| UHS INTERNAL AUDITING DEPARTMENT **DEPARTMENTAL REVIEW**  **AUDIT PROGRAM**  **UHCL, School/Division – Department** | | | | | | | | | | | | | | | | | |
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|  | |  | | |  | |  | | **YES** | | **NO** | | **N/A** | | | **COMMENTS** | |
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| **A.** | | MANAGEMENT OVERSIGHT(SAM 06.A.07; GAP 6.17; Texas Labor Code (TLC) 412.054; Texas Department of Public Safety Letter Dated 10/24/2013) | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Does the School/Division have adequate procedures in place to provide oversight for required financial and administrative activities?(Good Business Practice) | | | |  | |  | |  | | |  | |
|  | | ACADEMIC CENTERS/INSTITUTES | | | | | | |  | |  | |  | | |  | |
|  | | 2. | | | Does the School/Division/Department have any academic centers or institutes?(SAM 06.A.07 § 2.1) | | | |  | |  | |  | | |  | |
|  | | 3. | | | Is there a written agreement for each Center/Institute that documents the creation, existence and purpose of the Center/Institute?(SAM 06.A.07 § 2.4; GAP 6.17 § 1.2) | | | |  | |  | |  | | |  | |
|  | | 4. | | | Was the written agreement approved by the President?(SAM 06.A.07 § 2.4; GAP 6.17 § 1.1) | | | |  | |  | |  | | |  | |
|  | | 5. | | | Does the Center/Institute submit an annual written and financial report to the President?(GAP 6.17 § 1.3) | | | |  | |  | |  | | |  | |
|  | | BUSINESS CONTINUITY PLAN | | | | | | |  | |  | |  | | |  | |
|  | | 6. | | | Has the School/Division/Department prepared a Business Continuity Plan? **(TLC 412.054;** **Texas Department of Public Safety Letter Dated 10/24/2013)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | Was the Business Continuity Plan completed using the University’s prescribed format? **(UHCL Administration and Finance Directive)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Are all the essential functions included in the Business Continuity Plan? **(TLC 412.054 § (a))** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Is the Business Continuity Plan updated annually?(Texas Department of Public Safety Letter Dated 10/24/2013; UHCL Administration and Finance Directive) | | | |  | |  | |  | | |  | |
|  | | 10. | | | Is the Business Continuity Plan shared with staff annually?(UHCL Administration and Finance Directive) | | | |  | |  | |  | | |  | |
|  | | 11. | | | Are annual exercises conducted to test the Business Continuity Plan?(Texas Department of Public Safety Letter Dated 10/24/2013; UHCL Administration and Finance Directive) | | | |  | |  | |  | | |  | |
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| **B.** | | POLICIES, PROCEDURES, REQUIRED TRAINING, and REPORTING **(SAM 02.A.26; SAM 03.A.17; GAP 6.14; UHCL Performance Assessment Policy; UHCL Consulting and Outside Employment Policy)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Does the department have a desk reference manual to assist personnel in completing their administrative and financial tasks?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Have all personnel completed required annual training; UHS mandatory and role based?  **(SAM 02.A.26 § 2.6; UHCL Performance Assessment Policy § 3.9; GAP 6.14)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Have applicable personnel completed the on-line External Consulting and Related Party Disclosure Form?  **(SAM 03.A.17 § 3.2; UHCL Consulting and Outside Employment Policy § 5.1)** | | | |  | |  | |  | | |  | |
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| **C.** | | **COST CENTER MANAGEMENT**  **(SAM 03.C.01; SAM 03.G.01; SAM 03.G.03; GAP 2.1; UHCL Reconciliation of Cost Centers)** | | | | | | |  | |  | |  | | |  | |
|  | | 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; GAP 2.1)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Are verifications timely performed on a monthly basis?  **(SAM 03.G.03 § 2.2; GAP 2.1)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Are all transactions, which include revenue, expense, fund equity, budget transactions, open/soft commitment asset and liability transactions that were manually entered into the system verified for accuracy?  **(SAM 03.G.03 § 2.3.a.; UHCL Reconciliation of Cost Centers)** | | | |  | |  | |  | | |  | |
|  | | 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 c.; UHCL Reconciliation of Cost Centers)** | | | |  | |  | |  | | |  | |
|  | | 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 that were previously verified?  **(SAM 03.G.03 §§ 2.2, 2.4 and 2.6)** | | | |  | |  | |  | | |  | |
|  | | 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 §§ 2.2, 2.5 and 2.7)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | If the Cost Center Manager delegated authority for the review and approval of the verifications, was it documented in writing with a Signature Authority Delegation or email?  **(SAM 03.G.03 § 2.7)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Have requests to deactivate inactive non-grant/project cost centers been submitted to the appropriate office? **(SAM 03.G.03 § 2.9; UHCL Reconciliation of Cost Centers)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Did all non-grant/project cost centers have zero or positive fund equity balances at year-end?  **(SAM 03.C.01 § 7.3.2; SAM 03.G.01 § 2.1)** | | | |  | |  | |  | | |  | |
|  | | 10. | | | Did all non-grant/project cost centers have positive budgetary balances during the year?  **(SAM 03.C.01)** | | | |  | |  | |  | | |  | |
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| **D.** | | **PAYROLL**  **(SAM 02.B.02; SAM 02.D.01; Interim SAM 03.D.03; GAP 2.1; HR: Payroll and TRAM § PA Online Guide HR: Payroll and TRAM § TA Online Guide; HR: Payroll and TRAM § Employee Online Guide; UHCL Overtime and Compensatory Time for Non-Exempt Staff Employees Policy; UHCL Employee Time and Effort Reporting Policy; UHCL Vacation and Sick Leave** **Policy)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Are employees properly set up in the system by the first day of employment in order to record time, including the assignment of a time approver; and are alternative time and payroll approvers identified as back-ups?  **(HR: Payroll and TRAM § PA Online Guide - TRAM Enrollment Process; HR: Payroll and TRAM § PA Online Guide - Maintain Payroll Approvers; HR: Payroll and TRAM § TA Online Guide - Maintaining Time Approvers)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Are assigned work schedules in TRAM managed and updated to reflect the employee’s correct work schedule?  **(HR: Payroll and TRAM § PA Online Guide - Managing Schedules; HR: Payroll and TRAM § TA Online Guide - Managing Schedules)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Are all non-exempt employees punching in and out to accurately record time worked?  **(Interim SAM 03.D.03 § 2.5.; HR: Payroll and TRAM § Employee Online Guide - Employee Role)** | | | |  | |  | |  | | |  | |
|  | | 4. | | | Are employees timely submitting absence requests?  **(SAM 02.D.01 §§ 4.1.g and 4.4; HR: Payroll and TRAM § Employee Online Guide - Employee Role; UHCL Vacation and Sick Leave Policy § 10.1)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | Are absence requests approved by the employee’s supervisor/time approver?  **(SAM 02.D.01 § 4.4.; HR: Payroll and TRAM § TA Online Guide - Time Approver Role; UHCL Employee Time and Effort Reporting Policy §4.4)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Do manual entries and/or corrections to time recorded or absence requests include comments that substantiate the entry?  **(HR: Payroll and TRAM § PA Online Guide – Exceptions; HR: Payroll and TRAM § TA Online Guide - Exceptions)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | Is all overtime work by non-exempt employees authorized in advance by the appropriate supervisor?  **(SAM 02.B.02 § 2.2; UHCL Overtime and Compensatory Time for Non-Exempt Staff Employees Policy § 3.2)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Is reported time for non-exempt employees approved by the time approver by noon every Wednesday, once the work week has ended? (A work week is from Wednesday – Tuesday)  **(HR: Payroll and TRAM § TA Online Guide - Time Approver Role; UHCL Employee Time and Effort Reporting Policy § 4.1)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Is payable time for non-exempt employees approved by the payroll approver before the last load to payroll for the Trial Payroll Verification Report?  **(HR: Payroll and TRAM § PA Online Guide - Payroll Approver Role)** | | | |  | |  | |  | | |  | |
|  | | 10. | | | Are payroll verification reports reviewed to ensure employees are paid accurately for reported time and absences?  **(HR: Payroll and TRAM § PA Online Guide - Payroll Approver Role)** | | | |  | |  | |  | | |  | |
|  | | 11. | | | Are “high” severity exceptions being reviewed weekly and corrected?  **(HR: Payroll and TRAM § PA Online Guide – Exceptions; HR: Payroll and TRAM § TA Online Guide - Exceptions)** | | | |  | |  | |  | | |  | |
|  | | 12. | | | Is the TRAM Available Leave Report reviewed to help ensure there are no negative leave balances?  **(HR: Payroll and TRAM § PA Online Guide - Payroll Approver Role)** | | | |  | |  | |  | | |  | |
|  | | 13. | | | Are payroll suspense reports run after the close of each accounting period and corrections submitted to the appropriate office within 90 days?  **(GAP 2.1)** | | | |  | |  | |  | | |  | |
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| **E.** | | **HUMAN RESOURCES**  **(SAM 02.A.25; SAM 02.A.31; SAM 02.A.36; SAM 02.A.37; UHCL New Employee Orientation & Processing; UHCL HR New Hire Forms; Academic Affairs Administration Calendar; UHCL Security Sensitive Positions Policy; Adjunct Faculty Credentials Verification)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Are hiring ePARs prepared, approved and submitted to the appropriate Office (Human Resources or the Provost Office for Faculty) prior to the employee’s start date?  **(Human Resources Directive)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Are all required documents for employees obtained prior to or on the employee’s start date and submitted to Human Resources?  **(New Employee Orientation & Processing § 3; UHCL HR New Hire Forms)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | For new non-tenure track faculty hires, is there a process in place to help ensure that the following documents are submitted to the Provost Office by the due date on the Academic Affairs Administration Calendar:   * Offer Letter * Transcripts * Curriculum vitae * Letters of Reference   **(Academic Affairs Administration Calendar; Adjunct Faculty Handbook § 2.5 )** | | | |  | |  | |  | | |  | |
|  | | 4. | | | For non-tenure track faculty reappointments, is the Offer Reappointment Letter prepared and submitted to the Provost Office by the due date on the Academic Affairs Administration Calendar?  **(Academic Affairs Administration Calendar; Adjunct Faculty Handbook § 2.6)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | Are all regular, benefits eligible employees required to attend New Employee Orientation and Processing? **(SAM 02.A.36 § 2. 3; UHCL New Employee Orientation and Processing § 3)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Is a criminal history record investigation completed for all security sensitive positions?  **(SAM 02.A.37 § 2.4; UHCL Security Sensitive Positions Policy § 2.3)** | | | |  | |  | |  | | |  | |
|  | | 7 | | | Are terminating ePARs prepared, approved and submitted to Human Resources prior to the end of the payroll processing period in accordance with the university payroll processing calendar?  **(SAM 02.A.25 § 3.5)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | 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 for terminated employees?  **(SAM 02.A.25 § 3.4; UHCL Termination Clearance)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Are controls in place to help ensure that personnel files are 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)** | | | |  | |  | |  | | |  | |
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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; PCI Best Practices; UHCL Change Fund, Cash & Deposit Security Training; GAP 4.1; GAP 6.3; GAP 6.8; GAP 6.16; GAP 6.17; GAP 6.20; GAP 7.6)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Does the department have any revenue generating areas (i.e., book sales, application fees; gift checks; banquets; conferences; continuing education classes; royalties; etc…) where currency (cash or coin) or cash equivalents (checks or credit card payments) are received? If yes, answer questions 7-16 below. | | | |  | |  | |  | | |  | |
|  | | 2. | | | Does the department accept credit card payments? If yes, answer questions 17 -22 below. | | | |  | |  | |  | | |  | |
|  | | 3. | | | Does the department receive gift checks? If yes, answer question 23 below. | | | |  | |  | |  | | |  | |
|  | | 4. | | | Does the department have a change fund? If yes, is the fund segregated from other funds, and was the fund approved by the appropriate individuals; and if appropriate, reauthorized for the current fiscal year?  **(SAM 03.F.04 §§ 3.4 and 3.5; GAP 4.0; GAP 6.6)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | Does the department have a petty cash fund? If yes, is the fund segregated from other funds, and was the fund approved by the appropriate individuals; and if appropriate, reauthorized for the current fiscal year?  **(SAM 03.A.07 §§ 2.8 and 2.9 b.)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Does the department have accounts receivable? If yes, answer questions 24 - 27 below. | | | |  | |  | |  | | |  | |
|  | | **CASH HANDLING** | | | | | | |  | |  | |  | | |  | |
|  | | 7. | | | Is there a reconciliation process in place to help ensure that all cash receipts are deposited to and recorded in the University’s Financial System?  **(GAP 6.14 § 1.5)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Is there a process in place to help ensure that the same employee responsible for cash handling is not responsible for monthly verifications?  **(SAM 03.F.04 § 3.3;** **GAP 6.14 § 1.2)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Are all deposited checks made payable to UHCL and restrictively endorsed upon receipt?  **(SAM 03.F.04 § 3.8; GAP 6.14 §§ 1.3.1 and 1.8.2)** | | | |  | |  | |  | | |  | |
|  | | 10. | | | Are currency receipts documented and dated on a pre-numbered receipt, currency log, cash register tape, ticket, or comparable documentation?  **(SAM 03.F.04 § 3.10; GAP 6.14 § 1.8.1)** | | | |  | |  | |  | | |  | |
|  | | 11. | | | Are funds received totaling $100 or more deposited within one working day after receipt; and funds received totaling less than $100 deposited within five working days after receipt?  **(SAM 03.F.04 § 3.11; GAP 6.3; GAP 6.14 §§ 1.7.1 and 1.7.2)** | | | |  | |  | |  | | |  | |
|  | | 12. | | | Is a Deposit Coversheet Form completed, and funds deposited at the Student Business Services office the same day as the deposit journal?  **(SAM 03.F.04 § 3.16; GAP 6.14 § 1.7.3; UHCL Change Fund, Cash & Deposit Security Training)** | | | |  | |  | |  | | |  | |
|  | | 13. | | | Is currency physically safeguarded in a secured area, such as a cash register, safe, locked drawer, locked file cabinet, or similar device until deposited?  **(SAM 03.F.04 § 3.16;** GAP **6.14 § 1.12)** | | | |  | |  | |  | | |  | |
|  | | 14. | | | Are the appropriate offices notified of cash overages and shortages; the AVP for Finance for any amount; and Internal Auditing if exceeding $100 per occurrence?  **(SAM 03.F.04 § 3.20; GAP 6.14 § 1.9)** | | | |  | |  | |  | | |  | |
|  | | 15. | | | Did all applicable personnel who handle cash within the cash handling area sign or electronically approve a statement annually acknowledging their cash handling responsibilities?  **(GAP 6.14 § 1)** | | | |  | |  | |  | | |  | |
|  | | 16. | | | If copies of deposited checks are uploaded into PeopleSoft, are the account numbers removed/obliterated?  **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  | | |  | |
|  | | **CREDIT CARDS** | | | | | | |  | |  | |  | | |  | |
|  | | 17. | | | Are procedures in place to follow the guidelines of the UHS Treasurer’s Office for storing, processing and transmitting credit card data to help ensure compliance with PCI Data Security Standards?  **(SAM 03.A.06 § 3.3)** | | | |  | |  | |  | | |  | |
|  | | 18. | | | 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?  **(SAM 03.A.06 § 3.4; PCI Best Practices)** | | | |  | |  | |  | | |  | |
|  | | 19. | | | Does the department prohibit the transmission of unencrypted data?  **(SAM 03.A.06 § 3.3; PCI Best Practices)** | | | |  | |  | |  | | |  | |
|  | | 20. | | | Is IT Security contacted if there is an actual or suspected system compromise so that Incident Response Procedures can begin?  **(SAM 03.A.06 § 3.12)** | | | |  | |  | |  | | |  | |
|  | | 21. | | | Are credit card receipts totaling $100 or more deposited within one working day after receipt; and receipts totaling less than $100 deposited within five working days after receipt?  **(GAP 6.14 §§ 1.3.4, 1.7.1 and 1.7.2)** | | | |  | |  | |  | | |  | |
|  | | 22. | | | If copies of credit card data are uploaded into PeopleSoft, are the credit card numbers removed/obliterated? **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  | | |  | |
|  | | **GIFT CHECKS** | | | | | | |  | |  | |  | | |  | |
|  | | 23. | | | Are all gift checks and original supporting documentation delivered to University Advancement?  **(GAP 6.20 § 3)** | | | |  | |  | |  | | |  | |
|  | | **ACCOUNTS RECEIVABLE** | | | | | | |  | |  | |  | | |  | |
|  | | 24. | | | Does the department have 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; GAP 6.15 § 1.2.2)** | | | |  | |  | |  | | |  | |
|  | | 25. | | | Are accounts receivable recognized in the university’s financial records system?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 26. | | | Has a reserve for the allowance for doubtful collections been created?  **(GAP 6.15 § 1.2.3)** | | | |  | |  | |  | | |  | |
|  | | 27. | | | 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)** | | | |  | |  | |  | | |  | |
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| **G.** | | **PROCUREMENT CARDS**  **(SAM 03.H.01; UHCL Procurement Card Setup Form; UHCL PCard Program Cardholder User Guide)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Was a Procurement Card Setup Form completed and approved by all required parties for each cardholder?  **(UHCL Procurement Card Setup Form)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Are procurement cards used for authorized purposes only?  **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Is card information, including account numbers and the physical card, kept secure and only used by the authorized procurement cardholder?  **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 4. | | | Do you confirm with the Texas Comptroller that all vendors used have no unpaid financial obligations to the State of Texas for transactions exceeding $500?  **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | Are merchant receipts and other supporting documentation retained for purchases made with the procurement card? **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Are exchanges or returns of merchandise only made for credit, rather than check or cash reimbursements? **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | Is a Procurement Card Transaction Log completed each billing cycle to keep track of expenditures made with the procurement card; and to record credit transactions?  **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Is a monthly expense report completed to ensure all charges are accurate; and signed by the procurement cardholder and approved by a supervisor by the 20th of the month?  **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Is an OSP PCard Purchase Request / Expense Pre-Approval Form completed for all purchases using grant funds? **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 10. | | | Is the full procurement card number, and other security sensitive information, removed/obliterated on receipts or backup documentation uploaded to PeopleSoft?  **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  | | |  | |
|  | | 11. | | | Are liability account balances researched and timely cleared?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 12. | | | Are lost or stolen cards reported to the bank and Procurement Card Administrator immediately?  **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
|  | | 13. | | | Is a PCard Termination Form completed when an employee transfers to another department; and do transferring employees re-apply for a new card under their new department?  **(UHCL PCard Program Cardholder User Guide)** | | | |  | |  | |  | | |  | |
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| **H.** | | **DEPARTMENTAL EXPENSES**  **(SAM 03.A.01; SAM 03.A.02; SAM 03.A.03; SAM 03.H.01; GAP 3.1; GAP 3.2; GAP 3.3; GAP 3.4; GAP 3.5; UHCL Travel Office; UHCL Travel Authorization Form; UHCL Travel Credit Card Agreement)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Are departmental expenses approved by the appropriate authority?  **(SAM 03.A.01 § 4.3; GAP 3.1; GAP 3.2; GAP 3.3; GAP 3.4)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Are direct expense reimbursements allowable, appropriately authorized and documented?  **(SAM 03.A.02; SAM 03.A.03; GAP 3.1; GAP 3.2; GAP 3.3; GAP 3.4)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Are direct expense reimbursements processed through Accounts Payable? **(GAP 3.5)** | | | |  | |  | |  | | |  | |
|  | | 4. | | | Is direct expense reimbursements processed no later than 60 days from the date of event, or date the last travel expense was incurred?  **(SAM 03.A.02 § 4.7; UHCL Travel Office)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | Is security sensitive information removed/obliterated on expense receipts or backup documentation uploaded to PeopleSoft?  **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Are entertainment expenses allowable, appropriately authorized and documented?  **(SAM 03.A.02 § 3.4; GAP 3.2)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | Are travel expenses allowable, appropriately authorized and documented; including proper completion and approval of a Travel Authorization Form in advance of overnight travel?  **(SAM 03.A.03 § 2.3;** **UHCL Travel Authorization Form)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States?  **(UHCL Travel Office § Export Controls and Travel Embargo Form)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Is the traveler’s Expense Report submitted to the Travel Office within 60 days of trip completion (within 10 working days if travel card is used)?  **(UHCL Travel Credit Card Agreement)** | | | |  | |  | |  | | |  | |
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| **I.** | | **CONTRACT ADMINISTRATION**  **(SAM 03.A.05; UHCL Contracting Policies; UHCL Contract Training & Forms; UHCL Contracting Procedures; UHCL Contract Administration Contracting Guide)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | For non-standard contracts, is an Office of Contract Administration (OCA) Coversheet properly completed and signed all required signatories prior to the contract start date?  **(UHCL Contract Training & Forms)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Is a person assigned with 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; UHCL Contract Administration Contracting Guide)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Are contracts and agreements reviewed and approved as to form by the Office of General Counsel prior to submission for execution?  **(SAM 03.A.05 §§ 5.3 and 6.2;** **UHCL Contracting Policies § V.F)** | | | |  | |  | |  | | |  | |
|  | | 4. | | | Do contracts and agreements reflect the legal name of the institution, the “University of Houston Clear Lake?” (**UHCL Contracting Policies § V.B)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | Are contracts funded by external agencies for research, training, etc… approved by the Office of Sponsored Programs?  **(UHCL Contracting Procedures § III.G)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Are contracts fully executed prior to the start date of the agreement?  **(SAM 03.A.05 § 2.3; UHCL Contracting Policies § V.C; UHCL Contracting Procedures § III.H)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | Is there a process in place to help ensure that the duration of any contract does not extend beyond a period of 5 consecutive years; unless approved by the Office of General Counsel?  **(UHCL Contracting Procedures § III.E)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Are amendments, changes, extensions or renewals to original non-standard contracts processed in the same manner as the original contract, including obtaining the same approvals; and is a copy of the original contract included?  **(SAM 03.A.05 § 2.5; UHCL Contracting Procedures § IV.J)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Are contracts exceeding $25,000 submitted to the Contracts Administration Office?  **(UHCL Contracting Guide § Step 6)** | | | |  | |  | |  | | |  | |
|  | | 10. | | | Is revenue generating contracts reviewed by the Contracts Administration Office, AVC for Finance and/or the AVC for Administration? **(SAM 03.A.05 §§ 3.2 and 7.4)** | | | |  | |  | |  | | |  | |
|  | | 11. | | | Is there a process in place to confirm with the Texas Comptroller that all contracting parties have no unpaid financial obligations to the State of Texas?  **(SAM 03.A.05 § 7.9)** | | | |  | |  | |  | | |  | |
|  | | 12. | | | Does the department retain a copy of executed contracts on file?  **(UHCL Contracting Procedures §§ IV.H and V.E)** | | | |  | |  | |  | | |  | |
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| **J.** | | **PROPERTY MANAGEMENT**  **(SAM 03.E.02; GAP 6.12)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Was a Property Custodian designated for the current fiscal year?**(SAM 03.E.02 § 3.4****; GAP 6.12 § 4.1)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Does all capital and controlled equipment contain a tag with a unique identification number assigned to it? (**SAM 03.E.02 § 3.1; GAP 6.12 § 3.2)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Is an annual physical inventory of all capital and controlled assets completed; and is it certified by the Property Custodian, Department Head and Business Coordinator?**(GAP 6.12 §§ 4.3, 5.3 and 11.3)** | | | |  | |  | |  | | |  | |
|  | | 4. | | | Is an Asset Update Form completed and approved by the Property Custodian and Asset Management for the following:   * Assets are transferred to another department * Assets are relocated to another building/floor/room * Missing assets/property * Lost or stolen assets/property   **(GAP 6.12 § 11.5)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | Is an “Authorization for Off Campus Property” form completed and approved by a supervisor and Property Custodian for property taken off campus?  **(GAP 6.12 § 6.1)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Is approval obtained/renewed when property located off campus extends past the end of the fiscal year?  (**GAP 6.12 § 6.3)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | When equipment is returned to campus, is it verified by the Property Custodian and is Asset Management notified?  **(GAP 6.12 § 6.4)** | | | |  | |  | |  | | |  | |
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| **K.** | | **SCHOLARSHIPS**  **(SAM 06.B.02; SAM 03.G.03)** | | | | | | |  | |  | |  | | |  | |
|  | | 1. | | | Does the department have written guidelines for scholarships, including: requirements for the scholarship committee(s); application criteria; method of publicizing available scholarships; eligibility guidelines and other criteria; award method(s); documentation requirements; and method of notification to the Office of Student Financial Aid?  **(SAM 06.B.02)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Is information on available scholarships and application criteria publicized and made available?  **(SAM 06.B.02 § 2.3)** | | | |  | |  | |  | | |  | |
|  | | 3. | | | Are award restrictions imposed by the funding source adhered to; including eligibility requirements, award amounts and award frequency?  **(SAM 06.B.02 § 2.1)** | | | |  | |  | |  | | |  | |
|  | | 4. | | | Does the department verify that all students are eligible to receive amounts awarded?  **(SAM 06.B.02 § 2.2)** | | | |  | |  | |  | | |  | |
|  | | 5. | | | If the department issues need based awards, does the department use the Cost of Attendance, Financial Need, and Expected Family Contribution information developed by the Office of Student Financial Aid?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 6. | | | Are all scholarship awards coordinated with the Office of Student and Financial Aid?  **(SAM 06.B.02 § 2.2)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | Does the department have a process in place to reconcile scholarship awards made to amounts per the university’s student administration and financial systems?  **(SAM 03.G.03 § 2.3)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Does the department have a process in place to help ensure that available scholarship funds are awarded and scholarship cost centers do not contain excess fund equity balances?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | 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 03.C.01; SAM 03.D.03; SAM 03.G.03; GAP 7.7; Office of Sponsored Programs (OSP) Guidelines; OMB Circ A-21; UHCL Faculty Handbook; UHCL Time and Effort Reporting Policy; UHCL Travel Office)** | | | | | | |  | |  | |  | | | . | |
|  | | 1. | | | Are all sponsored research projects processed through the Office of Sponsored Programs?  **(OSP Guidelines § 5.1)** | | | |  | |  | |  | | |  | |
|  | | 2. | | | Does the School/Division/Department have a research Institute or Center? If yes, answer questions 18 - 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 question 23 below. | | | |  | |  | |  | | |  | |
|  | | 5. | | | Does the department have any subrecipient agreements? If yes, answer questions 24 – 26 below. | | | |  | |  | |  | | |  | |
|  | | 6. | | | Did all applicable employees complete the “Annual Certification of Compliance with the Procedure on Conflict of Interest for Investigators” for the current fiscal year?  **(UHCL Faculty Handbook - Procedure on COI for Investigators § 10.2.3)** | | | |  | |  | |  | | |  | |
|  | | 7. | | | For all research projects involving data, material or technology that falls outside of the Fundamental Research Exclusion due to contractual restrictions, was a Technology Control Plan prepared and approved by the Director of the Office of Contracts and Grants?  **(UHCL Travel Office § Export Controls and Travel Embargo Form)** | | | |  | |  | |  | | |  | |
|  | | 8. | | | Do Principal Investigators authorize all expenditures charged to the grant?  **(OSP Guidelines §§ 9.2 and 14)** | | | |  | |  | |  | | |  | |
|  | | 9. | | | Are expenses charged to the grant reasonable, allocable and allowable?  **(OMB Circular A-21 § C.2)** | | | |  | |  | |  | | |  | |
|  | | 10. | | | Is effort timely reported?  **(OMB Circular A-21 § J.10)** | | | |  | |  | |  | | |  | |
|  | | 11. | | | Are time and effort reports confirmed/approved by responsible persons with suitable means of verification that the work was performed if paid from a sponsored program?  **(OMB Circular A-21 § J.10. b. (2.)(b))** | | | |  | |  | |  | | |  | |
|  | | 12. | | | Are expenses requiring the approval of the Office of Sponsored Programs (purchase vouchers, consulting service agreements, and petty cash reimbursements) submitted to that Office for approval?  **(GAP 7.6; OSP Guidelines § 14)** | | | |  | |  | |  | | |  | |
|  | | 13. | | | Are budget justifications obtained from the Office of Sponsored Programs 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?  **(OSP Guidelines; OMB Circular A-21 §§ F and J )** | | | |  | |  | |  | | |  | |
|  | | 14. | | | Are all required financial and technical reports submitted to the sponsor as set forth in the sponsor agreement?  **(OSP Guidelines § 17)** | | | |  | |  | |  | | |  | |
|  | | 15. | | | Did all grant related cost centers have positive budgetary balances during the year?  **(SAM 03.C.01 § 4.2)** | | | |  | |  | |  | | |  | |
|  | | 16. | | | Did all grant related cost centers have positive cash balances during the fiscal year?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 17. | | | Have requests to deactivate inactive grant cost centers been submitted to the appropriate office?  **(SAM 03.G.03 § 2.7)** | | | |  | |  | |  | | |  | |
|  | | INSTITUTE/CENTER | | | | | | |  | |  | |  | | |  | |
|  | | 18. | | Is there a written agreement that documents the creation, existence and purpose of the research Institute/Center?  **(SAM 06.A.07 § 2.4; GAP 6.17 § 1.2)** | | | | |  | |  | |  | | |  | |
|  | | 19. | | Was the agreement approved by the President?  **(SAM 06.A.07 § 2.4; GAP 6.17 § 1.1)** | | | | |  | |  | |  | | |  | |
|  | | 20. | | Does the research Institute/Center submit an annual written and financial report to the President?  **(GAP 6.17 § 1.3)** | | | | |  | |  | |  | | |  | |
|  | | 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?  **(UHCL OSP § Protection of Human Subjects; OSP Guidelines § 5.6.4)** | | | | |  | |  | |  | | |  | |
|  | | 22. | | Was human subject education training completed by all applicable investigators?  **(UHCL OSP § Protection of Human Subjects)** | | | | |  | |  | |  | | |  | |
|  | | 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?  **(UHCL OSP § Animal Care; OSP Guidelines § 5.6.3)** | | | | |  | |  | |  | | |  | |
|  | | SUBRECIPIENT AGREEMENTS | | | | | | |  | |  | |  | | |  | |
|  | | 24. | | | 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?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 25. | | | Does the Principal Investigator verify that the subrecipient has submitted all required reports and/or deliverables?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
|  | | 26. | | | Does the Principal Investigator verify that the subrecipient has made progress toward the objectives of the scope of the work?  **(Good Business Practice)** | | | |  | |  | |  | | |  | |
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| **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 - School/Department Business Administrator Date | | | | | | | | | | | | | | | | |
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