|  |
| --- |
| Internal Control Self-Assessment Questionnaire |
|  |
| Purpose |
| This tool is designed to help individual units 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.  By using this tool, departments will find suggestions for generally good business practices that will increase efficiency and effectiveness within the department's internal control environment. |
| Procedures: How to Complete this Assessment |
| All questions should be answered by “Yes”, “No”, “Unsure”, or “N/A”. The unit may use the "Describe Control / Comment" area to document the control by describing the department's business process/procedure, or why no control exists. The “Describe Control/Comment” area could be helpful for Division/College leadership when assessing adequacy of controls.    By thoroughly considering the questions, you will be evaluating your control environment against sound business practices. We encourage you to engage your entire team into the exercise to brainstorm for those areas of opportunity and to share the experience. |

|  | | Yes | No | Unsure | N/A | Describe Control / Comment |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Control Environment/Governance** |  |  |  |  |  |
| 1 | Are individuals[[1]](#footnote-1) in your unit sufficiently familiar with the [Mississippi State University Policy Page](http://www.policies.msstate.edu/) that addresses issues related to financial matters, human resources, and the use of information and related technology and regulatory compliance? |  |  |  |  |  |
| 2 | Has your unit documented unit-specific internal procedures (desk manuals) related to performing all significant administrative and financial processes? |  |  |  |  |  |
| 3 | Are desk manuals updated when necessary? |  |  |  |  |  |
| 4a | Are individuals in your unit reviewing the [Conflict of Interest/Ethics](http://www.policies.msstate.edu/policypdfs/60416.pdf) Policy, [Conflict of Interest information webpage](https://www.orc.msstate.edu/compliance/coi), and the [Outside Employment and Consulting Policy](http://www.policies.msstate.edu/policypdfs/60415.pdf)? |  |  |  |  |  |
| 4b | Do faculty and staff who receive compensation external to MSU or who have a financial interest (including family members) in an external business complete the online [Outside Employment Request](https://eforms.msstate.edu/) on an annual basis? |  |  |  |  |  |
| 4c | If conflicts are disclosed, are management plans developed and reviewed regularly? |  |  |  |  |  |
| 5 | Are individuals in your unit familiar with how to report violations of law or policy, including the summary of [Reporting Options](https://www.civilrights.msstate.edu/reporting) to report to the appropriate office/individual listing or the [MSU Ethics Line](https://www.msstate.edu/ethics-line/) to report anonymously? |  |  |  |  |  |
| 6a | Does your unit host any events (e.g. academic, athletics, and community) with minors? |  |  |  |  |  |
| 6b | If yes, are employees familiar with the [Minor Protection](http://www.policies.msstate.edu/policypdfs/0129.pdf) policy? |  |  |  |  |  |
| 6c | If yes to 6a above, is the program registered with the [Office of Compliance and Risk Management](https://www.ocrm.msstate.edu/) prior to the event? |  |  |  |  |  |
|  | **Information Security, Confidentiality, and Data Privacy** |  |  |  |  |  |
| 1a | Does your unit have its own system/information technology support staff? |  |  |  |  |  |
| 1b | If yes, are the IT staff familiar with MSU’s [ITS Policies & Procedures](https://www.its.msstate.edu/about/policies/) and the [MSU Information Security Program](https://www.infosecurity.msstate.edu/isp/program)? |  |  |  |  |  |
| 2 | Have all individuals completed the Information Security Training? |  |  |  |  |  |
| 3 | Are University and personal devices that access MSU’s network and resources protected with the latest virus protection? |  |  |  |  |  |
| 4 | Are security patches applied to all University and personal devices that access MSU’s network and resources as soon as practical? |  |  |  |  |  |
| 5 | Do all individuals in your unit maintain unique user accounts for IT systems and applications? |  |  |  |  |  |
| 6 | Are passwords kept confidential? |  |  |  |  |  |
| 7 | Are individuals in your unit locking their computer prior to stepping away from their computer? |  |  |  |  |  |
| 8 | Does your unit track software inventory and licenses? |  |  |  |  |  |
| 9a | Has a disaster recovery/business continuity plan been developed for your unit if required? |  |  |  |  |  |
| 9b | If you answered "yes" to above, has the disaster recovery / business continuity plan been tested? |  |  |  |  |  |
| 10 | Are individuals in your unit familiar with MSU’s [Use of Information Technology Resources](http://www.policies.msstate.edu/policypdfs/0112.pdf) Policy? |  |  |  |  |  |
| 11a | Does your unit properly maintain documentation (either manually or electronically) containing any of the following confidential data elements that are considered to be "personally identifiable" information that could be 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/debit card number. |  |  |  |  |  |
| 11b | Does your unit maintain documentation electronically that includes private and/or confidential information about students, faculty/staff, donors, clinical patients, research participants, etc? |  |  |  |  |  |
| 11c | If yes to either, are these files properly stored with restricted access? |  |  |  |  |  |
| 11d | Are these files encrypted when transmitted or loaded on portable storage devices? |  |  |  |  |  |
| 12a | Does your unit maintain hard copy documentation that includes private and/or confidential information about students, faculty/staff, donors, clinical patients, research participants, etc.? |  |  |  |  |  |
| 12b | If yes, are these files properly stored with restricted access? |  |  |  |  |  |
| 12c | When disposing of these documents, are cross-cut or high security shredders used? |  |  |  |  |  |
| 13 | Are documents that contain private and/or confidential information restricted to appropriate faculty/staff? |  |  |  |  |  |
|  | **Procurement** |  |  |  |  |  |
| 1 | Do all initiators of purchases understand that they do not have authority to obligate the University (order, request, etc.) without appropriate prior approvals? |  |  |  |  |  |
| 2 | Have approvers of purchases reviewed the most current [MSU Procurement and Contracts Manual](https://www.procurement.msstate.edu/pdf/P&C_Manual_20220810.pdf)? |  |  |  |  |  |
| 3 | Are employees aware that units can only purchase items, services, events, etc. that further the mission of the University and that anything perceived to provide a personal benefit would be prohibited? Prohibited expenses could include but are not limited to gifts for employees, parties for employees (Christmas party, retirement party, baby showers, etc.), donations to other organizations, etc. |  |  |  |  |  |
| 4 | For items on the State of Mississippi’s [Competitive Contracts](https://www.dfa.ms.gov/competitive-contracts_DEF) list, are the items purchased from the contract vendor when required by the contract? (Examples of items included on the lists include office supplies, laser printer toner, paper, and fuel access card). |  |  |  |  |  |
| 5 | For items on the State of Mississippi’s [Negotiated Contracts](https://www.dfa.ms.gov/negotiated-contracts) lists, are items purchased from the contract vendor or from a vendor offering the negotiated contract price or less? If purchasing from a non-contract vendor, the department must still comply with all statutory bid procedures regardless of price. (Examples of items included on the negotiated contract list include copiers, furniture, laboratory equipment/supplies, and janitorial products). |  |  |  |  |  |
| 6a | Is the statutory (per Miss. Code Ann. § 31-7-13) bidding process followed for purchases of non-state-contract items regardless of the method of payment (ProCard/direct pay/purchase order)? |  |  |  |  |  |
| 6b | $0 to $5,000 – no competition required. Departments are urged to consider seeking a second or third price to ensure obtaining the right product at a good price. |  |  |  |  |  |
| 6c | $5,000.01 to $75,000 – two quotes are required. The quotes must either be signed by an authorized representative of the quoting company or must be accompanied by an email that clearly indicates the name and contact information for the individual submitting the quote.  (1) Quotes must be for equal quality products  (2) Quotes should include any shipping charges (however, note that the statute states that expenditure thresholds are “exclusive of freight or shipping charges”)  (3) Quotes should include any other applicable charges (installation, training, etc.) |  |  |  |  |  |
| 6d | $75,000.01 and up – MSU must develop specifications, terms and conditions, and an Invitation to Bid document. MSU must advertise the solicitation and receive formal bids. |  |  |  |  |  |
| 7 | Are all contracts and agreements submitted to the Office of Procurement and Contracts or the Office of Sponsored Projects for legal review and signature? |  |  |  |  |  |
| 8 | Are all contracts and agreements processed and fully executed prior to any associated work being conducted, goods/services being delivered, and/or facilities being utilized? |  |  |  |  |  |
| 9 | Are invoices compared to receiving reports, packing slips and purchase orders? |  |  |  |  |  |
| 10 | Do individuals in your unit ensure that Mississippi sales tax is not included on purchases? |  |  |  |  |  |
| 11 | To the extent possible, is there adequate segregation of duties between purchasing, approving the purchase, receiving, and paying? |  |  |  |  |  |
|  | **Procurement Card** |  |  |  |  |  |
| 1 | Have individuals involved in the Procurement Card (ProCard) function (making purchases, processing transactions, and approving), reviewed the most current MSU Procurement Card Program User’s Guide <http://www.procurement.msstate.edu/procurement/procard/procardguide.pdf>? (The User Guide details policies and procedures necessary to remain in compliance with policies and State of Mississippi Purchasing Law) |  |  |  |  |  |
| 2 | Are ProCards kept adequately secured so that only the cardholder has access? |  |  |  |  |  |
| 3a | For ProCards checked out by multiple employees, does the department use a ProCard log to track users? |  |  |  |  |  |
| 3b | If yes, does the log track user name, date, check-in/out times, location, amount, purpose, etc.? |  |  |  |  |  |
| 4 | Do individuals turn in receipts and provide an appropriate level of detail to support the business purpose of each expense? |  |  |  |  |  |
| 5 | For unusual purchases or vague receipts, do individuals provide an appropriate level of detail to support the business purpose of each expense? |  |  |  |  |  |
| 6 | Does the Unit Head (or designee) review transactions and supporting documentation and sign the bank statement as evidence of review? |  |  |  |  |  |
| 7 | Is the Unit Head (or designee) knowledgeable about what should or should not be purchased on the card? |  |  |  |  |  |
| 8 | Does the Unit Head/reviewer question unusual purchases? |  |  |  |  |  |
| 9 | Are individuals in your unit aware that split purchases (to avoid approvals) are prohibited? |  |  |  |  |  |
| 10 | Are stolen or lost ProCards reported immediately? |  |  |  |  |  |
| 11 | Are ProCards collected from terminated or transferred employees? |  |  |  |  |  |
|  | **Travel** |  |  |  |  |  |
| 1 | Are individuals in your unit who travel on official University business aware of the requirement to comply with the [Travel Policy](http://www.policies.msstate.edu/policypdfs/6201.pdf) and the [MSU Travel Guidelines](http://www.travel.msstate.edu/procedures/guidelines.php), which help ensure compliance with Miss. Code Ann. § 25-3-41? |  |  |  |  |  |
| 2 | Does the Unit Head provide prior approval for the following types of travel:   * Attending in- or out-of-state conventions, associations, conferences, workshops, seminars and clinics * Outside the State of Mississippi but within the U.S. for reasons other than those listed above |  |  |  |  |  |
| 3 | Are travel plans made sufficiently in advance to obtain the most favorable transportation rates? |  |  |  |  |  |
| 4 | Are individuals who travel aware that State law (Miss. Code Ann. § 25-3-41) allows employees to be reimbursed the actual cost of meals not to exceed the daily maximums for the specific location? |  |  |  |  |  |
| 5 | Are individuals who travel aware that reimbursement for meals is allowable only if travel involves an overnight stay? |  |  |  |  |  |
| 6 | Are lodging accommodations reviewed for reasonableness? |  |  |  |  |  |
| 7 | Are automobile rentals reviewed for reasonableness? |  |  |  |  |  |
| 8 | Are individuals who travel in a privately-owned vehicle when an MSU vehicle is available reimbursed at the federal rate or at $.22/mile (or at the current approve rate)? |  |  |  |  |  |
|  | **Budgeting, Accounting, and Financial Reporting** |  |  |  |  |  |
| 1 | Is fiscal staff familiar with policies, procedures, guidelines, and resources related to Budgeting and Accounting (such as [Account Reconciliation Procedure](http://www.policies.msstate.edu/policypdfs/6101.pdf), [SPA procedures](http://www.controller.msstate.edu/sponsoredprograms/pp/), [Budget](http://www.controller.msstate.edu/budget/training/), [Payroll](https://www.controller.msstate.edu/payroll/training), and [Reporting, Planning, and Analysis](https://www.rpa.msstate.edu/training/))? |  |  |  |  |  |
| 2 | Are funding sources evaluated annually to assess the sustainability of current funding levels? |  |  |  |  |  |
| 3 | If fund deficits are anticipated, are appropriate levels of management notified timely and appropriate corrective action taken? |  |  |  |  |  |
| 4 | Is the Unit Head aware that the [Account Reconciliation Policy](http://www.policies.msstate.edu/policypdfs/6101.pdf) assigns responsibility directly to Unit Heads for ensuring individual funds do not develop a deficit balance? |  |  |  |  |  |
| 5 | Are ledger reports reconciled timely to supporting documentation? (Typically a “timely” reconciliation is performed within a month of the email notification from the Controller’s Office requesting reconciliations be performed.) |  |  |  |  |  |
| 6 | Do fiscal staff or the Unit Head notify the [Reporting, Planning and Analysis Office](https://www.rpa.msstate.edu/staff/) staff of any change in Unit Head or departmental contacts as requested on the cover page of the monthly ledger report? |  |  |  |  |  |
| 7 | Is the staff performing the reconciliation separate from the staff initiating and approving transactions? (If a unit is too small to segregate these duties, the compensating control is the review of transactions by the Unit Head.) |  |  |  |  |  |
| 8 | Does the Business Manager (or designee) reconcile transactions on the ledger report to supporting documentation to ensure transactions are allowable, reasonable, allocable, and accurate? |  |  |  |  |  |
| 9 | Does the Unit Head (or designee, or PI for grant accounts) review reconciled ledger reports and supporting documentation timely and sign as evidence of review? |  |  |  |  |  |
| 10 | Are discrepancies uncovered by reconciliations timely researched and corrected? |  |  |  |  |  |
|  | **Revenue Collection** |  |  |  |  |  |
| 1 | Does your unit handle cash (**MSU defines cash as coin, currency, checks, money orders, or credit/debit card transactions**)? |  |  |  |  |  |
| 2 | If yes, have individuals responsible for cash handling and deposits read or reviewed the most recent [Cash Handling Policy](http://www.policies.msstate.edu/policypdfs/6207.pdf)? |  |  |  |  |  |
| 3 | Does adequate segregation of duties exist within the unit between individuals responsible for receiving, depositing and reconciling? (If a unit is too small to separate all three duties, at a minimum, separate the handling of cash from the reconciliation.) |  |  |  |  |  |
| 4 | Are pre-numbered cash receipt, cash logs, or register tape used to record all cash receipts (both in person and through the mail)? |  |  |  |  |  |
| 5 | Is cash stored in a secure location (in a safe or other secure place)? |  |  |  |  |  |
| 6 | Are deposits of funds made weekly or within a business day of reaching $1,000? |  |  |  |  |  |
| 7 | Are receipts and deposits reconciled monthly with ledger reports? |  |  |  |  |  |
| 8a | Do you have a petty cash fund or change fund? |  |  |  |  |  |
| 8b | If yes, has this fund been authorized by Treasury Services? (If you are unsure, contact Treasury Services at 662-325-2826.) |  |  |  |  |  |
| 9a | Does your unit handle credit/debit card transactions? |  |  |  |  |  |
| 9b | If yes, has the Unit Head and individuals responsible reviewed the following policies: [Credit-Debit Card Processing](http://www.policies.msstate.edu/policypdfs/6208.pdf), [Security of Card Payment Devices](http://www.policies.msstate.edu/policypdfs/6209.pdf), and [Safeguarding Cardholder Data (CHD)](http://www.policies.msstate.edu/policypdfs/6210.pdf)? |  |  |  |  |  |
| 10 | If you have a credit/debit card system with a company other than MSU’s third party solution (NelNet), has the system been approved by the PCI Council? (If you are unsure, contact Treasury Services at 662-325-2826.) |  |  |  |  |  |
| 11 | Have individuals involved in accepting, processing, or handling sensitive cardholder information attended training provided by the PCI Council? |  |  |  |  |  |
| 12 | Are credit/debit card transactions reconciled monthly with ledger reports? |  |  |  |  |  |
|  | **Building and Office Security** |  |  |  |  |  |
| 1 | Does the unit have an emergency action plan and have all faculty/staff been trained to know how to respond to emergency situations such as a fire? |  |  |  |  |  |
| 2 | Are exterior doors and windows locked during non-business hours? |  |  |  |  |  |
| 3 | Are interior doors to areas containing sensitive information kept locked? |  |  |  |  |  |
| 4 | Are file cabinets with sensitive information physically secured? |  |  |  |  |  |
| 5 | Does the unit maintain an accurate record of keys (via a key listing) and their assignment to individuals? |  |  |  |  |  |
| 6 | Does the unit perform a periodic analysis of missing keys to ensure adequate security? |  |  |  |  |  |
| 7 | If the unit uses key card access to building or rooms, are the access reports reviewed (at least on a semester basis) with access being updated based on need? |  |  |  |  |  |
| 8 | When an individual is terminated or transferred to another unit, or a graduate student leaves, are keys/cards collected immediately and access to the building revoked? |  |  |  |  |  |
| 9 | Does the unit have an inventory of temporary access cards? If yes, is their use and distribution tracked? |  |  |  |  |  |
|  | **Inventory/Equipment** |  |  |  |  |  |
| 1 | Are inventory items and fixed assets maintained in a secure location with access to only authorized faculty/staff? |  |  |  |  |  |
| 2 | Is the Annual Self Audit performed by someone other than (or in addition to) the inventory representative? |  |  |  |  |  |
| 3 | Have procedures been established to ensure that University assets (land, buildings, facilities, equipment, networks, supplies, funds, and labor) are not being used for personal use? |  |  |  |  |  |
| 4 | Are Hand Receipts: |  |  |  |  |  |
| 4a | * Issued for any portable device assigned to an individual? |  |  |  |  |  |
| 4b | * Issued for any property removed from campus? |  |  |  |  |  |
| 4c | * Updated annually? |  |  |  |  |  |
| 4d | * Completed in their entirety? |  |  |  |  |  |
| 4e | * Visually inspected when updated? |  |  |  |  |  |
| 4f | * Signed by the inventory representative? |  |  |  |  |  |
| 4g | * Inventory Representative Hand Receipt signed by Unit Head? |  |  |  |  |  |
|  | **Fleet Management** |  |  |  |  |  |
| 1 | Is a vehicle log used for each vehicle to document every trip in a University vehicle? |  |  |  |  |  |
| 2 | Does the vehicle log capture user name, beginning and ending odometer readings, beginning and ending date, destination, fueling quantity, and a description and cost of any required maintenance? |  |  |  |  |  |
| 3 | Have individuals authorized to drive University vehicles reviewed the [MSU Fleet Management Guidelines and Procedures](http://www.procurement.msstate.edu/pdf/FleetManagementGuidelines.pdf)? |  |  |  |  |  |
| 4 | Have individuals authorized to drive University vehicles completed the “MSU Business Use Agreement” and is a copy maintained on file? |  |  |  |  |  |
| 5 | Are fuel statements reconciled to vehicle logs for reasonableness? |  |  |  |  |  |
| 6 | Is each driver authorized to purchase fuel with the fuel card issued a unique PIN? |  |  |  |  |  |
| 7 | Does the unit have procedures for suspending PIN numbers for individuals no longer authorized to purchase fuel (terminated, transferred, loss of license, etc.)? |  |  |  |  |  |
| 8 | Are fuel statements reviewed and signed by the Unit Head? (The Unit Head should review for unusual transactions such as excessive fuel purchases, gallons purchased in excess of fuel tank capacity, etc.) |  |  |  |  |  |
| 9 | Is the InCircuit vehicle cost and MPG analysis report reviewed by the Unit Head (or designee who does not purchase fuel)? |  |  |  |  |  |
|  | **Human Resources Management** |  |  |  |  |  |
| 1 | Are personnel information, payroll records, and confidential files stored in a secured location and restricted to authorized individuals? |  |  |  |  |  |
| 2 | Have employees with HR responsibilities attended training programs specific to their roles in the unit (for example, have individuals with hiring coordinating responsibilities attended PageUp training or administrative staff attended EASE training, etc.)? |  |  |  |  |  |
| 3 | Have individuals with HR responsibilities and the Unit Head reviewed [employment policies and procedures](https://www.hrm.msstate.edu/managers/employment)? |  |  |  |  |  |
| 4 | Does the unit have procedures for ensuring that new employees complete the onboarding process within the timeframe defined in PageUp? (The Hiring Coordinator and/or Unit Head should monitor completion of the required items in the PageUp system). |  |  |  |  |  |
| 5 | Are annual Performance Appraisals timely submitted to HRM for all executive, administrative, professional, or support staff? |  |  |  |  |  |
| 6 | Does the unit have procedures in place to review, identify, and manage employees’ potential conflicts of interest (i.e., outside activities, financial interests, and employment of relatives/nepotism)? |  |  |  |  |  |
| 7 | Does the unit have procedures for notifying individuals of new or updated University or departmental policies and procedures? |  |  |  |  |  |
| 8 | Does the Unit Head and/or the individuals with HR responsibilities review the [HRM Separation from Employment website](https://www.hrm.msstate.edu/managers/employment/separation-employment) and the [Separation of Employment policy](http://www.policies.msstate.edu/policypdfs/60405.pdf) when processing paperwork for employees being terminated or transferring to another department? |  |  |  |  |  |
| 9 | Does the Unit Head and/or the individuals with HR responsibilities complete the [Separation Checklist](https://www.hrm.msstate.edu/forms/separation-employment-information) list when processing paperwork for employees being terminated or transferring to another department and retain for audit purposes? |  |  |  |  |  |
|  | **Payroll** |  |  |  |  |  |
| 1 | Have individuals responsible for payroll processes read the most recent payroll-related policies, including [Overtime-Compensatory Time](http://www.policies.msstate.edu/policypdfs/60311.pdf) and [Office Hours/Work Schedule](http://www.policies.msstate.edu/policypdfs/60320.pdf)? |  |  |  |  |  |
| 2 | Have individuals responsible for payroll processes read various payroll-related procedures located at the [Payroll Website](https://www.controller.msstate.edu/payroll)? |  |  |  |  |  |
| 3 | Are payroll records and confidential files restricted to authorized individuals? |  |  |  |  |  |
| 4 | Are timesheets maintained by the department for all non-exempt employees? |  |  |  |  |  |
| 5a | Does the unit use the current version of the HRM approved [timesheets](http://hrm.msstate.edu/compensation/resources/time_reports.php) located on HRM’s website? |  |  |  |  |  |
| 5b | If not, has the timekeeping system used by the unit been approved by HRM? |  |  |  |  |  |
| 6 | Are timesheets signed and dated by the employee after the time period being reported? |  |  |  |  |  |
| 7 | Are timesheets signed and dated by the supervisor after the time period being reported? |  |  |  |  |  |
| 8 | Are timesheets matched to leave records to ensure accuracy? |  |  |  |  |  |
| 9 | Does the unit require that all employees obtain approval prior to working overtime? |  |  |  |  |  |
| 10 | If a non-exempt employee works in excess of 40 hours in a work week, does the unit compensate the employee for the excess hours at a rate of 1.5 times their hourly rate or compensatory time off (comp time) of 1.5 times each hour of overtime worked? |  |  |  |  |  |
| 11a | Does the unit use comp time in lieu of overtime? |  |  |  |  |  |
| 11b | If yes, was this agreement included in the letter of offer and/or in the annual employment letter for all employees? |  |  |  |  |  |
| 12 | Is comp time maintained in the Banner Leave Entry system? |  |  |  |  |  |
| 13 | Does the unit require employees to exhaust comp time before personal leave is used? |  |  |  |  |  |
| 14 | Does the Unit Head monitor comp time balances and take steps to reduce comp time balances when the balance approaches 240 hours? (see [HRM 60.311: OVERTIME/COMPENSATORY TIME](https://www.policies.msstate.edu/policy/60311)) |  |  |  |  |  |
| 15 | Are payroll duties separated so that an employee is not entering his/her own time into Banner? (If a unit is too small to prevent the entering of one’s own time, the compensating control is the review of the Post Time Entry Report (PWRVOCH) and the Payroll Voucher (PWRVOCC) by the Unit Head to ensure the processor’s time is entered correctly.) |  |  |  |  |  |
| 16 | Are payroll records reconciled to Banner ledger reports during monthly reconciliations? |  |  |  |  |  |
| 17 | Are Payroll Vouchers (PWRVOCC) reviewed and signed by the Unit Head? |  |  |  |  |  |
|  | **Leave** |  |  |  |  |  |
| 1 | Are benefits-eligible employees familiar with Leave related policies including [Leave/Leave Without Pay](http://www.policies.msstate.edu/policypdfs/60201.pdf), [Office Hours/Work Schedule](http://www.policies.msstate.edu/policypdfs/60320.pdf), & [Tuition Remission](http://www.policies.msstate.edu/policypdfs/60225.pdf)? |  |  |  |  |  |
| 2 | Does the unit have procedures in place to ensure employees submit leave for time off? |  |  |  |  |  |
| 3 | Does the unit require employees (excluding nine-month faculty) to use 8 hours of consecutive personal leave prior to using medical leave? |  |  |  |  |  |
| 4 | Does the unit require nine-month faculty to submit medical leave when out due to illness? (Some Faculty do not have a “typical” 8-5 workday and often work nights and weekends. However, if a 9-month faculty is out for an extended period [for example, due to surgery or parental leave], medical leave should be submitted for time off.) |  |  |  |  |  |
| 5 | Does the unit ensure employees submit a medical certification form for each absence due to illness after 32 consecutive hours of time off? |  |  |  |  |  |
| 6 | Is leave reconciled monthly against detailed leave reports?  Departments using paper leave forms:   * + PWRLSUM (Employee Leave Summary Report) **or**   + PWRLVTL (Employee Leave Totals by Org Report)   Departments using eForms:   * + PWRLVEF (Banner/E-Form Leave Reconciliation) **and**   + PWRLVNF (E-Forms not Finalized) |  |  |  |  |  |
| 7 | Are leave reconciliations timely reviewed, signed, and dated by both the reconciler and the Unit Head? |  |  |  |  |  |
| 8 | Does the supervisor of the individual responsible for processing leave for the unit review and sign the processor’s leave reconciliation? |  |  |  |  |  |
|  | **Sponsored Research** |  |  |  |  |  |
| 1 | Are Principal Investigators and fiscal staff familiar with policies, procedures and guidelines related to sponsored projects ([Office of Sponsored Projects Policies/Procedures](https://www.osp.msstate.edu/procedures) and [Sponsored Programs Accounting Policies/Procedures](http://www.controller.msstate.edu/sponsoredprograms/pp/))? |  |  |  |  |  |
| 2 | Are Principal Investigators and fiscal staff provided training regarding compliance with University policies and procedures and 2 CFR 200 (Uniform Guidance) related to sponsored research? |  |  |  |  |  |
| 3 | Does the Principal Investigator verify that the University adheres to the terms and conditions of the award (i.e. the PI monitors the project work and ensures the Technical Reports are completed as required by the sponsor, etc.)? |  |  |  |  |  |
| 4 | Does the unit have procedures in place to ensure documents related to sponsored projects are retained in accordance with the sponsoring agency requirements? |  |  |  |  |  |
| 5a | Are you aware of any ITAR/Export Control related research? |  |  |  |  |  |
| 5b | If yes, does it comply with the [Policy on Export Controls](http://www.policies.msstate.edu/policypdfs/7004.pdf) and [procedures related to Export Control](https://www.orc.msstate.edu/security/export-control/resources)? |  |  |  |  |  |
| 6 | For projects with a cost-sharing component, does the unit have procedures in place to ensure compliance? |  |  |  |  |  |
| 7 | Are regular meetings planned with the Principal Investigator to review the rate of expenditures and forecast budget and planning? |  |  |  |  |  |
| 8 | Are budget reconciliations performed and reviewed monthly so that, if needed, errors are corrected and/or [cost transfers](http://www.policies.msstate.edu/policypdfs/6106.pdf) are processed within a timely manner? |  |  |  |  |  |
| 9 | Do Principal Investigators verify all expenses for reasonableness, allowability, and allocability, including salaries charged to contracts/grants as part of effort reporting requirements? (Refer to Determination of Allowable vs. Unallowable Expenses Procedure located at <https://www.controller.msstate.edu/sponsoredprograms/pp>) |  |  |  |  |  |
| 10 | Are Principal Investigators familiar with their roles and responsibilities for effort reporting? |  |  |  |  |  |
| 11 | Are Time & Effort Reports signed by the employee being reported or by someone with suitable means of verification that the work was performed? |  |  |  |  |  |
| 12 | Are all research protocols using animals (including teaching protocols) reviewed and approved by the University Institutional Animal Care and Use Committee (IACUC), whether or not they are funded by an outside source? |  |  |  |  |  |
| 13 | Are all research protocols using human subjects reviewed and approved by the Institutional Review Board (IRB), whether or not they are funded by an outside source? |  |  |  |  |  |

1. Individuals include faculty, staff, and student employees. [↑](#footnote-ref-1)