

Internal Control Assessment
Section 6: Procurement and Accounts Payable

Agency:
 Bus Area:
 Fiscal Year:

	Question	Yes	No	NA	Comments
	Purchasing Overview				
1	Are all state purchases made in accordance with state and federal laws and regulations, including directives of DFA, ITS, SPB, and PSCRB?				
2	Are purchasing officers knowledgeable in federal and state purchasing laws and regulations?				
3	Are the Executive Director and all purchasing officers aware of penalties associated with improper and fraudulent purchases?				
4	Are purchasing officers encouraged to participate in the MS Association of Government Purchasing and Property Agents training?				
5	Is procurement centralized within the agency, to the extent possible?				
6	Are all employees aware of the Ethics in Public Contracting section of the DFA Office of Purchasing and Travel Procurement Manual?				
7	Does the agency have procedures in place to prevent splitting of purchase orders to avoid solicitation of bids or advertising for bids?				
8	Is documentation maintained to support compliance with state procurement regulations?				
9	Are the duties of solicitations and evaluations of bids from contract awards segregated?				

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10	Does sole source procurement documentation support the determination of sole source and the reasonableness of price?				
11	Does management approve all sole source procurements?				
12	Are vendors/sub recipients who are paid with federal funds cleared against the federal excluded parties list system (EPLS) to ensure against disbarment?				
13	Are procedures in place to limit review of information pertaining to any bid to the premises of the agency?				
14	Are procedures in place to ensure proper approvals from oversight agencies, including DFA, ITS, SPB, and PSCRB, are obtained prior to final initiation of contracts?				
	Purchasing - Issuing Purchase Orders				
15	Are employees aware that if a purchase is made without a valid and approved purchase order (required by law or regulations), it is not an obligation of the state?				
16	Are procedures in place to periodically examine open purchase orders to determine if they should be adjusted or closed?				
17	Are procedures in place to electronically submit purchase orders to be paid out of funds appropriated for any fiscal year by June 30 or the date specified by DFA?				
18	Are procedures in place to ensure that all required fields on purchase order documents are populated with correct accounting codes?				

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19	Are procedures in place to notify vendors before services begin that a purchase order cannot be issued to them unless they first have a vendor number in MAGIC?				
20	Are procedures in place to consolidate orders in order to take advantage of quantity discounts?				
21	Are procedures in place to insure budget authority and cash exists prior to solicitation for procurement?				
22	Are procedures in place to ensure that only authorized employees are requesting the purchasing department to order goods and services?				
23	Are these request for goods and services in written communication?				
24	Are procedures in place to ensure segregation of duties between purchasing, receiving, and payment for goods and services?				
25	Are procedures in place to ensure that MAGIC security profiles are consistent with segregation of duties?				
Purchasing - Emergency Purchases					
26	Are the Executive Director and purchasing officer(s) aware of the legal definition of an emergency as set forth in Section 31-7-1(f) of the Mississippi Code?				
27	Does the agency determine that the emergency which necessitates the purchase meets the legal definition before an emergency purchase is initiated?				

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28	Does the agency have documentation that includes a description of the item purchased, the purchase price, and the nature of the emergency for each emergency purchase?				
29	Has the agency developed an emergency purchasing plan which may be put to immediate use should a disaster occur?				
30	Has the agency followed all applicable rules and regulations pertaining to emergency purchases?				