

**MISSISSIPPI STATE UNIVERSITY  
BASIC CONTROL ASSESSMENT REPORT**

Department

		Yes	No
<b>A. RECONCILIATION OF ACCOUNT BALANCES</b>			
1. Documentation exists to support timely reconciliation of departmental accounts on a consistent basis.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Documentation exists to support that reconciliations are reviewed in a timely manner by the appropriate department head, designee, or principal investigator.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Departmental account fund balances appear adequately provided for without significant deficits.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>B. LEAVE</b>			
1. All eligible employees appear to be reporting leave usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Documentation exists to support that leave usage and balances are reviewed timely.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Documentation exists to support independent review of the processor's leave.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>C. RECORDS OF HOURS WORKED</b>			
1. Time sheets/cards are maintained by the department for non-exempt employees.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Time sheets/cards appear accurate and include the recording of both leave and compensatory time.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Time sheets/cards are signed and dated by the employee after the time period being reported.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. Time sheets/cards are signed and dated by the employee's supervisor after the time period being reported.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>D. PAYROLL PROCESS</b>			
1. Documentation exists to support that time sheets are reconciled to <i>Post Time Entry Reports</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Documentation exists to support that <i>Post Time Entry Reports</i> are reconciled to <i>Payroll Vouchers</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Documentation exists to support that <i>Payroll Vouchers</i> are reconciled to Banner.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. Payroll duties appear to be adequately separated.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>E. COMPENSATORY TIME BALANCES</b>			
1. Documentation exists to support that compensatory time balances are reconciled by one individual.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Documentation exists to support that the reconciler's compensatory time balance is reviewed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>F. CASH ON HAND</b>			
1. Documentation exists to support that cash on hand is properly reconciled.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Cash appears to be adequately safeguarded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>G. CASH RECEIPTS/HANDLING</b>			
1. Documentation exists to support that cash receipts are reconciled to Banner.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. A pre-numbered receipt, cash log, register tape, or etc. is used to document cash received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Cash is physically safeguarded in a secured area until deposit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. Cash duties related to reconciliation and custody appear to be adequately separated.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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Department

Yes No

**H. APPROVAL**

1. Invoice and requisition input and approval has been separated within the department.

X	
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**I. PROCUREMENT/FLEET CARD**

1. Card transactions are adequately supported and are reconciled to statements.

X	
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2. Documentation exists to support independent review of card journal entries and statements.

X	
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3. A sign in sheet, containing adequate information, is maintained to record card users.

X	
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4. All procurement cards are kept in a secure place such as a locked drawer or file cabinet.

X	
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**J. LONG DISTANCE**

1. Documentation exists to support that statements are reviewed by the responsible employee.

X	
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2. Documentation exists to support that statements are reviewed by the department head/designee.

X	
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**K. PROPERTY MANAGEMENT**

1. Documentation exists to support annual observation of inventory by someone other than or in addition to the inventory representative and review by the department head.

X	
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2. Documentation exists to support the use of *Hand Receipts* for the removal of property off campus.

X	
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3. Documentation exists to support independent observation when processing *Hand Receipts*.

X	
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4. Documentation exists to adequately support vehicle fuel and maintenance expenditures.

X	
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5. Documentation exists to support adherence to Fleet Management Guidelines.

X	
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**L. FACILITIES MANAGEMENT**

1. Documentation exists to support the maintenance of an accurate record of keys issued and periodic analysis of missing keys to ensure adequate security.

X	
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**M. SPONSORED RESEARCH**

1. Documentation exists to support the timely, accurate completion of *Confirmation of Effort* reports by someone with a suitable means of verification that the work was performed.

X	
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**N. INFORMATION SECURITY**

1. Sensitive information is adequately secured.

X	
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2. Documentation exists to support compliance with information security policies.

X	
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3. Documentation exists to support compliance with software licensing agreements.

X	
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4. Documentation exists to support completion of information security training by appropriate persons.

X	
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**O. GENERAL ADMINISTRATION**

1. Current desk manual exists for critical departmental controls and procedures.

X	
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2. Required postings of information maintained within department.

X	
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