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

General - Internal Control Environment

1. Does your organization foster an environment that supports the Statement of Business Conduct Standards, which requires employees to conduct business activities according to university policies and procedures and maintain compliance with various federal and state laws?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

2. Most university-wide business processes and procedures are documented on various central administration web sites. Does your organization have up-to-date written procedures for any unique fiscal or information technology processes specific to your organization?
   ○ Yes   ○No

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

3. Is it possible for these procedures to be used by your new staff or temporary staff to perform the expected departmental duties effectively if your normal staff is out of the office for extended periods?
   ○ Yes   ○No

4. Do you ensure that the changes to existing policies and procedures or newly created policies and procedures are communicated to the appropriate faculty, staff, or other employees in your organization so that they can be promptly incorporated into your organization's business processes as needed?
   ○ Yes   ○No

5. Do you ensure that new personnel receive training on a timely basis for all applicable Banner systems, university policies, sponsored projects, health and safety requirements, etc.?
   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

6. Are you aware that the Controller's Office offers training opportunities for various Banner Finance subject areas such as Accounts Payable, Fixed Assets, General Accounting, Payroll, and Travel?
   ○ Yes   ○No

7. Do you know how to find and use the website containing all of the University's policies, as well as websites containing the Department Business Management Guide and business and finance procedures (Controller's Office, Bursar, Procurement, Budget and Financial Planning, Office of Sponsored Programs, Capital Assets & Financial Management, and Human Resources)?
   ○ Yes   ○No

8. Do you and your fiscal personnel use one or more of the following resources to keep up-to-date with changes in policies and procedures: Ledger newsletter, Cart newsletter, Virginia Tech News Daily email, Fiscal Bunch for Lunch, Community of Research Administrators (formerly VTSPA)?
   ○ Yes   ○No

9. Have you notified your employees about the university's process and their responsibility for confidentially reporting suspected fraud, waste and abuse, as described in University Policy 1040 (Rev 11-1-2012)?

⭕ Yes   ⭕No

10. Do you ensure that all gifts or donations of monies, equipment, and other goods are properly recorded in the Virginia Tech Foundation, Inc.'s financial systems on an ongoing basis?

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

11. Do you ensure that the accounting records for your organization(s) are sufficiently reliable to provide the appropriate accountability for revenues, expenditures, assets, and liabilities for your organization(s)?

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

12. Generally, records should be retained for at least 3-5 years after the end of the fiscal year or 3 years after the end of a sponsored program. Do you ensure that fiscal records for your organization are maintained for at least the minimum time required for audit and record retention purposes (VT Records Retention Schedule)?

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

13. Have you worked with IT Security and the Office of the University Bursar to implement procedures to store (only when necessary) and protect (always) any data (whether on paper forms or electronic media) containing social security numbers, credit card numbers and other confidential information to prevent unauthorized disclosure or identity theft?

⭕ Yes   ⭕No

14. During the most recent year, has management or other faculty and staff asked personnel in your organization to circumvent or override controls, or perform actions contrary to university policies or procedures?

⭕ Yes   ⭕No

15. Has your organization communicated with the faculty and staff in your organization to help create awareness concerning the requirements and responsibilities related to University Policy 13010 (Rev 8-31-2015), which outlines the university's policy on the identification and disclosure of potential conflicts of interest and commitment?

⭕ Yes   ⭕No

Small Purchases

University Purchasing Card (P-Card)

1. Does your organization issue university Purchasing Cards to any of your employees?

     ○ Yes   ○ No

   If you answered No to the above question then please skip questions 2 through 10 in this section.

2. Does your organization perform a timely review of monthly cardholder statements and reconciliations to ensure that the purchase transactions were for legitimate university business purposes and were an appropriate use of state funds? (The cardholder's personal expenses are prohibited, as well as any other purchases unallowable with state funds such as alcohol, flowers, etc.)

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

3. Does your organization perform a timely review of <u>monthly</u> cardholder statements and reconciliations, to ensure that the cardholder's authorized spending limits were not exceeded?

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

4. Does your organization perform a timely review of monthly cardholder statements and reconciliations to ensure that there were no "split-purchase" activities (a large order split into smaller orders to circumvent or bypass delegated purchasing limits)?

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

5. Are cardholders retaining original receipt documentation?

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

6. Are the reviews of monthly cardholder statements and reconciliations performed by a supervisor or other manager, independent of the cardholder?

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

7. Are these reviewers following the reconciliations procedures such as examining original receipts and documentation to ensure the P-Card transactions are appropriate use of university funds?

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

8. Does your organization remind employees that cards are not to be shared with others so that accountability for purchases is properly maintained?

     ○ Yes   ○ No

9. Are individual cardholders maintaining manual transaction logs, or files, or electronic records?

     ○ Yes   ○ No

10. Are cardholders and reviewers ensuring that all purchases are charged to the correct fund and account in Banner (and that such information is recorded in the transaction log) as part of the monthly review and reconciliation process?

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

HokieMart

11. Do the approvers in your organization verify that the correct fund and account have been entered into the "funding" line of the summary requisition form in HokieMart before approving the requisition?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

12. Do the approvers in your organization determine the actual need for goods being ordered in HokieMart, and that such goods are an appropriate use of state funds, before approving the order?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

13. Does your organization ensure that sufficient separation of duties exists between the designated "approver" and "receiver" roles and responsibilities? That is, the same person should not perform these two functions.
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

14. For reimbursements to employees for non-travel items and services, does your organization require the person being reimbursed to sign a statement on the HokieMart Reimbursement form, certifying the necessity and appropriateness of the expenditures and that the goods purchased become the property of Virginia Tech, before sending all supporting receipts to the Controller's Office (including the purchase order number)?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

15. When invoices or credit memos are received directly by your organization, does your organization forward those to the Controller's Office promptly so that they can be entered properly into Banner to be paid, in accordance with prompt-pay deadlines, or so a resulting credit can be made to your organization's expenditures?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

16. Are the receiving personnel following acceptable practices such as comparing the quantity received, bills of lading and packing slips to what was ordered?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

17. Is the receipt of goods or services entered into HokieMart in a timely manner (generally no later than 10 business days after the goods or services are received) so payment can be made to the vendor by the due date?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

18. Is the actual date the goods or services were received by your organization entered in the HokieMart receipt field instead of the date that the receipt was created in HokieMart?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

19. Segregation of duties and responsibilities for requisitioning, approving, and receiving goods and services is a very important internal control. Sharing passwords or allowing others to approve items on your behalf overrides this control. Do all of the approvers in your organization refrain from sharing their user id and password with someone else to enter or approve transactions for them in HokieMart?
    ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

Sponsored Projects

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

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

Cost Transfers

2. As new sponsored projects are awarded, or when incremental funding for projects is received, the Office of Sponsored Programs issues Project Authorization Notices (PANs). PANs provide the budget amounts and Banner fund numbers for the project and indicate when work can begin on the project(s). Does your organization use PANs as a mechanism to trigger the review of the payroll funding distribution in the university payroll system for the faculty, graduate students, and/or staff that will be or have been assigned to this project to ensure any necessary payroll funding changes are prepared on a timely basis?
   ❍ Always　　　　❍ Almost always　　　❍ Most of the time　　❍ Some of the time　　❍ Never ❍ N/A

3. Are expenditures representing mandatory cost sharing for Sponsored Programs incurred and posted throughout the performance period of the project rather than only recording expenditures to cost-sharing funds at the end of the performance period?
   ❍ Always　　　　❍ Almost always　　　❍ Most of the time　　❍ Some of the time　　❍ Never ❍ N/A

4. Are all expenditure transfers and retroactive salary funding changes on sponsored projects (and related cost-share funds) recorded within 90 days of the initial charge, to meet the effort reporting / Personnel Activity Report (PAR) cutoff dates of February 1 for Fall Semester, July 1 for Spring Semester, or October 1 for Summer Semester, and the reasons for the transfers adequately documented as required by University Policy 3255 (Rev 8-10-2013)?
   ❍ Always ❍ Almost always　　　❍ Most of the time　　❍ Some of the time　　❍ Never ❍ N/A

5. Are administrative and clerical expenses that are not integral and specifically identifiable to a project (such as clerical and administrative salaries and wages, office supplies, postage, local telephone and data connections, and memberships) screened to ensure they are not being posted directly to federal grants and contracts in accordance with University Policy 3240, Rev 1-3-2017?
   ❍ Always ❍ Almost always　　　❍ Most of the time　　❍ Some of the time　　❍ Never ❍ N/A

6. When administrative and clerical costs are determined to be integral and specifically identified to a project and approved by the sponsor to be charged directly to the project, is Form B completed and submitted along with the project proposal?
   ❍ Always ❍ Almost always　　　❍ Most of the time　　❍ Some of the time　　❍ Never ❍ N/A

7. Are equipment and supply purchase requests during the last twenty five percent of the performance period of a project reviewed to ensure they are allowable, allocable and necessary for the completion of the scope of the work?
   　　　　❍ Yes　　　　　❍ No

Effort Reporting

8. Semester effort reports are created approximately 45 days after the end of the semester in order to allow final salary costs transfers to be posted before the Personnel Activity Reports (PARs) are printed. The effort reporting process is required by federal regulations contained in Title 2 of the Code of Federal Regulations; subtitle A, chapter II, part 220 Cost Principles for Educational Institutions (formerly OMB Circular A-21).

    The certification of effort verifies that funds were properly expended for the salaries and wages charged directly or indirectly to sponsored projects. Has your organization communicated with faculty, extension personnel, professional staff, and graduate students whose efforts are funded by sponsored projects, to help create awareness regarding the requirements and responsibilities related to University Policy 3105 (Rev 2-13-2017), which outlines the university's policy on Effort Certification, as documented on the individual's PAR?
    - ◯ Yes   ◯No

9. Are effort reports (PARs) signed and <u>certified as correct</u> by the employee or principal investigator, **only** after all known payroll changes have been processed through the university's payroll system and those changes reflected in the PARs such that payroll charges accurately reflect a reasonable estimate of the effort expended. That is, if additional payroll changes are needed are employees or principal investigators signing the alternative certification stating that additional changes are needed before the effort can be certified as correct?
    - ◯ All   ◯ Almost all of them   ◯ Most of them   ◯ Some of them   ◯ None of them

10. Are all university PARs completed by the employee or principal investigator, or **ONLY** <u>under extraordinary circumstances</u> a responsible official using suitable means of verification that the work was performed as required by University Policy 3105 (Rev 2-13-2017), and federal regulations? **(NOTE: It is NOT acceptable for business managers, fiscal staff, or department heads to sign on behalf of employees except under extraordinary circumstances, such as an employee leaving the university or on extended leave, with suitable means of verification that the work was performed.)**
    - ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

11. Are all university PARs completed fully, signed, and returned to the Office of Sponsored Programs **on a timely basis** (within 40 days of issuance of the regular PAR and 25 days of issuance of the retro PAR as required by University Policy 3105 (Rev 2-13-2017)?
    - ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

12. Have the appropriate faculty or fiscal staff in your organization attended Effort Reporting training offered by the Office of VP of Research within the last two years? A 41 minute training webinar titled " OVPRI-Recording: Personnel Costs on Sponsored Programs" can be accessed through www.training.vt.edu under Office of the VP for Research in the Category search option.
    - ◯ Yes   ◯No

Compliance Issues

13. Has your organization communicated with faculty and staff in your organization to help create awareness of the requirements and responsibilities related to University Policy 13020 (Rev 11-8-2018), which outlines the university's policy on misconduct in research and creates responsibility to conduct research in an ethical

manner, to avoid any activities that could lead to fabrication, falsification, or plagiarism in research, and to report observed, suspected or apparent research misconduct?

      ○ Yes   ○No

14. Has your organization communicated with your faculty to help create awareness concerning the requirements and submission deadlines outlined in Sponsored Programs' Procedure 20002, Proposal Submission Guidelines, which ensure a reasonable level of quality and internal control over proposals submitted?

      ○ Yes   ○No

Employee Compensation

Wage Employee Compensation and Reconciliations
([University Policy 4298,](#) Rev 1-22-2015)

1. Are wage employee raises sufficiently documented to demonstrate your organization's authorization?
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

2. Does your organization ensure that sufficient separation of duties exists between employees responsible for payroll data input (hours, rate of pay, etc.), approvals, data verifications and reconciliations?
    ❍ Yes   ❍No   ❍ N/A

3. Are employee time records complete, accurate, and approved by a supervisor?
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

4. Do supervisors review and monitor weekly overtime hours worked by wage employees to ensure that all overtime is approved in advance?
    NOTE: TimeClock Plus calculates overtime based on the hours that are interfaced to Banner and the earn code for OT is automatically assigned by Banner.
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

5. Are wage payroll Reconciliation Summary reports (Banner PZRTED) completed after each pay period to ensure that the hours compensated agree with employee time records?
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

6. Are wage hours approved timely by the supervisor in TimeClock Plus so that the hours interface to Banner timely (subsequent payroll after period worked), so a manual entry does not have to be done on PHAHOUR for retroactive payments?
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

Staff Employee Leave Reporting and Overtime
([University Policy 4320,](#) Rev 6-29-2018)

7. Do supervisors in your organization monitor leave usage, and require and approve timely (by the 16th of each month) the monthly Leave Reports for all staff employees?
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

8. Are all non-exempt employees required to report leave used and/or time worked on a monthly basis?
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

9. Do supervisors in your organization review and approve the leave and /or time worked reports for all non-exempt staff employees, and ensure leave hours are consistent with the leave requested/approved?
    ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never ❍ N/A

10. If leave is posted by a leave representative in your organization, does your organization have an effective review process by someone other than the leave representative in place to ensure that leave activity entered into the leave system by the leave representative agrees with the supporting documentation?
○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

11. Do supervisors authorize in advance the need for non-exempt staff employees to work overtime and earn or accrue additional compensation or leave?
○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

12. Do supervisors review overtime calculations on the Leave Report for non-exempt staff employees to ensure the proper leave code and hours are used (i.e. STOT for straight overtime pay, OTE for time and a half pay only when more than 40 hours are physically worked)?
○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

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

Temporary Adjunct and Wage Faculty P14 Appointments
(University Policy 4296, Rev 2-1-2018)

14. For all P14 appointments and re-appointments, does your organization maintain a current, complete and authorized P14A form on file, along with a letter of offer describing the effective date of employment, a brief description of the duties to be performed, the rate of pay per pay period and statements regarding proof of citizenship?
○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

15. Are changes to P14 appointments (i.e. duration of service or rate) documented in departmental files?
○ Yes   ○No   ○ N/A

16. Does your department make summer research payments utilizing the P14 process, ensuring that per pay periods are used rather than a lump sum payment amount for the entire session?
○ Always   ○ Almost always ○ Most of the time ○ Some of the time ○ Never ○ N/A

17. For existing calendar year or academic year faculty that were given a P14 appointment, does your organization ensure that the employee's total anticipated P14 payments would not exceed one third of their total salary for the fiscal year or prior academic year respectively?
○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

18. For any existing staff employees given a P14 appointment, does your organization get advance approval for the rate of pay from Human Resources and document that the additional duties involved do not fall within the employee's normal job duties?
○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

Employees Terminating Employment

19. Does your organization ensure that Human Resources is promptly notified of all employees terminating employment so that such employees are not paid beyond their last day of employment?
    ❍ Always   ❍ Almost always   ❍ Most of the time   ❍ Some of the time   ❍ Never   ❍ N/A

20. Do you obtain from all departing employees all of the following as applicable: University ID's, keys, charge cards, equipment, uniforms, etc. on or before the last day of employment (as required on the Human Resources VT separation notice)?
    ❍ Always   ❍ Almost always   ❍ Most of the time   ❍ Some of the time   ❍ Never   ❍ N/A

21. Does your organization review access to information technology assets/systems and restrict or change access as appropriate for all departing employees?
    ❍ Always   ❍ Almost always   ❍ Most of the time   ❍ Some of the time   ❍ Never   ❍ N/A

I-9 Reporting and Documentation
(Controller's Office Procedure 20320c, Rev 10-5-2015)

22. Is Form I-9 section 1 (employee section) completed for every new employee on or before the first day of employment and is Form I-9 section 2 (employer section) completed for every new employee within three days of employment?
    ❍ Always   ❍ Almost always   ❍ Most of the time   ❍ Some of the time   ❍ Never   ❍ N/A

23. Does your organization protect employee Personally Identifying Information (PII) by destroying any paper or electronic copies of supporting documentation once the I-9 process is complete?
    ❍ Always   ❍ Almost always   ❍ Most of the time   ❍ Some of the time   ❍ Never   ❍ N/A

Equipment / Fixed Assets

1. Does your organization have equipment / fixed assets?

　　　　　　　　　○ Yes　　　　　　○No

If you answered NO to the above question then please skip the remainder of the questions related to equipment and fixed assets.

Management of Surplus Property
([University Policy 3955,](#) Rev 10-23-2017)

2. Does your organization ensure disposals of equipment, other fixed assets, and other surplus materials are made in accordance with Policy 3955 which states such items cannot be sold, loaned, given away (outside of the university) scrapped/cannibalized or disposed of by any organization except through approved Surplus Property procedures?
　　○ Always　　○ Almost always　　○ Most of the time　○ Some of the time　○ Never　○ N/A

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

   Does your organization work with the Office of Sponsored Programs and/or the Controller's Office to ensure proper disposition of federally owned equipment at the end of each federal grant or contract or when such equipment is no longer needed?
　　○ Always　　○ Almost always　　○ Most of the time　○ Some of the time　○ Never　○ N/A

Fixed Asset Accounting
([University Policy 3950](#), Rev 9-25-2015)

4. Has your organization appointed a fixed asset coordinator?

　　　　　　　　　○ Yes　　　　　　○No

If you answered NO to question 4 then please skip questions 5 through 7 of this section.

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

　　　　　　　　　○ Yes　　　　　　○No

6. Does the fixed asset coordinator for your organization review and update the records in the Banner Fixed Assets system to ensure that equipment records are kept current with regards to asset location and custodian so all equipment can be located with minimal effort and individual accountability is maintained for all equipment?
　　○ Always　　○ Almost always　　○ Most of the time　○ Some of the time　○ Never　○ N/A

[11]

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

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

8. Prior to university employees transferring equipment to a location other than their normal workstation, a **business need** should be identified and a home use form completed. Are "home use" forms completed and approved annually by your organization head or designee, identifying the **business need** prior to transferring equipment outside of the office, lab, or other normal workstation?

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

9. Is a comprehensive listing of all "home use" equipment (with an identified **business need**) maintained and reviewed by your organization head annually for reasonableness?

          ○ Yes   ○ No   ○ N/A

10. Does your organization notify Fixed Assets and Equipment Inventory Services (FAEIS) when equipment is discovered to be lost or stolen?

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

11. If equipment theft is suspected, does your organization notify the proper law enforcement agency?

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

12. Does your organization notify Fixed Assets and Equipment Inventory Services (FAEIS) when equipment is received so that it can be tagged?

          ○ Yes   ○ No   ○ N/A

State Vehicle Management
(University Policy 5500, Rev 7-20-2016)

13. Department heads are responsible for ensuring all faculty, staff, and students who operate state vehicles have read and signed an FS-2 form (Proper Use of State Vehicles) in order to minimize chances of abuse of state vehicles. Do you ensure all faculty, staff, and students who operate state vehicles have read and signed an FS-2 form?

          ○ Yes   ○ No

14. If the vehicle was purchased by a department, was a FS-1 form completed?

          ○ Yes   ○ No   ○ N/A

Health and Safety
([University Policy 1005](), Rev 12-14-2016)

Organizational Administrative Practices

1. Has your organization designated and empowered an employee to serve as your organization's Health and Safety Coordinator?
    ○ Yes   ○ No

2. Has your organization created a safety team which conducts periodic organization safety audits to ensure safe work habits and environmental conditions?
    ○ Yes   ○ No

3. Have all employees been advised on how to properly report work-related hazards and accidents?
    ○ Yes   ○ No

4. Has your organization responded promptly, within 30-45 days, to Environmental Health and Safety (EHS) on recommended improvements of noncompliant situations identified during inspections?
    ○ Yes   ○ No   ○ N/A

5. Is personal protective equipment (for respiratory protection, vision and hearing conservation, etc.) required for any organization positions to assist in the accomplishment of job duties and prevent injuries?
    ○ Yes   ○ No

    If you answered No to the above question then please skip questions 5a, 5b and 5c.

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

    b) Does your organization ensure that the equipment is in good working order?
        ○ Yes   ○ No   ○ N/A

    c) Does your organization ensure that the equipment fits the employee and is routinely used by the employee when required?
        ○ Yes   ○ No   ○ N/A

Occupational Health and Safety Training

6. Does your organization have an effective tool in use to record occupational health and safety training attendance and monitor any applicable recertification dates?
    ○ Yes   ○ No   ○ N/A

7. Have procedures been established to ensure all organizational individuals (including but not limited to principal investigators, supervisors, regular and temporary employees, visiting professors, and students) obtain any required safety training before they work with hazardous chemicals, bio-hazardous agents, radiation, or physical/mechanical hazards in their working or learning environments?

◯ Yes   ◯ No   ◯ N/A

8. Have these procedures been communicated to all employees and other individuals working in the organization?

◯ Yes   ◯ No   ◯ N/A

Emergency Action Planning
EAP Guidance

9. Does your organization have an Emergency Action Plan (EAP) that is updated annually and communicated to employees?

◯ Yes   ◯ No

Answer questions 10 through 14 only if you answered Yes to the above question

10. Are there designated meeting points for employees outside each building in the event of an evacuation?

◯ Yes   ◯ No

11. Has your organization provided information and training to all employees and personnel regarding the purpose and implementation of the Emergency Action Plan?

◯ Yes   ◯ No

12. Has your organization conducted any exercises or fire/evacuation drills to test your plans, procedures, equipment, facilities, and training?

◯ Yes   ◯ No

13. Does your department have a representative on the Emergency Preparedness Committee(s) in each building occupied by the department?

◯ Yes   ◯ No

14. Has your organization reviewed and updated your EAP in the Emergency Management Planning Portal within the last twelve months? The annual revision deadline is August 1 of each year.

◯ Yes   ◯ No

Continuity of Operation Planning
COOP Guidance

15. Has your organization developed a COOP (Continuity of Operation Plan), including the Essential Function Worksheet, with a designated point of contact?

      ❍ Yes, we have developed a plan
      ❍ A plan is currently being developed
      ❍ A plan has not been developed

Answer questions 16 through 20 only if you answered Yes to the above question.

16. In developing a COOP, were the appropriate personnel in your organization involved in the planning process?

      ❍ Yes   ❍ No

17. Has your organization provided training to key personnel regarding the purpose and implementation of your COOP?

      ❍ Yes   ❍ No

18. Has your organization conducted, within the past year, any exercises to test your COOP?

      ❍ Yes   ❍ No

19. Has your organization's Dean/Director/Department Head reviewed the COOP and signed the plan approval page?

      ❍ Yes   ❍ No

20. Has your organization reviewed and updated your COOP in the Emergency Management Planning Portal within the last twelve months? The annual revision deadline is March 15 of every year.

      ❍ Yes   ❍ No

Funds Handling

Bursar's Funds Handling Policy and Procedures

([Funds Handling Policy 3600](#))

1. Does your organization regularly receive funds (cash, checks or credit cards) directly for goods or services provided to faculty, staff, students, or the general public (defined as either routinely receiving more than $250 per week or receiving occasional receipts which exceed $10,000 annually)? This includes payments for camps, conferences or seminars.

   ○ Yes   ○ No

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

2. Are pre-numbered receipts, cash register receipts, or similar control documents issued to payers for all cash, checks, and other payments received?

   ○ Yes   ○ No

3. Are copies of all voided receipts retained and reviewed periodically by someone other than the receipt writer?

   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

4. Are all checks restrictively marked or stamped as "For Deposit Only", with the applicable organization name and "Virginia Tech" immediately upon receipt?

   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

5. Do you direct and ensure that all checks collected are made payable to "Treasurer of VT" or, if in an extension office, payable to the applicable organization?

   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

6. Is a cash receipts log or electronic record maintained in your organization and reconciled daily to receipts recorded in Banner Finance by someone other than those who collect and receipt cash?

   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

7. Are the cash reconciliations maintained for further review and reference?

   ○ Yes   ○ No

8. Are records kept of all cash over/short situations for daily receipts and amounts greater than $5 investigated by someone other than those who collect and receipt cash?

   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

9. Have you implemented up-to-date procedures or a funds handling plan which clearly establishes the necessary separation of duties for the roles and responsibilities of "cash handler", "depositor" and "reconciler"?

   ○ Yes   ○ No

10. Has the funds handling plan been reviewed and approved by the Bursar's Office?

     ◯ Yes   ◯ No

11. Are funds physically protected (a safe is recommended for routine storage of amounts in excess of $500) until they are deposited to prevent theft or misuse of customer financial information?

     ◯ Yes   ◯ No

Fiscal Responsibility

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

University Policy 3100 (Rev 1-26-2018)

1. Is there a monthly reconciliation procedure in place to ensure that reports retrieved from the Banner Finance system reflect all items your organization has authorized for payment?

   - For organizational operating (E&G) or overhead funds?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

   - For all other funds, such as sponsored projects?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

2. Does your organization monitor and review revenues and expenditures recorded in the Banner funds assigned to your organization for appropriateness and reasonableness on a monthly basis?

   - For organizational operating (E&G) or overhead funds?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

   - For all other funds, such as sponsored projects?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

3. Are inappropriate revenues/expenditures recorded in the Banner funds assigned to your organization researched and resolved within 60 days from the date the initial transaction was recorded?

   - For organizational operating (E&G) or overhead funds?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

   - For all other funds, such as sponsored projects?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

4. Is the reconciliation signed and dated by the person preparing it and approved, signed and dated by a manager (other than the person preparing the reconciliation) in your organization to ensure that reconciliation is completed accurately and timely?

   - For organizational operating (E&G) or overhead funds?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

   - For all other funds, such as sponsored projects?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

5. Are these reconciliations maintained and retained for 3 years for further review and reference?

    - For organizational operating (E&G) or overhead funds?
    ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

    - For all other funds, such as sponsored projects?
    ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

6. Does the reviewer perform their duties and responsibilities in a professional manner by exhibiting appropriate skepticism and a questioning mindset, allocating sufficient time to review the process and performing the review with due care? This entails looking for unusual vendors and purchases, questionable transactions and circumstances.
    ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never

7. Do you periodically review salary funds for your organization to ensure that terminated employees have been removed, pay rates are correct, etc.?
    ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never

8. Do you require employees within your organization to reimburse the university for any additional charges incurred due to the personal use of a university-provided cell phone or device that exceeds the provided calling and/or data plan?
    ○ Yes   ○ No   ○ N/A

Centers & Institutes

University Policy 13005 (Rev 5-14-2014)
University Policy 3020 (Rev 8-17-2011)

Does your organization have a Virginia Tech Center or University Institute?

        ○ Yes   ○ No

Answer questions 1 through 3 only if you answered Yes to the above question.

1. Is a performance review of the Director of the University Center or University Institute performed at least once every five years?

        ○ Yes   ○ No

2. Has a formal evaluation regarding programmatic activities of the University Center or University Institute been conducted at least once every five years?

        ○ Yes   ○ No

3. Has the University Center or University Institute completed and returned an annual report, which includes a financial activity report, to the organization's department head or director and VT Controller's Office by the prescribed due date? The annual report deadline is October 1 of each year.

        ○ Yes   ○ No

Travel & Personal Reimbursements

Controller's Office Procedure 20335a (Rev 9-7-2017)

1. Does your organization assess the necessity of travel and frequency of travel based on the university programs' objectives prior to incurring expenses for the trip?
   ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never

2. Does your organization use alternatives to face-to-face meetings for cost savings and sustainability (i.e. teleconferencing instead of traveling to another location off-campus)?
   ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never

3. Does your organization verify that the travel expenses and personal reimbursement listed on the expense reimbursement request are for legitimate university business purpose(s)?
            ❍ Yes   ❍ No

4. Are all travel-related payments, personal reimbursements and other similar payments approved by the next higher level in your organization or designee, including payments for the benefit of a dean, director, organization head or other supervisor?
            ❍ Yes   ❍ No

5. Does your organization ensure that expense reimbursement requests have been properly prepared in accordance with university travel policies and procedures (using the correct mileage rates, hotel rates, and per diem rates; ensuring all receipts are attached; etc.) before approving and submitting the request for payment?
   ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never

6. Does your organization ensure proper stewardship of public funds, when travel is necessary, so that travel arrangements and accommodations are made in the most economical and prudent manner within policy?
   ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never

7. Do your organization employees submit their travel reimbursement requests to his/her approver within thirty (30) working days after completion of the trip or, in case if continuous travel, within thirty (30) working days of the last day of travel for which reimbursement is requested?

   ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never

8. For conference travel, does your organization <u>EXCLUDE</u> meals that are provided as part of the conference registration from employee travel reimbursement requests? Excluding such meals from reimbursement ensures that the university does NOT pay for the same meal twice- once in the conference registration and again when the employee is reimbursed.

   ❍ Always   ❍ Almost always   ❍ Most of the time ❍ Some of the time ❍ Never

Accounts Receivable

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

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

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

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

3. Are all charges billed at approved rates?
     ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

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

>

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

5. A "red flag" is a pattern, practice or specific activity that indicates the possible existence of identity theft. Examples of red flags include customers who present suspicious documents that appear to have been altered or forged or suspicious personal identifying information, such as a suspicious address change. Does your organization have procedures in place to identify, detect, and respond to red flags in order to help prevent, deter and mitigate identity theft?
                    ○ Yes   ○ No   ○ N/A

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

If your answer to question 6 is Yes, then please skip questions 7-11 related to non-Banner AR system activity.

7. Does your organization maintain a separate automated accounts receivable/billing system?

❍ Yes   ❍ No

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

┌───┐
│   │
│   │
│   │
│   │
└───┘

7b. If yes, has the use of this separate accounts receivable/billing system been approved by the University Controller as required by University Policy 3605 (Rev 9-30-2002) related to accounts receivable?

❍ Yes   ❍ No

8. Does your organization have procedures in place to follow up at least monthly on outstanding balances and provide dunning statements to customers?

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

9. Are accounts receivable balances reported to either the Bursar's Office or the Controller's Office at the end of each quarter?

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

10. Are all account balances more than 60 days past due transferred to the Bursar's Office for further collection efforts?

❍ Yes   ❍ No   ❍ N/A

10a. If no, please explain the circumstances in which accounts more than 60 days past due are not sent to the Bursar's office:

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│   │
│   │
│   │
│   │
└───┘

11. Does your organization have procedures to ensure proper separation of duties related to accounts receivable including ensuring that the person responsible for cash collections does not also have access to update accounts receivable records?

❍ Yes   ❍ No   ❍ N/A

[23]

Payment Card Industry Data Security Standard (PCI DSS)

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

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

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

2. Are you aware, as a university merchant accepting credit cards, that you are bound to follow the requirements set forth in the Payment Card Industry Data Security Standard (PCI DSS)?
   ○ Yes   ○ No

3. The University Bursar is responsible for establishing procedures and granting authorization for all cash receipt processes, including credit card processes. If you are accepting credit cards for payment in your organization, have you received authorization and approval, processing equipment, merchant ID numbers, etc. from the Bursar's Office?   ○ Yes   ○ No

4. Does your department accept credit cards by means of an internet site?
   ○ Yes   ○ No

If you answered No to question 4 then please skip question 5 below.

5. Does your department use an on-line payment gateway other than the university's Commerce Manager or CASHNET E-Marketplace?
   ○ Yes   ○ No

6. Does your department have procedures in place to prohibit processing credit card payments when cardholder information is received via insecure channels such as email or voicemail?
   ○ Yes   ○ No

7. Do you limit physical access to cardholder information, either in print or media format, including access to systems that store, process or transmit cardholder data, only to those individuals on a need-to-know basis?
   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

8. Do you avoid storing the full credit card number and cardholder name physically or electronically after authorization of the transaction?
   ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

9. Are hand-written notes from phone, mail and fax orders, or any other print media containing unmasked credit card information, kept in a secure, locked location at all times?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

10. Are hand-written notes from phone, mail and fax orders, or any other printed media containing unmasked credit card information crosscut shredded upon authorization of the transaction?
   ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

11. Are credit card processing procedures documented, including how to access any on-line payment systems (via third-party vendor applications), issuing refunds, daily batch settlement, reconciliations, secure storage requirements, and record destruction?
   ○ Yes   ○ No

12. Does the department have a card handling and security training program in place requiring all employees involved in handling payment cards or systems that support payment card acceptance to complete training at least annually?
   ○ Yes, Bursar provided training
   ○ Yes, Department developed training
   ○ No

13. Does each employee involved in processing or handling payment card activity (including any IT Staff supporting such systems) in your department complete an annual security agreement?
   ○ Yes   ○ No

14. Have background checks been performed for all employees in the cardholder data environment, including those accepting, processing or maintaining websites and systems used in the payment process?
   ○ Yes   ○ No

15. Are you aware that the University Bursar must approve procurement of any software applications, third party services of development of payment channels prior to execution of any contractual agreements? This includes one-time use of any online system for taking registrations and collecting card payments.
   ○ Yes   ○ No

IT Security

Securing Technology Resources

(University Policy 7010, Rev 3-14-2016)
(University Policy 7040, Rev 1-29-2018)

1. Does your organization have procedures established to ensure each technology resource is assigned to a qualified and accountable individual who is responsible for ensuring the continued security of that resource?

    ❍ Yes   ❍ No

2. Is each employee in your organization aware that they are to protect their USER ID from unauthorized use and are responsible for any activities originating from their USER ID?

    ❍ Yes   ❍ No

3. Are employees encouraged to use strong passwords (at least 12 characters including numbers, letters, and special characters) for all accounts including local, cloud services and other accounts not using PID/Hokies to prevent unauthorized access?

    ❍ Yes   ❍ No

4. Are servers and workstations running currently supported operating systems with security updates and patches applied within the timeframe specified by the Minimum Security Standards?

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

5. Is a system in place which will ensure adequate backup of critical data for an up-to-date recovery?

    ❍ Yes   ❍ No

6. Does your organization ensure that all servers and other information technology resources containing critical/confidential/sensitive data are maintained in adequate physically secure locations?

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

7. Are data recovery procedures tested periodically to ensure that up-to-date data can be successfully restored from the backup files?

    ❍ Yes   ❍ No

Protecting Electronic University Information
(University Policy 7100, Rev. 10-17-2017)
(University Policy 7105, Rev. 01-29-2018)

8. Do employees in your organization understand the need to protect sensitive, private, or confidential business information and that if high risk data is exposed in a breach, the organization will be responsible for notifying individuals and paying for credit monitoring where applicable?

    ❍ Yes   ❍ No

9. Does your organization have documented procedures in place to protect sensitive, private, or confidential business information stored on electronic media?

    ❍ Yes   ❍ No

10. Are user access levels and privileges for systems that contain sensitive, private or confidential data reviewed and reassessed throughout the year to ensure employees are limited to access, which is appropriate to complete their job duties?

   ○ Yes   ○ No

11. Are employee's access and privileges for all systems terminated once an employee ceases to work for the university?

   ○ Yes   ○ No

12. Does your organization periodically use scanning tools to determine if unencrypted personally identifiable information is stored on desktops, laptops, removable drives, emails, etc. so that the data can either be removed or encrypted?

   ○ Yes   ○ No

13. Does your organization use encryption techniques to protect any sensitive data as defined by the Standard for High Risk Digital Data Protection ?

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

14. Following proper surplus procedures for computers and electronic storage devices helps to protect Virginia Tech data from being exposed. Does your organization overwrite all data and free space on each functioning hard drive attached to the machine before sending it to the Surplus department?

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

15. If the computer is malfunctioning and you cannot access one or more of the hard drives, before your department sends the machine to the Surplus department, do you have someone remove the hard drive(s) from the machine and use other methods to ensure that data cannot be retrieved from the drive(s)?

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

General IT Security
(University Policy 7000, Rev 4-3-2018)
(University Policy 7025, Rev 5-12-2004)

16. Is sharing of user passwords prohibited in your organization?

   ○ Yes   ○ No

17. Has your organization communicated with employees regarding acceptable use of information resources as well as their responsibilities for reporting suspected security breaches to the IT Security Office?

   ○ Yes   ○ No

18. Has your organization submitted an IT Risk Assessment to the IT Security Office within the last three years?

   ○ Yes   ○ No

Physical Access and Key Controls

1. Does your organization have a Key Control coordinator who is familiar with <u>University Policy 5620</u> (Rev. 1-3-2017) on Key Control?

     ○ Yes   ○ No   ○ N/A

2. Is there a key control record-keeping system in place to establish accountability and a periodic inventory taken of keys issued?

     ○ Yes   ○ No   ○ N/A

3. Are unused keys properly safeguarded?

     ○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never

4. The manager of the key control office and the on-duty police shift commander have access to the university master key and the storage box containing master keys. Besides the key control office and the on-duty police shift commander, is your department head or other employees designated by the department head the only people within your organization that have access to a master key?

     ○ Yes   ○ No   ○ N/A

Virginia Tech Foundation

1. Does your organization have Virginia Tech Foundation, Inc. funds? (Foundation funds in Banner are identified with the first digit as an 8.)

    ◯ Yes   ◯ No

    If you answered No to question 1, then please skip questions 2-10 related to foundation funds.

2. Does your organization reconcile your Foundation funds on a monthly basis?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

3. Do you update authorized users/inquiry users for Foundation funds when employees are terminated in your organization?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

4. Did you submit your authorized user and the zero balance audits (funds with no activity or balance for past year) to the Foundation in a timely manner?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

5. Are all authorized users of Foundation funds pay band 3 and above as required?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

6. Do you monitor and review periodically the VTF Faculty/Staff Procedures Guide (User's Guide)?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

7. Do you disperse Foundation funds in accordance with fund purpose?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

8. Do you hand-carry deposits of cash and/or checks to the Foundation offices, located at 902 Prices Fork Road, Suite 4500, within one day of receipt?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

9. Do you notify the Foundation if you are expecting an electronic transfer of funds to be deposited into the Foundation bank account so that the deposit will be recorded in the proper Foundation fund?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

10. Is personally identifiable information attached separately from the Request for Payment and Other Income Deposit forms?
    ◯ Always   ◯ Almost always   ◯ Most of the time   ◯ Some of the time   ◯ Never   ◯ N/A

11. Does your organization have Foundation-owned livestock?

○ Yes   ○ No

If you answered No to question 11, then please skip questions 12-13 related to livestock.

12. Do you perform livestock inventory counts on a quarterly basis and report the results to the Foundation in a timely manner?
○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

13. Do you notify the Foundation promptly when you sell or otherwise dispose of livestock?
○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

14. Does your organization have Foundation-owned fixed assets, such as artwork etc.?

○ Yes   ○ No

If you answered No to question 14, then please skip questions 15-17 related to VTF fixed assets.

15. Do you notify the Foundation when there has been a change in asset location or custodian?
○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

16. Do you perform an annual inventory count of your Foundation fixed assets?
○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

17. Do you promptly notify the Foundation by completing and sending the updated Gift in Kind form when Gift in Kind items are received?
○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

18. Does your organization have endowed scholarship funds in the Foundation?

○ Yes   ○ No

If you answered No to question 18, then please skip questions 19-21 related to endowments.

19. Do you award endowed scholarships as per the terms of the endowment agreement?
○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

20. Do you monitor endowment and operating scholarship balances to ensure maximum utilization of available funds?
○ Always   ○ Almost always   ○ Most of the time   ○ Some of the time   ○ Never   ○ N/A

21. Is your organization making scholarship awards to incoming freshmen by April 15 and continuing students by June 30 to ensure scholarship awards can be most effective in assisting students to (1) make the decision to attend Virginia Tech and/or (2) to facilitate the payment of the university bill?
  ○ Always   ○ Almost always   ○ Most of the time ○ Some of the time ○ Never ○ N/A

22. Does your organization issue complementary tickets to various university events, such as athletic games or fine arts performances?

  ○ Yes   ○ No

If you answered No to question 22, then please skip questions 23-24 related to tickets.

23. Does your organization have a mechanism in place to track or account for your tickets?
  ○ Yes   ○ No   ○ N/A

24. Do you submit information to the payroll department when tickets are given to employees?
  ○ Yes   ○ No   ○ N/A