**Sample Internal Controls Questionnaire: Assessor of Property**

General:

1. Does the office have a written organizational chart?
2. Do the office employees have written job descriptions?
3. Does the office have a written, updated personnel policy and is this provided to the office employees?
4. Does the office have a copy of the adopted county ethics policy available for the official and the office employees?

Physical security of the office:

1. Who all has a key to the office?
2. How often are the locks changed?
3. Is the office monitored with surveillance cameras?
4. Is there a vault in the office?
5. When is it locked?
6. Who has access to the vault?

Purchasing:

* 1. What is the adopted county purchasing policy/purchasing law that the office operates under?

Purchase orders:

1. Who fills out purchase order requisitions for the office?
2. Who coordinates with the mayor’s office for purchase orders?
3. How is it known whether funding is available in the budget for the requested expenditure and which object code to encumber with the purchase order?
4. Who maintains a list of approved vendors?
5. Who authorizes purchase orders (county finance/mayor)?
6. Who in the assessor’s office places orders for goods?
7. Who verifies that the goods are received?
8. Who signs the invoice?
9. Who gets the invoice after it is signed by the office?
10. Are charge accounts allowed at local stores?

Store cards:

1. Does the assessor’s office have a store card?
2. If not, does the office have access to a store card maintained by another office (county finance/mayor)? Is there a written store card policy under which the office operates?
3. What forms must be filled out and signed before the card is checked out?
4. Who is authorized to use the store card in the Assessor of Property’s office?
5. How does the Assessor verify that only legitimate purchases are made with the store card?
6. How is unspent money on the purchase order dealt with?
7. Who ensures that the purchase order is closed out?

Contracts:

1. Who is authorized to sign all county contracts (e.g. software, user agreements, copiers) dealing with purchasing for the Assessor of Property office?
2. Are there certain contracts that require county legislative body approval (longer than a year in length)?
3. Is there a requirement for the county attorney to review proposed contracts (including lease agreements) before signing?
4. If there are capital leases for equipment (copiers), does the county commission and Office of Local Finance approve these prior to signing?
5. Who serves as the contract monitor for the Assessor of Property’s office?
6. How is the contract monitored for vendor compliance?

Emergency Purchases:

1. Who in the assessor’s office coordinates with the county finance department/mayor in the event of emergency purchases?
2. Is there a written policy that addresses emergency purchases?
3. Who in the assessor’s office is responsible to ensure documentation of emergency purchases to verify compliance with county purchasing

Payroll:

1. How is payroll authorized and processed for the Assessor’s office?
2. What type of accounts in the budget is used to pay employees? Does all pay for employees come from payroll line items (not vendor checks)?
3. Has the Assessor received a copy of the adopted budget? Is the actual adopted budget posted correctly to the month to date reports that the Assessor receives from county finance/mayor’s office?
4. How does the Assessor’s office keep up to date in terms of the budget and expenditures for the office? Monthly reports from finance/mayor’s office?
5. Does the Assessor of Property provide comp or overtime? Is the amount of accrued compensatory time within wage and hour and personnel policy limits?

Office operations:

1. What system (computer/manual) does the Assessor’s office use for receipting funds received in the office?
2. Who is authorized to receipt payments in the Assessor’s office?
3. Does each person that receipt have a separate cash drawer or lockable bank bag assigned to them?
4. How are the cash boxes secured when the deputies are not physically at their stations (lunch, bathroom breaks)?
5. Where are the boxes stored at the end of the work day?
6. How is the computer system backed up (offsite)? How often? Is there a written disaster recovery policy?

Inventory of office equipment:

1. Who keeps an updated inventory of all State and County computer equipment?
2. Is a copy of the inventory kept in the disaster recovery plan?
3. Where is the disaster recovery plan kept?
4. Are vehicles assigned to the property assessor’s office inventoried and have a permanent non-removable decal to identify that they are county property?
5. Who is involved in preparing an annual physical inventory of the computer equipment?
6. Does the office have any assets that meet capitalization thresholds for external financial reporting? Who in the Assessor’s office coordinates with county finance/mayor’s office to track capitalized assets?

**Material Expenditure Line Items (review budget lines items for material expenditure amounts)**

Payroll:

1. How does the office protect itself against payroll fraud (illegal deductions from paychecks, ghost employees, and unauthorized bonus payments)?
2. Do all employees have an updated personnel file?
3. How do employees record their time worked?
4. Are employees allowed to work off the clock? Do employees understand they cannot work off the clock?
5. Who maintains an accrual of vacation and sick time for Assessor deputies?
6. Who reviews the payroll information (time worked) prior to payroll processing to ensure accuracy and legitimate payments?

Audit Services/Data Processing Services:

1. Are contracts on file for audit/data processing services? Who in the Assessor’s office review the invoices from these vendors prior to payment by the county finance/mayor’s office?

Revenue and expenditures:

1. Who is responsible for coordinating with the trustee office to ensure all receipted funds are coded to the correct revenue line items (greenbelt late fees, GIS revenues, document fees) and for items purchased those expenditures are coded to the correct object code in the budget?

Qualifying and applications for a greenbelt assessment to ensure accuracy in greenbelt

1. Who in the Assessor’s office is assigned to coordinate with the Register of Deed’s office to review new deeds with appraisal cards to identify land splits?
2. Who in the Assessor’s office is responsible for coordinating with new property owners to verify if the new property qualifies for the greenbelt program?
3. If new parcels of property do not qualify for greenbelt, who in the Assessor’s office is responsible for monitoring and preparing all assessment rollback documents?
4. Who in the Assessor’s office is responsible with coordinating with the County Trustee’s office to be sure change of assessment forms are promptly sent to the Trustee’s office?
5. Who in the Assessor’s office is responsible for monitoring compliance with the greenbelt program as it relates to the parcels that qualify for the program under forestland?
6. Who in the Assessor’s office is assigned to review changes on appraisal cards and new assessments as a check for keying errors?

New construction each year (for accurate county property tax revenue recognition)

1. What is the process and who in the Assessor’s office is responsible for identifying new construction annually?
2. Who in the Assessor’s office is assigned to do the annual field inspections of parcels for the six year reappraisal plan?
3. Who in the Assessor’s office is responsible for updating the CAMA system with any changes noted during field reviews?
4. Who in the Assessor’s office reviews appraisal card changes done by the field appraisers to ensure new assessments are accurate and do not contain data entry errors?

Visual inspections and errors noted by the Tennessee Division of Property Assessment***s***

1. Who in the Assessor’s office is assigned to review the DPA Assessment reports to identify any errors noted by the DPA and determine the actions items needed to correct any identified issues?
2. Who in the Assessor’s office is assigned to follow up to ensure all needed corrections/identified errors noted by the DPA have been promptly addressed by the county Assessor’s office?

Proration of properties transferred between tax exempt and nonexempt status

1. Who in the Assessor’s office is responsible for an annual review of new deeds to identify properties that have been transferred between tax exempt and nonexempt entities?
2. Who in the Assessor’s office are responsible for appraisal card changes and to coordinate with the County Trustee’s office to ensure pick up of taxable amounts from these changes?