Sample Internal Control Assessment Ques2ons Administrator of Elec2ons (AOE)

***Summary:*** *The following assessment ques2ons are divided into three parts to address the changes in*

*T.C.A. 9-18-102(a): (I) Whether obliga2ons and costs of the opera2on are in compliance with applicable law; (II) Whether county funds, property and other assets that are designated/assigned to the AOE's oﬃce are safeguarded against waste, loss, unauthorized use or misappropria2on and (III) Whether revenues and expenditures in the county general fund (as it relates to the AOE's oﬃce) are properly recorded and accounted for to permit the prepara2on of accurate and reliable ﬁnancial and sta2s2cal*

*reports and to maintain accountability over the assets.*

# Whether obliga2ons and costs of the opera2on are in compliance with applicable laws

## General:

1. Does the oﬃce have a wri1en organiza5onal chart?
2. Do the oﬃce employees have wri1en job descrip5ons?
3. Does the oﬃce have a wri1en, updated personnel policy and is it 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 has a key to the AOE’s oﬃce?
	2. Who has a key to the main door of the county oﬃce that AOE's oﬃce is located in?
	3. How oIen are the locks changed?
	4. Is the oﬃce secured with security cameras?

## Purchasing:

1. Does the county have an adopted purchasing policy?
2. Who is responsible for ﬁlling out purchase order requisi5ons with the county ﬁnance department/county mayor’s oﬃce?
3. Who signs the requisi5on?
4. Who coordinates with the ﬁnance department/mayor’s oﬃce to ensure there is funding available in the line item for the purchase, and that the vendor is on the approved vendor list?
5. Who authorizes the purchase by issuing the purchase order?
6. Who places the order?
7. Who veriﬁes the goods received are itemized on the invoice?
8. Who signs the invoice and forwards it to the ﬁnance department?
9. Are blanket purchase orders u5lized? If so, for what purpose are they used?
10. Does the oﬃce have an adopted policy which addresses emergency purchases?
11. How are emergency purchases documented?

## Store cards:

1. Does the oﬃce have an assigned store card (e.g., Walmart, Lowe's)? If so, which stores? If not, does the oﬃce have access to a store card?

## Contracts:

* 1. Who signs all county contracts dealing with purchasing in the AOE's oﬃce?
	2. Are there certain contracts that require county legisla5ve body approval?
	3. Is there a requirement for the county a1orney to review proposed contracts?
	4. Who serves as the contract monitor?
	5. How is the contract monitored for vendor compliance?

## Payroll:

1. Who in the AOE's oﬃce receives a copy of the oﬃce’s adopted budget and a monthly year-to-date expenditure vs. budget report from the ﬁnance/mayor’s oﬃce each month and reviews for an5cipated overages?
2. Do all employees required to ﬁll out 5mesheets?
3. Does the AOE review and approve these 5mesheets prior to payroll being run?
4. Do any employees receive compensatory or over5me? Which ones?
5. Who in the AOE's oﬃce maintains an accurate leave/comp 5me liability accrual for the oﬃce staﬀ?
6. How are payroll payments made to employees?

# Whether county funds, property and other assets that are designated/assigned to the AOE's oﬃce are safeguarded against waste, loss, unauthorized use or misappropria2on

## Cash with fee account:

* 1. Who enters daily receip5ng of payments into the county oﬃce?
	2. Are all individuals that are authorized to receipt and/or have access to county funds covered by the county blanket liability bond/insurance? This would include interns, temporary and seasonal employees, part 5me workers from a human resource agency.
	3. Do depu5es who receipt funds maintain separate cash boxes? How are they secured?
	4. How oIen are the boxes counted and balanced?
	5. How are the correct amounts in the boxes veriﬁed?
	6. Does the oﬃce have an adopted overage policy? What is it?
	7. How are shortages in the cash boxes handled?
	8. Are all employees aware of these procedures?
	9. Can receipts be voided?
	10. Who is authorized to void receipts?
	11. How oIen are voids reviewed?
	12. Who takes receipted funds in the AOE's oﬃce to the county trustee/ﬁnance/mayor’s oﬃce to have these funds deposited into the county general fund?
	13. How oIen is a deposit (number of days) made?
	14. Who takes the deposit in the event of an absence?
	15. How much pe1y cash/cash on hand, if any, is authorized in the AOE's oﬃce?
	16. How are the cash boxes secured?
	17. Where are the cash boxes stored at the end of the work day?

## Inventory of oﬃce equipment:

1. Who is responsible for maintaining an updated inventory list and coordina5ng with the county ﬁnance oﬃce to conduct an annual physical inventory of all oﬃce and elec5on equipment assigned to the AOE?
2. Is a copy of the most recent inventory available and secured at the AOE's oﬃce?
3. Does the oﬃce have any assets assigned to the oﬃce that meet the capitaliza5on thresholds for external ﬁnancial repor5ng?
4. Has the AOE veriﬁed that all vo5ng machines are covered by the county insurance policy?

## Payroll:

1. Do all AOE employees have an updated personnel ﬁle?
2. Who maintains the ﬁles?
3. How do employees log hours?
4. Are employees allowed to work oﬀ the clock?
5. How oIen are employees paid?
6. Who is responsible for running 5mecard totals for each employee and preparing payroll?
7. How are employees paid?
8. Do all employees review and authorize their payroll deduc5ons each year?

## Elec2on Poll Workers:

1. Do the Elec5on Commission review a list of all poll workers and alternates and approve the list prior to the AOE being able to u5lize these workers?
2. Has the county adopted a Sec5on 218 agreement for the treatment of poll workers wages for social security/IRS purposes? If so, does the AOE have this on ﬁle?
3. Do the poll workers receive a W2 or a 1099 (if over required amount for 1099)?
4. Who at the AOE coordinates with the county ﬁnance/mayor’s oﬃce to ensure accurate FICA/tax withholding and repor5ng for poll workers when applicable?
5. Who is responsible for monitoring early vote poll workers to be sure over5me is paid if workers go over regular work hours?
6. Who signs oﬀ and approves elec5on poll workers pay prior to payroll being run?

# Whether revenues and expenditures in the county general fund (as it relates to the AOE's oﬃce) are properly recorded and accounted for to permit the prepara2on of accurate and reliable ﬁnancial and sta2s2cal reports and to maintain accountability over the assets

## Revenues and expenditures:

* 1. Who is responsible for coordina5ng with the trustee’s oﬃce and ﬁnance department to ensure all receipted funds are coded to the correct object code and expenditure budget?
	2. Who reviews the month-to-date budget expenditure report that county ﬁnance sends them to ensure the AOE’s oﬃce expenditures are accurate and in line with the approved budget?
	3. Who veriﬁes that the approved original annual budget for the oﬃce, along with any approved budget amendments have been posted to the county ﬁnance soIware correctly?