

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Risk Assessment Checklist - Review of Key Risk Areas in HCDE

Review Conducted By: \_\_\_\_\_  
 Campus or Division: \_\_\_\_\_

Date: \_\_\_\_\_  
 Business Office Personnel: \_\_\_\_\_

**Provide an explanation for 'No' answers.**

**Cash**

All Campuses and Divisions Receiving Cash
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Is the person receiving cash a different one from the one that is recording the cash?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are there two signatures required on each check?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a policy to handle the cash disbursements and receipts?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a policy to prohibit cashing checks from the account or change ("PETTY CASH") fund?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a policy to allow employees to report fraud?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are the checks, cash, and deposits under lock and key?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Receivables**

Divisions and Campuses Monitoring Contracts and Receivables
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Does the division/campus have a contract(s) that outline(s) the amount of receivable due to HCDE?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Does the division/campus have a person in charge of collecting that is different than the person recording the collections in the accounts?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a signature requirement on all receivable deletions?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a requirement for two signatures on levy write offs?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a requirement for two signatures on refunds?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is there a documentation requirement for appraisal district adjustments on tax receivables?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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**Provide an explanation for 'No' answers.**

**Inventory**

Facilities Warehouse
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**For Fixed Assets Inventory at Warehouse:**

Is the person receiving inventory different from the person that delivers inventory?

Yes	No	N/A

Is there a signature required on inventory taken out of the warehouse?

Yes	No	N/A

Is there a policy to handle inventory disbursements and receipts?

Yes	No	N/A

Is there a policy to prohibit taking inventory out of the warehouse without proper authority?

Yes	No	N/A

Is there a policy to allow employees to report fraud?

Yes	No	N/A

Is the warehouse safeguarded and locked at the end of each day?

Yes	No	N/A

Is there a monthly inventory requirement?

Yes	No	N/A

Is the warehouse monitored by a security (camera) system?

Yes	No	N/A

Is the department maintain a perpetual inventory and is it updated monthly?

Yes	No	N/A

**Fixed Assets Inventory:**

For Campuses / Divisions with Fixed Assets
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Is there a policy for establishing prices for sale?

Yes	No	N/A

Is there a requirement to request fixed assets to be sent to the warehouse?

Yes	No	N/A

Is there an evaluation process of inventory sent to the warehouse?

Yes	No	N/A

Is there a policy to determine what will be placed for sale?

Yes	No	N/A

Yes                  No                  N/A

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**Provide an explanation for 'No' answers.**

Is there a requirement to charge for all requests?	Yes	No	N/A
Is there a work order system for fixed asset transfer requests?			

**Facilities Requests (Maintenance and Warehousing)**

Facilities  
Division

Is there a policy prohibiting from using staff on areas not belonging to HCDE?	Yes	No	N/A

**Human Assets**

For all Campuses  
and Divisions

Is there a requirement to account for all time worked by Campus or Division employees?	Yes	No	N/A
Is there a time clock or other means to account for time?			
Are employees required to request a supervisor signature when errors are made in the time clock?			
Is all overtime or comp time pre-approved?			
Is comp time used accounted for and reduced from comp time earned?			
Is there a requirement for division directors or campus administrators to sign on all requests for overtime, comp time, and regular time?			
Is there a background check on all employees?			
Is there a policy to report all payroll accurately for grants and regular budgets?			

**Contracts**

Yes      No      N/A

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For all  
Divisions and  
Campuses

**Provide an explanation for 'No' answers.**

Is there a contract monitor for all contracts? Name \_\_\_\_\_

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Yes                  No                  N/A

Is there a conflict of interest policy?

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Is there a requirement that all contracts need to be signed by the Superintendent or the Assistant Superintendent for Business Services?

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Yes                  No                  N/A

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Yes                  No                  N/A

Is there a requirement that all contracts need to be issued via a purchase order?

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**Is there a checklist on procedures to be conducted over grant requirements (see attached list for each grant)?**  
**Note: Each division director must sign the checklist on grant requirements.**

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Yes                  No                  N/A

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Yes                  No                  N/A

Is there **an attestation form** for all grants and contracts?

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Yes                  No                  N/A

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Are you aware of CH Legal and CH Local?