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| FIXED ASSETS AND INVENTORY Please 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 CONTINUED Please 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 PURCHASING List 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 CLAIMS Please 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? | |  | |  |  |  | |  |  |  | |  |  |  |  |  |  |
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| REVENUES Please 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? | |  | |  |  |  | |  |  |  | |  |  |  |  |  |  |
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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. |  |  |  |  |  |  |  |  |  |  |  |  |  |
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Additional Procedures