

Comprehensive Internal Controls Assessment Form

Section 1: General Information

Department/Unit	<input type="text"/>
Assessor Name	<input type="text"/>
Assessment Date	<input type="text"/>

Section 2: Control Environment

Control Area	Assessment Question	Rating (1-5)	Notes/Comments
Ethical Culture	Are ethical values clearly communicated and demonstrated?	<input type="text" value="1"/> <input type="button" value="▼"/>	<input type="text"/>
Organizational Structure	Is the structure appropriate for internal control responsibilities?	<input type="text" value="1"/> <input type="button" value="▼"/>	<input type="text"/>
Assignment of Authority	Are duties and authorities properly assigned and segregated?	<input type="text" value="1"/> <input type="button" value="▼"/>	<input type="text"/>

Section 3: Risk Assessment

Risk Area	Assessment Question	Rating (1-5)	Notes/Comments
Risk Identification	Are processes in place to identify and assess risks?	<input type="text" value="1"/> <input type="button" value="▼"/>	<input type="text"/>
Risk Response	Are identified risks addressed by appropriate controls?	<input type="text" value="1"/> <input type="button" value="▼"/>	<input type="text"/>

Section 4: Control Activities

Control Activity	Assessment Question	Rating (1-5)	Notes/Comments
Policies & Procedures	Are there adequate and documented procedures for critical operations?	1	
Approval & Authorization	Are transactions properly reviewed and approved?	1	
Access Controls	Is access to important assets and data restricted appropriately?	1	

Section 5: Information & Communication

Information Area	Assessment Question	Rating (1-5)	Notes/Comments
Information Systems	Are information systems reliable and timely?	1	
Communication	Are internal controls communicated effectively to staff?	1	

Section 6: Monitoring Activities

Monitoring Area	Assessment Question	Rating (1-5)	Notes/Comments
Ongoing Monitoring	Are controls regularly reviewed and updated as needed?	1	
Corrective Actions	Are deficiencies identified and addressed promptly?	1	

Section 7: Overall Assessment & Recommendations

Summary Comments / Recommendations:

Important Notes:

- This assessment serves as a tool to evaluate and strengthen internal controls within the organization.
- Assessment ratings help identify priority areas for improvement and resource allocation.
- All responses should be based on factual evidence, supported by documentation where possible.
- Review and update this assessment regularly to reflect changes in risks and operations.
- Internal controls are most effective when they are integrated into daily processes and embraced by all staff.