

# INTERNAL CONTROLS QUESTIONNAIRE

FY19 INTERNAL CONTROLS QUESTIONNAIRE			
<b>PROGRAM NAME:</b>	<b>DATE:</b>		
Information included in this questionnaire should be an accurate reflection of current practice and should match existing financial policies or procedures. Programs will be required to revise policy, procedure or practice if a discrepancy is found. Please list position titles, <b>not the names of individuals</b> (i.e. ED, Treasurer, Vol. Supervisor, and Office Manager).			
Which two positions open the mail and record cash or checks received?	TITLE: TITLE:		
If one of the persons designated to receive and record the mail and record cash or checks received is unavailable, which position serves as backup?	TITLE:		
Which two positions review and sign bank deposits?	TITLE: TITLE:		
Which position(s) is responsible for making bank deposits?	TITLE:		
Which board and staff positions are approved by the board to sign checks?	TITLE: TITLE: TITLE: TITLE:		
Are two signatures required on all checks? If not, what is the limit for one signature?	<input type="checkbox"/> YES <input type="checkbox"/> NO <table style="float: right; border: none;"> <tr> <td style="border: none; padding-right: 10px;">LIMIT:</td> <td style="border: none; width: 100px;"></td> </tr> </table>	LIMIT:	
LIMIT:			
Which position(s) is responsible for maintaining the books (preparing checks, processing payroll, etc.)?	TITLE:		
Which position serves as backup for maintaining the books (preparing checks, processing payroll, etc.)?	TITLE:		
Which position(s) conducts the initial bank reconciliation? (cannot be responsible for maintaining the books)	TITLE:		
Does the person(s) who conducts the initial bank reconciliation receive the bank statement unopened or utilize online access for reconciliation?	<input type="checkbox"/> Yes, the reconciler receives statement unopened <input type="checkbox"/> Yes, the reconciler utilizes online access <input type="checkbox"/> No, the reconciler does not receive the statement unopened or utilize online		
Which position conducts a second bank reconciliation?	TITLE:		
Are bank reconciliations conducted monthly?	<input type="checkbox"/> Yes <table style="float: right; border: none;"> <tr> <td style="border: none; padding-left: 100px;"><input type="checkbox"/> No</td> </tr> </table>	<input type="checkbox"/> No	
<input type="checkbox"/> No			

Do accounting records clearly identify the source and application of grant funds?	<input type="checkbox"/> YES <input type="checkbox"/> NO How?
What accounting software does your program use?	
Does your program utilize <b>credit</b> cards? If yes, which positions have access and what are the total and individual purchase limits?	<input type="checkbox"/> YES <input type="checkbox"/> NO
	TITLE: _____ TITLE: _____
	TITLE: _____ TITLE: _____
	\$ _____ INDIVIDUAL PURCHASE LIMIT \$ _____ TOTAL CARD LIMIT
Does your program utilize <b>debit</b> cards? If yes, which positions have access and what are the total and individual purchase limits?	<input type="checkbox"/> YES <input type="checkbox"/> NO
	TITLE: _____ TITLE: _____
	TITLE: _____ TITLE: _____
	\$ _____ INDIVIDUAL PURCHASE LIMIT \$ _____ TOTAL CARD LIMIT
Which position(s) reconciles the credit or debit card statements? (cannot have card access)	TITLE: _____
Are credit or debit card reconciliations conducted monthly?	<input type="checkbox"/> YES <input type="checkbox"/> NO

## REQUIRED SIGNATURES

EXECUTIVE DIRECTOR	DATE
BOARD PRESIDENT	DATE
BOARD TREASURER	DATE