BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ENVIRONMENT/TONE AT THE TOP

		Yes	No	N/A
1	Department Managers effectively communicate a commitment to integrity and ethics throughout your Department. This communication is done through both words and actions.			
2	Your Department has a written mission statement and has established clear operational objectives and goals. These tie into the main mission statement and objectives of the University.			
3	Department Management has prepared a set of written Department procedures and a Department Code of Conduct. These have been implemented, are up to date, enforced, and supplement existing University policies and procedures.			
4	Department Management has communicated its expectations that all employees adhere to established Department procedures as well as to University policies and procedures.			
5	Department Management has analyzed and prioritized the tasks that need to be performed in order to carry out the Department's operations.			
6	Department Managers do not pressure or encourage employees to break rules or find "work arounds" to policies and procedures.			
7	Department Managers do not put employees under pressure to achieve unattainable performance goals.			
8	Department Management expects all employees to deal honestly and fairly with each other, other University Departments, students, and outside parties.			
9	Coworkers in your Department pressure each other to act honestly and to do the right thing.			
10	Department Managers deal with personnel problems and issues in a timely and appropriate manner.			
11	Department Managers and employees rarely circumvent or override established University controls. If controls are overridden or circumvented management documents and provides adequate explanation as to why.			
12	Deviations from established policies, procedures or controls are investigated, resolved, and documented in a timely and appropriate manner.			
13	Department Management takes appropriate and timely steps of remedial action in response to inappropriate departures from statutes, rules, approved policies and procedures, and codes of conduct. Management also communicates such remedial action throughout the Department.			
14	Department Managers are proactive about identifying weaknesses in your Department's operations and working quickly to correct them.			
15	Job descriptions on file with University Human Resource Services are up to date, provide clear duties, assign appropriate responsibility for completing needed tasks, and establish clear lines of authority.			
16	Employee evaluations provide constructive criticism and feedback on each employees' knowledge and skills exhibited in performing their jobs.			

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ENVIRONMENT/TONE AT THE TOP

		Yes	No	N/A
17	Your Department has a structured Department orientation for new employees, and all new hires are required to complete it.			
18	Employees have the knowledge and skills needed to effectively and efficiently perform their job duties.			
19	Quality training opportunities are provided to employees in your Department to improve existing skills and provide new skills needed in performance of job duties.			
20	Staffing is adequate to ensure that both operational and administrative activities are carried out.			
21	Job descriptions on file with University Human Resources are reviewed by the incumbent as part of his/her evaluations.			
22	Department Managers and operational staff in your area view accounting and data processing functions as important for the reliability of University financial reporting and for the safeguarding of University assets and not as "red tape" .			
23	Employee turnover in your area, especially amongst managers and key financial staff, is low.			
24	The organizational structure in your area (reporting lines, services offered, etc.) has not changed significantly within the last 5-10 years.			
25	Department Managers have frequent interaction with Senior University Managers.			
26	If your Department is tied to a University Committee, and advisory board, or external organization - the interaction between this body and your Department is frequent and provides good feedback on improving operations in your Department.			
27	Department Managers are receptive to and encourages suggestions for improvement. This includes suggestions coming from staff, senior University management, University Administrative staff, and others around the campus community.			
28	Ways to report impropriety are effectively communicated throughout your Department. Department Managers encourage employees to come to them with concerns, but also encourage use of other University reporting lines (campus confidential reporting hotline).			
29	Your Department operates in multiple physical locations (has office space in areas across campus, has off campus work sites, etc), and Department Managers have been able to ensure that these areas are adequately monitored/supervised and that communication between them is adequate to ensure efficient and effective operations.			
30	My Department has the Equipment, tools and other resources it needs to carry out its operations.			

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
RISK ASSESSMENT

		Yes	No	N/A
1	Your Department has developed its own strategic plan that is linked to its mission statement as well as to the mission statement and strategic plan of the University.			
2	Your Department's strategic plan includes written goals and objectives that are measurable.			
3	Your Department bases its activities on its strategic plan and the strategic plan of the University.			
4	Your Department's strategic plan is reviewed at least annually and updated if needed.			
5	Your Department has identified opportunities, both internal and external, that exist that may help in achieving its stated goals and objectives.			
6	Your Department has identified failures that might occur and hurdles that need to be overcome in order to achieve its stated goals and objectives.			
7	Your Department has identified risks arising from external sources including, economic conditions, social conditions, supply conditions, technology changes, actions of other Universities, changes in laws and regulations, etc. that could inhibit achievement of the Departments goals and objectives.			
8	Your area has identified risks arising from internal sources including, changes in personnel, appropriation requests, employee relations, information systems, data processing, cash management, asset protection/preservation, etc. that could inhibit achievement of the Departments goals and objectives.			
9	Your Department has identified ways to react to opportunities and risks identified in Items #5-9, so that opportunities are seized on and risks are mitigated to the lowest possible levels.			
10	Your Department has identified opportunities available to the University that may help in achieving the University's goals and objectives, and communicates them to University Senior Managers.			
11	Your Department works to identify risks, both internal and external, that may inhibit the University from achieving its goals and objectives. These risks are communicated to Senior Management in the University.			
12	Your Department has evaluated fraud risks to which it is exposed (IAAS can help with this).			

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
RISK ASSESSMENT

13	Your Department has identified areas where waste or abuse may occur.	_____	_____	_____
14	Your Department has identified controls that are not sufficient to protect employees from accusations or that provide them with the opportunity to commit fraud.	_____	_____	_____
15	Your Department has included all employees in the Risk Assessment process.	_____	_____	_____
16	As part of its risk assessment process, your Department has sought input from areas (University Controller, Human Resource Services, Security, OIT, Risk Management, Environmental Health and Safety, Internal Audit and Advisory Services, etc.) who are able to provide valuable consulting activities.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

General		**Yes**	**No**	**N/A**
1	Your Department has developed written procedures for each of its key functional areas. These are up-to-date and are readily available to all employees.	_____	_____	_____
2	Procedures have been established to detect/prevent erroneous information, either intentional or accidental, from being posted to University Financial Records (PeopleSoft).	_____	_____	_____
3	Procedures have been established to prevent fraudulent, wasteful, or abusive transactions from occurring and to detect this activity if it has occurred.	_____	_____	_____
4	Have procedures been established to ensure compliance with statutes, rules, and Board of Education and University policies and procedures?	_____	_____	_____
5	Duties have been adequately segregated. In general the ability to authorize or approve a transaction, custody of assets, recording the transaction, and reconciliation should be separated.	_____	_____	_____
6	If duties cannot be adequately segregated, additional controls have been put in place to compensate.	_____	_____	_____
7	Access rights and privileges in your Department's information systems do not create a lack of segregation of duties.	_____	_____	_____
8	Duties are adequately segregated in job descriptions and procedure manuals.	_____	_____	_____
9	Segregation of duties don't break down when an employee is gone and another employee must "fill in".	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Receipting

Note - Most areas should not be collecting cash as part of their normal operations

		Yes	No	N/A
1	Your Department has written procedures that establish accountability for cash and related items (checks, credit card receipts, etc.) immediately upon receipt.	_____	_____	_____
2	Cash and related items (checks, credit card receipts, etc.) are physically safeguarded against theft and loss.	_____	_____	_____
3	All receipts are immediately recorded when received. Recording can be done using handwritten receipts, a receipting program on a workstation, a cash register, etc.	_____	_____	_____
4	All checks are restrictively endorsed immediately upon receipt.	_____	_____	_____
5	There is a mechanism in place to detect cash shortage/overages. These are routinely identified, analyzed, recorded, reported, and followed-up on.	_____	_____	_____
6	All cash receipts over $200 are deposited within the next business day (deposited includes being turned over to the University Controller).	_____	_____	_____
7	When possible, deposits are made using the armored car pickup.	_____	_____	_____
8	There is a way to track and record all void, discount and refund transactions and to tie these transactions back to the person who made them.	_____	_____	_____
9	Employees responsible for the collection and custody of cash and cash related items are not responsible for recording receipts to the accounting record, performing reconciliation, or reviewing voids/discounts.	_____	_____	_____
10	Employees responsible for recording receipt transactions to the accounting record are not responsible for maintaining custody of cash, including preparation and delivery of the daily deposit.	_____	_____	_____
11	Someone independent of the cash receipting process is reviewing and approving void, discount and refund transactions.	_____	_____	_____
12	If a separate accounting system is used in your area to record financial activity, is it reconciled to University PeopleSoft records on a monthly or more frequent basis?	_____	_____	_____
13	Our system has been properly evaluated by OIT to ensure required security measures are in place since we receive payments online or electronically.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Receipting, Cont'd

Note - Most areas should not be collecting cash as part of their normal		**Yes**	**No**	**N/A**
14	Managers, at least monthly, review revenue reports for reasonableness.	_____	_____	_____
15	Revenues are periodically compared to operational reports (# of customers served, # items sold, etc.) to ensure that the amount of revenue collected appears to be reasonable with the level of service provided.	_____	_____	_____
16	At least monthly a review of revenues posted to PeopleSoft is reviewed to ensure that items have been posted correctly.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Receivables

Note - Most areas should not be managing receivable accounts.		**Yes**	**No**	**N/A**
1	Adequate written procedures have been established regarding accounts receivable processing.	_____	_____	_____
2	Employees responsible for receiving payments are not responsible for recording payments to customer accounts, approving write-offs/write-downs, or reconciling the accounts receivable record to individual customer accounts.	_____	_____	_____
3	Employees responsible for recording payments to customer accounts are not responsible for custody of payments received.	_____	_____	_____
4	Employees who receive payments do not also prepare and mail customer billings.	_____	_____	_____
5	An aged receivables report is regularly monitored by someone independent of the receivables process.	_____	_____	_____
6	All account write-offs, reductions, or discounts are reviewed and approved by someone independent of the receivables process.	_____	_____	_____
7	All receivables over 60 days are followed up on.	_____	_____	_____
8	Customer complaints about receivable balances are received and followed up on by someone independent of the receivable process.	_____	_____	_____
9	The accounts receivable record is, at least monthly, reconciled against the accounting record.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

	Expenditures (Non-Payroll and Non-PCard)	**Yes**	**No**	**N/A**
1	Your Department has developed written procedures regarding the initiation, review, and approval of all non-payroll expenditures.			
2	Employees in your Department are properly trained on University Purchasing policies.			
3	The duties for authorizing purchases, receiving goods, approval of invoice for payment, and reconciliation/review of expenditure reports are segregated between two or more employees.			
4	Purchase requests are properly reviewed and approved prior to being submitted to University Purchasing.			
5	Employees responsible for reviewing purchases are knowledgeable of travel, purchasing, meal and entertainment, memberships, and gift policies established by the state, the Board of Education and the University.			
6	Employees responsible for review/approval of expenditures have sufficient authority and support from Department Management to reject a purchase or other request that does not meet with established policies and procedures.			
7	Only employees with delegated spending authority are approving expenditures. Spending authorities are established through the Vice President of Finance and Administration.			
8	Employees are not allowed to sign in place of an authorized approver. Approval signatures should be the employee's own. If an employee regularly needs to approve items, they should be delegated the authority to do so.			
9	All purchases relating to sponsored projects are properly reviewed and approved by the principal investigator.			
10	Invoices from vendors are reviewed to ensure that goods/services were received prior to the invoice being submitted to University Accounts Payable.			
11	If vendor invoices are paid using an accounts payable upload, the upload is properly reviewed prior to being submitted to University Accounts Payable.			
12	Financial reports are reviewed monthly to ensure that expenditures have been properly recorded on the University financial record.			
13	Department Managers review expenditure reports for reasonableness at least monthly.			

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Expenditures (Non-Payroll and Non-PCard), Cont'd		**Yes**	**No**	**N/A**
14	Travel Requests are completed and approved prior to actual travel.			
15	Travel Vouchers are prepared by employees within 10 days of returning, are complete, are properly approved, and include all supporting documentation.			
16	Personal reimbursement requests are properly reviewed and approved and include proper supporting documentation before they are submitted to University Accounts Payable.			

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

P-Cards		Yes	No	N/A
1	Department cardholders receive training on use of their P-Card when it is received and are regularly reminded that they are expected to adhere to University P-Card policies and procedures. Cardholders are also trained on general purchasing, meal and entertainment, gift, and membership policies.	_____	_____	_____
2	All P-Card Coordinators and Reviewers are trained on P-Card policies and procedures as well as policies concerning purchasing, meals and entertainment, gifts, and memberships.	_____	_____	_____
3	University P-Card policies and procedures are strictly enforced by the P-Card Coordinator, Business Manager, and Unit Manager.	_____	_____	_____
4	All charges are reviewed and approved monthly by the cardholder.	_____	_____	_____
5	All charges are reviewed by a P-Card Coordinator for proper supporting documentation and approved a Supervisor.	_____	_____	_____
6	A cardholder agreements are on file for all Department cardholders (this is kept with the University P-Card Administrator).	_____	_____	_____
7	Original documentation is kept to support every P-Card transaction. Lost or missing receipts are supported with the required University form. This documentation is required to be kept in the Department by the P-Card Coordinator.	_____	_____	_____
8	PeopleSoft Expenditure reports are reviewed at least monthly to ensure that P-Card charges have been properly recorded to the University financial record.	_____	_____	_____
9	Periodically, managers review a listing of all cardholders in their area and evaluate the need for these employees to have one.	_____	_____	_____
10	Procedures are in place to ensure that cardholders turn in their cards and that cards are properly cancelled when the cardholder terminates employment.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Human Resource Services		**Yes**	**No**	**N/A**
1	Your Department uses the "Supervisor's Checklist for New Employees" available from University Human Resources to ensure when hiring new employees.	_____	_____	_____
2	Your Department has established an orientation program for new hires that covers all elements specified on the "Supervisor's Checklist".	_____	_____	_____
3	Your Department has a training schedule or plan for each employee that helps ensure that the employees receive needed training to maintain and improve their skill sets.	_____	_____	_____
4	Your Department requires supervisors to receive training in personnel management (interviewing, problem solving, grievances, etc.). This training is documented using a training log and/or by maintaining copies of training certificates.	_____	_____	_____
5	Your Department requires supervisor to receive training in compliance issues involving employees (I-9, Equal Opportunity, ADA, FMLA, FLASA, etc.). This training is documented using a training log and/or by maintaining copies of training certificates.	_____	_____	_____
6	Your Department requires training in other areas of compliance (sponsored projects, FERPA, Environmental Health and Safety, PCI, etc.) when appropriate. Training is documented using a training log and/or by maintaining copies of training certificates.	_____	_____	_____
7	All employees complete and sign a time sheet or leave report in a timely fashion.	_____	_____	_____
8	Supervisors review and approve time and leave reports. Supervisors do not approve their own time sheets or leave reports.	_____	_____	_____
9	Employees do not turn in their own approved time sheet and leave reports. Employees responsible for turning in the time sheets and leave reports for your Department may turn their own in, so long as Payroll/HR Expense Distribution reports are being reviewed to ensure that hours have not been changed.	_____	_____	_____
10	A centralized leave calendar is used by the Department to record when employees have been out. Such a calendar helps ensure that a proper review is done on time and leave reports.	_____	_____	_____
11	Payroll/HR Expense reports are reviewed timely to ensure that employees were paid accurately.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Asset Management		**Yes**	**No**	**N/A**
The University maintains an inventory record of all equipment with an acquisition value of $2,000 or more. These items are required to be tagged and recorded with University Inventory Control.				
1	All equipment is properly maintained and kept in safe working order. Note: Any vehicles used by your Department must receive a safety inspection from FOAM twice a year.	_____	_____	_____
2	If equipment is allowed to be removed from campus by employees or is assigned to an individual inventory such assignment is documented.	_____	_____	_____
3	If your Department has an inventory stock intended for resale (e.g. Bookstore), large stores of supplies (parts, lumber, paper, etc.), or items that are controlled by law (chemicals, pharmaceuticals, biological agents, etc.), it has established an inventory tracking system to account for all purchases, sales/use, disposals, and returns.	_____	_____	_____
4	Employees responsible for inventory that is regulated by law (e.g. chemicals, biological agents, pharmacy items , equipment covered by export controls, etc.) receive adequate training and are properly licensed (if required).	_____	_____	_____
5	All equipment and other inventory is kept physically secure to prevent theft.	_____	_____	_____
6	Annually, your Department performs an inventory count for all internal inventory records as well as for a list of equipment recorded by University inventory control.	_____	_____	_____
7	All stolen or unlocated equipment/inventory is reported immediately to Campus Security.	_____	_____	_____
8	All inventory shortages/overages are immediately investigated and resolved.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Safety and Security		**Yes**	**No**	**N/A**
1	Your Department has procedures in place to respond to emergencies and major disruptions in operations. Note, campus security, OIT, Environmental Health and Safety, and Risk Management are available to assist with these procedures.	_____	_____	_____
2	Exterior doors and windows are locked during non-business hours.	_____	_____	_____
3	Campus security and crime reports are regularly reviewed.	_____	_____	_____
4	Interior office doors are secured .	_____	_____	_____
5	File cabinets and storage areas with sensitive information are physically secured.	_____	_____	_____
6	An inventory of keys is kept for the department. The inventory should include all keys to exterior doors, office doors, and sensitive storage areas. It should track to whom the keys are assigned. A listing of keys to exterior and interior doors can be obtained from FOAM.	_____	_____	_____
7	Your Department ensures that assigned keys are turned in when an employee is terminated.	_____	_____	_____
8	An emergency evacuation plan has been prepared for your Department and communicated to employees.	_____	_____	_____
9	A building coordinator is on file with University Environmental Health and Safety.	_____	_____	_____
10	Building coordinators receive proper training and instruction on their assigned duties.	_____	_____	_____
11	Responsibility for safety is recorded in the employee's job description.	_____	_____	_____
12	Periodically, your Department evaluates overall safety in its area. Contact University Environmental Health and Safety for more information.	_____	_____	_____
13	Safety training is provided to employees, students, and others who will be working in the area. This is especially true of areas that have potentially dangerous substances or equipment.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Information Technology (IT)		**Yes**	**No**	**N/A**
1	An IT Inventory is kept that includes all hardware, software, devices, etc. that are located in the Department and to whom these items are assigned.	_____	_____	_____
2	The types of sensitive information kept in your area have been identified and procedures have been put in place to prevent improper access.	_____	_____	_____
3	Logins and passwords are not shared between employees in your area.	_____	_____	_____
4	Group logins and passwords are not used in your area.	_____	_____	_____
5	Logins and passwords are properly managed in your area. This includes removing old employees in a timely fashion, requiring periodic password changes, etc.	_____	_____	_____
6	If your Department maintains its own server, you have implemented security standards which meet or exceed those established by the University's Information Security Officer.	_____	_____	_____
7	Employees in your Department routinely run up-to-date anti-spy ware and anti-virus applications on their machines.	_____	_____	_____
8	Our information systems has a means of recording system activity for historical analysis. If so, this record is routinely monitored.	_____	_____	_____
9	Do you have a written disaster recovery/business continuity/resumption plan for your information systems.	_____	_____	_____
10	Adequate system backups are performed. Contact OIT for information on how systems under their control are backed up.	_____	_____	_____
11	Persons responsible for information systems in your area are adequately trained and have applicable experience.	_____	_____	_____
12	Computer hardware is kept physically secure.	_____	_____	_____
13	Our area has recently assessed IT Security threats to our information systems.	_____	_____	_____
14	Processes surrounding administration of our information systems are documented.	_____	_____	_____
15	Your information system is adequately documented.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
CONTROL ACTIVITIES

Sponsored Projects		**Yes**	**No**	**N/A**
1	All principal investigators and employees responsible for sponsored project activities receive adequate training.	_____	_____	_____
2	A sponsored project coordinator has been established in your area to provide assistance to all principal investigators to ensure that reporting requirements are met, financial transactions are appropriate, etc.	_____	_____	_____
3	The sponsored project coordinator for your area has received adequate training and understands the needs of principal investigators.	_____	_____	_____
4	Financial activities related to each sponsored project are reviewed at least monthly by the principal investigator and by a financial administrator in your area to ensure compliance with requirements.	_____	_____	_____
5	Progress reports and other filings are properly submitted to University Sponsored Projects.	_____	_____	_____
6	Conflict of Interest Policies are clearly communicated throughout your area.	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
INFORMATION AND COMMUNICATION

		Yes	No	N/A
1	Management is provided with external and internal information that allows them to measure progress towards stated goals and objectives.	_____	_____	_____
2	Detailed and timely information is provided to the right people, enabling them to carry out their responsibilities effectively and efficiently.	_____	_____	_____
3	Job expectations and performance goals are communicated both formally (evaluations, job descriptions, procedure manuals, etc.) as well as informally (regular staff meetings, training sessions, etc.).	_____	_____	_____
4	Information Systems in your area are capable of providing timely, reliable, and useful financial and operating information.	_____	_____	_____
5	Information Systems in your Department are based on your Department's strategic plan and the needs identified in your Department risk assessment. This includes not only workstations and software, but other technology as well such as cell phones, blackberries, etc.	_____	_____	_____
6	Management is receptive to suggestion for employees for changing productivity and quality. This includes establishing communication channels for making suggestions, encouraging employees to make recommendations, and acknowledge good suggestions.	_____	_____	_____
7	Communication in your Department, both vertically and horizontally, is open and adequate.	_____	_____	_____
8	Communication between your Department and other areas on campus is adequate.	_____	_____	_____
9	The unit communicates how to report suspected improprieties to University Administration. This includes advertising the University tip line operated by IAAS.	_____	_____	_____
10	Communications received from students, vendors, external policies concerning problems or concerns are followed up on in a timely manner	_____	_____	_____

BOISE STATE UNIVERSITY
DEPARTMENTAL INTERNAL CONTROL SELF ASSESSMENT CHECKLIST
MONITORING

		Yes	No	N/A
1	Your Department reviews operational and financial reports at least monthly. Potential problem areas are identified and addressed timely. Initialing or signing reports serves as evidence of such a review.	_____	_____	_____
2	Your Department compares its annual operating budget to actual financial performance.	_____	_____	_____
3	Your Department has undergone an internal control review by IAAS (these are currently planned on a five year rotation).	_____	_____	_____
4	Your Department has undergone a recent accreditation, peer review, or other type of review conducted by an independent external party. (At least within the last five years).	_____	_____	_____
5	At least annually, your Department reviews current processes and procedures and updates them as necessary. This includes re-evaluating controls and written procedures.	_____	_____	_____
6	Your Department is responsive to recommended internal control improvements identified by internal auditors, the University Controller's office, external auditors, etc.	_____	_____	_____
7	Staff meetings, planning sessions, and other meetings provide feedback on whether controls are in place and operating effectively.	_____	_____	_____
8	The work of employees who are responsible for applying key controls or who perform critical activities are carefully monitored.	_____	_____	_____