

Internal Audit Department
Baseline Standards
FY 2016

Responsible Person(s) (Name/Title)

Description of Responsibility		Primary (Required)	Secondary (Optional)
DEPARTMENTAL POLICIES & PROCEDURES / BASELINE STANDARDS			
1	Ensuring the Departmental Policy and Procedures manual is current.	Sandra Dahlke, Exec. Administrative Asst.	Russ Hoskens, Dir. Internal Auditing
2	Updating the Baseline Standards Form.	TaShawna Wilson, Dir. Business Office Operations	
FINANCIAL REPORTING - COST CENTER VERIFICATIONS			
1	Preparing cost center verifications.	Vanessa Adams, Dept. Business Administrator	
2	Reviewing cost center verifications.	TaShawna Wilson, Dir. Business Office Operations	
3	Approving cost center verifications.	Don Guyton, Chief Audit Executive	
4	Ensuring all cost centers are verified/approved on a timely basis.	TaShawna Wilson, Dir. Business Office Operations	
FINANCIAL REPORTING - EXPENDITURE TRANSACTIONS			
1	Ensuring valid authorization of purchase documents.	Don Guyton, Chief Audit Executive	Russ Hoskens, Dir. Internal Auditing
2	Ensuring the validity of travel and expense reimbursements.	Don Guyton, Chief Audit Executive	Russ Hoskens, Dir. Internal Auditing; TaShawna Wilson, Dir. Business Office
3	Ensuring that goods and services are received and that timely payment is made.	Sandra Dahlke, Exec. Administrative Asst.	Russ Hoskens, Dir. Internal Auditing
4	Ensuring correct account coding on purchases documents.	Vanessa Adams, Dept. Business Administrator	Russ Hoskens, Dir. Internal Auditing
5	Primary contact for inquiries to expenditure transactions.	Sandra Dahlke, Exec. Administrative Asst.	Vanessa Adams, Dept. Business Administrator
6	Ensuring access and use of P-Cards and T-Cards are secure.	Sandra Dahlke, Exec. Administrative Asst.	Russ Hoskens, Dir. Internal Auditing
7	Ensuring P-Card transactions are adequately documented and benefit the university.	Russ Hoskens, Dir. Internal Auditing	Vanessa Adams, Dept. Business Administrator
8	Ensuring T-Card transactions are adequately documented and benefit the university.	Russ Hoskens, Dir. Internal Auditing	Vanessa Adams, Dept. Business Administrator
PAYROLL / HUMAN RESOURCES			
1	Ensuring all bi-weekly reported time and leave are approved before the deadlines set by Payroll, so that the correct hours are recorded and paid on each bi-weekly paycheck.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
2	Ensuring all monthly leave is recorded accurately and approved before the deadlines set by Payroll.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
3	Ensuring all TRAM high level exceptions are corrected in a timely manner prior to Payroll deadlines.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
4	Ensuring all Time Reporters (new employees and transfers) are assigned to Time Approvers in TRAM.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
5	Reconciling approved reported time and leave (bi-weekly & monthly employees) and ePARs (biweekly & monthly employees) to the trial and final payroll verification reports and off-cycle payrolls.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
6	Completing termination ePAR's within 24 hours of termination.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
7	Verifying that the eTermination Checklist is completed by all required departments no more than two weeks after termination.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
8	Ensuring terminated employees are no longer charged to departmental cost centers.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
9	Maintaining departmental personnel files.	Sandra Dahlke, Exec. Administrative Asst.	
10	Consistent and efficient responses to inquiries.	Vanessa Adams, Dept. Business Administrator	
11	Hire ePAR's should be processed at least 1 week prior to start date.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office
12	Ensure all security access requests and training courses are completed 48 hours prior to necessary access changes.	Vanessa Adams, Dept. Business Administrator	Nisho Khan, Dept. Bus. Admin; TaShawna Wilson, Dir. Business Office

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CASH HANDLING			
1	Collecting cash, checks, etc.	NA	
2	Reconciling cash, checks, etc. to receipts.	NA	
3	Preparing deposits.	NA	
4	Preparing Journal Entries.	NA	
5	Verifying deposits posted correctly in the Finance System.	NA	
6	Adequacy of physical safeguards of cash receipts and equivalent.	NA	
7	Secure deposits via UHDPS to Student Financial Services.	NA	
8	Ensuring deposits are made timely.	NA	
9	Ensuring all employees who handle cash have completed Cash Security Procedures or Cash Deposit and Security Procedures training.	NA	
10	Updating Cash Handling Procedures as needed.	NA	
11	Distribution of Cash Handling Procedures to employees who handle cash.	NA	
12	Consistent and efficient responses to inquiries.	NA	
13	Ensuring all employees who complete or approve credit card journals have completed the Credit Card Accounting training.	NA	
14	Ensuring all access and use of credit card information is secure.	NA	
PETTY CASH / CHANGE FUNDS			
1	Submitting Annual Reauthorization for Petty Cash/Change Funds.	NA	
2	Preparing petty cash disbursements.	NA	
3	Ensuring petty cash disbursements are not for more than \$100.	NA	
4	Ensuring petty cash disbursements are made for only authorized purposes.	NA	
5	Approving petty cash disbursements.	NA	
6	Replenishing the petty cash fund timely.	NA	
7	Ensuring the petty cash fund is balanced after each disbursement.	NA	
8	Ensuring the change fund is balanced daily, weekly or monthly.	NA	
CONTRACT ADMINISTRATION			
1	Ensuring departmental personnel comply with contract administration policies/procedures.	Vanessa Adams, Dept. Business Administrator	TaShawna Wilson, Dir. Business Office Operations
PROPERTY MANAGEMENT			
1	Performing the annual inventory.	Sandra Dahlke, Exec. Administrative Asst.	Russ Hoskens, Dir. Internal Auditing
2	Ensuring the annual inventory was completed correctly.	Vanessa Adams, Dept. Business Administrator	Russ Hoskens, Dir. Internal Auditing
3	Tagging equipment.	Sandra Dahlke, Exec. Administrative Asst.	Russ Hoskens, Dir. Internal Auditing
4	Approving requests for removal of equipment from campus.	Don Guyton, Chief Audit Executive	Russ Hoskens, Dir. Internal Auditing

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DISCLOSURE FORMS			
1	Ensuring all employees with purchasing influence complete the annual Related Party disclosure statement online.	TaShawna Wilson, Dir. Business Office Operations	
2	Ensuring all full time, benefits eligible, exempt faculty and staff complete the Consulting disclosure statement online.	TaShawna Wilson, Dir. Business Office Operations	
3	Ensuring that all Principal and Co-Principal Investigators complete the annual Conflict of Interest disclosure statement for the Division of Research.	NA	
ACCOUNTS RECEIVABLE			
1	Extending of credit.	NA	
2	Billing.	NA	
3	Collection.	NA	
4	Recording.	NA	
5	Monitoring credit extended.	NA	
6	Approving write-offs.	NA	
NEGATIVE BALANCES			
1	Ensuring that all fund groups for each Dept ID have positive fund equity at year-end.	TaShawna Wilson, Dir. Business Office Operations	
2	Ensuring that research expenditures are covered by funds from sponsors.	NA	
DEPARTMENTAL COMPUTING			
1	Management of the departments' information technology resources.	Raymond Hale, IT Auditor	
2	Ensuring that critical data back up occurs.	Raymond Hale, IT Auditor	
3	Ensuring that procedures such as password controls are followed.	Raymond Hale, IT Auditor	
4	Reporting of suspected security violations.	All Staff	