

DIRECTIVE 1: AGENCY-WIDE FORM

Each agency should complete and submit this form once. Ideally, each sub-division within the agency performing a core function should complete a sub-division form first and their responses then used to support the completion of this form. The form is to be used to conduct a self-assessment of the agency's internal controls based on the Comptroller's Directive 1. If there is insufficient space provided in the form itself, please prepare and submit additional documents via email, with the Financial Integrity Statement. Please see additional instructions in the email sent with the link to this form.

* Required

1. Please enter the agency name, and the name and title of the agency head. *

2. Please enter the name, title and email address of the person with responsibility for completing this form. *

3. Approximately how many staff does the agency employ? *

4. What are the agency's approved PS, OTPS, and capital budgets in the current fiscal year? *

5. Does the agency have a process for ensuring that all major risks across the agency are assessed and ranked at periodic intervals and/or when triggering events warrant it? *

☐ Yes

☐ No.

6. If no, please briefly explain how the agency ensures all major risks are assessed and ranked without a central process. *

7. If yes, please name the area with this responsibility and provide a brief overview of how and when agency-wide risks are assessed and ranked. *

8. What types of risks are included in the agency-wide risk assessment? Please check all that apply. *

- ☐ Legal/regulatory/compliance
- ☐ Financial/monetary
- ☐ Fraud
- ☐ Operational/efficiency/effectiveness
- ☐ Preservation of physical/capital assets
- ☐ IT security/system risks
- ☐ Other

9. Was the last agency-wide risk assessment conducted in the last three years? *

- ☐ Yes
- ☐ No

10. If not, please indicate when the next agency-wide risk assessment will be conducted. *

11. Has the agency assessed the internal controls across the agency to determine if they adequately mitigate all major risks, in all risk categories, identified in the process? *

☐ Yes

☐ No

12. If not, please explain briefly why this was not done and how the agency will ensure all needed internal controls are established across the agency. *

13. If yes, please briefly describe the process. *

14. Did the assessment of internal controls include agency-wide testing of the adequacy of internal controls? *

☐ Yes

☐ No

15. If not, please briefly explain how the agency determined existing internal controls mitigate all major risks to an acceptable level? *

16. Did the agency correct all internal control weaknesses identified as a result of this process? *

☐ Yes

☐ No

17. If not, please provide a list of internal control weaknesses that were identified but not addressed and explain how and when these will be addressed. *

18. Is there a central process for ensuring that every major function performed by the agency has established goals and performance metrics in place, that necessary data is routinely collected, and that performance against established metrics is assessed monthly, quarterly and/or yearly? *

☐ Yes

☐ No

19. If not, please briefly explain how the agency measures overall performance and effectiveness. *

20. If yes, please indicate the area within the agency with this responsibility, and briefly describe the process for ensuring appropriate goals and performance metrics are in place, necessary data is collected and results regularly assessed. *

21. Does the agency take corrective action in all instances across the agency when goals and performance metrics are not met? *

☐ Yes

☐ No

22. If not, how does the agency ensure appropriate action is taken across the agency when goals and performance metrics are not met? *

23. Does the agency have a centralized internal audit function to assess agency operations? *

☐ Yes

☐ No

24. If not, how does the agency assess the effectiveness and efficiency of agency operations? *

25. Does the agency have a process for ensuring all internal audit findings are addressed across the agency? *

☐ Yes

☐ No

26. If not, how does the agency ensure that all internal audit findings are addressed? *

27. If yes, please briefly describe this process. *

28. If yes, how many dedicated staff are assigned to this function? *

29. Is this staffing sufficient to ensure internal operations are efficient and effective? *

☐ Yes

☐ No

30. If not, please tell us what, if any, additional resources (including staff) are needed and what efforts have been made to obtain them. *

31. Does the agency have a central process for ensuring all audit findings by external oversight agencies, the City Audit and Single Audit are appropriately addressed? *

☐ Yes

☐ No

32. If not, please explain briefly how the agency ensures are findings from all external audits are addressed? *

33. If yes, please briefly describe this process. *

34. Does the agency have a central process for ensuring all major laws, regulations and rules are adhered to across the agency? *

☐ Yes

☐ No

35. If not, please describe how the agency ensures compliance. *

36. If yes, please briefly describe this function. *

37. Is there a written invoice review policy that applies across the agency? *

☐ Yes

☐ No

38. If not, please explain how the agency ensures adequate invoice review processes are consistent and working well across the agency. *

39. If yes, please provide a brief description of what the policy requires.? *

40. Does this provide for segregation of duties? *

☐ Yes

☐ No

41. If not, please explain what compensating controls have been established in lieu of segregation of duties. *

42. Does this provide for second level reviews? *

☐ Yes

☐ No

43. If not, please describe compensating controls established in lieu of second level reviews. *

44. Does the agency have a process that ensures all contracts are effectively monitored for fiscal and programmatic compliance? *

☐ Yes, both fiscal and programmatic compliance are centrally monitored.

☐ Yes, but fiscal and programmatic monitoring are conducted at the program level.

☐ No

45. If not, please explain what steps are being taken to ensure all vendors adhere to fiscal and programmatic contract terms and conditions? *

46. If yes, please briefly describe this function. *

47. Does the monitoring program include sample-based testing to assess compliance and to ensure proof of fiscal and programmatic compliance is maintained and collected? *

☐ Yes

☐ No

48. If not, please describe how compliance is assessed without sample-based testing. *

49. If yes, please briefly describe what action is taken if fiscal and/or programmatic areas of non-compliance are identified. *

50. How many staff are dedicated to this function? *

51. Is this staffing sufficient to monitor and mitigate risk? *

☐ Yes

☐ No

52. If not, please tell us what, if any, additional resources (including staff) are needed to effectively monitor and mitigate risk and what efforts have been made to obtain them. *

53. Does the agency conduct audits of vendors to assess contract compliance? *

☐ Yes

☐ No

54. If not, please explain how the agency ensures vendors comply with contracts without auditing vendors. *

55. If yes, please briefly describe the vendor audit function, including the following information: who conduct the audits; the frequency of audits; what audits are designed to assess; and what happens when there are findings. *

56. How much of the agency's capital budget will be paid to contractors in the current fiscal year? *

57. Does the agency have an Engineering Audit function with agency-wide responsibility? *

☐ Yes

☐ No

58. If not, please briefly explain why the agency does not have an Engineering Audit function and how it ensures capital contracts are adhered to? *

59. If yes, please briefly describe this function *

60. If yes, how many staff are dedicated to this function? *

61. Is this staffing sufficient to adequately monitor and mitigate risk intended to be addressed by the Engineering Audit function? *

☐ Yes

☐ No

62. If not, please tell us what additional resources, if any (including staff) that are needed to effectively monitor and mitigate risk and what efforts have been made to obtain them. *

63. Does the agency have a dedicated investigative function? *

☐ Yes

☐ No

64. If not, please briefly explain why the agency does not have an investigative function. *

65. If yes, please briefly describe the investigative function(s). *

66. How many staff are dedicated to this/these function(s)? *

67. Is this staffing sufficient to identify and mitigate agency risks? *

☐ Yes

☐ No

68. If not, please tell us what additional resources, if any (including staff) are needed to effectively monitor and mitigate risk and what action has been taken to obtain them. *

69. Does the agency have a centralized IT security function? *

☐ Yes

☐ No

70. If not, please explain how the agency ensures IT security without such a function. *

71. If yes, please briefly describe this function. *

72. How many dedicated staff support this function? *

73. Is this sufficient staff to fully mitigate IT security risk? *

☐ Yes

☐ No

74. If not, please describe what other resources (including staff) are needed and what efforts have been taken to obtain them. *

75. Does the agency monitor and report all external audit findings to the executive? *

☐ Yes

☐ No

76. If not, who are they reported to in lieu of the agency executive? *

77. Does the agency ensure all external audit findings issued to all program areas are addressed through a corrective action plan? *

☐ Yes

☐ No

78. If not, please explain how the agency ensures all external audit findings are appropriately addressed. *

79. Are corrective action plans monitored for timely progress? *

☐ Yes

☐ No

80. If not, please briefly describe how the agency ensures all findings are addressed as expected. *

81. Is the agency currently using Artificial Intelligence and/or Algorithmic Tools (as defined in Local Law 35 of 2022) to carry out or support its major functions? *

☐ Yes

☐ No

82. If not, please briefly indicate if there are plans to use Artificial Intelligence and/or Algorithmic Tools (as defined above) in future. *

83. If yes, please briefly describe where and how such tools (as defined above) are being used to support's the agency's major functions. *

84. If yes, are there use guidelines and appropriate internal controls in place to ensure the safe use of AI and Algorithmic Tools (as defined above)?Question *

☐ Yes

☐ No

85. If no, please explain how and when this will be corrected. *

86. Please briefly describe how the agency ensures these are adhered to. *

87. Does the agency have inter-agency transactions? *

☐ Yes

☐ No

88. If yes, please briefly describe these transactions. *

89. Are there written guidelines which clearly define the responsibilities, obligations and expectations of the parties involved in these transactions? *

☐ Yes

☐ No

90. If not, please briefly explain how and when written guidelines will be established. *

91. Does the agency have a process to ensure all transactions are carried out in line with the guidelines? *

☐ Yes

☐ No

92. If yes, please briefly describe this process. *

93. If not, please advise how the agency all parties to the transaction are following the guidelines? *

94. Please list each of the agency's major Charter functions and mandated areas of responsibility. *

95. Please list each the sub-divisions that are responsible for the functions provided above. *

96. What sub-divisions with the agency that provide support services (eg. Procurement, Human Resources, Budget and Legal)? *

97. Each agency must submit one or more organizational charts that account for all sub-divisions listed above. Please confirm this will be done. *

☐ Yes

☐ No

98. If not, please explain why not. *

99. Please sign this form and date the form below, confirming the information provided above is accurate. *

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