***INSTRUCTIONS***

The *Report on Internal Controls* summarizes the results of agencies’ self-assessment of their actual and written internal control procedures. This report is due by July 1 every even numbered year.

Prior to completing the *Report on Internal Controls*, agencies must assess their actual and written internal control procedures using the *Self-Assessment Questionnaire* and*Transaction Testing Checklist.* Additional instructions along with the *Self-Assessment Questionnaire* and*Transaction Testing Checklist* are available on the Division of Internal Audits Website at **budget.nv.gov**. Click on the link for [Biennial Report on Internal Controls Instruction](http://budget.nv.gov/IAudits/About/FinancialMgmt/BiennialRpt/).

The department must list all organizational units and budget accounts included in the report. If a department opts to submit one report comprising several divisions, please include each division, bureau, section, etc. and applicable budget account number in the report. **This report must be reviewed and approved by the head of the agency.**

**Whether the agency has their own fiscal staff or uses a centralized fiscal office, the agency noted below is responsible for ensuring the Report on Internal Controls is completed properly and timely and all questions have been adequately answered.**

Please email a soft copy to **iaudits@finance.nv.gov.**

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| Name of Preparer TitlePhone Number |                 |
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| Date Prepared |       |
| This report has been reviewed and approved by the Agency Head  |
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| Agency HeadTitle |            |

Please respond to the following questions based upon review of your agency’s internal controls. A “No” answer requires a description of the problem, and how and when it will be resolved.

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| **A.** | **INTERNAL CONTROL MONITORING AND EVALUATION** |
| 1. | Are actual processes assessed at least biennially by completing the *Self-Assessment Questionnaire* through interviews and observations of persons involved in fiscal processes and are documents reviewed using the *Transaction Testing Checklist*?*(Yes/No)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.       |
| 2. | Are written procedures assessed at least biennially by completing the *Self-Assessment Questionnaire*?*(Yes/No)* If no, how and approximately when will this weakness be remedied?       |
| 3. | Were the results of the assessment documented in writing, reviewed by agency management, and retained in the agency’s files?*(Yes/No)* If no, how and approximately when will this weakness be remedied?       |
| 4. | What date was the last review and evaluation of the written system of internal control performed?       |

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| **B.** | **MANAGEMENT CONTROL ENVIRONMENT** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **C.** | **REVENUES AND ACCOUNTS RECEIVABLE** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **D.** | **PURCHASING AND EXPENDITURES** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **E.** | **TRAVEL** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **F.** | **CONTRACTS** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **G.** | **GRANTS** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **H.** | **INVENTORY – CAPITAL ASSETS AND OTHER** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **I.** | **PERSONNEL AND PAYROLL** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **J.** | **ELECTRONIC DATA PROCESSING** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **K.** | **PERFORMANCE MEASURES** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **L.** | **PETTY CASH AND OUTSIDE BANK ACCOUNTS** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **M.** | **PROCUREMENT CARDS** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |

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| **N.** | **AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)** |
| 1. | Are the actual processes in compliance with the *Self-Assessment Questionnaire* and the *Transaction Testing Checklist*?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 2. | Are the written procedures in compliance with the Self-Assessment Questionnaire?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied? Describe any weaknesses noted and any corrective actions planned or taken.      |
| 3. | Do actual processes match documented procedures?*(Yes, No, N/A)* If no, how and approximately when will this weakness be remedied?       |