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.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **J.** | **Electronic Data Processing (Non-IFS)** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Does your agency use any computerized accounting systems that directly interface with Advantage? *Note:* If the answer to this question is “no”, this section is N/A to your agency. |  |  |  |  |
|  | Are there policies and procedures regarding EDP security responsibilities? |  |  |  |  |
|  | Do the computerized accounting systems require the same degree of controls (similar to those for Advantage) for authorization, input, approval, and reconciliation of transactions? |  |  |  |  |
|  | Do appropriate controls exist to:  |  |  |  |  |
|  | 1. Prevent unauthorized access, improper changes, or data loss to fiscal applications or programs (passwords)?
 |  |  |  |  |
|  | 1. Segregate incompatible functions (system parameter restrictions)?
 |  |  |  |  |
|  | 1. Prevent unauthorized changes to master files (limited or restricted employee access)?
 |  |  |  |  |
|  | 1. Detect exceptions (management review of exception reports)?
 |  |  |  |  |
|  | 1. Prevent loss of important data (e. g., data back up and off-site storage of data)?
 |  |  |  |  |
|  | Are computer/program/application access listings maintained and updatedtimely to reflect new hires, transfers, terminations, or revised job duties?  |  |  |  |  |

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

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