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| Control Self-Assessment updated 9/10/2020 |
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| Purpose |
| This tool is designed to help individual departments[[1]](#footnote-1) evaluate their internal control environment and identify areas of risk and opportunity for improvement. A strong internal control environment can better position a department to achieve compliance, financial, and operational objectives.  Within this tool, departments will find suggestions for business practices that will increase efficiency and effectiveness within the department's internal control environment. |
| Procedures: How to Complete this Self-Assessment |
| All questions should be answered with “Yes”, “No”, “Not Sure”, or “N/A”. Use the "Describe Control / Comment" area to either elaborate on the related control (if one exists) by describing the department's business process or procedure or to comment on why a control does not exist.    We encourage you to engage your entire team in the exercise of analyzing the controls in the department and identifying potential improvements.      If you would like to obtain more information about any of the questions in the Control Self-Assessment or if you would like Audit & Advisory Services to verify the results of your Control Self-Assessment, please contact [audit@northeastern.edu](mailto:audit@northeastern.edu).  <http://www.northeastern.edu/auditandadvisoryservices/> |

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| Internal Control Self-Assessment Questionnaire | | | | | | | |
| Department: | |  | | | | | |
| Date: | |  | | | | | |
| Name: | |  | | | | | |
| Phone: | |  | | | | | |
| Email: | |  | | | | | |
| Organizational Governance / Control Environment | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals[[2]](#footnote-2) in the department sufficiently familiar with the University’s [Policy Page](http://www.northeastern.edu/policies) that addresses issues related to financial matters, the use of information and related technology, and regulatory compliance? | |  |  |  |  |  |
| 2 | Does the department have an organizational chart that defines lines of authority and responsibility? | |  |  |  |  |  |
| 2a | * If “yes,” is the organizational chart periodically reviewed and updated when necessary? | |  |  |  |  |  |
| 3 | Has the department documented department-specific internal policies and procedures related to performing all significant administrative and financial processes? | |  |  |  |  |  |
| 3a | * If “yes,” are these policies and procedures periodically reviewed and updated when necessary? | |  |  |  |  |  |
| Governance and Legal Policies | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals in the department reviewing the [Policy on Conflict of Interest and Commitment](http://www.northeastern.edu/policies/pdfs/Policy_on_Conflict_of_Interest_and_Commitment.pdf) and completing the Conflict of Interest form on an annual basis? | |  |  |  |  |  |
| 1a | * If conflicts are disclosed, are management plans developed and reviewed regularly? | |  |  |  |  |  |
| 2 | Are individuals in the department familiar with the various options for reporting violations of law or policy, including the University’s confidential [Compliance Hotline](http://www.northeastern.edu/neuhome/aboutnortheastern/helpline.html)? | |  |  |  |  |  |
| 3 | Does the department host any events (e.g., academic, athletics, community) attended by minors? | |  |  |  |  |  |
| 3a | * If “yes,” is the program registered with Risk Services per the [Policy on Programs Involving Minors](http://www.northeastern.edu/policies/pdfs/Policy_on_Programs_Involving_Minors.pdf)? | |  |  |  |  |  |
| 4 | Do any individuals in the department engage with foreign officials on behalf of the University? | |  |  |  |  |  |
| 4a | * If “yes,” are these individuals familiar with the [Policy on Foreign Corrupt Practices Act](https://www.northeastern.edu/policies/pdfs/Policy_on_Foreign_Corrupt_Practices_Act.pdf), which prohibits individuals from making any payments or providing anything of value for the purpose of influencing an action or decision? | |  |  |  |  |  |
| Information Security, Confidentiality, and Data Privacy | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Does the department have its own dedicated system / information technology support staff? | |  |  |  |  |  |
| 1a | * If “no,” are individuals in the department familiar with Northeastern University’s ITS Help Desk function? | |  |  |  |  |  |
| 2 | Do all individuals in the department who use University owned and approved workstations and laptops have the latest virus protection installed on these devices? | |  |  |  |  |  |
| 3 | Does the department collect any documentation either manually or electronically that includes confidential information? Note: If “yes,” please list the various types of data (e.g., data related to students, faculty, staff, donors, clinical patients, or research participants) in the comment section and indicate whether the documentation is electronic or hard copy. Furthermore, if “yes”: | |  |  |  |  |  |
| 3a | * Does any of the confidential documentation collected by the department contain any of the following data elements? Note: These data elements are considered to be Personally identifiable information (PII), and have the greatest potential for being used to commit identity theft:   (a) Social Security number;  (b) Driver's license number or state-issued identification card number; or  (c) Financial account number, or credit or debit card number, with or without any required security code, access code, personal identification number or password, that would permit access to a resident’s financial account. | |  |  |  |  |  |
| 3b | * Do individuals in the department utilize approved University document management tools including Office365 and the Q Drive to store all confidential electronic data outside of, and in addition to, any core systems that may be utilized? | |  |  |  |  |  |
| 3c | * Do individuals store hard copies of documentation in an appropriately secure manner (e.g., high risk data is kept in locked cabinets)? | |  |  |  |  |  |
| 3d | * Is access to documents that contain confidential data appropriately restricted? | |  |  |  |  |  |
| 3e | * Do all temporary employees, student employees, volunteers, and interns who work in the department and are responsible for handling confidential data sign the [Confidentiality Agreement](http://www.northeastern.edu/general-counsel/docs/transactional/counsel_ConfidentialityAgreement.pdf)? | |  |  |  |  |  |
| 4 | Are individuals in the department who are responsible for handling data familiar with Massachusetts Data Protection Laws (MA201 CMR 17.00), the University ‘s [Policy on Appropriate Use of Computer and Network Resources](http://www.northeastern.edu/policies/pdfs/Policy_on_Appropriate_Use_of_Computer_and_Network_Resources.pdf) the University’s [Policy on Retention and Disposition of University Records](https://www.northeastern.edu/policies/pdfs/Policy_on_Retention_and_Disposition_of_University_Records.pdf), and the University’s [Policy on Confidentiality of University Records and Information](https://www.northeastern.edu/policies/pdfs/Policy_on_Confidentiality_of_University_Records_and_Information.pdf)? | |  |  |  |  |  |
| 5 | Are all individuals in the department who are responsible for handling data familiar with the University’s [Data Classification Guidelines](https://provost.northeastern.edu/app/uploads/sites/2/Data-Classification-Matrix-from-Program-Pilot.pdf), which outline how to safeguard various types of data based on their associated risk level? | |  |  |  |  |  |
| 6 | Do all individuals in the department maintain unique user accounts for IT systems and applications? | |  |  |  |  |  |
| 7 | Are all individuals in the department aware that they should keep their passwords confidential, meaning they should avoid sharing their passwords with anyone else (including temporary employees)? | |  |  |  |  |  |
| 8 | Are individuals in the department aware of how to change their passwords, and are they encouraged to change their passwords at least annually? | |  |  |  |  |  |
| 9 | Are individuals in the department encouraged to “lock” their computer screens prior to stepping away from their computers? | |  |  |  |  |  |
| 10 | Are individuals in the department familiar with the VPN software that should be utilized whenever they are connecting to University resources from outside the University’s network (e.g., when working from home)? | |  |  |  |  |  |
| 11 | Does the department maintain an inventory of software and licenses? | |  |  |  |  |  |
| 12 | Has a disaster recovery / business continuity plan been developed for the department? | |  |  |  |  |  |
| 12a | * If "yes," has the disaster recovery / business continuity plan been tested? | |  |  |  |  |  |
| Procurement | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals in the department familiar with the [Policy on Procure to Pay](https://www.northeastern.edu/policies/Policy_on_Procure_to_Pay.pdf), which specifies that all purchases of goods and services must be made in accordance with the [Procure to Pay Guide](https://finance.northeastern.edu/wp-content/uploads/P2P-Guide.pdf)? Note: This guide outlines the requirements and dollar thresholds for various types of payment methods (e.g., a purchase greater than or equal to $10,000 must be bid and then procured using a purchase order). | |  |  |  |  |  |
| 2 | Are all contracts and agreements submitted to the Office of General Counsel for legal review, and are all insurance requirements reviewed by the Office of Risk Services? | |  |  |  |  |  |
| 3 | Are all contracts and agreements processed and fully executed prior to any associated work being conducted, goods/services being delivered, and facilities being utilized? | |  |  |  |  |  |
| 4 | Do all contracts and agreements define applicable legislative, statutory, regulatory and contractual requirements, as well as expectations for meeting these requirements? Note: These requirements can include intellectual property rights, protection of records, and privacy and protection of confidential information. | |  |  |  |  |  |
| 5 | Are the University’s [preferred suppliers](https://finance.northeastern.edu/tasks/find-vendor-information/find-and-select-a-vendor) routinely used when procuring goods and services (e.g., office supplies, office furniture, scientific supplies, and temporary staffing)? | |  |  |  |  |  |
| 6 | [Are purchase requisitions (including purchase orders initiated on the basis of purchase requisitions) approved by an employee with an appropriate level of authority?](http://www.northeastern.edu/ap/funding.html) | |  |  |  |  |  |
| 7 | Do purchase orders require independent approval within the department (i.e., by someone who was not involved in the decision to make the purchase)? | |  |  |  |  |  |
| 8 | Are invoices being compared to packing slips and purchase orders (i.e., a three-way match) before being processed? | |  |  |  |  |  |
| 9 | Do individuals in the department ensure that vendors are waiving the sales tax for all purchases? | |  |  |  |  |  |
| 10 | Is there adequate segregation of duties for the purchasing process? Note: The same individual should not be purchasing items, receiving items, and processing payments for items. | |  |  |  |  |  |
| NUCard and Expense Reimbursement | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals in the department familiar with the Concur Travel & Expense Management System? | |  |  |  |  |  |
| 2 | Are individuals in the department familiar with the [Policy on Travel & Expense Reimbursement](https://www.northeastern.edu/policies/pdfs/Policy_on_Travel_and_Expense_Reimbursement.pdf)? | |  |  |  |  |  |
| 3 | Do approvers review travel reimbursement requests to ensure that individuals provide an appropriate level of detail to support the business purpose of each expense? | |  |  |  |  |  |
| 3a | * If “yes,” do approvers exercise their authority to deny reimbursement for non-University business expenditures? | |  |  |  |  |  |
| 4 | Are individuals in the department instructed to submit their expense reports in Concur to their reviewers in a timely manner? | |  |  |  |  |  |
| 5 | Is there a process to identify and address outstanding transactions? | |  |  |  |  |  |
| 6 | Are individuals in the department made aware that split orders are prohibited? Note: Splitting orders refers to the practice of purchasing items separately to avoid credit card or bidding thresholds or other purchasing requirements. | |  |  |  |  |  |
| 7 | Are NUCard holders required to attend training on NUCard policies and procedures? | |  |  |  |  |  |
| 8 | Are NUCard holders instructed never to give their cards to anyone else to make purchases on their behalf? | |  |  |  |  |  |
| 9 | Are NUCard holders instructed to keep their cards in secure locations to which only the cardholders have access? | |  |  |  |  |  |
| 10 | Are NUCard holders made aware that they must report stolen or lost NUCard corporate cards immediately? | |  |  |  |  |  |
| 11 | Are NUCard holders made aware that they must report any capital assets that are purchased on their NUCards to the Accounting Office? | |  |  |  |  |  |
| 12 | Are NUCards collected from terminated or transferred employees as soon as they cease employment with the department? | |  |  |  |  |  |
| Travel | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals in the department instructed to make their travel plans sufficiently in advance to obtain the most favorable transportation rates? | |  |  |  |  |  |
| 2 | Are individuals made aware that they should book their travel through one of the University’s [preferred travel agencies](http://www.northeastern.edu/travel/)? | |  |  |  |  |  |
| 3 | Are individuals made aware that they must notify their direct supervisors of their travel plans and provide their supervisors with both complete travel itineraries and emergency contact numbers prior to departure? | |  |  |  |  |  |
| 4 | Are supervisors reviewing planned travel expenses (e.g., lodging and automobile rentals) to ensure the rates are reasonable? | |  |  |  |  |  |
| 5 | Are individuals encouraged to use the University’s [Travel Registry](https://provost.northeastern.edu/international-travel/travel-guidance/travel-registry/) whenever traveling on University business? | |  |  |  |  |  |
| Budget Management | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are funding sources evaluated annually to assess the sustainability of current funding levels? | |  |  |  |  |  |
| 2 | Does the budget process include key members of management? | |  |  |  |  |  |
| 3 | Has an individual been assigned responsibility to each department budget (e.g., operating, overhead, grants, discretionary and agency accounts)? | |  |  |  |  |  |
| 3a | * If “yes,” are these individuals responsible for reviewing the department's monthly Banner financial reports (e.g., the “Report of Transactions by FOAP”)? If “yes”: | |  |  |  |  |  |
| 3a1 | * Are these reports reviewed on a timely basis? | |  |  |  |  |  |
| 3a2 | * If discrepancies are identified, does the individual research and resolve the discrepancy? | |  |  |  |  |  |
| 3a3 | * Does the individual sign and date the report as evidence of review? | |  |  |  |  |  |
| 3a4 | * Does the individual provide the report to either a Director, Dean, or Chair for secondary, independent review and approval and sign-off? | |  |  |  |  |  |
| 4 | Does appropriate segregation of duties exist for making purchases, processing expenditures, and reviewing Banner financial reports/performing budget-to-actual reconciliations? Note: The same individual should not be performing all of these tasks. If this level of segregation is not practical, a manager should be reviewing all transactions on an ongoing basis. | |  |  |  |  |  |
| 5 | Are managers held accountable for keeping spending within budgetary limits? | |  |  |  |  |  |
| Revenue Collection | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Does the department collect cash or checks? If “yes,” please briefly describe in the comment section from whom the payments are collected and for what purpose. Furthermore, if “yes”: | |  |  |  |  |  |
| 1a | * Are receipts issued whenever cash or checks are received in person? | |  |  |  |  |  |
| 1b | * Are cash receipt logs maintained as supporting documentation, to which deposits are being reconciled? | |  |  |  |  |  |
| 1c | * Is there adequate physical security at the point of collection? | |  |  |  |  |  |
| 1d | * Are cash and checks safeguarded in a locked area prior to being transferred to the Cashier’s office or bank? | |  |  |  |  |  |
| 1e | * Are cash and checks adequately protected while being transferred to the Cashier’s office or bank? | |  |  |  |  |  |
| 1f | * Are deposits of funds being made on the day the funds are received (or on the following business day, depending on the time of day the funds are received)? | |  |  |  |  |  |
| 2 | Does the department accept payment by credit card? If “yes,” please briefly describe in the comment section from whom the payments are collected and for what purpose. Furthermore, if “yes”: | |  |  |  |  |  |
| 2a | * Are University-approved systems being utilized for all credit card transactions? | |  |  |  |  |  |
| 2b | * Is any credit card information being retained by the department? If “yes,” please detail in the comment section how this credit card information is being stored. | |  |  |  |  |  |
| 3 | Does adequate segregation of duties exist within the department for revenue collection? Note: The same individual should not be receiving, depositing, and reconciling payments. | |  |  |  |  |  |
| Building and Office Security | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Is there dedicated space assigned to the department (e.g., offices, conference rooms, or laboratories)? If “yes,” please briefly describe these spaces in the comment section. | |  |  |  |  |  |
| 2 | Have the department’s spaces been reviewed by the Public Safety department to assess physical security (e.g., adequate building exit routes, trained safety monitors, and regular evacuation drills)? | |  |  |  |  |  |
| 2a | * If “yes,” have any concerns about the safety of the building(s) been brought to the attention of the individuals responsible for building safety? | |  |  |  |  |  |
| 3 | Does the department have an emergency action plan that outlines how to respond to various emergency situations (e.g., fires or gas leaks)? | |  |  |  |  |  |
| 3a | * If “yes,” have all individuals been trained on this plan? | |  |  |  |  |  |
| 4 | Is the use of departmental space by outside groups coordinated with the department head to ensure this usage is kept to a minimum? | |  |  |  |  |  |
| 5 | Does the department maintain an up-to-date inventory control log of all department keys and OneCards that includes their assignment to individuals? | |  |  |  |  |  |
| 6 | Are door access codes being used to restrict access to any of the shared spaces in the department (e.g., laboratories)? | |  |  |  |  |  |
| 6a | * If “yes,” are these access codes being changed regularly (e.g., every semester)? | |  |  |  |  |  |
| 7 | Are any keys or cards collected prior to the termination of an employee to help ensure that any attempts to access to building will be denied? | |  |  |  |  |  |
| 8 | Are key assignments and OneCard access privileges to spaces within the department periodically reviewed to ensure this access is appropriately restricted? | |  |  |  |  |  |
| 9 | Does the department ever issue temporary access cards? | |  |  |  |  |  |
| 9a | * If “yes,” are temporary access privileges periodically reviewed to ensure this access is rescinded immediately upon termination of the employee? | |  |  |  |  |  |
| 10 | Are departmental users with administrative privileges to the One Card system (CS Gold) periodically reviewed to ensure administrative access is appropriately restricted? | |  |  |  |  |  |
| Inventory and Equipment | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are assets stored in appropriately secure locations? | |  |  |  |  |  |
| 1a | * If “yes,” is access to these locations appropriately restricted? | |  |  |  |  |  |
| 2 | Are there documented procedures in place to help ensure that assets are not used for personal reasons? | |  |  |  |  |  |
| 3 | Are individuals familiar with the [Policy on Capital Assets](https://www.northeastern.edu/policies/pdfs/Policy_on_Capital_Assets.pdf), which requires that all capital asset acquisitions (i.e., assets costing equal to or greater than $5,000 that are either purchased or transferred from other institutions) are communicated to the Controller’s Office so that they can be tagged and added to the University’s property system? | |  |  |  |  |  |
| 3a | * Are all capital asset acquisitions communicated to Risk Services to ensure that these assets are appropriately covered by insurance? | |  |  |  |  |  |
| 3b | * Are any significant changes to capital assets (e.g., moving an asset to another location or retiring an asset) being communicated to the Controller’s Office to ensure property records are being kept up-to-date? | |  |  |  |  |  |
| 3c | * Is the listing of capital assets periodically obtained from the Controller’s Office and reviewed for accuracy and completeness (e.g., new acquisitions have been added and retired assets have been removed)? | |  |  |  |  |  |
| 4 | Does the department maintain an inventory of non-capital assets that are considered valuable (e.g., electronic equipment) by utilizing an asset tracking form to track all assets issued to employees (e.g., laptops and cell phones) as well as those assets utilized centrally by the department (e.g., printers)? If “yes”: | |  |  |  |  |  |
| 4a | * Is the department conducting a physical inventory of these assets that are utilized centrally by the department at least annually? If “yes”: | |  |  |  |  |  |
| 4a1 | * Are discrepancies investigated to determine whether these assets are being used by employees for personal reasons? | |  |  |  |  |  |
| 4a2 | * Are these assets inspected to ensure that they are in good working condition? | |  |  |  |  |  |
| Employee Hiring | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals in the department who are responsible for hiring familiar with the [Policy on Background Checks and Credential Verifications](http://www.northeastern.edu/policies/pdfs/HRM_Policy_on_Background_Checks_and_Credential_Verifications.pdf)? | |  |  |  |  |  |
| 2 | Are all offer letters being prepared using the current University-approved templates and related procedures provided by Human Resources Management (HRM)? | |  |  |  |  |  |
| 3 | Are supervisors in the department familiar with the [Onboarding Checklist for Managers](http://www.northeastern.edu/hrm/pdfs/manager-onboarding/manager-guide-check-list.pdf) provided by HRM? | |  |  |  |  |  |
| 4 | Is the University’s hiring system being used to review applicants? | |  |  |  |  |  |
| 5 | Are individuals in the department who are responsible for hiring familiar with the [Policy on Electronic I-9 Employment Eligibility Verification & E-Verify](https://www.northeastern.edu/policies/pdfs/Policy_on_Electronic_I-9_Employment_Eligibility_Verification_and_E-Verify.pdf), which requires I-9 forms to be completed and retained electronically? | |  |  |  |  |  |
| 6 | Are new hires encouraged to attend new hire orientation immediately after beginning employment? | |  |  |  |  |  |
| 7 | Are new hires provided with training on University polices as needed? | |  |  |  |  |  |
| 8 | As part of the onboarding process for new hires, are the individuals in the department who are responsible for hiring sending new hires the state tax withholding forms? | |  |  |  |  |  |
| 8a | * If “yes,” are employees instructed to update their state tax withholding information as needed (i.e., when they begin working in another state)? | |  |  |  |  |  |
| Payroll | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Is access to documentation containing payroll data restricted to authorized individuals? | |  |  |  |  |  |
| 2 | Are individuals in the department provided with training on how to perform assigned roles and responsibilities related to payroll processing (.i.e., how to enter time, approve time, and make adjustments)? | |  |  |  |  |  |
| 3 | Are overtime hours being submitted and approved in a timely manner (i.e., weekly) for overtime-eligible employees, including temporary employees? | |  |  |  |  |  |
| 4 | Are payroll distribution reports being reviewed for accuracy in a timely manner (particularly time related to extra compensation agreements and time spent on sponsored research, as well as to identify any un-submitted time, unapproved time, or miscoding)? | |  |  |  |  |  |
| 4a | * If “yes,” are payroll errors either corrected or communicated to the appropriate payroll processor on a timely basis? | |  |  |  |  |  |
| 5 | Are individuals who hire temporary employees familiar with the University’s [Policy on Temporary Non-Student Employees](https://www.northeastern.edu/policies/pdfs/Policy_on_Temporary_Non-Student_Employees.pdf)? | |  |  |  |  |  |
| 6 | Are changes in wages submitted to the payroll office timely, so that retroactive payments are minimized as much as possible? | |  |  |  |  |  |
| Employee Management | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are performance goals and objectives discussed and agreed to by staff members and their supervisors at the beginning of each performance year? | |  |  |  |  |  |
| 2 | Are supervisors conducting performance reviews for all of their direct reports? | |  |  |  |  |  |
| 2a | * If “yes,” are the results of these performance reviews being documented? | |  |  |  |  |  |
| 3 | Are sufficient training opportunities being provided to improve faculty and staff work-related competencies as needed? | |  |  |  |  |  |
| Employee Termination | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals in the department who are responsible for off-boarding utilizing the [Off-Boarding Toolkit](http://www.northeastern.edu/hrm/pdfs/resources/employment/offboarding_toolkit_8_2014.pdf) provided by HRM whenever employees are terminated? | |  |  |  |  |  |
| 2 | Is all University property assigned to an employee (e.g., keys, ID cards, laptops, corporate credit cards, and research) being collected prior to termination? | |  |  |  |  |  |
| 3 | Are HR / Payroll Action Forms submitted timely, to ensure that the payroll system will be updated (and overpayments avoided) and access to University systems (e.g., Banner, Q share drive, and email) will be removed immediately upon termination? | |  |  |  |  |  |
| 4 | Are exit interviews being conducted for all terminated employees, and are these discussions being documented appropriately? | |  |  |  |  |  |
| Paid Time Off | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Is all paid time off (PTO) being recorded in the University’s time tracking system as outlined in the [Policy on Paid Time Off](https://www.northeastern.edu/policies/pdfs/Policy_on_Paid_Time_Off.pdf) and the [Policy on Timekeeping and Reporting](https://www.northeastern.edu/policies/pdfs/Policy_on_Timekeeping_and_Reporting.pdf)? | |  |  |  |  |  |
| 2 | Are employees instructed to monitor their PTO balances to ensure that they do not exceed their limits? | |  |  |  |  |  |
| 3 | Has management created a culture that encourages staff to take vacation and personal time? | |  |  |  |  |  |
| 4 | Are each employee’s timesheets reviewed and approved by someone with direct supervision and knowledge of the employee’s daily work schedule? | |  |  |  |  |  |
| 5 | Do supervisors (or their designees) report absences due to illness of more than five days to Human Resources Management (HRM)? | |  |  |  |  |  |
| 6 | Are individuals made aware that they should report any potential abuse of paid time off to appropriate parties as soon as it is suspected? | |  |  |  |  |  |
| Sponsored Research | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are principal investigators (PIs) familiar with their [roles and responsibilities related to award management](https://research.northeastern.edu/nu-res/lifecycle-management/manage-project/)? | |  |  |  |  |  |
| 2 | Is documentation on grant requirements, restrictions, and budgets maintained by the department, and is this information communicated appropriately? | |  |  |  |  |  |
| 3 | Are any individuals in the department engaged in activities to which export control regulations or International Traffic in Arms Regulations (ITAR) are applicable (e.g., data that is transported overseas or shared with individuals from non-US entities)? | |  |  |  |  |  |
| 3a | * If “yes”, are these individuals familiar with and adhering to the [Policy on Export Control](http://www.northeastern.edu/policies/pdfs/Policy_on_Export_Control.pdf), which explains how these types of activities should be handled? | |  |  |  |  |  |
| 4 | Have procedures been put into place to ensure compliance with cost sharing requirements? | |  |  |  |  |  |
| 5 | Are regular meetings held with PIs to review rates of expenditures and to forecast budgets for their awards? | |  |  |  |  |  |
| 6 | Are budget reconciliations performed and reviewed at least quarterly to ensure that unallowable expenses are identified in a timely manner and cost transfers are processed appropriately, as outlined in the [Policy on Cost Transfer](http://www.northeastern.edu/policies/pdfs/Policy_on_Costt_Transfer.pdf)? | |  |  |  |  |  |
| 7 | Are PIs familiar with their roles and responsibilities for effort reporting, as outlined in the [Policy on Effort Reporting](http://www.northeastern.edu/policies/pdfs/Policy_on_Effort_Reporting.pdf)? | |  |  |  |  |  |
| 8 | Are accounts being prepared for closeout and inactivation pursuant to the [Policy on Research Grant Closeout Balance](https://www.northeastern.edu/policies/pdfs/Grant_Close_Out_Policy.pdf)? | |  |  |  |  |  |
| 9 | Are all research protocols using animals (including teaching protocols) reviewed and approved by the University Institutional Animal Care and Use Committee (NU-IACUC), whether or not they are funded by an outside source? | |  |  |  |  |  |
| 10 | Are all research protocols using human subjects (including teaching protocols) reviewed and approved by the Institutional Review Board (IRB), whether or not they are funded by an outside source? | |  |  |  |  |  |
| Laboratory Safety | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Are individuals who work in laboratories (i.e., faculty, staff, and students) familiar with policies and procedures governing environmental health and safety in the laboratory? | |  |  |  |  |  |
| 2 | Does management ensure that all individuals who work in laboratories are provided with required and appropriate training on environmental health and safety in the laboratory? | |  |  |  |  |  |
| 3 | Are chemical inventories maintained? | |  |  |  |  |  |
| 3a | * If “yes,” are these inventories periodically reviewed for accuracy? | |  |  |  |  |  |
| Space Usage | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Is current space assignment and usage periodically compared to programmatic growth to ensure that the department can continue to maintain overall effectiveness? If “yes”: | |  |  |  |  |  |
| 1a | * Is this evaluation part of a formalized process that is performed on a periodic basis (e.g., annually) rather than ad hoc? | |  |  |  |  |  |
| 1b | * Does this process identify spaces that could be repurposed or programs that could be moved away from the core of the campus? | |  |  |  |  |  |
| Global Activities | | | **Yes** | **No** | **Not Sure** | **N/A** | **Describe Control / Comment** |
| 1 | Does the department conduct business with vendors in foreign countries? If “yes,” please provide details in the comment section. Furthermore, if “yes”: | |  |  |  |  |  |
| 1a | * Are all contracts and agreements processed and fully executed prior to any associated work being conducted, goods or services being delivered, or facilities being utilized? | |  |  |  |  |  |
| 2 | Does the department hire or send employees overseas? If “yes,” please provide details in the comment section. Furthermore, if “yes”: | |  |  |  |  |  |
| 2a | * Are individuals who are responsible for these staffing arrangements aware of the applicable compliance requirements and the various benefits available to expats? | |  |  |  |  |  |
| 2b | * Are all offer letters being prepared using the current, University-approved templates and related procedures provided by Human Resources Management (HRM)? | |  |  |  |  |  |
| 2c | * Are all offers being reviewed by senior management for approval, as well as the Office of General Counsel (OGC)? | |  |  |  |  |  |
| 2d | * Are planned expenses in the host country (e.g., lodging) being reviewed for reasonableness? | |  |  |  |  |  |
| 3 | Does the department perform research in foreign countries? If “yes,” please describe how the research is staffed in the comment section (e.g., locals are hired, University employees are sent overseas, or a contract is negotiated with a third party). Furthermore, if “yes”: | |  |  |  |  |  |
| 3a | Has the staffing model been reviewed and discussed with appropriate University offices (e.g., OGC, HRM, or the Provost’s Office)? | |  |  |  |  |  |
| 4 | Does the department oversee any campuses or programs abroad? If “yes,” please provide details in the comment section. Furthermore, if “yes”: | |  |  |  |  |  |
| 4a | * Are practices or policies in place to protect the safety of individuals in the foreign country (e.g., emergency and crisis management procedures)? | |  |  |  |  |  |
| 4b | * Has a disaster recovery / business continuity plan been developed, and has this plan been tested? | |  |  |  |  |  |
| 5 | Are individuals traveling abroad encouraged to use the University’s [Travel Registry](https://provost.northeastern.edu/international-travel/travel-guidance/travel-registry/)? | |  |  |  |  |  |
| 6 | Is a restricted party screening conducted for all applicable parties (e.g., vendors, consultants, or partners)? | |  |  |  |  |  |

1. ”Department” is intended to refer to all types of organizational categories, such as administrative units, colleges, schools, and centers. [↑](#footnote-ref-1)
2. Individuals can include faculty, staff, contractors, temporary employees, and student employees. [↑](#footnote-ref-2)