ASSESSMENT CHECKLIST FOR INTERNAL CONTROL

Period of Review: _____

Division: _____ Assessable Area of Review_____	Yes	No	Comments
Compliance with Law Has there been a recent GAO, OIG, Congressional Budget Office, OMB review of the program/organization that resulted in recommendations that have not been implemented?			
Reasonable Assurance and Safeguards Are there any key risks (factors that could cause mission failure or significant loss of resources) within the division? Are these risks controlled, monitored and assessed? Does the division periodically review and update its compliance with policies and procedures?			
Integrity Competence and Attitude Does the division have trained and competent personnel to properly manage the activity? (This includes knowledge and training related to management controls). What is the percentage of managers within the division who have received some training in management controls? Does management promote a positive, supportive attitude towards integrity and personal ethics? What is the percentage of personnel that have received ethics training?			
Delegation of Authority and Policies and Procedures Are policies, procedures, and delegations current, clearly written and systematically organized in handbooks and manuals? Does the division have appropriate distribution of up-to-date (not older than 5 years) policies and procedures accompanied by training? Does the division have a process for determining deficiencies in its policies, procedures, and operations? How many were reported last year?			
Separation of Duties and Supervision Has the division implemented appropriate checks and balances to minimize the occurrence of events with significant unfavorable consequences? Do the delegations of authority or directives specify assigned duties and responsibilities and ensure that no single employee controls all phases of a critical transaction? Are these reviewed and updated periodically to comply with new laws and regulations?			

	Yes	No	Comments
Access to and Accountability for Resources Does your organization use performance measures to support annual budget requests? Identify some of these measures. Does your organization use performance measures to monitor organizational effectiveness and efficiency? Identify some of these measures. Has your organization implemented safeguards to protect its resources against waste, fraud, loss, misuse, unauthorized access and mismanagement? e.g., budgetary controls, computer access controls, file backups, authorized signatory lists, financial reports. Identify some of these safeguards.			
Recording and Documentation Does your organization have periodic management information system data or reports to manage, monitor, and evaluate performance of significant activities? Does your organization record, process, and document transactions when they occur or are received? Does your organization have policies and procedures concerning the collection and reporting of information along with appropriate follow-up to problems or issues identified?			
Resolution of Audit Findings Does your organization place a high priority on responding to OIG and GAO draft and final audit reports? Does your organization allocate resources needed to implement audit recommendations?			
Continuous Improvement Does your organization have a process in place to assure continuous improvement that includes surveying your customers? Has your organization established specific business goals to achieve?			

TESTING THE SYSTEM OF INTERNAL CONTROLS

Period of Review: _____

Division: _____ Assessable Area of Review: _____	Yes	No	Comments
Data Integrity Are there controls in place to ensure the integrity of the data? Are records up-to-date and accurate?			
Documentation Are all processes, systems, functions, procedures, and programs clearly documented and adequate?			
Records Are there records that show that controls are in use?			
Supervision Are appropriate procedures in place in assigning, reviewing, and approving work?			
Authorization Are appropriate controls in place to ensure transactions and other significant activities are authorized and executed only by authorized personnel?			
Separation of Duties Are key duties and responsibilities such as processing, recording, reviewing, and authorizing separated among individuals?			
Security Are appropriate procedures in place that limit access to resources and records to authorized personnel? Do employees adhere to security procedures?			