

**State of Rhode Island Office of Internal Audit  
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**Strategic Information**

#		yes	no	other			
9	Does the entity have a written strategic plan that guides employees on what the entity is working to achieve?	66.67%	11.11%	22.22%			
		<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	N/A	
10	If the entity has a written strategic plan, when was it last updated?	33.33%	27.78%	16.67%	5.56%	16.67%	
		<i>quarterly or annual entity wide meetings</i>	<i>written communication</i>	<i>email</i>	<i>posted on agency website or internal intranet</i>	<i>no formal communication</i>	<i>N/A</i>
11	How is the strategic plan communicated within the organization? Select all that apply.	33.33%	38.89%	22.22%	61.11%	16.67%	16.67%
		yes	no	N/A			
12	Does the department's strategic plan have quantifiable goals to determine success?	61.11%	5.56%	33.33%			
		<i>yes for all programs</i>	<i>yes for more than half of programs</i>	<i>yes for less than half of programs</i>	no		
13	Does the department have performance measures for programs it administers?	55.56%	22.22%	0.00%	22.22%		
		<i>more than once a month</i>	<i>every 1-3 months</i>	<i>every 3-6 months</i>	<i>every 6-12 months</i>	<i>less than once per year</i>	<i>N/A</i>
14	Does the department use performance-based data, or other measures to compare it's actual performance, with programmatic goals and objectives? If yes, how often is this done?	5.56%	33.33%	33.33%	5.56%	0.00%	22.22%
		yes	no				
15	Is the entity responsible for meeting the immediate needs of the public or its constituents in an emergency situation such as a security threat or natural disaster?	33.33%	66.67%				
16	Does the entity have an emergency preparedness plan in the event of catastrophe (e.g. fire, flood, hurricane, blizzard, pandemic illness)?	77.78%	22.22%				
		<i>within the last year</i>	<i>within the last 2 years</i>	<i>within the last 5 years</i>	<i>longer than 5 years ago</i>	<i>we have never used the plan</i>	<i>we do not have a plan</i>
17	If the entity has an emergency preparedness plan, when was the last time this plan was used in exercise or actual emergency?	44.44%	0.00%	11.11%	0.00%	22.22%	22.22%
		<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	N/A	
18	If the entity has an emergency preparedness plan, when was it last updated?	27.78%	44.44%	0.00%	5.56%	22.22%	
		<i>quarterly or annual entity-wide meetings</i>	<i>written communication</i>	<i>email</i>	<i>posted on agency website or internal intranet</i>	<i>no formal communication</i>	<i>entity does not have an emergency preparedness plan</i>
19	If the entity has an emergency preparedness plan, how is it communicated within the organization? Select all that apply.	16.67%	27.78%	38.89%	27.78%	22.22%	22.22%
		yes	no				
20	Does the department actively monitor staff who perform vital functions, especially in those areas where non-performance could adversely affect risk?	88.89%	11.11%				
21	Has inadequate/outdated technology affected the entity's progress toward meeting its objectives?	27.78%	72.22%				
22	Has inadequate/outdated equipment (other than technology) affected the entity's efforts toward meeting it's objectives?	0.00%	100.00%				

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<b>Operational Information</b>							
		<b>yes</b>	<b>no</b>				
<b>23</b>	Has there been a change in the nature, size or structure, of the entity, within the last year?	11.11%	88.89%				
		<i>within the last year</i>	<i>within the last 3 years</i>	<i>within the last 5 years</i>	<i>within the last 10 years</i>	<i>never updated</i>	<i>the entity does not have policies and procedures manuals</i>
<b>26</b>	If the entity has policies and procedures manuals, when were they last updated?	55.56%	27.78%	5.56%	0.00%	0.00%	11.11%
		<i>at time of hire</i>	<i>annually</i>	<i>as needed due to changes or additions</i>	<i>the entity does not provide training on the policies and procedure manuals</i>	<i>the entity does not have policies and procedures manuals</i>	
<b>27</b>	If the entity has policies and procedures manuals, how often does the entity provide training on the policies and procedures to the staff?	61.11%	16.67%	66.67%	0.00%	11.11%	
		<b>yes</b>	<b>no</b>	<b>not sure</b>			
<b>28</b>	Are policies and procedures (written or un-written) designed to provide adequate segregation of duties or independent checks?	100.00%	0.00%	0.00%			
		<b>yes</b>	<b>generally yes</b>	<b>sometimes</b>	<b>no</b>	<b>not sure</b>	<b>N/A</b>
<b>29</b>	Is the internal control structure supervised and reviewed by management to determine if it is operating as intended?	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		<b>yes</b>	<b>generally yes</b>	<b>no</b>	<b>not sure</b>		
<b>30</b>	Are there adequate systems of authorization and approval of transactions?	94.44%	5.56%	0.00%	0.00%		
<b>31</b>	Does the entity have adequate staffing in order to reasonably ensure all control activities are in place and operating as designed?	72.22%	22.22%	5.56%	0.00%		
		<b>less than 100</b>	<b>100 to 1,000</b>	<b>1,001 to 10,000</b>	<b>10,001 to 100,000</b>	<b>100,001 to 250,000</b>	<b>greater than 250,000</b>
<b>32</b>	Estimate the number of financial transactions the entity processes on a monthly basis.	38.89%	22.22%	11.11%	16.67%	0.00%	11.11%
		<b>yes</b>	<b>generally yes</b>	<b>no</b>	<b>not sure</b>		
<b>33</b>	Is there timely (2-3 business days) and appropriate documentation and recording of financial transactions?	72.22%	27.78%	0.00%	0.00%		
		<b>yes</b>	<b>no</b>				
<b>34</b>	Does management identify and analyze risks relating to change, such as new technology, new regulations, restructuring and rapid growth?	88.89%	11.11%				
<b>35</b>	Does the department have a process in place to identify new (or changed) laws, or statutory requirements that could affect its operations?	100.00%	0.00%				
		<b>yes</b>	<b>no</b>				
<b>36</b>	Are there new (within the last year) and significant legal, regulatory, or professional requirements of the entity that the entity may not be able to satisfy?	0.00%	100.00%				
<b>37</b>	Is the entity responsible for overseeing multiple year and varied federal award programs?	100.00%	0.00%				
		<b>yes</b>	<b>no</b>	<i>the entity is not responsible for the administration of federal award programs</i>			
<b>38</b>	Does the entity have written policies and procedures related to the administration of federal awards?	38.89%	16.67%	44.44%			
		<b>yes</b>	<b>generally yes</b>	<b>sometimes</b>	<b>no</b>	<b>not sure</b>	
<b>39</b>	Is there adequate management understanding of information technology?	94.44%	5.56%	0.00%	0.00%	0.00%	

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		<b>yes</b>	<b>no</b>			
<b>40</b>	Are controls in place to ensure information systems and data are protected from unauthorized access, theft, or malicious acts?	100.00%	0.00%			
<b>41</b>	Does the entity interact with the public using the Internet? (i.e. accept payments, take applications, complaints)	77.78%	22.22%			
<b>42</b>	Other than services provided by the Division of Information Technology (DoIT), are any information technology related functions outsourced?	77.78%	22.22%			
<b>44</b>	Do information systems' controls effectively prevent and/or detect missing, or invalid data?	88.89%	11.11%			
<b>45</b>	Do only authorized staff have information system override privileges?	83.33%	16.67%			
		<b>yes</b>	<b>no</b>	<b>not sure</b>		
<b>46</b>	Have deficiencies been detected in internal controls, by management, internal audit, the Office of the Auditor General, or other regulatory authorities, within the last year?	0.00%	100.00%	0.00%		
		<b>yes</b>	<b>generally yes</b>	<b>sometimes</b>	<b>no</b>	<b>not sure</b>
<b>47</b>	Does management promote the identification and discussion of potential and known problems with auditors and other evaluators?	94.44%	0.00%	0.00%	5.56%	0.00%

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<b>Financial Information</b>						
		<b>yes</b>	<b>no</b>	<b>not sure</b>		
<b>48</b>	Did you request a supplemental budget this year?	94.44%	5.56%	0.00%		
		<b>highly effective</b>	<b>effective</b>	<b>somewhat effective</b>	<b>not effective</b>	<b>not sure</b>
<b>49</b>	Evaluate the budget process as an effective control mechanism.	50.00%	44.44%	0.00%	0.00%	5.56%
		<b>yes often</b>	<b>sometimes</b>	<b>occasionally</b>	<b>no</b>	
<b>50</b>	Are there disagreements between the Controller's/Budget Offices and the entity with regard to accounting, auditing and reporting matters?	94.44%	0.00%	5.56%	0.00%	
		<b>yes</b>	<b>no</b>	<b>not sure</b>		
<b>51</b>	Have formal or informal restrictions been applied to the internal or external auditor to limit access to people and information?	16.67%	83.33%	0.00%		
		<b>audit findings are corrected within 6 months</b>	<b>audit findings are prioritized by management and corrected when possible</b>	<b>audit findings are generally not corrected</b>	<b>the entity has not had audit findings</b>	
<b>52</b>	Which answer best describes how the entity handles audit findings?	22.22%	11.11%	0.00%	66.67%	
		<b>has met all reporting requirements</b>	<b>generally meets all reporting requirements</b>	<b>has been unable to meet some reporting requirements</b>	<b>generally unable to meet its reporting requirements</b>	
<b>53</b>	Considering the past two years, please select the answer that best describes the entities ability to meet its periodic reporting requirements.	94.44%	5.56%	0.00%	0.00%	
		<b>yes</b>	<b>no</b>	<b>no sub-awards issued using federal funds</b>		
<b>54</b>	Did the entity complete the required Federal Funding Accountability and Transparency Act (FFATA) reporting within one month of issuing the sub-awards using federal funds?	5.56%	5.56%	88.89%		
		<b>yes</b>	<b>generally yes</b>	<b>not really</b>	<b>no</b>	
<b>56</b>	Is the entity's organizational structure appropriate for its size and responsibilities?	83.33%	11.11%	0.00%	5.56%	
		<b>yes</b>	<b>no</b>			
<b>57</b>	Has the entity failed to obtain or been forced to return federal funds due to staffing issues or any other reason?	0.00%	100.00%			
		<b>highly effective</b>	<b>effective</b>	<b>somewhat effective</b>	<b>not effective</b>	<b>N/A</b>
<b>58</b>	How effective is the entity at tracking federal award revenue and federal award expenses?	44.44%	11.11%	0.00%	0.00%	44.44%
		<b>grant management system</b>	<b>excel spreadsheets</b>	<b>other</b>	<b>agency does not systematically track federal revenue and expenditures</b>	
<b>59</b>	What tools does the agency use to track federal award revenue and federal award expenditures? Check all that apply.	16.67%	55.56%	50.00%	16.67%	

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		<i>yes</i>	<i>occasionally</i>	<i>generally no</i>	<i>no</i>		
<b>60</b>	Does the department document its review of federal funds sub-recipients?	27.78%	0.00%	0.00%	72.22%		
		<i>high risk</i>	<i>moderate risk</i>	<i>low risk</i>	<i>little or no risk</i>		
<b>61</b>	Evaluate the risk of theft or misappropriation of assets by management or employees due to their access to cash or other assets.	0.00%	5.56%	11.11%	83.33%		
		<i>yes</i>	<i>no</i>				
<b>62</b>	Are you aware of or do you suspect any theft, misappropriation or fraud that is currently occurring or occurred during the last year within your entity?	0.00%	100.00%				
		<i>yes</i>	<i>generally yes</i>	<i>not in all instances</i>	<i>no</i>		
<b>63</b>	Are there adequate physical safeguards over cash, investments, inventory and fixed assets, of the entity?	94.44%	5.56%	0.00%	0.00%		
		<i>cash</i>	<i>personal/business check</i>	<i>certified/bank check/money order</i>	<i>credit/debit card</i>	<i>ach/direct deposit/wire transfer</i>	<i>entity does not accept payment from the public</i>
<b>64</b>	If the entity accepts payments from the public, please indicate which forms of payment are accepted. Select all that apply.	50.00%	72.22%	55.56%	38.89%	66.67%	16.67%
		<i>highly effective</i>	<i>effective</i>	<i>adequate</i>	<i>less than adequate</i>	<i>poor</i>	
<b>65</b>	Evaluate the entity's physical location in terms of safety and security. If the entity has multiple facilities, consider the safety and security of the facility in conjunction with its purpose.	61.11%	38.89%	0.00%	0.00%	0.00%	
		<i>highly effective</i>	<i>effective</i>	<i>adequate</i>	<i>less than adequate</i>	<i>poor</i>	<i>not sure</i>
<b>66</b>	Evaluate the physical access controls for information systems. (i.e. locked closets and service rooms, public access to employee work areas)	66.67%	33.33%	0.00%	0.00%	0.00%	0.00%
<b>67</b>	Evaluate the logical access controls for information systems. (i.e. password policies, authorized access procedures)	72.22%	27.78%	0.00%	0.00%	0.00%	0.00%
		<i>highly effective</i>	<i>effective</i>	<i>adequate</i>	<i>less than adequate</i>	<i>poor</i>	
<b>68</b>	Evaluate oversight of employee expenditures, such as travel and expense reimbursement.	83.33%	16.67%	0.00%	0.00%	0.00%	
<b>69</b>	Evaluate oversight of senior management's expenditures, such as travel and expense reimbursement.	88.89%	11.11%	0.00%	0.00%	0.00%	
<b>70</b>	Evaluate the entity's internal accounting and administrative controls.	83.33%	16.67%	0.00%	0.00%	0.00%	

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<b>Human Resource Management</b>						
		<b>yes</b>	<b>no</b>			
<b>71</b>	Have there been any significant changes in senior management or directors, within the last year?	38.89%	61.11%			
<b>72</b>	Has management established a code or other policies communicating appropriate ethical and moral behavioral standards for its employees?	88.89%	11.11%			
<b>73</b>	Does management monitor employees, for compliance, with any code or other policies regarding appropriate ethical and moral behavioral standards?	83.33%	16.67%			
<b>74</b>	Is there an employee handbook that is readily accessible?	88.89%	11.11%			
		<b>within the last year</b>	<b>within the last 3 years</b>	<b>within the last 5 years</b>	<b>within the last 10 years</b>	<b>N/A</b>
<b>75</b>	When was the employee handbook last updated?	27.78%	27.78%	33.33%	0.00%	11.11%
<b>76</b>	When were job descriptions last updated?	55.56%	22.22%	11.11%	0.00%	11.11%
		<b>yes</b>	<b>generally yes</b>	<b>no</b>		
<b>77</b>	Are there standardized hiring procedures and are they consistently applied?	83.33%	11.11%	5.56%		
		<b>yes</b>	<b>no</b>			
<b>78</b>	Are background checks conducted on potential hires?	22.22%	77.78%			
<b>79</b>	Are credentials and references verified, for potential hires?	16.67%	83.33%			
		<b>yes, sufficient</b>	<b>yes, but barely sufficient</b>	<b>no, not sufficient</b>		
<b>80</b>	Does the entity have sufficient numbers of people with the requisite skills to achieve its organizational objectives?	83.33%	16.67%	0.00%		
		<b>yes</b>	<b>no</b>			
<b>81</b>	Does the agency have a succession plan in place for senior management and other key employees?	72.22%	27.78%			
		<b>yes</b>	<b>no</b>	<b>not sure</b>		
<b>82</b>	Does the entity have operations or individuals that have evidenced significant ethical shortfalls and the appropriate personnel actions have not been taken?	0.00%	100.00%	0.00%		

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		<i>excellent</i>	<i>good</i>	<i>fair</i>	<i>low</i>		
<b>83</b>	Evaluate morale among senior management.	38.89%	55.56%	5.56%	0.00%		
<b>84</b>	Evaluate morale among employees.	38.89%	61.11%	0.00%	0.00%		
		<i>yes</i>	<i>no</i>				
<b>85</b>	Are there mandatory vacations for employees performing key control functions?	11.11%	88.89%				
<b>86</b>	Do training and mentoring programs exist for employees?	83.33%	16.67%				
<b>87</b>	Does management utilize methods such as cross-training, strategic hiring practices, detailed procedure documentation, enhanced supervision, etc. to help mitigate the risk associated, with sudden, or significant changes in key personnel?	83.33%	16.67%				
<b>88</b>	Is there a risk that the Finance function of the entity will fail to function as a control in the event that senior management seeks to override established controls or take overly aggressive financial reporting positions?	5.56%	94.44%				
<b>89</b>	Is there any indication that unreliable or inaccurate estimates have been provided, or that management has been less than forthright?	0.00%	100.00%				
		<i>management has a long track record of meeting or exceeding strategic goals, as well as a positive history of reacting to changing conditions</i>	<i>management has been successful in meeting goals and objectives, appears to be in control of operations</i>	<i>moderately successful in meeting goals and forecasts, occasional crisis management due to changing operating conditions</i>	<i>often unable to meet goals, operational changes often create crisis situations for management</i>	<i>rarely able to meet goals, constant management by crisis</i>	
<b>90</b>	Evaluate management's past performance:	66.67%	33.33%	0.00%	0.00%	0.00%	
		<i>experienced management team that has successfully managed through one or more business cycles</i>	<i>management team of average experience that has successfully managed through one or more business cycles</i>	<i>senior management team lacks experience in a key area</i>	<i>senior management team lacks experience with common industry problems</i>		
<b>91</b>	Evaluate management's experience and skill mix:	100.00%	0.00%	0.00%	0.00%		
		<i>good management depth at key positions with full succession planning</i>	<i>adequate management depth with all key positions covered by qualified individuals</i>	<i>insufficient management depth with an active recruiting effort to fill positions</i>	<i>insufficient management depth in key positions representing serious exposures</i>		
<b>92</b>	Evaluate management's depth:	27.78%	72.22%	0.00%	0.00%		

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<b>Regulatory / Compliance</b>							
		<b>yes</b>	<b>no</b>				
<b>93</b>	Is there an oversight authority or board of directors to whom management is responsible?	100.00%	0.00%				
		<b>yes</b>	<b>no</b>	<b>N/A</b>			
<b>94</b>	If the entity does have an oversight authority or board of directors to whom management is responsible, is there evidence of ineffective monitoring of management?	5.56%	83.33%	11.11%			
<b>95</b>	Have there been any changes in the entity's legal counsel during the past year?	0.00%	94.44%	5.56%			
		<b>yes</b>	<b>no</b>				
<b>96</b>	Is the entity currently under a regulatory or other supervisory order?	11.11%	88.89%				
<b>97</b>	Are there any actual or pending inquiries, investigations, or actions by a regulatory agency, that would affect the entity's ability to operate?	0.00%	100.00%				
<b>98</b>	Does the entity have any specific anti-fraud policies?	61.11%	38.89%				
<b>99</b>	Does the entity have an internal audit function, other than the Bureau of Audits?	16.67%	83.33%				
<b>100</b>	Does the entity work with client information, requiring security, privacy, and confidentiality?	77.78%	22.22%				
<b>101</b>	Does the entity have a documented privacy and confidentiality policy?	72.22%	27.78%				
<b>102</b>	Is the entity subject to debt covenant requirements?	55.56%	44.44%				
		<b>yes</b>	<b>no</b>	<b>N/A</b>			
<b>103</b>	If the entity is subject to debt covenant requirements, is the entity in compliance?	50.00%	5.56%	44.44%			
<b>104</b>	Does the entity have policies/procedures for maintaining compliance with environmental laws?	66.67%	5.56%	27.78%			
		<b>yes</b>	<b>no</b>				
<b>105</b>	Is the entity involved in the production or handling of hazardous substances (besides the office related items such as ink and toner cartridges)?	27.78%	72.22%				
		<b>yes, often</b>	<b>occasionally</b>	<b>no</b>			
<b>106</b>	Does the entity conduct internal self-reviews with regard to compliance with laws and regulations?	61.11%	27.78%	11.11%			



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<b>Government Service</b>							
		<i>very well</i>	<i>adequately well</i>	<i>adequately well in most areas, though some need improvement.</i>	<i>not very well</i>		
<b>107</b>	How well is the entity meeting the needs of its constituents?	44.44%	55.56%	0.00%	0.00%		
		<i>yes</i>	<i>no</i>				
<b>108</b>	Does the entity have a means of monitoring constituent satisfaction with its services?	83.33%	16.67%				
		<i>yes</i>	<i>generally yes</i>	<i>no, this has not been an area of focus</i>			
<b>109</b>	Does the entity focus on improving accountability and transparency to the general public through the use of internet portals (ri.gov) or another means of information disbursement?	88.89%	5.56%	5.56%			
		<i>physical relocation</i>	<i>physical improvement to facilities</i>	<i>change in hours</i>	<i>improved phone service</i>	<i>internet services</i>	<i>improved customer service program</i>
<b>110</b>	How is the entity working to improve government accessibility? Please check all that apply.	5.56%	38.89%	16.67%	33.33%	83.33%	66.67%