

Department of Accountancy Taxation - H0046\_H0548  
Baseline Standards  
FY 2017

|  |  | <b>Responsible Person(s): Linda Guerrero, DBA</b>  |  |
|--|--|--|--|
| <b>Description of Responsibility</b>                               |  | <b>Primary (Required)</b>                          | <b>Secondary (Optional)</b>  |
| <b>DEPARTMENTAL POLICIES &amp; PROCEDURES / BASELINE STANDARDS</b> |  |  |  |
| 1  | Ensuring the Departmental Policy and Procedures manual is current.   | Linda Guerrero, DBA                                | Kaye Newberry, Chair   |
| 2  | Updating the Baseline Standards Form.  | Linda Guerrero, DBA                                | Sara Brown, Executive Director, Business Operations                                      |
| <b>FINANCIAL REPORTING - COST CENTER VERIFICATIONS</b>             |  |  |  |
| 1  | Preparing cost center verifications.   | Khanh Nguyen, Financial Analyst 2                  | Sara Brown, Executive Director, Business Operations                                      |
| 2  | Reviewing cost center verifications.   | Linda Guerrero, DBA/ Kaye Newberry, Chair          | Sara Brown, Executive Director, Business Operations                                      |
| 3  | Approving cost center verifications.   | Linda Guerrero, DBA/ Kaye Newberry, Chair          | Sara Brown, Executive Director, Business Operations                                      |
| 4  | Ensuring all cost centers are verified/approved on a timely basis.   | Sara Brown, Executive Director Business Operations | Latha Ramchand, Dean   |
| <b>FINANCIAL REPORTING - EXPENDITURE TRANSACTIONS</b>              |  |  |  |
| 1  | Ensuring valid authorization of purchase documents.  | Linda Guerrero, DBA                                | Terrolyn Gunter, Asst Business Administrator - Finance                                   |
| 2  | Ensuring the validity of travel and expense reimbursements.  | Linda Guerrero, DBA                                | Terrolyn Gunter, Asst Business Administrator - Finance                                   |
| 3  | Ensuring that goods and services are received and that timely payment is made.   | Linda Guerrero, DBA                                | Terrolyn Gunter, Asst Business Administrator - Finance                                   |
| 4  | Ensuring correct account coding on purchases documents.  | Linda Guerrero, DBA                                | Terrolyn Gunter, Asst Business Administrator - Finance                                   |
| 5  | Primary contact for inquiries to expenditure transactions.   | Linda Guerrero, DBA                                | Terrolyn Gunter, Asst Business Administrator - Finance                                   |
| <b>PAYROLL / HUMAN RESOURCES</b>                                   |  |  |  |
| 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 | Cecilia Pittman, AC/Linda Guerrero, DBA            | Alejandra Rodriguez, Asst. Business Administrator - Admin                                |
| 2  | Ensuring all monthly leave is recorded and approved before the deadlines set by Payroll.   | Linda Guerrero, DBA/ Kaye Newberry, Chair          | Alejandra Rodriguez, Asst. Business Administrator - Admin                                |
| 3  | Reconciling approved reported time and leave (bi-weekly employees) and ePARs (monthly employees) to the trial and final payroll verification reports.              | Cecilia Pittman, AC/Linda Guerrero, DBA            | Alejandra Rodriguez, Asst. Business Administrator - Admin                                |
| 4  | Completing termination clearance procedures.   | N/A  | Alejandra Rodriguez, Asst. Business Administrator - Admin                                |
| 5  | Ensuring terminated employees are no longer charged to departmental cost centers.  | Linda Guerrero, DBA                                | Alejandra Rodriguez, Asst. Business Administrator - Admin                                |
| 6  | Maintaining departmental Personnel files.  | Linda Guerrero, DBA                                | Melissa Niles, College Business Administrator  |
| 7  | Ensuring valid authorization of new hires.   | Cecilia Pittman, AC/ Linda Guerrero, DBA           | Lilia Canas, College Acad Affairs Manager, Melissa Niles, College Business Administrator |
| 8  | Ensuring valid authorization of changes in compensation rates.   | Linda Guerrero, DBA/ Kaye Newberry, Chair          | Lilia Canas, College Acad Affairs Manager, Melissa Niles, College Business Administrator |
| 9  | Ensuring the accurate input of changes to the HR System.   | Linda Guerrero, DBA                                | Melissa Niles, College Business Administrator  |
| 10   | Consistent and efficient responses to inquiries.   | /Cecilia Pittman, AC/Linda Guerrero, DBA           | Melissa Niles, College Business Administrator  |

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| <b>CASH HANDLING</b>           |  |  |   |
| 1                              | Collecting cash, checks, etc.  | N/A  | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 2                              | Reconciling cash, checks, etc. to receipts.  | Terrolyn Gunter, Asst Business Administrator - Finance | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 3                              | Preparing deposits.  | Terrolyn Gunter, Asst Business Administrator - Finance | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 4                              | Preparing Journal Entries.   | Terrolyn Gunter, Asst Business Administrator - Finance | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 5                              | Verifying deposits posted correctly in the Finance System.   | Khanh Nguyen, Financial Analyst 2                      | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 6                              | Adequacy of physical safeguards of cash receipts and equivalent.   | N/A  | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 7                              | Secure deposits via UHDPS to Student Financial Services.   | Terrolyn Gunter, Asst Business Administrator - Finance | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 8                              | Ensuring deposits are made timely.   | N/A  | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 9                              | Ensuring all employees who handle cash have completed Cash Security Procedures or Cash Deposit and Security Procedures training. | Linda Guerrero, DBA                                    | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 10                             | Updating Cash Handling Procedures as needed.   | N/A  | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 11                             | Distribution of Cash Handling Procedures to employees who handle cash.   | N/A  | Terrolyn Gunter, Asst Business Administrator - Finance      |
| 12                             | Consistent and efficient responses to inquiries.   | Linda Guerrero, DBA                                    | Terrolyn Gunter, Asst Business Administrator - Finance      |
| <b>PETTY CASH</b>              |  |  |   |
| 1                              | Preparing petty cash disbursements.  | N/A  | N/A   |
| 2                              | Ensuring petty cash disbursements are not for more than \$100.   | N/A  | N/A   |
| 3                              | Ensuring petty cash disbursements are made for only authorized purposes.   | N/A  | N/A   |
| 4                              | Approving petty cash disbursements.  | N/A  | N/A   |
| 5                              | Replenishing the petty cash fund timely.   | N/A  | N/A   |
| 6                              | Ensuring the petty cash fund is balanced after each disbursement.  | N/A  | N/A   |
| <b>CONTRACT ADMINISTRATION</b> |  |  |   |
| 1                              | Ensuring departmental personnel comply with contract administration policies/procedures.   | Linda Guerrero, DBA                                    | Terrolyn Gunter, Asst Business Administrator - Finance      |
| <b>PROPERTY MANAGEMENT</b>     |  |  |   |
| 1                              | Performing the annual inventory.   | Cecilia Pittman, AC/ Darius Miller, OA                 | Linda Guerrero, DBA/Laurie Watley, DBA                      |
| 2                              | Ensuring the annual inventory was completed correctly.   | Cecilia Pittman, AC/ Linda Guerrero, DBA               | Laurie Watley, DBA/Sara Brown, Executive Director, Business |
| 3                              | Tagging equipment.   | Cecilia Pittman, AC/Darius Miller, OA                  | Linda Guerrero, DBA   |

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| <b>Description of Responsibility</b> |  | <b>Primary (Required)</b>                         | <b>Secondary (Optional)</b>                              |
| 4                                    | Approving requests for removal of equipment from campus.   | Cecilia Pittman/Kaye Newberry, Chair              | Sara Brown, Executive Director, Business Operations      |
| <b>DISCLOSURE FORMS</b>              |  |   |  |
| 1                                    | Ensuring all employees with purchasing influence complete the annual Related Party disclosure statement online.  | Terrolyn Gunter, Asst Business Adm                | Sara Brown, Executive Director, Business Operations      |
| 2                                    | Ensuring all full time, benefits eligible, exempt faculty and staff complete the Consulting disclosure statement online.                               | Linda Guerrero, DBA/ Kaye Newberry, Chair         | Sara Brown, Executive Director, Business Operations      |
| 3                                    | Ensuring that all Principal and Co-Principal Investigators complete the annual Conflict of Interest disclosure statement for the Division of Research. | Linda Guerrero, DBA                               | Sara Brown, Executive Director, Business Operations      |
| <b>ACCOUNTS RECEIVABLE</b>           |  |   |  |
| 1                                    | Extending of credit.   | N/A   | N/A  |
| 2                                    | Billing.   | N/A   | N/A  |
| 3                                    | Collection.  | N/A   | N/A  |
| 4                                    | Recording.   | N/A   | N/A  |
| 5                                    | Monitoring credit extended.  | N/A   | N/A  |
| 6                                    | Approving write-offs.  | N/A   | N/A  |
| <b>NEGATIVE BALANCES</b>             |  |   |  |
| 1                                    | Ensuring that all fund groups for each Dept ID have positive fund equity at year-end.  | Khanh Nguyen, Financial Analyst 2                 | Sara Brown, Executive Director, Business Operations      |
| 2                                    | Ensuring that research expenditures are covered by funds from sponsors.  | Khanh Nguyen, Financial Analyst 2                 | Sara Brown, Executive Director, Business Operations      |
| <b>DEPARTMENTAL COMPUTING</b>        |  |   |  |
| 1                                    | Management of the departments' information technology resources.   | Peter Truong, Mgr, Network Control                | Thomas J. George, Sr. Associate Dean for Faculty Affairs |
| 2                                    | Ensuring that critical data back up occurs.  | Peter Truong, Mgr, Network Control                | Thomas J. George, Sr. Associate Dean for Faculty Affairs |
| 3                                    | Ensuring that procedures such as password controls are followed.   | Peter Truong, Mgr, Network Control                | Thomas J. George, Sr. Associate Dean for Faculty Affairs |
| 4                                    | Reporting of suspected security violations.  | Peter Truong, Mgr, Network Control                | Thomas J. George, Sr. Associate Dean for Faculty Affairs |