

University of Nebraska-Lincoln

Business Practices Assessment Checklist

As a means to maintain departmental accountability, each department or business unit administrator should periodically assess the internal control and fraud susceptibility environment of his or her area(s) of responsibility. Operations Analysis created this self-assessment checklist to assist in the assessment process.

Keep in mind this is not a complete list of everything to consider, but rather a guide to the more common internal controls and fraud potential considerations. Department and business unit administrators should use it as a starting point to assess their areas, not as a total assessment.

We encourage you to maintain and periodically update your completed copy of the checklist. This will provide you a baseline assessment of the internal control structure in your area of responsibility. Additionally, we encourage you to contact Operations Analysis if you need assistance in the evaluation of your control structure and in the correction of any identified areas of concern.

In completing the checklist, a “yes” answer suggests an appropriate level of control is in place. A “no” answer suggests there is an internal control concern and may require correction or improvement. The comment line is available to provide explanations of any “no” or “n/a” answers, to include additional information requested in the control statements, or to provide any additional information enhancing the readers understanding of the Department’s control structure.

Call Operations Analysis at 402-472-6285 if you have any questions or need assistance in completing this checklist.

Updated 5/2007

University of Nebraska-Lincoln

Business Practices Assessment Checklist

General Financial

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Departmental staff members are familiar with the University's Business Policies and Procedures.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains an updated list of all SAP cost objects assigned to the Department, including a stated description/purpose for each cost object.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has documented department-specific policies and procedures addressing daily operating activities of the Department.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Department staff members have access to department policies and procedures.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Management communicates Departmental policies and procedures to staff consistently and on a recurring basis. How often?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department designates a specific individual to reconcile monthly financial reports to supporting receipt and expenditure documentation. Who?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department documents the monthly financial reconciliation. How?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has designated at least one specific individual to review and approve departmental financial transactions. Who?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The individual who reviews and approves financial transactions is someone other than the individual who reconciles the monthly financial reports.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has designated at least one specific individual to monitor actual expenditures with budgeted amounts. Who?
Comments: _____ |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

General Financial

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains an organized filing system for financial and required supporting documentation to ensure easy retrieval.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department retains documents for the appropriate period as prescribed by University policy, Board of Regents (BOR) policy, and the State Records Management Act.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains a central file location for the required documentation related to grants (matching expenditures, time & effort reporting, P-card documentation, etc).
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains a signature/approval policy specifying limits of signature/approval authority, and identifying items requiring higher-level approval in accordance with Purchasing's Guidelines.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department follows Purchasing's guidelines for obtaining quotes and other vendor documents, including retaining the appropriate documents in the department.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department reviews inactive cost objects annually and notifies Accounting if these accounts are no longer needed.
Comments: _____ |

Cash Handling

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Bursar has approved all Departmental cash funds.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department issues standard University receipts (or approved alternative receipt forms) when funds are collected by/received for the University. |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Cash Handling

Yes No N/A

Comments: _____

 Receipts are pre-numbered and used in sequential order and regularly reconciled to assure all are accounted for.

Comments: _____

 Checks, money orders, travelers checks, etc. are made payable to “University of Nebraska-Lincoln” (not “UNL” or left blank for later ink stamping).

Comments: _____

 Checks and money orders are not accepted for more than the amount of the transaction (i.e. no cash back option.) and cash refunds are prohibited.

Comments: _____

 The Department places a restrictive endorsement on incoming checks and money orders when received.

Comments: _____

 Voids processed on cash registers are authorized by the processing employee’s supervisor.

Comments: _____

 Cashiers are assigned individual identification numbers and cash drawers for which they are solely responsible.

Comments: _____

 The department regularly reconciles receipts to ensure accounting for all receipts. Who?

Comments: _____

 Cash registers or point-of-sale (POS) terminals record receipts from cash sales and have locked-in totals and audit trails.

Comments: _____

 An employee who does not have access to cash verifies daily totals from cash registers/POS terminals.

Comments: _____

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Cash Handling

Yes No N/A

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The Department has reviewed goods and services sold for applicability of sales tax collection and obtained a sales tax permit from the Nebraska Department of Revenue if applicable. Describe any taxable goods or services.
Comments: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The Department collects sales tax and remits collected taxes to the Department of Revenue.
Comments: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The Department secures funds collected until deposited.
Describe method: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The Department has designated at least one specific individual to review cash/revenue history and trends.
Comments: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The Department deposits all funds collected with the University Bursar's Office.
Comments: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The Department deposits funds collected in accordance with University deposit policies (generally the next business day).
Comments: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The Department has documented procedures for processing checks returned for insufficient funds.
Comments: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>Duties of opening mail, processing cash received by mail, collecting cash, preparing receipts and account reconciliation are separated among individuals (i.e., one individual is <u>not</u> responsible for two or more of these activities). Indicate the individuals performing each of the listed functions.
Comments: _____</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>Individuals primarily responsible for handling cash (e.g., cashiers, etc.) take at least five consecutive days of leave (i.e., vacation, training, or rotation to</p> |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Cash Handling

Yes No N/A

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| | | | another department) annually, and other individuals perform their work in their absence.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Safe combinations and keys to cash boxes or files are restricted to a limited number of essential employees. Who?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The department changes safe combinations and locks to files periodically and after turnover in personnel assigned direct responsibility for the combinations or locks. When was the last change?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | University Financial Services has approved all external bank accounts.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | External bank accounts have approved control structures in place adhering to University policies and procedures.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Credit card transactions are processed in accordance with credit card company standards.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Credit card refunds are reviewed and approved by a second individual.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department annually certifies adherence to UNL's credit card processing requirements.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department annually completes and submits an E-Commerce Self Assessment Questionnaire to the Bursar.
Comments: _____ |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Payroll

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | An employee's supervisor or another individual designated by the Department, <i>who has specific knowledge regarding the hours worked by the employee</i> , signs time sheets.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The employee's supervisor or other designated individual recalculates hourly totals on time sheets for accuracy.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department prohibits estimating time worked (i.e., entering the hours worked on a time sheet before these hours are actually worked).
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Employees prepare leave slips whenever they are absent from work.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Each employee's supervisor approves leave slips.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The employee and the appropriate departmental representative balance and verify through signatures the employee leave records on a periodic basis. How often and when was the last balancing?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | A designated individual is responsible for maintaining payroll documents (e.g., time sheets, leave records, etc.) for the required retention period. Who?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains Departmental payroll documents in a secure location.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Individuals may not supervise, or be supervised, by a relative.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department processes Personnel Action Forms (PAFs) for employee terminations and transfers at least 10 business days prior to the effective date of termination or transfer, if practical. |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Payroll

Yes No N/A

Comments: _____

 An individual other than the time entry person reconciles payroll to the labor distribution report each period. Who?
Comments: _____

 The department maintains policies and procedures for telecommuting, if applicable.
Comments: _____

General Expenditures

Yes No N/A

 Departmental employees are not allowed to make personal long distance phone calls on University provided phones.
Comments: _____

 Management reviews monthly telephone bills for accuracy and possible unauthorized personal long-distance phone calls. Who?
Comments: _____

 A travel authorization is completed and approved before each travel event.
Comments: _____

 Employees submit travel vouchers within five days of the conclusion of reimbursable travel.
Comments: _____

 The traveler requesting reimbursement signs travel vouchers.
Comments: _____

 Travel vouchers reflect only authorized business travel expenditures.
Comments: _____

 An appropriate accountable supervisor reviews travel expenditures for reasonableness

University of Nebraska-Lincoln

Business Practices Assessment Checklist

General Expenditures

Yes No N/A

- Comments: _____
- Staff members secure University purchasing cards assigned to them to prevent unauthorized use.
Comments: _____
- Purchasing cardholders cannot both purchase and approve, or purchase and reconcile, their own purchase card transactions.
Comments: _____
- Department reconcilers review original purchasing card supporting documentation before posting purchasing card transactions.
Comments: _____
- The individual assigned purchasing card approval responsibility within the department reviews and approves purchasing card transactions. (This MUST be someone other than the reconciler, unless the reconciler is also the department head.) Who are the assigned approver and reconciler?
Comments: _____
- The Department only makes purchases using University funds for business purposes.
Comments: _____
- All purchases using University funds are delivered directly to the department (i.e., no purchases are delivered to addresses other than the University).
Comments: _____
- Management reviews cell phone bills monthly for appropriateness and business applicability of calls made.
Comments: _____
- One level higher than the individual requesting reimbursement approves all reimbursements made for purchases using personal funds.
Comments: _____
- Written justification for sole source purchases is provided to the BC-Business and Finance for approval prior to purchase.

University of Nebraska-Lincoln

Business Practices Assessment Checklist

General Expenditures

Yes No N/A

Comments: _____

- The Department obtains sealed bids as required by University policy.
Comments: _____

Safeguarding Assets

Yes No N/A

- The Department has assigned a designated individual property manager responsibility. Who?
Comments: _____

- The property manager is responsible for ensuring equipment purchases receive an inventory control tag, if applicable.
Comments: _____

- The Department safeguards University assets (including computers, cameras, calculators, audio-visual equipment, etc) through use of appropriate security measures. Describe the measures used.
Comments: _____

- The Department maintains an up-to-date inventory of keys distributed to employees and students that allow access to buildings, offices, labs, etc.
Comments: _____

- The property manager documents University equipment (e.g., type, quality, condition, etc.) removed from the department for off-campus work related activities.
Comments: _____

- An exit checklist is completed by the property manager or other designated Department individual for each separating employee to ensure all University property on loan to the employee (e.g., keys, credit/purchasing cards, computers, cameras, cell phones, etc.) is returned prior to the employee's termination date or before transferring to another department.
Comments: _____

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Safeguarding Assets

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The property manager periodically performs an inventory of the equipment indicated on the University's inventory listing for the Department.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | An individual independent of property management verifies the periodic inventory. Who?
Comments: _____ |

Administration of Sponsored Programs

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Office of Sponsored Programs has formally trained at least one individual in the Department to administer ('department administrator') external sponsored programs (i.e., any program sponsored and funded by external agencies). Who?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The department administrator receives regular (i.e., at least annual) refresher training related to management of sponsored programs by knowledgeable Office of Sponsored Programs staff.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The department administrator is knowledgeable in the applicable OMB circulars (A-133, A-110, and A-21) relative to appropriate management of sponsored program funds.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The department administrator reviews each payment from grant funds for compliance with grant provisions and OMB circulars.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Personnel Activity Reports (PARs) are prepared on a regular basis in accordance with University or sponsoring agency requirements.
Comments: _____ |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Administration of Sponsored Programs

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | PARs reflect actual effort applied to sponsored programs, not payroll distribution or appointment status unless it is identical to actual effort.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The individual expending the effort or someone with direct, specific knowledge of the effort expended signs all PARs.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department expends grant funds as required by sponsoring agency and University rules.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department purchases equipment using grant funds in accordance with sponsoring agency and federal rules.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department does not allow purchases of equipment on grant accounts in the last 90 days of the grant unless specifically approved by the awarding agency.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Specific cost objects are established for all external funding sources.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Office of Sponsored Programs is notified of all external funding (i.e. grants) regardless of the source of the award.
Comments: _____ |

Petty Cash Funds

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The office of the Bursar authorized each petty cash/change fund prior to establishment.
Comments: _____ |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Petty Cash Funds

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department balances petty cash/change funds periodically to ensure cash equals the fund balance. How often and by whom?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | An individual other than the fund custodian audits petty cash/change funds on a regular, unannounced basis. How often and by whom?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Disbursements from petty cash/change funds require a detailed, original receipt for reimbursement.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department prohibits employees from using Petty cash/change funds to make loans (IOU's), or to cash personal or payroll checks.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The petty cash/change fund custodian reimburses the fund on at least a monthly basis through the University cashier for any 'overs' or 'shorts' accumulated during the month.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Petty cash/change funds are kept locked in a secure location except when being used to accept funds or transact business (i.e., a locked drawer out of public view during business hours).
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The petty cash/change fund authorized balance is assessed at least annually for the appropriateness of the assigned fund (e.g., not too large or too small.)
Comments: _____ |

Accounts Receivable

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has documented accounts receivable polices and procedures.
Comments: _____ |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Accounts Receivable

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Different individuals perform accounts receivable collection duties and accounts receivable recording duties. Who is responsible for collection and for recording?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | A summary of total cash received is reconciled to total cash posted on a daily basis.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Someone other than the accounts receivable clerk/processor approves credits memos or adjustments to accounts. Who approves and who processes?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Someone other than the accounts receivable clerk/processor produces and reviews an edit report of all non-cash adjustments to accounts receivable. Who?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department bills accounts receivable at least monthly.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | An aging of accounts receivable is prepared at least monthly.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department documents follow-up actions and collection policies and procedures for delinquent accounts.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has a documented policy for managing the write-off of delinquent accounts.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department writes off the active accounts receivable at the time of referral to a collection agency.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Someone other than accounts receivable clerk/processor approves write-offs of accounts receivable and reviews delinquent accounts monthly. Who? |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Accounts Receivable

Yes No N/A

Comments: _____

Miscellaneous Department Operations

Yes No N/A

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has an up-to-date organizational chart depicting employees' current responsibilities and reporting relationships.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has implemented and tested a Business Continuity and/or an Emergency Response Plan. When did the Department last test the plan and what were the results?
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has a policy detailing the delegation of duties when employees are absent.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains written job descriptions for each staff member and updates them as needed.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has processes in place to ensure staff members receive the training necessary to do their job to the best of their ability.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department has periodic staff meetings to communicate relevant information (policy and procedure changes, opportunities for improvement, external events affecting the department, etc.) from the top-down and from the bottom up within the unit.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Each employee receives a documented performance evaluation on at least an annual basis.
Comments: _____ |

University of Nebraska-Lincoln ***Business Practices Assessment Checklist***

Miscellaneous Department Operations

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Each employee must sign a confidentiality agreement in accordance with GLBA, FERPA, HIPAA, Executive Memoranda #16 and #26, etc., regarding maintaining confidential information.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains policies and procedures to ensure the security of confidential information. Describe:
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Department employees complete an annual conflict of interest statement.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department follows Human Resources policy requiring background checks for security-sensitive positions (i.e. financial responsibilities, server administrators, certain residence hall positions, etc.)
Comments: _____ |

Information Technology Management

- | <u>Yes</u> | <u>No</u> | <u>N/A</u> | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Each individual's access to system programs and information is limited based on job functions.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Department management regularly reviews the continuing need for the level of system access assigned to each staff member.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Department management must approve initial setup or changes of system access for any staff member and reports all changes to appropriate departments.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Department management monitors on a continuing basis each person's (staff, managerial/professional, and administrative levels) use of system capabilities (i.e., review of the use of system change access regularly for potential incidents of unauthorized use of system access assigned). Describe method. |

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Information Technology Management

Yes No N/A

- Comments: _____
- System design prevents staff, faculty, and administration from accessing related party files and records (e.g., student accounts staff do not have change access for their related family member's student accounts.)
Comments: _____
- Each person in the Department with system access has a unique (not shared) user ID.
Comments: _____
- Staff members in the department keep their computer log-in ID's and passwords secret.
Comments: _____
- Staff members log in to secure systems only under their own, unique I.D. and/or password.
Comments: _____
- Staff members change their passwords on a regular basis.
Comments: _____
- Files on personal computers in the Department are backed-up on a regular basis. How and how often?
Comments: _____
- The Department maintains the appropriate individual/site licenses for each piece of program software installed or used on Department personal computers. How and by whom?
Comments: _____
- The Department properly cleanses hard drives of any computers, servers or components sent to surplus of data prior to reuse or resale. How and by whom?
Comments: _____
- Appropriate security measures are in place over portable technology.
Comments: _____

University of Nebraska-Lincoln

Business Practices Assessment Checklist

Information Technology Management

Yes No N/A

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department maintains and enforces policies regarding personal use of the system.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The system includes properly updated virus protection tools.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department's systems administration personnel report computer/system incidents to Information Services' Network Security Division.
Comments: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Department prohibits the use of Social Security Numbers for the identification of students, staff, and faculty in accordance with University policy.
Comments: _____ |