| UHS INTERNAL AUDITING DEPARTMENT **DEPARTMENTAL REVIEW**  **AUDIT PROGRAM**  **UHV, School/Division - Department** | | | | | | | | | | | |
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|  |  | | | | | **YES** | | **NO** | | **N/A** | **COMMENTS** |
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| **A.** | MANAGEMENT OVERSIGHT **(SAM 06.A.07; UHV APP Index G-1; TAC 202.76; TLC 412.054; Texas Department of Public Safety Letter Dated 10/24/2013)** | | | | |  | |  | |  |  |
|  | 1. | Does the Division/School have adequate procedures in place to provide oversight for departmental 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 that documents the creation, existence and purpose of the Center/Institute?(SAM 06.A.07 § 2.4) | | | |  | |  | |  |  |
|  | 4. | Was the written agreement approved by the President or designee?(SAM 06.A.07 § 2.4) | | | |  | |  | |  |  |
|  | 5. | Is an annual report of activities produced, including a financial statement, and submitted to the President or designee?(SAM 06.A.07 § 2.4.b.) | | | |  | |  | |  |  |
| BUSINESS CONTINUITY PLAN | | | | | |  | |  | |  |  |
|  | 6. | Has the Division/School/Department prepared a Business Continuity Plan?(UHV APP Index G-1; TAC 202.76) | | | |  | |  | |  |  |
|  | 7. | Are all the essential functions included in the Business Continuity Plan?(UHV APP Index G-1; TLC 412.054 § (a)) | | | |  | |  | |  |  |
|  | 8. | Is the Business Continuity Plan updated annually?(UHV APP Index G-1; Texas Department of Public Safety Letter Dated 10/24/2013) | | | |  | |  | |  |  |
|  | 9. | Is the Business Continuity Plan shared with staff annually?(UHV APP Index G-1) | | | |  | |  | |  |  |
|  | 10. | Are annual exercises conducted to test the Business Continuity Plan?(UHV APP Index G-1; Texas Department of Public Safety Letter Dated 10/24/2013) | | | |  | |  | |  |  |
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| **B.** | POLICIES, PROCEDURES, REQUIRED TRAINING, and REPORTING **(SAM 02.A.26; SAM 03.A.17; UHV APP Index C-8; UHV APP Index C-18; UHV APP Index E-7)** | | | | |  | |  | |  |  |
|  | 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 all required annual training (UHS mandatory and role-based)?  **(SAM 02.A.26 § 2.6; UHV APP Index C-18)** | | | |  | |  | |  |  |
|  | 3. | Have applicable personnel annually completed the on-line External Consulting and Related Party Disclosure Form?  **(SAM 03.A.17 § 3.2; UHV APP Index C-8; UHV APP Index E-7)** | | | |  | |  | |  |  |
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| **C.** | **COST CENTER MANAGEMENT**  **(SAM 03.G.01; SAM 03.G.03; UHV APP Index B-2; UHV APP Index B-4; Cost Center Monthly Verification Procedures)** | | | | |  | |  | |  |  |
|  | 1. | Is there a process in place to help ensure that cost center verifications are prepared for all active cost centers?  **(SAM 03.G.03 § 2.2; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 2. | Are cost center verifications performed on a monthly basis; no later than 45 days after the accounting period is closed?  **(SAM 03.G.03 § 2.5; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 3. | 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.; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 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.; UHV APP Index B-2; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 5. | Are cost center verifications verified by a unit administrator or designee who has first-hand knowledge of the transactions for that unit; and does the cost center manager or designee review and approve the transactions in the 1074 Verification Worksheets that were previously verified?  **(SAM 03.G.03 § 2.4; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 6. | Does the verifier document that they have completed the cost center verification; and does the cost center manager or designee document they have reviewed and approved the cost center verification?  **(SAM 03.G.03 § 2.5; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 7. | If the Cost Center Manager delegated authority for the review and approval of the cost center verifications, was it documented in writing with a memo or email?  **(Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 8. | Are cost center verifications reviewed and approved no later than 60 days after the accounting period is closed?  **(Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 9. | Is the UGLS1074 Verification Worksheet used to document cost center verifications?  **(SAM 03.G.03 § 2.8; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 10. | Has the appropriate office been notified to inactivate cost centers within 60 days if the cost center will no longer be utilized?  **(SAM 03.G.03 § 2.9; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
|  | 11. | Did all non-grant/project cost center fund groups for the Division have zero or positive fund equity balances at year-end?  **(SAM 03.G.01 § 2.1)** | | | |  | |  | |  |  |
|  | 12. | Did all non-grant/project cost center fund groups for the School/Department have zero or positive fund equity balances at year-end?  **(UHV APP Index B-4)** | | | |  | |  | |  |  |
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| **D.** | **PAYROLL**  **(SAM 02.B.02; SAM 02.D.01; SAM 02.F.03; UHV APP Index C-25; UHV APP Index C-29; 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; 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; TRAM Employees Guide)** | | | |  | |  | |  |  |
|  | 5. | Are absence requests approved by the employee’s supervisor?  **(SAM 02.D.01 § 4.4; 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; UHV APP Index C-25)** | | | |  | |  | |  |  |
|  | 8. | Is payable time for non-exempt employees approved by the employee’s supervisor or designee in the supervisor’s absence?  **(TRAM Managers Guide)** | | | |  | |  | |  |  |
|  | 9. | Are payroll verification reports being reconciled to the TRAM Time Report to ensure employees are paid accurately for reported time and absences?  **(UHV APP Index C-29)** | | | |  | |  | |  |  |
|  | 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?  **(Human Resource Directive)** | | | |  | |  | |  |  |
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| **E.** | **HUMAN RESOURCES**  **(SAM 02.A.25; SAM 02.A.31; SAM 02.A.36; SAM 02.A.37; UHV APP Index C-9; UHV APP Index C-16; UHV Human Resources; General Office Procedures (GOP)** | | | | |  | |  | |  |  |
|  | 1. | Is the I-9 form completed on or before the employee’s first day of employment?  **(UHV APP Index C-9; GOP – Index: 3.2)** | | | |  | |  | |  |  |
|  | 2. | Is an ePAR submitted to Human Resources before the applicable payroll cycle deadline?  **(GOP – Index: 3.2)** | | | |  | |  | |  |  |
|  | 3. | Do all new employees attend new employee orientation?  **(SAM 02.A.36 § 2.3; GOP – Index: 3.2)** | | | |  | |  | |  |  |
|  | 4. | For new non-tenure track faculty hires, is there a process in place to help ensure that the following documents are submitted to Human Resources:   * Appointment Letter * Official Transcript * English Proficiency Requirement * Pay Option Form * Curriculum Vita   **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 5. | For non-tenure track faculty reappointments/rehires, is there a process in place to help ensure that the following documents are submitted to Human Resources:   * Personal Data Sheet * I-9 * W-4 * Direct Deposit * Beneficiary Designation Form * Workers Comp Acknowledgement * Resume/Vitae * Transcripts * Appointment Letter   **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 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;UHV Human Resources - Forms)** | | | |  | |  | |  |  |
|  | 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 are settled, including the use of a Termination Check List?  **(SAM 02.A.25 §§ 3.2 and 3.4; UHV APP Index C-16)** | | | |  | |  | |  |  |
|  | 8. | Are the Termination Check List, resignation letter and other related documentation submitted to Human Resources for the inclusion in the employee’s personnel file?  **(SAM 02.A.25 § 3.1; UHV APP Index C-16)** | | | |  | |  | |  |  |
|  | 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; UHV APP Index C-16)** | | | |  | |  | |  |  |
|  | 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)** | | | |  | |  | |  |  |
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| **F.** | **CHANGE FUNDS AND CASH RECEIPTS**  **(SAM 03.A.06; SAM 03.A.24; SAM 03.F.04; SAM 03.H.01; UHV APP Index B-6; UHV APP Index B-7; PCI Best Practices; Cost Center Monthly Verification Procedures)** | | | | |  | |  | |  |  |
|  | 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 orders, etc..) are received? If yes, answer questions 6 – 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 - 27 below? | | | |  | |  | |  |  |
|  | 4. | Does the department have a change fund? If yes, is the fund segregated from other funds and not used as petty cash fund; 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; UHV APP Index B-7)** | | | |  | |  | |  |  |
|  | 5. | Does the department have accounts receivable? If yes, answer questions 28 - 36 below. | | | |  | |  | |  |  |
| CASH HANDLING | | | | | |  | |  | |  |  |
|  | 6. | Does the department have written cash handling procedures for cash receipts and cash equivalents?  **(SAM 03.F.04 § 3.2; UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 7. | Is an Acknowledgement of Receipt of Funds and Cash Policies and Procedures Form completed by all cash handlers annually?  **(UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 8. | Is there a process in place to help ensure that all cash receipts are deposited and recorded in the University’s financial system?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 9. | Is there segregation of duties in place to help ensure that the same employee does not have both cash handling and monthly reconciliation responsibilities?  **(SAM 03.F.04 § 3.3; UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 10. | Are checks deposited made payable to the University of Houston-Victoria; and restrictively endorsed by the department immediately upon receipt?  **(SAM 03.F.04 § 3.8; UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 11. | If currency/cash equivalents is received in person, is an acceptable form of receipt issued; specifically a pre-numbered receipts, dated cash log, pre-numbered tickets, cash register tapes or other such documentation?  **(SAM 03.F.04 § 3.10; UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 12. | Are deposits prepared and reconciled by two authorized employees?  **(SAM 03.F.04 § 3.14)** | | | |  | |  | |  |  |
|  | 13. | Is a Deposit Form prepared and submitted with each deposit to the Cashier-Finance Office?  **(UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 14. | Are cash receipts totaling $100 or more remitted to the Cashier-Finance Office within one working day of receipt; and cash receipts totaling less than $100 remitted to the Cashier-Finance Office within five working days after receipt?  **(SAM 03.F.04 § 3.11; UHV APP Index B-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; UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 16. | Are the appropriate offices notified of cash overages and shortages:   * Comptroller for individual overages/shortages of $10 or more, or annual cumulative overages/shortages of $40 or more * Comptroller and UHS Internal Audit for individual overages/shortages of $100 or more, or annual cumulative overages/shortages of $100 or more   **(SAM 03.F.04 § 3.20; UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 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 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. | Are credit card receipts accumulated and posted daily?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 24. | 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.)** | | | |  | |  | |  |  |
|  | 25. | If copies of credit card data are uploaded into PeopleSoft, are the credit card numbers removed/obliterated prior to the documents being uploaded to PeopleSoft?  **(SAM 03.H.01 § 4.1.3)** | | | |  | |  | |  |  |
| GIFT CHECKS | | | | | |  | |  | |  |  |
|  | 26. | Are endowed gifts delivered to the Department of University Advancement within one working day of receipt?  **(UHV APP Index B-6)** | | | |  | |  | |  |  |
|  | 27. | For non-endowed gifts, is a Gift Transmittal Form and a copy of the gift check and/or related documents forwarded promptly to the Department of University Advancement; and is the gift check delivered to the Cashier-Finance Office under the same guidelines as any other cash deposit?  **(UHV APP Index B-6)** | | | |  | |  | |  |  |
| ACCOUNTS RECEIVABLE | | | | | |  | |  | |  |  |
|  | 28. | Is there a process to ensure that the requested extension of credit is not a prohibited transaction?  **(SAM 03.A.24 § 2.3.1)** | | | |  | |  | |  |  |
|  | 29. | Is there a procedure for ensuring that any extension of credit is done in a prudent manner?  **(SAM 03.A.24 § 2.3.2)** | | | |  | |  | |  |  |
|  | 30. | Does the department have written procedures for the billing, accounting, collecting and monitoring of all accounts receivable to help ensure that the agreed upon payment is received?  **(SAM 03.A.24 § 2.3.3)** | | | |  | |  | |  |  |
|  | 31. | Does the department maintain an aging schedule for all accounts receivable?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 32. | Are records of collection activities maintained, including copies of letters sent to debtors?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 33. | Are accounts receivable recognized in the University’s financial record system?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 34. | Is there a procedure in place for reporting to the Texas Comptroller of Public Accounts the names of persons who have indebtedness, as required by the Texas Government Code?  **(SAM 03.A.24 § 2.3.4)** | | | |  | |  | |  |  |
|  | 35. | Are departmental records of the accounts receivable maintained and reconciled to the university’s financial system monthly?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 36. | 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.** | **PROCARDS/TRAVEL CARDS**  **(SAM 03.H.01; UHV APP Index B-1; Purchasing Department; General Office Procedures (GOP) Cost Center Monthly Verification Procedures)** | | | | |  | |  | |  |  |
|  | 1. | Are Card Application Forms and Agreements completed for each prospective cardholder, signed by all required parties and submitted to the appropriate department?  **(Purchasing Department § Forms – ProCard Cardholder Agreement; GOP - Index: 6.15)** | | | |  | |  | |  |  |
|  | 2. | Are cardholders complying with university ProCard and Travel Card guidelines?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.12)** | | | |  | |  | |  |  |
|  | 3. | Are cards used for allowed purposes only?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.12)** | | | |  | |  | |  |  |
|  | 4. | Is card information, including the account numbers and the physical card, kept secure and only used by the authorized cardholder?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.15)** | | | |  | |  | |  |  |
|  | 5. | Is the full card number, and other sensitive information, not visible on any receipts or backup documentation uploaded to the Finance System?  **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  |  |
|  | 6. | Do ProCard holders confirm that the vendor is not on “Vendor Hold” with the State of Texas prior to making purchases over $500?  **(Purchasing Department § ProCard Manual)** | | | |  | |  | |  |  |
|  | 7. | Do cardholders provide itemized receipts and other supporting documentation as needed for purchases made with their card?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.15)** | | | |  | |  | |  |  |
|  | 8. | Are cardholders provided with an Expense Report each month to review and certify all transactions were made by them; or file dispute statements if needed?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.15)** | | | |  | |  | |  |  |
|  | 9. | Is the Expense Report signed by the cardholder, cost center signature authority and supervisor, when applicable, by the 15th of each month?  **(Purchasing Department § ProCard Manual; UHV APP Index B-1; GOP – Index: 6.15)** | | | |  | |  | |  |  |
|  | 10. | Is the Expense Report accurately completed; including containing the appropriate account code, cost center and purpose/benefit for each transaction?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.15)** | | | |  | |  | |  |  |
|  | 11. | Are exchanges or returns of merchandise only made for credit, rather than check or cash reimbursements?  **(Purchasing Department § ProCard Manual)** | | | |  | |  | |  |  |
|  | 12. | Is a Dispute Form completed when purchase disputes cannot be resolved with the vendor; and communicated with the Bank within 60 days from the billing close date?  **(Purchasing Department § ProCard Manual)** | | | |  | |  | |  |  |
|  | 13. | Are lost or stolen cards reported to the bank and Program Administrator immediately?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.15)** | | | |  | |  | |  |  |
|  | 14. | Are cards cancelled when an employee no longer requires the use of the card, transfers to another department or is separated from the university?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.15)** | | | |  | |  | |  |  |
|  | 15. | 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?  **(Purchasing Department § ProCard Manual; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  |  |
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| **H.** | **DEPARTMENTAL EXPENSES**  **(SAM 03.A.02; SAM 03.A.03; SAM 03.H.01; UHV APP Index B-1; UHV APP Index B-9; UHV APP Index F-1; UHV APP Index F-4; UHV APP Index F-8; General Office Procedures (GOP))** | | | | |  | |  | |  |  |
|  | 1. | Does the Senior Administrative Official, or designee, review and approve expenses for compliance?  **(UHV APP Index B-1)** | | | |  | |  | |  |  |
|  | 2. | Are entertainment expenses allowable, appropriately authorized and documented?  **(SAM 03.A.02 §§ 3 and 4; GOP Index: 5.13)** | | | |  | |  | |  |  |
|  | 3. | Are travel expenses allowable, appropriately authorized and documented, including proper completion and approval of a Travel Request Form in advance of overnight travel?  **(SAM 03.A.03 §§ 2 and 3; GOP Index: 6.1 and 6.5)** | | | |  | |  | |  |  |
|  | 4. | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States and submitted to the Office of Contracts and Grants for approval?  **(SAM 03.A.03 § 4; UHV APP Index F-8)** | | | |  | |  | |  |  |
|  | 5. | Are direct expense reimbursements allowable, appropriately authorized, and documented?  **(SAM 03.A.02 §§ 3 and 4; SAM 03.A.03 §§ 2 and 3; UHV APP Index B-9; UHV APP Index F-1; UHV APP Index F-4; GOP Index: 6.3)** | | | |  | |  | |  |  |
|  | 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 reimbursements, including required documentation, submitted to the appropriate office no later than 60 days after the date of purchase or the completion of travel?  **(SAM 03.A.02 § 4.7; SAM 03.A.03 § 2.5.a.; UHV APP Index F-1; UHV APP Index F-4; GOP Index: 6.3)** | | | |  | |  | |  |  |
|  | 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.; GOP Index: 6.3)** | | | |  | |  | |  |  |
|  | 9. | Is security sensitive information not visible on any receipts or backup 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; UHV APP Index E-12)** | | | | |  | |  | |  |  |
|  | 1. | Are copies of executed contracts maintained on file within the department?  **(SAM 03.A.05 § 3.1.a.; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 2. | Is a contract coversheet properly completed and signed by all required parties prior to the contract start date?  **(UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 3. | Is a person assigned with the responsibility for ensuring the terms and conditions of the contract are met, and they sign a statement acknowledging such responsibility?  **(SAM 03.A.05 § 3.1.b.; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 4. | Do all contracts and agreements identify the name of the contracting party as the University of Houston-Victoria?  **(UHV APP Index E-12 § Contract Coversheet)** | | | |  | |  | |  |  |
|  | 5. | Are all contracts executed/signed by the university official with delegated contractual signature authority?  **(SAM 03.A.05 § 2.4; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 6. | Are all contracts signed by all required parties prior to the contract start date?  **(SAM 03.A.05 § 2.3; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 7. | Are amendments, changes, extensions or renewals to original contracts processed in the same manner as the original contract; and is a copy of the original contract included with the amendment, change or extension?  **(SAM 03.A.05 § 2.5; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 8. | Are contracts reviewed and approved as to form by the Office of General Counsel before execution?  **(SAM 03.A.05 § 6.2; UHV APP index E-12)** | | | |  | |  | |  |  |
|  | 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 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; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 10. | Is information regarding consulting contracts that exceed $25,000 submitted to the Office of Contract Administration in a timely manner in order for the university to notify the Texas Secretary of State by the 30th day before the university entered into the contract?  **(SAM 03.A.05 § 7.3.c.2; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 11. | Are revenue generating contracts reviewed by the Office of Contract Administration and Tax Compliance?  **(SAM 03.A.05 § 7.5; UHV APP Index E-12)** | | | |  | |  | |  |  |
|  | 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; UHV APP Index E-12)** | | | |  | |  | |  |  |
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| **J.** | **PROPERTY MANAGEMENT**  **(SAM 03.E.02; UHV APP Index H-3; UHV APP Index H-4; UHV APP Index H-6)** | | | | |  | |  | |  |  |
|  | 1. | Was a Property Custodian designated for the current fiscal-year; and was the appropriate form completed and signed by the Property Custodian and Department/Division Head?**(SAM 03.E.02 § 3.4; UHV APP Index H-3)** | | | |  | |  | |  |  |
|  | 2. | Is a UHV Inventory Tag used for capital and controlled assets when purchases are identified or gift/donations reported?(**UHV APP Index H-3)** | | | |  | |  | |  |  |
|  | 3. | Is an annual inventory of all department capital and controlled assets completed? **(UHV APP Index H-4)** | | | |  | |  | |  |  |
|  | 4. | Is a Request to Move or Transfer Property within the University form completed and submitted to the Property Manager when departments make an interdepartmental fixed asset transfer?**(UHV APP Index H-3)** | | | |  | |  | |  |  |
|  | 5. | Is a Request for Authority to Remove Property from Departmental Inventory form (PMG-3) completed and submitted to the Property Manager for lost, stolen, unserviceable or surplus property which cannot be used?**(UHV APP Index H-3; UHV APP Index H-6)** | | | |  | |  | |  |  |
|  | 6. | Is a Request for Authority to Remove Property from Campus and Verification of Property Return form (PMG-2) completed and submitted to the Property Manager before any equipment is removed from campus; and is it signed by the employee, Property Custodian and Department Head?**(UHV APP Index H-3)** | | | |  | |  | |  |  |
|  | 7. | Is a Request for Authority to Remove Property from Campus and Verification of Property Return form (PMG-2) renewed each fiscal year when property located off-campus extends past the end of the fiscal year?**(UHV APP Index H-3)** | | | |  | |  | |  |  |
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| **K.** | **SCHOLARSHIPS**  **(SAM 06.B.02; SAM 03.G.03; UHV Office of Financial Aid)** | | | | |  | |  | |  |  |
|  | 1. | Does the Department/School 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 Financial Aid?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 3. | Are scholarship general eligibility guidelines, and other scholarship criteria, in writing and made available to students?  **(SAM 06.B.02 § 2.2)** | | | |  | |  | |  |  |
|  | 4. | Is there a procedure in place to help ensure that all scholarship donor or provider restrictions have been met and that the student selected is eligible to receive such funds?  **(SAM 06.B.02 §§ 2.5 and 3.1)** | | | |  | |  | |  |  |
|  | 5. | If department/school awards need based scholarships, is the Cost of Attendance, Financial Need, and Expected Family Contribution information developed by the Office of Financial Aid used for all need based awards?  **(UHV Office of Financial Aid)** | | | |  | |  | |  |  |
|  | 6. | Are all available scholarships and scholarship applications publicized by the Department/School? **(SAM 06.B.02 § 2.3; UHV Office of Financial Aid)** | | | |  | |  | |  |  |
|  | 7. | Are all scholarship awards processed through the Office of Financial Aid, including payments made on scholarship memoranda purchase vouchers, service center vouchers or other authorizing documents?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 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 procedure 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)** | | | |  | |  | |  |  |
|  |  | | | | |  | |  | |  |  |
| **L.** | **RESEARCH**  **(SAM 03.A.03; SAM 06.A.07; SAM 03.C.01; SAM 03.D.03; SAM 03.G.03; UHV APP Index A-44; UHV App Index B-1; UHV App Index C-29; UHV App Index F-8; Cost Center Monthly Verification Procedures; UHV Office of Research and Sponsored Programs (ORSP); OMB Circular A-81)** | | | | |  | |  | |  |  |
|  | 1. | Were all research project proposals reviewed and approved by the Office of Research and Sponsored Programs?  **(ORSP § Proposal Resources § Process to Submit a Proposal)** | | | |  | |  | |  |  |
|  | 2. | Does the Department/School house a Research Center or Institute? If yes, answer questions 16 - 18 below. | | | |  | |  | |  |  |
|  | 3. | Does the Department/School have research involving the use of human subjects? If yes, answer questions 19 – 20 below. | | | |  | |  | |  |  |
|  | 4. | Does the Department/School have research involving the use of animal subjects? If yes, answer questions 21 - 22 below. | | | |  | |  | |  |  |
|  | 5. | Does the Department/School have any sub-recipient 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 Conflict of Interest form?  **(ORSP § Compliance and Training)** | | | |  | |  | |  |  |
|  | 7. | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States and submitted to the Office of Contracts and Grants for approval?  **(SAM 03.A.03 § 4; UHV APP Index F-8)** | | | |  | |  | |  |  |
|  | 8. | Do Principal Investigators authorize all expenditures charged to the grant, ensuring project specific costs are reasonable, allocable, and allowable for the project?  **(UHV APP Index B-1; 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?  **(UHV APP Index C-29; 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?  **(UHV APP Index B-1)** | | | |  | |  | |  |  |
|  | 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 financial and technical reports submitted to the sponsor as set forth in the sponsor agreement?  **(ORSP § Proposal Resources § Process to Submit a Proposal)** | | | |  | |  | |  |  |
|  | 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)** | | | |  | |  | |  |  |
|  | 14. | Did all grant related cost centers have positive cash balances during the year?  **(Good Business Practice)** | | | |  | |  | |  |  |
|  | 15. | Have requests been submitted to the Research Administrator to deactivate expired grant cost centers?  **(SAM 03.G.03 § 2.9; Cost Center Monthly Verification Procedure)** | | | |  | |  | |  |  |
| 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)** | | | |  | |  | |  |  |
|  | 17. | Was the agreement approved by the President or their designee?  **(SAM 06.A.07 § 2.4)** | | | |  | |  | |  |  |
|  | 18. | Is an annual report of activities produced and submitted to the President or designee?  **(SAM 06.A.07 § 2.4.b.)** | | | |  | |  | |  |  |
| 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?  **(UHV APP Index A-44; ORSP § Committee for the Protection of Human Subjects)** | | | |  | |  | |  |  |
|  | 20. | Was human subject education training completed by all applicable investigators and research personnel?  **(UHV APP Index A-44; ORSP § Committee for the Protection of 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 care 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?  **(ORSP § Proposal Resources § Process to Submit a Proposal)** | | | |  | |  | |  |  |
|  | 24. | Does the Principal Investigator verify that the subrecipient has submitted all required reports and/or deliverables?  **(ORSP § Proposal Resources § Process to Submit a Proposal)** | | | |  | |  | |  |  |
|  | 25. | Does the Principal Investigator verify that the subrecipient has made progress toward the objectives of the scope of the work?  **(ORSP § Proposal Resources § Process to Submit a Proposal)** | | | |  | |  | |  |  |
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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/Title Date | | | | | | | | | | | |