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| Control Self-Assessment  *(Updated December 21, 2021)* |
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| Purpose |
| This tool helps individual units[[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 unit to achieve compliance, financial, and operational objectives.  Within this tool, units will find suggestions for business practices that will increase efficiency and effectiveness within the unit's internal control environment. |
| Procedures: How to Complete this Self-Assessment |
| Answer all questions with “Yes,” “No,” “Not Sure,” or “N/A”. Use the "Describe Control / Comment" area to elaborate on the related control (if one exists) by describing the unit'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 unit 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).  [https://finance.northeastern.edu/units/audit-and-advisory-services/](https://finance.northeastern.edu/departments/audit-and-advisory-services/) |

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| Internal Control Self-Assessment Questionnaire | | | | | | | | | | | | |
| Unit: | |  | | | | | | | | | | |
| Date: | |  | | | | | | | | | | |
| Name: | |  | | | | | | | | | | |
| Phone: | |  | | | | | | | | | | |
| Email: | |  | | | | | | | | | | |
| Governance, Policies, and Roles & Responsibilities | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | | | **Describe Control / Comment** |
| 1 | Are individuals[[2]](#footnote-2) in the unit 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 unit 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 unit documented unit-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? | |  | |  | |  | |  | | |  |
| 4 | Are individuals in the unit 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? | |  | |  | |  | |  | | |  |
| 4a | * If conflicts are disclosed, are management plans developed and reviewed regularly? | |  | |  | |  | |  | | |  |
| 5 | Are individuals in the unit familiar with the various options for reporting violations of law or policy, including the University’s [Anonymous Reporting Hotline](https://secure.ethicspoint.com/domain/media/en/gui/32115/index.html)? | |  | |  | |  | |  | | |  |
| 6 | Does the unit host any events (e.g., academic, athletics, community) attended by minors? | |  | |  | |  | |  | | |  |
| 6a | * 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)? | |  | |  | |  | |  | | |  |
| 7 | Are any centers or institutes affiliated with the unit? | |  | |  | |  | |  | | |  |
| 7a | * If “yes,” has documentation been developed that defines the conditions under which the center or institute was established (e.g., a Memorandum of Understanding)? | |  | |  | |  | |  | | |  |
| Information Security, Confidentiality, and Data Privacy | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | | | **Describe Control / Comment** |
| 1 | Does the unit use any systems not supported by central ITS? If so, what systems are used? | |  | |  | |  | |  | | |  |
| 2 | Does the unit have its own dedicated system / information technology support staff? | |  | |  | |  | |  | | |  |
| 3 | Do individuals in the unit use ITS managed workstations and laptops? | |  | |  | |  | |  | | |  |
| 4 | Are individuals in the unit who are responsible for handling data aware of and in compliance with the University’s [Data Classification Guidelines](https://northeastern.sharepoint.com/sites/DA-DataClassification), which outline how to safeguard various types of data based on their associated risk level? | |  | |  | |  | |  | | |  |
| 4a | * Do individuals in the unit handle  [Critical/Lock 4 data](https://northeastern.sharepoint.com/sites/DA-DataClassification/SitePages/4locks.aspx)? If “yes,” please describe how that data is handled and managed. | |  | |  | |  | |  | | |  |
| 5 | Do individuals in the unit utilize approved University document management tools including Office365, Microsoft Teams, OneDrive, SharePoint, and the Q Drive to store all confidential electronic data outside of, and in addition to, any core systems that may be utilized? | |  | |  | |  | |  | | |  |
| 6 | Do individuals store hard copies of documentation in an appropriately secure manner (e.g., high risk data is kept in locked cabinets)? | |  | |  | |  | |  | | |  |
| 7 | Are individuals in the unit who are responsible for handling data familiar with 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://cpb-us-w2.wpmucdn.com/sites.northeastern.edu/dist/b/620/files/2020/09/Policy-on-Confidentiality-of-University-Records-and-Information-FINAL-10-07-21-1.pdf) | |  | |  | |  | |  | | |  |
| 8 | Do individuals in the unit maintain unique user accounts for IT systems and applications? | |  | |  | |  | |  | | |  |
| 9 | Are individuals in the unit aware that they should keep their passwords confidential, meaning they should avoid sharing their passwords with anyone else (including temporary employees)? | |  | |  | |  | |  | | |  |
| 10 | Are individuals in the unit aware of how to change their passwords, and are they encouraged to change their passwords at least annually? | |  | |  | |  | |  | | |  |
| 11 | Are individuals in the unit encouraged to “lock” their computer screens prior to stepping away from their computers? | |  | |  | |  | |  | | |  |
| 12 | Are individuals in the unit 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)? | |  | |  | |  | |  | | |  |
| 13 | Does the unit maintain an inventory of software and licenses for any not supported by central IT? | |  | |  | |  | |  | | |  |
| Procurement | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | | | **Describe Control / Comment** |
| 1 | Are individuals in the unit familiar with the [Policy on Procure to Pay](https://finance.northeastern.edu/wp-content/uploads/P2P-Policy.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)? | |  | |  | |  | |  | | |  |
| 1a | * Does the unit follow the University’s RFP process for bidding of purchases or services equal to or greater than $10,000? | |  | |  | |  | |  | | |  |
| 2 | Do contracts and agreements follow the [Office of General Counsel procedures for the business review of contracts](https://generalcounsel.northeastern.edu/contracts-transactions/)? | |  | |  | |  | |  | | |  |
| 2a | * Have contracts been signed by the appropriate university signatory per the [Policy on Signature Authority](https://cpb-us-w2.wpmucdn.com/sites.northeastern.edu/dist/b/620/files/2020/09/Policy_on_Signature_Authority.pdf)? | |  | |  | |  | |  | | |  |
| 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 unit (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 unit 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. | |  | |  | |  | |  | | |  |
| NUCards and Expense Reimbursement | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | | | **Describe Control / Comment** |
| 1 | Are individuals in the unit familiar with the [Policy on Travel & Expense Reimbursement](https://www.northeastern.edu/policies/pdfs/Policy_on_Travel_and_Expense_Reimbursement.pdf)? | |  | |  | |  | |  | | |  |
| 2 | Are NUCard holders encouraged to use their card and not submit out of pocket reimbursements? | |  | |  | |  | |  | | |  |
| 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 unit 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 travel and expense transactions in Concur? | |  | |  | |  | |  | | |  |
| 6 | Are individuals in the unit 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 instructed never to give their cards to anyone else to make purchases on their behalf? | |  | |  | |  | |  | | |  |
| 8 | Are NUCard holders instructed to keep their cards in secure locations to which only the cardholders have access? | |  | |  | |  | |  | | |  |
| 9 | Are NUCard holders made aware that they must report stolen or lost NUCard corporate cards immediately? | |  | |  | |  | |  | | |  |
| 10 | Are NUCards collected from terminated or transferred employees as soon as employment with the unit ceases? | |  | |  | |  | |  | | |  |
| Travel | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | | | **Describe Control / Comment** |
| 1 | Are individuals in the unit instructed to make their travel plans sufficiently in advance to obtain the most favorable rates? | |  | |  | |  | |  | | |  |
| 2 | Are individuals made aware that they should book their travel through one of the University’s [preferred travel agencies](https://finance.northeastern.edu/tasks/plan-travel-or-prepare-expenses/plan-work-related-travel)? | |  | |  | |  | |  | | |  |
| 3 | Are supervisors reviewing planned travel expenses (e.g., lodging and automobile rentals) to ensure the rates are reasonable? | |  | |  | |  | |  | | |  |
| 4 | Are individuals registering their travel in compliance with the [Policy Requiring Registration of University Travel](https://cpb-us-w2.wpmucdn.com/sites.northeastern.edu/dist/b/620/files/2020/09/Policy_Requiring_Registration_of_University_Travel.pdf) whenever traveling on University business? | |  | |  | |  | |  | | |  |
| 4a | * Is the unit monitoring compliance with the policy? | |  | |  | |  | |  | | |  |
| 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 unit’s budget (e.g., operating, overhead, grants, discretionary and agency accounts)? | |  | |  | |  | |  | | |  |
| 3a | * If “yes,” are these individuals responsible for reviewing the unit's monthly Banner financial reports (e.g., the “Report of Transactions by FOAP”)? If “yes”: | |  | |  | |  | |  | | |  |
| 3b | * Are these reports reviewed on a timely basis? | |  | |  | |  | |  | | |  |
| 3c | * If discrepancies are identified, does the individual research and resolve the discrepancy? | |  | |  | |  | |  | | |  |
| 3d | * Does the individual sign and date the report as evidence of review? | |  | |  | |  | |  | | |  |
| 3e | * Does the individual provide the report to either a Director, Dean, or Chair for secondary, independent review, approval, and sign-off? | |  | |  | |  | |  | | |  |
| 4 | Do appropriate segregation of duties exist for making purchases, processing expenditures, processing expenditures, reviewing Banner financial reports, and 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 unit 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 unit 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 unit? 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 unit 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 unit (e.g., offices, conference rooms, or laboratories)? If “yes,” please briefly describe these spaces in the comment section. | |  | |  | |  | |  | | |  |
| 2 | Have the unit’s spaces been reviewed by the Public Safety unit 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 unit have an emergency action plan that outlines how to respond to various emergency situations (e.g., fires or gas leaks)? | |  | |  | |  | |  | | |  |
| 3a | * If “yes,” have individuals been trained on this plan? | |  | |  | |  | |  | | |  |
| 4 | Does the unit maintain an up-to-date inventory control log of all unit keys and HuskyCards that includes their assignment to individuals? | |  | |  | |  | |  | | |  |
| 5 | Are door access codes being used to restrict access to any of the shared spaces in the unit (e.g., laboratories)? | |  | |  | |  | |  | | |  |
| 5a | * If “yes,” are these access codes being changed regularly (e.g., every semester)? | |  | |  | |  | |  | | |  |
| 6 | Are keys or cards collected prior to the termination of an employee to help ensure that any attempts to access to building will be denied? | |  | |  | |  | |  | | |  |
| 7 | Are key assignments and HuskyCard access privileges to spaces within the unit periodically reviewed to ensure this access is appropriately restricted? | |  | |  | |  | |  | | |  |
| Inventory and Equipment | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | | | **Describe Control / Comment** |
| 1 | Are goods and equipment 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 goods and equipment 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) be tagged and added to the University’s property system by the Controller’s Office? | |  | |  | |  | |  | | |  |
| 3a | * 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 by submitting the [Asset Disposition Request](https://northeastern.sharepoint.com/sites/finance/AccountingOffice/SitePages/Asset%20Disposition%20-%20Introduction.aspx) form, to ensure property records are being kept up-to-date? | |  | |  | |  | |  | | |  |
| 3b | * 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 unit 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 unit (e.g., printers)? If “yes”: | |  | |  | |  | |  | | |  |
| 4a | * Is the unit conducting a physical inventory of these assets that are utilized centrally by the unit 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? | |  | |  | |  | |  | | |  |
| Human Resources  (questions are subject to change with Workday) | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | | | **Describe Control / Comment** |
| 1 | Are individuals in the unit 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 offer letters prepared using the current University-approved templates and related procedures provided by Human Resources (HR)? | |  | |  | |  | |  | | |  |
| 3 | Do hiring managers assure that new employees follow the [Onboarding Requirements](https://service.northeastern.edu/hr?id=kb_article&sys_id=5235d33c1bed2050f2d06351b24bcb40) provided by HR? | |  | |  | |  | |  | | |  |
| 4 | Is the University’s hiring system being used to review applicants? | |  | |  | |  | |  | | |  |
| 5 | Are individuals in the unit who are responsible for hiring familiar with the [Policy on Electronic I-9 Employment Eligibility Verification & E-Verify](https://cpb-us-w2.wpmucdn.com/sites.northeastern.edu/dist/b/620/files/2020/09/Northeastern-Policy-on-I-9-Employment-Eligibility-Verification-and-E-Verify-_FINAL-2.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 Policies](https://policies.northeastern.edu/) as needed? | |  | |  | |  | |  | | |  |
| 8 | Is access to documentation containing payroll data restricted to authorized individuals? | |  | |  | |  | |  | | |  |
| 9 | Are overtime hours being submitted and approved in a timely manner (i.e., weekly) for overtime-eligible employees, including temporary employees? | |  | |  | |  | |  | | |  |
| 10 | 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)? | |  | |  | |  | |  | | |  |
| 10a | * If “yes,” are payroll errors either corrected or communicated to the appropriate payroll processor on a timely basis? | |  | |  | |  | |  | | |  |
| 11 | 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)? | |  | |  | |  | |  | | |  |
| 12 | Are changes in wages submitted to the payroll office timely, so that retroactive payments are minimized as much as possible? | |  | |  | |  | |  | | |  |
| 13 | ***Applicable to Academic Colleges only***  Has the Dean delegated approval responsibility for faculty/staff extra compensation?   * If “yes,” does the Dean receive and sign off on the quarterly extra compensation spreadsheet reports confirming approval of all payments? (document provided by Provost’s Office) | |  | |  | |  | |  | | |  |
| 14 | Are performance goals and objectives discussed and agreed to by staff members and their supervisors at the beginning of each performance year? | |  | |  | |  | |  | | |  |
| 15 | Are supervisors conducting performance reviews for all of their direct reports? | |  | |  | |  | |  | | |  |
| 15a | * If “yes,” are the results of these performance reviews being documented? | |  | |  | |  | |  | | |  |
| 16 | Are sufficient training opportunities being provided to improve faculty and staff work-related competencies as needed? | |  | |  | |  | |  | | |  |
| 17 | Are individuals in the unit who are responsible for off-boarding utilizing the [Off-Boarding Toolkit](https://assets.hrm.northeastern.edu/pdfs/resources/offboarding/Offboarding-Checklist.pdf) provided by HRM whenever employees are terminated? | |  | |  | |  | |  | | |  |
| 18 | Is all University property assigned to an employee (e.g., keys, ID cards, laptops, corporate credit cards, and research) being collected prior to termination? | |  | |  | |  | |  | | |  |
| 19 | 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? | |  | |  | |  | |  | | |  |
| 20 | Is there a process in place to remove access from systems not SSOID enabled after an employee has been terminated? | |  | |  | |  | |  | | |  |
| 21 | Are exit interviews being conducted for terminated employees, and are these discussions being documented appropriately? | |  | |  | |  | |  | | |  |
| 22 | 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)? | |  | |  | |  | |  | | |  |
| 23 | Are employees instructed to monitor their PTO balances to ensure that they do not exceed their limits? | |  | |  | |  | |  | | |  |
| 24 | Has management created a culture that encourages staff to take vacation and personal time? | |  | |  | |  | |  | | |  |
| 25 | Are each employee’s timesheets reviewed and approved by someone with direct supervision and knowledge of the employee’s daily work schedule? | |  | |  | |  | |  | | |  |
| 26 | Do supervisors (or their designees) report absences due to illness of more than five days to Human Resources? | |  | |  | |  | |  | | |  |
| 27 | 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 unit, and is this information communicated appropriately? | |  | |  | |  | |  | | |  |
| 3 | Are any individuals in the unit 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 | Are regular meetings held with PIs to review rates of expenditures and to forecast budgets for their awards? | |  | |  | |  | |  | | |  |
| 5 | 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)? | |  | |  | |  | |  | | |  |
| 6 | 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)? | |  | |  | |  | |  | | |  |
| 7 | 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)? | |  | |  | |  | |  | | |  |
| 8 | 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? | |  | |  | |  | |  | | |  |
| 9 | 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 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 unit 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 unit conduct any business, perform research, or offer programs in foreign countries (not including the Canadian or London campuses)? If “yes,” please provide details in the comment section. | |  | |  | |  | |  | | |  |
| 1a | * If “yes,” are 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? | |  | |  | |  | |  | | |  |
| 2 | Are individuals familiar with and adhering to the [Policy on External International Engagements?](https://cpb-us-w2.wpmucdn.com/sites.northeastern.edu/dist/b/620/files/2020/09/Policy-on-External-International-Engagements.pdf) | |  | |  | |  | |  | | |  |
| 2a | * Are units engaging in inter-institutional education and enrollment collaborations following the Educational Programs Committee's review process for inter-institutional education agreements? | |  | |  | |  | |  | | |  |
| University Approved Branding | | | | **Yes** | | **No** | | **Not Sure** | | **N/A** | **Describe Control / Comment** | |
| 1 | Do any individuals in the unit use photographs, music, or artwork that is not licensed or owned by Northeastern on the unit’s website or in other materials? | | |  | |  | |  | |  |  | |
| 1a | * If “yes,” have these individuals worked with External Affairs to obtain permission from the owner? | | |  | |  | |  | |  |  | |

1. ”Unit” 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)