

INTERNAL CONTROL CHECKLIST
Revised November 2010

CONTROL ENVIRONMENT			
	QUESTION	RESPONSE	COMMENTS
1	Are appropriate faculty and staff members familiar with University Policies, Finance and Accounting Policies and Procedures, and other relevant operating and compliance requirements and guidelines? (http://www.vpfa.fsu.edu/policies/)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Does management demonstrate the importance of integrity and ethical values, including the statement of core values to faculty and staff, and are they familiar with the code of Ethics for Public Officers and Employees? http://www.flsenate.gov/Statutes	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Is good communication, collaboration, and team effort stressed?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Is management open to employee suggestions to improve productivity, service, and quality?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Is training provided to management and employees to provide them with the skills necessary to perform their jobs adequately, and are they encouraged to take advantage of on-going training opportunities?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Has management established a mission statement, set goals, and developed plans to meet its objectives?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are plans and performance periodically assessed?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
8	Are the unit's performance targets realistic and attainable?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
9	Does integrity of financial and operational results take priority over reporting acceptable performance targets?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Are the unit's organizational structure and lines of authority clearly understood by employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	Are employee job descriptions, desk procedures, and other internal operating procedures current?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	Has the unit maintained an acceptable employee turnover rate?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
13	Does employee morale appear to be at an acceptable level?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
14	Does the unit have the time, tools, and resources to effectively accomplish its mission and objectives?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
15	Are the unit's staff familiar with the University's policy regarding ethics and conflict of interest? (OP-A-6 I) http://www.vpfa.fsu.edu/policies/bmanual/purchasing.html#ethics	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

CONTROL ENVIRONMENT (cont.)			
	QUESTION	RESPONSE	COMMENTS
16	Are the unit's staff familiar with the State's statute regarding conflict of interest and the restrictions on University employees who rent, lease, or sell goods or services to their own agency? (OP-A-6 I1) http://www.vpfa.fsu.edu/policies/bmanual/purchasing.html#conflict	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
17	Has the unit established any benchmarks with peers to measure its resource use and outcomes?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
18	Are records maintained in accordance with policies issued by the Department of State, the Division of Library and Information Services, and the Bureau of Archives and Records Management (Chapters 119 and 257, Florida Statutes)? http://www.leg.state.fl.us/statutes/ and http://vpfa.fsu.edu/Quicklinks/Records-Management-Program/Records-Disposal	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
19	Are the unit's staff familiar with the University policy regarding unauthorized signing of contracts? (VPFA Memorandum re Unauthorized Signing of Contracts) http://www.purchasing.fsu.edu/Signing%20of%20Contracts.pdf	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
20	Are the unit's staff familiar with the University Policy and State Statutes in regard to signature authority for revenue contracts? (OP-D-3 C) http://www.vpfa.fsu.edu/policies/bmanual/revenue.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
21	Does the unit have a business continuation plan that addresses the absence of key employees and backup procedures for key business processes?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
BUDGETING, ACCOUNTING, AND FINANCIAL REPORTING			
	QUESTION	RESPONSE	COMMENTS
1	Is fiscal staff familiar with appropriate sections of University Policy? (OP-D-1) http://www.vpfa.fsu.edu/policies/bmanual/budget.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Has fiscal staff been appropriately trained in the use of the accounting system, including the chart of accounts?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Has fiscal staff been appropriately trained in the use of the system's reports and other reporting tools?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Does fiscal staff possess basic accounting skills and knowledge necessary to adequately perform their responsibilities?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Are departmental ledgers reviewed and reconciled to supporting documentation at least monthly? (Controller's Memorandum #02, 2007/2008) http://control.vpfa.fsu.edu/content/download/4271/30034	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Is the staff performing the reconciliation separate from the staff initiating and finalizing transactions?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are reconciling differences, negative balances, and/or unsupported transactions investigated and corrected timely? (Controller's Memorandum #02, 2007/2008) http://control.vpfa.fsu.edu/content/download/4271/30034	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

BUDGETING, ACCOUNTING, AND FINANCIAL REPORTING (cont.)

	QUESTION	RESPONSE	COMMENTS
8	Does management review the reconciled ledgers and supporting documentation and sign off on prior to the end of the second succeeding month? (Controller's Memorandum #02, 2007/2008) http://control.vpfa.fsu.edu/content/download/4271/30034	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
9	Are funds for large purchases, travel, etc. encumbered and set aside ahead of time to ensure that funds will be available when payment is due? (OP-A-6 E) http://www.vpfa.fsu.edu/Policies/bmanual/purchasing.html#po	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Are financial reports comparing budgeted balances with actual financial activity generated and reviewed by appropriate management?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	If fund or cost center deficits are anticipated, are appropriate levels of management notified in a timely manner and is appropriate corrective action taken?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	Does fiscal staff understand the expenditure guidelines associated with different fund types (E&G, Auxiliary, Athletics, etc.)? (Expenditure Guidelines) http://control.vpfa.fsu.edu/content/download/4221/29837	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

COLLECTIONS, DEPOSITS, AND CASH FUNDS

	QUESTION	RESPONSE	COMMENTS
1	Are staff members responsible for cash handling and deposits familiar with the University Cash Handling policy? (OP-D-2-B1) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#1	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Are the collection and deposit preparation functions segregated from the accounting functions, including general ledger and accounts receivable maintenance?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Has each cash collection point been approved by the University Controller's Office to receive cash collections and or maintain petty cash change funds? (OP-D-2-B2) http://www.vpfa.fsu.edu/policies/controller/2c-1.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Are receipts and mail logs posted immediately for all forms of collections? (OP-D-2-B3 A1) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#3	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Are receipts issued each time a cash collection is made? (OP-D-2-B3 A) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#3	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Are pre-numbered receipts independently controlled, accounted for, and compared to deposits and collections recorded by an individual with no cash handling responsibilities? (OP-D-2-B3 A) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#3	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are all copies of voided receipt forms and cash register voids approved by supervisory personnel and retained? (OP-D-2-B3 A2) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#3	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

COLLECTIONS, DEPOSITS, AND CASH FUNDS (cont.)

	QUESTION	RESPONSE	COMMENTS
8	Are all collections required to be made payable to the proper payee ("Florida State University") or the appropriate direct support organization party to the transaction? (OP-D-2-B4) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#4	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
9	Are checks required to be restrictively endorsed upon receipt? (OP-D-2-B4 F) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#4	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Are responsibilities for monies fixed at all times? (This would include prohibiting cash handlers from working out of the same cash drawer and requiring documentation of transfers of collections among employees.) (OP-D-2-B3 A6) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#3	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	Are cash drawers or cash boxes secured when the cash custodian leaves his/her workstation? (OP-D-2-B3 A8) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#3	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	Do cash registers have sufficient built-in control features to prevent the operator from backing out transactions without supervisory approval or resetting the cash register readings?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
13	Are over and short amounts properly documented and appropriately explained?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
14	Are deposits made in accordance with University Policy? (OP-D-2-B8) http://www.vpfa.fsu.edu/policies/controller/2c-1.html#8	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
15	Are receipts and deposits reconciled at least monthly to the departmental ledgers by an employee with no cash handling responsibilities (who does not collect or deposit funds)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
16	Are funds physically stored in a safe or equally secure place?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
17	Is knowledge of safe combinations or access to keys restricted to employees with a need-to-know or need-to-access basis? Are safe combinations changed whenever staffing changes occur among those that know the combinations?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
18	Does the petty cash fund periodically have unannounced counts?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
19	Are deposits transmitted in locked bank bags?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
20	Are staff and faculty prohibited from making loans or cashing personal checks from cash funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
21	Are duties related to accounts receivable segregated so that no one individual can collect funds, update receivable records, and reconcile accounts receivable details?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
22	Are accounts receivable billings issued at least monthly, or as required by an agreement?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
23	Are accounts receivable aged regularly with older accounts receiving appropriate follow-up?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

COLLECTIONS, DEPOSITS, AND CASH FUNDS (cont.)			
	QUESTION	RESPONSE	COMMENTS
24	Are cases of suspected fraud or theft brought to the attention of Campus Police and the Office of Audit Services immediately upon discovery?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
25	Does unit management periodically review data showing trends regarding the status of receivable balances and take appropriate action if needed?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
26	Are sales taxes collected and properly remitted when appropriate? Direct any questions to Tax Administration in the Controller's Office. http://control.vpfa.fsu.edu/Tax-Administration	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
27	If revenues are possibly subject to Unrelated Business Income Taxes (UBIT), has Tax Administration in the Controller's Office been notified? (UBIT Survey) http://control.vpfa.fsu.edu/content/download/3990/28741	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
28	If the department accepts credit cards for payment, is the department in compliance with Payment Card Industry Data Security Standards?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
PROPERTY ACCOUNTING SERVICES			
	QUESTION	RESPONSE	COMMENTS
1	Are department property custodians familiar with University policies related to Property? (OP-D-2-F) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.01	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Are Property Identification Decals placed in an easily accessed spot, preferably on the front top right corner or bottom right corner, to facilitate the inventory? (OP-D-2-F6) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.06	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Is surplus equipment secured until it is properly surveyed, approved for removal, and actually removed by Property Accounting Services? (OP-D-2-F10) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.10	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Are property transfers recorded and submitted to Property Accounting Services before the transfer physically takes place? (Accountability Release form) http://control.vpfa.fsu.edu/content/download/3956/28635	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Is the surplus property website viewed or warehouse visited prior to making new equipment purchases? http://control.vpfa.fsu.edu/Property-Accounting/Surplus-Property-Auctions	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Are all work areas and storerooms appropriately secured to deter unauthorized entry?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are "attractive" items such as laptops, projectors, tools, cameras, and new items not yet tagged kept in a secure location when not in use?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
8	Is furniture/equipment properly constructed at the University accounted for and included on the property records when appropriate? (OP-D-2-F5) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.05	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

PROPERTY ACCOUNTING SERVICES (cont.)

	QUESTION	RESPONSE	COMMENTS
9	Is off-campus property properly accounted for and documented with an Equipment Use Request form (http://control.vpfa.fsu.edu/content/download/3958/28643)? (OP-D-2-F9) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.09	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Is a control file maintained with the decals and descriptions of property which cannot have the decals affixed? (OP-D-2-F7) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.07	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	Have you notified a Direct Support Organization (Foundation, Boosters, etc.) upon receipt of any donated major accountable property?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	When moving equipment from one location to another within your department, is Property Accounting Services notified prior to the move via a Property Change form ? http://control.vpfa.fsu.edu/content/download/3960/28649	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
13	Are adequate procedures in place to facilitate the annual inventory, including procedures to resolve discrepancies in a timely manner? (OP-D-2-F7) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.07	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
14	Is Property Accounting Services notified of any errors or discrepancies on the equipment inventory report in a timely manner? (OP-D-2-F7) http://www.vpfa.fsu.edu/policies/controller/2e-1.html#1.07	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
15	Is the University Police Department notified immediately of any stolen, maliciously destroyed, or missing property? http://www.police.fsu.edu/	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
16	Is the Accountability Release form completed and submitted to Property Accounting Services along with a copy of the police report when any items are stolen, missing, or maliciously destroyed? http://control.vpfa.fsu.edu/content/download/3956/28635	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
17	Is the building secure and is after-hours access limited to appropriate employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

FACILITIES

	QUESTION	RESPONSE	COMMENTS
1	Is vehicle use limited to personnel with valid driver's licenses and is this verified?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Has the department designated a Key manager/Security Access Representative? (OP-B-2) http://www.vpfa.fsu.edu/policies/bmanual/keys.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Is a control file maintained to monitor keys issued to students and student employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Is the building secure and is after-hours access limited to appropriate employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Are vehicle use records maintained for the use of University owned vehicles? (OP-C-9) http://www.vpfa.fsu.edu/policies/bmanual/vehicles.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

FACILITIES (cont.)			
	QUESTION	RESPONSE	COMMENTS
6	Are all employees aware of the building evaluation routes in case of emergency?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Does the Department have an emergency management plan? (i.e. Who is required to remain in the event of a major weather event to preserve research and technology assets? Who is expected to return immediately after a major weather event?)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
8	Has the unit designated a Facilities Liaison to coordinate major repairs, renovations, and necessary service outages with the University Facilities group? Contact Facilities Admin. 644-3369	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
PAYROLL			
	QUESTION	RESPONSE	COMMENTS
1	Are staff members with payroll responsibilities familiar with the University Payroll Policy? (OP-D-2-E) http://www.vpfa.fsu.edu/policies/controller/2d-3.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Have employees charged with payroll and distribution responsibilities been appropriately trained? (OP-D-2-E3) http://www.vpfa.fsu.edu/policies/controller/2d-3.html#3.03	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Does the Department Representative review the Actives and Preliminary Cost Center Reports on the appropriate day to ensure that employees listed on the reports are due to be paid, the amount being paid is correct, that terminated employees are not getting paid and that appropriate entries for leave and absences have been made to affect the employee's records? (OP-D-2-E3) http://www.vpfa.fsu.edu/policies/controller/2d-3.html#3.03	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Are discrepancies on the Final Cost Center reported by the Department Representative via a Parature ticket at least two days prior to the pay day so Payroll can reverse any unwarranted EFTs? (OP-D-2-E5) http://www.vpfa.fsu.edu/policies/controller/2d-3.html#3.05	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Does a Dean, Director or Department Head review, sign, and date the final Cost Center, Payroll Certification, report to certify that the individuals listed on the report are due to be paid, the amount being paid is correct and appropriate entries for absences have been made to affect the employee's records? (OP-D-2-E5) http://www.vpfa.fsu.edu/policies/controller/2d-3.html#3.05	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Is the Independent Contractor Checklist completed to determine whether a reasonable basis for contractual service exists? Is the Checklist completed by the requisitioning department and filed for future reference before submitting a requisition for contractual services? http://control.vpfa.fsu.edu/content/download/3950/28611	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

HUMAN RESOURCE MANAGEMENT

	QUESTION	RESPONSE	COMMENTS
1	Have employees with HR administrative responsibilities attended training programs that are specific to their roles in the organization?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Are procedures in place to ensure awareness and compliance with the University's policy on nepotism and potential conflicts of interest? (OP-C-7-B1) http://www.vpfa.fsu.edu/policies/personnel/3b.html#1	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Prior to scheduling interviews, are applicants screened and routed by a recruiter in Employment and Recruitment services? (OP-C-7-B4) http://www.vpfa.fsu.edu/policies/personnel/3b.html#4	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Are hiring practices reflective of the University's non-discrimination policy? (OP-C-7-I) http://www.vpfa.fsu.edu/policies/personnel/3i.html#diversity	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Are documents obtained as a result of the recruitment/selection process maintained in the department for a minimum of four (4) years from the date the position advertisement is closed? (OP-C-7-B4) http://www.vpfa.fsu.edu/policies/personnel/3b.html#4	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Are the education and past work experience of the new employee(s), including faculty, verified and documented? (OP-C-7-B4) http://www.vpfa.fsu.edu/policies/personnel/3b.html#4	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are the appropriate criminal history background checks being performed when required by position? (OP-C-7-G12) http://www.vpfa.fsu.edu/policies/personnel/3g.html#12	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
8	Are supervisors and other employees involved in the appointment process aware that employees should not begin work prior to their appointment being processed? (OP-C-7-D1) http://www.vpfa.fsu.edu/policies/personnel/3d.html#1	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
9	Are I-9 forms being processed within three days of date of hire?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Are I-9 forms being retained according to the appropriate guidelines?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	Do new employees attend new employee orientation or utilize the online new employee orientation option available on the FSU Office of Human Resources web site? http://www.hr.fsu.edu/index.cfm?page=NewEmployee_NewEmployeeInfo_homepage	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	Are employees aware of the sexual harassment policy? http://www.auditservices.fsu.edu/sh/policy.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
13	Are duties relating to processing and approving personnel actions segregated?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
14	In addition to the central Office of Human Resources file, does the unit maintain personnel files that include current job descriptions and performance appraisals?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

HUMAN RESOURCE MANAGEMENT (cont.)

	QUESTION	RESPONSE	COMMENTS
15	Are personnel records maintained in accordance with retention schedules and access to confidential records limited to those on a "need to know" basis? (Employee Statement of Understanding Regarding Confidentiality) http://www.vpfa.fsu.edu/policies/bmanual/confident.pdf	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
16	Are performance evaluations submitted on a timely basis to the Office of Human Resources? (OP-C-7-G1) http://www.vpfa.fsu.edu/policies/personnel/3g.html#1	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
17	Are employees who are covered by the Fair Labor Standards Act (non-exempt/hourly employees) compensated for overtime worked? (OP-C-7-E1.1) http://www.vpfa.fsu.edu/policies/personnel/3e.html#1.1	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
18	Are time and leave entries approved by the individual who has supervisory responsibilities over the persons whose time and/or leave is being approved? (OP-C-7E) http://www.vpfa.fsu.edu/policies/personnel/3e.html#Attend	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
19	Have procedures been implemented to ensure that overtime and compensatory time hours worked are appropriate and approved in advance by an employee's supervisor? (OP-C-7E) http://www.vpfa.fsu.edu/policies/personnel/3e.html#Attend	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
20	For employees required to maintain time sheets for time worked, does the time sheet reflect the actual hours/minutes worked rather than the hours scheduled to work? (OP-C-7E) http://www.vpfa.fsu.edu/policies/personnel/3e.html#Attend	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
21	Is employment for F-1 NRA students limited to 20 hours per week while school is in session? (OP-C-7-B5) http://www.vpfa.fsu.edu/policies/personnel/3b.html#5	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
22	Are unit procedures in place to ensure that on a regular bases undergraduate student employees do not work more than 39 hours a week to qualify for the IRS student FICA exemption? (Controller's Memorandum #01a, 2005-2006) http://control.vpfa.fsu.edu/content/download/4283/30088	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
23	Are unit procedures in place to ensure that leave taken is properly approved and recorded? (OP-C-7-E1.4) http://www.vpfa.fsu.edu/policies/personnel/3e.html#1.4	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
24	Have supervisors and other staff members responsible for HR been properly trained on the Family and Medical Leave Act (FMLA)? (OP-C-7-E1.7) http://www.vpfa.fsu.edu/policies/personnel/3e.html#1.7	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
25	Is an employee's medical information (such as FMLA) housed in a confidential manner and kept in a separate file that is not part of the employee's personnel file?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
26	Are procedures in place to ensure awareness and compliance with the University's policy for reporting outside employment activities, and any potential conflicts of interest? (OP-C-7-J3) http://www.vpfa.fsu.edu/policies/personnel/3j.html#3	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
27	Are terminations of appointments for employees separating from the University processed in a timely manner and the exit checklist reviewed? (OP-C-7-D11) http://www.vpfa.fsu.edu/policies/personnel/3d.html#11	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

PURCHASING AND DISBURSEMENT

	QUESTION	RESPONSE	COMMENTS
1	Are staff responsible for requisition/purchasing familiar with the appropriate University policy? (OP-D-2-C – Payables, OP-A-6 – Purchasing) http://www.vpfa.fsu.edu/policies/controller/index.html#pd http://www.vpfa.fsu.edu/policies/bmanual/purchasing.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Does supervisory staff review charges recorded on the departmental ledger and inquire about unfamiliar charges? (Controller's Memorandum #02, 2007/2008) http://control.vpfa.fsu.edu/content/download/4271/30034	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Is management's review of the departmental ledger, reconciliation, and supporting documentation appropriately documented? (Controller's Memorandum #02, 2007/2008) http://control.vpfa.fsu.edu/content/download/4271/30034	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Do unit procedures ensure that the best combination of quality, total price, and delivery are evaluated when acquiring goods or services?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Are the unit's staff familiar with the University policy regarding confirming orders and are there steps taken to prevent confirming orders from happening? (OP-A-6 E1) http://www.vpfa.fsu.edu/policies/bmanual/purchasing.html#co	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Are purchase requisitions initiated and approved only by employees specifically authorized to perform this task?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are vendor invoices processed timely? (OP-D-2-C3) http://www.vpfa.fsu.edu/policies/controller/2d-1.html#1.03	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
8	Are all invoices independently reviewed for completeness, accuracy, compliance with university directives, and agreement to supporting documentation (receiving reports and purchase orders) before approval for payment?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
9	Do invoices receive appropriate supervisory approval before payment?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Are appropriate discounts being taken?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	If the invoice inappropriately included taxes, were they deducted prior to payment?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	Are encumbrances and disbursements reconciled with the departmental ledger? (Controller's Memorandum #02, 2007/2008) http://control.vpfa.fsu.edu/content/download/4271/30034	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
13	Are returned purchases controlled in such a manner to ensure that the department receives the credit or refund due to the department?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
14	Are vendor invoices controlled in such a manner as to prevent duplicate payment?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

PURCHASING AND DISBURSEMENT (cont.)

	QUESTION	RESPONSE	COMMENTS
15	Does the Dean, Director, or Department Head approve (by signature) the issuance of purchasing cards (P-Cards)? (P-Card User's Manual) http://www.purchasing.fsu.edu/content/download/22002/141718	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
16	Does the department generate "Monthly Paid Charges" reports for each cardholder; obtain supporting receipts, and cardholders' signatures? (P-Card User's Manual) http://www.purchasing.fsu.edu/content/download/22002/141718	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
17	Are purchasing card transactions authorized by an Approver, reconciled in a timely manner, and signed by the cardholder?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
18	Does department management periodically review a list of departmental cardholders and their limits to determine if changes need to be made?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
19	Are travel advances settled in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
20	Are telephone bills reviewed and appropriately certified as to business use only?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
21	Is the use of copy machines limited to official business use?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
22	Are the unit's staff familiar with the University's policy regarding products and services which cannot be requisition unless by exception per budget or grant? (OP-A-6 A2c) http://www.vpfa.fsu.edu/policies/bmanual/purchasing.html#noreg	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
23	Are the unit's staff familiar with the University's policy regarding employer – employee relationships? (OP-A-6 A2h) http://policies.vpfa.fsu.edu/bmanual/purchasing.html#fcont	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
24	Are the purchase, storage, and issuance of supplies properly controlled to prevent over-purchasing, pilferage, deterioration, and damage?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

TRAVEL

	QUESTION	RESPONSE	COMMENTS
1	Are staff responsible for travel familiar with the appropriate University policy? (OP-D-2-D) http://www.vpfa.fsu.edu/policies/controller/2d-2.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Are originators adequately trained to ensure proper posting of travel related data?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Does the department complete the Travel Approver Role & Security Information form to appropriately authorize designees to approve travel? http://control.vpfa.fsu.edu/content/download/3984/28723	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Does the approver verify that a Travel Authorization was created before the travel occurred?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Are Travel Authorizations compared to the traveler's budget balance to ensure that the traveler is still within the limits of his/her budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

TRAVEL (cont.)			
	QUESTION	RESPONSE	COMMENTS
6	Are requests for travel reimbursements and related expenses submitted through the Travel and Expense module rather than the Accounts Payable module?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are travel advances made and approved through the Travel and Expense module?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
8	Are maintenance agreements reviewed periodically?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
9	Are the unit's staff familiar with the University policy regarding Non-travel reimbursement or reimbursements other than travel? (OP-D-2-C8) http://www.vpfa.fsu.edu/policies/controller/2d-1.html#1.08	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Are travel reimbursements controlled in such a manner as to prevent duplicate payment?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
RESEARCH MANAGEMENT AND SUPPORT			
	QUESTION	RESPONSE	COMMENTS
1	Are staff members responsible for contracts and grants familiar with University policy on contracts and grants? (OP-D-3)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
2	Have staff and faculty been provided sufficient training to understand the special requirements of expending contract and grant funds, effort reporting and, in general, ensuring compliance with grant or contract terms and federal regulations?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
3	Are appropriate procedures in place to ensure that all technical and progress reports are prepared by employees directly involved with the grant program or contract and are submitted to the sponsor or contractor in accordance with the terms of the agreement?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Are there policies and procedures in place to monitor fund balances and new awards? For example, circumstances when an award has not yet been accepted by the University, excess funds remain after completion of a project, or charges are in excess of allowed amounts.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
5	Are costs directly charged to a grant or used as cost sharing reviewed to assure they are reasonable, allocable, consistently treated, and meet any restrictions that apply? (Policy on Cost Sharing) http://www.research.fsu.edu/contractsgrants/costsharing.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
6	Do fixed price contracts include all relevant expenditures?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
7	Are unit procedures in place to ensure travel is an allowable expense under sponsor terms, charged at allowable rates, and benefits the grant charged?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

RESEARCH MANAGEMENT AND SUPPORT (cont.)			
	QUESTION	RESPONSE	COMMENTS
8	Are salaries of administrative and clerical staff and non-salary administrative items charged directly to a grant or sponsored project only if such services and expenses are explicitly budgeted for in the grant, CAS form completed and CAS exemption received? http://www.whitehouse.gov/omb/circulars_a021_2004	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
9	Is biweekly payroll distribution managed to assure that employee payroll is charged to sponsored projects consistent with employees' activities rather than budget or availability of funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	Are payroll charges appropriately distributed and reported for employees whose compensation exceeds the NIH salary cap or other budgetary restrictions? http://grants.nih.gov/grants/policy/salcap_summary.htm	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	Are unit procedures in place to ensure that faculty and staff effort is reported accurately and timely? Is documentation available to support the use of a suitable means of verification? (Office of Institutional Research Effort Reporting Information) http://www.ir.fsu.edu/pars.cfm?ID=er_intro	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	Are assignments and committed effort reviewed to verify that individual PIs are not "overcommitted" to current projects and report at least a minimum level of effort on his/her contract(s) or grant(s)? (Office of Institutional Research Effort Reporting Information) http://www.ir.fsu.edu/pars.cfm?ID=er_intro	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
13	Does the unit monitor if there are significant changes in an employee's committed research activities? If applicable, is there a process to ensure these changes are reported to Sponsored Research?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
14	Are policies and procedures in place to ensure payroll or other expenditure transfers are appropriate, approved, and processed in a timely manner and include required supporting documentation?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
15	Except for capital grants, are purchases of fixed assets made prior to the end of the grant so the fixed assets can be used in accomplishment of the project objectives?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
16	Are unit procedures in place to ensure expenditures are not charged after the grant period and to assist core Contract and Grant offices with the timely closeouts of awards?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
17	Where projects require cost sharing or matching, does the unit compare regularly accumulated cost shared amounts with grant cost sharing requirements to see it has met its cost sharing goals? (Policy on Cost Sharing) http://www.research.fsu.edu/contractsgrants/costsharing.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
18	Is there a control in place to ensure that expenses reported for purposes of cost sharing are not already charged directly to other sponsored projects unless specifically granted permission by both sponsors? (Policy on Cost Sharing) http://www.research.fsu.edu/contractsgrants/costsharing.html	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

RESEARCH MANAGEMENT AND SUPPORT (cont.)			
	QUESTION	RESPONSE	COMMENTS
19	Are grant summary reports reviewed and reconciled to supporting documentation in a timely manner to verify that balances agree to amounts reported in FACET?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

INFORMATION TECHNOLOGY INTERNAL CONTROL RESOURCES			
	FSU Computing Security http://its.fsu.edu/Security/Computing-Security		
	OP-H-9 Information Technology Security policy http://www.vpfa.fsu.edu/policies/bmanual/itsecurity.html		
	Data Management and Computer Security Business Manual http://www.its.fsu.edu/Computing/Mainframe-NWRDC-Support-Services/Data-Management-and-Computer-Security-Business-Manual		
	OP-F-7 Policy on Safeguarding of Confidential Financial and Personal Information http://www.vpfa.fsu.edu/policies/bmanual/safeguard.html		
	OP-H-10 Information Technology Disaster Recovery and Data Backup Policy http://www.vpfa.fsu.edu/policies/bmanual/itdisaster.html		
	OP-H-11 Network Access and Use Policy http://www.vpfa.fsu.edu/policies/bmanual/itnetworkaccess.html		