

PASADENA INDEPENDENT SCHOOL DISTRICT INTERNAL AUDIT

Checkbook Controls Self Assessment

School/Department _____ Date _____

The purpose of this self-assessment is to provide you with a tool to evaluate your existing processes and controls and to identify any risk of loss through error, noncompliance, or theft. Please use this tool to self-evaluate your campus/department for compliance with District policies and guidelines and to make improvements where necessary. If you need assistance, please contact Internal Audit at 713-740-0245.

| Test Assessment | | Yes or No | Self-Identified Recommendations for Improvement for assessment where "No" was answered |
|-----------------|--|-----------|--|
| A | Is the signature card on file with the Business Office up to date with current authorized signers? | | |
| B | Are petty cash checks that are issued signed by an authorized signer? | | |
| C | Is the payee information entered on petty cash checks prior to being removed from checkbook? | | |
| D | Are checks sufficiently documented and for appropriate District purposes? | | |
| E | Do all checks that are written meet "immediate nature" and "spot purchase" criteria and only to allowable vendors? | | |
| F | Are reimbursements always processed before any negative daily balances occur? | | |
| G | Are checks written and used in sequential order? | | |
| H | Is the One Time Vendor number only used for refunds? | | |
| I | Are blank checks secured and accessible only by authorized individuals? | | |