

FY2009 Questionnaire

Department Information

1. Department Name: *

2. MMARS Department Code: *

3. Department Head Name: *

4. Name, title, and telephone of individual designated as Single Audit Liaison:

Name:

Title:

Telephone #:

5. Name, title, and telephone of individual designated as Internal Control Officer:

Name:

Title:

Telephone #:

6. Name and titles of individuals providing responses for this questionnaire.

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Compliance with Chapter 647 CTR Audit Protocol Policy

Internal Control Documentation

7. Does the department have an internal control plan that documents its internal control systems, procedures and operating cycles, covering the objectives of all department activity? *

Yes No

8. Is the internal control plan based on the guidelines issued by the Comptroller's office?

Yes No

9. Has the Department Head assigned an individual to be responsible for ensuring that the department has written documentation of its internal controls?

- Yes No
10. **Is this individual an official equivalent in rank to an assistant or deputy to the Department Head?**
- Yes No
11. **Does this official annually, or more often if necessary, evaluate the effectiveness of the department's internal controls, and subsequently update the internal control plan?**
- Yes No
12. **Has the department updated its internal control plan within the past year ? ***
- Yes No
13. **Is the documentation of internal controls readily available for examination by the Comptroller, the Secretary of Administration and Finance and the State Auditor?**
- Yes No
14. **If your department relies on a 3rd party to process or provide information, or perform a function that results in financial information that is processed in MMARS, does your department stipulate that audited financial statements of that 3rd party's internal controls be submitted to your department within 6 months of that party's fiscal year end, and are those reports acted upon by your department?**
- Yes No Not Applicable

Audits and Findings

15. **Have state or federal program reviewers or auditors reviewed any department programs or practices in the past year (excluding the single audit)? ***
- Yes No
16. **Did you notify the Office of the Comptroller that state or federal program reviewers or auditors reviewed department programs or practices in the past year (excluding the single audit)?**
- Yes No
17. **Have any program review results or audit reports been communicated to your department in the past year (including results from reviews performed in prior years)? ***
- Yes No
18. **Does the department require that management promptly evaluate and correct audit findings and recommendations to improve internal controls?**
- Yes No
19. **Have any state or federal regulators notified you of any investigations, or reports of non-compliance, related to your department? ***
- Yes No
20. **If yes, did you notify the Office of the Comptroller of any such investigations or reports of non-compliance?**
- Yes No

21. Are all actions that management deems necessary to correct, or otherwise resolve matters, addressed in the department's budgetary request to the General Court where appropriate?

Yes No Not Applicable

Transaction Authorization and Recording

22. Does the department record transactions in the Commonwealth's enterprise systems (or the applicable accounting, reporting, or payroll system)?

Yes No Not Applicable

23. Are transactions and other significant events promptly recorded, clearly documented and properly classified?

Yes No Not Applicable

24. Does the department retain its records and documentation according to the Statewide Records Retention Schedule?

Yes No Not Applicable

25. Are transactions and other significant events authorized and executed only by persons acting within the scope of their authority as designated by the Department Head?

Yes No Not Applicable

26. Does the department clearly communicate to management and staff its authorizations for specific types of decisions, approvals and transactions?

Yes No Not Applicable

Segregation of Duties and Supervision

27. Does the department segregate key duties and responsibilities, including (1) authorizing, approving, and recording transactions, (2) issuing and receiving assets, (3) making payments and (4), reviewing or auditing transactions, to a number of individuals to insure that effective checks and balances exist?

Yes No Not Applicable

28. Is qualified and continuous supervision provided to employees to ensure that internal control objectives are achieved?

Yes No Not Applicable

29. Do supervisors clearly communicate the duties, responsibilities and accountabilities assigned to each staff member?

Yes No Not Applicable

30. Do supervisors systematically review each employee's work to the extent necessary?

Yes No Not Applicable

31. Do supervisors approve work at critical points to ensure work flows as intended?

Yes No Not Applicable

Access to Resources

32. Is access to resources and records limited to authorized individuals as

determined by the Department Head?

Yes No Not Applicable

33. Does the department periodically assess the vulnerability of its resources and the perceived risk of loss?

Yes No Not Applicable

34. Does the Department Head assign qualified individuals to maintain accountability for the custody and use of resources?

Yes No Not Applicable

35. Does the department periodically compare its resources to the recorded accountability for the resources to reduce the risk of unauthorized use or loss and to protect against waste or wrongful acts?

Yes No Not Applicable

State Auditor Reporting

36. Does the department require that all instances of unaccounted-for variances, losses, shortages, or thefts of funds or property be immediately reported to the State Auditor's Office?

Yes No Not Applicable

37. Does the department designate a specific individual to report all instances of unaccounted for variances, losses, shortages, or thefts of funds or property to the State Auditor's Office?

Yes No Not Applicable

38. Do management officials immediately implement policies and procedures necessary to prevent a recurrence of the problem/s, identified by the auditor, that led to the unaccounted for condition/s?

Yes No Not Applicable

Internal Control Environment

40. Are internal controls discussed at management and other staff meetings?

Yes No Not Applicable

41. Does senior management take an active role in the financial reporting to the Commonwealth?

Yes No Not Applicable

42. Has the department implemented programs and controls to prevent, deter and detect fraud, including misstatements arising from fraudulent financial reporting and/or misappropriation of assets?

Yes No Not Applicable

43. Does the department establish policies regarding matters such as acceptable business practices, conflicts of interest and codes of conduct?

Yes No Not Applicable

44. Are these policies communicated to all staff?

Yes No Not Applicable

45. Are these policies periodically acknowledged by all staff?

Yes No Not Applicable

46. Are mechanisms in place to encourage employees to report suspected violations of these policies?

Yes No Not Applicable

47. Has there been significant turnover in key positions in the past 12 months? *

Yes No

48. If YES to above, identify the key positions.

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Internal Auditing

49. Does your department employ internal auditors? *

Yes No

50. Does your internal audit unit report directly to the department head? If no, enter to whom, or what entity below:

Yes No Not Applicable

51. Internal Audit function reports to:

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52. Comments

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Accounting System Controls

53. Are major problems, exceptions and trends, highlighted in either MMARS or other internal reporting systems, communicated to upper management?

Yes No

54. Are departmental reports reviewed for accuracy and submitted to upper management on a regular basis and in a timely manner?

Yes No

55. Are accounting personnel and records at all locations under the supervision and control of the chief financial officer?

Yes No

56. Are the department's internal records (for revenues, expenditures, capital assets) reconciled monthly by an independent person to records maintained in MMARS?

Yes No

57. Do procedures exist to ensure that all data submitted to the Comptroller during the preparation of the statewide GAAP financial statements are complete, accurate, and promptly submitted?

Yes No

58. Are all expenditures incurred and amounts encumbered during a fiscal

year for payment of goods and services received during that same fiscal year?

Yes No

59. Comments

Budget Controls

60. Are budgeted revenues compared to actual amounts realized on a timely basis with reasonable frequency (monthly)?

Yes No Not Applicable

61. Are budgeted expenses compared to actual amounts realized on a timely basis with reasonable frequency (monthly)?

Yes No

62. Are reports discussed with departmental personnel and explanations provided for significant variations from the budget?

Yes No

63. Are anticipated cash shortages, fund deficits, or lack of available appropriations immediately reported to upper management?

Yes No

64. Comments

Cash Controls

65. Does your department collect cash? *

Yes No

66. Do internal controls ensure that cash transactions if any are recorded on MMARS, or other internal reporting system, daily (as applicable)?

Yes No

67. Do procedures exist for reconciling detailed cash accounting records with MMARS (at least monthly, if not daily)?

Yes No

68. Do procedures require the timely reconciliation of monthly bank statements?

Yes No

69. Are bank accounts and depositories properly authorized by the Office of the State Treasurer?

Yes No

70. Are all reconciliations, and investigations of unusual reconciling items, reviewed and approved monthly (by signature) by an official who is not responsible for receipts and disbursements?

Yes No

71. Are outstanding checks for advance (dynacash) and non-Treasury accounts reviewed monthly to determine eligibility for the Unpaid Check Fund?

Yes No

72. Comments

Revenue Controls

73. Does the department collect taxes, fees, fines, or other form of revenue or cash from any individual, corporation, or other entity? *

Yes No

74. Do procedures ensure that money received is properly safeguarded to prevent theft of funds?

Yes No

75. Are all receipts deposited at a Commonwealth bank account within 24 business hours?

Yes No

76. Are reported collections compared to bank statements to verify that deposits are accurate and timely?

Yes No

77. Are donated assets and funds reported in MMARS, or the applicable accounting and reporting system, in accordance with the provisions of the donor or state finance law if unrestricted?

Yes No Not Applicable

78. Do formal procedures exist for estimating revenues and monitoring significant deviations in revenue projections?

Yes No

79. Are internal controls established over receipts (a register, log, receipt book, sequentially assigned control numbers, etc.) at the earliest possible point (mail opening or where "walk-in" receipts are received)?

Yes No

80. Are checks restrictively endorsed when received (at mail opening or upon receipt for "walk-ins")?

Yes No

81. Are persons making payments with currency issued a receipt to verify the amount of cash received?

Yes No

82. Does the department accept credit cards as a vehicle for payments owed?
 Yes No
83. If YES to above, has the department been validated by their merchant bank as compliant with the Payment Card Industry (PCI) Data Security Standard (DSS)?
 Yes No
84. Are revenues collected on behalf of the state by other units of government or private businesses promptly remitted to the department and subjected to its review?
 Yes No

85. Comments

Receivables

86. Does your department process receivables? *
 Yes No
87. When revenue assessment requires that billings be sent out, are the billings issued in a timely manner (within 5 business days)?
 Yes No
88. Do procedures exist that describe how receivables are to be established?
 Yes No
89. Are internal controls over billings (i.e. numbered bills) adequate to ensure that unauthorized billings are not issued?
 Yes No
90. Do procedures exist to revoke licenses, deny permits, etc. when fees are not paid when due?
 Yes No
91. Do procedures exist to ensure that overpayments are subsequently refunded and underpayments collected?
 Yes No
92. Are applications, returns, etc., reviewed for completeness and accuracy?
 Yes No
93. Are discrepancies and other problems documented and investigated?
 Yes No
94. For each person or business paying receivables on a regular basis, are current receipts compared to prior period receipts?
 Yes No
95. Are deviations in receivables to receipts documented and

investigated?

Yes No

96. Are individual account increases, decreases, and balances reconciled to total receivables and total collections on at least a monthly basis by an independent person?

Yes No

97. Does the department monitor receivables during all phases (from inception to collection to intercept to write-off)?

Yes No

98. Comments

Procurement and Contract Management

99. Does the department document procedures to ensure best value for the Commonwealth and comply with OSD's state procurement requirements and/or state finance law?

Yes No

100. Do the procedures provide for monitoring of contract performance?

Yes No

101. Do the procedures require that extra work and/or contract modifications be approved only after some form of cost or price analysis?

Yes No Not Applicable

102. Are purchases of goods and services initiated by an authorized individual?

Yes No

103. Does the department have a policy, and accompanying procedures, for credit card purchases?

Yes No Not Applicable

104. Comments

Invoices and Payments

105. Are vendor invoices matched with receiving reports before being paid?

Yes No

106. Are department procedures in effect to ensure that vendor invoices are paid according to statute, or sooner if a discount is available?

Yes No

107. Do procedures exist to ensure that payments are charged against the program to which they relate and not charged against the program most able to bear the cost?

Yes No

108. Are encumbered funds that are no longer needed promptly unobligated to make them available for other purposes?

Yes No

109. Are accounting and purchasing units promptly notified of returned purchases?

Yes No

110. Do procedures ensure that vendors are not paid, or refunds are realized, when merchandise has been returned?

Yes No

111. Comments

Payroll and Personnel

112. Are personnel rules and policy memos published and distributed to all employees?

Yes No

113. Have complete personnel files been established for each employee?

Yes No

114. Are changes in employment status promptly reported to the department's Human Resources Director, Payroll Director and Security Officer?

Yes No

115. Do department procedures ensure that employees receive the training necessary to perform their assigned duties and to keep up with changes in their fields of expertise?

Yes No

116. Are provisions made for cross training employees to ensure uninterrupted performance of department activities

Yes No

117. Are employee time and attendance records properly maintained?

Yes No

118. Does the department record the accumulation of employee sick and vacation leave?

Yes No

119. Are attendance records reviewed by management and excessive absences and/or tardiness properly dealt with?

Yes No

120. Are changes in employment (additions and terminations), salary and wage rates, and payroll deductions properly authorized, approved, and documented?

Yes No

121. Is overtime pre-approved and within budgeted amounts?

Yes No

122. Do procedures exist for authorizing, approving, and recording vacations, holidays, sick leave, and compensatory time?

Yes No

123. Are separating employees interviewed by the personnel department prior to departure, for review of benefits, the return of Commonwealth assets, and as a final review of any termination settlement?

Yes No

124. Are biweekly payroll expenditures reviewed and approved by an authorized signatory prior to the payroll cycle?

Yes No

125. Comments

Investments Held by the Commonwealth

126. Are detailed accounting records maintained for investments and periodically reconciled to MMARS? *

Yes No

127. Are all department investments (if any) held by the Office of the State Treasurer in the Massachusetts Municipal Depository Trust (MMDT)? *

Yes No Not Applicable

128. Are investment policies formally established and periodically reviewed?

Yes No

129. Are procedures adequate to ensure that only investments that are permitted by law are acquired?

Yes No

130. Is the investment program integrated with its cash management program and expenditure requirements?

Yes No

131. Have authority and responsibility been established for investment opportunity evaluation and purchase?

Yes No

132. Have procedures have been established governing the level and

nature of approvals required to purchase or sell investments?

Yes No

133. Do adequate physical safeguards and custodial procedures exist over negotiable and nonnegotiable securities owned?

Yes No

134. Do adequate physical safeguards and custodial procedures exist over legal documents or agreements evidencing ownership or other rights?

Yes No

135. Are dual signatures or authorizations required to obtain the release of securities from safekeeping or to obtain access to the entity's safe deposit box?

Yes No

136. Are persons with access to securities authorized by the governing board?

Yes No

137. Are custodial responsibilities for securities, and other documents evidencing ownership or other rights, assigned to an official who has no accounting duties?

Yes No

138. Are all securities registered or held in the name of the entity?

Yes No

139. Are securities periodically inspected or confirmed with safekeeping agents?

Yes No

140. Are periodic comparisons made between income received and the amount specified by the terms of the security or publicly available investment information?

Yes No

141. Do appropriate procedures exist to determine the fair value of investments (including, if deemed necessary, confirmation of those fair values with a second source)?

Yes No

142. Does management periodically review the fair values of investments?

Yes No

143. Has the department sustained a loss as a result of other-than-temporary declines in the fair value of investments?

Yes No

144. Comments

Inventory

145. Does the department maintain more than \$100,000 of inventory or commodities (food, drugs, fuel, supplies, etc.)? *
- Yes No
146. Are there procedures for record keeping and periodic inventory of the commodities?
- Yes No
147. Are receiving reports prepared for all purchased goods?
- Yes No
148. Are all goods received counted and examined to ensure that they meet quantity and quality standards and fulfill the requirements of the purchase order?
- Yes No
149. Do procedures require the person receiving goods or services to sign as receiving officer?
- Yes No
150. Is the department leasing equipment? *
- Yes No
151. Does the department perform a cost-benefit analysis before making the lease vs. buying decisions?
- Yes No

152. Comments

Fixed Assets

153. Does the department have fixed assets (buildings, land, infrastructure, software, technology, vehicles or construction in process) worth more than \$1,000 in the aggregate? *
- Yes No
154. Does the department take an annual physical inventory of fixed assets?
- Yes No
155. Are records maintained on all land, buildings, and equipment and reviewed by management?
- Yes No
156. Are movable fixed assets tagged?
- Yes No
157. Do department procedures require the monitoring of shells created in MMARS and bringing the fixed asset to Final within seven days of acquisition?
- Yes No
158. As of the completion date of this questionnaire, does the department

have any commitments for the purchase or sale of services or fixed assets at prices involving material probable loss?

Yes No

159. Does the department have any material amounts of obsolete, damaged, or unusable items included in its inventory stated at greater than salvage value?

Yes No

160. Comments

General Program Performance

161. Do procedures ensure that appropriations or grant funds received for a specific purpose or program are utilized only for the intended purpose?

Yes No

162. Does the department monitor programs to assure that time schedules are met and that performance goals are being achieved in accordance with laws, regulations, federal grant awards or other initiatives?

Yes No

163. Does agency management have a documented system for monitoring performance activity and eligibility of program recipients?

Yes No Not Applicable

164. Does the department have a system for auditing grants it receives, or grants it awards, for compliance with grant terms, requirements, laws, regulations, and rules?

Yes No Not Applicable

165. Comments

Controls - Federal Funds

American Recovery and Reinvestment Act (ARRA)

166. Did you receive ARRA (federal stimulus) funds either directly or indirectly (from another state or non-state entity) in BFY09? *

Yes No

167. Have you updated your internal control plan to include the requirements for reporting on ARRA funds?

Yes No

168. Did you record the receipt of federal stimulus funds in MMARS before coding was established?

Yes No

169. Have you hired ARRA funded employees?

Yes No

170. Do you anticipate receiving ARRA funds in BFY09?

Yes No

171. Have you received an award letter for ARRA funds to be received after BFY09?

Yes No

General Controls

172. Does the department receive or manage any federal financial assistance? *

Yes No

173. Does the department conspicuously post and comply with the "Certification Regarding Drug-Free Workplace Requirements?"

Yes No

174. Does the department have a designated unit (or individual) that is responsible for monitoring federal program/grant accounting and other related records and files, receipts and disbursements and clearance of variances or rejected transactions?

Yes No

175. Does the department have a prescribed set of procedures relative to the federal program/grant accounting system on MMARS or another delegated system?

Yes No

176. Is there written notification to employees when federal or state grant provisions or related regulations impose requirements that differ from the department's normal policies and procedures?

Yes No

177. Are grant funds acquired, expended, and monitored in accordance with the grant agreement and other guidelines (e.g. OMB Circulars A-87, A-21, A-133 and the Common Rule)?

Yes No

178. Do procedures provide for the separate accounting of federal cost activity by each federal grant?

Yes No

179. Do procedures require the maintenance of other files and/or other accounts which can provide various information about the federal program/grant such as the grant agreement, authorization dates, and related asset/liability identification?

Yes No

180. Do procedures provide for the identification and accounting of grant expenditures by the various cost categories/types needed for federal reporting purposes?

- Yes No
- 181. If required, do procedures compare grant cost category expenditures with the various grant budget line items to identify overrunning/non-reimbursable situations?**
- Yes No Not Applicable
- 182. Do procedures require the federal program/grant manager to be one of the approving/sign-off authorities on expenditure payment documents to attest to the federal applicability of the charge?**
- Yes No
- 183. Are expenditures to be reported under a grant agreement reviewed by an independent person for allowability?**
- Yes No
- 185. Is grantor approval obtained prior to the incurring of expenses in excess of budgeted amounts?**
- Yes No
- 186. Are budget revisions approved by upper management before being submitted to the grantor?**
- Yes No
- 187. Do procedures require that a formal indirect cost allocation plan be developed in support of any indirect cost charges to a federal grant or program?**
- Yes No
- 188. Does the department develop a cost allocation plan, or an indirect cost rate, that is either submitted to another department delegated by a federal granting agency or to the Office of the State Comptroller before submittal to the federal government?**
- Yes No Not Applicable
- 189. Can payroll costs allocated between various state and federal grant programs be supported by timekeeping records documenting the allocation of an employee's time and supervisory approval?**
- Yes No
- 190. Is the treatment of costs as either direct or indirect consistent for all grants?**
- Yes No Not Applicable
- 191. Where necessary, is the allocation of direct or indirect costs among grant proposals done in an equitable manner and in accordance with the grant agreement and other guidelines?**
- Yes No Not Applicable
- 192. Are the same matching funds being used to meet the matching requirements of more than one grant agreement? ***
- Yes No Not Applicable
- 193. Does the department assess the impact of matching requirements and personnel requirements of a proposed federal grant project or the continuation of an existing grant project before the grant is applied for? (In most cases, this should be done in conjunction with the overall budgeting process.)**

Yes No

194. Are grants between state departments (ISAs) fully documented in written agreements, which specify the duties and responsibilities of each department?

Yes No Not Applicable

195. Does the department receive program income? *

Yes No Not Applicable

196. If the department receives program income, does it account for program income in the manner prescribed by the grant agreement or regulations?

Yes No

Cash Management - Federal Advances/Drawdowns

197. Does the department have a designated unit or individual responsible for controlling and monitoring the cash drawdown process from the federal grantor in coordination with the Office of the State Treasurer and Office of the Comptroller?

Yes No

198. Does the department request cash drawdowns based on specifically identified costs/proposed disbursements, which are properly attributable to the federal programs? (Not just based on best estimates available.)

Yes No

199. Does the department request such cash drawdowns only after it has actually made the related payment itself and/or after the proposed disbursement has cleared the prepayment process (awaiting the drawing of the check and its release, after receiving the related funds from the federal agency)?

Yes No

Subrecipients

200. Does the department award grants or subgrants to other departments of the Commonwealth, to local governments or not-for-profit entities? If not, please mark NO and proceed below to the next sub-section, Federal Reports. *

Yes No

201. Does the department have a system for permitting its subrecipients to request cash advances under similar circumstances as noted above?

Yes No

202. Has the department clearly communicated the cash advance requests to the various subrecipients through formalized written procedures, letters, meetings, etc.?

Yes No

203. Does the department monitor such subrecipient advances to assure compliance with the agency/federal requirements for minimizing the time elapsed from transfers of the funds to disbursement?

Yes No

204. Does the department award grants (or subgrants) to other governmental units and other organizations only on the basis of properly completed and approved grant applications filed in a timely manner?
- Yes No
205. Do written grant agreements include requirements that the subrecipients comply with grant conditions set by the initial grantor and the grantee department?
- Yes No
206. Has the department established adequate procedures to monitor subrecipients for compliance with the grant terms?
- Yes No
207. Have policies been developed that regulate the use and reporting of grant funds awarded to other governmental units and other organizations?
- Yes No
208. Are procedures in place to notify contractors and subrecipients of the source of the funds the department awards to them (state, federal, other)?
- Yes No
209. Does the department periodically monitor and evaluate the performance of contractors and subrecipients on adherence to written agreements?
- Yes No
210. Does the department periodically monitor and evaluate the performance of contractors and subrecipients on achievement of overall grant objectives?
- Yes No
211. Do procedures include an audit of subrecipients, which complies with OMB Circulars, A-110, or A-133 and other compliance requirements?
- Yes No
212. Do procedures include a review of independent audit reports of subrecipients for compliance with OMB Circular A-110 or OMB Circular A-133, and other compliance requirements?
- Yes No
213. Do procedures include follow-up on findings and weaknesses identified in subrecipients' audit reports?
- Yes No
214. Are subrecipients required to distribute management letters as well as audit reports?
- Yes No
215. Are the audit report distribution requirements under OMB Circular A-133 communicated in writing to subrecipients?
- Yes No
216. Are disbursements to subrecipients based only on properly completed reports?

Yes No

217. Is failure by subrecipients to meet reporting requirements investigated in a timely manner?

Yes No

218. Are subrecipients required to provide evidence that previously detected deficiencies have been corrected before approval of grant payments or grant renewals?

Yes No

219. Are refunds due from subrecipients billed and collected in a timely manner?

Yes No

220. Have procedures been established to govern how subrecipients are to account for program income?

Yes No Not Applicable

221. Do procedures exist to ensure that subrecipient matching requirements have been met?

Yes No Not Applicable

222. Are all unusual, infrequent issues (thefts, improper transactions, contracting issues etc.,) fully investigated and acted upon?

Yes No

Federal Reports

223. Does the department have a formalized procedure for guiding its personnel in meeting the federal requirements for the submission of these reports?

Yes No

224. Does the department develop these federal financial reports directly from MMARS provided data?

Yes No

225. Does the department have designated units and/or individuals who are responsible for developing and submitting various federal financial and programmatic reports as required?

Yes No

226. Does the department develop these federal financial reports from financial data accumulated in the department's federal grant accounting system?

Yes No

227. Comments

IT Security and Personal Data

General

228. Does the department protect resources by limiting physical access only to authorized individuals?

Yes No

229. Does the department physically restrict access to computer hardware or other platforms that run mission critical systems, department computer networks, or applications that contain personally identifiable data?

Yes No

230. Is employee access to systems and resources rescinded immediately upon separation from service?

Yes No

231. Are information and data security policies included as part of the department's internal controls?

Yes No

Enterprise Systems

232. Are access to enterprise systems, and user roles, reviewed and approved by the Department Head?

Yes No

233. Are user roles and employee responsibilities assigned in accordance with proper segregation of duties?

Yes No

Stand Alone Systems

234. Does the department prevent unauthorized physical access to its systems and equipment by keeping servers in locked rooms and buildings? *

Yes No Not Applicable

235. Does the department prevent unauthorized data access by the utilization of DMZs, electronic firewalls, passwords and data encryption as appropriate?

Yes No

236. Is anti-virus software installed and regularly updated on all servers and network hardware?

Yes No

237. Does the department require written confirmation by each employee that the network security policy is reviewed on their start date, and at least annually thereafter?

Yes No

238. Does the department have a written Disaster Recovery Plan for its IT systems?

Yes No

Personally Identifiable Information

239. Is the department in compliance with Chapter 82 of the Acts of 2007:

An Act Relative to Security Freezes and Notification of Data Breaches? Yes No

240. Does the department periodically review its practices to ensure it collects from clients/customers only the minimally necessary personally identifiable information?

 Yes No

241. Are stored personal data, both electronic and hard copy, secured and disposed of when no longer needed?

 Yes No

242. Are account numbers, tax identification numbers, social security numbers (other than the last four digits) and other personal information redacted from reports prior to distribution?

 Yes No

243. Are all data transmissions that may contain sensitive data encrypted using 128 bit encryption at a minimum?

 Yes No

244. Is sensitive data, as defined in General Law and policy, secured and restricted on a need to know basis?

 Yes No

245. Comments

Representations

246. We have completed the above internal control questionnaire for the current fiscal year ending June 30th. We understand that this audit is performed for the purpose of complying with the Single Audit Act as amended, and to determine compliance with Chapter 647.

 True False

247. The responses, as provided, are accurate as of the date of this document.

 True False

248. Other than what we have reported to you, there have been no instances of fraud involving management or employees with a significant role in internal controls.

 True False

249. All material transactions have been properly recorded in MMARS' accounting records.

 True False

250. Management of the department has identified the requirements governing the services that the department provides and is responsible for the department's compliance with applicable state and federal laws and regulations.

True False

251. All cash receipts and revenue received by the department during the current fiscal year were for services provided during this same fiscal year. All expenditures incurred and funds encumbered by the department during the current fiscal year were for goods and services received.

True False

252. All assets of the department are properly safeguarded against loss from unauthorized use or disposition.

True False

253. There is no known noncompliance with state and federal requirements that could have a material effect on the determination of financial statement amounts that has not been disclosed to the Office of the State Auditor or the Office of the Comptroller.

True False

254. All department personnel subject to the Financial Disclosure Law have submitted Statements of Financial Interests to the State Ethics Commission. Any potential conflicts of interests between staff and parties transacting business with the department, have also been disclosed to the commission.

True False

255. Department Head certifying to the above statements: *

Name: _____
 Title: _____
 Date: _____

256. Internal Control Officer certifying to the above statements: *

Name: _____
 Title: _____
 Date: _____

257. Chief Fiscal Officer certifying to the above statements: *

Name: _____
 Title: _____
 Date: _____