| ­­ UHS INTERNAL AUDITING DEPARTMENT **­­DEPARTMENTAL REVIEW**  **AUDIT PROGRAM**  **UHCL, Division/School - Department** | | | | | | | | |
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|  |  |  | |  | **YES** | **NO** | **N/A** | **COMMENTS** |
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| **A.** | MANAGEMENT OVERSIGHT(SAM 06.A.07; UHCL Accounting Handbook; UHCL BCP Template 2015; TAC 202.76; Texas Labor Code (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 required financial and administrative activities?(Good Business Practice) | | |  |  |  |  |
|  | ACADEMIC CENTERS/INSTITUTES | | | |  |  |  |  |
|  | 2. | Does the department have an Academic Center or Institute?(SAM 06.A.07 § 2.1; UHCL Accounting Handbook § Establishing a Center or Institute) | | |  |  |  |  |
|  | 3. | Is there a written agreement that documents the creation, existence and purpose of the Center/Institute?(SAM 06.A.07 § 2.4; UHCL Accounting Handbook §§ Establishing a Center or Institute – 1 and 2) | | |  |  |  |  |
|  | 4. | Was the written agreement approved by the President?(SAM 06.A.07 § 2.4; UHCL Accounting Handbook § Establishing a Center or Institute – 2.1) | | |  |  |  |  |
|  | 5. | Is an annual report of activities produced, including a financial statement, by January 15th of the subsequent fiscal year, and submitted to the President?(SAM 06.A.07 § 3.2.f.; UHCL Accounting Handbook § Establishing a Center or Institute - 3) | | |  |  |  |  |
|  | CONTINUITY OF OPERATIONS PLAN | | | |  |  |  |  |
|  | 6. | Has the Division/School designated a Continuity of Operations Planning Liaison? **(Emergency Management § College-Division COOP Template)** | | |  |  |  |  |
|  | 7. | Was a Division/School Continuity of Operations Plan completed using the University’s prescribed format; and was it approved by the Dean or appropriate VP? **(Emergency Management § College-Division COOP Template)** | | |  |  |  |  |
|  | 8. | Was the Division/School Continuity of Operations Plan timely submitted to the UHCL Office of Emergency Management?  **(Emergency Management § College-Division COOP Template)** | | |  |  |  |  |
|  | 9. | Was a Department Continuity of Operations Plan completed using the University’s prescribed format; and was it approved by the Division/School Liaison?(Emergency Management § Department COOP Template) | | |  |  |  |  |
|  | 10. | Are all the essential functions included in the Continuity of Operations Plan?(Emergency Management §§ College-Division COOP Template and Department COOP Template) | | |  |  |  |  |
|  | 11. | Were exercises conducted to test the Continuity of Operations Plan?  **(Good Business Practice)** | | |  |  |  |  |
|  | 12. | Was the Continuity of Operations Plan shared with the staff?  **(Good Business Practice)** | | |  |  |  |  |
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| **B.** | POLICIES, PROCEDURES, REQUIRED TRAINING, and REPORTING **(SAM 02.A.26; SAM 03.A.17; UHCL Human Resources; UHCL Consulting and Paid Professional Services Policy)** | | | |  |  |  |  |
|  | 1. | Does the department have a desk reference manual to assist personnel in completing their administrative and financial tasks?  **(Good Business Practice)** | | |  |  |  |  |
|  | 2. | Have all personnel completed all required annual training (UHS mandatory and role based)?  **(SAM 02.A.26 § 2.6; UHCL Human Resources § Training and Development)** | | |  |  |  |  |
|  | 3. | Have applicable personnel completed the on-line External Consulting and Related Party Disclosure Form?  **(SAM 03.A.17 § 3.2; UHCL Personnel Policies -Consulting and Paid Professional Services § 5.1)** | | |  |  |  |  |
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| **C.** | **COST CENTER MANAGEMENT**  **(SAM 03.G.01; SAM 03.G.03; UHCL Accounting Handbook)** | | | |  |  |  |  |
|  | 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; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 2. | Are verifications performed on a monthly basis; no later than 60 days after the accounting period is closed?  **(SAM 03.G.03 § 2.5; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 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.; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 4. | Are transactions recorded in error that require a correction identified and reported to the appropriate office for correction?  **(SAM 03.G.03 §§ 2.3.b. and c.; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 5. | Is the UGLS1074 Verification Worksheet used to document cost center verifications?  **(SAM 03.G.03 § 2.8)** | | |  |  |  |  |
|  | 6. | Are the monthly verifications reviewed and approved by the Business Coordinator, or designee who has first-hand knowledge of the transactions for that unit?  **(SAM 03.G.03 § 2.4; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 7. | Does the verifier document that they have completed the cost center verification?  **(SAM 03.G.03 § 2.5)** | | |  |  |  |  |
|  | 8. | Are the verifications approved by the Cost Center Manager or designee on a quarterly basis?  **(UHCL Accounting Handbook § Reconciliation of Cost Centers** | | |  |  |  |  |
|  | 9. | If the Cost Center Manager delegated authority for the approval of the verifications, was it documented in writing via an signature authority form)?  **(UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 10. | Have requests to deactivate inactive non-project/grant cost centers been submitted to the appropriate office, so that they are removed from the list of cost centers to be verified?  **(SAM 03.G.03 § 2.9; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 11. | Did cost center fund groups (1xx, 2xx, 3xx and 4xx) for the Division/School have a zero or positive fund equity balances at year-end?  **(SAM 03.G.01 § 2.1)** | | |  |  |  |  |
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| **D.** | **PAYROLL**  **(SAM 02.B.02; SAM 02.D.01; SAM 02.F.03; TRAM Managers Guide; TRAM Employee Guide; UHCL Employee Time and Effort Reporting Policy; UHCL Overtime and Compensatory Time for Non-Exempt Staff Employees Policy)** | | | |  |  |  |  |
|  | 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 Employee Guide; UHCL Personnel Policies - Employee Time and Effort Reporting § 4.1)** | | |  |  |  |  |
|  | 4. | Are employees timely submitting absence requests?  **(SAM 02.D.01 §§ 4.1.g and 4.4; TRAM Employee Guide; UHCL Personnel Policies - Employee Time and Effort Reporting §§ 4.1 and 4.4)** | | |  |  |  |  |
|  | 5. | Are absence requests approved by the employee’s supervisor/time approver?  **(SAM 02.D.01 § 4.4; TRAM Managers Guide; UHCL Personnel Policies - Employee Time and Effort Reporting §§ 4.1 and 4.4)** | | |  |  |  |  |
|  | 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; UHCL Personnel Policies - Overtime and Compensatory Time for Non-Exempt Staff Employees § 3.2)** | | |  |  |  |  |
|  | 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 the trial payroll verification reports checked and verified against the electronic time reported for non-exempt employees, and the absence requests for exempt and non-exempt employees?  **(Good Business Practice)** | | |  |  |  |  |
|  | 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; UHCL Human Resources; UHCL New Staff Orientation and Processing)** | | | |  |  |  |  |
|  | 1. | Do all new employees complete payroll-related documents within three days of the date of hire; complete benefits enrollment documents within 30 days of the date of hire; and complete and timely submit appropriate forms as required to Human Resources?  **(SAM 02.A.36 § 2. 3; UHCL Personnel Policies - New Staff Orientation and Processing Policy §§ 3.3 – 3.5)** | | |  |  |  |  |
|  | 2. | Is Employment Eligibility established on or before the employee’s first day of employment?  **(UHCL Human Resources § Part Time Employment)** | | |  |  |  |  |
|  | 3. | Is an Electronic Personnel Action Request (ePAR) submitted to the appropriate Office (Human Resources or the Provost Office for Faculty) prior to the employee’s start date?  **(Good Business Practice)** | | |  |  |  |  |
|  | 4. | For new non-tenure track faculty hires, is there a process in place to help ensure that the following documents are submitted to the Provost Office:   * Offer Letter * Transcripts * Curriculum vitae * Letters of Reference   **(Good Business Practice)** | | |  |  |  |  |
|  | 5. | For non-tenure track faculty reappointments, is there a process in place to help ensure that Offer Reappointment Letter is submitted to the Provost Office?  **(Good Business Practice)** | | |  |  |  |  |
|  | 6. | Is a criminal background check conducted on any applicant, internal or external, who is under final consideration for employment?  **(SAM 02.A.37 § 2.2; UHCL Human Resources § Part Time Employment)** | | |  |  |  |  |
|  | 7. | Do all new employees attend New Employee Orientation?  **(UHCL Human Resources – Employment § New Employees)** | | |  |  |  |  |
|  | 8. | Is there a process in place to help ensure all university keys; access codes and cards, credit cards, and passwords are recovered and/or canceled; and financial and parking matters are settled for terminated employees, including the use of a Separation Form?  **(SAM 02.A.25 §§ 3.2 and 3.4; UHCL Personnel Polices § Separation from the University)** | | |  |  |  |  |
|  | 9. | Are the 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)** | | |  |  |  |  |
|  | 10. | Is a termination Electronic Personnel Action Request (ePAR) submitted to Human Resources prior to the end of the payroll processing period in accordance with the university payroll processing calendar?  **(SAM 02.A.25 § 3.5)** | | |  |  |  |  |
|  | 11. | 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.07; SAM 03.A.24; SAM 03.F.04; SAM 03.H.01; PCI Best Practices; UHCL Accounting Handbook)** | | | |  |  |  |  |
|  | 1. | Does the department receive currency or cash equivalents (check, credit card, money order, etc.) for registration fees, application fees, copy fees, book sales, royalties, banquets, conferences, workshops, seminars, continuing education, study abroad, etc? If yes, answer questions 7 - 18 below. | | |  |  |  |  |
|  | 2. | Does the department accept credit card payments? If yes, answer questions 19 - 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 change fund segregated from other funds, and was the fund approved by the appropriate individuals; and if appropriate, reauthorized for the current fiscal year?  **(SAM 03.F.04 §§ 3.4 and 3.5; UHCL Accounting Handbook - Check and Cash Management § 7)** | | |  |  |  |  |
|  | 5. | Does the department have a petty cash fund? If yes, is the petty cash fund segregated from other funds, and was the fund approved by the appropriate individuals; and if appropriate, reauthorized for the current fiscal year?  **(SAM 03.A.07)** | | |  |  |  |  |
|  | 6. | Does the department have accounts receivable? If yes, answer questions 27 - 35 below. | | |  |  |  |  |
|  | CASH HANDLING | | | |  |  |  |  |
|  | 7. | Does the department have written procedures for handling currency and cash equivalents?  (**SAM 03.F. 04 § 3.2; UHCL Accounting Handbook - Check and Cash Management § 4)** | | |  |  |  |  |
|  | 8. | Is there a process in place to help ensure the receipt of all revenues due?  **(Good Business Practice)** | | |  |  |  |  |
|  | 9. | 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?  **(UHCL Accounting Handbook - Check and Cash Management § 4)** | | |  |  |  |  |
|  | 10. | 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; UHCL Accounting Handbook - Check and Cash Management § 4)** | | |  |  |  |  |
|  | 11. | Are checks deposited made payable to “University of Houston-Clear Lake?  **(SAM 03.F.04 § 3.8; UHCL Accounting Handbook - Check and Cash Management § 5.2)** | | |  |  |  |  |
|  | 12. | Are checks deposited restrictively endorsed “For Deposit Only” immediately upon receipt?  **(SAM 03.F.04 § 3.8; UHCL Accounting Handbook - Check and Cash Management § 5.2)** | | |  |  |  |  |
|  | 13. | 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 comparable documentation?  **(SAM 03.F.04 § 3.10; UHCL Accounting Handbook - Check and Cash Management § 5.2)** | | |  |  |  |  |
|  | 14. | Are deposits prepared and reconciled by two authorized employees and is a Deposit Coversheet Form completed?  **(SAM 03.F.04 § 3.14; UHCL Accounting Handbook - Check and Cash Management § 5.4)** | | |  |  |  |  |
|  | 15. | Are cash receipts totaling $100 or more deposited within one working day after receipt; and funds received totaling less than $100 deposited within five working days after receipt?  **(SAM 03.F.04 § 3.11; UHCL Accounting Handbook - Check and Cash Management § 5.1)** | | |  |  |  |  |
|  | 16. | Is all currency/cash equivalents physically safeguarded in a secured area, such as a cash register, safe, locked drawer, or locked file cabinet until deposited?  **(SAM 03.F.04 § 3.16; UHCL Accounting Handbook - Check and Cash Management § 5.3)** | | |  |  |  |  |
|  | 17. | Are the appropriate offices notified of cash overages and shortages; the AVP for Finance and Internal Auditing if exceeding $100 per occurrence?  **(SAM 03.F.04 § 3.20; UHCL Accounting Handbook - Check and Cash Management § 4)** | | |  |  |  |  |
|  | 18. | Is there a process in place to help ensure that copies of deposited checks, and other security sensitive information (social security numbers, bank account numbers and credit card numbers) is not included on documents scanned and uploaded into PeopleSoft?  **(SAM 03.H.01 § 4.1)** | | |  |  |  |  |
|  | CREDIT CARDS | | | |  |  |  |  |
|  | 19. | 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.; UHCL Accounting Handbook § Credit Merchant ID Setup and Maintenance)** | | |  |  |  |  |
|  | 20. | Is the PCI Data Security Standard certification completed annually by the department?  (**SAM 03.A.06 § 3.5.C.; UHCL Accounting Handbook § Credit Merchant ID Setup and Maintenance)** | | |  |  |  |  |
|  | 21. | Are procedures in place to follow the guidelines of 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; UHCL Accounting Handbook § Credit Merchant ID Setup and Maintenance)** | | |  |  |  |  |
|  | 22. | 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; PCI Best Practices; UHCL Accounting Handbook § Credit Merchant ID Setup and Maintenance)** | | |  |  |  |  |
|  | 23. | Does the department prohibit the transmission of unencrypted sensitive cardholder data?  **(SAM 03.A.06 § 3.2.B; PCI Best Practices)** | | |  |  |  |  |
|  | 24. | Is an Online Incident Reporting Form completed to report a system compromise or a suspected system compromise involving credit card data?  **(SAM 03.A.06 § 3.2.C.; UHCL Accounting Handbook § Credit Merchant ID Setup and Maintenance)** | | |  |  |  |  |
|  | 25. | Are credit card receipts accumulated and posted daily?  **(UHCL Accounting Handbook - Check and Cash Management § 5.1; UHCL Accounting Handbook § Credit Merchant ID Setup and Maintenance)** | | |  |  |  |  |
|  | GIFT CHECKS | | | |  |  |  |  |
|  | 26. | Is all information regarding contributions, checks, accompanying letters, restrictions, donor information, and any other pertinent data derived from fund raising activity delivered to the Office of University Advancement?  **(UHCL Accounting Handbook - Gift Handling § 3.2)** | | |  |  |  |  |
|  | 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 that the agreed upon payment is received?  (**SAM 03.A.24 § 2.3.3; UHCL Accounting Handbook – Extension of Credit § 2.2)** | | |  |  |  |  |
|  | 30. | Does the department maintain an aging schedule for all accounts receivables?  **(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 records 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; UHCL Procurement Card Application; UHCL P-Card Program Cardholder User Guide)** | | | |  |  |  |  |
|  | 1. | Are Procurement Card Applications completed for each cardholder, approved by all required parties and submitted to the P-Card Administrator for each cardholder?  **(UHCL Procurement Card Application)** | | |  |  |  |  |
|  | 2. | Are cardholders complying with university Procurement Card guidelines?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 3. | Are Procurement Cards used for allowable purposes only?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 4. | Is card information, including account numbers and the physical card, kept secure and only used by the authorized cardholder?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 5. | Is there a process in place to help ensure that security sensitive information (social security numbers, bank account numbers and credit card numbers) is not included on documents scanned and uploaded into PeopleSoft?  **(SAM 03.H.01 § 4.1)** | | |  |  |  |  |
|  | 6. | Do cardholders confirm that the vendor does not have unpaid financial obligations to the State of Texas for transactions exceeding $500?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 7. | Do cardholders provide itemized receipts and other supporting documentation as needed for purchases made with their card?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 8. | Are cardholders provided with an Expense Report each month to review and certify all transactions were made by them?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 9. | Is the Expense Report signed by the cardholder and the cardholder’s immediate supervisor by the 25th of the month?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 10. | Is the Expense Report accurately completed; including containing the appropriate account code, cost center and purpose/benefit for each transaction?  **(Good Business Practice)** | | |  |  |  |  |
|  | 11. | Is a Procurement Card Transaction Log completed each billing cycle to keep track of expenditures made with the Procurement Card; and to record credit transactions?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 12. | Is the Expense Report, Transaction Log and invoices/receipts along with any other required documentation submitted to Accounts Payable by the due date on the P-Card Reporting Cycle Calendar?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 13. | Are exchanges or returns of merchandise only made for credit, rather than check or cash reimbursements?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 14. | Is an OSP P-Card Purchase Request/Expense Pre-Approval Form completed for all purchases using grant funds?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 15. | Are lost or stolen cards immediately reported to the P-Card Administrator and Citibank’s Customer Service?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 16. | Is a P-Card Termination Form completed when an employee transfers to another department; and do transferring employees re-apply for a new card under their new department?  **(UHCL P-Card Program Cardholder User Guide)** | | |  |  |  |  |
|  | 17. | Are card liability account balances researched and cleared timely; 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; UHCL Accounting Handbook; UHCL Travel Office; UHCL Travel Guidelines; UHCL Travel Authorization Form)** | | | |  |  |  |  |
|  | 1. | Are departmental expenses signed by the appropriate budgetary authority for the account against which that expense is requested?  **(UHCL Accounting Handbook § Expenditure Guidelines)** | | |  |  |  |  |
|  | 2. | Are entertainment expenses allowable, appropriately authorized and documented?  **(SAM 03.A.02 §§ 3 and 4; UHCL Accounting Handbook - Expenditure Guidelines § Entertainment Policy and Guidelines)** | | |  |  |  |  |
|  | 3. | Are travel expenses allowable, appropriately authorized and documented; including proper completion and approval of a Travel Authorization Form in advance of overnight travel?  **(SAM 03.A.03 §§ 2 and 3;** **UHCL Travel Guidelines;** **UHCL Travel Authorization Form)** | | |  |  |  |  |
|  | 4. | Is an Export Controls and Travel Embargo Form completed for all employee travel outside of the United States?  **(SAM 03.A.03 § 4; UHCL Travel Office § Export Controls and Travel Embargo Form § 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; UHCL Accounting Handbook - Expenditure Guidelines § Entertainment Policy and Guidelines; UHCL Travel Guidelines)** | | |  |  |  |  |
|  | 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?  **(UHCL Accounting Handbook - Expenditure Guidelines § Entertainment Policy and Guidelines; UHCL Travel Guidelines)** | | |  |  |  |  |
|  | 7. | Are direct expense reimbursements processed through Accounts Payable?  **(UHCL Accounting Handbook - Expenditure Guidelines § Methods for Reimbursement and Payments)** | | |  |  |  |  |
|  | 8 | Are request 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 travel?  **(SAM 03.A.02 § 4.7; SAM 03.A.03 § 2.5.a.; UHCL Travel Office)** | | |  |  |  |  |
|  | 9. | For direct travel 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.)** | | |  |  |  |  |
|  | 10. | Is there a process in place to help ensure that security sensitive information (social security numbers, bank account numbers and credit card numbers) is not included on documents scanned and uploaded into PeopleSoft?  **(SAM 03.H.01 § 4.1)** | | |  |  |  |  |
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| **I.** | **CONTRACT ADMINISTRATION**  **(SAM 03.A.05; UHCL Procurement Manual - Contracting Policies; UHCL Procurement Manual - Contracting Procedures; UHCL Revenue Contract Coversheet)** | | | |  |  |  |  |
|  | 1. | Are copies of executed contracts maintained on file within the department?  **(SAM 03.A.05 § 3.1.a.; UHCL Procurement Manual -Contracting Policies § V.A.)** | | |  |  |  |  |
|  | 2. | Is an Office of Contract Administration transmittal coversheet properly completed for non-standard contracts and signed all required signatories prior to the contract start date?  **(UHCL Procurement Manual - Contracting Procedures § IV.C.)** | | |  |  |  |  |
|  | 3. | Is a Revenue Contract Coversheet properly completed for revenue contracts and signed by all required signatories prior to the contract start date?  **(UHCL Revenue Contract Coversheet)** | | |  |  |  |  |
|  | 4. | Is a person assigned with responsibility for ensuring that the terms and conditions of the contract are met, and do they sign a statement acknowledging such responsibility?  **(SAM 03.A.05 § 3.1.b; UHCL Procurement Manual -Contracting Policies § V.A.)** | | |  |  |  |  |
|  | 5. | Do contracts and agreements reflect the legal name of the institution, the “University of Houston-Clear Lake?” (**UHCL Procurement Manual - Contracting Policies § V.B.)** | | |  |  |  |  |
|  | 6. | Are contracts executed/signed by the university official with delegated contractual authority?  **(SAM 03.A.05 § 2.3; UHCL Procurement Manual - Contracting Policies § II.)** | | |  |  |  |  |
|  | 7. | Are contracts signed by all parties prior to the start date of the agreement?  **(SAM 03.A.05 § 2.3; UHCL Procurement Manual -Contracting Policies § V.C.)** | | |  |  |  |  |
|  | 8. | Are amendments, changes, extensions or renewals to original non-standard contracts processed in the same manner as the original contract, including obtaining the same approvals?  **(SAM 03.A.05 § 2.5; UHCL Procurement Manual - Contracting Procedures §§ IV.J. and V.D.)** | | |  |  |  |  |
|  | 9. | Are contracts reviewed and approved as to form by the Office of General Counsel before execution?  **(SAM 03.A.05 § 6.2;** **UHCL Procurement Manual -Contracting Policies § V.F.)** | | |  |  |  |  |
|  | 10. | Is there a process in place to help ensure that the duration of any contract does not extend beyond a period of 5 consecutive years; unless approved by the Office of General Counsel?  **(UHCL Procurement Manual - Contracting Procedures § III.E.)** | | |  |  |  |  |
|  | 11. | 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; UHCL Procurement Manual - Contracting Policies § IV.D.)** | | |  |  |  |  |
|  | 12. | 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)** | | |  |  |  |  |
|  | 13. | Are revenue generating contracts reviewed by the Contracts Administration Office, AVC for Finance and/or the AVC for Administration, and UH Tax Director?  **(SAM 03.A.05 § 7.5; Revenue Contract Coversheet)** | | |  |  |  |  |
|  | 14. | 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)** | | |  |  |  |  |
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| **J.** | **PROPERTY MANAGEMENT**  **(SAM 03.E.02; UHCL Accounting Handbook)** | | | |  |  |  |  |
|  | 1. | Was a Property Custodian designated for the current fiscal year; and was the appropriate form timely completed and signed by all required parties?**(SAM 03.E.02 § 3.4****; UHCL Accounting Handbook § Asset Management - 4.1)** | | |  |  |  |  |
|  | 2. | Does all capital and controlled equipment contain a tag with a unique identification number assigned to it?(**SAM 03.E.02 § 3.4; UHCL Accounting Handbook § Asset Management - 3.2)** | | |  |  |  |  |
|  | 3. | Was an annual physical inventory of all capital and controlled assets completed; and was the appropriate form timely certified by the Property Custodian, Department Head and Business Coordinator?**(UHCL Accounting Handbook §§ Asset Management - 4.3 and 5)** | | |  |  |  |  |
|  | 4. | Is an Asset Update Form completed and approved by the Property Custodian and Asset Management for the following:   * Assets are transferred to another department * Assets are relocated to another building/floor/room * Missing/Lost/Stolen assets/property   **(UHCL Accounting Handbook § Asset Management - 4.2)** | | |  |  |  |  |
|  | 5. | Was an “Authorization for Off Campus Property” form timely completed and approved by a supervisor and Property Custodian for property taken off campus?  **(UHCL Accounting Handbook § Asset Management - 6.1)** | | |  |  |  |  |
|  | 6. | Was approval timely obtained/renewed when property located off campus extended past the end of the fiscal year?  **(UHCL Accounting Handbook § Asset Management - 6.3)** | | |  |  |  |  |
|  | 7. | When equipment is returned to campus, is the “Off-Campus Property Returned” section completed on the “Authorization for Off Campus Property” form, and is it verified by the Property Custodian and submitted to the Asset Management notified?  **(UHCL Accounting Handbook § Asset Management - 6.4)** | | |  |  |  |  |
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| **K.** | **SCHOLARSHIPS**  **(SAM 06.B.02; SAM 03.G.03; UHCL Office of Student Financial Aid (OSFA))** | | | |  |  |  |  |
|  | 1. | Does the Division/School/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: application criteria; method of publicizing available scholarships; eligibility guidelines and other criteria; award method(s); documentation requirements; and method of notification to the Office of Student Financial Aid?  **(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; UHCL OSFA § Scholarships)** | | |  |  |  |  |
|  | 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 Student Financial Aid?  **(UHCL OSFA § Financial Aid Guidebook)** | | |  |  |  |  |
|  | 6. | Are all available scholarships and scholarship applications publicized by the Division//School/Department?  **(SAM 06.B.02 § 2.3)** | | |  |  |  |  |
|  | 7. | Are all scholarship awards processed through the Office of Student 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 excess 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 03.C.01; SAM 03.G.03; SAM 06.A.07; Office of Sponsored Programs (OSP) Guidelines; OMB Circular A-81; UHCL Accounting Handbook; UHCL Travel Office)** | | | |  |  |  | . |
|  | 1. | Were all sponsored project proposals reviewed and approved by the Office of Sponsored Programs and the SVP of Academic Affairs and Provost (or other designated officer)?  **(OSP Guidelines § 5.1)** | | |  |  |  |  |
|  | 2. | Does the department house a Research Center or Institute? If yes, answer questions 16 - 18 below. | | |  |  |  |  |
|  | 3. | Does the department have research involving the use of human subjects? If yes, answer questions 19 – 20 below. | | |  |  |  |  |
|  | 4. | Does the department have research involving the use of animal subjects? If yes, answer question 21 – 22 below. | | |  |  |  |  |
|  | 5. | Does the department have any subrecipient agreements? If yes, answer questions 23 – 25 below. | | |  |  |  |  |
|  | 6. | Do all applicable 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 Procedure on Conflict of Interest for Investigators” disclosure form for the current fiscal year?  **(OSP § Proposal Development – COI; OSP Guidelines § 2.4)** | | |  |  |  |  |
|  | 7. | Do Principal Investigators approve all expenditures charged to the project, ensuring project specific costs and reasonable, allocable, and allowable for the project?  **(OSP Guidelines §§ 9.2 and 14)** | | |  |  |  |  |
|  | 8. | Are expenses requiring the approval of the Office of Sponsored Programs (purchase vouchers, consulting service agreements, and petty cash reimbursements) submitted to that Office for approval?  **(OSP Guidelines § 14)** | | |  |  |  |  |
|  | 9. | Are budget justifications obtained from the Office of Sponsored Programs for generally disallowed expenses (administrative and clerical salaries and fringe benefits and general-purpose expenses such as office supplies, postage, local telephone costs, memberships, and subscriptions) on Federally funded projects?  **(OMB Circular A-81 § 200.407)** | | |  |  |  |  |
|  | 10. | Are cost sharing expenses documented, and is a cost sharing spreadsheet submitted to the Manager of Fiscal Reporting by the 10th of each month; and, is a final copy of the spreadsheet provided to Research Financial Services immediately following the expiration of the sponsored project?  **(OSP Guidelines § 15)** | | |  |  |  |  |
|  | 11. | Were all expenses incurred within the period of performance of the sponsored project?  **(Good Business Practice)** | | |  |  |  |  |
|  | 12. | Is effort reported on a quarterly basis; by the due date on the Division of Research’s frequency of certification schedule?  **(OSP Guidelines § 17.4)** | | |  |  |  |  |
|  | 13. | Are all required financial and technical reports submitted to the sponsor as set forth in the sponsor agreement?  **(OSP Guidelines §§ 17.1 and 17.2)** | | |  |  |  |  |
|  | 14. | Did all grant related cost centers have positive budgetary balances during the year?  **(SAM 03.C.01 § 4.2.2; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | 15. | Have requests to deactivate expired project/grant cost centers been submitted to the appropriate office?  **(SAM 03.G.03 § 2.9; UHCL Accounting Handbook § Reconciliation of Cost Centers)** | | |  |  |  |  |
|  | CENTERS/INSTITUTES | | | |  |  |  |  |
|  | 16. | Is there a written agreement that documents the creation, existence and purpose of the Center/Institute?  **(SAM 06.A.07 § 2.5; UHCL Accounting Handbook § Establishing a Center or Institute - 2)** | | |  |  |  |  |
|  | 17. | Was the written agreement approved by the President?  **(SAM 06.A.07 § 2.5; UHCL Accounting Handbook § Establishing a Center or Institute - 1)** | | |  |  |  |  |
|  | 18. | Is an annual report of activities produced, including a financial statement, by January 15th of the subsequent fiscal year, and submitted to the President? **(SAM 06.A.07 § 3.2.f.; UHCL Accounting Handbook § Establishing a Center or Institute - 3)** | | |  |  |  |  |
|  | 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?  **(UHCL OSP § Protection of Human Subjects; OSP Guidelines § 5.6.4)** | | |  |  |  |  |
|  | 20. | Was human subject education training completed by all applicable investigators?  **(UHCL OSP § 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?  **(UHCL OSP § Animal Care; OSP Guidelines § 5.6.3)** | | |  |  |  |  |
|  | 22. | Was animal subject education training completed by all applicable investigators and research personnel?  **(UHCL OSP § Animal Care)** | | |  |  |  |  |
|  | 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?  **(Good Business Practice)** | | |  |  |  |  |
|  | 24. | Does the Principal Investigator verify that the subrecipient has submitted all required reports and/or deliverables?  **(Good Business Practice)** | | |  |  |  |  |
|  | 25. | Does the Principal Investigator verify that the subrecipient has made progress toward the objectives of the scope of the work?  **(Good Business Practice)** | | |  |  |  |  |
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| **M.** | **ATTESTATION** | | | |  |  |  |  | |
| The information provided in this Self-Assessment document is true and accurate to the best of my knowledge, as of the date of completion.    Signature/Title Date | | | | | | | | | |