



Program Review & Certification (PR&C)

Internal Control Questionnaire (ICQ)


Agency Name: _____

Name of Person Submitting ICQ:

First Name: _____ Last Name: _____

Organizational Structure

1. Upload organizational chart with staff names and titles (required)

 Upload File(s): _____

1.a Are any executive leadership positions vacant? If yes, for how long?

Response:


1.b What was the turnover rate in the previous fiscal year?

Response:

2. Any substantive changes to financial or procurement policies?

Response:

3. Upload chart of accounts (required)

 Upload File(s): _____

4. What accounting software is used?

Response:

Receipts / Revenue

5. List staff performing accounting duties and qualifications

Response:

6. Is collection of revenue separate from posting?

Response:

7. Who codes and posts revenue?

Response:

8. How is accuracy and timeliness ensured?

Response:

Purchases / Payments

9. Who prepares, reviews, and approves invoices?

Response:

10. Who establishes vendors and how?

Response:

11. Who is authorized to purchase?

Response:

12. Who approves purchases and how documented?

Response:

13. Threshold for board approval?

Response:

14. Who codes and posts expenses?

Response:

16. Who approves vendor payments and documentation?

Response:

Cash / Bank Accounts

17. Who prepares checks?

Response:

18. Authorized check signers and requirements?

Response:

19. Threshold for multiple signatures?

Response:

20. Who can make bank transfers?

Response:

21. How is timely vendor payment ensured?

Response:

22. Stop payment process?

Response:

23. Who records stop payments?

Response:

24. Journal entry controls?

Response:

Bank Controls

25. Who opens bank accounts?

Response:

26. Who closes bank accounts?

Response:

27. Does Board approve all accounts?

Response:

28. Where are blank checks stored?

Response:

29. Who receives bank statements?

Response:

30. Who performs reconciliations?

Response:

31. Who reviews reconciliations?

Response:

32. Interest-bearing accounts procedures?

Response:

Payroll

33. Is payroll outsourced?

Response:

34. Payroll system details?

Response:

35. How are payroll transactions recorded?

Response:

36. Pay frequency?

Response:

37. Who sets up employees?

Response:

38. How are hours tracked?

Response:

39. How is time allocated to funding sources?

Response:

Audit

40. Last independent audit?

Response:


41. Auditor contact info?

Response:

42. Any findings?

Response:


43. Upload audit summary

 Upload File(s): _____

44. OIG audit status?

Response:

45. Upload OIG report if applicable

 Upload File(s): _____