



Basic Internal Control Assessment (Self-Assessment)

(BICA - CHECKLIST) : 2018-19

ALL DEPARTMENT HEADS/BUDGET SIGNATURE AUTHORITY SHOULD TAKE THIS SELF-ASSESSMENT, YEARLY. IF YOU HAVE ANY QUESTIONS PLEASE CONTACT THE OFFICE OF INTERNAL AUDIT AT 601.266.6111.

This is a checklist - USE THE BICA ON THE OIA WEBSITE WITH THE DROP DOWNS [+] TO GUIDE YOU ALONG.

PLEASE RETAIN COPY FOR YOUR FILES

These basic internal controls are NOT all-inclusive.

ORGANIZATIONAL	Yes	No	N/A
1. The department has an organizational chart.			
2. The department has a statement of mission and objective.			
3. The department has current departmental policies and procedures, and employee desktop manuals.			
4. The department has a current website on the University website.			

RECONCILIATION OF BUDGETS	Yes	No	N/A
1. Documentation (hard copy/electronic file) exists to support timely reconciliation of departmental accounts on a consistent basis.			
2. Documentation also exists to support that reconciliations are reviewed in a timely manner by the appropriate department head and/or signature authority.			

CASH RECEIPTING/HANDLING	Yes	No	N/A
1. Documentation (hard copy/electronic file) exists to support that cash receipts/deposits are reconciled to the monthly detail report (MDR).			
2. Duties related to receipting, depositing and reconciliation of funds are adequately separated.			
3. Checks are restrictively endorsed upon receipt.			
4. A pre-numbered receipt, cash log or register tape is used to document cash received.			
5. The department receives payments by credit cards and is PCI Compliant!			
6. Funds are adequately safeguarded until deposited at the Business Office.			
7. University police escort is used for deposits over \$1000.			
8. Petty cash funds (if used by the department) are properly established.			
9. Petty cash funds are periodically counted by custodian and confirmed by a witness to ensure the full amount is accounted for.			
10. The department does NOT have an external bank account.			
11. Proper procedures are in place to ensure sales tax is collected and reported accurately and timely for taxable events/goods.			
12. Does the department retain payers' credit card information or other personal data on any university system, PC or other electronic storage media?			

PROPERTY ACCOUNTING

	Yes	No	N/A
1. The department monitors and conducts in-house audits (verification) of their property.			
2. Individuals assigned equipment have completed an inventory loan receipt.			
3. The department has a university vehicle.			

PROCUREMENT & TRAVEL

	Yes	No	N/A
1. The department has reviewed the purchasing guidelines.			
2. Requisition and invoice input, approval and budget reconciliation functions are separated within the department.			
3. Procurement cards are stored in a secure location while not in use.			
4. The department uploads procurement card receipts to SOARFIN in a timely manner.			
5. The department utilizes a control sheet when there are multiple users of a single procurement card.			
6. The department employees have reviewed the procurement card policies and procedures.			
7. The department retains adequate documentation for the use of the Conference Cards/Student ID Cards, Eagle Dining services and other services provided by Aramark.			
8. All personnel that travel on university business prepare the necessary permission to travel documents and retain original receipts for reimbursement.			
9. If the department's business requires them to incur certain entertainment expenses, the departmental personnel are aware of the hospitality policies and procedures.			
10. If the department's business requires them to incur technology purchases, the departmental personnel are aware of the policies and procedures pertaining to technology purchases.			

HUMAN RESOURCES AND PAYROLL

	Yes	No	N/A
1. Leave usage is approved timely by department head/signature authority for exempt (on SOAR) and non-exempt (on time sheet) employees.			
2. Time sheets are maintained by the department for all non-exempt employees.			
3. Time sheets record actual hours worked, leave time and compensatory time (non-exempt employees).			
4. Time sheets are signed and dated by employee after the time period being reported (non-exempt employees).			
5. Time sheets are signed and dated by supervisor after the time period being reported (non-exempt employees).			
6. Documentation exists to support proper approval of overtime pay (non-exempt employees).			
7. The department follows university overtime guidelines (non-exempt employees).			
8. Documentation (hard copy/electronic file) exists to support monitoring, reconciliation, and approval of compensatory time and usage (non-exempt employees).			
9. Documentation (hard copy/electronic file) exists to support that payroll reports are reconciled to the MDR/Payroll Distribution Reports on SOAR.			
10. Departmental procedures are in place to help ensure that termination documents are processed, and appropriate university and departmental personnel are notified in a timely manner to stop payroll, cancel computer access and long distance codes, retrieve keys, access cards, university equipment, etc.			
11. Annual performance evaluations are conducted for all employees and results are submitted through proper channels.			

TECHNOLOGY

	Yes	No	N/A
1. Department staff has read and understands the acceptable use policy for computers.			

2. The department is aware of the procedures to surplus old computers/devices and remove them off of the department's inventory.
3. Employees have read and understand the email use policy.
4. Department employees have read and understand the password policy.

IT BILLING SERVICES

1. The department signature authority or his/her designee reviews monthly long distance phone charges and other technology service charges.

Yes	No	N/A

MINORS ON CAMPUS

1. Does the department offers, sponsors, or approve programs or activities involving minors.

If YES - The department adheres to the MINORS ON CAMPUS POLICY

Yes	No	N/A

RESEARCH

1. All faculty, research scientists, and librarians complete the Financial Conflict of Interest (FCOI) form annually.
2. Research involving human subjects has been formally approved by the Institutional Review Board (IRB).
3. Research involving animal subjects has been formally approved by the Institutional Animal Care and Use Committee (IACUC).
4. The department is familiar with the Research and Scholarly Integrity Assurance Program.
5. The department is familiar with export control laws.
6. The department is familiar with intellectual property (IP) policies and procedures and related forms/agreements.
7. Employees with a material financial interest in a company that contracts or licenses technology from USM have approval from the Mississippi University Research Authority (MURA).
8. The department is familiar with University Policies Governing External Support.
9. The department is aware of its post-award administration responsibilities.
10. Only eligible individuals serve as a Principal Investigator (PI) or Co-PI.
11. Technical reports for externally funded projects are maintained per the retention period set by the funding agency.

Yes	No	N/A

Date Completed _____

Completed By _____

Signature _____