WKU®

Office of Internal Audit
Basic Internal Control Self-Assessment

Department Name:		Date Completed:	
Completed by:			
Signature:			

*These basic internal controls are NOT all-inclusive

Organizational	YES	NO	N/A
The department has an organization chart.			
The department has a statement of mission and objective.			
The department has **current** departmental policies and procedures, and employee desktop manuals.			
The department has a current website on the University website.			

Reconciliation of Accounts	YES	NO	N/A
Documentation (hard copy/electronic files) exists to support timely reconciliation of departmental accounts on a consistent basis.			
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
Documentation exists to support that cash receipts/deposits are reconciled to BANNER.			
Duties related to receipting, depositing and reconciling of funds are adequately separated.			
Checks are restrictively endorsed upon receipt. The following endorsement should be placed on the back of each check: "Western Kentucky University For Deposit Only" (See the WKU Cash Operations policy for more details.)			
A pre-numbered cash receipt, cash log or register tape is used to document cash received.			
The department receives payments by credit cards and is PCI compliant.			
Funds are adequately safeguarded until deposited at the Cashier's Office.			

Deposits are taken to the Cashier's Office on a daily basis if at least $25 or more, or on the last working day of the week if no deposits were made during the week.			
Change funds (if used by the department) are properly established.			
Change funds are periodically counted by the custodian and confirmed by a witness to ensure the full amount is accounted for.			
The department does NOT have an external bank account.			

Long Distance Phone Charges	YES	NO	N/A
The department signature authority or his/her designee reviews monthly long distance phone charges.			

Property Accounting	YES	NO	N/A
The department monitors and conducts in-house audits (verification) of their property.			
Individuals that have been assigned equipment have completed proper documentation for receiving the inventory.			
The department has a university vehicle.			

Procurement & Travel	YES	NO	N/A
The department has reviewed the purchasing guidelines.			
Requisition and invoice input, approval and account reconciliation functions are separated within the department.			
Procurement cards are stored in a secure location while not in use.			
The department uses a log sheet when there are multiple users of a single procurement card.			
The department maintains procurement card user agreements for each individual user of a single card.			
The department employees have reviewed the procurement card policies (including the university's travel policy).			
All personnel that travel on university business obtain and document any necessary permission to travel and retain original receipts for reimbursement.			
The procurement card transactions are properly reconciled in a timely manner by the record keeper.			
Proper documentation related to the procurement card reconciliation is maintained by the record keeper.			

Human Resources & Payroll	YES	NO	N/A
Leave usage is approved timely by department head/signature authority for exempt and non-exempt employees.			
Time sheets record actual hours worked, leave time and compensatory time (non-exempt employees).			

Documentation exists to support proper approval of overtime pay (non-exempt employees).			
The department follows university overtime guidelines (non-exempt employees).			
Documentation exists to support monitoring, reconciliation and approval of compensatory time and usage (non-exempt employees).			
Departmental procedures are in place to help ensure that termination documents are processed and appropriate university and departmental personnel are notified timely to stop payroll, cancel computer access, retrieve keys, university equipment, etc.			
Annual performance evaluations are conducted for all employees and results are submitted through proper channels.			

Technology	YES	NO	N/A
Department staff has read and understands the Information Technology Acceptable Use Policy for computers.			
The department is aware of the procedures to surplus old computers/devices and remove them off of the department's inventory.			
Department employees have read and understand the Net ID password restrictions.			