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.

1. **Internal Control Monitoring and Evaluation**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are there policies and procedures regarding Internal Control Monitoring responsibilities? |  |  |  |  |
|  | Are internal controls reviewed at least biennially? |  |  |  |  |
|  | Are the actual processes reviewed for adequacy using the Self-Assessment Questionnaire? |  |  |  |  |
|  | Are the written procedures reviewed for adequacy using the Self-Assessment Questionnaire? |  |  |  |  |
|  | Do the written procedures accurately reflect the actual processes? |  |  |  |  |
|  | Is a sample of each type of transaction tested biennially (e.g., revenue, accounts receivable, expenditures, travel, etc.)?  |  |  |  |  |
|  | Are findings and corrective measures documented and reviewed by management?  |  |  |  |  |

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

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