

Basic Internal Control Self-Assessment

All department chairs and directors should complete this self-assessment on an annual basis.
If you have questions, please contact Internal Audit. Retain a copy for your records.

Note: The basic internal controls below 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 manuals, as applicable.			

GENERAL				
1	Fiscal agents are familiar with the Board of Trustees regulations and the university Internal Governing Policies (IGPs).			
2	The department has a current website on the university website.			
3	The department maintains current social media sites and has provided login information to Marketing and Creative Services (for access due to employee turnover or similar issues).			
4	The department maintains its records in accordance with the university's record retention requirements. (IGP #136)			
5	Department personnel who handle social security numbers undergo Identity Protection Act training on an <u>annual</u> basis. (IGP #133.2)			

ACCOUNTING				
1	Documentation (hard copy/electronic file) exists to support timely reconciliation of departmental accounts on a consistent basis.			
2	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				
1	Documentation (hard copy/electronic file) exists to support that cash receipts/deposits are reconciled to Banner.			
2	Duties related to receipting, depositing and reconciliation of funds are adequately separated.			
3	Checks are restrictively endorsed "For Deposit Only, Eastern Illinois University" upon receipt.			
4	A pre-numbered receipt, cash log or register tape is used to document cash received.			
5	Funds are adequately safeguarded until deposited with the Cashier's Office and are deposited within the proper timeframe. (IGP #102)			
6	Petty cash or change funds (if used by the department) are properly established. (IGP #100)			
7	Petty cash and change funds are periodically counted by someone other than the custodian to ensure the full amount is accounted for.			

		YES	NO	N/A
8	The department does not have an external bank account.			
9	Proper procedures are in place to ensure sales tax is collected and reported accurately and timely for taxable events/goods.			
10	The department does not retain payers' credit card information or other personal data. (IGP #133.1)			
11	Charges for services to other departments are sufficiently documented, justified, and properly approved.			
12	All departmental fees or charges assessed to students have been properly approved.			

PROPERTY CONTROL

1	The department adequately controls equipment inventory (i.e., takes an annual inventory and reports any discrepancies). (IGP #163)			
2	The department maintains a listing of blue-tagged inventory items (those items costing between \$100.01 - \$999.99). (IGP #163)			
3	Individuals removing equipment from the premises have completed a Temporary Removal of Property Request. (IGP #163)			

PROCUREMENT & TRAVEL

1	The department has reviewed the purchasing guidelines. (IGP #108)			
2	P-cards are stored in a secure location while not in use.			
3	The department employees have reviewed the procurement card policies and procedures.			
4	Reimbursements to departmental personnel are properly authorized and sufficiently documented.			
5	Department personnel are aware of the prohibition against purchasing goods and/or services from university employees and their immediate family.			
6	If the department's operations require the purchase of food, departmental personnel are aware of the policies and procedures pertaining to food purchases. (IGP #113)			
7	If the department's operations require certain entertainment expenses, departmental personnel are aware of the hospitality policies and procedures. (IGP #114)			
8	If the department's operations require technology purchases, departmental personnel are aware of the policies and procedures pertaining to technology purchases. (IGP #103)			
9	All personnel that travel on university business prepare the necessary permission to travel documents (Travel Application) and retain original receipts for reimbursement with the Travel Voucher. (IGP #111)			
10	Employees are aware that travel expenses which are reimbursed by a third party are not eligible for reimbursement by the university.			

HUMAN RESOURCES & PAYROLL

YES NO N/A

		YES	NO	N/A
1	The department maintains adequate controls over tracking and record keeping for accrued leave and sick leave used by employees.			
2	Timesheets and leave reports are reviewed and approved by persons who have personal knowledge of the time worked by each employee.			
3	Each employee in the department is aware of the state ethics law and the university's policies regarding supplementary and outside employment. (IGP #22)			
4	If employing students, departmental personnel have reviewed the student employment policies and procedures. (IGP #71)			
5	The department maintains a daily log of all hours worked by student employees.			
6	Annual performance evaluations are conducted for all civil service employees and/or performance evaluations for A&P employees are conducted according to length of employment and results are submitted through proper channels. (IGP #31 and #39)			

TECHNOLOGY & TELECOMMUNICATIONS

1	Department staff has read and understands the acceptable use policy for computers. (IGP #129)			
2	Department staff is familiar with ITS' website which offers information and resources about information security (phishing, social engineering, mobile security, etc.) and allows users to report information security incidents.			
3	The department is aware of the procedures to surplus old computers/devices and remove them off of the department's inventory.			
4	Telecommunications charges not allowed by university policies are billed back to the responsible employee. (IGP #101)			
5	Department personnel review the monthly telecommunications statement for telecommunication charges.			

GRANTS

1	All proposals for outside grants are submitted through the Office of Research and Sponsored Programs. (IGP #57)			
2	Financial reports for grants that are prepared by the department are reviewed by the Business Office before they are released to any party outside the university. (IGP #57)			

Date Completed _____

Completed By _____