

ENTITY 2023 ICQs**INTERNAL CONTROL QUESTIONNAIRE**
SEPARATELY MAINTAINED RECORDS

June 30, 2023

(Office/Department)

QUESTION	YES	NO	N/A	REMARKS
<p>Contact Information:</p> <p>Name/Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p> <p>Address/Directions: _____</p> <p>GENERAL</p> <ol style="list-style-type: none"> 1. Is a chart of accounts used? 2. Are the accounting records: <ol style="list-style-type: none"> a. adequate for the entity? b. kept up-to-date? c. balanced monthly? 3. Are quarterly reports completed and filed with the governing body? 4. Are employees and officials required to take annual vacations of at least one week? 5. Is the work of an absent employee or official performed by other individuals? 6. Are the employees and the officials covered by a fidelity bond? 7. Is there an accounting procedures manual? 8. Are specific duties assigned to individual employees? 9. Is a current property and equipment schedule on file with the governing body to provide for adequate review of insurance coverage? <p>PETTY CASH AND CHANGE FUNDS</p> <ol style="list-style-type: none"> 1. Is responsibility for each petty cash and change fund assigned to only one person? 2. Are the petty cash and change fund maintained on an imprest basis? 3. Is the petty cash fund replenished periodically by warrant/check after filing a claim with the petty cash vouchers or receipts attached? 4. Are the petty cash and change funds segregated from other cash? 				

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CASH RECEIPTS				
1. Are responsibilities for collection, deposit preparation and reconciliation functions segregated from those for recording and accounting of cash receipts?				
a. Collection separated from recording/accounting.				
b. Deposit preparation from recording receipts.				
c. Takes deposit to bank from recording receipts.				
d. Is a monthly report of voided receipts maintained and reviewed by someone independent of the receipts process?				
2. Is incoming mail opened and distributed by someone other than an employee who is authorized to make entries to the accounting records?				
3. Is an initial listing of mail receipts prepared by the independent mail opener?				
4. Does the independent mail opener compare the initial listing to accounting records (after posted), to ensure receipts were properly recorded?				
5. Are receipts deposited intact and timely?				
6. Is a restrictive endorsement (for deposit only) placed on all checks immediately upon receipt?				
7. Are receipts issued? If so, are they prenumbered and is the numerical sequence accounted for?				
8. Are all voided receipts properly mutilated and retained?				
9. Do facilities exist for protecting undeposited cash receipts?				
CASH DISBURSEMENTS				
1. Is there adequate segregation of duties between the approval and payment functions as to:				
a. approval of documents for payment?				
b. check preparation?				
c. check signing?				
d. posting disbursements in the accounting records?				
e. access to credit cards?				

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2. Are all disbursements required to be supported by invoices or other documentation (monthly reports of fees collected, garnishments paid, etc.)? 3. Does the check signer review the invoices and/or other supporting documentation prior to approving the check? 4. Are a limited number of responsible individuals authorized to sign checks? 5. Are checks signed: a. manually? b. by a check-signing machine? c. by signature stamp? 6. Are the facsimile signature plates or stamps properly safeguarded? 7. Are all disbursements made by check? 8. Are only pre-printed, pre-numbered checks used and properly controlled? 9. Are voided checks properly mutilated and retained? 10. Is the advance signing of checks prohibited? 11. Are controls maintained over the supply of unused and voided checks?				
PAYROLL				
1. Is there adequate segregation of duties a. recording and approval of sick leave and vacation? b. comparing time sheets to payroll registers (input)? c. corrections reviewed and approved by employee? 2. Are salaries approved by the governing body for full-time and part-time employees? 3. Are payrolls reviewed and approved by someone in authority? 4. Is written approval required for: a. Employees added to or deleted from payroll? b. Changes in rate of pay? 5. Are personnel records (including approved wages, salaries, tax information and deductions) maintained for all employees?				

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<p>6. Are time sheets prepared for employees, and are they approved by appropriate personnel (supervisor)?</p> <p>a. Hourly employees?</p> <p>b. Salaried employees?</p> <p>7. For Sheriff Office: Are there policies established and are they being followed for the Fair Labor Standards Act "Fact Sheet #8 Law Enforcement and Fire Protection Employees"? (Fact Sheet#8 shows how to calculate overtime for law enforcement employees whose work periods are 28 days when the number of hours worked exceeds 171.)</p> <p>CASH</p> <p>1. Are bank accounts reconciled by an employee who does not sign checks, handle or record cash receipts?</p> <p>2. Are bank reconciliations reviewed and approved by an independent person who is not responsible for receipts and disbursements?</p> <p>3. Are all bank account(s) authorized by the governing body?</p> <p>4. If applicable, are monthly listings of all liabilities prepared and reconciled with the book balances? (This includes amounts due: other offices, other governments, State of Iowa and bonds and trusts due others.)</p> <p>5. Are bank statements and redeemed checks delivered to the reconciler unopened?</p> <p>6. In the reconciliation process:</p> <p>a. Are checks compared in appropriate detail with disbursement records?</p> <p>b. Is there scrutiny of signatures and endorsements on checks, at least on a test basis, to determine forgeries, alterations or improper endorsement?</p> <p>c. Is the numerical sequence of checks used accounted for?</p> <p>d. Are reconciling items properly documented? Are they appropriate?</p> <p>e. Are variances investigated and appropriately resolved?</p>				

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Briefly summarize how the design of the internal control activities was identified.

Briefly summarize how the internal control activities were determined to be implemented.

Summary of Internal Control Weaknesses and Areas of Potential Misstatement:

Due to the immaterial nature of the office/department, control risk will not be assessed. Substantive audit procedures have been designed as deemed necessary.

CONCLUSION:

We obtained sufficient knowledge of the office's/department's internal control process in order to plan the audit.