

MIAMI UNIVERSITY
Internal Audit and Consulting Services
Risk Discussion Questionnaire

8. Please describe the areas of your department's operations you feel are most vulnerable to risk and any related internal control currently in place to offset those risks.

II. SYSTEMS/DATA/INFORMATION SECURITY

1. Please indicate if this area has implemented any new or extensive information systems within the past 12 months. If yes, was the software developed or purchased? What was the cost of implementation (hardware and software)? _____

2. What is the nature of the data processed by this unit or process? Is it private, confidential, proprietary, classified, financial, operational, sensitive, or public?

3. Do you accept credit cards for any services rendered?

4. To what extent are policies, procedures, standards, and guidelines developed, implemented and enforced so that information system risk is minimized for this unit or process?

5. Are any information systems considered critical to the mission of this unit or process, or to the University as a whole?

III. OPERATIONS/MANAGEMENT CONTROL & ACCOUNTABILITY

1. If the department has been audited or engaged a consultant within the last 5 years by either an external group or Internal Audit & Consulting Services, please indicate when and by whom. (State auditors, federal auditors, other).

Please provide a copy of any external audit report(s) and be sure to notify Internal Audit and Consulting Services in the event of any audit of your department by any external agency.

2. Does the department have a written and tested disaster recovery plan? If yes, was the plan specifically developed for your department?

- University Disaster Recovery Plan
- Departmental Disaster Recovery Plan
- None

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If departmental plan, please describe what specific areas of operation (e.g. network interruption, disruption of routine business operations due to an emergency situation) the recovery plan addresses:

3. What procedures have been developed to monitor and evaluate employee performance in the areas of accountability and contribution toward attainment of management goals and objectives?

4. How much have procedures or processes changed in the last 12 months?

- Not Applicable
- Minor Changes
- Some significant changes
- Major changes have occurred to one or more procedures or processes, or a significant new system has been developed and implemented. *Please specify details below.*

5. To what extent have reorganization, management turnover, employee turnover, or other departmental changes (e.g. budget size, size of operations) affected the environment of the area (experience, continuity, control, and accountability) in the last 12 months?

- No changes
- Moderate Impact
- Significant Impact

Please describe all relevant changes that have occurred in the department in the last 12 months.

6. Segregation of duties is an internal control where responsibilities are assigned so that no one individual controls all aspects of a process or transaction. Please choose the answer that best fits the department at this time:

- No individual has full control over all aspects of a process or transaction.
- Some individuals have full control over some transactions; however, there are some mitigating controls to reduce risk, such as a subsequent review of the transactions by another person.
- Some individuals have full control over some transactions; there are no mitigating controls in place.

IV. FINANCIAL MANAGEMENT

1. Please list current fiscal year total funds available to or processed through the department. Include:
 E&G and Auxiliary accounts
 Gift and Designated accounts
 Grants and Contracts or Sponsored Program accounts
 Plant Fund account

Account Number	Title of Account & Purpose	Funds Available
<hr/>	<hr/>	\$ <hr/>
<hr/>	<hr/>	\$ <hr/>
<hr/>	<hr/>	\$ <hr/>
<hr/>	<hr/>	\$ <hr/>

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2. Has management developed written rules, guidelines, policies, and/or procedures for all transactions and critical financial activities?
 Yes
 Somewhat
 No
3. How often are actual income and expenditures monitored against the budget and are significant variances identified and reported to management?
 Monthly
 Annually
 Not at all
4. How many cash collection points exist in your department?
 None
 1-10
 11-20
 >20

Please list the location of each cash collection point (use additional sheet if necessary):

V. LEGAL & REGULATORY COMPLIANCE

1. Due to the mission of this unit or process, what is the level of inherent risk of fines, penalties, or lawsuits that may result from noncompliance with various federal or state regulations or agencies (e.g. EPA, OSHA, Title IV, Title IX, NCAA, and ORC)?
 Not Applicable
 Minimal
 Moderate
 Significant

Please specify what regulations are applicable to this department or process:

2. Describe current measures taken to ensure compliance with any applicable regulatory body.

3. If the unit has grant or sponsored research funding, how is compliance with OMB Circular A-21 ensured? What types of oversight are in place to monitor sponsored research activity?

4. How many employees or students have filed grievances or legal actions against the unit's employees within the past year? What was the basis of the complaint(s) and the outcome?

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VI.	PUBLIC & POLITICAL SENSITIVITY
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1. What is the level of inherent risk of adverse public relations or publicity due to the nature of the department's basic operations? (i.e., research on human or animal subjects, hazardous waste disposal, research involving controlled substances, significant impact on students, and access to confidential information).
 Minimal
 Moderate
 High

2. What controls currently exist to ensure that each faculty or staff member has a working knowledge of the conflict of interest policies of the University? Has there been any conflict of interest situations brought to management's attention in the last year?

3. How often, if ever, have negative stories resulting from a complaint or disagreement either from faculty, staff, or students, concerning this unit been publicized (or threatened with publication) in the local media? *Please describe any previous occurrences of adverse public relations or publicity.*

VII.	DETECT AND DEFER FRAUD
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1. Do you have any reason to believe that this organization has any problem with fraud?

2. Has anyone in the organization asked you to do something that you thought was illegal or unethical?

3. What would you do if someone asked you to do something that you thought was wrong?

