

AOS 85-1 (6/23) INTERNAL CONTROL QUESTIONNAIRE

ENTITY

2023 ICQs

June 30, 2023

SUMMARY OF SIGNIFICANT CHANGES

1) Information Technology (IT ICQ)

- A) Expanded question H (3) (l) regarding disaster recovery plan. Included a description of what would be expected when testing the system.
- B) Added Section I – PCI (Payment Card Industry) Data Security Standards.
 - 1) Added three questions to gain an understanding of the credit card collection systems and any policies existing.

2) Long Term Debt

- A) Added a question regarding debt payments made by electronic funds transfers and if they are approved by the governing board.

3) Disbursements

- A) Added question regarding payments made by electronic funds transfer are approved by the governing board