Internal Audit - S0024 Baseline Standards FY 2019

Responsible Person(s) (Name/Title)
(Required) Secondary (Optional)

Description of Responsibility		Primary (Required)	Secondary (Optional)
DEPAR STAND	TMENTAL POLICIES & PROCEDURES / BASELINE		
1	Ensuring the Departmental Policy and Procedures manual is	Sandra Dahlke, Exec. Administrative Asst.	Russ Hoskens, Ex. Dir. Internal Auditing
2	current. Updating the Baseline Standards Form.	TaShawna Wilson, Ex. Dir.	Auditing
FINAN	LCIAL REPORTING - COST CENTER VERIFICATIONS	Business Office Operations	
1	Preparing cost center verifications.	Vanessa Adams, Dept. Business	
2	Reviewing cost center verifications.	Administrator TaShawna Wilson, Ex. Dir.	
3	Approving cost center verifications.	Business Office Operations Don Guyton, Chief Audit	TaShawna Wilson, Ex. Dir. Business
4	Ensuring all cost centers are verified/approved on a timely	Executive TaShawna Wilson, Ex. Dir.	Office Operations
FINAN	basis. CIAL REPORTING - EXPENDITURE TRANSACTIONS	Business Office Operations	
1	Ensuring valid authorization of purchase documents.	Vanessa Adams, Dept. Business	TaShawna Wilson, Ex. Dir. Business
2	Ensuring the validity of travel and expense reimbursements.	Administrator Vanessa Adams, Dept. Business	Office Operations TaShawna Wilson, Ex. Dir. Business Office Operations
3	Ensuring that goods and services are received and that timely	Administrator Sandra Dahlke, Exec.	Vanessa Adams, Dept. Business
4	payment is made. Ensuring correct account coding on purchases documents.	Administrative Asst. Vanessa Adams, Dept. Business	Administrator TaShawna Wilson, Ex. Dir. Business Office Operations
5	Primary contact for inquiries to expenditure transactions.	Administrator Sandra Dahlke, Exec. Administrative Asst.	Vanessa Adams, Dept. Business Administrator
PAYRO	DLL / HUMAN RESOURCES	Administrative Asst.	Administrator
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	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business Office
2	Ensuring all monthly leave is recorded and approved before the deadlines set by Payroll.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business
3	Reconciling approved reported time and leave (bi-weekly employees) and ePARs (monthly employees) to the trial and final payroll verification reports.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business Office
4	Completing termination clearance procedures.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business
5	Ensuring terminated employees are no longer charged to departmental cost centers.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business
6	Maintaining departmental Personnel files.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business
7	Ensuring valid authorization of new hires.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business
8	Ensuring valid authorization of changes in compensation rates.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business
9	Ensuring the accurate input of changes to the HR System.	Vanessa Adams, Dept. Business Administrator	Mary Nguyen, Dept. Bus. Admin; TaShawna Wilson, Ex. Dir. Business
10	Consistent and efficient responses to inquiries.	Sandra Dahlke, Exec. Administrative Asst.	Vanessa Adams, Dept. Business Administrator
CASH I	HANDLING		
1	Collecting cash, checks, etc.	NA	
2	Reconciling cash, checks, etc. to receipts.	NA	
3	Preparing deposits.	NA	

Internal Audit - S0024 Baseline Standards FY 2019

5 Verifying deposits posted correctly in the Finance System. 6 Adeguacy of physical safeguards of cash receipts and equivalent. 7 Secure deposits rive that the state of the s		Fĭ	2019	
Capitalent Colorate Colorat	5	Verifying deposits posted correctly in the Finance System.	NA	
Financial deposits via UHDPs to Student Financial Services. NA	6		NA	
9 Ensuring all employees who handle cash have completed Cash Security Procedures or Cash Deposit and Security Procedures training. 10 Updating Cash Handling Procedures as needed. NA 11 Distribution of Cash Handling Procedures to employees who handle cash handling eash. 12 Consistent and efficient responses to inquiries. NA PETTY CASH 1 Preparing perty cash disbursements. NA PETTY CASH 1 Preparing perty cash disbursements are not for more than \$100. NA 3 Ensuring perty cash disbursements are made for only authorized purposes. NA 4 Approving perty cash disbursements. NA 5 Replenishing the perty cash fund is halanced after each disbursement perty cash fund is halanced after each disbursemental personnel comply with contract Administration policies procedures. CONTRACT ADMINISTRATION 1 Performing the annual inventory. Administration policies procedures. PROPERTY MANAGEMENT? 1 Performing the annual inventory was completed correctly. Administration and time annual inventory was completed correctly. Administrative Asst. Administrative Authorized Administrative Authorized Administrative Authorized Authorized Authorized Authorized Authorized State Control of Contro	7		NA	
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	4	Recording.	NA	

Internal Audit - S0024 Baseline Standards FY 2019

5	Monitoring credit extended.	NA
6	Approving write-offs.	NA
NEGAT	TIVE BALANCES	
1	Ensuring that all fund groups for each Dept ID have positive fund equity at year-end.	TaShawna Wilson, Ex. Dir. Business Office Operations
	Ensuring that research expenditures are covered by funds from sponsors.	NA
DEPAR	TMENTAL COMPUTING	
1	Management of the departments' information technology resources.	Connie Applebach, Auditor 2
2	Ensuring that critical data back up occurs.	Connie Applebach, Auditor 2
3	Ensuring that procedures such as password controls are followed.	Connie Applebach, Auditor 2
4	Reporting of suspected security violations.	All Staff