



Basic Internal Control Assessment (Self-Assessment)

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These basic internal controls are NOT all-inclusive.

ORGANIZATIONAL

	Yes	No	N/A
1. The department has an organizational chart.			
2. The department has a statement of mission and objective.			
3. The department has current departmental policies and procedures and employee desktop manuals.			
4. The department has a current webpage on the University website.			

RECONCILIATION OF ACCOUNTS

	Yes	No	N/A
1. Is the staff that performs the reconciliation separate from the staff that initiates and finalizes transactions?			
2. Documentation (hard copy/electronic file) exists to support timely reconciliation of departmental budgets on a consistent basis.			
3. Documentation also exists to support that reconciliations are reviewed in a timely manner by the appropriate department head and/or signature authority.			

CASH RECEIPTING/HANDLING

	Yes	No	N/A
1. Annual training is required for all employees responsible for handling cash and the director of that department.			
2. Documentation (hard copy/electronic file) exists to support that cash receipts/deposits are reconciled to the monthly detail report (MDR).			
3. Duties related to receipting, depositing, and reconciliation of funds are adequately separated.			
4. Checks are restrictively endorsed upon receipt.			
5. A pre-numbered receipt, cash log or register tape is used to document cash received.			
6. The department receives payments by credit cards and is PCI compliant.			
7. Funds are adequately safeguarded until deposited at the Business Office.			
8. Does the department retain payers' credit card information or other personal data on any university system, PC or other electronic storage media.			
a. If YES to #8 - proper controls are in place to safeguard this sensitive data.			
9. University police escort is used for deposits over \$1000.			
10. Petty cash funds (if used by the department) are properly established.			
11. Petty cash funds are periodically counted by custodian and confirmed by a witness to ensure the full amount is accounted for.			
12. The department does NOT have an external bank account.			
13. Proper procedures are in place to ensure sales tax is collected and reported accurately and timely for taxable events/goods.			

PROPERTY CONTROL		Yes	No	N/A
1.	The department monitors and conducts in-house audits (verification) of their property.			
2.	Individuals assigned portable equipment have completed an inventory loan receipt.			
3.	The department adheres to DSU policies for the disposal of assets.			
4.	The department has a university vehicle.			
a.	If YES to #4 - Vehicle Use Agreements are signed annually and filed properly for each employee authorized to drive the university-owned vehicle(s).			
PROCUREMENT & TRAVEL		Yes	No	N/A
1.	The department has reviewed the purchasing guidelines.			
2.	Requisition and invoice input, approval and budget reconciliation functions are separated within the department.			
3.	Purchasing cards are stored in a secure location while not in use.			
4.	The department receives purchasing card receipts in a timely manner.			
5.	The department utilizes a control sheet when there are multiple users of a single purchasing card.			
6.	The department employees have reviewed the purchasing card policies and procedures.			
7.	All personnel that travel on university business prepare the necessary permission to travel documents and retain original receipts for reimbursement.			
9.	If the department's business requires them to incur certain entertainment expenses, the departmental personnel are aware of the policies and procedures.			
10.	If the department's business requires them to incur technology purchases, the departmental personnel are aware of the policies and procedures pertaining to technology purchases.			
HUMAN RESOURCES AND PAYROLL		Yes	No	N/A
1.	Leave usage is approved timely by department head/signature authority for exempt and non-exempt employees in DSU Human Resource and Payroll system.			
2.	Time sheets are maintained by the department for all non-exempt employees.			
3.	Time sheets record actual hours worked, leave time, and compensatory time (non-exempt employees).			
4.	Documentation (hard copy/electronic file) exists to support monitoring, reconciliation, and approval of compensatory time and usage (non-exempt employees).			
5.	Time sheets are signed and dated by employee and supervisor after the time period being reported (non-exempt employees).			
6.	The department follows university overtime guidelines (non-exempt employees).			
7.	Documentation (hard copy/electronic file) exists to support that Payroll Distribution Reports (PDRs) are reconciled to the monthly detail reports (MDRs).			
8.	Does documentation exist for employees who engage in outside employment and have received approval through the Office of the President?			
9.	Departmental procedures are in place to help ensure that termination documents are processed, and appropriate university and departmental personnel are notified in a timely manner to stop payroll, cancel computer access and long distance codes, and retrieve keys, access cards, university equipment, etc.			
10.	Performance evaluations are conducted according to university policies, and results are submitted through proper channels.			
11.	Remote work arrangements have been vetted through the proper chain of command.			
12.	Employees working remotely for extended periods have completed the Agreement to Work Remotely and regularly submit Remote Work Logs to their supervisor.			

TECHNOLOGY		Yes	No	N/A
1.	Department staff has read and understands the acceptable use policy for computers.			
2.	The department is aware of the procedures to surplus old computers/devices and remove them from the department's inventory.			
3.	Employees have read and understand the email use policy.			
4.	Department employees have read and understand the password policy.			
5.	The department routinely backs up computers.			
6.	A current anti-virus software is installed on each university computer.			
7.	Personal computers and media storing University protected data in electronic format must be encrypted.			

IT BILLING SERVICES		Yes	No	N/A
1.	The department signature authority or their designee reviews monthly long distance phone charges.			

HEALTH & SAFETY		Yes	No	N/A
1.	Reasonable safety policies and procedures have been established for classrooms, labs, and workplaces in order to reduce and prevent injuries and illness.			
2.	Does the department offer, sponsor, or approve programs or activities involving minors?			
a.	If YES #2 - The department adheres to the MINORS ON CAMPUS POLICY.			

UNIVERSITY POLICY ETHICS POINT HOTLINE		Yes	No	N/A
1.	The department may access the Ethics Point hotline's link at the bottom of the DSU website.			

Department's Name _____
 Print Department's Name

Date Completed _____

Completed By _____
 Print Name

Signature _____