

County-Wide Internal Controls
Checklist for Quarterly Officers' Meetings
Fiscal Year Ending June 30, _____

County-wide controls are necessary to:

1. Ensure that you are effectively and efficiently meeting objectives of County government.
2. Ensure that your financial statement and SEFA are correct.
3. Ensure that you are complying with all applicable laws and regulations.

An effective system of Internal Controls includes:

1. An ethical tone at the top.
2. Policies and procedures that are in place, understood, and followed.
3. County-wide commitment to strong internal controls, effective risk management, and meeting expectations of all stakeholders.

Signature of Officers in Attendance:

Officer	Date

Control Environment:		
The core of any entity is its people and the environment in which they operate. The tone at the top, i.e., management’s attitudes, values and behaviors, provides the control environment for other employees.		
	Discussed?	Comments/Results:
1. Does the County have a well developed Employee Personnel Policy Handbook that outlines: a. Expectations of employee conduct? b. Guidelines for reporting grievances? c. Guidelines for reporting fraud/abuse? d. Is disciplinary action taken when necessary? e. Is the handbook agreed upon by the county officials? f. Are employees held accountable for their internal controls responsibilities through evaluations or disciplinary actions?		
2. Has the County Handbook been presented to all new employees with signature of their acceptance (copy to be included in personnel file)?		
3. Are routine meetings held by county officials to communicate needs/risks of County?		
4. Are audit findings addressed as an entity to determine the path to resolution or mitigating factors?		
5. Is each official aware of the importance of enforcing the policies of the County and demonstrating a commitment to integrity and values?		
6. Have the BOCC and other officials established the following objectives regarding the financial reporting process: a. An accurate financial statement, required disclosures, and supplemental information for the fiscal year should be prepared by August 15 th and approved by the BOCC. b. An accurate Schedule of Expenditures of Federal Awards (SEFA) and required disclosures for the fiscal year should be prepared by August 15 th and approved by the BOCC.		

c. Timely filing of these financial statements with the State Auditor's Office?		
7. Have the BOCC and other officials developed procedures to oversee the County's internal control system?		
8. Do the BOCC and other officials take steps to ensure compliance with state statutes and new legislation? (List new laws and how the County will address them)		
9. Are employees made aware that assets of the County are not to be used for personal use?		
10. Does management ensure officers and employees have adequate training for their position through OSU classes and other resources?		
11. Do all officials understand the importance of working together to create a complete, accurate Estimate of Needs?		
Risk Assessment:		
The entity must be aware of and deal with the risks it faces; identifying the risk of error or fraud and implementing corrective actions is the primary responsibility of management.		
	Discussed?	Comments/Results:
1. Do the BOCC and other officials identify risks to the County in routine meetings?		
2. Have responses been developed to reduce, share or avoid the identified risk?		
3. Has management established risk tolerance (acceptable level of variance) for fuel and other consumable items?		
4. The BOCC and other officials discuss Jail responsibilities to prevent or limit risk of liability?		
5. The BOCC and other officials ensure all assets of the County are properly insured and records are updated?		
6. The BOCC and other officials ensure the County has proper levels of insurance coverage for assets, comprehensive general liability, and workers comp?		
7. Has management specifically addressed the risk of fraud?		

8. The BOCC and other officials have procedures in place to ensure that all deposits with the County Treasurer are fully collateralized?		
9. Does each office/department have a disaster recovery plan designed and implemented?		
10. Are the Treasurer's bank accounts periodically reviewed to ensure signers are updated?		
11. Does the BOCC review and approve a Board resolution for investments prior to the beginning of each fiscal year?		
12. Does the BOCC review all lease-purchase agreements prior to the beginning of each fiscal year and determine if agreements are to be renewed?		
13. Does the BOCC review and approve the Treasurer's Financial Statement for the Resale Property Fund prior to the beginning of the fiscal year?		
14. Are financial reports presented monthly to the BOCC by the County Clerk and County Treasurer regarding any changes in the fiscal outlook of the County?		
15. Does management track revenue collections monthly to be aware of any financial downturns and report this information to the BOCC?		
16. Does the BOCC require each official to perform an inventory of fixed assets each fiscal year and file this with the County Clerk? (including, but not limited to, RVFD and Senior Citizens' Centers assets purchased with sales tax funds)		
17. Are IT systems adequately protected against possible threats?		
18. Is each office aware of the need for segregation of duties regarding the financial processes for which they are responsible?		
19. Is each office aware of the need for adequate internal controls regarding the financial processes for which they are responsible?		

Information and Communication:		
These systems enable the entity's people to obtain and use information necessary to conduct, manage, and control operations.		
	Discussed?	Comments/Results:
1. Are all officials made aware of their budget for the fiscal year?		
2. Is information readily available to all officials regarding their budgetary and cash balances on the appropriation ledger and general ledger?		
3. Is information obtained at the Association meetings brought to the quarterly meetings and shared with all offices?		
4. Is information obtained at FEMA kickoff meetings shared with those responsible for the financial reporting and monitoring of compliance for federal funds?		
5. Are formal channels of communication established county-wide to relay decisions and internal controls responsibilities? (email)		
Monitoring:		
The internal control process must be monitored and changed by management as circumstances and conditions necessitate.		
	Discussed?	Comments/Results:
1. Are periodic meetings held to address items that should be included in the handbook and to determine if the County is meeting its goals and objectives?		
2. Is someone other than the preparer formally designated to ensure the financial statement, required disclosures, and supplemental information of the County is reviewed for accuracy and completeness and compared with the prior financial statements?		
3. Is someone other than the preparer formally designated to ensure the SEFA and required disclosures of the County is reviewed for accuracy and completeness and compared with the prior SEFA?		

4. Is someone formally designated to ensure the County's Estimate of Needs is reviewed for accuracy and completeness?		
5. Determine audit findings are corrected.		
6. Periodically review budgeted amounts to actual amounts and resolve unexplained variances.		
7. Ensure employees understand expectations in meeting the goals of the County.		
8. Determine source of complaint and course of action for resolution.		
9. Does each official perform a periodic evaluation of the internal controls designed for their office?		