

University of Houston Internal Audit Findings  
FY2013

**CASH HANDLING**

1. A gift check was not appropriately processed.
2. Checks are not restrictively endorsed immediately upon receipt.
3. Receipts totaling \$100 or more were not deposited within one working day of receipt.
4. Receipts totaling \$100 or more were not deposited within one working day of receipt.
5. Receipts totaling \$100 or more were not deposited within one working day after receipt.
6. Receipts totaling \$100 or more were not deposited within one working day after receipt.

**CONFLICTS OF INTERESTS**

1. Disclosure forms were not completed by all required employees.
2. Related Party Disclosure forms were not completed by all required employees.
3. Related Party Disclosure forms were not completed by all required employees.

**CONTRACT ADMINISTRATION**

1. A contract and contract cover sheet was not signed prior to the contract effective date.
2. A contract and contract coversheet were not signed timely.
3. A contract was not signed by an employee with delegated signatory authority.
4. A contract was not signed timely.
5. Indebtedness to the State was not verified prior to conducting business with the vendor.

**COST CENTER MANAGEMENT**

1. A cost center verification was not timely completed.
2. Cost center verifications were not always reviewed and approved timely.
3. Cost center verifications were not prepared timely.
4. Inactive cost centers had not been deactivated.

**DEPARTMENTAL COMPUTING**

1. Departmental Computing Policies and Procedures are not current.
2. Information technology resources are not being appropriately managed.

**DIRECT REIMBURSEMENTS**

1. An alcohol expense was coded incorrectly and charged to a disallowable fund group.
2. An alcohol expense was miscoded and charged to an inappropriate fund code.
3. Direct reimbursements were not appropriately authorized and documented.
4. Expenses for reimbursement were processed more than 60 days after the date of the expense.
5. Expenses for reimbursement were processed more than 60 days after the date of the expense.

**FIXED ASSETS**

1. All assets were not appropriately listed on the property inventory
2. All assets were not tagged and listed on the property inventory.
3. Request for Authority to Remove Property from Campus forms are not being completed.
4. Request for Authority to Remove Property from Campus forms were not renewed annually
5. Requests for Authority to Remove Property from Campus forms were not completed and being renewed annually.
6. Requests for Authority to Remove Property from Campus forms were not being renewed annually.

University of Houston Internal Audit Findings  
FY2013

**MANAGEMENT OVERSIGHT**

1. The Division of Research Monthly Checklist was not being completed.
2. Improve financial and administrative oversight of research center.
3. Improve financial and administrative oversight of research center.
4. Improve financial and administrative oversight of college.

**PAYROLL/HUMAN RESOURCES**

1. A terminating ePAR was not completed timely and the Termination Checklist was not finalized because the employee has not returned room keys.
2. A Termination Checklist was not timely prepared.
3. A time and effort report was not dated by an employee.
4. A time and effort report was not dated by the employee.
5. An employee worked additional hours after signing and dating their time and effort report.
6. An employee worked additional hours after signing and dating their time and effort report.
7. An employee worked additional hours after signing and dating their time and effort report.
8. Employees worked additional hours after signing and dating their time and effort report.
9. Employees worked additional hours after signing and dating their time and effort reports and after they were approved by the employee's supervisor.
10. Payroll suspense items were not cleared timely.
11. Payroll suspense items were not cleared timely.
12. Payroll suspense items were not cleared timely.
13. Payroll suspense items were not cleared timely.
14. Time and effort reports are not submitted to Payroll when an employee is unavailable to sign.
15. Time and effort reports contained clerical errors that resulted in incorrect payments.
16. Time and effort reports were not always dated by the supervisor.
17. Time and effort reports were not dated by employees.
18. Time and effort reports were not dated by the employee or approved by the supervisor.
19. Time and effort reports were not dated.
20. Time and effort reports were not submitted to payroll in a timely manner.

**POLICIES, PROCEDURES, TRAINING**

1. Required annual training was not completed by all employees.

**PROCUREMENT AND TRAVEL CARDS**

1. A credit card account number was not removed/obliterated prior to the document being uploaded to PeopleSoft.
2. A Procurement Card was used by a non-authorized cardholder.
3. A travel related expense was charged to a P-Card.
4. An expense report was approved by the employee's supervisor and not the certifying signatory.
5. An expense report was not approved by the appropriate certifying signatory.
6. Cards contained liability account balances at fiscal year-end.
7. Cards contained liability account balances at fiscal year-end.
8. Documentation uploaded to the Financial System contained a full credit card number.
9. Expense reports were not approved by the certifying signatory by the 20th of the month.
10. Expense reports were not signed by the cardholder or preparer, and approved by the certifying signatory by the 20th of the month.
11. Expense reports were not signed by the certifying signatory by the 20th of the month.

University of Houston Internal Audit Findings  
FY2013

12. Expense reports were not signed by the preparer and approved by the certifying signatory by the 20th of the month.
13. Expense reports were not signed by the preparer and approved by the certifying signatory by the 20th of the month.
14. Expense reports were not timely approved.
15. Expense reports were not timely completed and approved.
16. Expenses were coded to incorrect account codes.
17. Travel request forms were not always dated by the supervisor and a travel request form was not timely approved.
18. Travel request forms were not timely approved.

**RESEARCH**

1. A grant cost center had a deficit budgetary balance.
2. A payroll reallocation was not approved by the Office of Contracts and Grants.
3. Certain expenditures charged to grant cost centers do not appear to be allowable.
4. Certain expenditures charged to grant cost centers were unallowable.
5. Certain expenditures charged to grant cost centers were unallowable.
6. Effort is not being accounted for appropriately.
7. Effort is not being accounted for appropriately.
8. Effort is not being accounted for appropriately.
9. Expired grant cost centers had not been deactivated.
10. Expired grant cost centers had not been deactivated.
11. Expired grant cost centers have not been deactivated.
12. Expired grant cost centers have not been deactivated.
13. Grant cost centers had deficit budgetary balances.
14. Grant cost centers had deficit budgetary balances.
15. Grant cost centers had deficit budgetary balances.
16. Grant cost centers had deficit budgetary balances.
17. Grant cost centers had deficit budgetary balances.
18. Grant cost centers had deficit budgetary balances.
19. Grant cost centers had deficit budgetary balances.
20. Required Center annual reports were not completed.
21. Required Center annual reports were not completed.

**SCHOLARSHIPS**

1. Scholarship cost centers had excessive year-end equity balances.

**TRAVEL REIMBURSEMENTS**

1. A Travel Request Form was not approved by all required parties.
2. A Travel Request Form was not approved timely.
3. An agenda and trip report was not submitted to the appropriate vice president following a foreign trip.
4. Employees were overpaid for direct travel expense reimbursements.
5. Travel Request Forms were not always signed timely.