This Self-Assessment Questionnaire (SAQ) is a tool to be used by an agency to:

* Develop fiscal and administrative controls.
* Evaluate the adequacy of existing procedures, both as written and actually performed.
* Ensure that written procedures and actual practices are the same.

Each agency should review its procedures **at least biennially** to ensure compliance with the minimal internal control standards as set forth in this SAQ. By completing the SAQ, an agency can identify potential internal weaknesses.

The SAQ is designed so that a “No” response indicates an area of concern, which may require corrective action in written procedures and/or actual practices, such as:

1. Developing new or revised procedures to correct the deficiency found; or
2. Implementing a compensating control.

The Comments/Issues column should be used for agency’s notes.

SAQs should be reviewed and approved by management and the original maintained in the agency’s files for audit purposes.

This document is to be used to help complete the agency’s Biennial Report on Internal Controls, which is due by July 1 of each even-numbered year.

Thank you for your cooperation.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **E.** | Travel | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are there policies and procedures regarding Travel responsibilities? |  |  |  |  |
|  | When agency personnel initiate travel requests or advances, are: |  |  |  |  |
|  | Budget authority and cash availability verified? |  |  |  |  |
|  | Proper approvals obtained? |  |  |  |  |
|  | Approved amounts entered into the internal budget tracking system? |  |  |  |  |
|  | Personal travel activities accurately reflected so that all travel time and expense is verifiable? |  |  |  |  |
|  | Are detailed policies and other travel guidelines (SAM 200) documented and complied with, including: |  |  |  |  |
|  | Supervisor’s signature on the TE form? |  |  |  |  |
|  | Travel status hours for meal reimbursement eligibility? |  |  |  |  |
|  | Conditions for reimbursement of incidentals? |  |  |  |  |
|  | Conditions for reimbursement of personal vehicle use? |  |  |  |  |
|  | Submission of travel claims (TE’s) within 30 days? |  |  |  |  |
|  | Separation of business/personal travel on TE’s? |  |  |  |  |
|  | Has the agency designated a senior fiscal or administrative staff member as the Travel Card Administrator (TCA)? (A back-up or designee should be assigned who can perform any TCA functions) |  |  |  |  |
|  | **Corporate Travel System (CTS) Cards - *Ghost Account*** |  |  |  |  |
|  | Is the CTS card used for approved airline expenses only? |  |  |  |  |
|  | Does the agency ensure all charges to the card comply with current state travel regulations, policies and procedures per SAM and Purchasing? |  |  |  |  |
|  | Are the monthly statements reconciled and processed expediently to ensure timely payments of the full balance to the card issuer? (Late payments reduce the State’s rebate) |  |  |  |  |
|  | Are payments made using the vendor number assigned by the Controller’s office to ensure payments are sent to the correct address? |  |  |  |  |
|  | Are disputed charges reported immediately using the instructions found on the monthly billing statement? |  |  |  |  |
|  | Is there a monthly supervisory review of CTS card activity and statement to ensure proper usage and timely payment? |  |  |  |  |
|  | Do fiscal staff update and monitor budget accounts to ensure purchases remain within available funding? |  |  |  |  |
|  | At least monthly, does fiscal staff ensure that :   1. Card purchases received appropriate TCA/Supervisor approvals? 2. Transactions have appropriate supporting documentation? 3. Purchases are not assessed sales tax? |  |  |  |  |
|  | Does fiscal review reconcile transactions and receipts with the billing statement and inform the TCA of any discrepancies? |  |  |  |  |
|  | Does fiscal review ensure that the Approver (Pend 3) and Accountant (Pend 4) approvals are completed for each transaction? |  |  |  |  |
|  | If using WORKS application, is this completed no later than the 9th day of the month following the end of the billing cycle? |  |  |  |  |
|  | Does fiscal review facilitate billing statement payment according to agency and Controller’s Office procedures? |  |  |  |  |
|  | **Individual Liability Travel Cards –Travel Cards** |  |  |  |  |
|  | Do supervisors determine which of their employees should receive a travel card? |  |  |  |  |
|  | Does the TCA: |  |  |  |  |
|  | 1. Issue a Travel Card Employee Agreement Form to employees requesting a travel card? |  |  |  |  |
|  | 1. Ensure the employee’s supervisor signs the form? |  |  |  |  |
|  | 1. Review and sign the form, and forward it to the Purchasing Division? |  |  |  |  |
|  | Does the employee receive an e-mail from Purchasing containing a URL and password needed to complete the on-line application? |  |  |  |  |
|  | Does the TCA log new cards issued to employees? |  |  |  |  |
|  | Do cardholders: |  |  |  |  |
|  | Submit receipts for travel card purchases with the Travel Reimbursement Request? |  |  |  |  |
|  | Submit a Travel Reimbursement Request within five days upon completion of travel to obtain State reimbursement? |  |  |  |  |
|  | Receive travel card statements and pay balances in full timely in order to avoid late charges? (Late charges are the responsibility of the cardholder unless otherwise authorized per SAM 232) |  |  |  |  |
|  | Does the TCA/Supervisor reconcile Travel Reimbursement forms to supporting invoices or receipts? |  |  |  |  |
|  | Does the TCA/Supervisor ensure that Travel Reimbursement forms are processed in time for the cardholder to have the funds to pay their travel card bill timely? |  |  |  |  |
|  | Does the TCA review travel charge card reports to: |  |  |  |  |
|  | Ensure cardholders are paying their balances timely? (Late payments reduce the State’s rebate) |  |  |  |  |
|  | Ensure cardholders are using the travel cards for appropriate expenses incurred while on official State business? |  |  |  |  |
|  | Identify any cardholders that have not used their travel card in the previous 12 months? |  |  |  |  |
|  | Does the TCA: |  |  |  |  |
|  | Cancel and retrieve cards issued from terminated employees or employees transferring to another agency? |  |  |  |  |
|  | Revoke travel card privileges from cardholders who do not pay their travel card bills timely? |  |  |  |  |
|  | Revoke travel card privileges from cardholders who use their travel card for personal purchases? |  |  |  |  |

If any discrepancies noted above, describe corrective action plan and resolution date below:

|  |  |  |
| --- | --- | --- |
| SAQ Number | Corrective Action Plan | Resolution Date |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |