

# UCSD - Audit & Management Advisory Services

Department \_\_\_\_\_ - Internal Control Questionnaire

Subject: General Questions

<b>Person Completing ICQ:</b>	
<b>Date:</b>	
<b><u>OBJECTIVES</u></b>	
The auditor will use the ICQ answers to assist in accomplishing the following objectives:	
<ul style="list-style-type: none"> <li>o Budget system effectively controls expenditures;</li> <li>o Security system effectively safeguards University assets;</li> <li>o Financial and operational reports reflect accurate, timely and complete information; and are properly reconciled to the General Ledger and Payroll Register;</li> <li>o Department operations are achieving results that are consistent with established goals and objectives; and</li> <li>o Files are being properly and effectively maintained with records management policies and procedures.</li> <li>o Student grade reporting system has adequate controls to ensure integrity.</li> </ul>	

<b><u>ICO QUESTIONS</u></b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>COMMENTS</b>
<b><u>Policy and Procedures</u></b>					
1	How do you ensure staff members are aware of and in compliance with the most recent policy updates?				
2	Does the department have a written departmental administrative manual?				
A	If yes, is a specific employee responsible to keep the manual up to date and to send copies of new and/ or revised policies to pertinent employees?				
<b><u>Personnel Resources</u></b>					
1	Is there a current organizational chart in use which identifies the responsibilities of key personal? [If so, please attach a copy]				
A	Do employees have a good understanding of what they are accountable for and the limits of their authority and responsibility?				

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	B Is there a current job description for every position within the organization? If not please indicate positions with no or out-of-date job descriptions.				
2	How long has the department chair/head been in that position?				
	A How involved is the department chair/head in administrative affairs?				
3	How long has MSO (or Business Office Manager) been in that position?				
4	Do you have a cross-training program that ensures qualified backup personnel to meet peak workloads?				
5	Have employees who perform the financial functions received adequate training?				
<b>Goals and Objectives</b>					
1	How often are the goals and objectives updated for the unit?				
2	What process do you have for achieving the goals and objectives?				
3	What reports do you use to demonstrate the current status of goals and objectives, actual completion vs. target dates?				
<b>Signature Authorization</b>					
1	Are your departmental signature authorization records and online approval hierarchies up to date?				
2	Has the department head re-delegated approval authority? If yes, for what and to whom?				
3	Have any employees re-delegated signature authorizations that were delegated to them? If yes, for what and to whom?				
4	What controls exist in the department to ensure that appropriate signature authorizations are submitted to Disbursements on the Signature Authorization/Cancellation Form?  <b>NOTE:</b> Different authorizations are required for approval of ledger transactions, purchasing documents and entertainment.				

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5	What controls exist in the department and who is responsible to ensure that all signature authorizations have been properly approved?				
6	What controls exist in the department and who is responsible to ensure authorizations are canceled promptly upon separation or transfer of an employee? Is Disbursements notified?				
<b>Security</b>					
1	What does your department do to ensure the general security of the department (considering personnel, equipment, computer software, facility access and records).				
2	Describe the department's procedures for controlling:				
	A Keys				
	B Pre-numbered forms (if material),				
	C Pre-numbered stickers (if material).				
	D Code cards				
3	Has the activity experienced any disappearances of assets, theft, or employee dishonesty during the last three years?				
<b>Environmental Health and Safety</b>					
1	What procedures does your department have to ensure that all personnel who work with hazardous materials must be trained in safe work practices and proper disposal of waste?				
	A Describe the Department's procedures for ensuring all employees and students have the proper safety training.				
	B Describe the Department's record keeping procedures for safety training.				
<b>Budget Control</b>					
1	Does the department have a budget review and reconciliation process? Describe.				
	A Do procedures exist for comparing actual expenditures with budgets and identifying variances for the various funds controlled by the department?				
	B If overages occur, how are they resolved and is this done in a timely manner? Describe.				

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<b>Reporting</b>					
1	What process does the department use for the preparation of financial reports utilized in the department?				
	A Are actual results compared with anticipated results?				
	B Are explanations of significant variations provided?				
	C What is the frequency of the reports?				
	D What reports and summaries of operations are issued to management for monitoring and controlling department operations?				
2	Do managers make periodic reviews of the reporting system to determine if it is meeting current needs? When was this last done?				
<b>Records Management</b>					
1	Is records disposition in accordance with the campus policies and procedures?				
	A How long does your area keep documents supporting financial transactions?				
	B Do you have a control file for documents sent to archives or destruction?				
2	Is your department in compliance with controls over the release of information as stipulated by the 480 series PPMs?				
<b>Employee Insurance - University Paid</b>					
1	Who is your Human Resource Benefits representative and how were they trained?				
2	How are the Benefit Eligibility Level Information (BELI) codes assigned?				
	A Are they reviewed for accuracy (PANs)?				
<b>Internal Control Documentation</b>					
1	Has the department implemented key controls based on Statement of Auditing Standards No. 112 (SAS 112)?				
2	Are key control activities (SAS 112) documented and signed off on a regular basis?				

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<b><u>Miscellaneous</u></b>					
1	What publicity has the activity experienced in the last three years?				
2	Are there support groups affiliated with the department? If so, please list all affiliated support groups.				
	A Have the support groups been formally recognized by the campus and is each group in compliance with campus guidelines for support groups?				
	B Does the department have any major donors? If yes, who are they?				