

ENTITY 2019 ICQsCompleted by _____
(Auditor)**INTERNAL CONTROL QUESTIONNAIRE**
SEPARATELY MAINTAINED RECORDS

June 30, 2019

(Office/Department)

| QUESTION | YES | NO | N/A | REMARKS |
|--|-----|----|-----|---------|
| GENERAL | | | | |
| 1. Is a chart of accounts used? | | | | |
| 2. Are the accounting records: | | | | |
| 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? | | | | |
| PETTY CASH AND CHANGE FUNDS | | | | |
| 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? | | | | |
| CASH RECEIPTS | | | | |
| 1. Is mail opened by someone other than an employee having access to the account records? | | | | |
| 2. Is a list of the money and checks received prepared by the person opening the mail at least on a test basis? | | | | |
| 3. Is this list compared with the cash receipts records and the bank deposit by a person not preparing the list or involved in maintaining the accounting records? | | | | |

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| 4. Are responsibilities for collection, deposit preparation and reconciliation functions segregated from those for recording and accounting of cash receipts? | | | | |
| 5. Is a restrictive endorsement (for deposit only) placed on all checks immediately upon receipt? | | | | |
| 6. Are receipts deposited: | | | | |
| a. intact? | | | | |
| b. timely? | | | | |
| 7. Is a duplicate deposit ticket stamped by the bank or a receipt, returned to the person who prepared the deposit? | | | | |
| 8. Is the stamped, duplicate deposit ticket or receipt compared to the cash receipt journal? | | | | |
| 9. Are receipts issued? If so, are they prenumbered and is the numerical sequence accounted for? | | | | |
| 10. Are receipts posted to the cash receipts journal on a daily basis? | | | | |
| 11. Are all voided receipts properly mutilated and retained? | | | | |
| 12. Are voided receipts on cash register tapes reviewed by an independent person for propriety? | | | | |
| 13. Is this review evidenced by the initials or signature of the reviewer? | | | | |
| 14. Is cashing of checks from cash receipts prohibited? If no, is there a written policy regarding cashing of checks? Review policy for reasonableness. | | | | |
| 15. Are delinquent accounts periodically aged and reviewed by an official? | | | | |
| 16. Are returned checks adequately controlled and periodically reviewed for collectability? | | | | |
| 17. Are records maintained to identify the disposition of returned checks? | | | | |
| 18. Are receipts per the cash receipts journal totaled monthly? | | | | |
| 19. Are prenumbered tickets issued for admission to activities or events (i.e., pools or golf courses)? | | | | |
| 20. Are the number of tickets sold reconciled to cash received? | | | | |
| 21. Do facilities exist for protecting undeposited cash receipts? | | | | |

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| CASH DISBURSEMENTS | | | | |
| 1. Are unused checks adequately controlled and safeguarded? Describe how. | | | | |
| 2. Are checks prenumbered by the printer? | | | | |
| 3. Does each check signer review checks and supporting documentation? | | | | |
| 4. Is the practice of drawing checks to "cash" or "bearer" prohibited? Identify exceptions. | | | | |
| 5. Is the numerical sequence of checks issued properly accounted for? | | | | |
| 6. Are all voided checks properly mutilated and retained? | | | | |
| 7. Are all payments made by check (except petty cash)? | | | | |
| 8. Are receipts obtained for non-check disbursements (such as, checks endorsed to another officeholder/department, miscellaneous cash receipts remitted to treasurer etc.)? | | | | |
| 9. Are a limited number of responsible individuals authorized to sign checks? | | | | |
| 10. Are checks signed: | | | | |
| a. manually? | | | | |
| b. by a check-signing machine? | | | | |
| c. by signature stamp? | | | | |
| 11. Are the facsimile signature plates or stamps properly safeguarded? Describe how. | | | | |
| 12. If a check-signing machine is used, are the number of checks written compared with the counter on the machine by a person independent of the check-signing function? | | | | |
| 13. Is the signing of checks in advance prohibited? | | | | |
| 14. Are the persons who sign checks independent of persons: | | | | |
| a. approving disbursements? | | | | |
| b. handling petty cash? | | | | |
| c. recording cash receipts? | | | | |
| d. preparing checks? | | | | |
| 15. Are disbursements in the cash disbursement journal totaled monthly? | | | | |

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| PAYROLL | | | | |
| 1. Are personnel records (including wages, salaries, tax information and deductions) maintained for all employees? | | | | |
| 2. Are salaries approved by the governing body for: | | | | |
| a. full-time employees? | | | | |
| b. part-time employees? | | | | |
| 3. Are written authorizations required for: | | | | |
| a. additions to payroll? | | | | |
| b. initial wage and salary rates? | | | | |
| c. changes in wages? | | | | |
| d. dismissals? | | | | |
| e. creation and changes in employee miscellaneous deductions? | | | | |
| 4. Are time sheets prepared for all employees, including salaried: | | | | |
| a. used to substantiate hours worked? | | | | |
| b. approved by a responsible official? | | | | |
| 5. Are there policies established and are they being followed for: | | | | |
| a. overtime pay? | | | | |
| b. sick pay? | | | | |
| c. vacation pay? | | | | |
| d. holiday pay? | | | | |
| e. advance pay? | | | | |
| 6. Are mechanics of the payroll preparation rechecked as part of the payroll procedures? | | | | |
| 7. Are payrolls reviewed and approved prior to distribution of warrants? | | | | |
| CASH | | | | |
| 1. Are bank account(s) maintained for the deposit of all monies received authorized by the governing body? | | | | |
| 2. Are bank account balances reconciled with book balances promptly at the end of each month? | | | | |
| 3. Is a list of outstanding checks prepared at the end of each month? | | | | |

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| 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.) | | | | |
| 5. Are bank accounts reconciled by a person who does not: | | | | |
| a. sign checks? | | | | |
| b. handle cash? | | | | |
| c. record cash? | | | | |
| 6. Are bank statements and checks delivered to the reconciler unopened? | | | | |
| 7. Are bank reconciliations periodically reviewed by an independent person for propriety? | | | | |
| 8. Is this review evidenced by the initials or signature of the reviewer? | | | | |
| 9. Does the reconciler examine paid checks for dates, payee, signature, cancellations and endorsements, and account for numerical sequence of checks? | | | | |
| 10. Are checks outstanding for over two years periodically investigated and written-off, if appropriate? | | | | |
| 11. Are other reconciling items appropriate? Identify other reconciling items at year end. | | | | |
| 12. Is all cash not currently needed invested? | | | | |
| 13. Are cash long or short amounts reviewed and resolved periodically by a responsible official? | | | | |

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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.