

**FISMA**  
**CALIFORNIA STATE UNIVERSITY**  
**LOS ANGELES**

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**BOARD OF TRUSTEES**  
**THE CALIFORNIA STATE UNIVERSITY**

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## **ABBREVIATIONS**

CSU	California State University
CSULA	California State University Los Angeles
FISMA	Financial Integrity and State Manager's Accountability Act
FTB	Franchise Tax Board
SAM	State Administrative Manual
SUAM	State University Administrative Manual

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## INTRODUCTION

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### PURPOSE

The principal audit objective was to assess the adequacy of controls and systems that assure that:

- ▶ cash receipts are processed in accordance with laws, regulations and management policy;
- ▶ receivables are promptly recognized and balances are periodically evaluated;
- ▶ purchases are made in accordance with laws, regulations and management policy;
- ▶ revolving fund disbursements are authorized and processed in accordance with laws, regulations, and management policy;
- ▶ cash disbursements are properly authorized and made in accordance with established procedures, and adequate segregation of duties exists;
- ▶ payroll/personnel criteria for hiring employees, establishing compensation rates and authorizing disbursements are controlled, and access to payroll/personnel records and processing areas are restricted;
- ▶ purchase and disposition of fixed assets are controlled and assets are promptly recorded in the subsidiary records;
- ▶ physical computer controls are in place and functioning;
- ▶ investments are adequately controlled and securities are safeguarded; and
- ▶ trust funds are established in accordance with SUAM guidelines.

## SCOPE AND METHODOLOGY

The management review emphasized but was not limited to: compliance with state and federal laws; Board of Trustee policies; and Office of the Chancellor policies, letters, and directives. For those audit tests that required annualized data, fiscal year 1996-97 was the primary period reviewed. In certain instances, we were concerned with representations of the most current data—in such cases, the test period was July through December 1997. Our primary focus was on internal controls, and we reviewed and tested:

- ▶ procedures for receipting and storing cash, segregation of duties involving cash receipting, and recording of cash receipts;
- ▶ establishment of receivables and adequate segregation of duties over the establishing of billing for and payment of receivables;
- ▶ approval of purchases, receiving procedures, and reconciliation of expenditures to State Controller's balances;
- ▶ limitations on the size and types of revolving fund disbursements;
- ▶ use of petty cash funds, periodic cash counts, and reconciliation of bank accounts;
- ▶ authorization of personnel/payroll transactions and accumulation of leave credits in compliance with state policies;
- ▶ posting of the property ledger, monthly reconciliation of the property to the general ledger, and physical inventories;
- ▶ access restrictions to automated accounting systems and proper documentation of the systems;
- ▶ procedures for initiating, evaluating, and accounting for investments; and
- ▶ establishment of trust funds, separate accounting, adequate agreements, and annual budget.

We have not performed any auditing procedures beyond the date of this report. Accordingly, our comments are based on our knowledge as of that date and should be read with that understanding. Since the purpose of our comments is to make recommendations in areas requiring improvement, comments on favorable matters are not discussed.

## BACKGROUND

In 1983, the California Legislature passed the Financial Integrity and State Manager's Accountability Act of 1983 (FISMA). This act required that state agencies establish and maintain a system of internal accounting and administrative control. To ensure that the requirements are fully complied with, the head of each agency is required to prepare and submit a report on the adequacy of the system of internal accounting and administrative control following the end of each odd-numbered fiscal year. The Office of the University Auditor of the CSU is responsible for conducting the audits of internal accounting and administrative control within the CSU. This report represents our biennial review.

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## OPINION

We visited the CSU Los Angeles campus from February 2, 1998, through March 20, 1998, and audited the internal control structure in effect at that time.

In accordance with the Government Code Section 13402, et seq., state agency heads are responsible for establishing and maintaining systems of internal accounting control. The broad objectives of control systems for state agencies are to provide management with reasonable but not absolute assurance that:

- ▶ assets are safeguarded from unauthorized use or disposition; and
- ▶ transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial reports in accordance with the State Administrative Manual.

Because of inherent limitations in control systems, errors or irregularities may occur and not be detected. Projection of any evaluation of systems to future periods is subject to risk, inasmuch as procedures may become inadequate as a result of changes in conditions or the degree of compliance with the procedures may deteriorate. (See Appendix B, *Statement of Internal Controls*.)

Our audit disclosed certain conditions which, in our opinion, could result in errors and irregularities if not corrected. Specifically, the campus did not maintain adequate control over the following areas: cash receipts; accounts receivable, and fixed assets. Other areas requiring improvement are found in the executive summary.

## **EXECUTIVE SUMMARY**

The purpose of this section is to provide management with an overview of conditions requiring attention. Areas of review not mentioned in this section were satisfactory. Numbers in brackets [ ] refer to page numbers in the report.

### **CASH RECEIPTS**

#### **SATELLITE CASHIERING [7]**

Cash control weaknesses were found at the three satellite cashiering locations visited during our review. This is a repeat finding from our previous FISMA audit. Adequately controlling cash collections and deposits reduces exposure to loss as a result of inappropriate acts.

#### **FEE RECONCILIATIONS [8]**

The campus did not complete a reconciliation of applications for admission to fees received during fiscal year 1996-97. Reconciling fees reduces the risk of errors and fund misappropriation going undetected.

### **ACCOUNTS RECEIVABLE**

#### **LIBRARY COLLECTION PROCEDURES [9]**

Procedures related to the collection of outstanding library receivables were inadequate. This is a repeat finding from our previous FISMA audit. Reassigning the collection efforts to the accounting office for those library receivables that are older than ninety days assures that proper collection/write-off procedures are followed.

#### **STUDENT RECEIVABLES [10]**

Collection procedures for student receivables did not include the local adjustment and discharge from accountability methods. This is a repeat finding from our previous FISMA audit. Writing off long outstanding student accounts receivables, which often have a low probability of collection, results in a more accurate representation of current and future assets.

## **REVOLVING FUND**

### **SALARY AND TRAVEL ADVANCES [11]**

Travel and salary advances issued during 1996-97 were not cleared in a timely manner. The timely clearance of outstanding travel and salary advances makes resources available for other campus usage and limits the potential for loss of revenue from uncollectible accounts.

## **FIXED ASSETS**

### **RECONCILIATIONS [12]**

The monthly property reconciliation with changes to the general ledger accounts were not completed timely. This is a repeat from our previous FISMA audit. Timely completion of property reconciliations reduces the risk of errors and irregularities going undetected for extended periods of time.

### **REPORTS OF LOST OR STOLEN PROPERTY [13]**

Existing procedures did not ensure timely removal of all lost or stolen property from the property inventory. The establishment of such procedures will decrease the risk of overstated inventory and property accounts.

### **PROPERTY SURVEY BOARD [14]**

Campus survey board decisions regarding disposition of property frequently occurred after the property was disposed. The proper establishment and operation of the property survey board assures more objective and timely decisions concerning the disposal of state property.

## **TRUST FUNDS**

### **SUPPORTING DOCUMENTATION [14]**

Trust project agreements did not always contain information regarding the disposition of unexpended funds at the expiration of the trust agreement. Adequately documenting trust agreements reduces the risk of both inappropriate expenditures and misunderstandings about account operations.

## **PAYROLL/PERSONNEL [15]**

Internal controls within the payroll office were inadequate regarding the verification of signatures on payroll/personnel transaction forms. Maintaining a file for verification of approving signatures reduces the risk of inappropriate or fraudulent payroll transactions.

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## **OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES**

### **CASH RECEIPTS**

#### **SATELLITE CASHIERING**

Cash control weaknesses were found at the three satellite cashiering locations visited during our review. This is a repeat finding from our previous FISMA audit.

Both the parking and admissions & outreach departments did not maintain written records of individuals having access to safekeeping facilities.

Public safety escorts were not provided to employees transporting cash and checks for the health center and admissions & outreach departments to the main cashiering office.

SAM §8024 requires records to be maintained indicating the date the combination was last changed and names of persons having knowledge of the combination. Additionally, SAM §20003 states that internal accounting controls comprise the methods and procedures directly associated with the safeguarding of assets and assuring the reliability of accounting data.

Both the parking manager and assistant director of admissions & outreach indicated they were unaware of the requirement for a written record to be maintained of combination change dates and the names of those having knowledge of the current safe combination.

The associate director of student financial services (cashiering) indicated that the two departments were aware of the procedure to contact campus police for escort (which we confirmed with the individual departments). However, the document processing coordinator, admissions & outreach and the cashier, student health center, elected not to use the service because they felt it took too long for public safety to arrive. Discussions with a sergeant at the public safety office confirmed that, during the past few years, no requests for escort services were received from either department. The sergeant stated that he was not cognizant as to why the service not utilized.

Security and internal controls over assets is compromised when written records are not maintained of who has access to safekeeping facilities and when proper security is not provided during the transporting of cash from satellite locations.

### **Recommendation 1**

We recommend that the campus:

- a. assure that appropriate controls related to access and safekeeping of cash receipts are implemented at all satellite cashiering operations; and
- b. strengthen procedures related to the security of assets during their delivery to central cashiering.

### **Campus Response**

Concur and implemented. All satellite cashiering operations have submitted lists of personnel who have access to safes and vaults. In addition, the Vice President for Administration and Finance issued a memo to all management personnel and school deans mandating compliance with SAM 20003.

### **FEE RECONCILIATIONS**

The campus did not complete a reconciliation of applications for admissions to fees received during 1996-97. In addition, the campus could only provide us with one (3<sup>rd</sup> quarter) of four required quarterly reconciliations for 1995-96.

SUAM §3825.01 states that a reconciliation of application for admission to fees received shall be prepared for each academic year and maintained on file by each campus.

The manager of financial reporting indicated that the reconciliation of these fees was an oversight. This was supported by the fact that other required reconciliations did occur.

When fees are not reconciled, errors or misappropriation of funds may remain undetected.

### **Recommendation 2**

We recommend that the campus timely reconcile admission applications to application fees received.

### **Campus Response**

Concur and implemented. Procedures are now in place whereby the reconciliation of applications for admissions to fees received will be completed as soon as possible after the conclusion of each quarter.

## ACCOUNTS RECEIVABLE

### LIBRARY COLLECTION PROCEDURES

Procedures related to the collection of outstanding library receivables were inadequate. This is a repeat finding from our previous FISMA audit.

The library's aging schedule revealed that there was \$121,000 in outstanding receivable, of which approximately \$80,000 to \$90,000 were dated back as far as five years. Outstanding library receivables are not transferred to the accounting office for collection. Instead, the library separately pursues other collection procedures such as FTBs (franchise tax board) and student record/registration holds through an automated system.

Year	Amount
1996-97	\$12,616.00
1995-96	\$11,135.00
1994-95	\$13,027.00
1993-94	\$1,798.00
Prior to 93-94	\$82,530.00
Total	\$121,106.00

SAM §8776.6 was established for the collection of outstanding accounts receivable. If all reasonable collection efforts do not result in payment, the campus may request relief from accountability of uncollectable amounts from the State Board of Control.

Executive Order No. 616 delegates to campuses the authority to write off debts of \$1,000 or less which are either uncollectable or the amount(s) involved do not justify the cost of collection.

The library administrative services officer indicated that, after the last FISMA audit, the director of financial services began discussing the issue of establishing procedures for collection follow-up. However, the director was transferred to another project and procedures to transfer library accounts receivable to the accounting office was never completed.

Not transferring receivables to the campus accounting office reduces the university's ability to collect outstanding accounts in a timely manner.

### Recommendation 3

We recommend that outstanding library receivables older than ninety days be reassigned to the campus accounting office for collection.

### **Campus Response**

Concur and implemented. All outstanding library receivables over 90 days were transferred to the campus accounting office on June 23, 1998. In addition, all future library receivables over 90 days will be forwarded to Financial Services for collection.

### **STUDENT RECEIVABLES**

Collection procedures for student receivables did not include the local adjustment and discharge from accountability methods. This is a repeat finding from our previous FISMA audit.

Campus accounting records indicated that, as of March 6, 1998, there were \$285,000 in student receivables over one year old.

<b>Days Past Due</b>	<b>Amount</b>
31-60	\$86,584.00
60-120	\$153,544.00
121-1 yr	\$133,008.00
Over 1 yr	\$285,605.00
Total	\$658,741.00

SAM §8776.6 established collections for outstanding accounts receivable. If all reasonable collection efforts do not result in payment, the campus may request relief from accountability of uncollectable amounts from the State Board of Control.

Executive Order No. 616 delegates campuses the authority to write off debts of \$1,000 or less which are either uncollectable or the amount(s) involved do not justify the cost of collection.

The operations supervisor in the cashier's office indicated that the majority of outstanding student receivables were from housing. After 60 days, these receivables are to be turned over to the housing collections unit. However, the housing collection unit indicated that their receivables are normally held for at least 5 years.

Long outstanding accounts receivable have a very low probability of collection. The cost of collection, along with increased workload, may exceed the amount owed. In addition, the campus is overestimating its current and/or future assets and possible cash flow.

**Recommendation 4**

We recommend that the campus: (1) adjust accounts under \$1,000 and (2) seek relief from accountability from the State Board of Control for accounts greater than \$1,000 declared uncollectible.

**Campus Response**

Concur and implemented. All student accounts receivable have been written off in accordance with the criteria noted in SAM 8776.6 and Executive Order 616.

**REVOLVING FUND****SALARY AND TRAVEL ADVANCES**

Travel and salary advances issued during 1996-97 were not cleared in a timely manner.

Campus accounting records indicated that as of January 31, 1998, outstanding travel claims totaled \$49,516.00. Of this amount, \$32,969.00 was more than 30 days old. Additionally, campus accounting records indicated that as of January 31, 1998, there was \$33,767.00 in outstanding salary advances of which \$12,932.00 was more than 30 days outstanding. Some of these items dated back to 1996 and had not been cleared or adjusted using local write-off or relief from accountability methods.

<b>Days Outstanding</b>	<b>Travel Advances</b>	<b>Salary Advances</b>
0-30	\$16,547.00	\$20,836.00
31-60	\$3,323.00	\$4,547.00
61-90	\$7,481.00	\$527.00
Over 90 days	\$22,165.00	\$7,858.00
Total	\$49,516.00	\$33,767.00

SAM §8116 and SUAM §3813 require prompt clearance of travel and salary advances through the filing of claims or employee reimbursement or if deemed uncollectable, that local write-off and relief from accountability action be taken.

The payroll manager indicated that follow-up on the outstanding salary advances had been overlooked because of personnel changes and work reassignments. She added that the accounting and payroll departments were unsure as to which department was responsible for follow-up and disposition of outstanding salary advances.

The supervisor, revolving fund, indicated that a number of outstanding travel advances resulted from the requirement to submit payments well in advance of conferences and other similar travel situations. Additionally, she indicated that the follow-up activity had been lax due to limited resources.

When outstanding advances are not cleared in a timely manner, revolving fund monies are not available for other uses and the potential for loss of revenues from uncollectible accounts increases.

#### **Recommendation 5**

We recommend that the campus improve procedures to assure that both salary and travel advances are cleared in a timely manner.

#### **Campus Response**

Concur and implemented. For salary advances, existing procedures regarding payroll and accounting personnel's responsibilities have been reiterated to applicable staff. In addition, staff from both areas now meet on a regular basis in order to coordinate the documenting and collecting of salary advances. For travel advances, the campus now uses past-due letters in order to clear outstanding advances. Overall, monthly reviews and analysis will be performed on all advances in order to keep their balances in check.

## **FIXED ASSETS**

### **RECONCILIATIONS**

The monthly property reconciliation with changes to the general ledger accounts were not completed timely. This is a repeat from our previous FISMA audit.

The three most recent property reconciliations (July, August and September 1997) were completed four to six months late. At the time of our review, reconciliations for October, November, and the following months had not been reconciled.

SAM §7969 requires that if volume of property transactions is small, agencies will reconcile equipment expenditures from the current year's state operations appropriations at the end of each month or quarter, with accretions of major property to the property ledger.

The director of financial services indicated that reconciliations were not performed timely as a result of: (1) accounting department resources being allocated to the peoplesoft project; and (2) demands placed on the property area for departmental moves related to the campus retrofit/remodel project. These demands resulted in delays in providing and receiving information from both areas.

Failure to complete property reconciliations in a timely manner increases the risk of errors and irregularities going undetected for extended periods of time.

### **Recommendation 6**

We recommend that the campus reconcile property records to the general ledger property accounts on a monthly or, if appropriate, quarterly basis.

### **Campus Response**

Concur and implemented. Financial Services management and appropriate staff now meet on a regular basis to ensure monthly property reconciliations are completed in a timely manner.

## **REPORTS OF LOST OR STOLEN PROPERTY**

Existing procedures did not ensure timely removal of all lost or stolen property from the campus property inventory.

We found that seven of the ten tested property items documented on the stolen state property police report had not been removed from the property inventory records. These seven items totaled \$22,785 and represented 26% of the total property (\$88,042) reported stolen during 1997.

SAM §8643 requires that whenever property is lost, stolen or destroyed, a Property Survey Report must be completed and accounting records are to be adjusted.

The property officer indicated that the removal of the seven items from the property records was an oversight.

Failure to document and remove property in a timely manner results in an overstatement in both the inventory records and the general ledger fixed asset account.

### **Recommendation 7**

We recommend that the campus establish and enforce procedures to ensure the timely removal of missing property from inventory records.

### **Campus Response**

Concur and implemented. New guidelines and operational procedures have been developed that will help ensure the timely removal of missing property from inventory records.

## **PROPERTY SURVEY BOARD**

Campus survey board decisions regarding disposition of property frequently occurred after the property had been disposed.

The campus survey board was not making decisions as to the disposition of state property. Our review indicated that the signatures of two current board members were routinely obtained after the fact. Four of the ten board members left the board and were not replaced. Additionally, the board has not formally met since the second quarter of 1997.

SAM §3520.2 requires each agency to have a duly appointed property survey board. It is the responsibility of the board to determine that the best interest of the state is served in disposing of state property. At least two members of the property survey board must approve all property survey reports and transfer of location of equipment.

The property officer indicated that he obtains the signatures when he can, and this usually occurs after the property has been disposed.

When approval authority to dispose of property items is assigned to one person rather than a property survey board, the objectivity of the disposal decision is impaired and does not provide assurances that the best interest of the state is being served.

### **Recommendation 8**

We recommend that the campus assure the survey board maintains an appropriate level of membership and is responsible for determining the timely disposition of campus property.

### **Campus Response**

Concur and implemented. The vacant positions on the survey board have been filled, and the property office now ensures signatures of survey board members are obtained prior to final disposition of equipment. In addition, the survey board will now meet on a periodic basis (but not less than at least annually) to discuss issues on property dispositions, physical inventories, and security of state property.

## **TRUST FUNDS**

### **SUPPORTING DOCUMENTATION**

Trust project agreements did not always contain information regarding the disposition of unexpended funds at the expiration of the trust agreement. Of the ten trust project agreements reviewed, four did

not contain information regarding the disposition of unexpended funds at the expiration of the trust agreement.

SAM §19440.1 requires that supporting documentation for each trust account include instructions for the disposition of unexpended funds at the expiration of the trust agreement.

The director of financial services indicated that appropriate completion of the trust agreements was an oversight.

Inadequately documented trust agreements are at risk of both inappropriate expenditures and misunderstandings about account operations.

### **Recommendation 9**

We recommend that the campus take the required corrective action to assure that trust fund agreements contain the necessary supporting documentation.

### **Campus Response**

Concur. All trust fund agreements are currently being reviewed and revised to ensure that instructions for the disposition of funds at the expiration of the agreement are included. This recommendation will be implemented by August 31, 1998.

## **PAYROLL/PERSONNEL**

Internal controls within the payroll office were inadequate with regards to verification of signatures on payroll/personnel transaction forms.

The payroll department did not maintain a file of approved signatures of campus department staff duly appointed and designated to submit payroll/personnel transaction forms. As a result, verification of authorized signatures did not occur.

SAM §20003 states that one element of a satisfactory system of internal accounting and administrative control shall include, but is not limited to, a system of authorization and recordkeeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

The payroll manager was aware that there was no signature verification file but acknowledges the fact that this file should be part of her department's normal operating procedures.

Not assuring authorized signatures on payroll/personnel transaction forms increases the risk of inappropriate or fraudulent payroll transactions.

**Recommendation 10**

We recommend that the campus develop and incorporate into the payroll procedures the use of signature verification cards for all payroll transactions.

**Campus Response**

Concur and implemented. The payroll office now has on file the signatures of departmental personnel who are authorized to submit personnel and/or payroll transaction forms, and staff are now verifying the authenticity of signatures on the forms.

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## APPENDIX A: PERSONNEL CONTACTED

<u>Name</u>	<u>Title</u>
James Rosser	President
Chris Amesquita	Property Officer
Lorraine Armendariz	Cashier, Student Health Center
Phillip Boone	Sergeant, Public Safety
Cynthia Burks	Supervisor, General Accounting
Fausto Caceres	Lead Payroll Technician
Mark Canevari	Campus Internal Auditor
Arlene Caudillo	Document Processing Coordinator, Admissions & Outreach
Andriana Cheng	Accounts Payable and Receiving Technician
Linda Chow	Supervisor, Accounts Payable
Lillian Colores	Director, Procurement, Contracts, & Support Services
Michael Cross	Director, Financial Services
Ted Dang	Payroll Technician
Connie Diggs	Director, Student Health Center
Jo Anne Disney	Collection Analyst
Sharron Erdhaus	Administrative Assistant, Student Health Center
Steven Garcia	Vice President Administration and Finance
Silvia Gonzales	Manager, Human Resources
Ann Harris	Supervisor, Accounts Receivables
Patricia Higuchi	Associate Director, Student Financial Services
Robert Horch	Manager, Parking
Tito Ibarrola	Cash and Asset Manager
Jessie Lum	Director, Administrative Technology
Libby Kent	Supervisor, Revolving Fund
Rosa Mejia	Records Clerk
Joseph Mitchell	Manager, Materials Management
Ilene Miyahara	Office Manager
Connie Mungarro	Assistant Director, Admissions & Outreach
Diane Paramo	Operations Supervisor, Cashier's Office
Sri Renganathan	Manager, Financial Reporting
Blanca Rodriguez	Payroll Manager
Lorraine Rodriguez	Purchasing Agent
Nick Santonianni	Business Systems Assistant
Joanne Tsuyuki	Library Administrative Services Officer
Al Varos	Warehouse Supervisor

## **STATEMENT OF INTERNAL CONTROLS**

### **A. INTRODUCTION**

Internal accounting and related operational controls established by the State of California, the CSU Board of Trustees, and the Office of the Chancellor are evaluated by the University Auditor, in compliance with professional standards for the conduct of internal audits, to determine if an adequate system of internal control exists and is effective for the purposes intended. Any deficiencies observed are brought to the attention of appropriate management for corrective action.

### **B. INTERNAL CONTROL DEFINITION**

Internal control, in the broad sense, includes controls which may be characterized as either accounting or operational as follows:

#### **1. Internal Accounting Controls**

Internal accounting controls comprise the plan of organization and all methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and the reliability of financial records. They generally include such controls as the systems of authorization and approval, separation of duties concerned with record keeping and accounting reports from those concerned with operations or asset custody, physical controls over assets, and personnel of a quality commensurate with responsibilities.

#### **2. Operational Controls**

Operational controls comprise the plan of organization and all methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

### **C. INTERNAL CONTROL OBJECTIVES**

The objective of internal accounting and related operational control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting and operational control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgment by management.

#### **D. INTERNAL CONTROL SYSTEMS LIMITATIONS**

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting and related operational control. In the performance of most control procedures, errors can result from misunderstanding of instruction, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect to the executing and recording of transactions. Moreover, projection of any evaluation of internal accounting and operational control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate. It is with these understandings that internal audit reports are presented to management for review and use.