**QUESTIONNAIRE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| NO | QUESTION | YES | NO | N/A | COMMENT |
| 1 | Does your organisation have an up to date policies and procedure manual? |  |  |  |  |
| 2 | Are operational procedures manual maintained and distributed to all personnel? |  |  |  |  |
| 3 | Are gift acceptance policy maintained and distributed to all personnel? |  |  |  |  |
| 4 | Does your organisation have an organisation chart that clearly defines lines of authority and responsibility? |  |  |  |  |
| 5 | Are current job descriptions on file for each individual employee in the organisation? |  |  |  |  |
| 6 | Is the work of all staff members double checked on random un announced basis? |  |  |  |  |
| 7 | Are all staff members required to take one full week of continuous vacation annually especially those handling cash and investments? |  |  |  |  |
| 8 | Are duties segregated in all cash handling functions? |  |  |  |  |
| 9 | Are job duties rotated when possible? |  |  |  |  |
| 10 | Does more than one person have access to every screen or software application in the organisation? |  |  |  |  |
| 11 | Does the authorization structure allow effective implementation of internal control? |  |  |  |  |
| 12 | Do the cash function controls meet the present need? |  |  |  |  |
| 13 | Is the responsibility of the internal control system clearly defined, if so who is responsible? |  |  |  |  |
| 14 | Does management review internal controls? |  |  |  |  |
| 15 | How often is internal audit carried out? |  |  |  |  |
| 16 | Are there effective restrictions to access of securities e.g. safe keys, door keys |  |  |  |  |
| 17 | Is the clocking system effectively functioning? If not give a comment. |  |  |  |  |
| 18 | Is there proper description of segregation of duties authorisation? |  |  |  |  |
| 19 | Does company policies and regulations allow independence of the audit function? |  |  |  |  |
| 20 | What are the areas of internal control that are being by – passed and need attention? |  | | | |