| UHS INTERNAL AUDITING DEPARTMENT **DEPARTMENTAL REVIEW**  **AUDIT PROGRAM**  **UHD, College/Division – Department** | | | | | | | | | | | | | | |
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|  |  | |  | |  | | **YES** | | | **NO** | | **N/A** | **COMMENTS** | |
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| **A.** | MANAGEMENT OVERSIGHT **(Administrative Reference Manual)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Does the College/Division have adequate procedures in place to provide departmental oversight for required financial and administrative activities? (Good Business Practice) | | | |  | | |  | |  |  | |
|  | 2. | | Is the Monthly Checklist completed and submitted to the applicable office?(Administrative Reference Manual) | | | |  | | |  | |  |  | |
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| **B.** | OPERATIONAL ACTIVITIES | | | | | |  | | |  | |  |  | |
|  | 1. | | Does the department have significant non-standard operational activities? | | | |  | | |  | |  |  | |
|  | 2. | | Does the department have adequate oversight over the operational activities? | | | |  | | |  | |  |  | |
|  | 3. | | Do the operational activities comply with relevant campus policies? | | | |  | | |  | |  |  | |
|  |  | | a. | | | Detailed procedures and testing to be determined during the course of the audit. |  | | |  | |  |  | |
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| **C.** | POLICIES, PROCEDURES, and REPORTING **(SAM 02.A.11; SAM 03.A.17; UHD PS 02.A.04; UHD PS 02.B.12; UHD Baseline Standards)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Has the department completed and submitted the Baseline Standards form for the current fiscal-year?  **(UHD Baseline Standards)** | | | |  | | |  | |  |  | |
|  | 2. | | Does the department have a desk reference manual to assist personnel in completing their administrative/financial tasks?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 3. | | Have all personnel completed required training; UHS mandatory and role-based?  **(SAM 02.A.11 § 2.4; UHD PS 02.B.12 § 3.4)** | | | |  | | |  | |  |  | |
|  | 4. | | Have applicable personnel completed the on-line External Consulting and Related Party Disclosure Form?  **(SAM 03.A.17 § 3.2; UHD PS 02.A.04 § 4.1.7)** | | | |  | | |  | |  |  | |
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| **D.** | **COST CENTER MANAGEMENT**  **(SAM 03.G.01; SAM 03.G.03; UHD PS 05.A.10; UHD PS 05.A.14; Administrative Reference Manual)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Are cost center verifications performed on a monthly basis?  **(SAM 03.G.03 § 2.2; UHD PS 05.A.14 § 2.1)** | | | |  | | |  | |  |  | |
|  | 2. | | Are all transactions, which include revenue, expense, fund equity, budget transactions, open/soft commitments, and asset and liability transactions that were manually entered into the system verified for accuracy?  **(SAM 03.G.03 § 2.3.a; UHD PS 05.A.14 § 2.1)** | | | |  | | |  | |  |  | |
|  | 3. | | 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; UHD PS 05.A.14 § 2.1.3)** | | | |  | | |  | |  |  | |
|  | 4. | | Does the Cost Center Manger review and approve the monthly verifications? **(SAM 03.G.03 § 2.4; UHD PS 05.A.14 § 2.3)** | | | |  | | |  | |  |  | |
|  |  | | a. | If the monthly verifications are approved electronically, does the approver respond back to the preparer indicating their review and approval?  **(Administrative Reference Manual)** | | |  | | |  | |  |  | |
|  |  | | b. | If cost center approval was delegated, were the conditions deemed appropriate by the campus and documented?  **(SAM 03.G.03 § 2.4)** | | |  | | |  | |  |  | |
|  | 5. | | Did all non-project/grant cost center fund groups have zero or positive fund equity balances at year-end?  **(SAM 03.G.01 §§ 2.1 and 2.3; UHD PS 05.A.10 § 2.1)** | | | |  | | |  | |  |  | |
|  | 6. | | Have requests to deactivate inactive non-project/grant cost centers been submitted to the Budget Office?  **(SAM 03.G.03 § 2.7)** | | | |  | | |  | |  |  | |
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| **E.** | **PAYROLL**  **(SAM 02.B.02; SAM 02.D.01; SAM 03.D.03; UHD PS 02.A.01; UHD PS 02.A.02)** | | | | | |  | | |  | |  |  | |
|  | 1**.** | Are time and effort reports reconciled to the payroll verification reportsto ensure that employees are paid accurately for the time reported?  **(UHD PS 02.A.02 § 4.6.3)** | | | | |  | | |  | |  |  | |
|  | 2. | | Are employees requesting and documenting leave taken timely?  **(SAM 02.D.01 §§ 3.2.i and 4.1.g; UHD PS 02.A.02 §§ 3.1 and 3.2)** | | | |  | | |  | |  |  | |
|  | 3. | | Are leave requests approved by the employee’s supervisor?  **(SAM 02.D.01 § 4.4; UHD PS 02.A.02 § 4.4.3)** | | | |  | | |  | |  |  | |
|  | 4. | | Are approved leave requests for all employees forwarded to the Payroll Office?  **(UHD PS 02.A.02 §§ 4.2 and 4.6.2)** | | | |  | | |  | |  |  | |
|  | 5. | | Are all exempt employees accurately recording electronically through e-Time and Labor time to be deducted for vacation, sick time, or other leave?  **(UHD PS 02.A.02 § 3.2)** | | | |  | | |  | |  |  | |
|  | 6. | | Are all non-exempt employees accurately preparing, certifying and dating time and effort reports, including recording time for vacation, sick time or other leave?  **(UHD PS 02.A.02 § 3.1)** | | | |  | | |  | |  |  | |
|  | 7. | | Is all overtime work by non-exempt employees authorized in advance by the appropriate supervisor?  **(SAM 02.B.02 § 2.2; UHD PS 02.A.01 § 3.4.2)** | | | |  | | |  | |  |  | |
|  | 8. | | Are time and effort reports approved by the employee’s supervisor (or designee) who has knowledge of 100% of the employee’s activities?  **(SAM 03.D.03 § 2.5; UHD PS 02.A.02 § 4.1)** | | | |  | | |  | |  |  | |
|  | 9. | | Are time and effort reports for non-exempt employees being submitted to the Payroll Office within the proper time frame to ensure timely and correct payment and leave accounting?  **(SAM 03.D.03 § 2.7; UHD PS 02.A.02 § 4.2)** | | | |  | | |  | |  |  | |
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| **F.** | **HUMAN RESOURCES**  **(SAM 02.A.25; SAM 02.A.31; SAM 02.A.36; UHD PS 02.A.19; UHD PS 02.A.22; UHD PS 02.B.14; UHD Academic Affairs Hiring Checklist)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Are all hiring e-PARs submitted to ESO (Office of the Provost for faculty) prior to the employee’s start date?  **(UHD PS 02.B.14)** | | | |  | | |  | |  |  | |
|  | 2. | | Are new hires required to provide to ESO the Employee Data Sheet and I-9, and do they receive required policies, and obtain information on PASS and complete W-4 forms?  **(SAM 02.A.36 § 2.3.b; UHD PS 02.B.14)** | | | |  | | |  | |  |  | |
|  | 3. | | Do you have a process in place for new non-tenure track faculty hires, including obtaining/completing and submitting the: Position Request; Letter of Application; Employment Authorization Request/INS Verification; Candidate’s résumé /curriculum vitae; Employee Data Sheet; Letters of Recommendation, and Official Transcripts to the Office of the Provost ? **(UHD Academic Affairs Hiring Checklist)** | | | |  | | |  | |  |  | |
|  | 4. | | For non-tenure track faculty rehires, is an offer letter and rehire ePAR completed and submitted to the Office of the Provost?  **(UHD Academic Affairs Hiring Checklist)** | | | |  | | |  | |  |  | |
|  | 5. | | Are all regular, benefits eligible, employees (with the exception of faculty) required to attend New Employee Orientation?  **(SAM 02.A.36 § 2.3; UHD PS 02.B.14 § 4.1.32)** | | | |  | | |  | |  |  | |
|  | 6. | | Are all terminating e-PARs submitted to ESO prior to the end of the payroll processing period in accordance with the university payroll processing calendar for terminated employees?  **(SAM 02.A.25 § 3.5; UHD PS 02.A.22 § 4.3)** | | | |  | | |  | |  |  | |
|  | 7. | | Do you have 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 settled, including the use of a Termination Clearance Form?  **(SAM 02.A.25 § 3.4; UHD PS 02.A.22 § 4.2)** | | | |  | | |  | |  |  | |
|  | 8. | | Do you have 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; UHD PS 02.A.19 § 4.8)** | | | |  | | |  | |  |  | |
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| **G.** | **CHANGE FUNDS AND CASH RECEIPTS (SAM 03.A.06; SAM 03.A.07; SAM 03.A.24; SAM 03.F.01; SAM 03.F.04; SAM 03.H.01; UHD PS 05.A.04; UHD PS 05.A.18; UHD PS 09.A.01PCI Best Practices)** | | | | | |  | | |  | |  |  | |
|  | 1. | Does the department have any revenue generating areas (i.e. application fees, gift checks, book sales, work-shops conferences, banquets, continuing education, reimbursements, etc…) where cash receipts (currency or coin) or cash equivalents (check, credit card, money orders, etc…) are received? If yes, answer questions 7 – 18 below. | | | | |  | | |  | |  |  | |
|  | 2. | Does the department accept credit card payments? If yes, answer questions 19 - 24 below. | | | | |  | | |  | |  |  | |
|  | 3. | Does the department receive gift checks?  If yes, answer question 25 below. | | | | |  | | |  | |  |  | |
|  | 4. | Does the department have a change fund? If yes, is the fund segregated from other funds, and was the change fund approved by the appropriate individuals; and if appropriate, reauthorized for the current fiscal year?  **(SAM 03.F.04 §§ 3.4 and 3.5)** | | | | |  | | |  | |  |  | |
|  | 5. | Does the department have a petty cash fund? If yes, is the fund segregated from other funds, and was the change fund approved by the appropriate individuals; and if appropriate, reauthorized for the current fiscal year?  **(SAM 03.A.07; UHD PS 05.A.04 § 4.3)** | | | | |  | | |  | |  |  | |
|  | 6. | Does the department have accounts receivable? If yes, answer questions 25 - 27 below. | | | | |  | | |  | |  |  | |
|  | **CASH HANDLING** | | | | | |  | | |  | |  |  | |
|  | 7. | Do you have a reconciliation process in place to help ensure that all cash receipts are deposited to and recorded in the University’s Financial System?  **(UHD PS 05.A.18 § 3.6)** | | | | |  | | |  | |  |  | |
|  | 8. | Is the same employee responsible for cash handling and monthly verification responsibilities?  **(SAM 03.F.04 § 3.3; UHD PS 05.A.18 § 3.6)** | | | | |  | | |  | |  |  | |
|  | 9. | Are all checks are made payable to the University of Houston-Downtown?  **(SAM 03.F.04, § 3.8; UHD PS 05.A.18 §§ 4.1.1 and 4.4.5)** | | | | |  | | |  | |  |  | |
|  | 10. | Does the Fund Custodian initial all checks received in person to indicate their approval?  **(UHD PS 05.A.18 § 4.2)** | | | | |  | | |  | |  |  | |
|  | 11. | Are checks restrictively endorsed immediately upon receipt with “for deposit only” and the department name and account number recorded on the back?  **(SAM 03.F.04, § 3.8; UHD PS 05.A.18 § 4.4.4)** | | | | |  | | |  | |  |  | |
|  | 12. | 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; UHD PS 05.A.18 § 4.5)** | | | | |  | | |  | |  |  | |
|  | 13. | Does the Fund Custodian and Cost Center Manager or Department Manager sign the Daily Cash Report (DCR) indicating that they reconciled the deposit?  **(UHD PS 05.A.18 §§ 4.6 and 4.7)** | | | | |  | | |  | |  |  | |
|  | 14. | All deposits are made within 24 hours of receipt?  **(UHD PS 05.A.18 § 4.6)** | | | | |  | | |  | |  |  | |
|  | 15. | Are cash receipts and funds 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; UHD PS 05.A.18 § 4.6)** | | | | |  | | |  | |  |  | |
|  | 16. | Are all deposits taken to the Cashier’s Office, and is a receipt provided listing the date of receipt and deposit amount? **(UHD PS 05.A.18 § 4.7 )** | | | | |  | | |  | |  |  | |
|  | 17. | Is the UHS Internal Auditing Department notified of cash over/shortages exceeding $100 per occurrence?  **(SAM 03.F.04 § 3.20)** | | | | |  | | |  | |  |  | |
|  | 18. | If copies of deposited checks are uploaded into PeopleSoft, is the bank routing and account numbers removed/obliterated?  **(SAM 03.H.01 § 4.1)** | | | | |  | | |  | |  |  | |
|  | **CREDIT CARDS** | | | | | |  | | |  | |  |  | |
|  | 19. | 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)** | | | | |  | | |  | |  |  | |
|  | 20. | 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 § 3.3; PCI Best Practices)** | | | | |  | | |  | |  |  | |
|  | 21. | Does the department prohibit the transmission of unencrypted data?  **(SAM 03.A.06 § 3.3; PCI Best Practices)** | | | | |  | | |  | |  |  | |
|  | 22. | 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)** | | | | |  | | |  | |  |  | |
|  | 23. | Are credit card receipts accumulated and posted daily?  **(Good Business Practice)** | | | | |  | | |  | |  |  | |
|  | 24. | 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** | | | | | |  | | |  | |  |  | |
|  | 25. | Are all gifts and original supporting documentation received hand delivered to Gift Records in the Office of University Advancement within one business day of receipt?  **(SAM 03.F.01 § 6.3.c; UHD PS 05.A.18 § 4.4.1; UHD PS 09.A.01 § 3.1)** | | | | |  | | |  | |  |  | |
|  | **ACCOUNTS RECEIVABLE** | | | | | |  | | |  | |  |  | |
|  | 26. | | Does the department have procedures for the billing, accounting, collecting and monitoring of all accounts receivable to help ensure the agreed upon payment is received?  **(SAM 03.A.24 § 2.3.3)** | | | |  | | |  | |  |  | |
|  | 27. | | Are accounts receivable recognized in the University’s financial record system?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 28. | | 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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| **H.** | **PROCUREMENT CARDS**  **(SAM 03.H.01; UHD PS 05.C.09)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Was a completed and approved Procurement Cardholder Application/Approval Form submitted to the Program Coordinator for each cardholder?  **(UHD PS 05.C.09 §§ 3.2 and 3.19)** | | | |  | | |  | |  |  | |
|  | 2. | | Are cardholders complying with university Procurement Card guidelines?  **(UHD PS 05.C.09 § 3.1)** | | | |  | | |  | |  |  | |
|  | 3. | | Are Procurement Cards used for allowed purposes only?  **(UHD PS 05.C.09 §§ 3.1 and 3.10)** | | | |  | | |  | |  |  | |
|  | 4. | | Is card information, including account numbers and the physical card, kept secure and only used by the authorized cardholder?  **(UHD PS 05.C.09 §§ 3.8 and 3.17)** | | | |  | | |  | |  |  | |
|  | 5. | | Is the full card number, and other security sensitive information, removed/obliterated on expense receipts or backup documentation uploaded to the Finance System?  **(SAM 03.H.01 § 4.1; UHD PS 05.C.09 § 4.4.E)** | | | |  | | |  | |  |  | |
|  | 6. | | Are cardholders confirming that the vendor is not on “Vendor Hold” with the State of Texas prior to making purchases over $150.00?  **(UHD PS 05.C.09 § 4.1)** | | | |  | | |  | |  |  | |
|  | 7. | | Are cardholders providing merchant produced or non-university documentation for purchases made with their Procurement Card?  **(UHD PS 05.C.09 §§ 2.9 and 4.3)** | | | |  | | |  | |  |  | |
|  | 8. | | Are all procurement cardholders provided with a Billing Statement (expense report) each month to review and certify all transactions were made by them?  **(UHD PS 05.C.09 § 4.4)** | | | |  | | |  | |  |  | |
|  | 9. | | Is the Billing Statement expense report signed by the cardholder and certifying signatory no later than the 25th of the month?  **(UHD PS 05.C.09 § 4.5)** | | | |  | | |  | |  |  | |
|  | 10. | | If merchandise is returned for credit, is a credit receipt obtained from the merchant and retained with the support documentation for that purchase, and is it verified on the on-line (SDOL) expense report by the end of the next billing cycle?  **(UHD PS 05.C.09 §§ 4.2.a and 4.2.b)** | | | |  | | |  | |  |  | |
|  | 11. | | Are Procurement Cards cancelled when an employee no longer requires a procurement card; transfers to a different department; or separates from the university?  **(UHD PS 05.C.09 §§ 3.18.4, 3.21 and 3.22)** | | | |  | | |  | |  |  | |
|  | 12. | | Are lost or stolen procurement cards reported to the bank immediately; and reported to the Program Coordinator within 24 hours of notification to the bank?  **(UHD PS 05.C.09 § 3.18)** | | | |  | | |  | |  |  | |
|  | 13. | | Are liability account balances researched and cleared; and is the liability account balance zero at the end of the fiscal year?  **(UHD PS 05.C.09 § 4.8)** | | | |  | | |  | |  |  | |
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| **I.** | **DEPARTMENTAL EXPENSES**  **(SAM 03.A.02; SAM 03.A.03; SAM 03.H.01; UHD PS 01.A.08; UHD PS 01.A.11; UHD PS 05.A.01; UHD PS 05.A.02)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Are all expenses approved by the appropriate signature authority?  **(UHD PS 05.A.02 § 2.1)** | | | |  | | |  | |  |  | |
|  | 2. | | Are all entertainment expenses allowable, appropriately authorized, and documented**?**  **(SAM 03.A.02; UHD PS 05.A.01)** | | | |  | | |  | |  |  | |
|  | 3. | | Are all travel expenses allowable, appropriately authorized and documented, including proper completion of a Travel Request in advance of overnight travel?  **(SAM 03.A.03; UHD PS 01.A.08 § 3)** | | | |  | | |  | |  |  | |
|  | 4. | | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 5. | | Are all direct expense reimbursements allowable, appropriately authorized, and documented?  **(SAM 03.A.02; SAM 03.A.03;UHD PS 01.A.08 § 4; UHD PS 05.A.01 § 2.5)** | | | |  | | |  | |  |  | |
|  | 6. | | Are all requests for reimbursement, including required documentation, processed no later than 60 days from the date of the event, or date the last travel expense was incurred?  **(SAM 03.A.02 § 4.7; SAM 03.A.03 § 2.2.5.a; UHD PS 01.A.08 § 4.1.8)** | | | |  | | |  | |  |  | |
|  | 7. | | Is security sensitive information removed/obliterated on any expense receipts or back-up documentation uploaded to the Finance System?  **(SAM 03.H.01 § 4.1)** | | | |  | | |  | |  |  | |
|  | 8. | | Do all applicable employees review their long distance phone charges each month, to help ensure that access codes are not compromised and expenses are for a business purpose; and are all personal charges reimbursed to the university?  **(UHD PS 01.A.11 §§ 2.2.3 and 2.2.4)** | | | |  | | |  | |  |  | |
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| **J.** | **CONTRACT ADMINISTRATION**  **(SAM 03.A.05; UHD PS 05.A.06; UHD Contract Compliance and Administration)** | | | | | |  | | |  | |  |  | |
|  | 1. | Is a Contract Coversheet properly completed and signed by all required signatories prior to the contract start date?  **(UHD PS 05.A.06 §§ 2.2.6 and 4.4.2; UHD Contract Compliance and Administration – Contract Coversheet)** | | | | |  | | |  | |  |  | |
|  | 2. | 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.; UHD Contract Compliance and Administration – Contract Coversheet)** | | | | |  | | |  | |  |  | |
|  | 3. | Are all contracts reviewed and approved as to form by the Office of General Counsel prior to the contract start date?  **(SAM 03.A.05 §§ 5.3 and 6.2; UHD PS 05.A.06 § 3.2)** | | | | |  | | |  | |  |  | |
|  | 4. | Do all contracts and agreements identify the name of the contracting party as the University of Houston System or University of Houston-Downtown, and not a department or program?  **(UHD Contract Compliance and Administration – Contract Coversheet)** | | | | |  | | |  | |  |  | |
|  | 5. | Are all contracts executed/signed by the university official with delegated contractual signatory authority?  **(SAM 03.A.05 § 2.4; UHD PS 05.A.06 § 3)** | | | | |  | | |  | |  |  | |
|  | 6. | Are all contracts signed by all parties prior to the contract start date?  **(SAM 03.A.05 § 2.3; UHD PS 05.A.06 §§ 3.2 and 4.5.2)** | | | | |  | | |  | |  |  | |
|  | 7. | Does the duration of any contract extend beyond a cumulative period of 5 years, including all renewal terms?  **(UHD Contract Compliance and Administration)** | | | | |  | | |  | |  |  | |
|  | 8. | Are amendments, changes, extensions or renewals to original non-standard contracts processed in the same manner as the original contract; and executed by the same signatories or same signatory position?  **(SAM 03.A.05 § 2.5; UHD PS 05.A.06 §§ 3.3.2 and 3.3.3; UHD Contract Compliance and Administration)** | | | | |  | | |  | |  |  | |
|  | 9. | For amendments, changes, extensions or renewals for standard contracts, is the standard amendment/extension form approved by the Office of General Counsel (OGC) used?  **(UHD Contract Compliance and Administration)** | | | | |  | | |  | |  |  | |
|  | 10. | Is information regarding expenditure contracts (including amendments, modifications, renewals or extensions) for: construction projects; professional services other than physician or optometric services; and consulting services that exceed $14,000 submitted to the Office of Contract Administration (OCA) 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)** | | | | |  | | |  | |  |  | |
|  | 11. | Are all revenue generating contracts (with the exception of recurring generating services) reviewed by OCA, the Office of Tax Compliance, and the AVC for Finance and/or AVC for Administration; and do they contain an audit clause, giving the university the right to access any and all documents pertaining to the contract relationship?  **(SAM 03.A.05 §§ 3.2 and 7.4; UHD PS 05.A.06 §§ 3.2.5, 3.7.1 and 3.7.2)** | | | | |  | | |  | |  |  | |
|  | 12. | Is a print shot of the Vendor Identifying Information page submitted with the Contract Coversheet and Approval; to verify the Vendor Classification is open for ordering and that all contracting parties have no unpaid financial obligations to the State of Texas?  **(SAM 03.A.05 § 7.9; UHD PS 05.A.06 § 4.1; UHD Contract Compliance and Administration)** | | | | |  | | |  | |  |  | |
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| **K.** | **PROPERTY MANAGEMENT**  **(SAM 03.E.02; UHD PS 07.A.01; UHD PS 07.A.03)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Was a Property Custodian (PRP-6A) designated for the current fiscal year? **(SAM 03.E.02 § 3.4; UHD PS 07.A.01 § 3.1)** | | | |  | | |  | |  |  | |
|  | 2. | | Does all capital and controlled equipment contain a tag with a unique identification number assigned to it?**(SAM 03.E.02 § 3; UHD PS 07.A.01 §§ 4.3.8 and 4.7.2)** | | | |  | | |  | |  |  | |
|  | 3. | | Is an annual inventory of all department capital and controlled equipment completed; and is it certified by the department head?**(UHD PS 07.A.01 § 3.4; UHD PS 07.A.03 §§ 3.1 and 4.2)** | | | |  | | |  | |  |  | |
|  | 4. | | If there was a change in Property Custodians during the current fiscal-year, was the Property Manager notified in written within 15 days of the change; and was a Change of Custodian form completed and new inventory completed by the new and former Custodians?**(UHD PS 07.A.01 §§ 4.1 and 4.2)** | | | |  | | |  | |  |  | |
|  | 5. | | Is a Capital Property Transfer/Move Request Form completed when a department transfers or loans capital property to another department?**(UHD PS 07.A.01 § 4.8)** | | | |  | | |  | |  |  | |
|  | 6. | | Is lost or stolen capital property immediately reported to the Campus Police and Property Management? **(UHD PS 07.A.01 § 4.12)** | | | |  | | |  | |  |  | |
|  | 7. | | Is a Request to Remove Capital Property form completed and approved prior to removal of property off-campus?  **(UHD PS 07.A.01 § 4.10)** | | | |  | | |  | |  |  | |
|  | 8. | | Is approval obtained/renewed when property located off-campus extends past the end of the fiscal year?  **(UHD PS 07.A.01 § 4.10)** | | | |  | | |  | |  |  | |
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| **L** | DEPARTMENTAL COMPUTING **(UHD PS 08.A.04; UHD IT User’s Handbook; UHD Departmental Computing Guidelines; TAC 202)** | | | | | |  | | |  | |  |  | |
|  | 1. | Have roles and responsibilities for the management of departmental information technology resources been determined and assigned to the responsible persons?  **(UHD Departmental Computing Guidelines; TAC 202.71.c)** | | | | | |  | |  | |  |  |
|  | 2. | Are computing resources used for their intended purpose and not misused, such as for personal or corporate profit or for the production of any output that is unrelated to the objectives for which the account was created?  **(UHD PS 08.A.04 § 3.6; TAC 202.70.3)** | | | | | |  | |  | |  |  |
|  | 3. | Is employee access to information system resources reviewed annually to help ensure access is appropriate for their job responsibilities?  **(UHD PS 08.A.04 § 4.6; TAC202.71.c.1.G)** | | | | | |  | |  | |  |  |
|  | 4. | Is sensitive and confidential information encrypted when transmitted?  **(UHD PS 08.A.04 § 4.4; UHD Departmental Computing Guidelines; TAC 202.75.4.A and B)** | | | | | |  | |  | |  |  |
|  | 5. | Are computer accounts assigned to a single individual and not shared?  **(UHD PS 08.A.04 § 3.7; UHD Departmental Computing Guidelines; TAC 202.75.3.A)** | | | | | |  | |  | |  |  |
|  | 6. | Are passwords changed on a regular basis, not obvious/easily guessed (nicknames, date of birth, etc.), not shared with other users, and not written down and easily accessible/visible to other persons?  **(UHD IT User’s Handbook; UHD Departmental Computing Guidelines; TAC 202.75.3.C and D)** | | | | | |  | |  | |  |  |
|  | 7. | Has the College/Division worked with IT to perform a risk assessment and formulate a Business Continuity Plan to ensure the integrity, accuracy, and availability of College/Division services? **(UHD Departmental Computing Guidelines; IT User’s Handbook; TAC 202.74)** | | | | | |  | |  | |  |  |
|  | 8. | Do all software programs in use have a valid license?  **(UHD PS 08.A.04 § 3.5; TAC 202.71.a)** | | | | | |  | |  | |  |  |
|  | 9. | Is the latest version of an anti-virus, anti-spyware, and anti-malware software installed, in use, and regularly updated on the computers in the department?  **(UHD IT User’s Handbook; TAC 202.70.1)** | | | | | |  | |  | |  |  |
|  | 10. | Is all School/Division critical data backed up at least once per working day and stored off-site in a secured, environmentally safe, locked facility? **(UHD IT User’s Handbook; UHD Departmental Computing Guidelines TAC 202.74.b)** | | | | | |  | |  | |  |  |
|  | 11. | Is computing equipment housed in appropriately secured physical environments?  **(UHD Departmental Computing Guidelines; UHD IT User’s Handbook; TAC 202.73.a)** | | | | | |  | |  | |  |  |
|  | 12. | Is computing equipment protected from environmental damage (i.e., improper heating or cooling, damp storage spaces, chalk dust in classrooms, etc…)?  **(UHD Departmental Computing Guidelines; TAC 202.73.c)** | | | | | |  | |  | |  |  |
|  | 13. | Is a procedure in place to delete information and data files, uninstall applications, remove personal and departmental identifying information, or reformat the hard drive when computing equipment is transferred to surplus or another department?  **(UHD IT User’s Handbook; UHD Departmental Computing Guidelines; TAC 202.78.b.2)** | | | | | |  | |  | |  |  |
|  | 14. | Are surge protectors or uninterrupted power supplies used to protect and save data in case of power failure?  **(UHD Departmental Computing Guidelines; TAC 202.70.6; TAC 202.74.a.1.C.i)** | | | | | |  | |  | |  |  |
|  | 15. | Are updates and patches applied to operating systems and applications software in a timely manner?  **(UHD Departmental Computing Guidelines; UHD IT User’s Handbook; TAC 202.75.7.F)** | | | | | |  | |  | |  |  |
|  | 16. | Are suspected security violations reported to the Division of Technology?  **(UHD Departmental Computing Guidelines; TAC 202.71.c.2.D.)** | | | | | |  | |  | |  |  |
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| **M.** | **SCHOLARSHIPS**  **(SAM 03.G.03; SAM 06.B.02; UHD Office of Scholarships and Financial Aid)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Does the Department have written procedures for scholarship administration; including methods for publicizing scholarships and required applications; awarding methods; documentation requirements; committee responsibilities; and method of notification to the Office of Scholarships and Financial Aid?  **(SAM 06.B.02)** | | | |  | | |  | |  |  | |
|  | 2. | | Are all available scholarships and required applications publicized to students?  **(SAM 06.B.02 § 2.3)** | | | |  | | |  | |  |  | |
|  | 3. | | Are all award regulations and restrictions imposed by the funding source adhered to; including eligibility requirements, award amount 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 Scholarships and Financial Aid for all need based awards?  **(UHD Office of Scholarships and Financial Aid)** | | | |  | | |  | |  |  | |
|  | 6. | | Does the department coordinate all awards with the Office of Scholarships and Financial Aid?  **(SAM 06.B.02 § 2.2)** | | | |  | | |  | |  |  | |
|  | 7. | | Are scholarship awards reconciled to 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 excessive 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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| **N.** | **INCIDENTAL AND LAB FEES**  **(Texas Education Code)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Does the department have procedures in place to help ensure that all incidental and lab fees are approved?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 2. | | Does the department have procedures in place to help ensure that lab fees are between $2 and $30, and that amounts do not exceed the cost of actual materials and supplies?  **( TEC § 54.501)** | | | |  | | |  | |  |  | |
|  | 3. | | Does the department have procedures in place to help ensure that incidental fee amounts reasonably reflect the actual cost to the university for the materials or services for which it is collected?  **(TEC § 54.504)** | | | |  | | |  | |  |  | |
|  | 4. | | Does the department have procedures in place to verify whether: fees are charged accurately; all revenues were collected; and revenues were posted to the correct cost center?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 5. | | Does the department have procedures in place to help ensure that fees are used for intended purposes?  **(TEC §§ 54.501 and 54.504)** | | | |  | | |  | |  |  | |
|  | 6. | | Does the department have procedures in place to help ensure that fee funds accruing for the replacement of equipment and furnishings are accounted for in a manner in which the balance can be readily identified?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 7. | | Is an annual report of fee revenues and expenses submitted to the VP for Academic Affairs, VP for Finance and Administration, and AVP for Business Affairs by December 1st?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  |  | | | | | |  | | |  | |  |  | |
| **O.** | **RESEARCH**  **(SAM 06.A.07; SAM 03.D.03; UHD PS 03.A.23; UHD PS 05.A.10; UHD PS 06.A.06; OMB Circular A-21; UHD Office of Research and Sponsored Programs; UHD Principal Investigators Guide)** | | | | | |  | | |  | |  |  | |
|  | 1. | | Is all sponsored research projects processed through the Office of Research and Sponsored Programs?  **(UHD PS 06.A.06 § 3.1)** | | | |  | | |  | |  |  | |
|  | 2. | | Does the department house 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 or school have any subrecipient agreements? If yes, answer questions 24 - 26 below. | | | |  | | |  | |  |  | |
|  | 6. | | Did applicable employees complete the “Annual Certification of Compliance with the Policy on Conflict of Interest for Academic Staff” disclosure form for the current fiscal year?  **(UHD Office of Research and Sponsored Programs § Conflict of Interest Policy)** | | | |  | | |  | |  |  | |
|  | 7. | | For all research projects involving data, material or technology that falls outside the Fundamental Research Exclusion due to contractual restrictions, was a Technology Control Plan prepared and approved?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 8. | | Do Principal Investigators approve all expenditures to indicate that they are reasonable, allocable, and allowable for the project?  **(UHD PS 06.A.06 § 4.3.2)** | | | |  | | |  | |  |  | |
|  | 9. | | Are expenses charged to grants reasonable, allocable and allowable?  **(OMB Circular A-21 § C.2.)** | | | |  | | |  | |  |  | |
|  | 10. | | Is effort charged to grants 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 (the Principal Investigator and/or employee) if paid from a sponsored program?  **(UHD PS 06.A.06 § 4.5.4; OMB Circular A-21 § J.10.b.(2).(b.)** | | | |  | | |  | |  |  | |
|  | 12. | | Are expenses requiring the approval of the Office of Research and Sponsored Programs (equipment in the last 6 months of a project, reallocations, consulting service agreements, work orders, and petty cash reimbursements) submitted to that Office for approval?  **(UHD Principal Investigators Guide)** | | | |  | | |  | |  |  | |
|  | 13. | | Are budget justifications obtained from the Office of Research and 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?  **(OMB Circular A-21 §§ F and J )** | | | |  | | |  | |  |  | |
|  | 14. | | Are all required technical and non-financial reports submitted to the sponsor as set forth in the sponsor agreement?  **(UHD PS 06.A.06 § 3.6.5)** | | | |  | | |  | |  |  | |
|  | 15. | | Did all grant related cost centers have positive budgetary balances during the fiscal year?  **(UHD PS 05.A.10 § 2)** | | | |  | | |  | |  |  | |
|  | 16. | | Did all grant related cost centers have positive cash balances during the year?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
|  | 17. | | Have requests to deactivate expired grant cost centers been submitted to the appropriate office?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
| **CENTERS/INSTITUTES** | | | | | | |  | | |  | |  |  | |
|  | 18. | | Is there a written agreement that documents the creation, existence and purpose of the research Center and/or Institute?  **(SAM 06.A.07 § 2.4)** | | | |  | | |  | |  |  | |
|  | 19. | | Was the agreement approved by the President or their designee?  **(SAM 06.A.07 § 2.4)** | | | |  | | |  | |  |  | |
|  | 20. | | Does the research Center and/or Institute submit an annual written and financial report to the President?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
| **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?  **(UHD PS 03.A.23)** | | | |  | | |  | |  |  | |
|  | 22. | | Was human subject education training completed by all applicable investigators?  **(UHD PS 03.A.23)** | | | |  | | |  | |  |  | |
| **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?  **(Good Business Practice)** | | | |  | | |  | |  |  | |
| **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?  **(UHD Principal Investigators Guide)** | | | |  | | |  | |  |  | |
|  | 25. | | Does the Principal Investigator verify that the subrecipient has submitted all required reports and/or deliverables?  **(UHD Principal Investigators Guide)** | | | |  | | |  | |  |  | |
|  | 26. | | Does the Principal Investigator verify that the subrecipient has made progress toward the objectives of the scope of the work?  **(UHD Principal Investigators Guide)** | | | |  | | |  | |  |  | |
| **P.** | **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 - Responsible Business Administrator Date | | | | | | | | | | | | | | |
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