

REVENUES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

B. Revenues	Yes	No	N/A	Cross-reference to IC P&Ps: Section, page number, etc.
1. Do the procedures describe all types of revenue collected (e.g., license fees, permits, service fees, etc.)?				
2. Do the procedures identify personnel responsible for performing all revenue functions by official job title? <i>Note: Include Position Control Numbers (PCN's) if more than one position shares the same job title.</i>				
3. Are the following key duties segregated among individuals? a. <u>Receiving</u> /logging revenue, b. <u>Preparing</u> the deposit, and c. <u>Reconciling</u> receipts, deposits, check log and the Budget Status Report (BSR). <i>Note: If your agency has limited staff, describe compensating controls that are in place to safeguard revenues received.</i>				
4. Are checks and money orders:				
a. Restrictively endorsed immediately upon receipt?				
b. Recorded directly on a check log or other revenue tracking system when received or as soon as practicable?				
5. Are all payments received from a single payee that total \$10,000 or more received via electronic transfer?				
6. Is cash (coin/currency) recorded on pre-numbered, multi-part receipt forms (or computer generated receipt forms, if applicable)?				
7. When a receipt is voided, does the individual:				
a. Clearly mark "void" across the face of the original and all copies?				
b. Provide an adequate explanation for the void?				
c. Receive verification by a person independent of the transaction?				
8. Are all receipt numbers accounted for, and are voided receipts maintained intact and in sequence?				
9. Are cash receipt books, issued and unissued, safeguarded and are adequate controls employed in their distribution and use?				
10. Is access to cash, checks, and money orders limited to individuals involved in the receipting/logging and depositing functions?				
11. Are cash, checks, and money orders not immediately deposited adequately secured with limited access until deposited?				
12. Are deposits prepared:				
a. By an individual independent of the receiving/logging process?				
b. At a minimum, by Thursday of each week?				
c. No later than the next working day when accumulated deposits exceed \$10,000?				

REVENUES - SELF-ASSESSMENT QUESTIONNAIRE

Agency Name: _____ Date Performed: _____
 Performed by: _____ Reviewed by: _____

B. Revenues – (cont'd)	Yes	No	N/A	Cross-reference to IC P&Ps: Section, page number, etc.
13. Do your procedures preclude the entry of receipts into Advantage prior to their being deposited?				
14. Are cash receipts posted into Advantage on the day of deposit or within two days thereafter?				
15. When an EFT deposit is expected is:				
a. A CR document posted in Advantage and placed on "Hold" status?				
b. An "Agency Incoming Funds Notification" or "Draw Request Form" forwarded to the Treasurer's Office?				
16. Are the cash receipts reconciled to bank deposit records and the BSR at least monthly?				
17. Are cash receipts reconciled to items sold (permits issued, licenses issued, etc.)?				
18. Are the items sold adequately controlled and accounted for (pre-numbered permits or licenses)?				
19. Does an individual independent of the revenue collection process review and approve the reconciliation?				
20. Are internal controls for any third party involvement in the receiving process (e.g. locked box) adequately documented?				
21. Are revenue handling procedures adequately documented and representative of actual processes?				