

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.		
Conclusions Reached and Actions Needed: 		

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Exhibit 5: Assignment of Authority and Responsibility

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Management accepts responsibility for information generated and on reported results.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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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 tasks.	<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"/>

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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.	[Redacted]	[Redacted]
10. Appropriate criteria are established to evaluate controls.	[Redacted]	[Redacted]
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.	[Redacted]	[Redacted]
12. Effective procedures have been established for the routine verification of the accuracy of data when it is entered, processed, generated, distributed, or transferred.	[Redacted]	[Redacted]
13. Individuals have appropriately segregated responsibility for control over assets and data and in the processing of transactions.	[Redacted]	[Redacted]
14. Effective contingency plans have been developed and documented to deal with service interruptions if they occur.	[Redacted]	[Redacted]
15. Periodic tests of contingency and disaster recovery plans take place to make sure they are current, operational, and effective.	[Redacted]	[Redacted]
16. Appropriate controls are built-in as new information systems are designed and integrated into the agency.	[Redacted]	[Redacted]

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Exhibit 8: Control Activities Applicable to All Fiscal Processes

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
Conclusions Reached and Actions Needed: <input data-bbox="109 444 144 472" type="checkbox"/>		

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Exhibit 9: Journal Entries

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The preparation and approval functions of journal entries are segregated.	<input type="checkbox"/>	<input type="checkbox"/>
2. All journal entries are adequately explained and supported.	<input type="checkbox"/>	<input type="checkbox"/>
3. The approving officer reviews supporting documentation to ensure the journal entry contains proper coding for the adjustment.	<input type="checkbox"/>	<input type="checkbox"/>
4. Written journal entry processing procedures are maintained.	<input type="checkbox"/>	<input type="checkbox"/>
5. The responsibilities for cash receipts and cash disbursement functions are segregated from the journal entry function.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 19: Appropriations – Appropriations, Allotments, and Transfers

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
<p>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 – state, fund, and/or agency level.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>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 (federal program or division).</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>3. Unexpected variances in budget to actual comparisons are investigated and appropriate and timely corrective action is taken where required.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>4. Monitoring of appropriation authority/cash is conducted on a regular basis to ensure obligations can be met.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>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.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>6. Procedures are in place for preparation and approval of budget escalations and transfers including comparison of requested changes to posted amounts within MAGIC.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Conclusions Reached and Actions Needed:</p> <input type="checkbox"/>		

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Exhibit 20: Cash Receipts – Deposits

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. 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"/>
2. All deposits are properly and accurately recorded and accounted for in MAGIC in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>
3. Procedures are in place to ensure proper account code fields are used to clearly distinguish program revenues.	<input type="checkbox"/>	<input type="checkbox"/>
4. Checks are endorsed "For Deposit Only" immediately upon receipt.	<input type="checkbox"/>	<input type="checkbox"/>
5. 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"/>
6. Responsibilities for cash receipts functions are segregated from those for cash disbursements.	<input type="checkbox"/>	<input type="checkbox"/>
7. Personnel who have physical custody of daily receipts are periodically rotated.	<input type="checkbox"/>	<input type="checkbox"/>
8. "Non-sufficient funds" checks are delivered to someone independent of processing and recording of cash receipts.	<input type="checkbox"/>	<input type="checkbox"/>
9. Procedures exist for follow-up of "non-sufficient funds" checks.	<input type="checkbox"/>	<input type="checkbox"/>

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Exhibit 20: Cash Receipts – Deposits

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
10. Receipts are controlled by cash register, pre numbered receipts, or other equivalent means if payments are made in person.	[REDACTED]	[REDACTED]
11. Receipts are accounted for and balanced to collections on a daily basis.	[REDACTED]	[REDACTED]
12. A secured and fireproof area exist for protecting un-deposited cash receipts. Access to this area is restricted to authorized personnel only. The secured area is locked when not occupied.	[REDACTED]	[REDACTED]
13. 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.	[REDACTED]	[REDACTED]
14. The cash receiving function is centralized to the extent possible.	[REDACTED]	[REDACTED]
15. Cashiers are prohibited from cashing personal checks or notes of personal indebtedness.	[REDACTED]	[REDACTED]
16. Bank balances in excess of \$250,000 (FDIC limit) are adequately secured.	[REDACTED]	[REDACTED]
17. Deposits into agency clearing funds are in accordance with approved use of such funds by the DFA and State Treasury.	[REDACTED]	[REDACTED]
18. Cash drawers, if applicable, are balanced on a daily basis.	[REDACTED]	[REDACTED]

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Exhibit 20: Cash Receipts – Deposits

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
19. Periodically, supervisors conduct surprise cash drawer audits.	<input type="checkbox"/>	<input type="checkbox"/>
20. MAGIC roles are consistent with segregation of duties over receipt functions.	<input type="checkbox"/>	<input type="checkbox"/>
21. 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"/>
22. 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"/>		

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Exhibit 21: Accounts Receivables

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 MAGIC.	[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. Add 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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Exhibit 21: Accounts Receivables

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.	[REDACTED]	[REDACTED]
10. Recorded balances of receipts and accounts receivable and related transaction activity are periodically substantiated and evaluated.	[REDACTED]	[REDACTED]
11. Receivables are recorded promptly upon the completion of the acts which entitle the agency to collect the amounts owed it.	[REDACTED]	[REDACTED]
12. Records of receivables are strictly guarded. Access to these records, as well as, physical protection of them, is required.	[REDACTED]	[REDACTED]
13. Receivable amounts are reviewed periodically for credit balances.	[REDACTED]	[REDACTED]
14. Quantities, prices, and clerical accuracy of billing invoices are independently verified by person other than preparer.	[REDACTED]	[REDACTED]
15. Billings are prompt and statements are sent to all customers on a regular basis.	[REDACTED]	[REDACTED]
16. Controls are in place to ensure prompt follow-up of past due receivables.	[REDACTED]	[REDACTED]
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.	[REDACTED]	[REDACTED]

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Exhibit 21: Accounts Receivables

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
18. Voided billings are retained on file.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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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, the cost of which are to be paid by the agency are made only by written purchase order approved by the official authorized to do so in accordance with purchasing rules & regulations issued by DFA.	<input type="checkbox"/>	<input type="checkbox"/>
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 regulation), it is not an obligation of the State.	<input type="checkbox"/>	<input type="checkbox"/>
3. Procedures are in place to periodically examine open purchase orders to determine if they should be adjusted or perhaps closed.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
5. Procedures are in place to ensure that proper material codes and expenditure object codes are used on purchase order documents and that all other required purchase order fields are populated with correct accounting codes.	<input type="checkbox"/>	<input type="checkbox"/>
6. Procedures are in place to consolidate orders to take advantage of quantity discounts.	<input type="checkbox"/>	<input type="checkbox"/>
7. Procedures are in place to ensure budget authority/cash exists prior to solicitation for procurement.	<input type="checkbox"/>	<input type="checkbox"/>

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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 ensure that only authorized employees within agency request purchasing staff to procure goods and services and that such requests are through written communication.	[REDACTED]	[REDACTED]
9. Procedures are in place to ensure that segregation of duties exist between purchasing, receiving and payment of goods and services.	[REDACTED]	[REDACTED]
10. Procedures are in place to ensure that MAGIC roles are consistent with segregation of duties.	[REDACTED]	[REDACTED]
11. A summary memo regarding the soundness of the internal controls over the purchasing function is included in the agency's internal control plan.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		

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Exhibit 26: Cash Disbursements - Expenditures

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Responsibilities for initiating a purchase order are separate from responsibility for approving a payment.	<input type="checkbox"/>	<input type="checkbox"/>
2. Responsibilities for the invoice processing and accounts payable functions are adequately segregated from those for the general ledger functions.	<input type="checkbox"/>	<input type="checkbox"/>
3. The agency has documented policies to ensure compliance with the State's prompt payment law.	<input type="checkbox"/>	<input type="checkbox"/>
4. Payment processing support documents are scanned and attached to MAGIC invoices.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
6. The responsibility for disbursement procedures are clearly documented and assigned to specific personnel.	<input type="checkbox"/>	<input type="checkbox"/>
7. Proper invoice numbers are reported on the MAGIC invoice to ensure that duplicate payments are not made. Each MAGIC document includes only one (1) vendor invoice.	<input type="checkbox"/>	<input type="checkbox"/>
8. Vendor invoices are received in a central location.	<input type="checkbox"/>	<input type="checkbox"/>
9. Responsibilities for receiving goods and services are adequately segregated from approving payments.	<input type="checkbox"/>	<input type="checkbox"/>
10. MAGIC roles established for the cash disbursement function are in agreement with adequate segregation of duties.	<input type="checkbox"/>	<input type="checkbox"/>

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Exhibit 26: Cash Disbursements - Expenditures

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
11. Agency has established procedures for adequate pre audit of all agency expenditures for compliance with all state and federal regulations.	<input type="checkbox"/>	<input type="checkbox"/>
12. Procedures are in place to assure that adequate, sufficient documentation is collected as support for each payment.	<input type="checkbox"/>	<input type="checkbox"/>
13. Procedures are in place to ensure proper account code fields are used to clearly distinguish program expenditures.	<input type="checkbox"/>	<input type="checkbox"/>
14. Procedures are in place requiring an additional approval for any disbursements exceeding a set threshold.	<input type="checkbox"/>	<input type="checkbox"/>
15. Procedures are in place whereby management periodically examines expenditure reports in order to monitor the agency purchases and reviews payees to identify unusual or questionable activity.	<input type="checkbox"/>	<input type="checkbox"/>
16. 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.	<input type="checkbox"/>	<input type="checkbox"/>
17. 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 DFA procedures.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 27: Cash Disbursements – Receiving Reports

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. A designated individual who is not also authorized to make payments prepares receiving reports. The agency documents unacceptable materials and incomplete services and takes the appropriate corrective action with the vendor.	[Redacted]	[Redacted]
2. The receiving report document is entered into MAGIC promptly upon receipt of goods.	[Redacted]	[Redacted]
3. Procedures are in place whereby claims are filed promptly for goods damaged in shipment.	[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. Fixed assets are only acquired for use in furthering the agency's programs and missions.	<input type="checkbox"/>	<input type="checkbox"/>
2. All assets within the required capitalization or control limits are recorded in MAGIC in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>
3. Proper stewardship and control over assets is carried out, including periodic inventories.	<input type="checkbox"/>	<input type="checkbox"/>
4. Financial records and reports properly reflect fixed asset balances.	<input type="checkbox"/>	<input type="checkbox"/>
5. Assets are reasonably protected from theft. Any theft of a fixed asset is immediately reported to proper authorities.	<input type="checkbox"/>	<input type="checkbox"/>
6. Internal procedures are documented in writing.	<input type="checkbox"/>	<input type="checkbox"/>
7. Proper segregation of duties is maintained between recording of fixed assets in MAGIC and the purchase and disposal of fixed assets.	<input type="checkbox"/>	<input type="checkbox"/>
8. Agency abides by all policy and regulations issues by the State Property Office, as well as, those included in the MAAPP manual.	<input type="checkbox"/>	<input type="checkbox"/>
9. Agency employees are informed of their fiduciary duty regarding fixed assets provided for their use.	<input type="checkbox"/>	<input type="checkbox"/>
10. Agency employees are informed that state assets cannot become their personal property even if such assets are deemed obsolete or not repairable.	<input type="checkbox"/>	<input type="checkbox"/>

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Exhibit 32: Fixed Assets - Overview

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
11. Fixed asset purchases are in accordance with Miss. Code Ann. (1972) Section 31.7.13.	<input type="checkbox"/>	<input type="checkbox"/>
12. Record keeping procedures exist that account for assets not required to be reported (excludable assets) to the State Property Office.	<input type="checkbox"/>	<input type="checkbox"/>
13. Excludable assets are safeguarded against damage or theft.	<input type="checkbox"/>	<input type="checkbox"/>
14. Capital outlay expenditures in MAGIC are reviewed to ensure proper recording of assets in the asset module.	<input type="checkbox"/>	<input type="checkbox"/>
15. Procedures are in place to ensure proper recording of donated assets (if applicable).	<input type="checkbox"/>	<input type="checkbox"/>
16. For GAAP reporting, DFA instructions are followed and appropriate schedules are submitted timely.	<input type="checkbox"/>	<input type="checkbox"/>
17. Audit trails from source documents are provided for all fixed asset transactions.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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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 added to the asset in MAGIC.	<input type="checkbox"/>	<input type="checkbox"/>
2. Costs to be entered into MAGIC are properly referenced against the underlying original asset with an asset sub number.	<input type="checkbox"/>	<input type="checkbox"/>
3. A realistic useful life is assigned to all depreciable assets.	<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.	<input type="checkbox"/>	<input type="checkbox"/>
2. All surplus items, which are sold or transferred, are properly recorded as disposals.	<input type="checkbox"/>	<input type="checkbox"/>
3. Obsolete or broken assets are discarded in accordance with directives of the State Property officer.	<input type="checkbox"/>	<input type="checkbox"/>
4. All transfers of assets are adequately documented including signature of receiving party. Transfers are only made to other governmental entities.	<input type="checkbox"/>	<input type="checkbox"/>
5. Adequate segregation of duties exists between asset physical control and disposal approval.	<input type="checkbox"/>	<input type="checkbox"/>
6. Stolen property is reported to security immediately and removed from inventory.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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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.	[Redacted]	[Redacted]
2. Cost principles and administrative requirements pertaining to federally funded assets are followed.	[Redacted]	[Redacted]
3. MAGIC reflects property as purchased with federal funds and the particular federal program.	[Redacted]	[Redacted]
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.	[Redacted]	[Redacted]
5. The grantor is notified (if required) when capitalized assets acquired with federal grant funds are no longer used in the grant program.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 37: Capital Leases

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. All lease transactions are properly and adequately recorded and accounted for in MAGIC and the agency based accounting system (if applicable).	<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 tracks federal grant revenues & expenditures in the MAGIC grants module.	[Redacted]	[Redacted]
2. 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]
3. 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]
4. Agencies are drawing down federal funds on a timely basis – weekly, monthly.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 40: MAGIC Security

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. The agency has assigned appropriate employee access to MAGIC.	<input type="checkbox"/>	<input type="checkbox"/>
2. Access to MAGIC 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 MAGIC Security Contact.	<input type="checkbox"/>	<input type="checkbox"/>
4. The MACIC Security Contact is responsible for the comprehensive system of internal control over MAGIC access.	<input type="checkbox"/>	<input type="checkbox"/>
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 MAGIC.	<input type="checkbox"/>	<input type="checkbox"/>
Conclusions Reached and Actions Needed: <input type="checkbox"/>		

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Exhibit 43: MAGIC 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 MAGIC are fully documented.	[Redacted]	[Redacted]
2. A MAGIC transaction and Batch Control Log of all MAGIC transactions is maintained.	[Redacted]	[Redacted]
3. Source documentation detail is reconciled to the agency internal accounting system (if applicable) and to MAGIC monthly.	[Redacted]	[Redacted]
4. Corrections to MAGIC via adjusting journal entries are made on a timely basis.	[Redacted]	[Redacted]
5. Agency personnel review documents pending approval in workflow daily.	[Redacted]	[Redacted]
Conclusions Reached and Actions Needed: [Redacted]		

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Exhibit 44: MAGIC Quarterly 1099 Report and Certification

This Control Implemented and Operating Effectively	Agree/Disagree	Comments
1. Agency reviews 1099 quarterly exception reports.	[REDACTED]	[REDACTED]
2. Agency notifies OFR of necessary adjustments prior to 1099 production.	[REDACTED]	[REDACTED]
Conclusions Reached and Actions Needed: [REDACTED]		