

**DEPARTMENT/AGENCY – TRUST FUND DCR  
INTERNAL CONTROL QUESTIONNAIRE**

Agency/Department:	
Audit #:	
Preparer:	Date:
Reviewer:	Date:

Interviewee:  
Title:

<b>Legend:</b> I = interview, O = observation, T = test	<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>W/ P Ref.</b>	<b>DISCUSSION</b>
<b>ESTABLISHMENT:</b>					
1. Has the use of the trust fund been authorized by the Board of Supervisors in the form of an agreement or contract, by statutory requirements, or by specific trustee/custodian/agent responsibilities of the Dept./Agency head?					
2. Does the dept./agency maintain written documentation on the purpose/use of the trust fund monies?					
<b>RECEIPTING &amp; DEPOSITING:</b>					
3. Are the duties of receipting, depositing, reviewing, recording, and reconciling adequately segregated? See Segregation of Duties Matrix					
4. Does the dept./agency have detail collection records supporting trust fund receipts?					
5. Does the dept./agency deposit all trust fund monies timely in the County Treasury?					
6. Are all trust fund monies recorded in the subsidiary ledger and County accounting records (i.e. General Ledger)?					
7. Does the dept./agency maintain a list of account coding for trust fund receipts to ensure funds are recorded in the correct account?					
8. Does supervisor compare collection records to accounting records for propriety (in line with purpose of the fund), accuracy, and completeness and is the review documented?					
9. Are unidentified funds temporarily recorded in a trust fund until they are					

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identified and transferred to correct fund?					
10. Are adjustments documented, reviewed and approved by supervisor/manager?					
11. Does the dept./agency notify the Treasurer of trust fund wire transfers to ensure that receipts are recorded timely?					
<b>DISBURSING:</b>					
12. Are the duties of preparing, approving, recording and reconciling adequately segregated? See Segregation of Duties Matrix.					
13. Does the dept./agency maintain a current list of authorized signatures for trust fund transactions and file the list with the Auditor-Controller?					
14. Does the dept./agency have detail records to adequately support the trust fund disbursements?					
15. Does the supervisor/manager review "Request for Trust Fund Check" and supporting documents for appropriateness, accuracy, completeness, and compliance with the purpose of the trust fund prior to authorization & disbursements?					
16. Does the dept./agency cancel supporting documentation (i.e., mark as "paid") at the time of signing "Request for Trust Fund Check" to prevent duplicate payment?					
17. Do the reviewers and authorized signers visibly document their review of Requests for Trust Fund Checks forms (initials/signature)?					
18. Does the person who approves the "Request for Trust Fund Check" form also forward the requests to the A/C Claims and Disbursements Unit to prevent alterations?					
19. Are the blank "Request for Trust Fund Check" forms kept in a secure location and accessible only by the custodian of the trust fund checks?					

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20. Doe the custodian maintain a control log of the "Request for Trust Fund Check" indicating detail information (e.g. number, date, etc.)?					
21. Does the dept./agency perform periodic inventory of the issued and unissued "Request for Trust Fund Check"?					
22. Is the log of Request for Trust Fund Checks reviewed for completeness (to ensure the log includes all numbers with no duplicates or breaks in sequence)?					
<b>RECONCILING:</b>					
23. Are the dept./agency's subsidiary ledgers reconciled monthly to the A/C General Ledger by an individual having no other trust fund duties?					
24. Does the dept./agency promptly resolve all trust funds reconciling items?					
25. Are unusual reconciling items and unreconciled differences from the trust fund reconciliations reported to management?					
26. Does management review the trust fund account reconciliation for accuracy, completeness and timeliness and is the review documented?					
<b>MONITORING:</b>					
27. Are the trust funds reviewed for inactivity and is the management notified of trust funds that appear to be inactive?					
28. Does the dept./agency identify and report monies held that have been unclaimed for three or more years?					
29. Does the dept./agency have written policy and procedures on trust fund activities?					
30. Does the dept./agency communicate changes to the provisions of the trust fund to appropriate personnel?					
31. Does the dept./agency have a 5-year retention policy for the documentation supporting trust fund transactions that would provide for a reasonable audit					

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trail?					
<b>PERFORMANCE GUARANTIES AND NEGOTIABLE INSTRUMENTS RECORDED IN A TRUST FUND:</b>					
32. Does the dept./agency record performance guaranties with monetary value (e.g. letters of credit, savings passbook with power of attorney, etc.) and negotiable instruments in a trust fund? If YES complete this section, if NO stop here.					
33. Does the dept./agency maintain a subsidiary ledger for the performance guaranties and negotiable instruments?					
34. Is the responsibility for the receipt, maintenance, and disposition of the performance guaranties and negotiable instruments designated to one person?					
35. Are the guaranties and negotiable instruments reconciled to their respective subsidiary ledgers and general ledger monthly by an individual independent of custody function?					
36. Does the dept./agency perform physical inventory of the instruments at least semiannually by an individual having no other trust fund duties?					
37. Are the guaranties and negotiable instruments secured in a locked safe or safe deposit box with access restricted to a minimum number of authorized personnel?					