| UHS INTERNAL AUDITING DEPARTMENT **DEPARTMENTAL REVIEW**  **AUDIT PROGRAM**  **UH, College/Division - Department** | | | | | | | |
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|  |  |  |  | **YES** | **NO** | **N/A** | **COMMENTS** |
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| **A.** | MANAGEMENT OVERSIGHT **(SAM 06.A.07; MAPP 10.03.06; MAPP 12.03.03; Office of Academic Affairs and Provost; Division of Research; Office of Emergency Management Guidelines; UIT Policies and Guidelines; TAC 202.74)** | | |  |  |  |  |
|  | 1. | Does the College/Division have adequate procedures in place to provide oversight for departmental financial and administrative activities?(Good Business Practice) | |  |  |  |  |
|  | 2. | Is the Monthly Checklist completed and submitted to the applicable Office?(Office of Academic Affairs and Provost Requirement; Division of Research Requirement) | |  |  |  |  |
|  | ACADEMIC CENTERS/INSTITUTES | | |  |  |  |  |
|  | 3. | Does the Department have an Academic Center or Institute? **(SAM 06.A.07 § 2.1; MAPP 12.03.03 § II.A.)** | |  |  |  |  |
|  | 4 | Is there a written agreement that documents the creation, existence and purpose of the Center/Institute?(SAM 06.A.07 § 2.4) | |  |  |  |  |
|  | 5. | Was the written agreement approved by the President or designee, Department Chair, Dean and SVP for Academic Affairs and Provost?(SAM 06.A.07 § 2.4; MAPP 12.03.03 § III.B.) | |  |  |  |  |
|  | 6. | Is an annual report of activities produced, including a financial statement by October 1st of each year; and submitted to the Center/Institute members, Department Chair, Dean and SVP for Academic Affairs and Provost? **(MAPP 12.03.03 § IV.G.)** | |  |  |  |  |
|  | BUSINESS CONTINUITY PLAN | | |  |  |  |  |
|  | 7. | Has the College/Division/Department prepared a Business Continuity Plan? **(MAPP 10.03.06 § II.A.; Office of Emergency Management Guidelines; TAC 202.74)** | |  |  |  |  |
|  | 8. | Was the Business Continuity Plan completed using the University’s prescribed format? **(Office of Emergency Management Guidelines)** | |  |  |  |  |
|  | 9. | Are all the essential functions included in the Business Continuity Plan? **(Office of Emergency Management Guidelines)** | |  |  |  |  |
|  | 10. | Is the Business Continuity Plan updated annually? **(Office of Emergency Management Guidelines)** | |  |  |  |  |
|  | 11. | Is the Business Continuity Plan shared with staff annually? **(Office of Emergency Management Guidelines)** | |  |  |  |  |
|  | 12. | Are exercises conducted to test the Business Continuity Plan annually? **(Office of Emergency Management Guidelines)** | |  |  |  |  |
|  | DEPARTMENTAL COMPUTING | | |  |  |  |  |
|  | 13. | Has the College/Division/Department prepared an IT Resource Management Plan? **(MAPP 10.03.06 § II.A.; UIT Policies and Guidelines)** | |  |  |  |  |
|  | 14. | Was a College/Division Technology Review performed by University Information Technology? **(Good Business Practice)** | |  |  |  |  |
|  | 15. | If a College/Division Technology Review was performed, were recommendations implemented? **(Good Business Practice)** | |  |  |  |  |
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| **B.** | POLICIES, PROCEDURES, REQUIRED TRAINING, and REPORTING **(SAM 02.A.26; SAM 03.A.17; MAPP 01.03.01; MAPP 02.06.01; MAPP 04.00.00)** | | |  |  |  |  |
|  | 1. | Have Baseline Standards been prepared for the current fiscal year, and submitted to the Manager of General Accounting for inclusion on the Finance web page?  **(MAPP 01.03.01 § V.)** | |  |  |  |  |
|  | 2. | Does the department have a desk reference manual to assist personnel in completing their administrative and financial tasks?  **(Good Business Practice)** | |  |  |  |  |
|  | 3. | Have all personnel completed all required training (UHS mandatory and role-based)?  **(SAM 02.A.26 § 2.6; MAPP 02.06.01 § V.A.)** | |  |  |  |  |
|  | 4. | Have applicable personnel completed the on-line External Consulting and Related Party Disclosure Form?  **(SAM 03.A.17 § 3.2; MAPP 04.00.00 § VI.B.)** | |  |  |  |  |
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| **C.** | **COST CENTER MANAGEMENT**  **(SAM 03.G.01; SAM 03.G.03; MAPP 05.04.02; Academic Affairs Internal Policy; Cost Center Verification Procedure; Cost Center Manager Delegation Memo)** | | |  |  |  |  |
|  | 1. | Is there a process in place to help ensure that verifications are prepared for all active cost centers?  **(SAM 03.G.03 § 2.2; MAPP 05.04.02 § III.A.)** | |  |  |  |  |
|  | 2. | Are verifications timely performed on a monthly basis; no later than 60 days after the accounting period is closed?  **(SAM 03.G.03 § 2.2; MAPP 05.04.02 §§ III.A. and D.)** | |  |  |  |  |
|  | 3. | Are all transactions, which include revenue, expense, fund equity, budget transactions, open/soft commitments, asset and liability transactions that were manually entered into the system verified for accuracy?  **(SAM 03.G.03 § 2.3.a.; MAPP 05.04.02 § III.C.1; Cost Center Verification Procedure § 2)** | |  |  |  |  |
|  | 4. | Are transactions recorded in error that require a correction identified and reported to the appropriate office for correction?  **(SAM 03.G.03 §§ 2.3.b. and 2.3.c.; MAPP 05.04.02 §§ III.C.2 and C.3)** | |  |  |  |  |
|  | 5. | Are cost center verifications verified by a unit administrator or designee who has knowledge of the transactions for that unit; and does the cost center manager or designee review and approve the transactions in the 1074 Verification Worksheets that were previously verified?  **(SAM 03.G.03 § 2.4; MAPP 05.04.02 § III.D.)** | |  |  |  |  |
|  | 6. | Does the verifier document that they have completed the cost center verification; and does the cost center manager or designee document they have reviewed and approved the cost center verification?  **(SAM 03.G.03 § 2.5; MAPP 05.04.02 §§ III.E.)** | |  |  |  |  |
|  | 7. | If the Cost Center Manager delegated authority for the review and approval of the verifications, was it documented in writing with a Cost Center Delegation Memo or email?  **(Cost Center Verification Procedure § 7; Cost Center Manager Delegation Memo)** | |  |  |  |  |
|  | 8. | Are verifications reviewed and approved no later than 60 days after the accounting period is closed?  **(MAPP 05.04.02 § III.D.; Cost Center Verification Procedure § 7)** | |  |  |  |  |
|  | 9. | Is the UGLS1074 Verification Worksheet used to document cost center verifications?  **(SAM 03.G.03 § 2.8; MAPP 05.04.02 § III.G.)** | |  |  |  |  |
|  | 10. | Have request to deactivate inactive non-grant/project cost centers been submitted to the appropriate office? **(SAM 03.G.03 § 2.9; MAPP 05.04.02 § III.H.)** | |  |  |  |  |
|  | 11. | Did all non-grant/project cost center fund groups for the Division have zero or positive fund equity balances at year-end?  **(SAM 03.G.01 § 2.1)** | |  |  |  |  |
|  | 12. | Did cost center fund groups 1xx, 2xx, 3xx and 4xx for the College have zero or positive fund equity balances at year-end?  **(Academic Affairs Internal Policy)** | |  |  |  |  |
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| **D.** | **PAYROLL**  **(SAM 02.B.02; SAM 02.D.01; SAM 02.F.03; MAPP 02.01.03; MAPP 02.05.02; TRAM Managers Guide; TRAM Employees Guide; Accounting Services)** | | |  |  |  |  |
|  | 1. | Are employees properly set up in the system by the first day of employment in order to record time, worked and leave time?  **(Good Business Practice)** | |  |  |  |  |
|  | 2. | Are assigned work schedules in TRAM managed and updated to reflect the employee’s correct work schedule?  **(TRAM Managers Guide)** | |  |  |  |  |
|  | 3. | Are all non-exempt employees punching in and out to accurately record time worked?  **(SAM 02.F.03 § 2.5.; MAPP 02.05.02 § III.C.; TRAM Employees Guide)** | |  |  |  |  |
|  | 4. | Are employees timely submitting absence requests?  **(SAM 02.D.01 §§ 4.1.g. and 4.4.; MAPP 02.05.02 §§ III.C. and E.; TRAM Employees Guide)** | |  |  |  |  |
|  | 5. | Are absence requests approved by the employee’s supervisor/time approver?  **(SAM 02.D.01 § 4.4.; MAPP 02.05.02 §§ IV.A.4 and B.2; TRAM Managers Guide)** | |  |  |  |  |
|  | 6. | Do manual entries and/or corrections to time recorded or absence requests include comments that substantiate the entry?  **(MAPP 02.05.02 §§ IV.A.5 and B.3; TRAM Managers Guide)** | |  |  |  |  |
|  | 7. | Is all overtime work by non-exempt employees authorized in advance by the appropriate supervisor? **(SAM 02.B.02 § 2.2.; MAPP 02.01.03 § IV.B.)** | |  |  |  |  |
|  | 8. | Is payable time for non-exempt employees approved by the employee’s supervisor or designee in the supervisor’s absence?  **(TRAM Managers Guide)** | |  |  |  |  |
|  | 9. | Are payroll verification reports being reconciled to the TRAM time report to ensure employees are paid accurately for reported time and absences?  **(MAPP 02.05.02 § III.I.)** | |  |  |  |  |
|  | 10. | Are “high” severity exceptions being reviewed and cleared prior to noon every Wednesday?  **(TRAM Managers Guide)** | |  |  |  |  |
|  | 11. | Is the TRAM Available Leave Report reviewed to help ensure there are no projected negative leave balances prior to the last load to payroll for the Trial Payroll Verification Report?  **(Good Business Practice)** | |  |  |  |  |
|  | 12. | Are payroll suspense reports run after the close of each accounting period and corrections submitted to General Accounting by the 28th of the next month?  **(Accounting Services § General Accounting – FY Suspense Report; Cost Center Verification Procedure § 3.a.)** | |  |  |  |  |
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| **E.** | **HUMAN RESOURCES**  **(SAM 02.A.25; SAM 02.A.31; MAPP 02.03.03; MAPP 02.03.05; MAPP 02.04.05; MAPP 02.05.01; Provost Office – Non-Tenure Track Faculty Hiring Procedure; P-Card Guidelines; Travel Card Guidelines)** | | |  |  |  |  |
|  | 1. | On or before the first day of employment, are new employees instructed of the requirement for new employee sign-up; including: the Personal Data Sheet, Employment Eligibility Verification Form (I-9), and any additional departmental requirements?  **(MAPP 02.03.03 § III.A.)** | |  |  |  |  |
|  | 2. | Is sign up completed on or before the first day of employment (but no later than three days from the employment start date) for non-regular employees; and do regular, benefits eligible employees attend New Employee Celebration (NEC)?  **(MAPP 02.03.03 § III.B.)** | |  |  |  |  |
|  | 3. | Is Employment Eligibility established on or before the employee’s first day of employment?  **(MAPP 02.03.03 § III.C.)** | |  |  |  |  |
|  | 4. | Is an electronic ePAR submitted via PeopleSoft at least 5 days prior to the employee’s first day of employment?  **(MAPP 02.03.03 § III.D.)** | |  |  |  |  |
|  | 5. | Do all new regular staff employees attend Hew Hire Orientation (NHO) within 30 days of their start date?  **(MAPP 02.03.03 § IV.A.)** | |  |  |  |  |
|  | 6. | For new non-tenure track faculty hires, is there a process in place to help ensure that the following documents are submitted to the Office of the AVP for Faculty Affairs:   * Dean’s offer letter with candidate’s signature * Non-Tenure Track Approval of Hiring * Non-Tenure Track Employment Acceptance Form * Candidate’s CV * Candidate’s original transcripts   **(Provost Office § Non-Tenure Track Faculty Hiring Procedure)** | |  |  |  |  |
|  | 7. | For non-tenure track reappointments, is there a process in place to help ensure that the following documents are submitted to the Office of the AVP for Faculty Affairs:   * Non-Tenure Track Faculty Reappointment Agreement or Dean’s offer letter with candidate’s signature * Non-Tenure Track Employment Acceptance Form   **(Provost Office § Non-Tenure Track Faculty Hiring Procedure)** | |  |  |  |  |
|  | 8. | Is a Criminal History Record Investigation (CHRI) completed for all security sensitive positions, including all new P-Card and T-Card holders?  **(MAPP 02.03.05; P-Card Guidelines § II.B.; Travel Card Guidelines § II.B.)** | |  |  |  |  |
|  | 9. | For terminated employees, is there a process in place to help ensure all university keys; access codes and cards, credit cards, and passwords are recovered and/or canceled; and financial and parking matters are settled, including the use of a Termination Checklist?  **(SAM 02.A.25 §§ 3.2 and 3.4; MAPP 02.04.05 §§ III. and IV.)** | |  |  |  |  |
|  | 10. | Are the Termination Checklist, resignation letter and other related documentation submitted to Human Resources for the inclusion in the employee’s personnel file?  **(SAM 02.A.25 § 3.1; MAPP 02.04.05 § V.)** | |  |  |  |  |
|  | 11. | Is a terminating electronic ePAR submitted to Human Resources prior to the end of the payroll processing period for terminated employees?  **(SAM 02.A.25 § 3.5)** | |  |  |  |  |
|  | 12. | Are departmental personnel files safeguarded to help ensure integrity of the files, preserve the confidentiality of the records, and limit access only to authorized personnel?  **(SAM 02.A.31; MAPP 02.05.01)** | |  |  |  |  |
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| **F.** | **CHANGE FUNDS AND CASH RECEIPTS**  **(SAM 03.A.06; SAM 03.A.07; SAM 03.A.24; SAM 03.F.04; SAM 03.H.01; MAPP 05.01.01; MAPP 05.04.04; PCI Data Security Standard Best Practices; Departmental Cash Handling Guidelines; Departmental Petty Cash and Change Fund Request Guidelines; Cash Journal and Deposit Guidelines; Remote Deposit Procedures)** | | |  |  |  |  |
|  | 1. | Does the department receive currency or cash equivalents (check, credit card, money order, etc…)? (i.e., application fees, copy fees, book sales, royalties, banquets, conferences, workshops, seminars, continuing education, study abroad, etc…) If yes, answer questions 7 – 21 below. | |  |  |  |  |
|  | 2. | Does the department make deposits using a remote deposit scanner? If yes, answer questions 22 - 27 below. | |  |  |  |  |
|  | 3. | Does the department accept credit card payments? If yes, answer questions 28 - 34 below. | |  |  |  |  |
|  | 4. | Does the department receive gift checks? If yes, answer questions 35 - 36 below. | |  |  |  |  |
|  | 5. | Does the department have a change fund? If yes, is the change fund segregated from other funds, and was the change fund approved by the appropriate individuals, and reauthorized for the current fiscal year?  **(SAM 03.F.04 §§ 3.4 and 3.5; MAPP 05.01.01 § VI.; Departmental Petty Cash and Change Fund Request Guidelines)** | |  |  |  |  |
|  | 6. | Does the department have a petty cash fund? If yes, is the petty cash fund segregated from other funds, and was the petty cash fund approved by the appropriate individuals, and reauthorized for the current fiscal year?  **(SAM 03.A.07; SAM 03.F.04 §§ 3.4 and 3.5; MAPP 05.01.01 § VI.; Departmental Petty Cash and Change Fund Request Guidelines)** | |  |  |  |  |
|  | 7. | Does the department have accounts receivable? If yes, answer questions 37 – 45 below. | |  |  |  |  |
|  | CASH HANDLING | | |  |  |  |  |
|  | 8. | Does the department have internal policies and procedures for handling cash or cash equivalents, including credit cards?  **(SAM 03.F.04 § 3.2; MAPP 05.01.01 § IV.C.)** | |  |  |  |  |
|  | 9. | Is there a process in place to help ensure the receipt of all revenues due?  **(Good Business Practice)** | |  |  |  |  |
|  | 10. | Is there a reconciliation process in place to help identify the receipt of funds, the deposit of those funds in the University bank account and the recording of the journal in the University financial system?  **(MAPP 05.01.01 § IV.C.2)** | |  |  |  |  |
|  | 11. | Is there segregation of duties in place to help ensure that the same employee responsible for cash receipts is not responsible for monthly reconciliations?  **(SAM 03.F.04 § 3.3; MAPP 05.01.01 § IV.D.2)** | |  |  |  |  |
|  | 12. | Are checks deposited made payable to the “University of Houston”?  **(SAM 03.F.04 § 3.8; MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § III.A.1)** | |  |  |  |  |
|  | 13. | Are checks deposited restrictively endorsed “For Deposit Only” immediately upon receipt?  **(SAM 03.F.04 § 3.8; MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines §§ III.A.2 and 3)** | |  |  |  |  |
|  | 14. | If currency/cash is received in person, is an acceptable form of receipt issued; specifically a pre-numbered receipt, dated cash log, pre-numbered ticket, cash register tape or other documentation?  **(SAM 03.F.04 § 3.10; MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § II.)** | |  |  |  |  |
|  | 15. | Are deposits prepared and reconciled by two authorized employees; and do they independently verify placement of the funds into a tamper-proof deposit bag and complete and sign the Cash Deposit Summary form?  **(SAM 03.F.04 § 3.14; MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines §§ VII.A. and D.; Cash Journal and Deposit Guidelines)** | |  |  |  |  |
|  | 16. | Is the Cash Deposit Journal approved electronically by the department approver in workflow indicating that the funds are properly classified and recorded in the proper cost center?  **(MAPP 05.01.01 § III.J.; Departmental Cash Handling Guidelines § VII.B.1)** | |  |  |  |  |
|  | 17. | Are receipts totaling $100 or more remitted to Student Financial Services within one working day of receipt; and receipts totaling less than $100 remitted to Student Financial Services within five working days of receipt?  **(SAM 03.F.04 § 3.11; MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines §§ VI.B. and C.)** | |  |  |  |  |
|  | 18. | Are cash receipts physically safeguarded in a secured area, such as a cash register, safe, locked drawer, locked file cabinet, or similar device until deposit?  **(SAM 03.F.04 § 3.16; MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § IV.)** | |  |  |  |  |
|  | 19. | Are the appropriate offices notified of cash overages and shortages:   * General Accounting and the Treasurer’s Office for individual overages/shortages of $20 or more, or annual cumulative overages/shortages of $40 or more * UH Department of Public Safety and UHS Internal Audit of overages/shortages in excess of $100   **(SAM 03.F.04 § 3.20; MAPP 05.01.01 §§ IV.G.2 and G.3)** | |  |  |  |  |
|  | 20. | Is a log maintained of all deposit overages/shortages, including the date and amount?  **(MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § VII.C.1)** | |  |  |  |  |
|  | 21. | Is there a process in place to help ensure that copies of deposited checks, and other security sensitive information, is not scanned and uploaded into PeopleSoft?  **(SAM 03.H.01 § 4.1; Cash Journal and Deposit Guidelines)** | |  |  |  |  |
|  | REMOTE DEPOSITS | | |  |  |  |  |
|  | 22. | Was the remote deposit scanner used to scan checks obtained through the Treasurer’s Office?  **(Remote Deposit Procedures)** | |  |  |  |  |
|  | 23. | Are the number of checks scanned and transmitted verified, and is a Cash Deposit Summary Form completed and signed by two people?  **(MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines §§ VIII.A.1 and A.2)** | |  |  |  |  |
|  | 24. | Is a Cash Deposit Journal prepared and approved electronically by the department approver in workflow indicating that the funds are properly classified and recorded in the proper cost center?  **(MAPP 05.01.01 § III.J.; Departmental Cash Handling Guidelines § VIII.B.1)** | |  |  |  |  |
|  | 25. | Is the Cash Deposit Journal completed and submitted in workflow within one business day of the date the checks are scanned and transmitted to the bank?  **(MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § VIII.B.2)** | |  |  |  |  |
|  | 26. | Is a Summary of Deposits by Account Report prepared with the deposit being recorded highlighted?  **(Remote Deposit Procedures)** | |  |  |  |  |
|  | 27. | Is there a process in place to help ensure that copies of deposited checks are not included with the Cash Deposit Journal; and are not scanned and uploaded into PeopleSoft?  **(SAM 03.H.01 § 4.1; Remote Deposit Procedures; Cash Journal and Deposit Guidelines)** | |  |  |  |  |
|  | CREDIT CARDS | | |  |  |  |  |
|  | 28. | Was approval obtained from the UHS Treasurer’s Office prior to accepting credit cards in any form, including web transactions through third party processors, using the Credit Card Merchant Request Form?  **(SAM 03.A.06 § 3.5.B.)** | |  |  |  |  |
|  | 29. | Is the PCI Data Security Standard certification completed annually by the department?  **(SAM 03.A.06 § 3.5.C.)** | |  |  |  |  |
|  | 30. | Are procedures in place to follow the guidelines promulgated by the UHS Treasurers Office for the storing, processing and transmitting of credit card data to help ensure compliance with PCI Data Security Standards?  **(SAM 03.A.06 §§ 3.2.B. and 3.5.A.; PCI Data Security Standard Best Practices)** | |  |  |  |  |
|  | 31. | Does the department provide for the physical security of systems and associated peripherals and ensure there is no unauthorized physical access to them, including locking workstation screens when leaving the work area?  **(PCI Data Security Standard Best Practices)** | |  |  |  |  |
|  | 32. | Does the department prohibit the transmission of unencrypted sensitive cardholder data?  **(PCI Data Security Standard Best Practices)** | |  |  |  |  |
|  | 33. | Are credit card receipts accumulated and posted daily?  **(MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § VI.A.)** | |  |  |  |  |
|  | 34. | If copies of credit card data are uploaded into PeopleSoft, are the credit card numbers removed/obliterated prior to the documents being uploaded to PeopleSoft?  **(SAM 03.H.01 § 4.1.3; Cash Journal and Deposit Guidelines)** | |  |  |  |  |
|  | GIFT CHECKS | | |  |  |  |  |
|  | 35. | Are endowed gift checks sent to the Treasurer’s Office; along with a completed Gift Transmittal Form, one copy of the check and any other information regarding the endowment?  **(MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § V.B.)** | |  |  |  |  |
|  | 36. | Are non-endowed gift checks sent to Donor and Alumni Records within one day of receipt; along with a completed Gift Transmittal Form and one copy of the check?  **(MAPP 05.01.01 § V.; Departmental Cash Handling Guidelines § V.C.)** | |  |  |  |  |
|  | ACCOUNTS RECEIVABLE | | |  |  |  |  |
|  | 37. | Is there a process to ensure that the requested extension of credit is not a prohibited transaction?  **(SAM 03.A.24 § 2.3.1; MAPP 05.04.04 § II.A.)** | |  |  |  |  |
|  | 38. | Is there a procedure for ensuring that any extension of credit is done in a prudent manner?  **(SAM 03.A.24 § 2.3.2; MAPP 05.04.04 § II.B.)** | |  |  |  |  |
|  | 39. | Does the department have written procedures for the billing, accounting, collecting, and monitoring of all accounts receivable to help ensure that the agreed upon payment is received?  **(SAM 03.A.24 § 2.3.3; MAPP 05.04.04 §§ II.C. and VI.)** | |  |  |  |  |
|  | 40. | Does the department maintain an aging schedule for all accounts receivable?  **(MAPP 05.04.04 §§ II.C. and VI.)** | |  |  |  |  |
|  | 41. | Are records of collection activities maintained, including copies of letters sent to debtors?  **(MAPP 05.04.04 § VI.)** | |  |  |  |  |
|  | 42. | Is there a procedure for reporting to the Texas Comptroller of Public Accounts the names of persons who have an indebtedness, as required by the Texas Government Code 403.055?  **(SAM 03.A.24 § 2.3.4; MAPP 05.04.04 § II.D.)** | |  |  |  |  |
|  | 43. | Are accounts receivable recognized in the university’s financial records system?  **(MAPP 05.04.04 § V.)** | |  |  |  |  |
|  | 44. | Are departmental records of the accounts receivable maintained and reconciled to the university’s financial system monthly?  **(MAPP 05.04.04 § VI.)** | |  |  |  |  |
|  | 45. | Did the department have any write-offs in the past year and were they approved by the Board of Regents?  **(SAM 03.A.24 § 5; MAPP 05.04.04 § VII.)** | |  |  |  |  |
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| **G.** | **PROCUREMENT AND TRAVEL CARDS**  **(SAM 03.H.01; MAPP 04.01.11; MAPP 04.02.01A; MAPP 04.02.01B; MAPP 04.02.05; P-Card Guidelines; Travel Card Guidelines)** | | |  |  |  |  |
|  | 1. | Are Cardholder Application/Approval forms completed for each prospective cardholder, approved by the appropriate College/Division Administrator, and submitted to the Program Coordinator?  **(P-Card Guidelines § II.A.; Travel Card Guidelines)** | |  |  |  |  |
|  | 2. | Are cardholders complying with university P-Card and T-Card guidelines; including proper completion of a Travel Request in advance of overnight travel?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § III.; Travel Card Guidelines § II.A.)** | |  |  |  |  |
|  | 3. | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States?  **(MAPP 04.02.01A § III.I; MAPP 04.02.01B § III.J.)** | |  |  |  |  |
|  | 4. | Are cards used for allowed purposes only?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § III.B.; T-Card Guidelines § III.B.)** | |  |  |  |  |
|  | 5. | Is card information, including the account numbers and physical card, kept secure and only used by the authorized cardholder?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § III.A.; Travel Card Guidelines § III.A.)** | |  |  |  |  |
|  | 6. | Is the full card number, and other sensitive information, not visible on any receipts or backup documentation uploaded to the Finance System? **(SAM 03.H.01 § 4.1; MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § IV.C.3; Travel Card Guidelines § III.D.2)** | |  |  |  |  |
|  | 7. | Do P-Card holders confirm that the vendor is not on “Vendor Hold” with the State of Texas prior to making purchases over $500?  **(MAPP 04.01.11 § II.C.; P-Card Guidelines § III.B.5)** | |  |  |  |  |
|  | 8. | Do cardholders provide itemized receipts and other supporting documentation as needed for purchases made with their card?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § III.C.; Travel Card Guidelines § III.D.)** | |  |  |  |  |
|  | 9. | Are P-Cardholders provided with an Expense Report each month to review and certify all transactions were made by them?  **(MAPP 04.01.11 § II.C.; P-Card Guidelines § III.D.)** | |  |  |  |  |
|  | 10. | Is the P-Card Expense Report signed by the cardholder and certifying signatory no later than the last day of the month for the billing period just ended?  **(MAPP 04.01.11 § II.C.; P-Card Guidelines § IV.C.4)** | |  |  |  |  |
|  | 11. | Is the P-Card Expense Report accurately completed; including containing the appropriate account code, cost center and purpose/benefit for each transaction?  **(MAPP 04.01.11 § II.C.; P-Card Guidelines § IV.C.)** | |  |  |  |  |
|  | 12. | Does the Travel Cardholder, custodian or their designee complete an Expense Report in Concur for each business trip, and assign Travel Card transactions to that Expense Report?  **(MAPP 04.02.05 § II.C.; Travel Card Guidelines § III.E.3)** | |  |  |  |  |
|  | 13. | Is the T-Card Expense Report in Concur routed through workflow to the appropriate certifying signatory for their review and approval?  **(MAPP 04.02.05 § II.C.; Travel Card Guidelines § III.E.4)** | |  |  |  |  |
|  | 14. | Is the T-Card Expense Report in Concur submitted to Accounts Payable no later than the 25th of the month following the month in which the expenses occurred?  **(MAPP 04.02.05 § II.C.; Travel Card Guidelines § III.E.10)** | |  |  |  |  |
|  | 15. | Is the vendor contacted and asked to reverse erroneous charges; and if the vendor agrees does the cardholder write a memo indicating when the request was made and forward the memo to the department business office?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § III.E.; Travel Card Guidelines § III.E.)** | |  |  |  |  |
|  | 16. | If the vendor does not agree to reverse the erroneous charge or agrees but does not do so by the end of the next billing cycle, does the cardholder complete a Statement of Disputed Item Form and forward it to Accounts Payable?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § III.E.3; Travel Card Guidelines § III.F.3)** | |  |  |  |  |
|  | 17. | Does the College/Division Administrator, or designee, closely monitor credits claimed by the cardholder?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § IV.D.; Travel Card Guidelines § IV.D.)** | |  |  |  |  |
|  | 18. | Does the College/Division Administrator, or designee, review all card transactions for irregular activities no later than 30 days after the end of the billing cycle?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § IV.E.; Travel Card Guidelines § IV.E.)** | |  |  |  |  |
|  | 19. | Does the College/Division Administrator, or designee, review the selected P-Card transactions identified by Accounts Payable?  **(MAPP 04.01.11 § II.C.; P-Card Guidelines § IV.F.)** | |  |  |  |  |
|  | 20. | Are exchanges or returns of merchandise only made for credit, rather than check or cash reimbursements? **(MAPP 04.01.11 § II.C.; P-Card Guidelines § III.F.2)** | |  |  |  |  |
|  | 21. | Are lost, stolen or damaged cards reported to the bank immediately; and is the Card Program Coordinator notified within 24 hours?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § III.H.; Travel Card Guidelines § III.J.)** | |  |  |  |  |
|  | 22. | Are cards canceled when the cardholder no longer requires use of the card, transfers to a different department or is separated from the university?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § IV.B.1; Travel Card Guidelines § IV.B.)** | |  |  |  |  |
|  | 23. | Are card liability account balances researched and cleared within 30 days; and is the liability account balance zero at the end of the fiscal year?  **(MAPP 04.01.11 § II.C.; MAPP 04.02.05 § II.C.; P-Card Guidelines § IV.I.; Travel Card Guidelines § IV.G.)** | |  |  |  |  |
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| **H.** | **DEPARTMENTAL EXPENSES**  **(SAM 03.A.02; SAM 03.A.03; SAM 03.H.01; MAPP 04.01.03; MAPP 04.02.01A; MAPP 04.02.01B; MAPP 04.02.05; MAPP 05.02.01; MAPP 05.02.02; Travel Card Guidelines)** | | |  |  |  |  |
|  | 1. | Does the Certifying Signatory or Department Approver review and approve expenditures for compliance?  **(MAPP 05.02.01 §§ III. C. and III.E.)** | |  |  |  |  |
|  | 2. | Are entertainment expenses allowable, appropriately authorized and documented?  **(SAM 03.A.02 §§ 3 and 4; MAPP 05.02.02)** | |  |  |  |  |
|  | 3. | Are all official functions and discretionary expenses allowable, appropriately authorized, and documented?  **(MAPP 05.02.02)** | |  |  |  |  |
|  | 4. | Are travel expenses allowable, appropriately authorized and documented, including proper completion and approval of a Travel Request in advance of overnight travel?  **(SAM 03.A.03 §§ 2 and 3; MAPP 04.02.01A; MAPP 04.02.01B; MAPP 04.02.05 § II.C; Travel Card Guidelines § III.)** | |  |  |  |  |
|  | 5. | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States?  **(MAPP 04.02.01A § III.I.; MAPP 04.02.01B § III.J.)** | |  |  |  |  |
|  | 6. | Are direct expense reimbursements allowable, appropriately authorized and documented?  **(SAM 03.A.02 §§ 3 and 4; SAM 03.A.03 §§ 2 and 3; MAPP 04.02.01A.; MAPP 04.02.01B.; MAPP 05.02.02)** | |  |  |  |  |
|  | 7. | For entertainment, discretionary and official function direct expense reimbursements, is the Voucher used to process the reimbursement accurately completed; including containing the appropriate account code, cost center and purpose/benefit?  **(MAPP 04.01.03 § VII.K.)** | |  |  |  |  |
|  | 8. | For travel direct expense reimbursements, is the reimbursement processed in Concur accurately; including containing the appropriate account code, cost center and purpose/benefit?  **(Good Business Practice)** | |  |  |  |  |
|  | 9. | Are requests for reimbursement, including required documentation, submitted to the business office no later than 60 days after the date of purchase (purchase reimbursements) or the completion of the travel (travel reimbursements)?  **(SAM 03.A.02 § 4.7; SAM 03.A.03 § 2.5.a.; MAPP 04.02.01A § X.C.1; MAPP 04.02.01B § IX.C.1;** **MAPP 05.02.02 § V.I.)** | |  |  |  |  |
|  | 10. | For travel direct expense reimbursements, does the business office submit reimbursement vouchers to Accounts Payable as soon as possible, but no later than 15 days following receipt of all required documentation from the traveler?  **(SAM 03.A.03 § 2.5.e.; MAPP 04.02.01A § X.C.3; MAPP 04.02.01B § IX.C.5)** | |  |  |  |  |
|  | 11. | Is the full card number, and other sensitive information, not visible on any receipts or backup documentation uploaded to the Finance System or Concur?  **(SAM 03.H.01 § 4.1; MAPP 04.02.05 § II.C.; Travel Card Guidelines § III.D.2)** | |  |  |  |  |
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| **I.** | **CONTRACT ADMINISTRATION**  **(SAM 03.A.05; MAPP 04.04.01A)** | | |  |  |  |  |
|  | 1. | Are copies of executed contracts maintained on file within the department?  **(MAPP 04.04.01A § III.I.)** | |  |  |  |  |
|  | 2. | Is a contract coversheet properly completed and signed by all required parties prior to the contract start date?  **(MAPP 04.04.01A §§ V.B. and V.H.)** | |  |  |  |  |
|  | 3. | Is a person assigned with the responsibility for ensuring that the terms and conditions of the contract are met, and do they sign a statement acknowledging such responsibility?  **(SAM 03.A.05 § 3.1.b.; MAPP 04.04.01A § III.B.4)** | |  |  |  |  |
|  | 4. | Do contracts and agreements identify the name of the contracting party as the University of Houston? **(MAPP 04.04.01A § I.A.)** | |  |  |  |  |
|  | 5. | Are all contracts signed by all required parties prior to the contract start date?  **(SAM 03.A.05 § 2.3; MAPP 04.04.01A § II.B.)** | |  |  |  |  |
|  | 6. | Are amendments, changes, extensions or renewals to original contracts processed in the same manner as the original contract; and executed by the same signatories or same signatory position (or higher, if necessary)?  **(SAM 03.A.05 § 2.5; MAPP 04.04.01A § II.D.)** | |  |  |  |  |
|  | 7. | Are contracts reviewed and approved as to form by the Office of General Counsel before execution? **(MAPP 04.04.01A §III.D.)** | |  |  |  |  |
|  | 8. | Is information regarding expenditure contracts (including amendments, modifications, renewals or extensions) for: construction projects and professional services other than physician or optometric services, that exceed $14,000 submitted to the Office of Contract Administration in a timely manner in order for the university to notify the LBB by the 10th day after the university entered into the contract?  **(SAM 03.A.05 §§ 7.3.c.1 and 7.4; MAPP 04.04.01A § IV.C.3)** | |  |  |  |  |
|  | 9. | Is information regarding consulting contracts that exceed $25,000 submitted to the Office of Contract Administration in a timely manner in order for the university to notify the Texas Secretary of State by the 30th day before the university entered into the contract?  **(SAM 03.A.05 § 7.3;c.2 MAPP 04.04.01A § IV.C.3)** | |  |  |  |  |
|  | 10. | Are revenue generating contracts reviewed by the Office of Contract Administration, Office of Tax Compliance, AVP for Finance or AVP for Administration (or designee)?  **(SAM 03.A.05 § 7.5; MAPP 04.04.01A § IV.D.)** | |  |  |  |  |
|  | 11. | Does the department confirm with the Texas Comptroller that all contracting parties have no unpaid financial obligations to the State of Texas?  **(MAPP 04.04.01A § V.A.)** | |  |  |  |  |
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| **J.** | **PROPERTY MANAGEMENT**  **(SAM 03.E.02; MAPP 03.03.1; Property Management Guidelines)** | | |  |  |  |  |
|  | 1. | Was a Property Custodian designated for the current fiscal-year; and was the appropriate form (PRP-6A) completed and signed by the Property Custodian and Department Head?**(SAM 03.E.02 § 3.4; MAPP 03.03.01 § IV.B.; Property Management Guidelines § Forms)** | |  |  |  |  |
|  | 2. | Does all capital and controlled equipment contain a tag with a unique identification number assigned to it?(**Property Management Guidelines § Equipment Tagging)** | |  |  |  |  |
|  | 3. | Is an annual inventory of all department capital and controlled equipment completed; and is the appropriate form (PRP-9) certified by the Property Custodian and the Department Manager Head? **(Property Management Guidelines § Physical Inventory)** | |  |  |  |  |
|  | 4. | Is an Authorization to Move/Transfer Furniture and Equipment form (PRP-1A) completed and submitted to Property Management when equipment is moved, transferred to storage or deleted from the departmental inventory; and is it signed by the Property Custodians and Principal Investigator (if applicable)? **(Property Management Guidelines § Interdepartmental Loans and Transfers)** | |  |  |  |  |
|  | 5. | Is a Missing, Damaged or Stolen Property Report prepared for property that has been stolen or lost, destroyed or damaged; and forwarded to Property Management?**(Property Management Guidelines § Missing, Damaged or Stolen Property)** | |  |  |  |  |
|  | 6. | Is a Request for Authority to Remove Equipment from Campus form (PRP-2) completed and sent to Property Management before any equipment is removed from campus; and is it signed by the employee and approved by the employee’s supervisor and Property Custodian?  **(Property Management Guidelines § Off-Campus Equipment)** | |  |  |  |  |
|  | 7. | Is the Request for Authority to Remove Equipment from Campus form (PRP-2) renewed each fiscal year when property located off-campus extends past the end of the fiscal year?  **(Property Management Guidelines § Off-Campus Equipment)** | |  |  |  |  |
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| **K.** | **SCHOLARSHIPS**  **(SAM 03.G.03; SAM 06.B.02; MAPP 05.04.02; MAPP 12.01.01)** | | |  |  |  |  |
|  | 1. | Does the College/Department have written scholarship guidelines which state how scholarships are awarded, including requirements for the scholarship committee(s)?  **(MAPP 12.01.01 § IV.A.)** | |  |  |  |  |
|  | 2. | Are scholarship eligibility guidelines and other scholarship criteria in writing and maintained by the College/Department?  **(MAPP 12.01.01 § IV.C.)** | |  |  |  |  |
|  | 3. | Is there a process in place to help ensure that all scholarship donor or provider restrictions have been met and that the selected student is eligible to receive such funds?  **(SAM 06.B.02 §§ 2.5 and 3.1)** | |  |  |  |  |
|  | 4. | If the department awards need-based scholarships, is the Cost of Attendance, Financial Need, and Expected Family Contribution information developed by the Office of Scholarships and Financial Aid used for all need based awards?  **(MAPP 12.01.01 § IV.D.)** | |  |  |  |  |
|  | 5. | Are all available scholarships and scholarship applications publicized by the College/Department? **(SAM 06.B.02 § 2.3; MAPP 12.01.01 § IV.E.)** | |  |  |  |  |
|  | 6. | Is a mechanism and timeline for notification to the Office of Scholarships and Financial Aid of the awardees defined within the written scholarship guidelines?  **(MAPP 12.01.01 § IV.G.)** | |  |  |  |  |
|  | 7. | Are all scholarship awards processed through the Office of Scholarships and Financial Aid (university’s financial aid and student accounting systems)?  **(MAPP 12.01.01 § IV.H.)** | |  |  |  |  |
|  | 8. | Are scholarship awards reconciled to the university’s student administration and financial systems?  **(SAM 03.G.03 § 2.3.a.; MAPP 05.04.02 § III.C.1)** | |  |  |  |  |
|  | 9. | Is all scholarship funds received or disbursed properly recorded using the appropriate fund codes and program codes in the university’s financial records?  **(MAPP 12.01.01 § VII.A.)** | |  |  |  |  |
|  | 10. | Are awards made in the required period as stated by the donor or fund source provider; or by the end of the fiscal year following receipt of funds in cases where the period is not specified?  **(MAPP 12.01.01 § VII.B.)** | |  |  |  |  |
|  | 11. | Is there a process in place to help ensure that year-end equity balances do not exceed the amount necessary for total award commitments plus a reserve of 25% of the funds received in the previous fiscal year?  **(MAPP 12.01.01 § VII.C.)** | |  |  |  |  |
|  | 12. | Is each scholarship cost center evaluated during the budget process to help ensure that only funds that are expected to be expended are budgeted?  **(Good Business Practice)** | |  |  |  |  |
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| **L.** | **RESEARCH**  **(SAM 06.A.07; MAPP 05.02.01; MAPP 05.02.03; MAPP 05.04.02; Division of Research (DOR); Faculty Handbook; OMB Circular A-21)** | | |  |  |  |  |
|  | 1. | Were all research project proposals reviewed and approved by the Department Chair, College Dean and Office of Contracts and Grants prior to submission?  **(DOR: Sponsored Projects § Pre Award - Proposal Preparation – Guidelines and Policy)** | |  |  |  |  |
|  | 2. | Does the department house a Research Center or Institute? If yes, answer questions 17 – 20 below. | |  |  |  |  |
|  | 3. | Does the department have research involving the use of human subjects? If yes, answer questions 21 – 22 below. | |  |  |  |  |
|  | 4. | Does the department have research involving the use of animal subjects? If yes, answer questions 23 – 24 below. | |  |  |  |  |
|  | 5. | Does the department have any sub-recipient agreements? If yes, answer questions 25 – 27 below. | |  |  |  |  |
|  | 6. | Do all applicable academic staff members meeting the definition of investigator annually complete a Conflict of Interest Certification form no later than October 1 of each year?  **(DOR: Compliance § Conflict of Interest Certification)** | |  |  |  |  |
|  | 7. | For all research projects involving data, material or technology that falls outside of the Fundamental Research Exclusion, was an export control license obtained from the appropriate government agency; and was the license application filed by the Office of Contracts and Grants?  **(DOR: Compliance § Export Controls)** | |  |  |  |  |
|  | 8. | Do Principal Investigators authorize all expenditures charged to the project, ensuring project specific costs are reasonable, allocable, and allowable for the project?  **(DOR: Sponsored Projects § Post Award – Administrative Responsibilities)** | |  |  |  |  |
|  | 9. | Are expenses certified only by employees (administrators) who have completed the Research Administration Certification Program? (If a department does not have a certified administrator, the college administrator is required to certify all of that department’s expenses.)  **(DOR: Sponsored Projects § Post Award – Administrative Responsibilities)** | |  |  |  |  |
|  | 10. | Is effort reported on a quarterly basis; by the due date on the Division of Research’s frequency of certification schedule?  **(DOR: Compliance § Effort Reporting; OMB Circular A-21 § J.10)** | |  |  |  |  |
|  | 11. | Are all reallocations (including payroll), equipment purchases in the last 6 months of an award and non-standard consulting service agreements approved by the Office of Contracts and Grants?  **(MAPP 05.02.01 § IV.C.; MAPP 05.02.03 § IV.F.)** | |  |  |  |  |
|  | 12. | Are budget justifications obtained from the Office of Contracts and Grants for generally disallowed expenses (administrative and clerical salaries and fringe benefits and general-purpose expenses such as office supplies, postage, local telephone costs, memberships, and subscriptions) on Federally funded projects?  **(OMB Circular A-21 §§ F. and J.)** | |  |  |  |  |
|  | 13. | Are required technical reports submitted to the sponsor as set forth in the sponsor agreement?  **(DOR: Sponsored Projects § Post Award - Technical Reports)** | |  |  |  |  |
|  | 14. | Did all grant related cost centers have positive budgetary balances during the year?  **(DOR: Sponsored Projects § Financial Reporting – Closeout Guidelines; Faculty Handbook § Fiscal Responsibility in Research)** | |  |  |  |  |
|  | 15. | Have requests been submitted to the appropriate office to deactivate expired grant cost centers? **(MAPP 05.04.02 § III.H.)** | |  |  |  |  |
|  | 16. | Did all grant related cost centers have positive cash balances during the year?  **(Good Business Practice)** | |  |  |  |  |
|  | CENTER/INSTITUTE | | |  |  |  |  |
|  | 17. | Is there a written agreement that documents the creation, existence and purpose of the Center/Institute?  **(SAM 06.A.07 § 2.4; DOR § Centers and Institutes - Guidelines)** | |  |  |  |  |
|  | 18. | Was the agreement approved by the President or their designee (VC/VP for Research)?  **(SAM 06.A.07 § 2.4; DOR § Centers and Institutes - Guidelines)** | |  |  |  |  |
|  | 19. | Is the Center/Institute reviewed every two years, with an extensive review at the fourth year, prior to the fifth year, which is the original length of the charter?  **(DOR § Centers and Institutes - Guidelines )** | |  |  |  |  |
|  | 20. | Does the Center/Institute submit an annual report with updated contact information for its Director and Officers by October 31st to the Office of the VC/VP for Research?  **(DOR § Centers and Institutes - Guidelines)** | |  |  |  |  |
|  | HUMAN SUBJECTS | | |  |  |  |  |
|  | 21. | For all research projects involving the use of human subjects, was approval obtained from the Committee for the Protection of Human subjects prior to the initiation of the project?  **(DOR: Compliance § Human Subjects/CPHS)** | |  |  |  |  |
|  | 22. | Was human subject education training completed by all applicable investigators?  **(DOR: Compliance § Human Subjects/CPHS – Human Subjects Training)** | |  |  |  |  |
|  | ANIMAL SUBJECTS | | |  |  |  |  |
|  | 23. | For all research projects involving the use of animal subjects, was approval obtained from the Institutional Animal Care and Use Committee prior to the initiation of the project?  **(DOR: Compliance § Animal Subjects/IACUC)** | |  |  |  |  |
|  | 24. | Was animal subject education training completed by all applicable investigators?  **(DOR: Compliance § Animal Subjects/IACUC – Education and Training)** | |  |  |  |  |
|  | SUBRECIPIENT AGREEMENTS | | |  |  |  |  |
|  | 25. | Does the Principal Investigator review all invoices to determine that the charges are appropriate and the amount of effort and technical progress is consistent with the amount being invoiced?  **(DOR: Sponsored Projects § Post Award – Subrecipient Agreements)** | |  |  |  |  |
|  | 26. | Does the Principal Investigator verify that the subrecipient has submitted all required reports and/or deliverables?  **(DOR: Sponsored Projects § Post Award – Subrecipient Agreements)** | |  |  |  |  |
|  | 27. | Does the Principal Investigator verify that the subrecipient has made progress toward the objectives of the scope of work?  **(DOR: Sponsored Projects § Post Award – Subrecipient Agreements)** | |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **M.** | **ATTESTATION** | | |  |  |  |  |
| The information provided in this Self-Assessment document is true and accurate to the best of my knowledge, as of the date of completion.    Signature/Title Date | | | | | | | |