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Internal Auditing Department

(954) 262-5224

**SELF-ASSESSMENT GUIDE**

Last updated March 4, 2024

### BACKGROUND

This questionnaire provides an opportunity for you and your College/Department to conduct a “self-assessment” of various internal controls. The purpose of this Self-Assessment Guide is to enable you to identify possible weaknesses in internal controls, possible non-compliance with University policies and procedures, and opportunities for increased efficiency and effectiveness.

Internal controls are everyone’s responsibility. Internal controls promote:

* Safeguarding resources from waste or fraud;
* Accuracy and reliability in financial and operating data;
* Compliance with policies and procedures; and,
* Efficient and effective operations.

While the topics covered in this Self-Assessment Guide should prove useful, it should not be deemed to be a complete audit of all procedures of the College/Department, or an official University statement as to the condition of the College/Department completing the questionnaire.

**2. INSTRUCTIONS FOR COMPLETION**

1. Please review and enter your response to all questions. If additional space is required, please provide an attachment that references the question number.
2. Upon completion, the Preparer should sign and date the Self-Assessment Guide in the space provided on page 2 - Representation Statement (DocuSign, etc.). Your signature represents that to the best of your knowledge the answers you have provided are correct.
3. The completed questionnaire should also be reviewed and signed by the Dean or Vice President for the College/Department.
4. Submit the entire completed and signed Self-Assessment Guide electronically (scan/email, DocuSign, etc.) to:

[ronmidei@nova.edu](mailto:ronmidei@nova.edu)

Ron Midei, Executive Director of Internal Auditing

This Self-Assessment Guide is due by **\_\_\_\_\_to be determined\_\_\_\_**.

We welcome suggestions to include in future revisions of this Self-Assessment Guide and any comments you may have. Please direct all inquiries and/or comments you may have regarding the Guide or other matters to the Internal Auditing Department at ([ronmidei@nova.edu](mailto:ronmidei@nova.edu); 954-262-5224).

3. REPRESENTATION STATEMENT

|  |
| --- |
| By signing below, I am representing that to the best of my knowledge, the answers provided herein are correct.  **College/Department Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **Prepared by:**  Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    **Reviewed by Dean/Vice President:**  Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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## 4. POLICIES AND PROCEDURES

|  |  |  |  |
| --- | --- | --- | --- |
| 1. If your College/Department has NSU-wide Policies/Procedures/ Guidelines, are they periodically reviewed and updated? | **YES** | **NO** | **N/A** |
| 1. Does your College/Department have Policies/Procedures/Guidelines that are specific to your unit? |  |  |  |
| 1. If yes, are the unit’s specific Policies/Procedures/Guidelines in writing? |  |  |  |
| 1. Are the unit specific Policies/Procedures/Guidelines periodically updated? |  |  |  |
| 1. Are the employees within your unit periodically reminded (trained) of the unit specific Policies/Procedures/Guidelines? |  |  |  |
| 1. Is unit specific Policies/Procedures/Guidelines training for employees documented? Documenting training helps hold employees accountable for the training information they were provided. |  |  |  |
| 1. Beyond this Self-Assessment Guideline document, do you have any additional self-reviews that would be beneficial for your College/ Department to perform, such as:  * Length of time processes take * Accuracy of task performed * Other performance metrics * (please describe): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |

## 5. PETTY CASH AND CASH CONTROLS

|  |  |  |  |
| --- | --- | --- | --- |
| A. Does your College/Department have a Petty Cash Fund? (This includes Petty Cash Funds used to make change (i.e., “Change Funds”). | **YES** | **NO** | **N/A** |
| **If YES, list each fund, the amount of each fund, and the custodian?**  #1.  #2. |  |  |  |
| **If NO, skip to next section.** |  |  |  |
| B. Is the Petty Cash custodian(s) and their immediate supervisor knowledgeable of the following Policies and Procedures?  [https://www.nova.edu/fop/secure/accounts- payable/forms/petty\_cash\_procedures.pdf](https://www.nova.edu/fop/secure/accounts-%20%20%20payable/forms/petty_cash_procedures.pdf)  **Petty Cash Forms**   * [Petty Cash Account Questionnaire](https://www.nova.edu/fop/secure/accounts-payable/forms/petty_cash_accounts_questionaires.xls) * [Petty Cash Count Form](https://www.nova.edu/fop/secure/accounts-payable/forms/petty_cash_cash_count-sheet.xls) * [Petty Cash Custodian Letter](https://www.nova.edu/fop/secure/accounts-payable/forms/petty_cash-custodian_agreement.xls) * [Petty Cash Expenditures](https://www.nova.edu/fop/secure/accounts-payable/forms/petty_cash_expenditures.xls) * [Petty Cash Procedures](https://www.nova.edu/fop/secure/accounts-payable/forms/petty_cash_procedures.pdf) |  |  |  |
| 1. At least annually, does management determine if there is a continued need for the petty cash fund? |  |  |  |
| D. Is the petty cash fund kept in a secure area of the College/Department? |  |  |  |
| E. Is access to and/or possession of the petty cash fund limited to one individual? A management employee may be a back-up; but 2 people ideally should be present if the primary Petty Cash holder’s funds are accessed |  |  |  |
| F. Is the combination or key to the safe controlled and only available to the one employee and their back-up? |  |  |  |
| 1. When closing the safe, is the combination tumbler turned several times after closing the safe door, and not left at the last combination number, to ensure that the safe is properly locked? (Is successful locking tested by hand?) |  |  |  |
| 1. Are the keys to the lockbox kept in a secured, locked area, and only available to the one employee and their back-up? |  |  |  |
| I. Is the petty cash fund counted and/or replenished periodically? |  |  |  |
| J. Is the petty cash counted by two individuals when verified or transferred? |  |  |  |
| K. Does management perform unannounced counts of the petty cash fund and receipts, at intervals during the year (example: monthly), varying the days and dates? |  |  |  |
| L. Counts are documented, and any over/short amounts recorded to Banner Account 3790? |  |  |  |
| M. Are receipts obtained when reimbursing an individual for expenses? |  |  |  |
| N. Are Petty Cash Receipt Forms used to record the outlay of petty cash? |  |  |  |
| O. Are Petty Cash Receipt Forms approved (signed and dated) by management prior to release of cash, and signed & dated by the individual receiving cash? |  |  |  |
| P. Is management/Petty Cash Custodian prohibited from approving his/her own reimbursement through petty cash? |  |  |  |
| 1. Does the highest level employee that “benefits” from the expense, submit the expense request for reimbursement? (i.e., Management does not approve an expenditure that a subordinate submits, if that approver/manager benefits from the expenditure.)   NOTE: This does not include a de minimis benefit, such as management approving the purchase of doughnuts for a departmental meeting. |  |  |  |
| R. Are petty cash advances used? If so, does management approve (sign and date) prior to release of cash, and does the employee then “sign for” the cash? |  |  |  |
| S. Is petty cash prohibited for “excluded items” listed within the NSU Financial Operations – Accounts Payable Procedures (e.g., independent contractors, mileage reimbursements, lunches, parties, employee incentive gifts, telephone bills, and receipts not related to business use, etc.)?  <https://www.nova.edu/fop/secure/accounts-payable/forms/petty_cash_procedures.pdf> |  |  |  |

**6. TIMELY DEPOSIT OF CASH AND CHECKS**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Typically, the receipt of payments are directed to key departments that are staffed to handle the process (One Stop Shop, Bursar, Clinics, Advancement, etc.). | **YES** | **NO** | **N/A** |
| 1. If accepting payment is not prohibited within your College/Department, is the process of accepting, collecting, depositing documented in writing (cash, checks, credit card, etc.)? |  |  |  |
| 1. Does the actual accepting, collecting, and depositing of payments adhere to written procedures? |  |  |  |
| 1. Are all cash/checks to be deposited forwarded to the Bursar’s Office timely? (Best practice is the same day or next business day.)   NOTE: For some Departments, deposits are transported by armored vehicle  to the bank (such as Clinics, etc.). |  |  |  |
| 1. Are cash/checks received secured and safeguarded overnight if they are not able to be forwarded to the Bursar’s Office (or other bank deposit method) on the same day as receipt (e.g., safe, etc.)? |  |  |  |
| 1. Are checks restrictively endorsed as soon as practical after receipt (may be performed downstream from your department, such as the Bursar)? |  |  |  |
| 1. Is a properly prepared Transmittal Form used for all deposits forwarded to the Bursar’s Office? |  |  |  |
| 1. If cash/checks are received for which the appropriate “Department to be Credited” is not readily determinable, are the cash/checks forwarded to Bursar for immediate processing (deposit), and subsequently the rightful “Department to be Credited” researched? |  |  |  |
| 1. Are deposits made by Department reconciled to University financial records? (e.g., End-of-day System Reports, Banner, etc.). |  |  |  |
| 1. Is there adequate segregation of duties between the individuals responsible for receiving cash, processing the deposit, and reconciling the Department’s deposit records to University records and/or Bank Accounts? |  |  |  |
| 1. Does your Department receive a copy of the monthly bank reconciliations or other financial information from Treasury Operations identifying un-reconciled bank items? (Un-processed deposits, Returned Checks, Incoming Wire Transfers deposits, etc.) |  |  |  |
| 1. Are un-reconciled bank items (debits and credits) reviewed/researched on a timely basis (i.e., within 30 days), and cleared on a timely basis (i.e., within 90 days)? |  |  |  |
| 1. If unreconciled items are to be written-off, is the proper Banner Account used (e.g., Account 3716 – Bad Debt) and not reversed to a receivable account? |  |  |  |

## 7. CREDIT CARD PROCESSING CONTROLS

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
| A. Does the College/Department have any credit card processing terminal(s) and/or rent any wireless credit card machine for:   * Services, Events, Donations, etc.? * Payments made over the telephone? * Payments mailed in (with attached authorization form)?   + If answered “Yes” to any of the above, continue below.   + If answered “No” to all of the above, end this section here.   NOTE: All credit card payment processes are overseen by the Treasury Operations department (part of Financial Operations). | **YES** | **NO** | **N/A** |
| 1. Is the College/Department knowledgeable of the Credit Card & PCI Compliance Policies, Procedures, and Guidelines provided by NSU Treasury Operations?   <https://www.nova.edu/treasury/pci-compliance.html>  <https://www.nova.edu/treasury/wireless-credit-card-machine-rental.html>  <https://www.nova.edu/treasury/forms/index.html>  The policies include:   * PCI General Policy * PCI Guidelines and Procedures * PCI Data Retention and Disposal Policy * PCI Employee Certification * PCI/Security Awareness Presentation: Overview of OIIT * PCI/Security Awareness Presentation: Standards & Compliance * PCI-DSS-Requirements-New-Systems * Wireless Credit Card Machine Rental Agreement Form * Monthly Inspection Form for Credit Card Terminals |  |  |  |
| 1. Have all applicable staff/management completed the Policy Acknowledgement & Training Certification? |  |  |  |
| 1. Do credit card refunds follow the written procedures?  * Management signature approval * Original Sales Slip is present |  |  |  |
| 1. Do Department employees who process credit card transactions receive required training (upon hire, transfer/change of duties, and annually thereafter)?  * Copy of training documentation sent to Treasury Operations? |  |  |  |
| 1. Are all credit card processing terminals properly inventoried; listing department and provided to Treasury Operations? |  |  |  |
| 1. Monthly, does the College/Department perform an inspection of all credit card terminals and complete the Treasury Operation’s “NSU Monthly Inspection Checklist for Credit Card Terminal”? |  |  |  |
| 1. Are all changes in the location of credit card terminals within a Department communicated to Treasury Operations timely? |  |  |  |
| 1. Is the name and phone number of the contact person and manager responsible for the terminal provided to Treasury Operations? |  |  |  |
| 1. Is the processing terminal(s) secured during and after working hours? |  |  |  |
| 1. Are credit card transactions processed by authorized personnel only? |  |  |  |
| 1. Is customer credit card information obtained secured and not accessible to unauthorized individuals? |  |  |  |
| 1. When processing credit card refunds/credits:  * Is management approval required? |  |  |  |
| * Is the original receipt required for processing a refund/credit? |  |  |  |
| 1. Department creates the following reports at the end of the day: |  |  |  |
| * + Batch Reports - Daily summary reports that provide list of individual transactions that comprise the daily totals? |  |  |  |
| * + Batch Settlement - The totals by day per card type summary? |  |  |  |
| * + Batch Inquiry Summary Report - that show totals for sales, refunds, credits, etc.? |  |  |  |
| * + Are all of the above sequentially numbered to ensure none escape review? |  |  |  |
| 1. Are end-of-day Journal Entries for daily total credit card transactions completed at the end of the day and forwarded to Treasury Operations the same day? (NOTE: DCO may have a separate process.) |  |  |  |
| 1. Are credit card records and reports properly stored and inaccessible to unauthorized staff? |  |  |  |
| 1. Is access to credit card data, including information in the Banner System, limited to users based on level of need to access data? |  |  |  |
| 1. Does your College/Department receive a copy of the monthly bank reconciliations or other financial information from the Treasury Operations identifying un-reconciled credit card transactions? (i.e., un-processed credit cards debits, credits, and/or charge-backs). |  |  |  |
| 1. Are un-reconciled credit card bank items (i.e., debits, credits and charge-backs) reviewed/researched on a timely basis? (e.g., cleared within 90 days.)   NOTE: Some credit card “charge-backs” have a resolution period of 120 days from date of transaction, or no reimbursement will be received from the credit card company. |  |  |  |

## 8. CONTRACT MANAGEMENT AND SIGNING AUTHORITY

|  |  |  |  |
| --- | --- | --- | --- |
| NOTE:  NSU has instituted a new electronic Contract system for all Contracts and Agreements (eContracts). The eContract system allows for the creation, approval routing, and is the repository of finalized Contracts/Agreements. |  |  |  |
| 1. As required, does your College/Department have NSU Legal Counsel review all Contracts/Agreements with outside entities?     NOTE: Other reviews/approvals are required, as contained within the policy.  [https://www.nova.edu/legal-affairs/forms/secure/nsu-contract- management-and-signatory-policy.pdf](https://www.nova.edu/legal-affairs/forms/secure/nsu-contract-%20%20%20management-and-signatory-policy.pdf) | **YES** | **NO** | **N/A** |
| B. Are all contracts that include protected/confidential data (e.g., financial, student, patient, PII, PHI, etc.) sent to and reviewed by OIIT’s Chief Information Security Officer (Data Security Department)? |  |  |  |
| C. Are finalized Contracts and Agreements uploaded and/or retained in the new e-Contracts system? |  |  |  |
| 1. Do you track insurance coverage to ensure they remain current? Potentially, the e-Contract reminder function may be used to assist with this task. |  |  |  |
| E. In addition to the above, does your College/Department comply with the various sections of “Contract Management and Signatory Authority Policy”?   * Contract Initiation:   + Responsible Party   + Considerations Prior to Contract Initiation   + Procurement Requirements   + Special Considerations   + Non-Disclosure Agreements   + Insurance Review & Documentation (Risk Management, etc.)   + Information Privacy   + Software and Technology Requirements   + Independent Contractor   + Facilities Management Review   + Service Contracts   + Gifts * Sponsored Programs * Negotiation Process * Legal Review * Finalization and Execution of Contracts * Signature Authority * Recordkeeping   + Executed Contract * Contract Term * Termination/Expiration |  |  |  |

## 9. INDEPENDENT CONTRACTOR - SERVICES AND CONTROLS

|  |  |  |  |
| --- | --- | --- | --- |
| A. Is staff/management knowledgeable of the processes and controls related to services to be provided by Independent Contractors (IC), which includes the following:   * NSU Contract Management & Signatory Policy   <https://www.nova.edu/portal/legal-affairs/forms/nsu-contract-management-and-signatory-policy.pdf>   * Worker Classification Checklist (WCC)   <https://www.nova.edu/fop/secure/accounts-payable/forms/independent-contractor-vs-emp-determination.pdf>   * Independent Contractor Agreement ($15,000 and under)   <https://www.nova.edu/fop/secure/accounts-payable/forms/independent-contractor-agreement.pdf> | **YES** | **NO** | **N/A** |
| B. Before considering hiring an Independent Contractor, has a determination been made to determine if the work could be performed by internal resources? |  |  |  |
| C. If outside individual is considered, determine if it is an Independent Contractor or NSU employee (using the Worker Classification Checklist -WCC)? |  |  |  |
| D. If an Independent Contractor is to be hired, was the Worker Classification Checklist (WCC) completed, signed, and certified by the College / Department’s Human Resources Contact? |  |  |  |
| E. If disagreement and/or uncertainty about determination of Independent Contractor versus Employee; was NSU Tax Department contacted? |  |  |  |
| F. If the relationship/services are to be more than $15,000, or more than a year, or other terms apply (or in aggregate will exceed $15,000 or 1 year); was approval obtained from NSU’s Office for Legal Affairs and NSU Executive Management?  NOTE: If more than $15,000, a different Contract/Agreement format may  be required (such as a Business Service Agreement). |  |  |  |
| G. Was the Worker Classification Checklist (WCC) submitted to Accounts Payable to set up the Independent Contractor for payment? |  |  |  |
| H. Was the Independent Contractor Agreement (and IRS Forms W-8 or W-9) submitted to Accounts Payable to set up the Independent Contractor for payment? |  |  |  |

## 10. DELEGATION OF AUTHORITY, “SIGNING FOR,” AND CORRECTIONS

|  |  |  |  |
| --- | --- | --- | --- |
| For online systems, approval and Delegation of Authority rules might be incorporated into the system itself.  For non-system approvals (e.g., hard copy documents), consider the following:   1. Does the College/Department update their authorized signers list when changes occur in staff status and notify applicable departments (Financial Operations, Human Resources, etc.)? | **YES** | **NO** | **N/A** |
| 1. If delegation of authority is needed/required, is the delegation documented in writing? |  |  |  |
| 1. If an employee (#1) delegates authority to employee (#2), does employee (#2) only sign their own name in cursive writing, with the printed notation “For” along with the printed name of employee (#1).  * Employee (#1) name is printed, not signed in cursive writing. The cursive writing might make it appear that employee (#1) signed. |  |  |  |
| 1. Are copying/cutting of signatures and posting them on documents not allowed? Also, is use of a typed “cursive font” not allowed to replace actual signatures (or DocuSign)? |  |  |  |
| 1. Do corrections on hard copy documents have a “single line through” with initials (i.e., no “white-out”)? |  |  |  |
| 1. Are signature stamps used at the College/Department?  * If yes, explain how signature stamps are controlled? \_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |

## 11. TRAVEL EXPENDITURES

|  |  |  |  |
| --- | --- | --- | --- |
| 1. NSU is now using the Concur System for:  * Travel Authorizations * Employee Expense Reimbursement (travel, etc.)  Does Management ensure that staff is knowledgeable regarding processes and requirements for Concur?Procedures, updates, and training schedules for Concur are available in: [www.Concursolutions.com/home.asp](http://www.Concursolutions.com/home.asp)  Travel Policies:  <http://www.nova.edu/accounts-payable/policies-and-procedures.html> | **YES** | **NO** | **N/A** |
| B. Have the following received training in the Concur System?   * Employees using the Concur System? * Approvers in the Approval Flow (supervisors, etc.)? |  |  |  |
| 1. Does each individual in the Concur “approval flow” within your College/Department know their role/responsibilities?  As one example, do they know who is verifying that receipts and expenditures are valid (i.e., not presuming that someone else is performing that role). Typically, the Direct Supervisor over the “Submitter” is responsible for verifying receipts. |  |  |  |
| 1. Do the individuals reviewing and/or approving Expense Reports and other transactions ensure that receipts/invoices submitted have not been altered or written over (dates, dollar amounts, etc.) and are “authentic”? |  |  |  |
| 1. Periodically, does College/Department management review the list of Concur users from the department to identify any users that have either terminated and/or transferred, and remove those users from the approval flow? |  |  |  |
| 1. Are arrangements for air and ground transportation made through the University’s Travel Office? |  |  |  |
| 1. Is the College/Department knowledgeable of various travel requirements?  * Ground transportation * Airfare requirements and restrictions * Lodging requirements (sales tax exemptions, etc.) * Meal requirements (including limits)   (Descriptions required for business meals, prohibited items such as alcohol, required receipts for all meals, etc.) |  |  |  |
| 1. Does the employee submit travel expenses within 60 days of the expense being incurred? |  |  |  |
| 1. If Travel Advances are provided, is repayment made within 30 days, as required? |  |  |  |
| 1. If Travel Advances are not repaid timely, does management follow-up?   NOTE: Travel reimbursement for non-employees (job candidates, guest  speakers, etc.) have separate processes and requirements not  covered above. |  |  |  |
| 1. If trips for students are scheduled, is the College/Department aware of the various requirements (insurance, releases, etc.)?   [https://www.nova.edu/hr/policies/travel.html](https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.nova.edu%2Fhr%2Fpolicies%2Ftravel.html&data=05%7C01%7Cronmidei%40nova.edu%7C7a7a4900e50e47a8441408da3ccf9a50%7C2c2b2d312e3e4df1b571fb37c042ff1b%7C1%7C0%7C637889159581392611%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=9P7SuTGpPHjYJROivqu1UvzuhpQTg8yCdffJqD9qnIE%3D&reserved=0) |  |  |  |
| 1. Is College/Department knowledgeable of the “International Travel Registration Policy”?   [https://www.business.nova.edu/IFS/travel-tips.html](https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.business.nova.edu%2FIFS%2Ftravel-tips.html&data=05%7C01%7Cronmidei%40nova.edu%7C7a7a4900e50e47a8441408da3ccf9a50%7C2c2b2d312e3e4df1b571fb37c042ff1b%7C1%7C0%7C637889159581392611%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=yjd%2FKmiJJyIhnG0Eu2jpHUvk6YT1chm1FakOhQHjC4s%3D&reserved=0)  This policy sets forth the international Travel Registration Policy that applies to all faculty, staff, and students who travel across the world to perform NSU’s activities. |  |  |  |

## 12. EXPENDITURE ADMINISTRATION (Check Requests & Purchase Orders)

|  |  |  |  |
| --- | --- | --- | --- |
| **ARIBA System** |  |  |  |
| **NOTE**: NSU uses the Ariba system for:   * + - Purchase Requisitions     - Check Requests  Does Management ensure that staff is knowledgeable regarding processes and requirements for Ariba?Procedures, updates, and training schedules for the Ariba System are available at: [www.nova.edu/oiit/ariba](http://www.nova.edu/oiit/ariba) (Training)  [www.nova.edu/procurement/index.html](http://www.nova.edu/procurement/index.html)  [www.nova.edu/accounts-payable/policies-and-procedures.html](http://www.nova.edu/accounts-payable/policies-and-procedures.html) | **YES** | **NO** | **N/A** |
| 1. Have the following received training in the Ariba System?  * Employees using the Ariba System? * Approvers in the Approval Flow (supervisors, etc.)? * Ariba Coordinators? |  |  |  |
| 1. Does each individual in the Ariba “approval flow” within your College/Department know their role/responsibilities?  As one example, do they know who is verifying that receipts, invoices, documents, and expenditures are valid (i.e., not presuming that someone else is performing that role). |  |  |  |
| 1. Typically, the Direct Supervisor over the “Submitter” is responsible for verifying receipts. |  |  |  |
| 1. Do the individuals reviewing and/or approving Check Requests and other transactions ensure that receipts/invoices submitted have not been altered or written over (dates, dollar amounts, etc.) and are “authentic”? |  |  |  |
| 1. Periodically, does College/Department management review the list of Ariba users from the department to identify any users that have either terminated and/or transferred, and remove those users from the approval flow? |  |  |  |
| **OFFICE OF PROCUREMENT MANAGEMENT (PURCHASING)** |  |  |  |
| 1. Is the College/Department knowledgeable of the policy/procedures related to purchasing goods and services, such as:     <https://www.nova.edu/procurement/policies.html>  NOTE: For Sponsored Programs, various specific procurement  requirements may apply. |  |  |  |
| 1. Are changes to Purchase Orders: |  |  |  |
| * + Authorized (signed and dated) by the proper level of management? |  |  |  |
| * + Within approved budget limits? |  |  |  |
| * + Reviewed by NSU Legal Counsel, and Risk Management, OIIT, etc., if applicable? |  |  |  |
| 1. Are procedures followed when making payments through Check Requests, Purchase Orders, or other means? Some requirements follow: |  |  |  |
| 1. Are Check Requests prohibited to reimburse for employee’s meetings and/or business meals, etc? (These should be submitted on an Expense Report.) |  |  |  |
| 1. Does the highest level employee that “benefits” from the expense, submit the expense request for reimbursement? (i.e., Management does not approve an expenditure that a subordinate submits, if that approver/manager benefits from the expenditure.)   NOTE: This does not include a de minimis benefit, such as management approving the purchase of doughnuts for a departmental meeting. |  |  |  |
| F. Are all invoices reviewed for validity, accuracy, and agreement to contract terms and conditions? |  |  |  |
| G. Are payments made in accordance with terms and condition of contracts? |  |  |  |
| H. Is splitting payments into lower dollar amounts to circumvent higher level management approval prohibited? |  |  |  |

## 13. PAYROLL PROCESSING CONTROLS

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Is the College/Department familiar with Payroll related policies/procedures, and that policies/procedures are being followed. Including, but not limited to:  * Entering/Approving employee timesheet * Review of Payroll & Human Resources related Control reports * Completion/Review of Personnel Action Forms (PAF) * Other related policies   <http://www.nova.edu/payroll/index.html>  **NOTE:** SharkTime (i.e., Kronos System) is the electronic timekeeping system available to NSU employees. This system enables benefits eligible employees to electronically request sick, personal, and vacation time off. Procedures, tutorials, and training can be found at the following NSU website:  <https://www.nova.edu/payroll/sharktime/index.html>   * SharkTime Responsibilities * SharkTime Job Aids * SharkTime Training Videos | **YES** | **NO** | **N/A** |
| **Background**  Non-exempt employees are required to enter their start time, any breaks, lunch, end-of-day leave time, and Paid-Time-Off (PTO) into the Kronos timekeeping system.  Exempt employees record PTO into the Kronos timekeeping system. |  |  |  |
| 1. Does the employee’s supervisor or Department Head approve all timesheets for both non-exempt and exempt employees? |  |  |  |
| 1. Does supervisor/coordinator ensure that data is captured, entered, and approved in a timely manner for:  * All employees using the Kronos System? |  |  |  |
| * All employees that may still be using hardcopy Time Sheet, Leave & Absence Report, etc.? |  |  |  |
| * Are hourly totals in time sheets recalculated for accuracy prior to approval by supervisors? |  |  |  |
| * Are Payroll timesheets and/or Forms placed in the mail or entered directly into Banner after approval? (Not handed back to employee, which could allow alterations.) |  |  |  |
| 1. Does the College/Department receive and correct any issues listed on the Missing Timesheet Punches / Timesheet Approvals report by the required time? |  |  |  |
| 1. Are College/Departments employees/supervisors/coordinators following the SharkTime Responsibilities, including, but not limited to:   <https://www.nova.edu/payroll/sharktime/index.html> |  |  |  |
| Supervisors of Benefit Eligible Employees:   * Ensure that all requests for time off during the pay period have been submitted and approved or denied by the supervisor. |  |  |  |
| * If an employee is unable to submit a request for time off, the supervisor must submit the request on their behalf. |  |  |  |
| Supervisors of Non-exempt Employees (Hourly):   * Review timecards for accuracy of hours worked. |  |  |  |
| * Review timecards for multiple job employees; verify that hours are entered under the correct job. |  |  |  |
| * Make necessary corrections to employee timecard (i.e., missing punches, unexcused absences, etc.). |  |  |  |
| * Verify employee attestation/approval of timecard; employees should approve timecards after last day worked in the pay period. |  |  |  |
| * Approve/attest to the accuracy of the non-exempt employees’ hours worked to the best of your knowledge. |  |  |  |
| F. Are College/Department supervisors/coordinators knowledgeable that in the event that an error is made, and time is not reported correctly by the deadline, to contact your coordinator to process a Historical Edit (Historical Edit Request Form). All subsequent changes will be reflected/paid on the next regular scheduled payroll. |  |  |  |
| 1. Is College/Department management receiving/reviewing the various Payroll Reports:   Labor Distribution Report: (Deans/Vice President)  Is the Labor Distribution Report reviewed for your area to ensure: |  |  |  |
| * All employees appear under the correct Org and are being charged to the correct “Fund/Org/Account” code (including students and temps). |  |  |  |
| * Employee salary amounts are correct. |  |  |  |
| * All terminated/transferred employees have been removed from report and no longer receiving pay. |  |  |  |
| * New employees have been added and set up under the correct account. |  |  |  |
| * Special payments are accurate, if applicable? |  |  |  |
| * Overtime (account code 1053) is reasonable. |  |  |  |
| NOTE: Review payroll reports for salary amounts (“Gross Pay”) for accuracy to ensure errors in pay rates have not occurred. This review is especially important after new pay rates may have come into effect, but should not be limited to these items. |  |  |  |
| 1. Is a designated individual within the College/Department receiving and reviewing the following Office of Human Resources – Control reports:  * Overloads Paid from Your Department * Overloads Paid to Your Employees by Another Colleges * Filled/Vacant List for Your Department * Bi-Weekly Leave Report * Temporary Employee – Hours Report * Other Payroll Related Reports (example: SharkTime, etc.) |  |  |  |
| I. Does the College/Department follow up with the Office of Human Resources (“OHR”) or the Payroll department to research and resolve any discrepancies? |  |  |  |
| J. When an employee terminates services with NSU, is the Electronic Personnel Action Form (Terminate Job online workflow) promptly completed/submitted (to Human Resources)?   * Enter: Sharklink.nova.edu * Enter: Username & Password * Select: SSB Webstar * Select: Employee TAB * Select: Electronic Personnel Action Form * Select: Supervisor Change/Terminate Job/Employee |  |  |  |
| 1. If an employee changes which Sponsored Programs they are working on, is a PAF updated to reflect the new Account Coding and Percentage of Time allocated to each Sponsored Program (when needed)?   NOTE: Other Sponsored Program controls are covered within another section of this document. |  |  |  |
| L. Does your College/Department maintain payroll reports and related documents in a secure location (hard copy and/or electronic)? |  |  |  |

##### 14. FIXED ASSETS

|  |  |  |  |
| --- | --- | --- | --- |
| A. Is staff/management knowledgeable of the Financial Operations – Fixed Assets (Policies and Procedures)   * <https://www.nova.edu/fop/index.html> * <https://www.nova.edu/fixed-assets/index.html> | **YES** | **NO** | **N/A** |
|  |  |  |  |
| B. Does the College/Department receive a periodic listing of its fixed assets from Financial Operation’s Fixed Asset department? |  |  |  |
| C. Does the College/Department review/maintain the above listing of all of its capitalized assets (e.g., computers, furniture, etc.)? |  |  |  |
| D. Does the College/Department report to the Fixed Assets department any changes in College/Department, ownership, or status of capitalized assets? (e.g., computers, furniture) |  |  |  |
| E. Are surplus computers reported to OIIT and Fixed Assets departments? |  |  |  |
| F. Is a copy (electronic) of the “Surplus Computer” and/or “Asset Disposal” Forms retained by the College/Department? |  |  |  |
| 1. Does your College/Department maintain any Furniture/Equipment with an off-site storage vendor?   If YES, list the storage vendors used:  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |  |  |  |
| 1. Does staff/management maintain an inventory list of Furniture/Equipment stored offsite? |  |  |  |
| 1. Has staff/management evaluated the cost/benefit of retaining those items stored offsite? |  |  |  |
| 1. Does the College/Department maintain appropriate control of “inventory and supplies”, as appropriate for the dollar value and/or regulations related to the items? |  |  |  |

## 15. FINANCIAL AND BUDGET INFORMATION

|  |  |  |  |
| --- | --- | --- | --- |
| A. Is College/Department management knowledgeable of the NSU Financial Operations - Budget Administration website (Policies & Procedures)?   * <https://www.nova.edu/budget/index.html>   Financial Operations – Income and Expense Code Directory  <https://www.nova.edu/budget/forms/income-expense-code-directory.pdf> | **YES** | **NO** | **N/A** |
| B. Are employees trained to ensure revenues and expenditures are charged to the proper Fund/Org/Account code? |  |  |  |
| C. Is a method in place to provide appropriate management with explanations of significant variations between budgeted and actual financial results? |  |  |  |
| D. Are anticipated fund deficits reported to the appropriate level of University management on a timely basis? |  |  |  |
| E. Are budget transfers approved by the appropriate level of management? |  |  |  |
| F. Are large expenditures for purchases, travel, etc., encumbered ahead of time to ensure budgeted funds are available? |  |  |  |
| G. Does the College/Department make accrual entries; or otherwise account or budget for future expenditures; that are known, but the invoices have not yet been received/paid (e.g., adjunct payments)? |  |  |  |

## 16. MARKETING

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Is the College/Department aware of the requirements to coordinate/collaborate its marketing and communication efforts with the Public Relations, Marketing, and Creative Services department (PRMCS)? | **YES** | **NO** | **N/A** |
| 1. Do you know who your principal point of contact is with PRMCS?     <https://www.nova.edu/pmc/index.html> |  |  |  |
| 1. Do you start/plan all marketing and promotional materials projects in collaboration with your representative from PRMCS? |  |  |  |
| 1. Does the College/Department periodically review with PRMCS the effectiveness of the various marketing and communication efforts to achieve your goals, including:  * Return on Investment, * Return on Advertising Spend, and * Use of Advertising vs. Recruitment funds? |  |  |  |
| 1. Within the College/Department has the responsibility for achieving objectives (enrollment, etc.) been assigned and documented? |  |  |  |
| 1. Does the College/Department use the most current NSU logos/letterheads?     [https://www.nova.edu/brand/wordmarks-logos.html](https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.nova.edu%2Fbrand%2Fwordmarks-logos.html&data=04%7C01%7Csusanst%40nova.edu%7C87781921c4824e2f0d3908d9e1c7496f%7C2c2b2d312e3e4df1b571fb37c042ff1b%7C1%7C0%7C637789068318968061%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000&sdata=YxLeccqQk9cTgcCmgMAol3NbM8M0zeL2iyHWCc09Nc0%3D&reserved=0) |  |  |  |

## 17. PROSPECTIVE STUDENT COMMUNICATION PLANS

|  |  |  |  |
| --- | --- | --- | --- |
| Generally, the below processes are handled within separate areas of the university:   * Undergraduate Admissions * Graduate Programs (within the various Colleges, etc.) * Professional Programs (within the various Colleges, etc.)   **UNDERGRADUATE ADMISSIONS**  Generally, for Undergraduate Programs, prospect communication and admissions is handled by the Undergraduate Admissions Department.  **GRADUATE PROGRAMS – see below**  **PROFESSIONAL PROGRAMS – see below** |  |  |  |
| 1. Does the College have a prospective students’ Communication Plan in writing? | **YES** | **NO** | **N/A** |
| 1. Does the Communication Plan include: |  |  |  |
| * Using NSU’s Recruit system (or other approved system) to communicate with prospective students? |  |  |  |
| * Samples of documentation/letters used to communicate with prospective students? |  |  |  |
| * Populating the Recruit system (or other approved system) with the dates of all the correspondence sent to, or received from, the prospective students? |  |  |  |
| 1. Does the College receive hardcopy documentation from students such as admissions applications, and other student admissions documentation (e.g., transcripts, test scores, etc.)? |  |  |  |
| * Has the College centralized the receipt of the students’ hardcopy documentation (e.g., admissions applications, transcripts, test scores)? * Are all hardcopy admissions applications and other hardcopy documentation received by College/Department forwarded to EPS for processing and imaging? |  |  |  |
|  |  |  |  |
| 1. Does the College retain any of the hardcopy student admissions documentation on site? If so: |  |  |  |
| * Is the student’s admission review process documented in the student’s file? |  |  |  |
| * Is the prospective student’s information and reports maintained in a secured manner by College personnel? |  |  |  |

###### 18. ADMISSIONS & ADVISING

|  |  |  |  |
| --- | --- | --- | --- |
| Generally, the below processes are handled within separate areas of the university:   * Undergraduate Admissions * Graduate Programs (within the various Colleges, etc.) * Professional Programs (within the various Colleges, etc.) |  |  |  |
| **UNDERGRADUATE ADMISSIONS**  Generally, for Undergraduate Programs, prospect communication and admissions is handled by the Undergraduate Admissions Department. |  |  |  |
| 1. Does the College have periodic communication with the Undergraduate Admissions Department to understand the level of prospective student interest, and the admissions that are expected for their College and their various programs? | **YES** | **NO** | **N/A** |
| 1. Does the College have a process to ensure that admitted students have timely Advising to assist the student in selecting classes? |  |  |  |
| 1. Does the College have a process to monitor Registrations to assist with planning enrollment for their specific College and their various programs? |  |  |  |
| 1. Does the College have a “mindset” and process to monitor students throughout the entire process, understanding that the various component parts are not within a silo, and without Registrations the prior processes do not result in revenue? |  |  |  |
| 1. Subsequent to a student completing their first semester, does the College have a process to monitor Registrations “going forward” to help ensure that actions are taken to help students enroll in subsequent Semesters? |  |  |  |
| **GRADUATE PROGRAMS**  Generally, for Graduate Programs, prospect communication, admissions, advising, and registration is handled by the individual College. |  |  |  |
| 1. Does the College have periodic internal communication within the College to understand the level of prospective student interest, to help project the admissions and registrations that are expected for their College and their various programs? |  |  |  |
| 1. Does the College have a process to ensure that admitted students have timely Advising to assist the student in selecting classes? |  |  |  |
| 1. Does the College have a process to monitor Registrations to assist with planning enrollment for their specific College and their various programs? |  |  |  |
| 1. Does the College have a “mindset” and process to monitor students throughout the entire process, understanding that the various component parts are not within a silo, and without Registrations the prior processes do not result in revenue? |  |  |  |
| 1. Subsequent to a student completing their first semester, does the College have a process to monitor Registrations “going forward” to help ensure that actions are taken to help students enroll in subsequent Semesters? |  |  |  |
| 1. Periodically, does the College/Department have discussion with others (within the College and elsewhere in the university) to exchange information on what leads to successful outcomes (potential students completing admission steps, registration, etc.)? |  |  |  |
| **PROFESSIONAL PROGRAMS**  Generally, for Professional Programs, prospect communication, admissions, advising, and registration is handled by the individual College. |  |  |  |
| 1. Does the College have periodic internal communication within the College to understand the level of prospective student interest, to help project the admissions and registrations that are expected for their College and their various programs? |  |  |  |
| 1. Does the College have a process to ensure that admitted students have timely Advising to assist the student in selecting classes? |  |  |  |
| 1. Does the College have a process to monitor Registrations to assist with planning enrollment for their specific College and their various programs? |  |  |  |
| 1. Does the College have a “mindset” and process to monitor students throughout the entire process, understanding that the various component parts are not within a silo, and without Registrations the prior processes do not result in revenue? |  |  |  |
| 1. Subsequent to a student completing their first semester, does the College have a process to monitor Registrations “going forward” to help ensure that actions are taken to help students enroll in subsequent Semesters? |  |  |  |

###### 19. INTERNATIONAL STUDENTS

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Is College staff knowledgeable of the requirements for international students; including SEVIS requirements? |  |  |  |
| 1. Is College staff knowledgeable of the services provided by the Office of International Students? <http://www.nova.edu/internationalstudents/> |  |  |  |
| 1. Is College staff knowledgeable that all International Students (both new and transfer students) are to be referred to the Office of International Students and Scholars (OISS)? |  |  |  |
| 1. Is College staff knowledgeable of the other requirements for International Students and coordinate with the OISS as needed? |  |  |  |
| 1. Is College staff knowledgeable of the other requirements for International Students and coordinate with the OISS as needed? |  |  |  |
|  |  |  |  |

###### 20. REGISTRATION

|  |  |  |  |
| --- | --- | --- | --- |
| A. Is the College encouraging students to register using NSU’s Online system (SharkLink / WebStar)?  If your Program does not permit registration through SharkLink, complete a “Student Transaction Form” (STF) either online or as a PDF.  All students are required to complete a “Student Enrollment Agreement” (SEA) for each year, as part of their registration process. | **YES** | **NO** | **N/A** |
| B. If so, does College receive/review reports of student’s registration information that provide information on students that register but do not attend classes (Drop Delete), drop from classes early, etc., in order to review tuition charges that have the potential to be reversed? |  |  |  |
| C. Is the College reviewing/reconciling students’ charges for tuition and fees specific to the College to Banner postings, to ascertain charges are being posted to the correct Detail Codes? |  |  |  |
| D. Is there any other method of registration being used by the College/Department? If so, explain. |  |  |  |
| * + Do Advisors register students through the Banner system? |  |  |  |
| * + If so, do Advisors provide students with all of the Term & Condition Disclosures, and obtain written agreement to the Conditions (i.e., agreement to pay, etc.)? |  |  |  |

## 21. TUITION WAIVERS

|  |  |  |  |
| --- | --- | --- | --- |
| A. Is College/Department knowledgeable of the Tuition Waiver/Tuition Reduction Policies #34 (Office of Human Resources)?   * Employees * Employee Family Members * NSU Vendor Employees   <https://www.nova.edu/hr/tuition-waiver-policy.html>  The Tuition Waiver/Reduction Form is available in Sharklink. | **YES** | **NO** | **N/A** |
| B. Is the College/Department aware that the Dean/Department’s approval is required when an employee requests a Tuition Waiver for classes taken during their scheduled work time? (Per Policy #34 requirements) |  |  |  |
| 1. Is the College/Department aware that for NSU Vendor employees requesting Tuition Reduction, a hard copy form and various approvals are required? |  |  |  |

## 22. ACCOUNTS RECEIVABLE AND/OR COLLECTION EFFORTS

|  |  |  |  |
| --- | --- | --- | --- |
| A. Does your Business Unit have responsibilities to track Accounts Receivable and/or coordinate Collection efforts? | **YES** | **NO** | **N/A** |
| B. If so, is a staff member assigned responsibility to review past due trends, collection activities, and student/patient contact? |  |  |  |
| C. Are bad debt budgets and actual expenses analyzed at least annually? |  |  |  |
| D. If an outside Collections Agency is used, is data security maintained over the transmission of information shared with them (and back to NSU)?   * Does the contract terms reflect appropriate data security Terms and Conditions? As part of this, has the contract been reviewed by Legal and OIIT? |  |  |  |

## 23. SPONSORED PROGRAMS (GRANTS)

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Does the College/Department have any Sponsored Programs (e.g., externally sponsored grants, internally sponsored grants, etc.)? | **YES** | **NO** | **N/A** |
| 1. Is College/Department Management, Principal Investigator (PI), Project Director (PD), Faculty, Researchers, Staff, etc., aware of the Office of Sponsored Programs (OSP) policies and procedures that include, but are not limited to, the following Sponsored Program resources:  * Proposal Preparation * Compliance and Award Acceptance * Award Maintenance * Reporting/Payment * Award Closing * Other Related NSU Policies & Procedures   <http://www.nova.edu/osp/policies/index.html>  NOTE: Cayuse is a new cloud-base software solution for research administration, implemented in 2023 by the OSP.  Cayuse is used to route (1) all external proposals (federal, state, foundation, and industry) for institutional approvals prior to submission and (2) all funded awards prior to award set up and management.  <https://www.nova.edu/osp/cayuse.html> |  |  |  |
| 1. Is management/staff aware of the Division of Research and Economic Development (DoR), which includes Clinical Research, Sponsored Programs, Technology Transfer, Grant Writing Laboratory, etc.:   <https://www.nova.edu/dor/index.html> |  |  |  |
| 1. Is management/staff aware of policies and procedures for review, approval, and sourcing of items purchased for Sponsored Programs (see “Procurement Under Sponsored Programs/Projects” subsection of the below link)?   <http://www.nova.edu/procurement/policies.html> |  |  |  |
| 1. Is management/staff aware of Financial Operations – Contracts and Grants Accounting – policies and procedures related to Administration of Grants and Contracts:   <https://www.nova.edu/cag-accounting/index.html> |  |  |  |
| 1. Does the College/Department receive and review a periodic listing of its sponsored programs, and ensure all of their awards are listed? |  |  |  |
| 1. If the College/Department has any site-specific sponsored programs policies/procedures, are they consistent with university policies referenced above, documented in writing, and updated as needed? |  |  |  |
| 1. Are all proposals for Sponsored Programs from Federal, State, or Local government; Foundation, or Private/Corporate sources, reported to OSP? |  |  |  |
| 1. Does College/Department management ensure that all documents required for external proposal submission are made available and provided timely to OSP in accordance with OSP policies? |  |  |  |
| 1. Does College/Department management consider the cost-benefit prior to submitting a proposal/accepting an award to conduct a Sponsored Program, including any Facilities & Administrative (Indirect) Costs Waiver or NSU cost sharing commitments? |  |  |  |
| 1. Is College/Department management knowledgeable of the support services and training provided by the OSP (e.g., proposal submission processes, award management, and ensuring compliance with internal and external requirements)? |  |  |  |
| 1. Does the College/Department ensure that all PI/PDs participate in training that is provided by the OSP related to proposal submission, award acceptance, and/or award management, as applicable? |  |  |  |
| 1. Do PI/PDs and/or support Staff have the financial information they need to validate and track a Sponsored Program’s revenues and expenditures (either a report, or Banner system access)? |  |  |  |
| 1. If PIs have Banner system access, are they provided adequate training? |  |  |  |
| 1. Are all expenditures for Sponsored Programs submitted to OSP for approval (including Check Requests, Purchase Orders, Travel Expense Reports, and Journal Entries), as well as, reviewed/approved by Contract and Grant Accounting - CGA? |  |  |  |
| 1. Are requests for budget revisions, key personnel changes, and/or other post-award actions properly submitted in writing to OSP so appropriate approvals can be obtained as applicable to the award? |  |  |  |
| 1. Are all Technical/Programmatic and Financial reports required by the Sponsored Program, submitted timely and accurately to the appropriate Federal, State, or Local government; Foundation, or Private/Corporate sources? |  |  |  |
| 1. Are all Technical/Programmatic and Financial reports required by the Sponsored Program, submitted timely and accurately to OSP and CGA (for NSU’s official award file)? |  |  |  |
| 1. Is there timely preparation of all PAFs (Personnel Action Forms) needed to add employees onto or remove employees from Sponsored Programs? This includes inter-College/Department coordination for projects involving employees from other College/Departments?  * NOTE: The PAF is the vehicle that subsequently adds employees to the Effort Certification and Reporting Technology (ECRT) System. |  |  |  |
| 1. Do all PI/PDs, Researchers, Faculty, and Staff certify their effort timely within ECRT? |  |  |  |
| 1. Does the Effort Coordinator ensure all effort was certified timely, as well as help ensure the Dean’s review was performed? |  |  |  |
| 1. Does the Effort Coordinator perform a comprehensive administrative review of Effort Cards, including processing cost transfers when appropriate? |  |  |  |
| 1. If information is transmitted/received to or from non-NSU sources using email, electronic transmission, or external storage media (USB thumb drives, external hard drives, CDs, etc.), are appropriate security controls in place to safeguard confidential information, and to prevent potential viruses from compromising NSU systems?  * Further, has the transfer of information been approved by management, and the method used approved by OIIT? |  |  |  |
| 1. Subrecipient written policies and procedures are in place for PIs/PDs, OSP, CGA, and others; to review and monitor the operational procedures, financial activities, and reporting requirements of subrecipient(s) to ensure compliance with NSU/State/Federal provisions within the subrecipient contracts and agreements. Does your College/Department follow the requirements? |  |  |  |
| 1. Does College/Department have a method and/or procedures to address how to maintain various hardcopy and/or electronic information for:  * Data naming * Data maintenance * Data security * Data retention * Business continuity/back-up of data, including the potential need to retain an “Institutional Copy” |  |  |  |

## 24. FUNDRAISING ACTIVITIES AND/OR DONATIONS RECEIVED

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Are College/Department staff and their management knowledgeable, and complying with the following Policies and Procedures related to NSU Gift Acceptance and Scholarships:  * Office of Advancement – “NSU Gift Acceptance and Scholarship Policies and Procedures” (Last Revised October 2021)   <http://www.nova.edu/advancement/forms/secure/gift_acceptance_policies.pdf>   * Nova Southeastern University – Gift Acceptance Policy (Last Revised November 2021)   <http://www.nova.edu/advancement/forms/gift_acceptance_guidelines.pdf> | **YES** | **NO** | **N/A** |
| 1. Are all fundraising/donation events coordinated through the Office of Advancement? |  |  |  |
| 1. Are all fundraising/donation events scheduled with the appropriate NSU departments (e.g., Office of Advancement, Facilities Management, Public Safety, etc.)? |  |  |  |
| 1. Is the College/Department performing the following:  * Directing all donations received (checks, credit card transactions, stock, and other gifts, etc.) to the Office of Advancement to be processed in compliance with NSU policies and procedures? |  |  |  |
| * Upon directing donations to the Office of Advancement, are the donations accompanied with a properly completed “Gift and Acknowledgement Form”? * Gift Processing Procedures - Part I. Section Three |  |  |  |
| 1. When cash is received by the College/Department:  * Is the cash timely hand delivered to the Office of Advancement Services for deposit and include a properly prepared NSU Advancement Cash Receipts Transmittal Form?   Or, is the cash timely hand delivered to the Bursars’ Office for deposit, and a copy of the NSU Advancement Cash Receipts Transmittal Form forwarded to the Office of Advancement?  NOTE: To facilitate the movement of cash, when cash is “transferred” between two NSU employees, both employees should count and verify the dollar amount of the cash transfer. |  |  |  |
| 1. Does the College/Department follow the “NSU Gift Acceptance and Scholarship Policies and Procedures” for other types of contributions/donations such as “gifts-in-kind,” etc.? |  |  |  |

## 25. INFORMATION TECHNOLOGY CONTROLS

|  |  |  |  |
| --- | --- | --- | --- |
| **POLICIES & PROCEDURES, STANDARDS, AND POSITION PAPERS** |  |  |  |
| 1. Is the College/Department knowledgeable of the:  * Office of Innovations and Information Technology (OIIT) – Policies, Procedures, Standards, and Position Papers:   <https://www.nova.edu/portal/oiit/policies/index.html>  Including, but not limited to:  • Information Security Acceptable Use Policy  • Banner Access Policy  • Computer Administrative Rights Policy  • HIPAA Security Policies  • Information Security Computer Security Device Standards Policy  • NSU Email Encryption Policy  • NSU Enterprise Username and Password Policy  • NSU Organizational Software Policy  • NSU Records Management and Destruction Policy  • Student & Public-Facing Digital Communications Accessibility Policy  • Media Sanitation and Disposal Policy NSU Accounts  • Computing Account Removal Policy  • NSU University Owned Mobile Device Policy  • Personally Owned Devices Policy | **YES** | **NO** | **N/A** |
| B. Are all employees provided the required training on computer security and related security systems and applications, such as GLBA (Gramm Leach Bliley Act), FERPA, HIPAA, etc.? |  |  |  |
| 1. Is the training received documented? |  |  |  |
| D. Are employees required to review and understand policies concerning the acceptable use of computer resources? |  |  |  |
| 1. Employees of the College/Department comply with Data Security requirements and all NSU OIIT Policies & Procedures, and OIIT communications? |  |  |  |
| **DATA SECURITY** |  |  |  |
| 1. Is staff/management knowledgeable that financial information must always be safeguarded for the following under the requirements of GLBA (Gramm Leach Bliley Act) for the following:  * Applicants * Students * Parents of Students * NSU Financial Documents * Others |  |  |  |
| 1. Is staff/management knowledgeable of the importance of Data Security as express in the OIIT Policies & Procedures, and OIIT communications (e.g., email)?  * Password Security * Phishing * Malware/Ransomware * Spam * Computer Security Device Standards * Encryption * Secure Transmission of Data |  |  |  |
| C. If information is transmitted/received (to or from) non-NSU sources using email, electronic transmission, or external storage media (USB thumb drives, external hard drives, CDs, etc.), are appropriate security controls in place to safeguard confidential information (encryption, etc.), and to prevent potential viruses from compromising NSU systems?   * Has NSU Department Management and OIIT Data Security approved the transfer of data, and method/process used? |  |  |  |
| D. Are passwords unique to each employee, not used by others, not disclosed to others, and not viewable by others (e.g., not written in an unsecured place)? |  |  |  |
| E. Are workstations logged-off and/or secured when not in use? As part of this, “Auto Log Out” should be in place. |  |  |  |
| F. Is critical information and/or software maintained by the College/Department stored in a secure manner and backed-up (e.g., stored on a shared drive maintained by OIIT)? |  |  |  |
| G. Is disposal of sensitive and/or confidential information properly controlled? |  |  |  |
| **DATA SECURITY –**  **SUBCONTRACTORS/ THIRD PARTY VENDORS** |  |  |  |
| 1. When entering into a contract that includes the sharing of NSU’s protected data (e.g., GLBA, FERPA, HIPAA, PII, PHI, etc.), with Third-party vendors, is the contract processed subject to the requirements in the Contract Management and Signatory Authority?   <https://www.nova.edu/legal-affairs/forms/secure/nsu-contract-management-and-signatory-policy.pdf>  Third-Party protections may include terms, reviews of their data security practices, and other safeguarding measures of information. |  |  |  |
| 1. Prior to providing a Third-party and/or outside vendor access to NSU’s Student, Patient, financial, or other information, do employees ensure:  * Their department management has approved that the Third-Party vendor has been authorized to receive that information. * OIIT Data Security has approved the method of transferring information in a secure manner. |  |  |  |
| **DATA SECURITY – RECEIVING INFORMATION** |  |  |  |
| 1. When subcontractors and Third-Party entities provide information to NSU; confidential information needs to be adequately protected, as well as NSU systems protected from viruses/malware. Has NSU management authorized the transmission of information (including OIIT approval of the method)? |  |  |  |
| 1. Are data security controls in place to protect information (e.g., encryption, secure transmission, password protection, etc.). Also, virus/malware scanning should take place before data is loaded onto an NSU system. |  |  |  |
| 1. Do Subcontractors and Third-Party entities have processes in place to safeguard NSU’s confidential data. |  |  |  |
| **DATA SECURITY – SENDING INFORMATION** |  |  |  |
| 1. When NSU employees transmit information electronically to outside parties (via email or uploading files to a Third-party), some of the information may contain confidential information. Has NSU management authorized the transmission of the information (including OIIT approval of the method)? |  |  |  |
| 1. Is data properly secured during transmission to ensure it is protected?   <https://www.nova.edu/portal/oiit/policies/forms/email-encryption.pdf> |  |  |  |
| 1. Are College/Department employees aware of Computer Security Device Standards policy, as outlined by OIIT?   <https://www.nova.edu/portal/oiit/policies/forms/information-security-computer-security-device-standards-policy.pdf> |  |  |  |
| 1. If College/Department utilizes any computer applications that are the property of and/or maintained by an outside party (e.g., County System, State System, etc.), are security protocols in place to safeguard NSU’s confidential information? |  |  |  |
| **DATA MAINTENANCE** |  |  |  |
| 1. Does College/Department have a method and/or procedures to address how to maintain various hardcopy and/or electronic information for:  * Data naming * Data maintenance * Data security * Data retention * Business continuity/back-up of data, including the potential need to retain an “Institutional Copy” |  |  |  |
| **HARDWARE & PERIFERAL DEVICES** |  |  |  |
| A. Are common area printers used to save capital budget, and electric cost? |  |  |  |
| B. Are changes in the ownership, location, or disposition of computers properly and timely reported to both OIIT and the Fixed Assets Department? |  |  |  |
| **SYSTEMS AND SOFTWARE APPLICATIONS** |  |  |  |
| Does the College/Department perform the following: |  |  |  |
| 1. Assigned a “Banner Account Coordinator” responsible for reviewing employee additions/deletions, and the employees’ appropriate level of access to Banner? |  |  |  |
| 1. Does the Banner Account Coordinator review the security reports to determine that department employees have the proper authorized access for the department (security classes) and the appropriate security level (“Change/Modify” or “View Only") for the Banner modules/screens)? |  |  |  |
| 1. Does the Banner Account Coordinator have a process to report all the changes (e.g., terminations, transfers, etc.) affecting department employees to the appropriate central administration (e.g., OIIT, Human Resources, Payroll, etc.)? |  |  |  |
| 1. Does the Banner Account Coordinator ensure that requested changes in Banner User’s level of access have actually been made and are reflected in the subsequent Banner Security Report?   NOTE: Ensures that terminated employees no longer have access to Banner; and that new/transferred employees are assigned proper access to current department’s Banner “Pages/Jobs/Menus” and deleted from access to previous department. |  |  |  |
| 1. Does the Banner Account Coordinator sign-off acknowledging the review and approval of the online Banner Security Report (provided by OIIT)? |  |  |  |
| 1. Are all software programs utilized by the College/Department properly licensed to NSU? |  |  |  |
| 1. Does the College/Department utilize any computer applications developed within the College/Department? |  |  |  |
| 1. Does the College/Department utilize any computer applications that are the property of and/or maintained by an outside party? (e.g., County System, State System, etc.) |  |  |  |
| 1. Does College/Department management perform a User Access Review for any systems that employees have view or modify access to (on at least an annual basis)? Reviews include terminations, additions, administrator access, etc.   Systems may include, but are not limited to:   * Banner * Imaging * Kronos * Ariba * Concur * Canvas * ExamSoft * Axium * NextGen * Recruit * Other Systems |  |  |  |

## 26. ON-LINE PHONE/E-MAIL DIRECTORY, UPDATE AND CONTROLS

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| 1. Is staff/management knowledgeable of the NSU Telecommunications – Policies and Procedures for the following?   <http://www.nova.edu/telecom/index.html>   * Cellular/Wireless Services * Office Telephone * Phone/Email Directory * NSU Voice Mail | **YES** | **NO** | **N/A** |
| B. Does the College/Department periodically review the accuracy of the On-line Phone/E-Mail Directory? |  |  |  |
| C. Are changes that impact telecommunication services reported as required by policy? This includes changes in employee status that impact wireless and other services being provided. |  |  |  |
| D. Does College/Department have a process that periodically (at least annually or when individuals are terminated) updates e-mail addresses on group distribution lists to ensure that the department does not send e-mails to individuals that are terminated and/or are no longer authorized to receive confidential university information. |  |  |  |
| E. Does the College/Department review the monthly Telephone Charges report provided by the TelCom Department for accuracy? |  |  |  |
| * + Does the College/Department management review charges for mobile devices (e.g., cell phones, PDAs, etc.) and evaluate whether the most appropriate and cost-effective mobile device has been provided to its employees? |  |  |  |
| * + Does management monitor the continued need for those rare instances when multiple devices have been provided to one employee? |  |  |  |
| F. Is the College/Department’s contact information correct/updated; and provided to the TelCom department? |  |  |  |
| G. Are employees and adjuncts informed that the XXX@nova.edu e-mail address should be the only one used for communicating NSU business? |  |  |  |

###### 27. EMERGENCY PROCEDURES AND CAMPUS SAFETY

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| --- | --- | --- | --- |
| 1. Is staff/management knowledgeable of the following Policies and Procedures:  * This site provides detailed information on a large number of topics related to safety, emergencies, and related subjects.   <http://www.nova.edu/publicsafety/index.html> | **YES** | **NO** | **N/A** |
| 1. Annually, does College/Department management review and update their Unit Emergency & Continuity Plan?   <https://www.nova.edu/publicsafety/cemp.html> |  |  |  |
| 1. Are employees aware that they can sign-up for emergency notifications (NSU Alert)?   <http://www.nova.edu/emergency/>  <http://www.nova.edu/emergency/notification/registration-process> |  |  |  |

## 28. RECORDS MANAGEMENT

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| --- | --- | --- | --- |
| NSU Office of Business Services Record and Information Management provided the “Records Management and Destruction Policy.” This policy creates an enterprise-wide records and information management program, leverages the value of information assets, mitigates litigation costs and compliance risks, and reduces storage costs.   1. Is management and staff knowledgeable of the following Policies and Procedures:  * <https://www.nova.edu/records/policies-and-procedures.html> * <https://www.nova.edu/records/forms/secure/records-and-destruction-policy.pdf> * <https://www.nova.edu/records/forms/secure/201901-updated-records-retention-schedule.pdf> | **YES** | **NO** | **N/A** |
| 1. Is the College/Department complying with Records Management Destruction Policy (i.e., on-site, off-site, and/or electronic storage of documents)? |  |  |  |

## 29. ETHICS

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| --- | --- | --- | --- |
| 1. Is management and staff knowledgeable of the following Policies and Procedures:  * This site provides detailed information on a large number of topics related to Conflict of Interest, Code of Conduct, and related subjects.   <https://www.nova.edu/hr/index.html> | **YES** | **NO** | **N/A** |
| Below are examples of some of the Policies and Procedures related to Ethics and associated topics:   * Conflict of Interest – OHR Policy 8   <https://www.nova.edu/hr/conflict-interest/index.html> |  |  |  |
| * Guidelines for Appropriate Conduct and Ethical Behavior for Employees   – OHR 7  <http://www.nova.edu/cwis/hrd/emphanbk/conduct.html> |  |  |  |
| * Copyright and Patent - OHR 9   <http://www.nova.edu/cwis/hrd/emphanbk/copyright.html> |  |  |  |
| * Financial Conflict of Interest with Respect to Sponsored Project –   OHR 14    [https://www.nova.edu/hr/policies/financial-conflict-of-interest- sponsored-projects.html](https://www.nova.edu/hr/policies/financial-conflict-of-interest-%20sponsored-projects.html) |  |  |  |
| * Outside Employment – OHR 25   <https://www.nova.edu/hr/policies/outside-employment.html> |  |  |  |
| * Employee Training and Development   <https://www.nova.edu/hr/training/index.html> |  |  |  |
| * NSU Compliance Department   <http://www.nova.edu/cwis/ccd/index.html>    <https://www.nova.edu/health-compliance/compliance-policies/index.html> |  |  |  |
| * Office of Innovations and Information Technology – Policies, Procedures, Standards, and Position Papers:   <https://www.nova.edu/portal/oiit/policies/index.html>  https://www.nova.edu/portal/oiit/policies/forms/information-security-acceptable-use-policy.pdf |  |  |  |
| * Student Code of Conduct   <http://www.nova.edu/studentactivities/policies/conduct_policy.html>  <https://www.nova.edu/studentaffairs/forms/studenthbk_2020-21.pdf> |  |  |  |
| * Employee Training and Development   <https://www.nova.edu/hr/training/index.html> |  |  |  |
| 1. Is the College/Department aware that questions and concerns can be brought up to various levels of management. Further, when it is applicable, an Ethics and Compliance Hotline is also provided (refer to the following web link):     <https://www.nova.edu/compliance-hotline/index.html>  888-609-NOVA (888-609-6682) |  |  |  |

**30. PROCESS IMPROVEMENT**

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| 1. Does your College/Department have an environment where employees feel encouraged to express their process improvement ideas? | **YES** | **NO** | **N/A** |

31. ADDITIONAL AREAS OF CONCERN

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| 1. Are there any other areas of concern not covered by the above questions? (Please provide details.)   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **YES** | **NO** | **N/A** |

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