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.

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| --- | --- | --- | --- | --- | --- |
| **K.** | **Performance Measures** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are there policies and procedures regarding Performance Measure responsibilities? |  |  |  |  |
|  | Does the agency have a strategic plan outlining an organized, documented method of determining what an agency hopes to accomplish and how it will accomplish it? |  |  |  |  |
|  | Has the agency established and provided performance measures to Governor’s Finance Office and Budget Division as part of the agency’s budget request? |  |  |  |  |
|  | Does the agency ensure performance measures are an accurate and reliable measurement of desired fiscal and program objectives, based on the agency’s mission statement, goals, and actual practices?  |  |  |  |  |
|  | Doesthe agency maintain detailed documentation describing how performance measures are determined and monitored, including formulas and any back-up documentation? |  |  |  |  |
|  | Do both fiscal and program staff review performance measures to ensure consistency with budget instructions? |  |  |  |  |

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

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