

Internal Audit Department
Baseline Standards
FY2013

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. Admin. Asst.	Russ Hoskens, Asst. Director
2	Updating the Baseline Standards Form.	TaShawna Wilson, Div. Admin.	Russ Hoskens, Asst. Director
FINANCIAL REPORTING - COST CENTER VERIFICATIONS			
1	Preparing cost center verifications.	Vanessa Adams, DBA	Nisho Khan, Asst. DBA
2	Reviewing cost center verifications.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director
3	Approving cost center verifications.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director
4	Ensuring all cost centers are verified/approved on a timely basis.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director
FINANCIAL REPORTING - EXPENDITURE TRANSACTIONS			
1	Ensuring valid authorization of purchase documents.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director
2	Ensuring the validity of travel and expense reimbursements.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director
3	Ensuring that goods and services are received and that timely payment is made.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
4	Ensuring correct account coding on purchases documents.	Vanessa Adams, DBA	Russ Hoskens, Asst. Director
5	Primary contact for inquiries to expenditure transactions.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
PAYROLL / HUMAN RESOURCES			
1	Reconciling approved bi-weekly leave requests to time and effort reports.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
2	Reconciling bi-weekly leave accruals to the HR System.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
3	Ensuring all bi-weekly time and effort reports are submitted to Payroll.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
4	Ensuring all monthly leave is recorded and approved in the HR System.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
5	Reconciling time and effort reports (bi-weekly employees) and ePARs (monthly employees) to the trial and final payroll verification reports.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
6	Completing termination clearance procedures.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
7	Ensuring terminated employees are no longer charged to departmental cost centers.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director; Vanessa Adams, DBA
8	Paycheck distribution.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
9	Maintaining departmental Personnel files.	Sandra Dahlke, Exec. Admin. Asst.	
10	Ensuring valid authorization of new hires.	Vanessa Adams, DBA	TaShawna Wilson, Div. Admin.
11	Ensuring valid authorization of changes in compensation rates.	Vanessa Adams, DBA	Russ Hoskens, Asst. Director, TaShawna Wilson, DA
12	Ensuring the accurate input of changes to the HR System.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director, Vanessa Adams, DBA
13	Propriety of leave account classification on time records.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
14	Consistent and efficient responses to inquiries.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
CASH HANDLING			
1	Collecting cash, checks, etc.	N/A	
2	Reconciling cash, checks, etc. to receipts.	N/A	
3	Preparing deposits.	N/A	
4	Preparing Journal Entries.	N/A	
5	Verifying deposits posted correctly in the Finance System.	N/A	

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6	Adequacy of physical safeguards.	N/A	
7	Transporting deposits to Student Financial Services.	N/A	
8	Ensuring deposits are made timely.	N/A	
9	Ensuring all employees who handle cash have completed Cash Security Procedures or Cash Deposit and Security Procedures training.	N/A	
10	Updating Cash Handling Procedures as needed.	N/A	
11	Distribution of Cash Handling Procedures to employees who handle cash.	N/A	
12	Consistent and efficient responses to inquiries.	N/A	
PETTY CASH			
1	Preparing petty cash disbursements.	N/A	
2	Ensuring petty cash disbursements are not for more than \$100.	N/A	
3	Ensuring petty cash disbursements are made for only authorized purposes.	N/A	
4	Approving petty cash disbursements.	N/A	
5	Replenishing the petty cash fund timely.	N/A	
6	Ensuring the petty cash fund is balanced after each disbursement.	N/A	
LONG DISTANCE CHARGES			
1	Manager review of long distance charges for unusual activity.	Vanessa Adams, DBA	Russ Hoskens, Asst. Director
2	Ensuring personal calls are reimbursed within 10 days from the billing date.	Vanessa Adams, DBA	Russ Hoskens, Asst. Director
CONTRACT ADMINISTRATION			
1	Ensuring departmental personnel comply with contract administration policies/procedures.	Vanessa Adams, DBA	Russ Hoskens, Asst. Director
PROPERTY MANAGEMENT			
1	Performing the annual inventory.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
2	Ensuring the annual inventory was completed correctly.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director
3	Tagging equipment.	Sandra Dahlke, Exec. Admin. Asst.	Russ Hoskens, Asst. Director
4	Approving requests for removal of equipment from campus.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director
DISCLOSURE FORMS			
1	Ensuring all employees with purchasing influence complete the annual Related Party disclosure statement online.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director, TaShawna Wilson, DA
2	Ensuring all full time, benefits eligible, exempt faculty and staff complete the Consulting disclosure statement online.	Don Guyton, Chief Audit Executive	Russ Hoskens, Asst. Director, TaShawna Wilson, DA
3	Ensuring that all Principal and Co-Principal Investigators complete the annual Conflict of Interest disclosure statement for the Division of Research.	N/A	
ACCOUNTS RECEIVABLE			
1	Extending of credit.	N/A	
2	Billing.	N/A	
3	Collection.	N/A	
4	Recording.	N/A	
5	Monitoring credit extended.	N/A	
6	Approving write-offs.	N/A	

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NEGATIVE BALANCES			
1	Ensuring that all fund groups for each Dept ID have positive fund equity at year-end.	TaShawna Wilson, Div. Admin.	Vanessa Adams, DBA
2	Ensuring that research expenditures are covered by funds from sponsors.	N/A	
DEPARTMENTAL COMPUTING			
1	Management of the departments' information technology resources.	Theresa Singletary, Director of Operations	
2	Ensuring that critical data back up occurs.	Raymond Hale, IT Auditor	Russ Hoskens, Asst. Director
3	Ensuring that procedures such as password controls are followed.	Raymond Hale, IT Auditor	Russ Hoskens, Asst. Director
4	Reporting of suspected security violations.	All Staff	