

HARRIS COUNTY DEPARTMENT OF EDUCATION
 Risk Assessment Checklist - Review of Key Risk Areas in HCDE

Review Conducted By: _____ Date: _____
 Campus or Division: _____ Business Office Personnel: _____

Provide an explanation for 'No' answers.

Cash

All Campuses
and
Divisions
Receiving Cash

Is the person receiving cash a different one from the one that is recording the cash?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are there two signatures required on each check?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a policy to handle the cash disbursements and receipts?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a policy to prohibit cashing checks from the account or change ("PETTY CASH") fund?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a policy to allow employees to report fraud?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are the checks, cash, and deposits under lock and key?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Receivables

Divisions
and Campuses
Monitoring
Contracts
and
Receivables

Does the division/campus have a contract(s) that outline(s) the amount of receivable due to HCDE?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Does the division/campus have a person in charge of collecting that is different than the person recording the collections in the accounts?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a signature requirement on all receivable deletions?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a requirement for two signatures on levy write offs?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a requirement for two signatures on refunds?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a documentation requirement for appraisal district adjustments on tax receivables?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Inventory

Facilities Warehouse

For Fixed Assets Inventory at Warehouse:

Is the person receiving inventory different from the person that delivers inventory?

Yes	No	N/A

Is there a signature required on inventory taken out of the warehouse?

Yes	No	N/A

Is there a policy to handle inventory disbursements and receipts?

Yes	No	N/A

Is there a policy to prohibit taking inventory out of the warehouse without proper authority?

Yes	No	N/A

Is there a policy to allow employees to report fraud?

Yes	No	N/A

Is the warehouse safeguarded and locked at the end of each day?

Yes	No	N/A

Is there a monthly inventory requirement?

Yes	No	N/A

Is the warehouse monitored by a security (camera) system?

Yes	No	N/A

Is the department maintain a perpetual inventory and is it updated monthly?

Yes	No	N/A

Fixed Assets Inventory:

For Campuses / Divisions with Fixed Assets

Is there a policy for establishing prices for sale?

Yes	No	N/A

Is there a requirement to request fixed assets to be sent to the warehouse?

Yes	No	N/A

Is there an evaluation process of inventory sent to the warehouse?

Yes	No	N/A

Is there a policy to determine what will be placed for sale?

Yes	No	N/A

Yes No N/A

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Is there a requirement to charge for all requests?	Yes	No	N/A
Is there a work order system for fixed asset transfer requests?			

Facilities Requests (Maintenance and Warehousing)

Facilities
Division

Is there a policy prohibiting from using staff on areas not belonging to HCDE?	Yes	No	N/A

Human Assets

For all Campuses
and Divisions

Is there a requirement to account for all time worked by Campus or Division employees?	Yes	No	N/A
Is there a time clock or other means to account for time?			
Are employees required to request a supervisor signature when errors are made in the time clock?			
Is all overtime or comp time pre-approved?			
Is comp time used accounted for and reduced from comp time earned?			
Is there a requirement for division directors or campus administrators to sign on all requests for overtime, comp time, and regular time?			
Is there a background check on all employees?			
Is there a policy to report all payroll accurately for grants and regular budgets?			

Contracts

Yes No N/A

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For all
Divisions and
Campuses

Provide an explanation for 'No' answers.

Is there a contract monitor for all contracts? Name _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td style="text-align: center;">N/A</td> </tr> </table>				Yes	No	N/A
Yes	No	N/A					
Is there a conflict of interest policy?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>						
Is there a requirement that all contracts need to be signed by the Superintendent or the Assistant Superintendent for Business Services?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/A</td> </tr> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>	Yes	No	N/A			
Yes	No	N/A					
Is there a requirement that all contracts need to be issued via a purchase order?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>						
<p>Is there a checklist on procedures to be conducted over grant requirements (see attached list for each grant)? Note: Each division director must sign the checklist on grant requirements.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/A</td> </tr> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>	Yes	No	N/A			
Yes	No	N/A					
Is there an attestation form for all grants and contracts?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/A</td> </tr> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>	Yes	No	N/A			
Yes	No	N/A					
Are you aware of CH Legal and CH Local?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>						