| 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 **(Good Business Practice)** | | | | |  | |  | |  | |  |
|  | 1. | Does the School/Division 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 for each Center/Institute 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?(SAM 06.A.07 § 2.4) | | | |  | |  | |  | |  |
|  | 5. | Does the Center/Institute submit an annual written and financial report to the President?(SAM 06.A.07 § 2.4) | | | |  | |  | |  | |  |
|  | BUSINESS CONTINUITY PLAN | | | | |  | |  | |  | |  |
|  | 6. | Has the School/Division/Department prepared a Business Continuity Plan?(TLC 412.054; UHV APP Index G-1; Texas Department of Public Safety Letter Dated 10/24/2013) | | | |  | |  | |  | |  |
|  | 7. | Was the Business Continuity Plan completed using the University’s prescribed format?(UHV APP Index G-1) | | | |  | |  | |  | |  |
|  | 8. | Are all the essential functions included in the Business Continuity Plan?(TLC 412.054 § (a)) | | | |  | |  | |  | |  |
|  | 9. | Is the Business Continuity Plan updated annually?(Texas Department of Public Safety Letter Dated 10/24/2013; UHV APP Index G-1) | | | |  | |  | |  | |  |
|  | 10. | Is the Business Continuity Plan shared with staff annually?(UHV APP Index G-1) | | | |  | |  | |  | |  |
|  | 11. | Are annual exercises conducted to test the Business Continuity Plan?(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 required training; UHS mandatory and role-based?  **(SAM 02.A.26 § 2.6; UHV APP Index C-18)** | | | |  | |  | |  | |  |
|  | 3. | Have applicable personnel 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 Procedure; General Office Procedures (GOP))** | | | | |  | |  | |  | |  |
|  | 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; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  | |  |
|  | 2. | Are cost center verifications performed on a monthly basis?  **(SAM 03.G.03 § 2.2; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  | |  |
|  | 3. | Is the UGLS1074 Verification Worksheet used to document cost center verifications?  **(SAM 03.G.03 § 2.8)** | | | |  | |  | |  | |  |
|  | 4. | 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)** | | | |  | |  | |  | |  |
|  | 5. | 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)** | | | |  | |  | |  | |  |
|  | 6. | Are cost center verifications verified by a unit administrator or designee who has knowledge of the transactions for that unit; and does the cost center manager or designee review and approve the transactions in the 1074 Verification Worksheets that were previously verified?  **(SAM 03.G.03 § 2.4; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  | |  |
|  | 7. | 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)** | | | |  | |  | |  | |  |
|  | 8. | If the Cost Center Manager delegated authority for the review and approval of the verifications, was it documented in writing with a Cost Center Delegation Memo or email?  **(Cost Center 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. | Have requests to deactivate inactive non-grant/project cost centers been submitted to the appropriate office?  **(SAM 03.G.03 § 2.9; Cost Center Monthly Verification Procedures)** | | | |  | |  | |  | |  |
|  | 11. | Did all non-grant/project cost center fund groups have zero or positive fund equity balances at year-end?  **(SAM 03.G.01 § 2.1 and 2.3; UHV APP Index B-4; GOP – Index: 5.19)** | | | |  | |  | |  | |  |
|  | 12. | Did all non-grant/project cost centers have positive budgetary balances during the year?  **(SAM 03.C.01)** | | | |  | |  | |  | |  |
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| **D.** | **PAYROLL**  **(SAM 02.B.02; SAM 02.D.01; SAM 03.D.03; HR: Payroll and TRAM § PA Online Guide; HR: Payroll and TRAM § TA Online Guide; HR: Payroll and TRAM § Employee Online Guide; Accounting Services)** | | | | |  | |  | |  | |  |
|  | 1. | Are employees properly set up in the system by the first day of employment in order to record time, including the assignment of a time approver; and are alternative time and payroll approvers identified as back-ups?  **(HR: Payroll and TRAM § PA Online Guide - TRAM Enrollment Process; HR: Payroll and TRAM § PA Online Guide - Maintain Payroll Approvers; HR: Payroll and TRAM § TA Online Guide - Maintaining Time Approvers)** | | | |  | |  | |  | |  |
|  | 2. | Are assigned work schedules in TRAM managed and updated to reflect the employee’s correct work schedule?  **(HR: Payroll and TRAM § PA Online Guide - Managing Schedules; HR: Payroll and TRAM § TA Online Guide - Managing Schedules)** | | | |  | |  | |  | |  |
|  | 3. | Are all non-exempt employees punching in and out to accurately record time worked?  **(Interim SAM 03.D.03 § 2.5; HR: Payroll and TRAM § Employee Online Guide - Employee Role)** | | | |  | |  | |  | |  |
|  | 4. | Are employees timely submitting absence requests?  **(SAM 02.D.01 § 4.4.; HR: Payroll and TRAM § Employee Online Guide - Employee Role)** | | | |  | |  | |  | |  |
|  | 5. | Are absence requests approved by the employee’s supervisor/time approver?  **(SAM 02.D.01 § 4.4.; HR: Payroll and TRAM § TA Online Guide - Time Approver Role)** | | | |  | |  | |  | |  |
|  | 6. | Do manual entries and/or corrections to time recorded or absence requests include comments that substantiate the entry?  **(HR: Payroll and TRAM § PA Online Guide – Exceptions; HR: Payroll and TRAM § TA Online Guide - Exceptions)** | | | |  | |  | |  | |  |
|  | 7. | Is all overtime work by non-exempt employees authorized in advance by the appropriate supervisor?  **(SAM 02.B.02 § 2.2)** | | | |  | |  | |  | |  |
|  | 8. | Is reported time for non-exempt employees approved by the time approver by noon every Wednesday, once the work week has ended? (A work week is from Wednesday – Tuesday)  **(HR: Payroll and TRAM § TA Online Guide - Time Approver Role)** | | | |  | |  | |  | |  |
|  | 9. | Is payable time for non-exempt employees approved by the payroll approver before the last load to payroll for the Trial Payroll Verification Report?  **(HR: Payroll and TRAM § PA Online Guide - Payroll Approver Role)** | | | |  | |  | |  | |  |
|  | 10. | Are payroll verification reports being reconciled to the TRAM time report to ensure employees are paid accurately for reported time and absences?  **(HR: Payroll and TRAM § PA Online Guide - Payroll Approver Role)** | | | |  | |  | |  | |  |
|  | 11. | Are “high” severity exceptions being reviewed weekly and corrected?  **(HR: Payroll and TRAM § PA Online Guide – Exceptions; HR: Payroll and TRAM § TA Online Guide - Exceptions)** | | | |  | |  | |  | |  |
|  | 12. | Is the TRAM Available Leave Report reviewed to help ensure there are no projected negative leave balances prior to the last load to payroll for the Trial Payroll Verification Report?  **(HR: Payroll and TRAM § PA Online Guide - Payroll Approver Role)** | | | |  | |  | |  | |  |
|  | 13. | Are payroll suspense reports run after the close of each accounting period and are corrections submitted timely 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; UHV APP Index C-9; UHV APP Index C-16; General Office Procedures (GOP); Academic Affairs - Office of the Provost)** | | | | |  | |  | |  | |  |
|  | 1. | Are hiring ePARs submitted to Human Resources before the applicable payroll cycle deadline?  **(GOP – Index: 3.2)** | | | |  | |  | |  | |  |
|  | 2. | Is the I-9 form completed on or before the new employees first day of work; and are new employees directed to Human Resources to complete their W-4 form?  **(UHV APP Index C-9; GOP – Index: 3.2)** | | | |  | |  | |  | |  |
|  | 3. | Are all employees registered for and attend the new employee orientation? **(SAM 02.A.36 § 2.3; GOP – Index: 3.2)** | | | |  | |  | |  | |  |
|  | 4. | Is a Criminal History Record Investigation (CHRI) completed for all security sensitive positions?  **(UHV Human Resources - Forms)** | | | |  | |  | |  | |  |
|  | 5. | For new Faculty Members, are all the required documents on the Benefits Eligible New Employees Check List timely obtained and forwarded to Human Resources, including the :   * Appointment Letter * Official Transcript * English Proficiency Requirement * Pay Option Form * Curriculum Vita   **(Academic Affairs § Office of the Provost - Dean’s Guide)** | | | |  | |  | |  | |  |
|  | 6. | For Non-Tenure Track Faculty reappointments/rehires, are all the required documents updated on the non-tenure track faculty rehire/reappointment checklist timely and forwarded to Human Resources, including the:   * Personal Data Sheet * I-9 * W-4 * Direct Deposit * Beneficiary Designation Form * Workers Comp Acknowledgement * Resume/Vitae * Transcripts * Appointment Letter   **(Academic Affairs § Office of the Provost - Dean’s Guide)** | | | |  | |  | |  | |  |
|  | 7. | Are terminating ePARs submitted to Human Resources 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; UHV APP Index C-16)** | | | |  | |  | |  | |  |
|  | 8. | Is an Exit Clearance Sheet form used 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.  **(SAM 02.A.25 § 3.5; UHV APP Index C-16)** | | | |  | |  | |  | |  |
|  | 9. | Is the Exit Clearance Sheet form and resignation letter forwarded to Human Resources for inclusion in the employee’s personnel file?  **(SAM 02.A.25 § 3.1; UHV APP Index C-16)** | | | |  | |  | |  | |  |
|  | 10. | Are there 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 § 3.4)** | | | |  | |  | |  | |  |
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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; UHV APP Index A-10; UHV Human Resources – Mandatory Training Schedule; UHV APP – Forms)** | | | | |  | |  | |  | |  |
|  | 1. | Does the department have any revenue generating areas (i.e. application fees, gift checks, book sales, banquets, conferences, work-shops, symposiums, continuing education, etc…) where cash receipts (currency or coin) or cash equivalents (check, credit card, money orders, etc…) are received? If yes, answer questions 6 – 15 below. | | | |  | |  | |  | |  |
|  | 2. | Does the department accept credit card payments? If yes, answer questions 16 -20 below. | | | |  | |  | |  | |  |
|  | 3. | Does the department receive gift checks? If yes, answer question 21 - 22 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 23 -27 below. | | | |  | |  | |  | |  |
|  | CASH HANDLING | | | | |  | |  | |  | |  |
|  | 6. | Does the department have written cash handling procedures?  **(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? **(UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | 8. | Is there a process in place to help ensure that all cash receipts are deposited to and recorded in the University’s Financial System?  **(UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | 9. | Is there segregation of duties in place to help ensure that the same employee responsible for cash receipts is not responsible for monthly reconciliations? **(SAM 03.F.04 § 3.3; UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | 10. | Are checks deposited made payable to the university; and restrictively endorsed by the department immediately upon receipt?  **(SAM 03.F.04 § 3.8; UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | 11. | If cash receipts are received in person, is an acceptable form of receipt used; specifically 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 cash receipts totaling $100 or more forwarded to the Cashier’s Office within one working day after receipt; and cash receipts totaling less than $100 forwarded to the Cashier’s Office within five working days after receipt?  **(SAM 03.F.04 § 3.11; UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | 13. | Is the name of the deposit preparer listed on the deposit form?  **(UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | 14. | 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 )** | | | |  | |  | |  | |  |
|  | 15. | Are the appropriate offices notified of cash overages and shortages?  **(SAM 03.F.04 § 3.20; UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | CREDIT CARDS | | | | |  | |  | |  | |  |
|  | 16. | Does the department have written 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 §§ 3.3 and 3.7 - PCI Best Practices)** | | | |  | |  | |  | |  |
|  | 17. | 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 and 3.7 - PCI Best Practices)** | | | |  | |  | |  | |  |
|  | 18. | Does the department prohibit the transmission of unencrypted sensitive cardholder data?  **(SAM 03.A.06 §§ 3.3 and 3.7 - PCI Best Practices)** | | | |  | |  | |  | |  |
|  | 19. | Is the Incident Response Plan used when there is a system compromise; and is the plan tested annually?  **(SAM 03.A.06 § 3.12)** | | | |  | |  | |  | |  |
|  | 20. | Are credit card receipts accumulated and posted daily?  **(Good Business Practice)** | | | |  | |  | |  | |  |
|  | GIFT CHECKS | | | | |  | |  | |  | |  |
|  | 21. | Are endowed gifts received and all related documents delivered to the Office of University Advancement within one working day of receipt?  **(UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | 22. | For non-endowed gifts received, is a Gift Transmittal Form completed and promptly delivered to the Office of University Advancement, along with a copy of the gift check?  **(UHV APP Index B-6)** | | | |  | |  | |  | |  |
|  | ACCOUNTS RECEIVABLE | | | | |  | |  | |  | |  |
|  | 23. | 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)** | | | |  | |  | |  | |  |
|  | 24. | Does the department maintain an aging schedule for all accounts receivable?  **(SAM 03.A.24 § 2.3.3)** | | | |  | |  | |  | |  |
|  | 25. | Are accounts receivable recognized in the University’s financial record system? **(SAM 03.A.24 § 2.3.3)** | | | |  | |  | |  | |  |
|  | 26. | 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)** | | | |  | |  | |  | |  |
|  | 27. | Did the department have any write-offs in the past year and were they approved by the Board of Regents?  **(SAM 03.A.24 § 5)** | | | |  | |  | |  | |  |
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| **G.** | **PROCARDS/TRAVEL CARDS (SAM 03.H.01; (UHV APP Index B-1; UHV APP Index F-8; Purchasing Department; General Office Procedures (GOP))** | | | | |  | |  | |  | |  |
|  | 1. | Are Cardholder Agreement forms completed for each prospective cardholder, approved by all required parties and forwarded 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; including proper completion and approval of a Travel Request Form in advance of overnight travel?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.5 and 6.12**) | | | |  | |  | |  | |  |
|  | 3. | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States?  **(UHV APP Index F-8)** | | | |  | |  | |  | |  |
|  | 4. | Are cards used for allowed purposes only?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.12**) | | | |  | |  | |  | |  |
|  | 5. | 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)** | | | |  | |  | |  | |  |
|  | 6. | Is the full card number, and other sensitive information, not visible on any receipts or backup documentation uploaded to the Finance System?  **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  | |  |
|  | 7. | 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)** | | | |  | |  | |  | |  |
|  | 8. | 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)** | | | |  | |  | |  | |  |
|  | 9. | 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)** | | | |  | |  | |  | |  |
|  | 10. | 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)** | | | |  | |  | |  | |  |
|  | 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 appropriate department immediately?  **(Purchasing Department § ProCard Manual; GOP – Index: 6.15)** | | | |  | |  | |  | |  |
|  | 14. | 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)** | | | |  | |  | |  | |  |
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| **H.** | **DEPARTMENTAL EXPENSES**  **(SAM 02.A.25; SAM 03.A.01; SAM 03.A.02; SAM 03.A.03; SAM 03.A.19; SAM 03.H.01; UHV APP Index A-16; UHV APP Index B-1; UHV APP Index B-9; UHV APP Index C-16; UHV APP Index F-1; UHV APP Index F-4; Voucher – Invoices Index 5.1; General Office Procedures (GOP))** | | | | |  | |  | |  | |  |
|  | 1. | Are all expenses certified by the Senior Administrative Official, or designee, having the appropriate signature authority?  **(SAM 03.A.01 § 4.3; UHV APP Index B-1)** | | | |  | |  | |  | |  |
|  | 2. | Are all entertainment expenses allowable, appropriately authorized and documented?  **(SAM 03.A.02; GOP Index: 5.13)** | | | |  | |  | |  | |  |
|  | 3. | Are all 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; GOP Index: 6.1 and 6.5)** | | | |  | |  | |  | |  |
|  | 4. | Are all direct expense reimbursements allowable, appropriately authorized, and documented?  **(SAM 03.A.02; SAM 03.A.03; UHV APP Index B-9; UHV APP Index F-1; UHV APP Index F-4; GOP Index: 6.3)** | | | |  | |  | |  | |  |
|  | 5. | 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; UHV APP Index F-4; GOP Index: 6.3)** | | | |  | |  | |  | |  |
|  | 6. | Is security sensitive information removed/obliterated on any expense receipts or backup documentation uploaded to the Finance System?  **(SAM 03.H.01 § 4.1)** | | | |  | |  | |  | |  |
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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)** | | | |  | |  | |  | |  |
|  | 5. | Are contracts signed by all required parties prior to the contract start date?  **(SAM 03.A.05 § 2.3; UHV APP Index E-12)** | | | |  | |  | |  | |  |
|  | 6. | Are all contracts executed/signed by the university official with delegated contractual signatory authority?  **(SAM 03.A.05 § 2.4; UHV APP Index E-12)** | | | |  | |  | |  | |  |
|  | 7. | Is there a process in place to help ensure that the duration of any contract does not extend beyond a cumulative period of 5 consecutive years, including all renewal terms?  **(UHV APP Index E-12)** | | | |  | |  | |  | |  |
|  | 8. | Are amendments, changes, extensions or renewals to original non-standard contracts processed in the same manner as the original contract; and is a copy of the original contract included at the time the documents are processed for approval?  **(SAM 03.A.05 § 2.5; UHV APP index E-12)** | | | |  | |  | |  | |  |
|  | 9. | Are contracts reviewed and approved as to form by the Office of General Counsel before execution?  **(SAM 03.A.05 § 5.3; UHV APP index E-12)** | | | |  | |  | |  | |  |
|  | 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 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.; UHV APP Index E-12)** | | | |  | |  | |  | |  |
|  | 11. | Are all revenue generating contracts (with the exception of recurring revenue generating services) reviewed by the Office of Contract Administration and Tax Compliance?  **(SAM 03.A.05 § 7.4; UHV APP Index E-12)** | | | |  | |  | |  | |  |
|  | 12. | Does the department verify that the prospective contractor is in good standing with the State of Texas prior to the contract start date?  **(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?**(SAM 03.E.02 § 3.4; UHV APP Index H-3)** | | | |  | |  | |  | |  |
|  | 2. | Does all capital and controlled equipment contain a tag with a unique identification number assigned to it?(**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 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 completed 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 completed prior to removing property from campus?**(UHV APP Index H-3)** | | | |  | |  | |  | |  |
|  | 7. | Is approval renewed in writing 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 have written guidelines for scholarships, including: requirements for the scholarship committee(s); application criteria; method of publicizing available scholarships; eligibility guidelines and other criteria; award method(s); documentation requirements; and method of notification to the Office of Financial Aid?  **(SAM 06.B.02; UHV Office of Financial Aid)** | | | |  | |  | |  | |  |
|  | 2. | Are scholarship general eligibility guidelines, and other criteria, in writing and made available to students?  **(SAM 06.B.02; UHV Office of Financial Aid)** | | | |  | |  | |  | |  |
|  | 3. | Are all available scholarships and scholarship applications publicized?  **(SAM 06.B.02; UHV Office of Financial Aid)** | | | |  | |  | |  | |  |
|  | 4. | If need based awards are awarded, 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?  **(SAM 06.B.02; UHV Office of Financial Aid)** | | | |  | |  | |  | |  |
|  | 5. | Is there a procedure in place to verify that scholarship donor or provider restrictions have been met and that the student is eligible to receive amounts awarded? **(SAM 06.B.02)** | | | |  | |  | |  | |  |
|  | 6. | 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?  **(SAM 06.B.02)** | | | |  | |  | |  | |  |
|  | 7. | Are all awards made in the required period as stated by the donor of fund source provider?  **(SAM 06.B.02 § 2.5)** | | | |  | |  | |  | |  |
|  | 8. | Are scholarship awards reconciled to the university’s student administration and financial systems?  **(SAM 03.G.03)** | | | |  | |  | |  | |  |
|  | 9. | Is there a procedure in place to verify that year-end equity balances do not exceed total award commitments plus a reserve of 25% of the funds received in the previous fiscal year?  **(Good Business Practice)** | | | |  | |  | |  | |  |
|  | 10. | Is each scholarship cost center evaluated during the budget process to help ensure that only funds that are expected to be expended are budgeted?  **(Good Business Practice)** | | | |  | |  | |  | |  |
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| **L.** | **RESEARCH**  **(SAM 06.A.07; SAM 03.C.01; SAM 03.D.03; SAM 03.G.03; UHV App Index B-1; UHV App Index C-29; UHV App Index F-8; UHV Office of Research and Sponsored Programs (ORSP); OMB Circ A-21)** | | | | |  | |  | |  | |  |
|  | 1. | Is all sponsored research projects reviewed and approved by the Office of Research and Sponsored Programs?  **(ORSP § Proposal Resources)** | | | |  | |  | |  | |  |
|  | 2. | Does the department or school house a research Center or Institute? If yes, answer questions 18 - 20 below. | | | |  | |  | |  | |  |
|  | 3. | Does the department or school have research involving the use of human subjects? If yes, answer questions 21 – 22 below. | | | |  | |  | |  | |  |
|  | 4. | Does the department or school have research involving the use of animal subjects? If yes, answer questions 23-24 below. | | | |  | |  | |  | |  |
|  | 5. | Does the department or school have any subrecipient agreements? If yes, answer questions 25 - 27 below. | | | |  | |  | |  | |  |
|  | 6. | Do applicable employees annually complete a Conflict of Interest form?  **(ORSP § Compliance and Training)** | | | |  | |  | |  | |  |
|  | 7. | Is an Export Controls and Travel Embargo Form completed for all foreign travel and submitted to the Research Administrator for approval?  **(UHV APP Index F-8)** | | | |  | |  | |  | |  |
|  | 8. | Do Principal Investigators authorize all expenditures charged to the grant, indicating that they are reasonable, allocable, and allowable for the project?  **(UHV APP Index B-1)** | | | |  | |  | |  | |  |
|  | 9. | Are expenses charged to grants reasonable, allocable and allowable?  **(UHV APP Index B-1; OMB Circular A-21 § C.2.)** | | | |  | |  | |  | |  |
|  | 10. | Is effort reported quarterly?  **(UHV APP Index C-29; OMB Circular A-21 § J.10)** | | | |  | |  | |  | |  |
|  | 11. | Are time and effort reports approved by the Principal Investigator if paid from a sponsored program?  **(UHV APP Index B-1; UHV APP Index C-29)** | | | |  | |  | |  | |  |
|  | 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?  **(UHV APP Index B-1)** | | | |  | |  | |  | |  |
|  | 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?  **(UHV APP Index B-1; OMB Circular A-21 §§ F and J )** | | | |  | |  | |  | |  |
|  | 14. | Are all required financial and technical reports submitted to the sponsor as set forth in the sponsor agreement?  **(ORSP § § Proposal Resources )** | | | |  | |  | |  | |  |
|  | 15. | Did all grant related cost centers have positive budgetary balances during the year?  **(SAM 03.C.01 § 4.2.2)** | | | |  | |  | |  | |  |
|  | 16. | Did all grant related cost centers have positive cash balances during the year? **(Good Business Practice)** | | | |  | |  | |  | |  |
|  | 17. | Have requests to deactivate inactive grant cost centers been submitted to the Research Administrator?  **(SAM 03.G.03 § 2.9; Finance - Cost Center Monthly Verification Procedure)** | | | |  | |  | |  | |  |
| **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 annual reports of financial operations and business practices?  **(SAM 06.A.07 § 3.1)** | | | |  | |  | |  | |  |
| **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?  **(ORSP § Committee for the Protection of Human Subjects)** | | | |  | |  | |  | |  |
|  | 22. | Was human subject education training completed by all applicable investigators?  **(ORSP § Committee for the Protection of Human Subjects)** | | | |  | |  | |  | |  |
| **ANIMAL SUBJECTS** | | | | | |  | |  | |  | |  |
|  | 23. | For all research projects involving the use of animal subjects, was approval obtained from the Institutional Animal Care and Use Committee prior to the initiation of the project?  **(Good Business Practice)** | | | |  | |  | |  | |  |
|  | 24. | Was animal care education training completed by all applicable investigators?  **(Good Business Practice)** | | | |  | |  | |  | |  |
| **SUBRECIPIENT AGREEMENTS** | | | | | |  | |  | |  | |  |
|  | 25. | Does the Principal Investigator review all invoices to determine that the charges are appropriate and the amount of effort and technical progress is consistent with the amount being invoiced?  **(ORSP § Proposal Resources )** | | | |  | |  | |  | |  |
|  | 26. | Does the Principal Investigator verify that the subrecipient has submitted all required reports and/or deliverables?  **(ORSP § Proposal Resources)** | | | |  | |  | |  | |  |
|  | 27. | Does the Principal Investigator verify that the subrecipient has made progress toward the objectives of the scope of the work?  **(ORSP § Proposal Resources)** | | | |  | |  | |  | |  |
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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 | | | | | | | | | | | | |
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