

**UMB  
Management Advisory Services  
Control Self Assessment (CSA) Checklist**

**Equipment Inventory  
(Capital & Non-Capital/Sensitive)**

**Each Administrator must complete this assessment and return to MAS by March 15, 2011. Email to [mevans@af.umd.edu](mailto:mevans@af.umd.edu) or fax to x6-6128. Call Michele Evans at x6-5584 with questions.**

School/Department: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
( Print Name) (email)

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print Name) (email)

**Note: Any "No" answers below indicate a possible internal control weakness and require further explanation.**

CSA Question	Yes	No	N/A	Explanation
1. Are sensitive equipment items stored in areas with limited access?				
2. Are all purchases, transfers, and deletions of non-capital/sensitive equipment recorded in the department's Non-Capital & Sensitive Equipment Listing?				
3. Are purchases of capital equipment coded to accounts 41xx, 42xx, or 43xx so that the equipment can be included in the University's property records and be identified by Financial Services - Capital Equipment Inventory (FSCEI) for tagging?				
4. Is FSCEI notified via a Capital Equipment Transfer Form prior to capital equipment being moved either within or between departments?				
5. Are physical inventories taken when required (i.e., every 2 years), reconciled to perpetual inventory records, discrepancies investigated and resulting write-offs approved by FSCEI and Procurement Services Surplus Property Office (PSSPO)?				
6. Are subsequent inventory reports reviewed to ensure deletions of capital equipment items are properly recorded?				
7. Are the custody, record keeping, and inventory taking functions separated to prevent property from being misappropriated?				
8. Are all equipment items properly tagged? (Note: capital equipment - FSCEI will tag, non-capital/ sensitive equipment - FSCEI will provide tags and department must tag.)				
9. When receiving equipment in the department, are items on the purchase order or packing slip reconciled with what is received?				
10. Are stolen items reported to UMB Police for investigation prior to request for FSCEI and PSSPO to write-off?				
11. Are items reported to FSCEI and PSSPO when they become excess and not stored, cannibalized, or scrapped?				
12. Are HIPAA data security, environmental waste, and/or sponsor requirements considered prior to disposal of equipment?				