

Texas A&M AgriLife Management Review

Fiscal Questionnaire

Internal Controls

Please complete the below questionnaire and return to the office of Ethics and Compliance no later than 30 days prior to your scheduled review

1) Cash Receiving

- a) Describe your process for cash receiving, including how you maintain separation of duties.
- b) Have all personnel involved completed the required Cash Handling Training?
 - i) 2111772 : System Cash Handling training (online)
 - ii) 2114167 : TAMU Processes and iPayments training (Zoom) -or-
 - iii) 2112837 : AgriLife iPayments training (in person)
- c) Describe your reconciliation process for cash receipts.
- d) Do you use a cash receipts log?
- e) Describe your receipt process for cash receiving.
- f) Do you maintain voided receipts?
- g) Describe how funds are safeguarded until they can be deposited.
- h) Are deposits made within the system policy guidance of 3 days?
- i) Are credit cards used?
 - (1) If so, describe your credit card handling process.
- j) Is credit card information redacted?
- k) Have all personnel involved with credit cards completed the required training?
 - (1) 11013 : Payment Card Industry Data Security Training
- l) Do you maintain a credit card sign out sheet?
- m) Do you receive wire requests?

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2) Accounts Receivable

- a) Describe your invoicing process including how you maintain separation of duties.
- b) Are monthly analysis performed, with rebilling as necessary?
- c) Are aged accounts receivable (A/R) listings produced each month and maintained on file?
(Disregard if using iPayments and no invoicing activity)
- d) Describe your treatment of past due balances (Disregard if using iPayments and no invoicing activity).
- e) Describe your collection procedures. (Disregard if using iPayments)
- f) Describe the method used to set rates or prices on products/services, if applicable.

3) Disbursements

- a) List procard holders and describe your process.
- b) Have all procard holders completed current training (to be completed every 2 years)?
 - (1) 2111485 : AgriLife Payment Card Training – Extension personnel
 - (2) 2111484 : AgriLife Payment Card Training – Research personnel
- c) Do you use any local bank accounts? (disregard 1-3 if “No”)
 - (1) Who are the authorized signers?
 - (2) Are voided checks maintained?
 - (3) Describe your monthly reconciliation process

4) Account Management

- a) Describe the methods used to verify FAMIS transactions.
- b) Summarize account and sub-account information.

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- c) If applicable, describe old “reconciling items” awaiting resolution and describe the cause.
- d) Describe methods used to track terminating projects and make necessary adjustments.

5) Travel

- a) Have all responsible for travel processing been trained?
 - (1) 2111921 : AgriLife Travel Training – Research personnel
 - (2) 2111939 : AgriLife Travel Training – Extension personnel
- b) Describe process for refresher training.
- c) Who is responsible for preparing travel expense reports?
 - (1) What issues, if any, have been experienced during travel expense processing?
- d) How is training on travel policy, regulations and rules provided to travelers?