

Internal Control Self-Assessment FY17 and FY18 Survey Cross-walk

This cross-walk provides you a summary of all the changes that were made to FY17 Internal Control Self-Assessment surveys.

December Survey - Financial Reporting/Budgeting/Billing and Collections

FY17 Item No.	FY17 Verbiage	FY18 Item No.	FY18 Change
5	The agency adopted and adheres to the monthly financial verification process announced by ADOA in March 2016. The process is completed within 30 days after month-end. Issues detected through process are resolved within 30 days of discovery.		Removed.
6	Agency Management has identified chart of account elements (i.e. balance sheet, revenue, and expenditure categories) that are at high risk of misstatement and has developed policies and procedures to address those risks on a timely basis (e.g., those containing complex transactions).		Removed.
10	The agency readily identifies confidential and sensitive information so that it is not displayed on the State’s official transparency website (https://az.opengov.com). Any relevant changes to confidential and sensitive information are reported on Form GAO-701 (see SAAM 9015 for details).	8	The agency readily identifies confidential and sensitive information so that it is not displayed on the State’s official transparency website (https://OpenBooks.az.gov). Any relevant changes to confidential and sensitive information are reported on Form GAO-701 (see SAAM 9015 for details).

12	Written policies and procedures exist regarding the collection of funds, timely deposit, and recording of funds in the accounting records at each cash-receipting location	10	Written policies and procedures exist regarding the collection of monies from customers, timely deposit, and recording of monies in the accounting records at each cash-receipting location
13	If payments are made in person, pre-numbered receipts are used and accounted for and balanced to the deposits.	11	For payments made in person, a sequential mechanism (e.g. cash register tape or pre-numbered receipt book) is used and payments are reconciled to the deposits.
14	For payments received by mail, all incoming mail is opened with two persons present. A receipt log or register tape is maintained, reviewed, and reconciled to the bank deposit. The reconciliation is done by a person not involved in the receipting or recording of receipts, or physically making the deposit.	12	For payments received by mail, all incoming mail is opened with two persons present. If not, please describe any compensating controls in the comments box. A receipt log or register tape is maintained, reviewed, and reconciled to the deposits. The reconciliation is done by a person not involved in the receipting or recording of receipts, or physically making the deposit.
16	All money is deposited as quickly as practicable. The person who originally receives and records the money is not the same person who deposits the money at the bank.		Removed.
21	All credit memos are properly authorized.	18	All adjustments to accounts receivables and/or refunds are properly authorized.