



## DEPARTMENTAL CONTROL SELF-ASSESSMENT

Dept.:

Date:

Performing a control self-assessment (CSA) in your department is a constructive approach to evaluating existing controls and to developing additional controls if needed. This worksheet was designed as a tool to help you in the control evaluation. Internal Audit is available to answer questions that might arise as you complete the CSA.

If you have questions about the appropriate procedures to measure against, you can begin your research by reviewing the University's business policies at the Controller's Office website.



**DEPARTMENTAL CONTROL SELF-ASSESSMENT**

Department Control Environment	YES	NO	N/A
1. Are personnel in your department familiar with LMU's policies and procedures?			
2. Do department supervisors exhibit a positive ethical tone that encourages compliance with LMU policies?			
3. Does your department have written procedures for operational purposes?			
4. Are procedures reviewed and updated as necessary on a regular basis?			
5. Are department personnel cross trained for back-up of key personnel?			
6. Are job descriptions updated and clearly defined?			
7. Do personnel who approve or review financial transactions receive proper training on LMU's financial systems and reporting tools (Metaviewer, P-Card, e-Time)?			
8. Are personnel in your department informed on how to report ethical or fiscal misconduct concerns?			
9. Have you considered how someone could steal and conceal in your department?			



DEPARTMENTAL CONTROL SELF-ASSESSMENT

Petty Cash Funds	YES	NO	N/A
<i>Are cash funds maintained in the department? If No, skip to the next section</i>			
1. Is the Petty Cash Fund appropriately secured? (At minimum a locking strong box in a locked file cabinet.)			
2. If the fund is kept in a safe, has the combination or key lock been changed in the last year?			
3. Has there ever been a theft of the fund?			
4. Is the fund kept separate from other monies that the department might have?			
5. Are pre-numbered Petty Cash slips used?			
6. Are slips filled out completely, including appropriate approval and back-up?			
7. Is Petty Cash counted regularly and the amount verified by someone other than the custodian?			
8. Is the Petty Cash fund reconciled monthly by someone other than the custodian of the fund?			
9. Are overages and shortages accounted for properly?			
10. Has the Petty Cash fund been initiated through the Controller's Office? Confirmed by the CO annually?			



**DEPARTMENTAL CONTROL SELF-ASSESSMENT**

Cash Receipt Processing	YES	NO	N/A
<i>Are any payments received in the department? If No, skip to the next section.</i>			
1. Are there procedures in place to establish accountability for cash and checks as soon as they are received?			
2. Are pre-numbered receipts used for cash or checks received?			
3. Are all unused or voided pre-numbered receipts accounted for?			
4. Are cash and checks logged when received?			
5. Are all checks restrictively endorsed upon receipt?			
6. Are cash and checks physically safeguarded against theft and loss?			
7. Is the person who prepares the deposit slip someone who does not reconcile the receipts to the department accounts?			
8. Are cash shortages identified, recorded and reported?			
9. Is cash received used to cash employee checks, as a change fund or to pay for expenses?			
10. Does the department have any bank accounts or charge accounts?			
11. Are cash receipts over \$200 deposited on a daily basis and all cash and checks deposited weekly regardless of amount?			
12. Are deposits hand delivered to the LMU Cashier?			
13. When funds cannot be deposited daily, are they properly secured overnight?			
14. Are deposit slips agreed to their posting in the financial system using Metaviewer reports?			



**DEPARTMENTAL CONTROL SELF-ASSESSMENT**

Expenditure Processing	YES	NO	N/A
1. Do travel expenses comply with LMU's travel policy?			
2. Is travel authorized in advance by the appropriate supervisor?			
3. Are travel advances authorized by the appropriate supervisor?			
4. Are travel advances accounted for within seven business days of the conclusion of the trip?			
5. Do travel expense reports and requisitions have original supporting documentation attached with details of the place, names of those present, the nature and business purpose stated and are they approved by the appropriate supervisor?			
6. Are expenses for authorized LMU purchases?			
7. Are bids or quotes obtained for purchases > \$5,000?			
8. Are all reimbursements to departmental personnel approved by the employee's immediate supervisor?			
9. If the immediate supervisor is unavailable, does the supervisor's supervisor review expense reimbursements?			
10. Are employee gifts purchased with LMU funds?			
11. Are gift cards purchased with LMU funds?			
12. Do supervisors allow others to sign their names for expense and reimbursement approvals?			
13. Is spending within budgetary limits?			



## DEPARTMENTAL CONTROL SELF-ASSESSMENT

Account Reconciliations	YES	NO	N/A
1. Has a formal reconciliation process been established for procurement cards that includes matching monthly statements with packing slips/register receipts and Oracle charges?			
2. Have all mechanisms been implemented to monitor, report, and audit activities identified as critical to your department?			
3. Are differences between departmental records and system reports resolved promptly?			



**DEPARTMENTAL CONTROL SELF-ASSESSMENT**

Information Security	YES	NO	N/A
1. Are personnel familiar with restrictions and protections relevant to any personal or confidential information that they may handle (FERPA, Gramm-Leach-Bliley)?			
2. Do personnel understand LMU's guidelines for safeguarding private and confidential information?			
3. Do personnel understand LMU's IT policy, Computer Users Privileges and Responsibilities?			
4. Are only LMU related activities being performed on your department's computers?			
5. Are there any instances of software copyright violations in the department?			
6. Do personnel in your department (including student staff) use unique usernames and passwords for the computers and systems?			
7. Do personnel in your department share their usernames and passwords with co-workers?			
8. Are computer and systems access deletions and additions for authorized users updated timely?			
9. Are critical databases, spreadsheets and documents located on LMU's network rather than your PC's hard drive?			
10. Are department PCs and laptops secured with a cable?			



DEPARTMENTAL CONTROL SELF-ASSESSMENT

Payroll and Human Resources	YES	NO	N/A
1. Is eTime input by employees at the end of the pay period?			
2. Is vacation and sick time agreed to eTime entries by approver?			
3. Is all overtime recorded in eTime?			
4. Are employees paid for vacation or sick time in advance?			
5. Are employees encouraged to take vacation time regularly?			
6. Do department managers monitor overtime charged?			
7. Is overtime work pre-approved by department manager?			
8. Is student work monitored with reference to reports from Student Employment Services?			



**DEPARTMENTAL CONTROL SELF-ASSESSMENT**

Compliance	YES	NO	N/A
1. Are there any outside bank accounts (not on the University's books)?			
2. Are staff members aware of all applicable laws and regulations governing the activities of the department (e.g. those related to government grants, labor laws, etc.) ?			
3. Have all government reporting requirements been fulfilled on a timely basis?			
4. Has the Environmental Health and Safety Office been consulted concerning all potential hazardous materials issues or safety hazards?			
5. Are all governmental records retained in accordance with federal/state or local records retention requirements?			
6. Are there any potential safety concerns which may result in OSHA violations?			
7. Has the Risk Management Department been consulted concerning potential insurance concerns related to contractual insurance risks?			
8. Are the Policies and Procedures in your area documented?			
9. Are the Policies and Procedures in your area up-to-date?			
10. Are there any areas of immediate control concern or inefficient process?			

Completed by:

Reviewed by: