.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency has procedures in place to ensure that void checks are processed immediately upon notification of need and in accordance with DFA procedures.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency –Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 58: Davis-Bacon Act

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Management understands the requirements to pay wages in accordance with the Davis-Bacon Act.	<input type="checkbox"/>	<input type="checkbox"/>
2. Management properly communicates the requirements of the Davis-Bacon Act to staff, contractors, and subcontractors.	<input type="checkbox"/>	<input type="checkbox"/>
3. Management understands its responsibility for monitoring compliance with the Davis-Bacon Act.	<input type="checkbox"/>	<input type="checkbox"/>
4. Mechanisms are in place to identify contractors or subcontractors who are at a high risk of not paying the prevailing wage rates.	<input type="checkbox"/>	<input type="checkbox"/>
5. Management identifies how compliance with the Davis-Bacon Act will be monitored and the related risks of failure to monitor for compliance.	<input type="checkbox"/>	<input type="checkbox"/>
6. Agency obtains, reviews, and maintains the prevailing wage rates from the Federal Register or Department of Labor.	<input type="checkbox"/>	<input type="checkbox"/>
7. The prevailing wage rates and provisions of the Davis-Bacon Act are posted at job sites.	<input type="checkbox"/>	<input type="checkbox"/>
8. Contractors are informed in the procurement process of the requirements for paying prevailing wage rates.	<input type="checkbox"/>	<input type="checkbox"/>
9. Contractors and subcontractors are required to submit certifications and copies of payrolls.	<input type="checkbox"/>	<input type="checkbox"/>

Agency –Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 58: Davis-Bacon Act

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
10. The agency compares the prevailing wage rates with the rates paid by contractors or subcontractors based on payroll information submitted.	<input type="checkbox"/>	<input type="checkbox"/>
11. Reports provide sufficient information to determine if the requirements of the Davis-Bacon Act are being met.	<input type="checkbox"/>	<input type="checkbox"/>
12. Channels of communication are established for staff, contractors, and workers to report misclassifications or failure to pay prevailing wages.	<input type="checkbox"/>	<input type="checkbox"/>
13. The agency periodically interviews contractors' or subcontractors' workers to verify the wage rates being paid and compare to the prevailing wage rates.	<input type="checkbox"/>	<input type="checkbox"/>
14. An agency employee, or an outside consultant, is assigned the specific responsibility to monitor contractors for compliance with the contract terms, including the Davis-Bacon Act provision.	<input type="checkbox"/>	<input type="checkbox"/>
15. On-site visits are periodically performed to monitor classifications, wage rates and other requirements of the Davis-Bacon Act.	<input type="checkbox"/>	<input type="checkbox"/>
16. Monitoring reports from contractors and consultants are independently compared to employer submitted reports.	<input type="checkbox"/>	<input type="checkbox"/>

Agency –Level Internal Control Assessment

Control Environment Assessment Tools

Exhibit 58: Davis-Bacon Act

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
17. Requests are periodically made to the Department of Labor for findings regarding the existence of any discriminatory practices by either contractors or subcontractors.	<input type="checkbox"/>	<input type="checkbox"/>
18. Management conducts reviews to ensure that certified payrolls are properly received, maintained and monitored.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

Agency-Level Internal Control Assessment

Monitoring Assessment Tools

Exhibit 59: Fraud, Waste & Abuse

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Management has established performance measures for processes, key performance indicators, and other components that could potentially be high-risk for fraudulent activity.	<input type="checkbox"/>	<input type="checkbox"/>
2. Controls are in place to identify improper reporting of receivables/cash to conceal misappropriation of receivable payments.	<input type="checkbox"/>	<input type="checkbox"/>
3. Controls are in place to identify unauthorized P-card transactions, fictitious vendors, and inflated invoices from vendors.	<input type="checkbox"/>	<input type="checkbox"/>
4. Controls are in place to identify unauthorized payroll adjustments.	<input type="checkbox"/>	<input type="checkbox"/>
5. Management conducts periodic capital asset inventory reviews to account for all departmental assets and identify potential theft by employees.	<input type="checkbox"/>	<input type="checkbox"/>
6. Management periodically reviews work flow processes to identify transactions and positions that are a high risk of being subject to fraud.	<input type="checkbox"/>	<input type="checkbox"/>
7. Management has established appropriate segregation of duties, proper review and approval levels of authority, and proactive fraud review procedures.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Monitoring Assessment Tools

Exhibit 59: Fraud, Waste & Abuse

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
8. The agency has developed and documented a related party transactions policy and approval process. Potential conflicts of interest for related party transactions are disclosed on a periodic basis and applicable information is made available to procurement staff. Potential contractor and subrecipients are required to disclose potential conflicts of interest and other potential violations.	<input type="checkbox"/>	<input type="checkbox"/>
9. A periodic review process is conducted to evaluate whether the current controls are effective to ensure fraud risk is addressed.	<input type="checkbox"/>	<input type="checkbox"/>
10. Management has conveyed a “zero tolerance” policy for fraudulent activity and provides employees with training and awareness regarding their responsibility to communicate any potential wrong doing.	<input type="checkbox"/>	<input type="checkbox"/>
11. The agency has published a method for public and employee reporting of suspected fraud, waste and abuse.	<input type="checkbox"/>	<input type="checkbox"/>
12. The agency has existing procedures for investigating/substantiating suspected instances of fraud, waste and abuse.	<input type="checkbox"/>	<input type="checkbox"/>
13. Senior management ensures that the necessary follow-up actions are taken in response to reported control deficiencies.	<input type="checkbox"/>	<input type="checkbox"/>
14. Current audit/compliance reporting procedures are timely and effective.	<input type="checkbox"/>	<input type="checkbox"/>

Agency-Level Internal Control Assessment

Monitoring Assessment Tools

Exhibit 59: Fraud, Waste & Abuse

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input type="checkbox"/>		