

PREVIEW

This is a preview copy of the online assessment. Each agency must submit **ONE** official response for the agency through the online assessment form.

Office of Accounts and Reports - Agency Self-Assessment of Internal Controls

The Agency Self-Assessment of Internal Controls is a review of the internal policies and procedures for each state agency. This self-assessment is designed to raise awareness of potential risks and encourage further analysis and discussion at the agency level. Additionally, the results of this self-assessment may be leveraged by the Department of Administration, Office of Accounts and Reports (OAR) to identify best practices and assist OAR in identifying future education and training opportunities.

* Required

1. Please provide the agency name that this assessment is being completed for. *

2. Please provide the agency number for the agency identified in question 1. *

Example: 173

Procurement & Accounts Payable

Purchasing

3. Does the agency have written procedures regarding the creation, review, and approval of all non-payroll expenditures? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

4. When procuring goods or services, does the agency obtain all required prior approvals and maintain all required contract documents per the Department of Administration Office of Procurement and Contracts guidance? *

For more information, follow the link: https://admin.ks.gov/docs/default-source/ofpm/procurement-contracts/bid-guidelines-for-state-agencies.docx?sfvrsn=3bc8dbc7_4

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

5. When items to be purchased are available through a statewide contract, does the agency always utilize the statewide contract? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

6. Does the agency always use purchase orders when making a payment against a contract (including statewide contracts) in accordance with Best Practices - Statewide Encumbrance Policy? *

For more information, follow the link: <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fcms%2F6de5373-41a2-4969-ae58-b7e81f23c155.docx&wdOrigin=BROWSELINK>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

7. When purchases exceed the spending limit authorized by the agency delegated purchasing authority, are procedures followed in accordance with the Authorization for Spend Exceeding Agency Delegated Purchasing Authority? *

For more information, follow the link: https://www.admin.ks.gov/docs/default-source/ofpm/procurement-contracts/authorization-for-spend-exceeding-agency-delegated-purchasing-authority.pdf?sfvrsn=77e8a5c7_2

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

8. Does the agency utilize the State of Kansas' Purchasing Card (P-Card)? *

For more information, follow the link: <https://admin.ks.gov/offices/procurement-and-contracts/procurement-card-program>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

9. Does the agency reconcile the P-Card billing statement to the original sales slips, invoices, register receipts or purchasing card slips monthly? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Procurement & Accounts Payable

Invoice Processing

10. Are all invoices received in a central location, such as the accounting unit? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

11. Are processes in place to ensure all invoices are reviewed and approved (i.e. signed or initialed) by an authorized person prior to voucher entry in SMART and payment? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

12. Does the business office maintain an up-to-date listing of specific employees/positions who can authorize purchases and approve invoices (including any limitations to their authority)? Note: This question does not pertain to SMART voucher approval or security levels. *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

13. Does the agency have a current DA-115, Agency Authorized Officials and Approved Out-of-State Travel Locations/Areas form on file with the Office of Accounts and Reports? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F3817FormDA115_v2_0A74855CD49AF.docx&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

14. Does the agency have written policies and procedures regarding the establishment of suppliers and supplier maintenance? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

15. Does the agency ensure that payables interfaced into SMART from an agency sub-system comply with all applicable SMART voucher requirements including but not limited to purchase orders, contract payments, 1099-Misc reportable items, and vendor payment terms? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

16. Does the agency follow the job aid for entering supplier contracts and including purchase orders into SMART? *

For more information, follow the link: <https://admin.ks.gov/media/cms/ad5701f4-894b-49ad-bd68-a3c762774337.pdf>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

17. Does the agency follow the voucher processing procedures outlined in the Delegated Audit Authority Procedures? *

For more information, follow the link: <https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/agency-audit-services/delegated-audit-program/delegated-audit-authority-program-overview>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

18. Does the agency have invoice processing procedures for verifying the accuracy of calculations? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

19. Do agency procedures prohibit the same employee from performing all three functions entering, approving, and budget-checking a SMART voucher? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

20. When processing invoices for 1099 reportable vendors*, does the agency ensure the accuracy of the reportable and non-reportable line items on the "Withholding" page of the SMART voucher? (*For more information, please refer to the SMART 1099 and Withholding Information Training Guide.) *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fsmartweb.ks.gov%2Fmedia%2Fdocuments%2F1099andwithholdingtrainingguide_63E3020BA07BF.doc&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

21. When processing invoices that pertain to a prior fiscal year without a prior year encumbrance, does the agency follow the procedures listed in Policy Manual 11,966? (State agency procedures listed as #1, #2, #4, #5, and #8) *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F11966_10219_te_E8CC2B62BF201.doc&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

22. Is there a procedure for ensuring that posted vouchers have been processed and paid? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

23. Are all vouchers and supporting documents attached in SMART in accordance with Information Circular 19-A-003? *

For more information, follow the link: <https://admin.ks.gov/offices/accounts-reports/informational-messages-and-circulars/accounting-circulars/2019>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Procurement & Accounts Payable

Petty Cash

24. Does the agency have a petty cash fund? (Note: This includes any petty or imprest cash fund that was established through an advance of funds to support various operating and programmatic activities). *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

25. Does the agency maintain and adhere to all written procedures for the fund according to Policy Manual 10,752? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F10752_10219_te_A95747E36EB7C.doc&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Procurement & Accounts Payable

Employee Payroll & Expenses

26. Does the agency comply with the requirement of the Department of Administration: Time & Labor - Employee Self Service to ensure the timely and accurate submission and approval of employee timesheets? *

For more information, follow the link: <https://admin.ks.gov/media/cms/022e99ed-89fa-498f-9d95-dfde28102dc8.pdf>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

27. Are all employee timesheets reviewed and approved by an authorized supervisor? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

28. Does the agency prohibit the use of gift cards (pre-paid gift cards, gift certificates, etc.) as a form of employee recognition or merit award? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

29. Does the agency ensure that all employees who travel for State business, adhere to the Employee Travel Expense Reimbursement Handbook? *

For more information, follow the

link: https://admin.ks.gov/media/cms/Travel_Handbook_FY2023_eff_7122_FINAL_6fcda4f1115ae.pdf

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

30. Does the agency comply with the existing policies and procedures regarding the reimbursement of moving expenses? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Accounts Receivable & Cash Receipts

Accounts Receivable

31. Does the agency bill and/or collect monies in excess of \$10,000 annually from customers, clients, grantor organizations (including federal agencies), or other sources? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

32. Does the agency have written policies and procedures defining responsibilities for preparing invoices, recording accounts receivables, recording receipts, and following up on delinquent accounts? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

33. Are the responsibilities for invoicing, receipting, and posting to the accounting records performed by different people? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

34. Does the agency maintain and record all accounts receivable in SMART? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

35. Are the agency's draw-downs of federal funds completed in a "just-in-time" manner to maintain an interest neutral event between the State and the federal government? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

36. Does the agency adhere to Policy Manual 8,001 regarding write-offs? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F8001managementofreceivables_0BCD0792C89A7.doc&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

37. Does the agency have written policies and procedures concerning refunds of overpayments and billing adjustments? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

38. Are charges for goods or services based on authorized fees and rates, where applicable? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

39. Does the agency periodically provide statements of account balances to customers? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

40. Is an aging schedule prepared monthly and reviewed by an authorized manager? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

41. Does the agency have a written procedure for the preparation of the DA-32 form (Year-end Accounts Receivable worksheet)? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2Fda32annualreportaccountsandotherrec_5EB7469C4AA2A.xlsx&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

42. Does the agency retain detail reports or listings to support each amount as reported on the DA-32 form? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2Fda32annualreportaccountsandotherrec_AF04FBDA2974F.xlsx&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

43. Does the agency take appropriate action and document its efforts to collect on account balances that are past due? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

44. Does the agency use an allowance account for doubtful or uncollectible accounts? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

45. Does the agency have a written process for calculating the allowance for doubtful or uncollectible accounts? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Accounts Receivable & Cash Receipts

Cash Receipts

46. Are responsibilities for collection of receipt functions segregated from those recording cash receipts and posting to the accounting records? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

47. Are all funds that are received deposited in a prompt manner (at least daily) in accordance with K.S.A. 75-4215? *

For more information, follow the link:

http://kslegislature.org/li_2020/b2019_20/statute/075_000_0000_chapter/075_042_0000_article/075_042_0015_section/075_042_0015_k/

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

48. When funds are received, are the funds secured, i.e. in a locking cabinet, desk, or safe? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

49. Are restrictive endorsements placed on incoming checks upon receipt? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

50. When in possession of a SMART vendor check that has been issued in error or is no longer valid, does the agency complete and submit the DA-7CH form to the Financial Systems Desk to cancel the check? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2Fda7chsmartcheckcancellationrequest_F2A7A327B44D2.doc&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

51. Does the agency routinely search the State Treasurer's Office "Unclaimed Property" website and file a claim for any financial property belonging to the agency? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

52. Does the agency issue receipts for all cash collections? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Accounts Receivables & Cash Receipts

External Bank Accounts

53. Does the agency have any external bank accounts (including for petty cash funds) which are managed directly by the agency? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

54. Was approval obtained from the Pooled Money Investment Board (PMIB) to establish the bank account in accordance with K.S.A. 75-4214 and K.S.A. 75-4215? *

For more information, follow the links: K.S.A 75-4214

http://www.kslegislature.org/li_2016/b2015_16/statute/075_000_0000_chapter/075_042_0000_article/075_042_0014_section/075_042_0014_k/ K.S.A. 75-4215

http://www.kslegislature.org/li_2016/b2015_16/statute/075_000_0000_chapter/075_042_0000_article/075_042_0015_section/075_042_0015_k/

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

55. Are responsibilities for preparing and approving bank account reconciliations segregated from other cash receipt or disbursement functions? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

56. Are all bank accounts reconciled within 30 days of the statement date? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

57. Do any of these accounts include funds held by the agency in custody for others (client funds, bail, escrow, etc.)? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

58. Does the agency maintain a separate record of balance activity for each individual or entity? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Fixed Assets

Fixed Assets

59. Does the agency adhere to the asset capitalization thresholds specified in PM 13,001 to determine whether an asset needs to be capitalized and recorded in the SMART Asset Management module? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F13001capitalassetrecords_BD2FAD99A7493.docx&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

60. Does the agency have a written policy for safeguarding financial and physical assets and for being alerted to possible exposures, errors, and irregularities? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

61. Are all asset purchases and receipts approved by a designated person with proper authority? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

62. When recording the acquisition cost of a capital asset, does the agency include all expenses (e.g. freight, assembly, installation, etc.) necessary to place the asset in its intended location and condition for use, in accordance to PM 13,001? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F13001capitalassetrecords_BD2FAD99A7493.docx&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

63. Does the agency have a process to accumulate costs (including staff/payroll costs) and maintain supporting documentation for construction-in-process (CIP) projects, including major IT projects, in order to accurately reflect the total cost of the asset and comply with financial reporting requirements? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

64. Does the agency ensure that all asset additions, adjustments, deletions, and retirements are processed through the SMART Asset Management module? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

65. Is the responsibility for conducting the physical inventory assigned to someone other than the custodian of the assets? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

66. Are all capital assets tagged (where practical) with a unique agency identification number? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

67. Is there physical security protecting the agency's fixed assets? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

68. Are agency personnel required to acknowledge that personal use of equipment is prohibited? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

69. Does the agency maintain a list(s) of keys and lock combinations assigned to employees (and contractors) that is inclusive of the agency's entire operations? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

70. Does the agency have a process to evaluate asset utilization to determine whether the asset is considered excess or surplus property? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

71. Are all asset disposals approved by a designated person with the proper authority and in accordance with PM 13,001? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F13001capitalassetrecords_BD2FAD99A7493.docx&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

72. Does the agency investigate missing assets, document their findings, and take appropriate action? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

73. If non-capital assets are maintained in SMART are they tagged with a unique agency identification number? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

74. Are all real property assets entered and maintained in the SMART Asset Management module? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Inventory

Inventory

75. Does the agency have any inventories with a combined value greater than \$10,000 intended for sale or use in the delivery of goods or services? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

76. Does the agency have written policies and procedures to control and monitor inventories? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

77. Is there physical security protecting inventories? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

78. Is a physical inventory completed at least annually? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

79. Are physical inventories supervised by someone independent of the custodial or record keeping functions? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

80. Is a completed DA-82 form properly prepared, signed, and dated by the Property Management Officer and submitted on an annual basis? *

For more information, follow the link: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2Fda82capitalassetsupplementalinforma_CD9B1454864AC.docx&wdOrigin=BROWSELINK

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Grants Administration

Grants Administration

81. Does the agency issue grants (from any funding source)? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

82. Does the agency conduct a pre-award eligibility and risk assessment in accordance with the Uniform Grant Guidance (UGG) for Federal Awards/Grants? *

For more information, follow the link: <https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/single-audit/uniform-grant-guidance-resources>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

83. Has the agency established effective internal controls, through written policies and procedures, which provide reasonable assurance that federal awards are being managed in accordance with UGG? *

For more information, follow the link: <https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/single-audit/uniform-grant-guidance-resources>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

84. Does the agency enter all grant awards in the SMART Grant Tracking module or some other type of Grant Tracking software? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

85. Before sub-awarding federal funds, does the agency perform a risk assessment as required by 2 CFR 200.332(b) to determine potential risk and the type of subrecipient monitoring needed? *

For more information, follow the link: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR031321e29ac5bbd/section-200.332> <https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/single-audit/uniform-grant-guidance-resources> <https://covid.ks.gov/compliance-resource-library-job-aids/>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

86. When sub-awarding federal funds, does the State agency review and use the Pass-Through Entity Checklist or 2 CFR 200.331-332 to ensure all the requirements listed in the Uniform Guidance are being followed? *

For more information, follow the links: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR031321e29ac5bbd/section-200.332> <https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/single-audit/uniform-grant-guidance-resources> <https://covid.ks.gov/compliance-resource-library-job-aids/>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

87. When sub-awarding federal funds, does the State agency ensure that the subrecipient is informed of the Federal Grant ID and the grant requirements? *

For more information, follow the link: <https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/single-audit/uniform-grant-guidance-resources>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

88. Does the agency have a process in place to identify if subrecipients will require a Single Audit? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

89. If subrecipients are required to have a Single Audit, does the agency follow up to ensure Single Audits were performed? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

90. Does the agency review the single audit reports of all its subrecipients, even when not designated as the primary pass-through entity? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

91. Does the agency document its monitoring activities in an official grant file or in the SMART Grant Tracking module when applicable? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

Budgeting

Budgeting

92. Are specific staff assigned responsibility to regularly (preferably monthly, but at least quarterly) compare actual expenditures & revenues with budgeted amounts throughout the year?* (Refer to the Production Reports Budget Status Report (GLS 8020) job aids beginning on page 4 of the Reporting job aids). *

For more information, follow the link: <https://smartweb.ks.gov/media/cms/3de6c222-add5-4c00-8222-53057b15dd58.pdf>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

93. Does management review these comparisons (comparing actual expenditures & revenues with budgeted amounts?) *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

94. Are explanations sought for significant or unusual variances and corrective action taken as appropriate? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

General Elements of Internal Control

Control Environment

95. Does the agency have a written mission statement containing the purpose, goals, and objectives? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

96. Does the agency have an up-to-date organization chart? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

97. Does the agency have written policies and procedures for all areas of the agency? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

98. Are the agency's financial operations centralized, or if de-centralized, are activities routinely monitored by a central office? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

99. Have managers been provided with clear goals and direction from the governing body or top management? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

100. Does the agency have a structured orientation process to inform new hires of relevant statewide & agency specific policies, procedures, and expectations for state employees? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

101. Does management effectively communicate expectations for employee conduct to staff in accordance with the following Kansas Statutes? [KSA 75-2949e(a)(4); KSA 75-2949f(a); KSA 75-2949f(f); KSA 75-2949f(p) and KSA 75-2949f(s)] *

For more information, follow the links: K.S.A. 75-

2949e http://www.ksrevisor.org/statutes/chapters/ch75/075_029_0049e.html K.S.A. 75-2949f http://www.ksrevisor.org/statutes/chapters/ch75/075_029_0049f.html

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

102. Do all supervisors and managers have a working knowledge of the State's policies and procedures? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

103. Are training opportunities provided to improve competency and update employees on policies and procedures? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

104. Does the agency have a written fraud policy that focuses on the agency's employees and its internal operations? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

105. Does the agency have an internal audit staff to review the operations of the agency? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

106. Does the agency internal audit staff report to an official independent of the operations under review? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

General Elements

Risk Assessment

107. Does management utilize methods such as cross-training, strategic hiring practices, detailed procedure documentation, enhanced supervision, etc. to help mitigate the risk associated with sudden or significant changes in key personnel? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

108. In the event of an emergency, has management implemented contingency plans (e.g., continuity of operations plans) to ensure the continuity of mission critical functions and services? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

109. For their areas of responsibility, do managers work to identify the agency's exposures to fraud (i.e. how fraud could be committed) and analyze the data that might indicate fraud has occurred? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

110. Are employees encouraged to take earned vacation time in order to improve operations through cross-training while enabling employees to overcome or avoid stress and fatigue? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

111. Does management identify and analyze risks relating to change, such as new technology, new regulations, restructuring, and rapid growth? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

112. Does the agency have a process in place to identify new (or changed) laws or statutory requirements that could affect the agency's operations?

*

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

General Elements

Control Activities

113. Are responsibilities divided so that no single employee controls all phases of a transaction? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

114. Do employees assigned responsibility for approving SMART transactions have the required knowledge of the chart of accounts, appropriation detail, accounting principles, and the agency's operations to validate the accuracy of all SMART chartfield coding? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

115. Does the agency require that transactions exceeding a specified dollar threshold be escalated to a higher-level manager for additional approval? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

116. Are there documented procedures for all of the agency's critical functions and key activities? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

117. Does management ensure staff are provided with all policies and procedures which may affect performance of the employee's duties? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

118. Are policies and procedures reviewed at least annually to ensure they are still relevant and in conformance with governing laws or regulations? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

119. Are all agency accounting systems that are maintained outside of SMART reconciled to the SMART system at least annually in accordance with the fiscal year-end closing instruction? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

120. When an employee leaves State service, or transfers to another position, does the agency complete and retain an employee separation checklist (or something similar) to help ensure the State's assets and systems are protected and that all State owned property is returned? Note: This would include taking the steps to remove all access to State information systems as well as access to buildings and work areas. *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

121. Do policies and procedures address the handling of confidential or sensitive information such as social security numbers or protected health information? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

General Elements

Communication and Information Systems

122. Are controls in place to ensure information systems and data are protected from unauthorized access, theft, or malicious acts? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

123. Does the agency conduct annual reviews of employee SMART access and privileges? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

124. Do information systems' controls prevent and/or detect missing or invalid data? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

125. Are critical data files backed up and stored in a separately secure area to provide for a full recovery of the data? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

126. Do only authorized staff have information system override privileges? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

127. Does the agency have a comprehensive policy on password protection? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

128. Do you download financial data from SMART into a spreadsheet, database, or other format for the purpose of creating internal or external reports or other purposes? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

129. If you maintain a separate shadow system to SMART, do you routinely (at least monthly) reconcile the data/records between SMART and your separate system? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

General Elements

Monitoring

130. Are the agency's internal controls reviewed and tested by management to determine if they are operating as intended? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

131. Does management solicit input from staff on agency internal controls to improve the effectiveness of controls? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

132. Does the agency submit copies of external audit reports, including any substantiated fraud, to the Department of Administration Office of Accounts and Reports (specifically the Financial Integrity Team) as required by KSA 75-3736? *

For more information, follow the

link: http://www.kslegislature.org/li_2016/b2015_16/statute/075_000_0000_chapter/075_037_0000_article/075_037_0036_section/075_037_0036_k/

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

133. Does the agency have a process to obtain assurance that corrective action for prior year audit findings have been completed? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

134. If the agency expends federal funds, does it comply with the reporting requirements of the Federal Funds Accountability and Transparency Act (FFATA)? *

For more information, follow the link: <https://www.govinfo.gov/content/pkg/FR-2010-09-14/pdf/2010-22705.pdf>

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

135. If the agency expends federal funds, does the agency identify and investigate any conflicts of interest in the operation of the program? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

136. Does the agency utilize external data or sources (e.g. peer groups, surveys, industry standards, etc.) to corroborate the validity of internally generated information? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

137. Does the agency actively monitor staff who perform vital functions, especially those in areas where non-performance could adversely affect the agency? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

138. Does the agency utilize the State Agency Service Center? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

139. Does the agency utilize any outside source for those controls discussed in this assessment? *

140. Does the agency request audit reports for any outsourced services referenced in this assessment? *

- ☐ Yes
- ☐ No
- ☐ Unknown
- ☐ Not applicable

141. Please provide the name, job title, phone number, and email address of the contact person for your agency regarding this assessment. *

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