

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.

COVID-19 Virus Impact

Please respond to the Business Compliance Survey in light of the global COVID-19 pandemic and the resulting modifications to previous established procedural and policy norms. When completing the survey, take into consideration that the department's operations and control environment may have been impacted by remote work locations, staffing issues, and other COVID-19 related modifications.

General - Internal Control Environment

1. Does your organization foster an environment that supports 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 various central administration web sites. Does your organization have up-to-date written procedures for any unique fiscal or information technology processes specific to your organization?
 Yes No
3. Do you and your fiscal personnel use the website containing all of the University's policies, as well as websites containing the Department Business Management Guide and business finance procedures and/or use one or more of the following resources to keep up-to-date with changes in policies and procedures: Ledger newsletter, Cart newsletter, Virginia Tech News Daily email, Fiscal Bunch for Lunch, Balance Sheet newsletter, Community of Research Administrators (formerly VTSPA)?
 Yes No
4. Have you notified your employees about the university's process and their responsibility for confidentially reporting suspected fraud, waste and abuse, as described in [University Policy 1040](#) (Rev 11-1-2012)?
 Yes No
5. 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
6. 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
7. Generally, records should be retained for at least 3-5 years after the end of the fiscal year or 3 years after the end of a sponsored program. Do you ensure that fiscal records for your organization are maintained for at least the minimum time required for audit and record retention purposes ([VT Records Retention Schedules Sept 2018](#))?
 Always Almost always Most of the time Some of the time Never N/A

8. Have you worked with the IT Security Office and the Bursar to implement procedures to store (only when necessary) and protect (always) any data (whether on paper forms or electronic media) containing social security numbers, credit card numbers and other confidential information to prevent unauthorized disclosure or identity theft?
- Yes No
9. Consider the impact from remote work and modified operation status of the University during the pandemic during the most recent year. Has management or other faculty and staff asked personnel in your organization to circumvent or override controls, or perform actions contrary to university policies or procedures?
- Yes No
10. Has your organization solicited information from the faculty and staff in your organization to help create awareness concerning the requirements and responsibilities related to [University Policy 13010](#) (Rev 8-31-2015), which outlines the university's policy on the identification and disclosure of potential conflicts of interest and commitment?
- Yes No
11. Segregation of duties and responsibilities for requisitioning, approving, and receiving goods and services is a very important internal control. Sharing passwords or allowing others to approve items on your behalf overrides this control. Do all of the approvers in your organization refrain from sharing their user id and password with 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

Small Purchases**University Purchasing Card (P-Card)**

1. Does your organization issue university Purchasing Cards to any of your employees?
 Yes No

If you answered No to the above question then please skip questions 2 through 4 in this section.

2. Does your organization perform a timely review of PCard transactions in Chrome River to ensure that the purchases were for legitimate university business purposes and were an appropriate use of state funds? (The cardholder's personal expenses are prohibited, as well as any other purchases unallowable with state funds such as alcohol, flowers, etc.)
 Always Almost always Most of the time Some of the time Never
3. Are cardholders uploading their original receipts to Chrome River and retaining the original receipt documentation for one year?
 Always Almost always Most of the time Some of the time Never
4. Are reviewers following the reconciliations procedures such as examining receipts and documentation to ensure the P-Card transactions are appropriate use of university funds?
 Always Almost always Most of the time Some of the time Never

HokieMart

5. 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
6. Do the approvers in your organization determine the actual need for goods being ordered in HokieMart, and that such goods are an appropriate use of state funds, before approving the order?
 Always Almost always Most of the time Some of the time Never N/A
7. Are purchases for routine business made by employees without prior approval and then processed as employee reimbursements?
 Always Almost always Most of the time Some of the time Never N/A
8. When invoices or credit memos are received directly by your organization, generally speaking how often does your organization forward those to the Controller’s Office so that they can be entered properly into Banner to be paid?
 Daily Twice a week Weekly Monthly
9. How are invoices or credit memos sent to the Controller’s Office? (check all applicable methods)
 Email Campus Mail Mail

10. Generally speaking are invoices or credit memos sent in accordance with [prompt-pay deadlines?](#)
 Always Almost always Most of the time Some of the time Never N/A
11. Are the receiving personnel following acceptable practices such as comparing the quantity received, bills of lading and packing slips to what was ordered?
 Always Almost always Most of the time Some of the time Never N/A
12. 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 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
13. Is the actual date the goods or services were received by your organization entered in the HokieMart receipt field 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

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.

Cost Transfers

2. As new sponsored projects are awarded, or when incremental funding for projects is received, the Office of Sponsored Programs issues Project Authorization Notices (PANs). PANs provide the budget amounts and Banner fund numbers for the project and indicate when work can begin on the project(s). Does your organization use PANs as a mechanism to trigger the review of the payroll funding distribution in the university payroll system for the faculty, graduate students, and/or staff that will be or have been assigned to this project to ensure any necessary payroll funding changes are prepared on a timely basis?
 Always Almost always Most of the time Some of the time Never N/A
3. Are expenditures representing mandatory cost sharing for Sponsored Programs incurred and posted throughout the performance period of the project 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
4. Are all expenditure transfers and retroactive salary funding changes on sponsored projects (and related cost-share funds) recorded within 90 days of the initial charge, to meet the effort reporting / Personnel Activity Report (PAR) cutoff dates of February 1 for Fall Semester, July 1 for Spring Semester, or October 1 for Summer Semester, and the reasons for the transfers adequately documented as required by [University Policy 3255](#) (Rev 2-22-2021)?
 Always Almost always Most of the time Some of the time Never N/A
5. Are administrative and clerical expenses that are not integral and specifically identifiable to a project (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](#) (Rev 1-3-2017)?
 Always Almost always Most of the time Some of the time Never N/A
6. Are equipment and supply purchase requests during the last ninety (90) days of the performance period of a project reviewed to ensure they are allowable, allocable and necessary for the completion of the scope of the work?
 Yes No

Effort Reporting

7. Are effort reports (PARs) signed and certified as correct by the employee or principal investigator, **only** after all known payroll changes have been processed through the university's payroll system and those changes reflected in the PARs such that payroll charges accurately reflect a reasonable estimate of the effort expended. That is, if additional payroll changes are needed are employees or principal investigators signing the alternative certification stating that additional changes are needed before the effort can be certified as correct?
 All Almost all of them Most of them Some of them None of them
8. Are all university PARs completed by the employee or principal investigator, or **ONLY under extraordinary circumstances** a responsible official using suitable means of verification that the work was performed as required by [University Policy 3105](#) (Rev 2-13-2017), and federal regulations? **(NOTE: It is NOT acceptable for business managers, fiscal staff, or department heads to sign on behalf of employees except under extraordinary circumstances, such as an employee leaving the university or on extended leave, with suitable means of verification that the work was performed.)**
 Always Almost always Most of the time Some of the time Never N/A
9. Are all university PARs completed fully, signed, and returned to the Office of Sponsored Programs **on a timely basis** (within 40 days of issuance of the regular PAR and 25 days of issuance of the retro PAR as required by [University Policy 3105](#) (Rev 2-13-2017))?
 Always Almost always Most of the time Some of the time Never N/A

Compliance Issues

10. How frequently are faculty and staff in your department trained on compliance with the requirements and responsibilities related to [University Policy 13020](#) (Rev 11-8-2018), 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?
 Annually Every Five Years Never
11. Has your organization communicated with your faculty to help create awareness concerning the requirements and submission deadlines outlined in [Sponsored Programs' Procedure 20002](#), Proposal Submission Guidelines, which ensure a reasonable level of quality and internal control over proposals submitted?
 Yes No
12. Does your organization ensure that the PI, in conjunction with the Business Manager, reviews the charges to the sponsored projects?
 Always Almost always Most of the time Some of the time Never N/A
13. Does your organization ensure that the PI documents their review of the monthly financial reports? There should be evidence that the PI reviewed the documents.
 Always Almost always Most of the time Some of the time Never N/A

Employee Compensation**Wage Employee Compensation and Reconciliations**

([University Policy 4298](#), Rev 6-22-2015)

1. Do supervisors review and monitor weekly overtime hours worked by wage employees to ensure that all overtime is approved in advance?
NOTE: TimeClock Plus calculates overtime based on the hours that are interfaced to Banner and the earn code for OT is automatically assigned by Banner.
 Always Almost always Most of the time Some of the time Never N/A
2. Are wage payroll Reconciliation Summary reports (Banner PZRTED) 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
3. Are wage hours approved timely by the supervisor in TimeClock Plus so that the hours interface to Banner timely (subsequent payroll after period worked), so a manual entry does not have to be done on PHAHOUR for retroactive payments?
 Always Almost always Most of the time Some of the time Never N/A

Staff Employee Leave Reporting and Overtime

([University Policy 4320](#), Rev 7-1-2021)

4. Do supervisors in your organization review and approve the leave and /or time worked reports (by the 16th of each month) for all non-exempt staff employees, and ensure leave hours are consistent with the leave requested/approved?
 Always Almost always Most of the time Some of the time Never N/A
5. If leave is posted by a leave representative in your organization, does your organization follow an effective review process by someone other than the leave representative 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
6. Do supervisors authorize in advance the need for non-exempt staff 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
7. Do supervisors review overtime calculations on the Leave Report for non-exempt staff employees to ensure the proper leave code and hours are used (i.e. STOT for straight overtime pay, OTE for time and a half pay only when more than 40 hours are physically worked)?
 Always Almost always Most of the time Some of the time Never N/A

8. Is your organization familiar with the process to pay an employee for overtime hours in the payroll system and remove earned overtime hours in the leave system, to ensure such overtime is not double counted?
- Yes No N/A

Temporary Adjunct and Wage Faculty P14 Appointments

[\(University Policy 4296, Rev 2-1-2018\)](#)

9. 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?
- Always Almost always Most of the time Some of the time Never N/A
10. Are changes to P14 appointments (i.e. duration of service or rate) documented in departmental files?
- Yes No N/A
11. Does your department make summer research payments utilizing the P14 process, ensuring that per pay periods are used rather than a lump sum payment amount for the entire session?
- 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, uniforms, etc. on or before the last day of employment (as required on the Human Resources VT separation notice)?
- Always Almost always Most of the time Some of the time Never N/A
16. Does your organization review access to information technology assets/systems and restrict or change access as appropriate for all departing employees and students?
- Always Almost always Most of the time Some of the time Never N/A

17. Does your organization use both the Management and Employee Off boarding checklists in processing employee terminations?

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

I-9 Reporting and Documentation

[\(I-9 User Guide, Rev March 2022\)](#)

18. Is the link for Form I-9 section 1 (employee section) sent timely for every new employee on or before the first day of employment and is Form I-9 section 2 (employer section) completed and documents reviewed for every new employee within three days of employment?

- 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 the remainder of the questions related to equipment and fixed assets.

Management of Surplus Property

([University Policy 3955](#), Rev 10-23-2017)

2. Does your organization ensure disposals of equipment, other fixed assets, and other surplus materials are made in accordance with Policy 3955 which states 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 or any equipment purchased on federal grants 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](#), Rev 9-25-2015)

4. Does the fixed asset 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 all equipment can be located with minimal effort and individual accountability is maintained for all equipment?

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

5. Does your fixed asset coordinator or other staff reconcile changes related to organizational equipment (acquisitions, disposals, trade-ins, transfers, etc.) to the Fixed Asset Change Detail (FZRFCHG) report provided by the Controller's Office on a monthly basis?

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

6. Prior to university employees transferring equipment to a location other than their normal workstation, a **business need** should be identified and a home use form completed. Are “home use” forms completed and approved annually by your organization head or designee, identifying the **business need** prior to transferring equipment outside of the office, lab, or other normal workstation?
- Always Almost always Most of the time Some of the time Never N/A
7. Does your organization notify Fixed Assets and Equipment Inventory Services (FAEIS) when equipment is missing?
- Always Almost always Most of the time Some of the time Never N/A
8. Does your organization notify Fixed Assets and Equipment Inventory Services (FAEIS) when equipment is received so that it can be tagged?
- Yes No N/A

State Vehicle Management

[\(University Policy 5500, Rev 2/14/2022\)](#)

9. Departments are responsible for ensuring all faculty, staff, and students who operate state vehicles are licensed to drive and completed an FS-2 form ([Proper Use of State Vehicles](#)). Do you ensure all faculty, staff, and students who operate state vehicles have read and signed an FS-2 form?
- Yes No N/A

Health and Safety

([University Policy 1005](#), Rev 4-26-2019)

Organizational Administrative Practices

1. Has your organization designated and empowered an employee and/or safety team to serve as your organization's Health and Safety Coordinator to conduct periodic safety audits?
 Yes No
2. Have all employees been advised on how to properly report work-related hazards and accidents?
 Yes No
3. Has your organization responded promptly, within 30-45 days, to Environmental Health and Safety (EHS) on recommended improvements of noncompliant situations identified during inspections?
 Yes No N/A
4. 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 4a, 4b and 4c.

- a) Does your organization have an effective process in place to ensure that applicable employees have all the necessary personal protective 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 when required?
 Yes No N/A

Occupational Health and Safety Training

5. 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
6. Have procedures been established and communicated 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 Planning[EAP Guidance](#)

7. Does your organization have an Emergency Action Plan (EAP) that is updated annually and communicated to employees?
- Yes No

Answer questions 8 through 10 only if you answered Yes to the above question

8. Are there designated meeting points for employees outside each building in the event of an evacuation?
- Yes No
9. Has your organization provided information and 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 or fire/evacuation drills to test your plans, procedures, equipment, facilities, and training?
- Yes No

Continuity of Operation Planning[COOP Guidance](#)

11. Has your organization developed a COOP (Continuity of Operation Plan), including the Essential Function Form, with a designated point of contact?
- Yes, we have developed a plan
 A plan is currently being developed
 A plan has not been developed

Answer questions 12 through 15 only if you answered Yes to the above question.

12. In developing a COOP, were the appropriate personnel in your organization involved in the planning process?
- Yes No
13. Has your organization provided training to personnel regarding the purpose and implementation of your COOP?
- Yes No
14. Has your organization conducted, within the past year, any exercises to test your COOP?
- Yes No
15. Has your organization reviewed and updated your COOP in the Continuity of Operations Plan Portal within the last twelve months? The annual revision deadline is March 15 of every year.
- Yes No

Funds Handling**Bursar's Funds Handling Policy and Procedures**

([Funds Handling Policy 3600](#), Rev 10-8-2020)

1. Does your organization regularly receive funds (cash, checks or credit cards) directly for goods or services provided to faculty, staff, students, or the general public (defined as either routinely receiving more than \$500 per week or receiving occasional receipts which exceed \$20,000 annually)? This includes payments for camps, conferences or seminars.
- Yes No

If you answered No to question 1, then please skip the remainder of the questions related to funds handling.

2. Are pre-numbered receipts, cash register receipts, or similar control documents issued to payers for all cash, checks, and other payments received?
- Yes No
3. Are voids and corrections reviewed and approved by management and documentation for voids/corrections retained?
- Always Almost always Most of the time Some of the time Never
4. Do you direct and ensure that all checks collected are made payable to "Treasurer of VT" and restrictively marked or stamped as "For Deposit Only", with the applicable organization name and "Virginia Tech" immediately upon receipt?
- Always Almost always Most of the time Some of the time Never
5. Is a cash receipts log or electronic record maintained in your organization 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 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
7. 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
8. Has the funds handling plan been reviewed and approved by the Bursar's Office?
- Yes No
9. Are funds physically protected (a safe is recommended for routine storage of amounts in excess of \$500) until they are deposited to prevent theft or misuse?
- Yes No

Fiscal Responsibility

Reconciliations are one of the most important controls to ensure the accuracy of transactions posted to Banner. It allows departments to monitor the budget and prevent overspending of department funds. Any reconciling items identified during the reconciliations must be resolved promptly. Banner and Reconciliation training is available from the Controller's Office through online modules.

[University Policy 3100](#) (Rev 2-26-2021)

[Internal Control Policy 3010](#) (Rev. 7-25-2019)

1. Is there a monthly reconciliation procedure completed to ensure that reports retrieved from the Banner Finance system reflect all items your organization has 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 sponsored projects funds?
 - Always Almost always Most of the time Some of the time Never N/A
 - For all other funds?
 - 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 sponsored projects funds?
 - Always Almost always Most of the time Some of the time Never N/A
 - For all other funds?
 - 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 the 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 sponsored projects funds?
 - Always Almost always Most of the time Some of the time Never N/A
 - For all other funds?
 - 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 approval documented 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 sponsored projects funds?
 Always Almost always Most of the time Some of the time Never N/A
 - For all other funds?
 Always Almost always Most of the time Some of the time Never N/A
5. Are these reconciliations maintained and retained for 3 years 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 sponsored projects funds?
 Always Almost always Most of the time Some of the time Never N/A
 - For all other funds?
 Always Almost always Most of the time Some of the time Never N/A
6. Does the reviewer perform their duties and responsibilities in a professional manner by exhibiting appropriate skepticism and a questioning mindset, allocating sufficient time to review the process and performing the review with due care? This entails looking for unusual vendors and purchases, questionable transactions and circumstances.
- Always Almost always Most of the time Some of the time Never
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

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. For organizations that bill customers, are billable services documented adequately (i.e. completed consent forms, demographic information, completed order forms, etc.) and promptly billed?
 Always Almost always Most of the time Some of the time Never N/A
3. Are all charges billed at approved rates?
 Always Almost always Most of the time Some of the time Never N/A

Please list the date current rates were reviewed and approved by the Controller’s Office or the Office of Budget and Financial Planning:

4. Are all detail records for charges billed and payments received reconciled to the Banner Finance systems and/or Accounts Receivable to ensure all activity was promptly and properly recorded?
 Always Almost always Most of the time Some of the time Never N/A
5. A “red flag” is a pattern, practice or specific activity that indicates the possible existence of identity theft. Examples of red flags include customers who present suspicious documents that appear to have been altered or forged or suspicious personal identifying information, such as a suspicious address change. Does your organization have procedures in place to identify, detect, and respond to red flags in order to help prevent, deter and mitigate identity theft?
 Yes No N/A

6. Are accounts receivable billed through the Banner Accounts Receivable system?
 Yes No

If your answer to question 6 is Yes, then please skip questions 7-10 related to non-Banner AR system activity.

7. Does your organization maintain a separate automated accounts receivable/billing system?
 Yes No

7a. If no, please explain how receivable balances are billed, monitored and collected:

- 7b. If yes, has the use of this separate accounts receivable/billing system been approved by the University Controller as required by [University Policy 3605](#) (Rev 9-30-2002) related to accounts receivable?
 Yes No

8. Does your organization have procedures in place to follow up at least monthly on outstanding balances and provide dunning statements to customers?
 Always Almost always Most of the time Some of the time Never N/A
9. Are all account balances more than 60 days past due transferred to the Bursar's Office for further collection efforts?
 Yes No N/A

9a. If no, please explain the circumstances in which accounts more than 60 days past due are not sent to the Bursar's office:

10. 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

Payment Card Industry Data Security Standard (PCI DSS)

The PCI DSS, developed by the major credit card brands, includes guidelines on use of third parties, security management, network architecture, software design and other policies and procedures designed to protect and ensure the safe handling of sensitive cardholder information. A university department or organization that accepts credit cards as a method of customer payment through any channel is considered a university merchant in the scope of PCI compliance. All university merchants must adhere to the PCI data security standards and [University Policy 3610](#) (Rev 12-14-2011).

1. Does your organization accept credit cards as payment for goods, services, or donations (in person, by either mail or fax, over the phone, through a third party servicer, or electronically over the internet)?
- Yes No

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

2. Does your department accept credit cards by means of a University hosted webpage or a vendor hosted service?
- Yes No

If you answered No to question 2 then please skip question 3 below.

3. Does your department use an on-line payment gateway other than the university's Commerce Manager or CASHNET E-Marketplace?
- Yes No
4. Does your department have procedures in place to prohibit processing credit card payments when cardholder information is received via insecure channels such as email or voicemail?
- Yes No
5. 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
6. Do you avoid storing the full primary account number (PAN), 3-4 digit service code, and cardholder name physically or electronically after authorization of the transaction?
- Always Almost always Most of the time Some of the time Never N/A
7. Are hand-written notes from phone, or any other print media containing unmasked credit card information, kept secure, and shredded immediately upon authorization of the transaction?
- 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 record destruction?
- Yes No

9. Does the department have a card handling and security training program in place requiring all employees involved in handling payment cards or systems that support payment card acceptance to complete training at least annually?
- Yes, Bursar provided training
 - Yes, Department developed training
 - No
10. Does each employee involved in processing or handling payment card activity (including any IT Staff supporting such systems) in your department complete an annual Payment Card Security Agreement?
- Yes
 - No
11. Are you aware that the University Bursar must approve procurement of any software applications, third party services or development of payment channels prior to execution of any contractual agreements? This includes one-time use of any online system for taking registrations and collecting card payments.
- Yes
 - No

IT Security

Securing Technology Resources

[\(University Policy 7010, Rev 10-29-2020\)](#)

[\(University Policy 7040, Rev 1-29-2018\)](#)

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. Are servers and workstations running currently supported operating systems with security updates and patches applied within the timeframe specified by the [Minimum Security Standards](#) (Rev 01-24-2022)?
 Always Almost always Most of the time Some of the time Never N/A

3. Is a system in place which will ensure adequate backup of critical data and periodic testing to ensure up-to-date recovery?
 Yes No

4. 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

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

Protecting Electronic University Information

[\(University Policy 7100, Rev 11-21-2019\)](#)

[\(University Policy 7105, Rev 6-5-2020\)](#)

6. Do employees in your organization understand the need to protect sensitive, private, or confidential business information and that if high risk data is exposed in a breach, the organization will be responsible for notifying individuals and paying for credit monitoring where applicable?
 Yes No

7. Are user access levels and privileges for systems that contain sensitive, private or confidential data reviewed and reassessed throughout the year to ensure employees are limited to access, which is appropriate to complete their job duties?
 Yes No

8. Does your organization periodically use scanning tools to determine if unencrypted personally identifiable information is stored on desktops, laptops, removable drives, emails, etc. so that the data can either be removed or encrypted?
 Yes No

9. Does your organization use encryption techniques to protect any sensitive data as defined by the [Standard for High Risk Digital Data Protection](#) (Rev 02-2022)?
- Always Almost always Most of the time Some of the time Never N/A

General IT Security

[\(University Policy 7000](#), Rev 12-01-2021)

[\(University Policy 7025](#), Rev 1-8-2020)

10. Has your organization communicated with employees regarding acceptable use of information resources as well as their responsibilities for reporting suspected security breaches to the IT Security Office?
- Yes No
11. Has your organization submitted an IT Risk Assessment to the IT Security Office within the last three years?
- Yes No

Physical Access and Key Controls

1. Does your organization have a Key Control coordinator who is familiar with [University Policy 5620](#) (Rev 1-3-2017) 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

Virginia Tech Foundation

1. Does your organization have Virginia Tech Foundation, Inc. funds? (Foundation funds in Banner are identified with the first digit as an 8.)
- Yes No

If you answered No to question 1, then please skip questions 2-9 related to foundation funds.

2. Does your organization reconcile your Foundation funds on a monthly basis?
- Always Almost always Most of the time Some of the time Never N/A
3. Do you update authorized users/inquiry users for Foundation funds when employees are terminated in your organization?
- Always Almost always Most of the time Some of the time Never N/A
4. Did you submit your authorized user and the zero balance audits (funds with no activity or balance for past year) to the Foundation in a timely manner?
- Always Almost always Most of the time Some of the time Never N/A
5. Do you monitor and review periodically the VTF Faculty/Staff Procedures Guide (User's Guide)?
- Always Almost always Most of the time Some of the time Never N/A
6. Do you disperse Foundation funds in accordance with fund purpose?
- Always Almost always Most of the time Some of the time Never N/A
7. Do you hand-carry deposits of cash and/or checks to the Foundation offices, located at 902 Prices Fork Road, Suite 4500, within one day of receipt?
- Always Almost always Most of the time Some of the time Never N/A
8. Do you notify the Foundation if you are expecting an electronic transfer of funds to be deposited into the Foundation bank account so that the deposit will be recorded in the proper Foundation fund?
- Always Almost always Most of the time Some of the time Never N/A
9. Is personally identifiable information attached separately from the Request for Payment and Other Income Deposit forms?
- Always Almost always Most of the time Some of the time Never N/A

Livestock

10. Does your organization have Foundation-owned livestock?
 Yes No N/A
11. Do you perform livestock inventory counts on a quarterly basis and report the results to the Foundation in a timely manner?
 Always Almost always Most of the time Some of the time Never N/A
12. Do you notify the Foundation promptly when you sell or otherwise dispose of livestock?
 Always Almost always Most of the time Some of the time Never N/A

VTF Fixed Assets

13. Does your organization have Foundation-owned fixed assets, such as artwork etc.?
 Yes No N/A
14. Do you notify the Foundation when there has been a change in asset location or custodian?
 Always Almost always Most of the time Some of the time Never N/A
15. Do you perform an annual inventory count of your Foundation fixed assets?
 Always Almost always Most of the time Some of the time Never N/A
16. Do you promptly notify the Foundation by completing and sending the updated Gift in Kind form when Gift in Kind items are received?
 Always Almost always Most of the time Some of the time Never N/A

Endowments

17. Does your organization have endowed scholarship funds in the Foundation?
 Yes No N/A
18. Do you award endowed scholarships as per the terms of the endowment agreement?
 Always Almost always Most of the time Some of the time Never N/A
19. Do you monitor endowment and operating scholarship balances to ensure maximum utilization of available funds?
 Always Almost always Most of the time Some of the time Never N/A
20. Is your organization making scholarship awards to incoming freshmen by April 15 and continuing students by June 30 to ensure scholarship awards can be most effective in assisting students to (1) make the decision to attend Virginia Tech and/or (2) to facilitate the payment of the university bill?
 Always Almost always Most of the time Some of the time Never N/A