

ENTITY _____ 2019 ICQs _____Completed by _____
(Auditor)**INTERNAL CONTROL QUESTIONNAIRE**
SEPARATELY MAINTAINED RECORDS
SUPPLEMENT FOR LAW ENFORCEMENTName and title of client _____
personnel interviewed _____
June 30, 2019 _____ (Office/Department)

QUESTION	YES	NO	N/A	REMARKS
1. Does the entity maintain any cash for investigative purposes? If so, is it provided for counting to the governing body and the auditors?				
2. Are there any other cash funds on hand other than a change and/or petty cash fund?				
3. Does the entity have any funds on hand which is used to make purchases?				
4. Does the entity have bank accounts or cash funds for any of the following:				
a. Drug or investigate money?				
b. Seizures and forfeitures?				
c. Drug dog money?				
d. Commissary money?				
e. Inmate or jail money?				
f. Donated moneys?				
g. Bond moneys?				
h. Contract law enforcement funds?				
i. Phone rebate moneys?				
j. Any other bank accounts?				
5. Are jail inmate moneys reconciled to a cash listing or other detail?				
6. Are jail phone rebates received and is the money remitted to the entity's General Fund or is it retained?				
7. Is a commissary account used and is it reconciled to the records maintained?				
8. Are cash appearance bonds collected? If so, are they remitted to the Clerk of Court on a timely basis?				
9. Has the entity received any free equipment or items from a vendor through a promotional program based on purchases made?				
10. Are all moneys collected immediately docketed and receipted in?				

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11. Are office employees cross-trained on other duties? For instance, in the absence of the accounting person/civil deputy, is someone else able to perform some or all of their duties? (Examples: Are regular, timely deposits made? Are receipts written? Is posting and/or computer entry and/or docketing performed? Can/do others have access to all financial information?)				
12. Is the entity involved in any grants? If so, what are the grants and is the grant money being remitted directly to the appropriate fund of the entity when received?				
13. Are adequate controls in place for cash received through seizures or abandonment including: a. Establishing dual custody after initial receipt? b. Timely initial cash count performed and documented by more than one individual? c. Properly secured and locked in safe? d. Recorded in a centralized log of cash seized? e. Periodic comparison of cash per centralized log to cash on hand performed by more than one individual? f. Proper and timely remittance for deposit to entity's forfeiture fund or for payment to other parties as directed by court action?				
14. Are adequate controls in place for room and board collections?				
15. Are adequate controls in place for fuel cards and mileage logs?				
16. Are adequate controls in place for monitoring inventory of ammunition?				
17. Are access rights to secure areas reviewed periodically and updated when employees are terminated?				

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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.