

**BOSTON COLLEGE
INTERNAL AUDIT DEPARTMENT
CONTROL SELF-ASSESSMENT QUESTIONNAIRE**

	Yes	No	N/A
ACCESS/AUTHORIZATION			
Is petty cash kept in a secured place, where only the petty cash custodian has access?			
Are all passwords and pin numbers adequately controlled and protected from unauthorized use including sharing?			
Is access to departmental systems removed for terminated or transferred faculty, staff, and students in a timely manner?			
Is an access control mechanism in place to prevent unauthorized access to confidential information?			
BUSINESS CONTINUITY			
Is there an adequate system of backups for information that is either critical to the department or that would be highly time consuming to reconstruct?			
Have you conducted a risk assessment to identify threats and possible safeguards or controls for your departmental processes?			
Are procedures, back up files, and everything pertinent to running your department properly stored and safeguarded against fire or water damage?			
COMPLIANCE			
Are there any outside bank accounts (not on the University's books)?			
Are all employees handling cash receipts or wire transfers adequately bonded?			
Are staff members aware of all applicable laws and regulations governing the activities of the department?			
Have all government reporting requirements been fulfilled on a timely basis?			
Has the Environmental Health and Safety Office been consulted concerning all potential hazardous materials issues or safety hazards?			
Are all governmental records retained in accordance with federal/state or local records retention requirements?			
Are there any potential safety concerns which may result in OSHA violations?			
Has the Risk Management Department been consulted concerning potential insurance concerns related to contractual insurance risks?			
DATA INTEGRITY/SECURITY			
Are department personnel aware that confidential information must be adequately secured and should not be disclosed unless the individual has been authorized to do so?			
Do you know where all your confidential data is stored (both electronic and manual)?			
Is confidential data secured and only accessed by individuals that need to know this information?			

	Yes	No	N/A
Does your contract with a third party vendor contain language regarding protection of your confidential data?			
Is all information assigned to a security classification level according to the most sensitive content contained therein?			
Are users reminded to not fax confidential information or leave it on the copy machine?			
Is all confidential information appropriately disposed of (i.e., shredded)?			
DOCUMENTATION			
Does adequate documentation exist for petty cash disbursements (i.e., original receipts)?			
Is the documentation for the transfer of cash or checks within a department sufficient so that lost or misappropriated funds can be traced to the responsible individual?			
Are appropriate forms submitted to the Development Office for gifts and endowments?			
Is documentation of procurement card activity, including reconciling documents, stored in a manner conducive to audit review?			
Is documentation for all invoices submitted to Accounts Payable in a timely manner to take advantage of cash discounts?			
Has a departmental records retention policy been established for storing important documents?			
Is the Controller's Office consulted concerning the length of time documents are required to be maintained?			
Have all critical procedures in your department been documented?			
Do individuals approving PeopleSoft transactions examine supporting documentation when making on-line approvals?			
Are all contracts with outside vendors reviewed by General Counsel, appropriately signed, and appropriately documented?			
EXPENSES			
Is there a petty cash account?			
Was the petty cash account established with approval from the Controller's Office?			
Are petty cash fund reimbursements processed through the Controller's Office?			
Are travel and entertainment expenses in compliance with the University's Travel and Business Expense Reimbursement policy and sponsored agency regulations? (http://www.bc.edu/offices/policies/meta-elements/doc/policies/V/5-200-050/5-200-050.shtml)			
Is all travel authorized in advance by the vice president, dean, department chairperson, or director?			
Do expense reimbursement requests include written documentation stating the business purpose of the activity, the name of all individuals present, and original receipts for items over \$25?			
Are expense reports reviewed and approved by responsible department personnel?			

	Yes	No	N/A
Are departmental personnel who approve such expenses knowledgeable of the University's Travel and Business Expense Reimbursement policy?			
Are travel and expense reports prepared and submitted within two weeks of the trip?			
Are entertainment expenses approved by the responsible vice president, dean, department chairperson, or director?			
Are all entertainment expenses documented with the participant names and purpose?			
Does the department follow vendor bidding policy for purchases over \$5,000? http://www.bc.edu/offices/purchasing/bidding/			
Do Managers review monthly financial reports for unusual items and are all unusual items investigated and resolved in a timely manner?			
PHYSICAL SECURITY			
Are all computer workstations locked down or otherwise secured to prevent theft?			
Are servers located in a restricted area?			
Are important documents stored in a secure area with adequate protection from fire and water damage?			
Is computer hardware protected from water damage (i.e., are you are in a low lying area that is subject to periodic floods)?			
Are your critical systems connected to an Uninterruptible Power Supply to protect the system in the event of a power failure?			
Are individuals restricted from entering into unauthorized areas?			
Are offices and/or work areas properly secured during non-business hours?			
POLICY			
Are department personnel aware of the Professional Standards and Business Conduct – Reporting of Fraud policy? http://www.bc.edu/offices/policies/meta-elements/doc/policies/I/1-100-015.shtml			
Are department personnel aware that all revenues generated by the University, and all expenditures for goods and services, must be accounted for within the financial accounting system of the institution?			
Are department personnel aware that the use of University funds for any personal, unlawful, or improper purpose is prohibited?			
Are department managers aware that they have a responsibility to develop and implement controls to minimize opportunities for fraud to occur?			
Are department personnel aware that the use of University equipment, supplies, or facilities for a revenue generating activity that benefits an individual employee is strictly prohibited without the express written approval of the cognizant vice president and the Executive Vice President?			
Are departmental personnel aware that any instances of suspected fraud should be reported to the Director of Internal Audit?			

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Are department personnel aware of the Technological and Information Resources policy? http://www.bc.edu/offices/policies/meta-elements/doc/policies/I/1-100-025.shtml			
Are all faculty and staff members in the department aware of the University's policies regarding conflicts of interest? http://www.bc.edu/offices/policies/meta-elements/doc/policies/I/1-100-010/1-100-010.shtml			
Are all faculty and staff members aware that purchases should not be made with vendors where there is a personal interest with the vendor?			
Are all faculty and staff members aware that gifts of more than nominal value (in excess of \$100) from individuals or organizations with whom the University does business are a violation of the conflict of interest policy?			
Are all faculty and staff members aware that they have an obligation to avoid a conflict (or any appearance of conflict) between their personal interests and the interests of the University in business relationships that may be adverse to the interests of the University?			
RECONCILIATIONS			
Has a formal reconciliation process been established for procurement cards that includes matching monthly statements with packing slips/register receipts and PeopleSoft charges?			
Have all mechanisms been implemented to monitor, report, and audit activities identified as critical to your department?			
Are differences between departmental records and system reports resolved promptly?			
REVENUE			
Is each check received by BC personnel restrictively endorsed upon receipt with the appropriate bank account number and the phrase "For Deposit Only" to the account of Boston College?			
Are prenumbered receipts or tickets used to track collection of revenue so that the person to whom the funds are turned over can verify the count in the presence of the collector?			
Are all unused prenumbered receipts/tickets accounted for?			
Are deposits made by the next business day or when a predetermined level of receipts is on hand?			
When funds cannot be deposited daily, are they properly secured overnight?			
Are deposits transported to the University Cashier's Office with a Campus Police escort?			
Has your department determined that its revenue is not subject to unrelated business income tax (UBIT)?			
Has the department consulted with the Controller's Office concerning whether sales taxes are required to be charged to customers?			
Have sales taxes been properly deposited, and credited to the appropriate account designated by the Controller's Office?			

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SEPARATION OF DUTIES			
Do staff members responsible for handling cash and checks not also have the ability to record or verify transactions posted to accounts receivable records?			
In areas that collect cash by direct contact solicitations or special events, is the person who collects currency closely supervised and independent of accounting functions?			
SYSTEM SECURITY			
Are there any instances of software copyright violations in the department?			
Is there adequate computer virus protection and is it properly configured?			
Are your systems updated for the latest security patches?			
Have your servers been scanned by Information Technology for security vulnerabilities?			
TRAINING			
Have all staff been adequately trained to protect data in accordance with policy?			
Has cross-training of personnel been provided to ensure that critical processes will continue in the event that staff become ill or leave the University?			
Have users been adequately trained to support all applications in your department?			
Are users trained to log off their computer when it is not in use to prevent unauthorized access to files?			