

Name of Audit
Self-Assessment Questionnaire
Audit Number

Purpose: To gain an adequate understanding of your department or program's operations, priorities, and challenges, we need the following information. This short self-assessment has been designed to obtain input from you so that Internal Audit can effectively determine the correct level and areas of focus of their activity in the upcoming audit of your area. Your input is important and appreciated. Please return this questionnaire as soon as possible, but no later than **XXXX**.

Area: _____ Responsible Party: _____

Section A - Organization

1) Whom do you report to, and, how does your organization fit into the overall University operations?

2) What is your *mission statement*? (May attach separately.)

3) Please describe the *key business processes* (this would include your *significant programs, areas of emphasis, and activities*) within your area.

4) Please describe your *key business objectives* and *current goals*.

5) Please list the *specific objectives* within your area.

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6) Do you have a written *departmental Policies and Procedures Manual*?
(Circle One) Yes No (Please have copy available)
Comments:

7) Who is responsible for keeping this Policies and Procedures manual *up-to-date*?

8) What are the *key information systems utilized* in your area?

9) Please describe the *key performance measures* you use to monitor the effectiveness/efficiency of your processes.

10) Please describe the *key means of communication* you use to inform other departments of activities/issues occurring in your area.

11) Please list the *key personnel* and their major areas of responsibility.

12) Please list any *applicable laws and/or regulations* that apply specifically to your area.

13) Please describe the *key business risks* that exist in your area (i.e., risks that may prevent you from achieving your objectives or may result in inappropriate or ineffective use of University assets).

14) Please describe the *key internal controls* (management and financial) that you believe exist in your area (i.e. How do you control the major activities, output, etc., in your area? What controls do you have to mitigate the key risks?).

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15) Are there any areas that you would like Internal Audit to specifically review (i.e. areas of immediate control concern or inefficient process)?

Section B - Issues

In order for our office to perform an audit that adequately addresses any issues that you are presently aware of, please answer the following questions as completely as possible.

1) Are you aware of any violations of University policies or procedures? If yes, provide an explanation.

2) Are you aware of any violations of any State statutes or Federal regulations? If yes, provide an explanation.

3) Are you aware of any operational, control, or procedural problems? How do you monitor these?

4) Have there been any major changes in (if yes, provide an explanation):
a) Personnel, programs, systems, and/or policies and procedures?

b) Responsibilities regarding the regulatory environment?

5) Have there been any activities that could be perceived as improper, or have you noticed any unusual transactions or events? If yes, provide an explanation. Such as:
a) Thefts of funds or property

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b) Fraud

c) Questionable procurements

d) Employees who have developed too close a relationship with a vendor, or other conflict of interest situations

e) Contract violations or other non-compliance by vendors

6) Describe your budgetary control system and how it is monitored.

7) What reports do you generate on a regular basis and how are these used? What variations/exceptions do you find?

8) Who is responsible for equipment/capital assets, and is an annual inventory done?

9) Do you have an individual responsible for computer equipment, software purchases, and/or licensing? Do you have any concerns in this area?

10) Do you handle any revenues, cash, and/or checks? If so, for what and who is responsible?

11) If you handle credit card transactions how to ensure compliance with "Credit Card Processing" Policy 7215 and Section 3.2.4 "Cash Management" Policy 7200, UAPPM.

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12) Do you have any account receivables or account payables? Are they handled separately or within the University system? Who is responsible for these areas?

13) Are there any material liabilities or other transactions not properly recorded? If yes, provide an explanation.

14) Does the department, college, and/or program have any financial relationships/ responsibilities with external organizations (i.e. booster groups, fundraising organizations, and/or alumni groups)? If yes, provide an explanation.

15) How does your department protect private employee and/or student information?

16) Are you completing Performance Evaluations for all employees?

(Circle one) Yes No
Comments:

17) Does someone in your department ensure employees are in compliance with mandatory training (such as Preventing Sexual Harassment, Conflict of Interest, Cash Management, Grants Management)? If so, who?

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18) Are your employees encouraged to attend EOD/training on payroll, accounting, civil rights, Banner, etc.?

19) In the past year, have there been any charges of discrimination, harassment, or other violations of personnel rules? If yes, provide an explanation.

20) Have there been any "forced placements" or other positions created or filled outside of the normal process? If yes, provide an explanation.

21) Have your employees sent any written memos or other documentation communicating problems or concerns in their areas to management or individuals outside the department? If yes, provide an explanation.

22) Are your employees familiar with the Whistleblower Policy?

(Circle one) Yes No

Comments:

23) What is your process for communicating and dealing with problems in your organization?

24) Are there any scheduled vacations or other conflicts with personnel in key positions that could hamper the audit? If yes, provide an explanation.

25) Are there any significant legal actions pending? If yes, provide an explanation.

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Section C - Documentation

1) Please provide us with the following documents.

- a) Most recent organization chart detailing the divisions, functions, programs and/or projects in the organization (If the employee names are not on the organization chart, please provide a list of all current employees and their titles/positions).
- b) Any flow charts that exist of key processes.
- c) Budget and expenditure reports for the current fiscal year (also, comparison of budget to actual - if available).
- d) List of all unrestricted accounts and the individual responsible for each account.
- e) List of all restricted accounts and the Principal Investigator responsible for each account.

2) We will need the following information made available to us during the audit.

- a) Written progress reports (weekly, monthly, and/or other) to management from supervisors.
- b) Any consultant's reports or outside monitoring of the department, division, and/or program.
- c) Departmental Policies and Procedures manuals.
- d) City, state, and federal laws, rules, and regulations as applicable to this area.
- e) Any routine analysis and reports on operations.
- f) Program reports (for example, restricted account reports).

If there is any additional information you feel we should have prior to our review, please attach it to this questionnaire. Please return this questionnaire and any attachments to Internal Audit by **XXXXXX**.