

This document is for review purposes only. A respondent for your organization will receive an email with a link to an on-line survey tool where responses must be entered on behalf of your organization.

### ***General - Internal Control Environment***

1. Does your organization support an environment where employees are expected to adhere to the [Statement of Business Conduct Standards](#), which requires employees to conduct business activities according to university policies and procedures and maintain compliance with various federal and state laws?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
2. Most university-wide business processes and procedures are documented on the various central administration organizations' web sites. Does your organization have up-to-date written procedures for any unique fiscal or information technology processes specific to your organization that can be used by your new staff or when your normal staff person performing the duties is out of the office for extended periods?  
 Yes     No
  
3. Do you ensure that the changes to existing policies and procedures or newly created policies and procedures are communicated to the appropriate faculty, staff, or other employees in your organization so that they can be promptly incorporated into your organization's business processes as needed?  
 Yes     No
  
4. Do you ensure that new personnel receive training on a timely basis for all applicable Banner systems, university policies, sponsored projects, etc.?  
 Always     Almost always     Most of the time     Some of the time     Never
  
5. Do you know how to find and use the websites of the Controller's Office, Bursar, Purchasing, Budget and Financial Planning, Office of Sponsored Programs and Human Resources, to reference the university's business and finance policies and procedures, including the Department Business Management Guide?  
 Yes     No
  
6. Have your employees been made aware of [University Policy 1040](#), which outlines the university's process for confidentially reporting suspected Fraud, Waste and Abuse?  
 Yes     No
  
7. Do you know that there are flyers available, on Internal Audit's website, to post in work areas regarding the reporting of suspected fraud, waste, and abuse?  
 Yes     No

8. Do you ensure that all gifts or donations of monies, equipment, and other goods are properly recorded in the Virginia Tech Foundation, Inc.'s financial systems on an ongoing basis?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
9. Do you ensure that the accounting records for your organization(s) are sufficiently reliable to provide the appropriate accountability for revenues, expenditures, assets, and liabilities for your organization(s)?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
10. Do you ensure fiscal records for your organization are maintained the minimum time required for audit and record retention purposes?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
11. Have you implemented procedures to store and protect any data (whether on paper forms or electronic media) containing social security numbers and other confidential information to prevent unauthorized disclosure?  
 Yes     No

## Small Purchases

### University Purchasing Card (P-Card)

1. Does your organization have university Purchasing Cards issued to any of your employees? **If NO then skip questions 2 through 7 in this section.**  
 Yes       No
  
2. Does your organization perform a timely review of monthly cardholder statements and reconciliations to ensure that the purchase transactions were for legitimate university business purposes and were an appropriate use of state funds?  
 Always       Almost always       Most of the time       Some of the time       Never
  
3. Does your organization perform a timely review of monthly cardholder statements and reconciliations to ensure that the cardholder's authorized spending limits were not exceeded?  
 Always       Almost always       Most of the time       Some of the time       Never
  
4. Does your organization perform a timely review of monthly cardholder statements and reconciliations to ensure that there were no "split-purchase" activities (a large order subdivided into smaller orders to override delegated purchasing limits)?  
 Always       Almost always       Most of the time       Some of the time       Never
  
5. Are the reviews of monthly cardholder statements and reconciliations performed by a supervisor or other manager, independent of the cardholder?  
 Always       Almost always       Most of the time       Some of the time       Never
  
6. Does your organization ensure that cards are not shared with other employees?  
 Yes       No
  
7. Are individual cardholders maintaining manual transaction logs or files or electronic records (such as Excel files or in DEPART) to assist with monthly statement reconciliations?  
 Yes       No
  
8. Are cardholders retaining original receipt documentation?  
 Always       Almost always       Most of the time       Some of the time       Never

**HokieMart**

9. Do the approvers in your organization verify that the correct fund and account have been entered into the “funding” line of the summary requisition form in HokieMart before approving the requisition?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
10. Do the approvers in your organization verify or question the actual need for goods being ordered in HokieMart before approving the order?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
11. Does your organization ensure that sufficient separation of duties exists between the designated “approver” and “receiver” roles and responsibilities?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
12. For reimbursements to employees for non-travel items and services, does your organization require the reimbursee to sign a statement on the HokieMart Reimbursement form, certifying the necessity and appropriateness of the expenditures and that the goods purchased become the property of Virginia Tech, before sending all supporting receipts to the Controller’s Office (including the purchase order number)?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
13. When invoices or credit memos are received directly by your organization, does your organization forward those to the Controller’s Office promptly so that they can be entered properly into Banner to be paid, in accordance with [prompt-pay deadlines](#), or so a resulting credit can be made to your organization’s expenditures?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
14. Is the receipt of goods or services entered into HokieMart in a timely manner (generally no later than 10 business days after the goods or services are received) so that payment can be made to the vendor by the due date?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
15. Is the actual date the goods or services were received by your organization entered in the HokieMart receipt instead of the date that the receipt was created in HokieMart?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
16. Do all of the approvers in your organization refrain from providing their user id and password to someone else to enter or approve transactions for them in HokieMart?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A

## ***Sponsored Projects***

1. Does your organization have any grants and/or contracts sponsored by federal, state, industrial or other private agencies?
- Yes  No

**If you answered No to the above question then please skip the remainder of the questions related to sponsored projects.**

2. Are all expenditure transfers and retroactive salary funding changes on sponsored projects recorded within 90 days of the initial charge and the reasons for the transfers adequately documented as required by [University Policy 3255](#)?
- Always  Almost always  Most of the time  Some of the time  Never  N/A
3. Are the necessary payroll forms (P-10 or S-3 forms) initiated in a timely manner (prior to signing/certifying the Personnel Activity Report) to change the payroll funding distribution aligning the amounts paid with the effort expended if effort allocation is not correct on the PAR?
- Always  Almost always  Most of the time  Some of the time  Never  N/A
4. Are expenditures representing mandatory cost-sharing for Sponsored Programs incurred and posted throughout the performance period rather than only recording expenditures to cost-sharing funds at the end of the performance period?
- Always  Almost always  Most of the time  Some of the time  Never  N/A
5. Are administrative and clerical expenses (such as clerical and administrative salaries and wages, office supplies, postage, local telephone and data connections, and memberships) screened to ensure they are not being posted directly to federal grants and contracts in accordance with [University Policy 3240](#)?
- Always  Almost always  Most of the time  Some of the time  Never  N/A
6. Does the faculty in your organization have a comprehensive understanding of the requirements and responsibilities related to [University Policy 13010](#), which outlines the university's policy on the identification of potential conflicts of interest and commitment?
- All of the faculty  
 Almost all of the faculty  
 Most of the faculty  
 Some of the faculty  
 None of the faculty

7. Does the faculty in your organization have a comprehensive understanding of the requirements and responsibilities related to [University Policy 13020](#), which outlines the university's policy on misconduct in research and creates responsibility to conduct research in an ethical manner, to avoid any activities that could lead to fabrication, falsification, or plagiarism in research, and to report observed, suspected or apparent research misconduct?
- All of the faculty
  - Almost all of the faculty
  - Most of the faculty
  - Some of the faculty
  - None of the faculty
8. The effort reporting process is required by federal regulation contained in [OMB Circular A-21](#) and the certification of effort process verifies that funds are properly expended for salaries and wages charged directly or indirectly to sponsored projects. Do faculty, extension personnel, professional staff, and graduate students in your organization, whose efforts are funded by sponsored projects, have a comprehensive understanding of the requirements and responsibilities related to [University Policy 3105](#), which outlines the university's policy on Effort Certification, as documented on the individual's Personnel Activity Report (PAR)?
- All of the required personnel
  - Almost all of the required personnel
  - Most of the required personnel
  - Some of the required personnel
  - None of the required personnel
9. Are all university Personnel Activity Reports (PARs) completed fully, signed, and returned to the Office of Sponsored Programs within 40 days of issuance as required by [University Policy 3105](#)?
- Always     Almost always     Most of the time     Some of the time     Never     N/A

## Employee Compensation

### Wage Employee Compensation and Reconciliations ([University Policy 4298](#))

1. Does your organization maintain complete and authorized Wage Appointment forms (P117) for all wage employees?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
2. Are wage employee raises sufficiently documented to demonstrate your organization's authorization?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
3. Does your organization ensure that sufficient segregation of duties exists between employees responsible for payroll data input (hours, rate of pay, etc.), approvals, data verifications and reconciliations?  
 Yes     No     N/A
  
4. Are employee time records complete, accurate, authorized by both the employee and supervisor, and initialed by your organization's Banner representative (enterer)?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
5. Are wage payroll Reconciliation Summary reports (Banner PZRTES) being completed after each pay period to ensure that the hours compensated agree with employee time records?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
6. Do you enter hours worked by wage employees on the applicable pay period (subsequent payroll after period worked) to ensure that payment is made in a timely manner per Fair Labor Standards Act requirements?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A

### Staff Employee Leave Reporting and Overtime ([University Policy 4320](#))

7. Do supervisors in your organization monitor leave usage, and require and approve timely (by the 16<sup>th</sup> of each month) the monthly Leave Reports for all staff employees?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
8. Do supervisors in your organization review and approve Leave and Hours Worked reports for all non-exempt staff employees, and ensure leave hours are consistent with the Leave Report?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A

9. If leave is posted by a leave representative in your organization, does your organization have an effective review process in place to ensure that leave activity entered into the leave system by the leave representative agrees with the supporting documentation?
- Always     Almost always     Most of the time     Some of the time     Never     N/A
10. Do supervisors authorize in advance the need for non-exempt employees to work overtime and earn or accrue additional compensation or leave?
- Always     Almost always     Most of the time     Some of the time     Never     N/A

### Temporary Adjunct and Wage Faculty P14 Appointments ([University Policy 4296](#))

11. For all P14 appointments and re-appointments, does your organization maintain a current, complete and authorized P14A form on file, along with a letter of offer describing the effective date of employment, a brief description of the duties to be performed, the rate of pay per pay period and statements regarding proof of citizenship?
- Always     Almost always     Most of the time     Some of the time     Never     N/A
12. For existing calendar year or academic year faculty that were given a P14 appointment, does your organization ensure that the employee's total anticipated P14 payments would not exceed one third of their total salary for the fiscal year or prior academic year respectively?
- Always     Almost always     Most of the time     Some of the time     Never     N/A
13. For any existing staff employees given a P14 appointment, does your organization get advance approval for the rate of pay from Human Resources and document that the additional duties involved do not fall within the employee's normal job duties?
- Always     Almost always     Most of the time     Some of the time     Never     N/A

### Employees Terminating Employment

14. Does your organization ensure that Human Resources is promptly notified of all employees terminating employment so that such employees are not paid beyond their last day of employment?
- Always     Almost always     Most of the time     Some of the time     Never     N/A
15. Do you obtain from all departing employees all of the following as applicable: University ID's, keys, charge cards, equipment, parking decals, uniforms, etc. on or before the last day of employment?
- Always     Almost always     Most of the time     Some of the time     Never     N/A

**I-9 Reporting and Documentation ([Controller's Office Procedure 20320c](#))**

16. Is the Form I-9 section I (employee section) completed for every new employee on or before the first day of employment and the Form I-9 section II (employer section) completed for every new employee within three days of employment?
- Always     Almost always     Most of the time     Some of the time     Never     N/A
17. Is the I-9 original form, along with all original copies of the employee's identifications, promptly sent to the Payroll Office?
- Always     Almost always     Most of the time     Some of the time     Never     N/A
18. Does your organization protect employee privacy by destroying any copies of the I-9 form and employee's identifications once the I-9 process is complete?
- Always     Almost always     Most of the time     Some of the time     Never     N/A

## Equipment / Fixed Assets

1. Does your organization have equipment / fixed assets?

- Yes  No

If you answered NO to the above question then please skip questions 2 through 7 of this section.

### Management of Surplus Material ([University Policy 3955](#))

2. Does your organization ensure that disposals of equipment and other fixed assets are made in accordance with Policy 3955 which states that such items cannot be sold, loaned, given away (outside of the university) scrapped/cannibalized or disposed of by any organization except through approved Surplus Property procedures?

- Always  Almost always  Most of the time  Some of the time  Never  N/A

3. Proper disposition of federally-owned equipment involves obtaining written authorization for doing one of the following: (1) returning the equipment to the federal government, (2) transferring the equipment to a new grant, (3) giving title and custody to the university, or (4) disposing of the asset through Surplus Property.

Does your organization work with the Office of Sponsored Programs and/or the Controller's Office to ensure proper disposition of federally owned equipment at the end of each federal grant or contract or when such equipment is no longer needed?

- Always  Almost always  Most of the time  Some of the time  Never  N/A

### Fixed Asset Accounting ([University Policy 3950](#))

4. Has your organization appointed a fixed asset coordinator?

- Yes  No

If you answered NO to the above question then please skip questions 5 through 7 of this section.

5. Has your organization ensured that the fixed asset coordinator and other appropriate personnel have attended the fixed assets training provided by the Controller's Office?

- Yes  No

6. Does the equipment coordinator for your organization review and update the records in the Banner Fixed Assets system to ensure that equipment records are kept current with regards to asset location and custodian so that all equipment can be located with minimal effort?

- Always  Almost always  Most of the time  Some of the time  Never  N/A

7. Does your organizational equipment coordinator or other staff reconcile changes related to organizational equipment (acquisitions, disposals, trade-ins, transfers, etc.) to reports provided by the Controller's Office on a monthly basis?

- Always  Almost always  Most of the time  Some of the time  Never  N/A

8. Are “home use” forms completed and approved by your organization head or designee for equipment or other assets to be routinely used by university employees for university business purposes outside of the office, lab, or other normal work station?
- Always     Almost always     Most of the time     Some of the time     Never     N/A
9. Is a comprehensive listing of all “home use” equipment reviewed by your organization head periodically for reasonableness?
- Yes     No     N/A

## Health and Safety ([University Policy 1005](#))

### Organizational Administrative Practices

1. Has your organization designated and empowered an employee to serve as your organization's Health and Safety Coordinator and/or created a safety team which conducts periodic organization safety audits to ensure safe work habits and environmental conditions?  
 Yes       No
  
2. Have all employees been advised on how to properly report work-related hazards and accidents?  
 Yes       No
  
3. Is personal protective equipment (for respiratory protection, vision and hearing conservation, etc) required for any organization positions to assist in the accomplishment of job duties and prevent injuries?  
 Yes       No

If you answered No to the above question then please skip questions 3a, 3b and 3c.

- a) Does your organization have an effective process in place to ensure that applicable employees have all the necessary equipment?  
 Yes       No       N/A
  
- b) Does your organization ensure that the equipment is in good working order?  
 Yes       No       N/A
  
- c) Does your organization ensure that the equipment fits the employee and is routinely used by the employee?  
 Yes       No       N/A

### Occupational Health and Safety Training

4. Does your organization have an effective tool in use to record occupational health and safety training attendance and monitor any applicable recertification dates?  
 Yes       No       N/A
  
5. Have procedures been established to ensure all organizational individuals (including but not limited to principal investigators, supervisors, regular and temporary employees, visiting professors, and students) obtain any required safety training before they work with hazardous chemicals, bio-hazardous agents, radiation, or physical/mechanical hazards in their working or learning environments?  
 Yes       No       N/A

**Emergency Action / Recovery Planning**

[http://www.ebss.vt.edu/programs/emergency\\_planning.php](http://www.ebss.vt.edu/programs/emergency_planning.php)

6. Does your organization have an Emergency Action Plan that is updated annually and communicated to all employees, and which clearly defines roles and responsibilities for your organization and personnel, includes an evacuation plan, and provides comprehensive emergency contact information (home telephone, personal cell phone, email, etc.) for your organization and essential personnel?  
 Yes                       No
7. Are you able to contact employees in your organization in an emergency, and is there a process for accounting for all employees in an emergency situation?  
 Yes                       No
8. Are there designated meeting points for employees outside each building in the event of an evacuation?  
 Yes                       No
9. Has your organization provided training to all employees and personnel regarding the purpose and implementation of the Emergency Action Plan?  
 Yes                       No
10. Has your organization conducted any exercises to test your plans, procedures, equipment, facilities, and training?  
 Yes                       No
11. Has your organization conducted a fire/evacuation drill?  
 Yes                       No

**Continuity of Operation Planning**

*Questions related to COOP should be directed to Michael Mulhare, Director for Emergency Management ([mjmulhare@vt.edu](mailto:mjmulhare@vt.edu)).*

12. Has your organization developed a COOP (Continuity of Operation Plan), with a designated point of contact and COOP team, where all key personnel in your organization have been involved in the planning process?  
 Yes, we have developed a plan  
 A plan is currently being developed  
 A plan has not been developed

**Answer questions 13 through 15 only if you answered Yes to the above question.**

13. Has the plan been reviewed and updated in the past twelve months?  
 Yes                       No

14. Has your organization provided training to responsible employees regarding the purpose and implementation of your Continuity of Operation Plan?
- Yes                       No
15. Has your organization conducted any exercises to test your Continuity of Operation Plan?
- Yes                       No

## ***Funds Handling***

**Bursar's Procedure ([http://www.bursar.vt.edu/faculty\\_staff](http://www.bursar.vt.edu/faculty_staff))**

1. Does your organization regularly (defined as either routinely receiving more than \$250 per week or receiving occasional receipts which total more than \$10,000 annually) receive funds (cash and/or checks or credit cards) directly for goods for services provided to faculty, staff, students, or the general public?
- Yes  No

**If you answered No to the above, then please skip the remainder of the questions related to funds handling.**

2. Are pre-numbered receipts or similar control documents issued to payers for all cash, checks, and other payments received?
- Yes  No
3. Are copies of all voided receipts retained and reviewed periodically by someone other than the receipt writer?
- Always  Almost always  Most of the time  Some of the time  Never
4. Are all checks restrictively marked or stamped as “for deposit only (organization name), Virginia Tech” immediately upon receipt?
- Always  Almost always  Most of the time  Some of the time  Never
5. Is a local cash receipts log or electronic record maintained and reconciled daily to receipts recorded in Banner Finance by someone other than those who collect and receipt cash?
- Always  Almost always  Most of the time  Some of the time  Never
6. Are the cash reconciliations maintained for further review and reference?
- Yes  No
7. Are records kept of all cash over/short situations for daily receipts and amounts greater than \$5 investigated by someone other than those who collect and receipt cash?
- Always  Almost always  Most of the time  Some of the time  Never

8. Have you implemented up-to-date procedures or a funds handling plan which clearly establishes the necessary separation of duties for the roles and responsibilities of “cash handler”, “depositor” and “reconciler”?
- Yes                       No
9. Has the funds handling plan been reviewed and approved by the Bursar’s Office?
- Yes                       No
10. Are funds physically protected (a safe is required for routine storage of amounts in excess of \$500) until they are deposited to prevent theft or misuse of customer financial information?
- Yes                       No

## ***Fiscal Responsibility***

### University Policy 3100

1. Is there a monthly reconciliation procedure in place to ensure that reports retrieved from Banner Finance system reflect all items your organization authorized for payment?
  - For organizational operating (E&G) or overhead funds?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  - For all other funds, such as sponsored projects?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
2. Does your organization monitor and review revenues and expenditures recorded in the banner funds assigned to your organization for appropriateness and reasonableness on a monthly basis?
  - For organizational operating (E&G) or overhead funds?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  - For all other funds, such as sponsored projects?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
3. Are inappropriate revenues/expenditures recorded in the banner funds assigned to your organization researched and resolved within 60 days from the date initial transaction was recorded?
  - For organizational operating (E&G) or overhead funds?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  - For all other funds, such as sponsored projects?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  
4. Is the reconciliation signed and dated by the person preparing it and approved, signed and dated by a manager (other than the person preparing the reconciliation) in your organization to ensure that reconciliation is completed accurately and timely?
  - For organizational operating (E&G) or overhead funds?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  - For all other funds, such as sponsored projects?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A

5. Are these reconciliations maintained for further review and reference?
- For organizational operating (E&G) or overhead funds?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
  - For all other funds, such as sponsored projects?  
 Always     Almost always     Most of the time     Some of the time     Never     N/A
6. Have employees responsible for reconciliations attended the training offered by General Accounting in the Controller's Office?
- Yes                       No
7. Do you periodically review salary funds for your organization to ensure that terminated employees have been removed, pay rates are correct, etc.?
- Always     Almost always     Most of the time     Some of the time     Never
8. Do you require employees within your organization to reimburse the university for personal use of a university-provided cell phone?
- Yes                       No                       N/A

## ***Travel & Personal Reimbursements***

### [Controller's Office Procedure 20335](#)

1. If the estimate of the total cost of travel exceeds \$500.00, and/or lodging exceeds the allowable rate for the area traveled, is the Virginia Tech Travel Estimate and Approval Form completed and presented to your organization head prior to incurring expenses for the trip?  
 Always     Almost always     Most of the time     Some of the time     Never
  
2. Does your organization assess the necessity of travel and frequency of travel based on the university programs objectives prior to incurring expenses for the trip?  
 Always     Almost always     Most of the time     Some of the time     Never
  
3. Does your organization verify that the travel expenses and personal reimbursement listed on the expense reimbursement voucher are for legitimate university business purpose?  
 Yes     No
  
4. Are all travel-related payments, personal reimbursements and other similar payments approved by the next higher level in your organization or designee, including payments for the benefit of a dean, director, organization head or other supervisor?  
 Yes     No
  
5. Does your organization ensure that expense reimbursement vouchers have been properly prepared in accordance with university travel policies and procedures (using the correct mileage rates, hotel rates, and per diem rates; ensuring all receipts are attached; etc.) before approving and submitting the voucher for payment?  
 Always     Almost always     Most of the time     Some of the time     Never

## IT Security

### Securing Technology Resources ([University Policy 7010](#))

1. Does your organization have procedures established to ensure each technology resource is assigned to a qualified and accountable individual who is responsible for ensuring the continued security of that resource?  
 Yes       No
  
2. Does your organization understand the need to secure sensitive, private, or confidential business information?  
 Yes       No
  
3. Does your organization have procedures in place to secure sensitive, private, or confidential business information stored on electronic media?  
 Yes       No
  
4. Does each employee in your organization who has access to critical systems have their own unique log-in ID and password?  
 Yes       No
  
5. Is sharing of user passwords prohibited in your organization?  
 Yes       No
  
6. Are employees encouraged to ensure the passwords are strengthened (at least 8 characters including numbers, letters, and special characters) to prevent unauthorized access?  
 Yes       No
  
7. Are servers and workstations running currently supported operating systems and are they kept up-to-date with appropriate security updates, patches and firewalls?  
 Always       Almost always       Most of the time       Some of the time       Never       N/A
  
8. Is critical data backed up daily and stored at a secure, remote site such as Records Management?  
 Always       Almost always       Most of the time       Some of the time       Never       N/A
  
9. Does your organization ensure that all servers and other information technology resources containing critical/confidential/sensitive data are maintained in adequate physically secure locations?  
 Always       Almost always       Most of the time       Some of the time       Never       N/A

10. Are user access levels and privileges for critical systems and data reviewed and reassessed at least annually to ensure employees are limited to access which is appropriate to complete their job duties?
- Yes                       No

**General IT Security ([University Policy 7000](#))**

11. Are organizational users of university systems aware of their responsibilities as outlined in Policy 7000, “Acceptable Use and Administration of Computer and Communication Systems” and the related acceptable use guidelines?
- Yes                       No

12. Are data recovery procedures tested periodically to ensure that up-to-date data can be successfully restored from the backup files?
- Yes                       No

13. Has your organization prepared a Business Impact Analysis/Risk Assessment for information assets within the last three years?
- Yes                       No

**Answer question 14 only if you answered NO to the above question.**

14. Has your organization prepared a COOP (Continuity of Operations Plan), which includes an assessment of IT assets?
- Yes                       No

**Protecting Electronic University Information ([University Policy 7105](#))**

15. Is your organization in compliance with University Policy 7105 for protecting university information in digital form?
- Yes                       No

16. Does your organization use encryption techniques to protect any sensitive data stored locally?
- Yes                       No                       N/A

### ***Physical Access and Key Controls***

1. Does your organization have a Key Control coordinator who is familiar with [University Policy 5620](#) on Key Control?  
 Yes       No       N/A
  
2. Is there a key control record-keeping system in place to establish accountability and a periodic inventory taken of keys issued?  
 Yes       No       N/A
  
3. Are unused keys properly safeguarded?  
 Always       Almost always       Most of the time       Some of the time       Never
  
4. The manager of the key control office and the on-duty police shift commander have access to the university master key and the storage box containing master keys. Besides the key control office and the on-duty police shift commander, is your department head or other employees designated by the department head the only people within your organization that have access to a master key?  
 Yes       No       N/A

## Accounts Receivable

Whenever possible, university organizations should require payment at or before the time goods or services are provided to students, faculty, staff, the general public, or other companies or organizations. In cases where this is not possible or practical, university organizations may grant credit to customers who provide sufficient demographic information to enable the establishment of an accounts receivable record and subsequent collection procedures if payment is not received by the payment due date. Unpaid customer balances are called accounts receivable.

1. Does your organization extend credit for sales of goods or services provided to customers and bill and collect for accounts receivable?
- Yes  No

**If your answer to the above question is No, then please skip all remaining questions related to accounts receivable.**

2. Are accounts receivable billed for through the Banner Accounts Receivable System?
- Always  Almost always  Most of the time  Some of the time  Never  N/A
3. For organizations that bill customers, are billable services properly documented and promptly billed at approved rates?
- Always  Almost always  Most of the time  Some of the time  Never  N/A
4. If accounts receivable balances are not billed through the Banner Accounts Receivable System, does your organization maintain a separate accounts receivable/billing system?
- Yes  No  N/A
5. Has the use of this separate accounts receivable/billing system been approved by the University Controller as required by [University Policy 3605](#) related to accounts receivable?
- Yes  No  N/A
6. Are accounts receivable balances reported to either the Bursar's Office or the Controller's Office at the end of each quarter?
- Always  Almost always  Most of the time  Some of the time  Never  N/A
7. Does your organization have procedures to ensure proper separation of duties related to accounts receivable including ensuring that the person responsible for cash collections does not also have access to update accounts receivable records?
- Yes  No  N/A

8. Are all detail records for charges billed and payments received reconciled to the Banner Accounts Receivable and Finance systems to ensure all such activity was promptly and properly recorded?
- Always     Almost always     Most of the time     Some of the time     Never     N/A

## ***Payment Card Industry Data Security Standard (PCI DSS)***

The PCI DSS, developed by the major credit card brands, includes guidelines on security management, network architecture, software design and other policies and procedures designed to protect and ensure the safe handling of sensitive cardholder information. All university merchants who process, store, or transmit credit card information must adhere to the PCI data security standards.

1. Does your organization accept credit cards as payment for goods or services, either in person, in the mail, over the phone, or electronically by means of an internet site?  
 Yes       No

**If you answered No to question 1, then please skip all of the remaining questions related to PCI DSS.**

2. Are you aware as a university merchant accepting credit cards, that you are bound to follow the requirements set forth in the Payment Card Industry Data Security Standard (PCI DSS), which include completing annually a self assessment questionnaire including attestation of compliance and conducting quarterly external scanning of outward facing IP addresses (if required by the Controller's Office)?  
 Yes       No
3. The University Bursar is responsible for establishing procedures and granting authorization for all cash receipt processes, including credit card processes. If you are accepting credit cards for payment in your organization, have you received authorization and approval, processing equipment, merchant ID numbers, etc. from the Bursar's Office?  
 Yes       No
4. Do you limit physical access to cardholder information, either in print or media format, including access to systems that store, process or transmit cardholder data, only to those individuals on a need-to-know basis?  
 Always       Almost always       Most of the time       Some of the time       Never       N/A
5. Do you ensure that you do not physically or electronically store the card validation code (CVC2/CVV2/CID), PIN and/or full magnetic stripe data?  
 Always       Almost always       Most of the time       Some of the time       Never       N/A

6. Do you settle your credit card transactions daily and ensure the proceeds are deposited in a university bank account?

Yes       No

If no, please explain:

7. Are print copies of receipts from point-of-sale machines, hand-written notes from phone, mail and fax orders, or any other print media containing credit card information, kept in a secure locked location at all times?

Always       Almost always       Most of the time       Some of the time       Never       N/A

8. Are credit card processing procedures documented, including how to access any on-line payment systems (via third-party vendor applications), issuing refunds, daily batch settlement, reconciliations, secure storage requirements, and long-term destruction of records?

Yes       No

Questions should be directed to Susan English in the Office of the University Controller. Please send an email to [cosurvey@vt.edu](mailto:cosurvey@vt.edu) or call 1-8560.

**To submit answers to this survey - a respondent for your organization will receive an email with a link to an on-line survey tool where responses must be entered on behalf of your organization.**