

Internal Controls Training Instruction Sheet

1. All employees who handle cash, have company credit cards, prepare budgets, or receive reimbursement for items purchased must view the State Board of Accounts Internal Controls Training Video.
2. Locate the video by going to SBOA:InternalControls Standard – IN.gov
3. Complete the question sheet while viewing the video.
4. Complete the Certification page.
5. Return all documents to Beth Igney in Human Resources. *bigneys@columbiacity.net*
6. Questions: Contact Beth Igney at 260-248-5109

Questions from the Internal Control Video

Name _____

Date _____

What Indiana Code addresses Internal Controls? _____

Control Systems are uniform. T ___ F ___

What is Internal Controls? _____

How many components are there? _____

How many principles are there? _____

Does Operations include cash handling and payroll? Yes ___ No ___

5 Components:

Give a definition of a Control Environment _____

Give a definition of a Risk Assessment _____

Control Activity combats Fraud. T ___ F ___

Financial need is the most common pressure on the Fraud Triangle T ___ F ___

Information and communication – provides management transparency T ___ F ___

Give an example of ongoing evaluations of monitoring activities _____

How many principles are there in the Control Environment? _____

How many principles are there in Risk Assessment? _____

How many principles are there in Control Activities? _____

How many principles are there in Information? _____

How many principles are there in Monitoring? _____

INTERNAL CONTROL TRAINING CERTIFICATION
FOR ELECTED OFFICIALS, APPOINTEES, AND EMPLOYEES

I, _____, the duly elected, appointed, or employed
(Print name)

_____ for _____ certify that I received the
(position or title) (political subdivision)

following training concerning internal controls standards and procedures as required by

Ind. Cod 5-11-1-27(g)(2).

I understand that I may be discharged if I am found to have mishandled city property which is mishandling, misusing, stealing or improperly accounting for the cities' money, funds, or property.

Date of Training _____

Time Spent _____

Signature