|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| FIXED ASSETS AND INVENTORYPlease list the item and ID# in space provided on right:Please check each box if agency is in compliance.  | Inventory item/ID # |  |  |  |  |  |  |  |  |  |  |  |  |
| Select \_(#)\_\_\_ items from Purchasing’s fixed asset inventory listing on DAWN and: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Can the item on inventory list be located?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does item on inventory listing match the internal listing?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does ID tag on inventory listing agree to the ID tag attached to the physical asset?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| FIXED ASSETS AND INVENTORY CONTINUEDPlease list the item and ID# in space provided on right:Please check each box if agency is in compliance.  | Inventory item/ID # |  |  |  |  |  |  |  |  |  |  |  |  |
| Randomly select \_\_(#)\_\_\_ assets from agency, then answer the following questions: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is the asset listed on the DAWN inventory listing?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is the asset listed on the agency’s internal listing, if applicable?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does ID tag attached to the physical asset agree to the ID tag on inventory listing?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does ID tag attached to the physical asset agree to the ID tag on asset listed in DAWN and the internal inventory listing?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |

Additional Procedures

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| --- | --- | --- |
|  | Yes | No |
| 1. Is the date inventory was conducted and reconciled posted in Advantage?
 |  |  |
| 1. Does the Inventory Report contain signatures of the preparer and management?
 |  |  |
| 1. Is the Property Disposition report signed by management?
 |  |  |
| 1. Is surplus or obsolete equipment properly deleted from the agency’s fixed asset inventory list?
 |  |  |
| 1. Is surplus or obsolete equipment properly deleted from the DAWN inventory list?
 |  |  |
| EXPENDITURES | Expenditure 1 | Expenditure 2 |  |  |  |  |  |  |  |  |  |  |  |
| Select (#) expenditures: (list in above columns) |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is there evidence that expenditure/payment request was approved prior to purchase? (Signature/initials and date)
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was expenditure recorded in an internal budget tracking system?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Did a unique receiver sign and date the receiving report/packing slip?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was invoice signed and dated evidencing payment approval?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Did Level 3 initial and date invoice evidencing approval in IFS?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Did Level 4 initial and date invoice evidencing approval in IFS?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was payment made from an original invoice? If not, was “original lost, not previously paid” (or similar recognition) recorded on expenditure document?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was the account coding entered correctly from the backup documentation?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was the invoice number recorded in Advantage to prevent duplicate payments?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Are payments for subscriptions made in the name of the agency and position, not the incumbent?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| EXPENDITURES CONTINUED | Expenditure 1 | Expenditure 2 |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does invoice agree to:
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Purchase order?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Receiving report/packing slip?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| * 1. Amount posted in Advantage?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| * + 1. Were any eligible cash discounts taken?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| * + 1. Was invoice paid timely (at least within 30 days)?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| * + 1. Is the transaction posted to the proper fiscal year?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| PURCHASES THROUGH STATE PURCHASINGList the expenditures that you are testing: | Expenditure 4 | Expenditure 5 |  |  |  |  |  |  |  |  |  |  |  |
| Select (#) expenditure(s) purchased through State Purchasing: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was the *On Line Agency Purchase Approval* (OLAPA) or equivalent document initialed/dated evidencing verification of budget authority?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Were required approvals/signatures received? (Agency, Budget, and DoIT, when applicable)
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was expenditure recorded in an internal budget tracking system?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Did Level 2 initial and date OLAPA evidencing entry of the RX (or RXQ) in Advantage?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Did Level 3 initial and date OLAPA evidencing approval of the RX (or RXQ) in Advantage?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was receiving report/packing slip signed and dated evidencing receipt of merchandise?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Did Level 2 initial and date invoice evidencing entry of the RC in Advantage?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Did Level 3 initial and date invoice evidencing approval of the RC in Advantage?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was the RC input in Advantage within five days of receiving the merchandise?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does the expenditure agree to the OLAPA and packing slip? (agency doesn’t create the PV)
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TRAVEL CLAIMSPlease list name and date of employee’s travel claim reviewed: | Name/date |  |  |  |  |  |  |  |  |  |  |  |  |
| Select (#) travel claims: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Are approvals received prior to travel, if required?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does claim have employee’s original signature?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does claim have supervisor’s original signature evidencing review and approval?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Are dates of travel status correct?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does description provide origination and destination cities, entering and leaving travel status times, transportation codes, and purpose of trip?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Does travel claim comply with agency policy?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Are per diem rates correct?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was claim submitted within agency policy limits?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Was claim processed within agency policy limits?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is travel claim mathematically correct?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| REVENUESPlease list receipt and date that you are reviewing: | Receipt/date  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is receipt recorded accurately and timely?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is receipt promptly deposited?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is fine, penalty or judgment levied in accordance with applicable laws and regulations?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Is the charge for services rendered in accordance with applicable laws and regulations?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Additional Procedures

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *PAYROLL* | Employee #1/Pay period # | Employee #2/Pay Period # | Employee #3/Pay period # | Employee #4/Pay Period # | Employee #5/Pay Period # |  |  |  |  |  |  |  |  |
| Select (#) timesheets with exceptions for different employees and from different pay periods. (You will need to access NEATS as a supervisor or the agency timekeeper to view and print past timesheets.) |  |
| 1. Does timesheet contain appropriate approval?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Are requests for leave in accordance with agency procedures?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Are requests to work or use compensatory time in accordance with written procedures?
 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. Review the pay register for each of the pay periods in the sample to verify that management has initialed the pay register.  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Additional Procedures