

Internal Control Assessment

Section 3: Control Activities

Agency:

Bus Area:

Fiscal Year:

	Question	Yes	No	NA	Comments
	Control Activities Applicable to All Fiscal Processes				
1	Are there policies and procedures developed and implemented for each major fiscal process?				
2	Does management have a process for the development, approval, and implementation of policy updates?				
3	Are policies and procedures manuals updated in a timely manner and reflect current processes?				
4	Do the policies and procedures identify how processes are to be performed and monitored and who carries out those responsibilities?				
5	Does management periodically review and document the functionality and overall effectiveness of controls?				
6	Has management implemented effective procedures that verify the accuracy of data when it is entered, processed, generated, distributed, or transferred?				
7	Does management segregate key duties and responsibilities among employees to minimize the risk of misuse, mistakes, or fraud?				
	Agency-wide Security Management Program				
8	Has the agency developed a plan that clearly describes the agency-wide security program?				
9	Are there policies and procedures that support the security program?				

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10	Has management established a structure to implement and manage the security program throughout the agency?				
11	Are security responsibilities clearly defined?				
12	Has the agency implemented effective security-related personnel policies?				
13	Does management monitor and periodically assess the security program policies, procedures and compliance?				
14	If weaknesses in the security program are identified, does management take corrective action?				
15	Are the agency's information technology policies and procedures in accordance with ITS policies, standards and guidelines?				
	Access Control				
16	Has the agency established physical and logical controls to prevent and detect unauthorized access?				
17	Are sensitive and confidential data files password protected at all times, including portable flash drives, thumb drives, laptops, etc.?				
18	Are passwords required for access on all computers?				

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19	Are staff required to regularly change their passwords?				
20	Does the agency monitor information systems access, investigate apparent violations, and take appropriate disciplinary action?				
21	Does the agency have documented procedures for removing access to all systems when an employee leaves the agency?				
Application Software Development & Change Control					
22	Are the agency information system processing features and program modifications properly authorized?				
23	Is all new or revised software thoroughly tested and approved?				
24	Does the agency have established procedures to ensure control of its software libraries, including labeling, access restrictions, use of inventories and separate libraries?				
System Software Control					
25	Does the agency limit access to system software based on job responsibilities?				
26	Is the access authorization documented?				
27	Does the agency monitor access to and the uses of system software?				

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28	Are there policies in place to protect system software from unauthorized changes?				
29	Are there policies in place to prevent unauthorized personal software on an agency server or employee's work station?				
Service Continuity					
30	Does the agency have data and program backup procedures, including off-site storage of data, environmental controls, and staff training?				
31	Does the agency periodically test and restore the backup files to ensure access?				
32	Has management developed and documented a comprehensive contingency plan?				
33	Does the agency test the contingency plan and adjust it as appropriate?				
For agencies with an accounting system other than MAGIC					
34	For agencies not using MAGIC as its general ledger, is access to the general ledger restricted to those who are assigned general ledger responsibilities?				
35	Does the agency have sufficient system controls in place for general ledger?				
36	Are these controls documented and tested in a timely manner?				

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37	Does the agency reconcile its accounting system daily to MAGIC?				