

**MISSISSIPPI STATE UNIVERSITY
BASIC CONTROL ASSESSMENT REPORT**

Department

		Yes	No
A. RECONCILIATION OF ACCOUNT BALANCES			
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. LEAVE			
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"/>
C. RECORDS OF HOURS WORKED			
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"/>
D. PAYROLL PROCESS			
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"/>
E. COMPENSATORY TIME BALANCES			
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"/>
F. CASH ON HAND			
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"/>
G. CASH RECEIPTS/HANDLING			
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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H. APPROVAL			
1. Invoice and requisition input and approval has been separated within the department.	X		
2. Adequate separation of input, approval, and account reconciliation appears to exist.	X		
I. PROCUREMENT/FLEET CARD			
1. Card transactions are adequately supported and are reconciled to statements.	X		
2. Documentation exists to support independent review of card journal entries and statements.	X		
3. A sign in sheet, containing adequate information, is maintained to record card users.	X		
4. All procurement cards are kept in a secure place such as a locked drawer or file cabinet.	X		
J. LONG DISTANCE			
1. Documentation exists to support that statements are reviewed by the responsible employee.	X		
2. Documentation exists to support that statements are reviewed by the department head/designee.	X		
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		
2. Documentation exists to support the use of <i>Hand Receipts</i> for the removal of property off campus.	X		
3. Documentation exists to support independent observation when processing <i>Hand Receipts</i> .	X		
4. Documentation exists to adequately support vehicle fuel and maintenance expenditures.	X		
5. Documentation exists to support adherence to Fleet Management Guidelines.	X		
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		
M. SPONSORED RESEARCH			
1. Documentation exists to support the timely, accurate completion of <i>Confirmation of Effort</i> reports by someone with a suitable means of verification that the work was performed.	X		
N. INFORMATION SECURITY			
1. Sensitive information is adequately secured.	X		
2. Documentation exists to support compliance with information security policies.	X		
3. Documentation exists to support the adequate disposal of sensitive information.	X		
4. Documentation exists to support compliance with software licensing agreements.	X		
5. Documentation exists to support completion of information security training by appropriate persons.	X		
O. DESK MANUAL			
1. Current desk manual exists for critical departmental controls and procedures.	X		