

Questionnaire for self-assessment of internal control

Example of good practice
at the Regional Statistical Office in Katowice

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Legal basis for internal control implementation

Internal control is implemented on the basis of the following regulations:

- ❑ Act of 27 August 2009 on Public Finance (consolidated text: Dz. U. 2017, item 2077 with amendments),
- ❑ Amendment to the Announcement No. 3 of Minister of Finance of 16 February 2011 on detailed guidelines for self-assessment of internal control for public finance sector entities (Official Journal of Ministry of Finance No. 2 item 11),
- ❑ Internal Directive of the Director of the Statistical Office in Katowice No. 32 of 17 November 2015 with amendments on internal control in the Statistical Office in Katowice.

Internal control

Internal control is a set of actions and procedures aiming for ensuring compatibility of the Statistical Office's policy with legal regulations and internal procedures.

One of the key conditions for ensuring efficiency and effectiveness of internal control is monitoring and evaluation, which is achieved, inter alia, throughout self-assessment of internal control.

Self-assessment of internal control is a tool aiming for planning and measuring changes in organizational culture of the Statistical Office.

In the Statistical Office self-assessment is achieved throughout a questionnaire:

- for supervisors of different organizational units and self-contained positions,
- for other employees.

Areas covered by self-assessment

Self-assessment applies to all areas of the Statistical Office
divided into 5 categories:

● Internal environment

- Management structure
- Delegation of rights
- Following ethical norms
- Professional competences

● Goals and risk management

- Goals and tasks
- Monitoring and evaluation
of goal progress
- Identification and analysis of risks

Areas covered by self-assessment cont.

Control mechanisms

Protection of material resources, financial assets and information protection
Physical protection of the Statistical Office and its departments
Operational continuity

Information and communication

Providing easy access to information (internal and external) for employees necessary for fulfilling daily tasks

Monitoring and evaluation

Continuous monitoring of internal control systems specific elements effectiveness
Self-assessment

Implementing self-assessment in the Statistical Office

Implementing self-assessment in the Statistical Office was a multiple-step process:

- ❑ developing assumptions for internal control system in the Statistical Office including mission statement, internal control standards, strategic objectives and risk management policy,
- ❑ forming questions for evaluating different areas of activity of the Statistical Office and designing a questionnaire template for self-assessment,
- ❑ implementing Director's of the Office internal directive for internal control,
- ❑ creating an application for electronic questionnaire and results compilation,

Implementing self-assessment in the Statistical Office cont.

- training employees in all aspects of internal control system,
- informing all employees by e-mail about the upcoming assessment date of the functioning of the internal control system and the scope of assessment,
- informing all employees about electronic questionnaire being online (on the intranet) and sending questionnaire address,
- conducting a self-assessment questionnaire-based survey and compiling the results.

Internal control self-assessment questionnaire

Self-assessment questionnaire is:

- carried out once a year no later than 15 February,
- sent by email or available on the Statistical Office's intranet and filled in by employees online,
- voluntary and anonymous,
- shared on independent platform (Google),
- available for two weeks, employees can complete questionnaire at a chosen time and from any computer (inside and outside of the Statistical Office).

Self-assessment questionnaire on Google

Online questionnaire is simple to use and has a question path

Questionnaire for self-assessment of internal control for 2018 – employees

3. In your opinion, is there an efficient flow of information between organizational units of the Office?

- Yes
- No
- Difficult to assess

if answered “No” or “Difficult to assess” please write explanation, also write down any COMMENTS.

Your answer

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Wycinek

Results of internal control self-assessment questionnaire

Results of self-assessment questionnaires are:

- compiled as pooled data and fully anonymous,
- source for „Internal control functioning report” for relevant year and make the basis for issuing declaration on internal control current state by the Director of the Office,
- available for all employees on the Statistical Office’s website (along with mentioned report).

Report includes following information:

- self-assessment objective,
- scope of the assessment (objective and subjective),
- self-assessment results: general evaluation of internal control current state, risk identification, possible remedial action.

Results analysis

Analysis of the internal control self-assessment questionnaire results is based on positive answers ("Yes") provided by employees according to fixed three-level grading scale:

- ❑ grade 0-50% - failing to follow internal control standards, remedial action required,
- ❑ grade 51-80% - acceptable level of following internal control standards but with few objections, improvements are to take place in time-frame set by the Director of the Office,
- ❑ grade 81-100% - excellent practice of following internal control standards only with minor shortcomings. Implementation of improvements depends on the Director's of the Office decision. Current state of internal control ensures appropriate performance of the Statistical Office.

Summary example for years 2015-2018 (chosen items for employees)

"Yes" answers to all answers

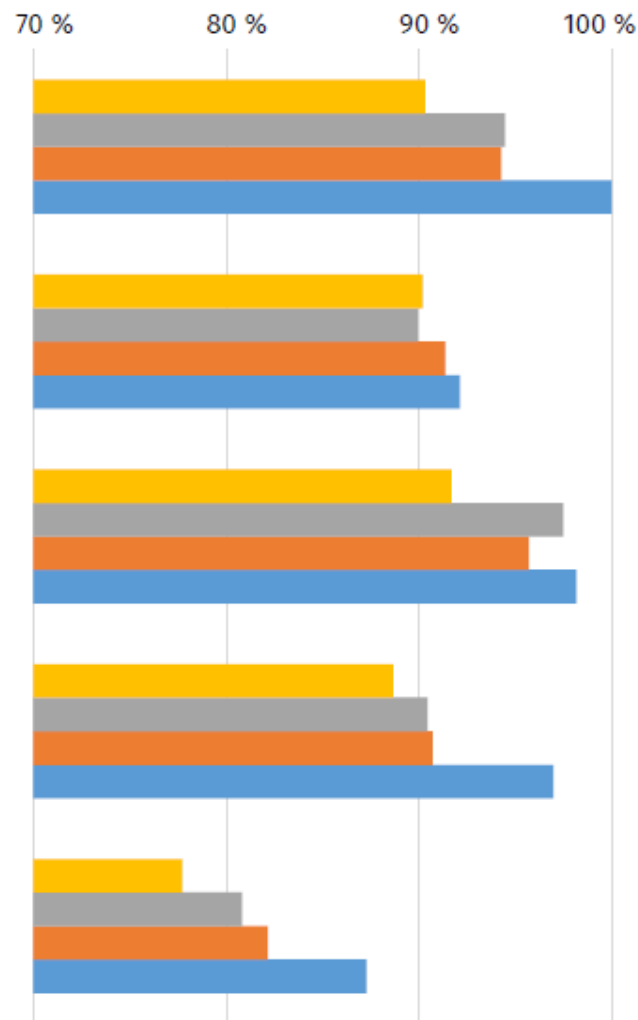
Do you participate in trainings on improving your ability to complete entrusted tasks?

Are you regularly informed by supervisor about the results of the assessment of your work?

Are you always informed about your current responsibilities throughout official channels (i.e. a proper document)?

Are you familiar with the assessment criteria of performed tasks?

Does managerial supervision ensure fulfilling your tasks?



Summary example for years 2015-2018 (chosen items for employees) cont.

"Yes" answers to all answers

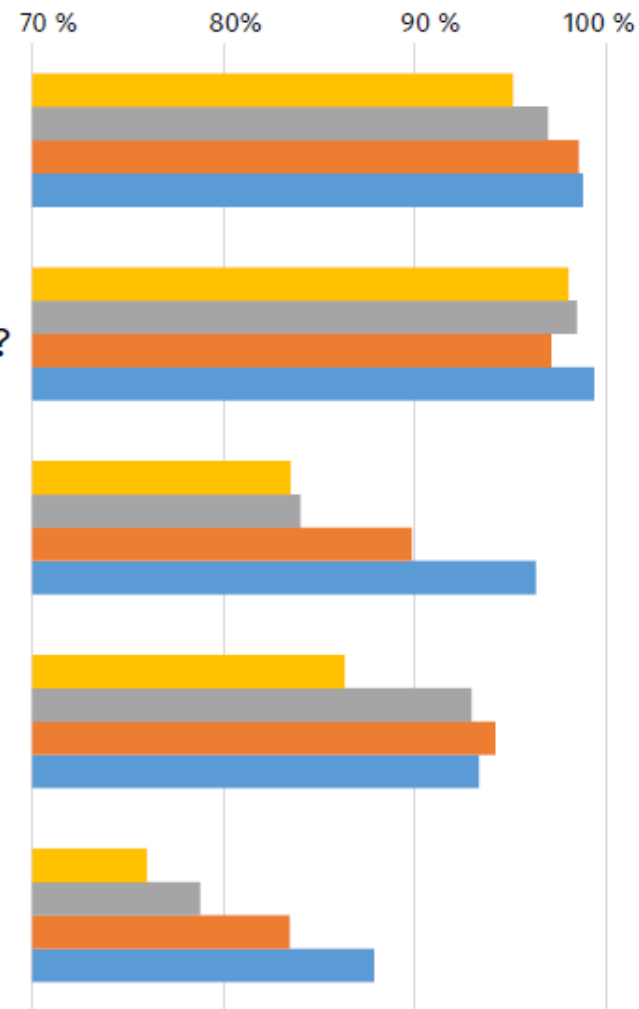
Are you familiar with key objectives of the Statistical Office?

Do you possess access to procedures and instructions existing in the Statistical Office (e.g. through Intranet)?

Do existing procedures and instructions describe entrusted tasks in sufficient level?

Do you possess access to all information necessary for fulfilling your tasks?

Does efficient flow of information exist in your department?



Benefits of implementing a self-assessment questionnaire

The results of self-assessment:

- ❑ constitute valuable source of information about functionality of the Statistical Office's different fields,
- ❑ constitute important decision making support for improving the Statistical Office's workflow and management of change,
- ❑ contribute to strengthening consciousness and responsibility of managers and other employees for functioning of internal control (i.e. throughout sharing questionnaire results, appropriate trainings, informing, communication improvement),
- ❑ form the basis for the Director of the Office for signing declaration of internal control current state.

Thank you for attention

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