

RISK ASSESSMENT WORKSHEET

Risk	Potential Impact (H, M, L)	Probability of Occur. (H, M, L)	Priority	Risk Assessment	
				Internal Control Activities (Risk Mitigators)	Risk Rating
Disbursements <i>Purchase goods for personal use</i>	H	L	M	<i>Separate duties Account Reconciliation</i>	L
<i>Petty cash used for unauthorized purchases</i>	L	L	L	<i>No petty cash fund</i>	L
Inventory <i>Loss or theft of equipment</i>	M	H	M	<i>Annual inventory Maintain accurate records Periodic spot checks of equipment location</i>	L
Cash Receipts <i>Checks not deposited and misappropriated</i>					
Billings/Accounts Receivable <i>Fictitious refunds issued</i>					
Computerized Records <i>Critical data is lost</i>					
Inventories for Resale <i>Products stolen and sold outside UTHSCSA</i>					
Payroll <i>Fictitious employees paid or fictitious hours paid</i>					

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Controlled Substances <i>Substances used for illegal consumption</i>					
Chemicals <i>Chemicals used to create illegal substances</i>					
Accreditation <i>Accreditation requirements not met</i>					