| 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 **(SAM 06.A.07; UHD PS 03.A.38; UHD PS 08.A.02; Administrative Reference Manual; TAC 202.76; TLC 412.054; Texas Department of Public Safety Letter Dated 10/24/2013)** | | | | |  | |  | |  |  | |
|  | 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) | | | |  | |  | |  |  | |
|  | ACADEMIC CENTERS/INSTITUTES | | | | |  | |  | |  |  | |
|  | 3. | Does the Department have an Academic Center or Institute? **(SAM 06.A.07 § 2.1; UHD PS 03.A.38 § 2)** | | | |  | |  | |  |  | |
|  | 4. | Is there a written agreement that documents the creation, existence and purpose of the Center/Institute? **(SAM 06.A.07 § 2.4; UHD PS 03.A.38 § 3.2)** | | | |  | |  | |  |  | |
|  | 5. | Was the written agreement approved by the President or designee, the SVP for Academic Affairs and Provost? **(SAM 06.A.07 § 2.4; UHD PS 03.A.38 § 3.2)** | | | |  | |  | |  |  | |
|  | 6. | Is an annual report of activities produced, including a financial statement by March 1st of each year; and submitted to the Department Chair, Dean and SVP for Academic Affairs and Provost?(SAM 06.A.07 § 2.4.b.; UHD PS 03.A.38 § 4.9.1) | | | |  | |  | |  |  | |
|  | BUSINESS CONTINUITY PLAN | | | | |  | |  | |  |  | |
|  | 7. | Has the College/Division/Department prepared a Business Continuity Plan?(UHD PS 08.A.02 § 3.1.6; TAC 202.76) | | | |  | |  | |  |  | |
|  | 8. | Are all the essential functions included in the Business Continuity Plan?(UHD PS 08.A.02 § 3.1.6; TLC 412.054 § (a)) | | | |  | |  | |  |  | |
|  | 9. | Is the Business Continuity Plan updated annually?(UHD PS 08.A.02 § 3.1.6; Texas Department of Public Safety Letter Dated 10/24/2013) | | | |  | |  | |  |  | |
|  | 10. | Is the Business Continuity Plan shared with staff annually? (Good Business Practice) | | | |  | |  | |  |  | |
|  | 11. | Are annual exercises conducted to test the Business Continuity Plan?(UHD PS 08.A.02 § 3.1.6; Texas Department of Public Safety Letter Dated 10/24/2013) | | | |  | |  | |  |  | |
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| **B.** | POLICIES, PROCEDURES, and REPORTING **(SAM 02.A.26; 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 and financial tasks?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 3. | Have all personnel completed all required annual training (UHS mandatory and role-based)?  **(SAM 02.A.26 § 2.6; UHD PS 02.B.12 § 3.4)** | | | |  | |  | |  |  | |
|  | 4. | Have applicable personnel annually completed the  on-line External Consulting and Related Party Disclosure Form?  **(SAM 03.A.17 § 3.2; UHD PS 02.A.04 § 4.1.8)** | | | |  | |  | |  |  | |
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| **C.** | **COST CENTER MANAGEMENT**  **(SAM 03.G.01; SAM 03.G.03; UHD PS 05.A.10; UHD PS 05.A.14)** | | | | |  | |  | |  |  | |
|  | 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; UHD PS 05.A.14 § 3.1)** | | | |  | |  | |  |  | |
|  | 2. | Are cost center verifications timely performed on a monthly basis; no later than 60 days after the accounting period is closed?  **(SAM 03.G.03 § 2.5; UHD PS 05.A.14 § 3.1)** | | | |  | |  | |  |  | |
|  | 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; UHD PS 05.A.14 § 3.1.1)** | | | |  | |  | |  |  | |
|  | 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; UHD PS 05.A.14 § 3.1.3)** | | | |  | |  | |  |  | |
|  | 5. | Are cost center verifications verified by a unit administrator or designee who has first-hand knowledge of the transactions for that unit?  **(SAM 03.G.03 § 2.4)** | | | |  | |  | |  |  | |
|  | 6. | Does the verifier document that they have completed the cost center verification; and does the authorized signatory document they have reviewed and approved the cost center verification?  **(SAM 03.G.03 § 2.5; UHD PS 05.A.14 §§ 3.1.6 and 3.1.7)** | | | |  | |  | |  |  | |
|  | 7. | If the authorized signatory delegated authority for the review and approval of the cost center verifications, was it documented in writing?  **(UHD PS 05.A.14 § 3.1.7)** | | | |  | |  | |  |  | |
|  | 8. | Are cost center verifications reviewed and approved no later than 60 days after the accounting period is closed?  **(UHD PS 05.A.14 § 3.1.6)** | | | |  | |  | |  |  | |
|  | 9. | Is the UGLS1074 Verification Worksheet used to document cost center verifications?  **(SAM 03.G.03 § 2.8)** | | | |  | |  | |  |  | |
|  | 10. | Has the appropriate office been notified to inactivate cost centers that will no longer be utilized, so that they are removed from the list of cost centers to be verified?  **(SAM 03.G.03 § 2.9; UHD PS 05.A.14 § 3.1.8)** | | | |  | |  | |  |  | |
|  | 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; UHD PS 05.A.10 §§ 3.1 and 3.6)** | | | |  | |  | |  |  | |
|  | 12. | Did all non-grant/project cost center fund groups for the College/Department have zero or positive fund equity balances at year-end?  **(UHD PS 05.A.10 §§ 3.1 and 3.6)** | | | |  | |  | |  |  | |
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| **D.** | **PAYROLL**  **(SAM 02.B.02; SAM 02.D.01; SAM 02.F.03; UHD PS 02.A.01; UHD PS 02.A.02; TRAM Managers Guide; TRAM Employees Guide)** | | | | |  | |  | |  |  | |
|  | 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; UHD PS 02.A.02 § 3.1; TRAM Employees Guide)** | | | |  | |  | |  |  | |
|  | 4. | Upon return to duty, without delay, are employees submitting absence requests?  **(SAM 02.D.01 §§ 4.1.g. and 4.4; UHD PS 02.A.02 §§ 3.1 and 3.2.2; TRAM Employees Guide)** | | | |  | |  | |  |  | |
|  | 5. | Are absence requests approved by the employee’s supervisor?  **(SAM 02.D.01 § 4.4; UHD PS 02.A.02 § 4.1; TRAM Managers Guide )** | | | |  | |  | |  |  | |
|  | 6. | Do manual entries and/or corrections to time recorded or absence requests include comments that substantiate the entry?  **(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; UHD PS 02.A.01 § 3.4.2)** | | | |  | |  | |  |  | |
|  | 8. | Is payable time for non-exempt employees approved by the employee’s supervisor or designee in the supervisor’s absence?  **(UHD PS 02.A.02 § 3.1; 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**?**  **(UHD PS 02.A.02 § 4.6.4)** | | | |  | |  | |  |  | |
|  | 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 within 30 days to the appropriate office?  **(Good Business Practice)** | | | |  | |  | |  |  | |
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| **E.** | **HUMAN RESOURCES**  **(SAM 02.A.25; SAM 02.A.31; SAM 02.A.36; SAM 02.A.37; UHD PS 02.A.19; UHD PS 02.A.22; UHD PS 02.B.14; UHD Academic Affairs Hiring Checklist)** | | | | |  | |  | |  |  | |
|  | 1. | Are new hires required to provide to ESO the Employee Data Sheet and is the I-9 Form completed on or before the employee’s first day of employment?  **(UHD PS 02.B.14 §§ 4.1.20 and 4.1.23; Employee Authorization Form)** | | | |  | |  | |  |  | |
|  | 2. | Is an ePAR submitted to ESO (Office of the Provost for faculty) prior to the employee’s start date?  **(UHD PS 02.B.14 § 4.1.24)** | | | |  | |  | |  |  | |
|  | 3. | Do all new regular staff employees attend New Employee Orientation (NHO) on their first date of employment?  **(SAM 02.A.36 § 2.3; UHD PS 02.B.14 § 4.1.28)** | | | |  | |  | |  |  | |
|  | 4. | For new non-tenure track faculty hires, is there a process in place to help ensure the following documents are submitted to the Office of the Provost:   * Position Request; Letter of Application; * Employment Authorization Form * Candidate’s résumé /curriculum vitae * Employee Data Sheet * Letters of Recommendation * Official Transcripts   **(UHD Academic Affairs Hiring Checklist)** | | | |  | |  | |  |  | |
|  | 5. | For non-tenure track faculty reappointments, is there a process in place to help ensure that the following documents are submitted to the Office of the Provost:   * Offer letter * Rehire ePAR   **(UHD Academic Affairs Hiring Checklist)** | | | |  | |  | |  |  | |
|  | 6. | Are all candidates for employment subjected to a criminal background check prior to an official offer of employment?  **(SAM 02.A.37 § 2.2; UHD PS 02.B.14 § 3.10)** | | | |  | |  | |  |  | |
|  | 7. | 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 settled, including the use of a Separation Clearance Form?  **(SAM 02.A.25 §§ 3.2 and 3.4; UHD PS 02.A.22 § 4.2)** | | | |  | |  | |  |  | |
|  | 8. | Are the Separation Clearance Form, resignation letter and other related documentation submitted to ESO for the inclusion in the employee’s personnel file?  **(SAM 02.A.25 § 3.1; UHD PS 02.A.22 §§ 4.1 and 4.2)** | | | |  | |  | |  |  | |
|  | 9. | Is a terminating ePAR submitted to Human Resources prior to the end of the payroll processing period for terminated employees?  **(SAM 02.A.25 § 3.5; UHD PS 02.A.22 § 4.3)** | | | |  | |  | |  |  | |
|  | 10. | 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; UHD PS 02.A.19 § 4.8)** | | | |  | |  | |  |  | |
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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; UHD PS 05.A.04; UHD PS 05.A.18; UHD PS 09.A.01; PCI Best Practices)** | | | | |  | |  | |  |  | |
|  | 1. | Does the department have any revenue generating areas (i.e., application fees, copy fees, book sales, royalties, banquets, conferences, workshops, seminars, continuing education, study abroad, etc..) where cash receipts (currency or coin) or cash equivalents (check, credit card, money order, etc.) are received? If yes, answer questions 7 – 17 below. | | | |  | |  | |  |  | |
|  | 2. | Does the department accept credit card payments? If yes, answer questions 18 - 25 below. | | | |  | |  | |  |  | |
|  | 3. | Does the department receive gift checks? If yes, answer question 26 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 § 3.8.3)** | | | |  | |  | |  |  | |
|  | 6. | Does the department have accounts receivable? If yes, answer questions 27 - 35 below. | | | |  | |  | |  |  | |
|  | CASH HANDLING | | | | |  | |  | |  |  | |
|  | 7. | Doe the department have written cash handling procedures for cash receipts and cash equivalents?  **(SAM 03.F.04 § 3.2; UHD PS 05.A.18 § 3.3)** | | | |  | |  | |  |  | |
|  | 8. | 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 deposit in the University financial system?  **(UHD PS 05.A.18 § 3.6)** | | | |  | |  | |  |  | |
|  | 9. | Is there segregation of duties in place to help ensure that the same person does not have both cash handling and monthly reconciliation responsibilities?  **(SAM 03.F.04 § 3.3; UHD PS 05.A.18 § 3.6)** | | | |  | |  | |  |  | |
|  | 10. | Are checks deposited made payable to the “University of Houston-Downtown?”  **(SAM 03.F.04 § 3.8; UHD PS 05.A.18 § 4.1.1)** | | | |  | |  | |  |  | |
|  | 11. | Are checks deposited restrictively endorsed “For Deposit Only” immediately upon receipt?  **(SAM 03.F.04, § 3.8; UHD PS 05.A.18 § 4.4.4)** | | | |  | |  | |  |  | |
|  | 12. | If currency/cash equivalents 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 documentation?  **(SAM 03.F.04 § 3.10; UHD PS 05.A.18 § 4.5)** | | | |  | |  | |  |  | |
|  | 13. | Are deposits prepared and reconciled by two authorized employees and do they sign the Daily Cash Report (DCR) indicating that they reconciled the deposit?  **(SAM 03.F.04 § 3.14; UHD PS 05.A.18 §§ 4.6 and 4.7)** | | | |  | |  | |  |  | |
|  | 14. | Are 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. | Is the UHS Internal Auditing Department notified of cash over/shortages exceeding $100 per occurrence?  **(SAM 03.F.04 § 3.20)** | | | |  | |  | |  |  | |
|  | 17. | Is there a process in place to help ensure that social security numbers, bank account numbers, credit card numbers and other security sensitive information, is not scanned and uploaded into PeopleSoft?  **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  |  | |
|  | CREDIT CARDS | | | | |  | |  | |  |  | |
|  | 18. | 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.)** | | | |  | |  | |  |  | |
|  | 19. | Is the PCI Data Security Standard certification completed annually by the department?  **(SAM 03.A.06 § 3.5.C.)** | | | |  | |  | |  |  | |
|  | 20. | Are procedures in place to follow the guidelines of the promulgated by the UHS Treasurer’s 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 Best Practices)** | | | |  | |  | |  |  | |
|  | 21. | 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 § 3.2.B.; PCI Best Practices)** | | | |  | |  | |  |  | |
|  | 22. | Does the department prohibit the transmission of unencrypted sensitive cardholder data?  **(SAM 03.A.06 § 3.2.B.; PCI Best Practices)** | | | |  | |  | |  |  | |
|  | 23. | Is an Online Incident Reporting Form completed in the event of a security breach involving credit card data?  **(SAM 03.A.06 § 3.2.C.)** | | | |  | |  | |  |  | |
|  | 24. | Are credit card receipts accumulated and posted daily?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 25. | If copies of credit card data are uploaded into PeopleSoft, are the credit card numbers removed/obliterated prior to the document being uploaded to PeopleSoft?  **(SAM 03.H.01 § 4.1.3)** | | | |  | |  | |  |  | |
|  | GIFT CHECKS | | | | |  | |  | |  |  | |
|  | 26. | Are all gifts and original supporting documentation received hand delivered to the Office of University Advancement within one business day of receipt?  **(UHD PS 09.A.01 § 3.1)** | | | |  | |  | |  |  | |
|  | ACCOUNTS RECEIVABLE | | | | |  | |  | |  |  | |
|  | 27. | Is there a process in place to ensure that the requested extension of credit is not a prohibited transaction?  **(SAM 03.A.24 § 2.3.1)** | | | |  | |  | |  |  | |
|  | 28. | Is there a procedure for ensuring that any extension of credit is done in a prudent manner?  **(SAM 03.A.24 § 2.3.2)** | | | |  | |  | |  |  | |
|  | 29. | Does the department have written 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)** | | | |  | |  | |  |  | |
|  | 30. | Does the department maintain an aging schedule for all accounts receivable?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 31. | Are records of collection activities maintained, including copies of letters sent to debtors?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 32. | 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)** | | | |  | |  | |  |  | |
|  | 33. | Are accounts receivable recognized in the university’s financial record system?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 34. | Are departmental records of the accounts receivable maintained and reconciled to the university’s financial system monthly?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 35. | 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; UHD PS 05.C.09)** | | | | |  | |  | |  |  | |
|  | 1. | Are Cardholder Application/Approval forms completed for each cardholder, signed by all required parties and submitted to the Program Coordinator?  **(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, not visible on any receipts or backup documentation uploaded to the Finance System?  **(SAM 03.H.01 § 4.1; UHD PS 05.C.09 § 4.4.E.)** | | | |  | |  | |  |  | |
|  | 6. | Do cardholders confirm that the vendor is not on “Vendor Hold” with the State of Texas prior to making purchases over $500?  **(UHD PS 05.C.09 § 4.1)** | | | |  | |  | |  |  | |
|  | 7. | Do cardholders provide itemized receipts and other supporting documentation as needed for purchases made with their card?  **(UHD PS 05.C.09 §§ 2.9 and 4.3)** | | | |  | |  | |  |  | |
|  | 8. | Are 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 27th of the month?  **(UHD PS 05.C.09 § 4.4.F.)** | | | |  | |  | |  |  | |
|  | 10. | Is the Billing Statement (expense report) accurately completed; including containing the appropriate account code, cost center and purpose/benefit for each transaction?  **(UHD PS 05.C.09 § 4.4)** | | | |  | |  | |  |  | |
|  | 11. | 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?  **(UHD PS 05.C.09 §§ 4.6.A. and B.)** | | | |  | |  | |  |  | |
|  | 12. | 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 Purchasing?  **(UHD PS 05.C.09 § 4.6.C.)** | | | |  | |  | |  |  | |
|  | 13. | Does the College/Division Administrator, or designee, review all card transactions for irregular activities?  **(UHD PS 05.C.09 § 3.11)** | | | |  | |  | |  |  | |
|  | 14. | Are exchanges or returns of merchandise only made for credit, rather than check or cash reimbursements?  **(UHD PS 05.C.09 § 4.2.A.)** | | | |  | |  | |  |  | |
|  | 15. | Are lost or stolen 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)** | | | |  | |  | |  |  | |
|  | 16. | Are cards cancelled when an employee no longer requires use of the card, transfers to a different department or is separated from the university?  **(UHD PS 05.C.09 §§ 3.18.4, 3.21 and 3.22)** | | | |  | |  | |  |  | |
|  | 17. | Is the liability account reviewed and balances cleared within 30 days ; and is the liability account balance zero at the end of the fiscal year?  **(Good Business Practice)** | | | |  | |  | |  |  | |
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| **H.** | **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. | Does the signature authority review and approve expenses for compliance?  **(UHD PS 05.A.02)** | | | |  | |  | |  |  | |
|  | 2. | Are entertainment expenses allowable, appropriately authorized and documented?  **(SAM 03.A.02 §§ 3 and 4; UHD PS 05.A.01; UHD PS 05.A.02 § 3.3)** | | | |  | |  | |  |  | |
|  | 3. | Are travel expenses allowable, appropriately authorized and documented, including proper completion of a Travel Request Form in advance of overnight travel?  **(SAM 03.A.03 §§ 2 and 3; 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?  **(SAM 03.A.03 § 4)** | | | |  | |  | |  |  | |
|  | 5. | Are direct expense reimbursements allowable, appropriately authorized, and documented?  **(SAM 03.A.02 §§ 3 and 4 ; SAM 03.A.03 §§ 2 and 3; UHD PS 01.A.08 § 4; UHD PS 05.A.01)** | | | |  | |  | |  |  | |
|  | 6. | For direct expense reimbursements, is the Voucher used to process the reimbursement accurately completed; including containing the appropriate account code, cost center and purpose/benefit?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 7. | Are requests for reimbursement, including required documentation, submitted to the appropriate business office no later than 60 days after the date of purchase or the completion of the travel?  **(SAM 03.A.02 § 4.7; SAM 03.A.03 § 2.5.a.; UHD PS 01.A.08 § 4.1.8)** | | | |  | |  | |  |  | |
|  | 8. | For direct travel 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.)** | | | |  | |  | |  |  | |
|  | 9. | Is security sensitive information not visible on any receipts or back-up documentation uploaded to the Finance System?  **(SAM 03.H.01 §§ 4.1 and 4.2)** | | | |  | |  | |  |  | |
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| **I.** | **CONTRACT ADMINISTRATION**  **(SAM 03.A.05; UHD PS 05.A.06; UHD Contract Compliance and Administration)** | | | | |  | |  | |  |  | |
|  | 1. | Are copies of executed contracts maintained on file within the department?  **(SAM 03.A.05 § 3.1.a.; UHD PS 05.A.06 § 4.10)** | | | |  | |  | |  |  | |
|  | 2. | Is a contract coversheet properly completed and signed by all required signatories prior to the contract start date?  **(UHD PS 05.A.06 § 4.2)** | | | |  | |  | |  |  | |
|  | 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.; UHD PS 05.A.06 § 2.6)** | | | |  | |  | |  |  | |
|  | 4. | Do 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 authority?  **(SAM 03.A.05 § 2.4; UHD PS 05.A.06 § 4.8)** | | | |  | |  | |  |  | |
|  | 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)** | | | |  | |  | |  |  | |
|  | 7. | 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; UHD PS 05.A.06 § 3.3)** | | | |  | |  | |  |  | |
|  | 8. | Are contracts reviewed and approved as to form by the Office of General Counsel before execution?  **(SAM 03.A.05 § 6.2; UHD PS 05.A.06 § 3.2.1)** | | | |  | |  | |  |  | |
|  | 9. | 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)** | | | |  | |  | |  |  | |
|  | 10. | Is information regarding consulting contracts that exceed $25,000 submitted to the Office of General Counsel 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; UHD PS 05.A.06 § 3.7.2)** | | | |  | |  | |  |  | |
|  | 11. | Are revenue generating contracts reviewed by the Office of General Counsel?  **(SAM 03.A.05 § 7.5; UHD PS 05.A.06 § 3.2.5)** | | | |  | |  | |  |  | |
|  | 12. | Does the department 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; UHD PS 05.A.06 § 4.1)** | | | |  | |  | |  |  | |
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| **J.** | **PROPERTY MANAGEMENT**  **(SAM 03.E.02; UHD PS 07.A.01; UHD PS 07.A.03)** | | | | |  | |  | |  |  | |
|  | 1. | Was a Property Custodian designated for the current fiscal year; and was the appropriate from (UHD PRP-6A) completed and signed by the Property Custodian, Department Head and Property Manager?**(SAM 03.E.02 § 3.4; UHD PS 07.A.01 § 3.1)** | | | |  | |  | |  |  | |
|  | 2. | Does all capital and controlled property contain a tag; and is it listed on the departmental property inventory?**(UHD PS 07.A.01 § 4.3.8)** | | | |  | |  | |  |  | |
|  | 3. | Is an annual inventory of all department capital and controlled equipment completed; and is the appropriate form (UHD PRO-9) completed and signed by the Property Custodian and Department Head?**(UHD PS 07.A.01 § 3.4; UHD PS 07.A.03 §§ 3.1 and 4.2)** | | | |  | |  | |  |  | |
|  | 4. | Is a Capital Property Transfer/Move Request form (UHD PRP-1A) completed and submitted to Property Management when equipment is moved or transferred to storage; and is it signed by the Property Custodians and Property Manager?**(UHD PS 07.A.01 § 4.8)** | | | |  | |  | |  |  | |
|  | 5. | Is a Capital Property Transfer Loss Incident Detail Report (UHD PRP-18) prepared for property that has been lost or stolen, and forwarded to Property Management? **(UHD PS 07.A.01 § 4.12)** | | | |  | |  | |  |  | |
|  | 6. | Is a Request to Remove Capital Property form (UHD 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?  **(UHD PS 07.A.01 § 4.10)** | | | |  | |  | |  |  | |
|  | 7. | Is the Request to Remove Capital Property form (PRP-2) renewed each fiscal year when property located off-campus extends past the end of the fiscal year?  **(UHD PS 07.A.01 § 4.10)** | | | |  | |  | |  |  | |
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| **K.** | **SCHOLARSHIPS**  **(SAM 03.G.03; SAM 06.B.02; UHD Office of Scholarships and Financial Aid)** | | | | |  | |  | |  |  | |
|  | 1. | Does the College/Department have written scholarship guidelines which state how scholarships are awarded, including requirements for the scholarship committee(s)?  **(SAM 06.B.02 § 2.2)** | | | |  | |  | |  |  | |
|  | 2. | Do the written scholarship guidelines include the following: state how the scholarships are awarded; application criteria; method of publicizing available scholarships; eligibility guidelines and other criteria; award method; documentation requirements; and method of notification to the Office of Scholarships and Financial Aid?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 3. | Are scholarship eligibility guidelines and other scholarship criteria in writing and made available to students?  **(SAM 06.B.02 § 2.2)** | | | |  | |  | |  |  | |
|  | 4. | 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)** | | | |  | |  | |  |  | |
|  | 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. | Are all available scholarships and scholarship applications publicized by the College/Department? **(SAM 06.B.02 § 2.3)** | | | |  | |  | |  |  | |
|  | 7. | Are all scholarship awards processed through the Office of Scholarships and Financial Aid (university’s financial aid and student accounting systems)?  **(SAM 06.B.02 § 2.2)** | | | |  | |  | |  |  | |
|  | 8. | Are scholarship awards reconciled to the university’s student administration and financial systems?  **(SAM 03.G.03 § 2.3.a.)** | | | |  | |  | |  |  | |
|  | 9. | Are all scholarship funds received or disbursed properly recorded using the appropriate fund codes and program codes in the university’s financial records?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 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?  **(Good Business Practice)** | | | |  | |  | |  |  | |
|  | 11. | Is there 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)** | | | |  | |  | |  |  | |
|  | 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 03.A.03; SAM 06.A.07; SAM 03.C.01; SAM 03.G.03; UHD PS 03.A.23; UHD PS 03.A.38; UHD PS 05.A.14; UHD PS 06.A.06; OMB Circular A-81; UHD Office of Research and Sponsored Programs)** | | | | |  | |  | |  |  | |
|  | 1. | Were all sponsored project proposals reviewed and approved by the Department Chair, Dean and Office of Research and Sponsored Programs?  **(UHD PS 06.A.06 §§ 3.2 and 3.5.1)** | | | |  | |  | |  |  | |
|  | 2. | Does the College/Department house a Research Center or Institute? If yes, answer questions 16 - 18 below. | | | |  | |  | |  |  | |
|  | 3. | Does the College/Department have research involving the use of human subjects? If yes, answer questions 19 - 20 below. | | | |  | |  | |  |  | |
|  | 4. | Does the College/Department have research involving the use of animal subjects? If yes, answer question 21 - 22 below. | | | |  | |  | |  |  | |
|  | 5. | Does the College/Department have any subrecipient  agreements? If yes, answer questions 23 - 25 below. | | | |  | |  | |  |  | |
|  | 6. | Do all applicable academic staff members, which includes the principal investigator, co-principal investigator, and any other persons at the University, regardless of title or position, who are responsible for the design, conduct, or reporting of proposed or funded research activities annually complete the “Annual Certification of Compliance with the Policy on Conflict of Interest for Faculty and Academic Staff” disclosure form for the current fiscal year?  **(UHD Office of Research and Sponsored Programs § Conflict of Interest Policy)** | | | |  | |  | |  |  | |
|  | 7. | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States?  **(SAM 03.A.03 § 4)** | | | |  | |  | |  |  | |
|  | 8. | Do Principal Investigators approve all expenditures charged to the project, ensuring project specific costs are reasonable, allocable, and allowable for the project?  **(UHD PS 06.A.06 § 4.3.2; OMB Circular A-81 §§ 200.404 – 200.406)** | | | |  | |  | |  |  | |
|  | 9. | Is effort reported in a timely manner and in compliance with the Uniform Guidance and agency specific standards?  **(UHD PS 06.A.06 § 4.5; UHD Office of Research and Sponsored Programs § Time and Effort Reporting; OMB Circular A-81 § 200.430(i))** | | | |  | |  | |  |  | |
|  | 10. | 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 and work orders) submitted to that office for approval?  **(UHD Office of Research and Sponsored Programs)** | | | |  | |  | |  |  | |
|  | 11. | 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-81 § 200.407)** | | | |  | |  | |  |  | |
|  | 12. | Are required technical non-financial reports submitted to the sponsor as set forth in the sponsor agreement?  **(UHD PS 06.A.06 § 3.6.5)** | | | |  | |  | |  |  | |
|  | 13. | Did all grant related cost centers have positive budgetary balances during the year?  **SAM 03.C.01 §§ 4.2.2 and 7.3.1; UHD PS 06.A.06 § 4.3.2.2)** | | | |  | |  | |  |  | |
|  | 14. | Have requests been submitted to the appropriate office to deactivate expired grant cost centers?  **(SAM 03.G.03 § 2.9; UHD PS 05.A.14 § 3.1.8)** | | | |  | |  | |  |  | |
|  | 15. | Did all grant related cost centers have positive cash balances during the year?  **(Good Business Practice)** | | | |  | |  | |  |  | |
| CENTERS/INSTITUTES | | | | | |  | |  | |  |  | |
|  | 16. | Is there a written agreement that documents the creation, existence and purpose of the Center/Institute?  **(SAM 06.A.07 § 2.4; UHD PS 03.A.38 § 3.2)** | | | |  | |  | |  |  | |
|  | 17. | Was the agreement approved by the President or their designee?  **(SAM 06.A.07 § 2.4; UHD PS 03.A.38 § 3.2)** | | | |  | |  | |  |  | |
|  | 18. | Does the Center/Institute submit an annual report which includes an executive summary of the programs and activities, financial statement and two-year plan by March 1st?  **(SAM 06.A.07 § 2.4.b.; UHD PS 03.A.38 § 4.9)** | | | |  | |  | |  |  | |
| HUMAN SUBJECTS | | | | | |  | |  | |  |  | |
|  | 19. | 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)** | | | |  | |  | |  |  | |
|  | 20. | Was human subject education training completed by all applicable investigators?  **(UHD Office of Research and Sponsored Programs § Project Maintenance – Human Subjects)** | | | |  | |  | |  |  | |
| ANIMAL SUBJECTS | | | | | |  | |  | |  |  | |
|  | 21. | 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)** | | | |  | |  | |  |  | |
|  | 22. | Was animal subject education training completed by all applicable investigators and research personnel?  **(Good Business Practice)** | | | |  | |  | |  |  | |
| SUBRECIPIENT AGREEMENTS | | | | | |  | |  | |  |  | |
|  | 23. | 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 Office of Research and Sponsored Programs § Project Maintenance – Subrecipient Awards From UHD)** | | | |  | |  | |  |  | |
|  | 24. | Does the Principal Investigator verify that the subrecipient has submitted all required reports and/or deliverables?  **(UHD Office of Research and Sponsored Programs § Project Maintenance – Subrecipient Awards From UHD)** | | | |  | |  | |  |  | |
|  | 25. | Does the Principal Investigator verify that the subrecipient has made progress toward the objectives of the scope of the work?  **(UHD Office of Research and Sponsored Programs § Project Maintenance – Subrecipient Awards From UHD)** | | | |  | |  | |  |  | |
| **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 | | | | | | | | | | | | |
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