WORKSHEET FOR
ANALYSIS OF GENERAL CONTROL ENVIRONMENT
COMPONENT - _____
FY _____

FACTOR	QUESTIONS	RESPONSE YES	RESPONSE NO	COMMENTS
A. Organization	1. Does/do the organizational unit(s) operating the component have a. clearly written goals and objectives? b. authority and responsibility to pursue the goals and objectives ?			
	2. Is/are the organization unit(s) operating the component a. sufficiently flexible to accommodate changes? b. held accountable for resources entrusted to it? c. held accountable for the results of its operations?			
B. Delegation of Authority	1. Do delegations of authority a. exist in writing? b. clearly delineate duties and responsibilities? c. prevent overlapping, duplication, and conflicts of duties and responsibilities? d. grant sufficient authority to officials to carry out their responsibilities? e. divide responsibility so that no single official controls all phases of a critical transaction?			

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C. Policies and Procedure	1. Are policies and procedures a. clearly stated in writing and systematically organized in manuals, handbooks or other publications? b. systematically communicated throughout the organization? c. consistent with applicable laws, regulations, and policies prescribed by higher levels? d. simple and easy to understand? e. structured to avoid overlap, confusion, conflict, or duplication? f. revised and updated as necessary? g. flexible enough to allow routine handling of unusual events? h. structured to provide for adequate separation of duties?		
D. Personnel	1. Do personnel practices include a. a code of conduct? b. provisions for conflict of interest disclosures? c. accurate and up-to-date position descriptions? d. periodic performance review (appraisal) of all employees? e. a reward system based on performance? f. sufficient training opportunities to improve competency and update employees on new policies and		

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	procedures?		
_____ _____ _____ _____ _____ E. Planning, Budgeting and Accounting	1. Is there a long-range planning process? 2. Is the budgeting system integrated with the planning process? 3. Is the accounting system integrated with the budgeting system? 4. Are plans and budgets effectively communicated throughout the organization? 5. Does the approved budget become the operating plan and the standard against which performance can be measured? 6. Are there clearly established levels of operational and financial accountability?		
_____ _____ _____ F. Reporting	1. Are reports made in accordance with assigned responsibilities? 2. Are individuals or units required to report only on those matters within their control? 3. Do progress or performance reports show comparisons with a. planned performance? b. budget allowances? c. past performance?		

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	4. Are reports a. relevant? b. timely? c. accurate? d. distributed to appropriate levels?		