

Client Questionnaire Regarding Internal Control Processes

Town of Oriental
Internal Control Processes
Year Ended 6/30/23

Please Answer the Following Questions in relation to the FYE being audited:

Processes for Cash Disbursements			
The Handling of Checks:		Name	Position
Who are the Approved Check Signers (including board members)?		Diane Miller/Tammy Cox Charlie Overcash, David White, Sally Belangia	Town Mgr/Dep Finance Commissioner, Mayor Pro Tem, Mayor
Are there special Guidelines implemented with the signing of Checks? If so please describe.		PO's for over \$1,000 purchase, double signature required	
Who reviews this Process?		Tammy Cox, Diane Miller	Dep Finance/Manager
Who has access to Check Stock?		Tammy Cox/Diane Miller	Dep Finance/Manager
Who has the ability to make electronic payments?		Tammy Cox	Deputy Finance Officer
Who inputs and prints Checks?		Tammy Cox	Deputy Finance Officer
Who Mails the checks to vendors?		Cyndi Brann/Miranda Konopka, Laura West, Mary Kent	Admin Asst
Are Checks Stamped /printed with required Budgetary Statute?		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
Processing Invoices:		Name	Position
Who receives and opens invoices?		Cyndi Brann/Miranda Konopka, Laura West, Mary Kent	Admin Asst
What, if any, evidence is noted on the invoice when it is received? (example: Date, received, initials, Stamped)		Date rec'd/initials	
Is the statement "LOCAL GOV. BUDGET & FISCAL CONTROL ACT" found on invoices?		<input type="checkbox"/> YES <input type="checkbox"/> NO	
Who determines the GL Account from which the invoice will be paid?		Tammy Cox/Diane Miller	Dep Finance/Mgr
Is evidence of the GL Account found on the Invoice?		<input type="checkbox"/> YES <input type="checkbox"/> NO	What?
Is the evidence reviewed and by Whom? <input type="checkbox"/> YES		What type of evidence?	
Processing of Purchase Orders:		Name	Position
Who Initiates purchases?		Tammy Cox/D. Cox/Police/Diane	Dep Finance/PW Dir/Officers/Mgr
Are Purchase Orders used: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		Minimum Amount:	\$1,000
Handling of Banking Information		Name	Position
Who can Open and Close Bank Accounts?		Diane Miller	Finance Officer
Who receives and opens the Bank Statements?		Allen Price	Commissioner
Who has access to Online Banking?		Tammy Cox	Deputy Finance Officer
Who Reconciles the bank statements?		Tammy Cox	Dep Finance Officer
Who reviews the bank reconciliation?		Diane Miller	Mgr

Client Questionnaire Regarding Internal Control Processes

The Processing of Cash Collections

Handling of Cash Collections:		Name	Position
Who Opens the Mail?		Cyndi Brann/Miranda Konopka, Laura West/ Mary Kent	Admin Asst
Who Receipts Money?		Cyndi Brann/Miranda Konopka, Laura West/ Mary Kent	Admin Asst
Who Receives Monies onsite?		Cyndi Brann/Miranda Konopka, Laura West/ Mary Kent	Admin Asst
Other Location:			
Other Location:			
Who Keys the receipts into the Software?		Cyndi Brann/Miranda Konopka, Laura West/ Mary Kent	Admin Asst
Who Does the Daily Checkout?		Opposite whomever worked drawer that day	Admin Asst
Who Prepares the Deposit?		Opposite whomever worked drawer that day	Admin Asst
Who Takes the Deposit to the Bank?		Nic Blayney/W. Wichrowski/drawer counter (Brann/West/Konpka/Kent)	Police/Police/Admin Asst
When is the Deposit Taken?	<input checked="" type="checkbox"/> Same Day <input type="checkbox"/> Next Day <input type="checkbox"/> other:		

The Processing of Payroll

Handling of Payroll Information:			
How often is payroll processed?	<input type="checkbox"/> Weekly <input type="checkbox"/> bi-weekly <input type="checkbox"/> monthly other:		
		Name	Position
Who Processes Payroll?		Tammy Cox	Dep Finance Officer
Who prepares Quarterly Payroll Reports & Year End W-2s?		Tammy Cox	Dep Finance Officer
Does Anyone review the payroll prior to completion? Who?		Diane Miller	
Who approves Rates and Raises?		Town Board	Mayor and Commissioners
Who reconciles the Payroll Bank Account?		Tammy Cox	Dep Finance Officer
Does Anyone Review the Reconciliation, Who?		Diane Miller	Town Mgr
Who has access to the Payroll Check Stock?		Tammy Cox	Dep Finance Officer
Is the same check stock used for payroll as is A/P checks?		no	
If Direct Deposit is used:			
Who Keys the Employee Bank account Information into the system?		Tammy Cox (once, system retains)	Dep Finance Officer
Any other additional notations for Direct Deposit?			

Financial Processes

Handling of Financial Information:		Name	Position
Are Monthly Financial Statements Prepared?	By Whom?	Diane Miller	Town Mgr
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> NO			

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What accounting Software is used, if any?	Edmunds/GovTech	
Does the accounting software have a password?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
Who has access to Passwords?	Tammy Cox/Diane Miller	Dep Finance /Mgr
<u>Backup & Procedures:</u>		
Do you have a backup System? Name & Type:		
Are Backups stored off Site?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

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Use of Credit Cards:	Name	Position
Who has use of credit card?	Diane Miller/Tammy Cox/Drew Cox, Nic Blayne, Bill Wichrowski, Tom Jones, Demetrius Green, Josh Gibson, Daniel Early	Mgr/Dep Finance/PW Director/Police/Police/Public Works
How many credit cards? And who are issued to?	9/ above	
What are spending Limits on Credit Cards?	various	

Understanding Personnel		
Who Holds the following Positions & how for how many years have they held the position?	Name	Years in the Position
Finance Officer / Director:	Diane Miller	9
Town Clerk:	Diane Miller	9
Accountant:	Tammy Cox	10
Town Manager:	Diane Miller	9
Billing Clerk:	Cyndi Brann/Miranda Konopka/Tammy Cox/Laura West/Mary Kent	2/1/10/<1/1
Mayor:	Sally Belangia	8
Other Key Personnel	Position:	
Other Key Personnel	Position:	
Other Key Personnel	Position:	
Other Key Personnel	Position:	
Locations / Sites:	Number of Employees at Location	
1Town Hall	4	
2Public Works/Water	5	
3Police (Town Hall)	2	
4		
5		
6		
7		
8		
Total Number of Employees:	11	

Is the Finance Officer bonded for a minimum of \$50,000?

YES NO

PLEASE PROVIDE BOND INSURANCE
The Travelers Insurance Co

Completing Questionnaire

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Signature:

Danoff Miller

Date:

10/3/23