Control Environment Questions

1. From management's perspective, what needs to be improved in our agency?

2. If you were leaving your position tomorrow for a major promotion what would you tell your replacement are the top 3 or 4 issues?

3. If you had to prepare a transition paper for a new administration or department director, what are the top issues you would present?

4. Are there any risks in the foreseeable future? Are there a large number of employees retiring which could have a major impact on the budget because of buyouts? Is there key person dependency?

5. What could go wrong in meeting a particular goal or objective, or critical function?

6. How could we fail?

7. What must go right for us to succeed and complete our mission?

8. Do we have liquid assets or assets with alternative uses?

9. How could someone steal from this department?

10. How do we know we are achieving our objectives?

11. On what information do we most rely?

12. On what do we spend the most money?

13. What decisions require the most judgment?

14. How do we know we are collecting all of our revenue or accounts receivable?

15. What is our greatest legal exposure?

16. How could we lose credibility with control agencies, the Legislature, the public?

17. Do we have updated written polices and procedures for all major duties?

18. What are the most critical records or data files at our department? How is access controlled?

19. What would be the impact if the data was lost or destroyed?

20. What would be the impact if we could not access this building for two weeks because of a fire, chemical spill?

21. How could our operations be disrupted?