**School/Organization Phone\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Organization Code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

The purpose of the control self-assessment is to provide you with a tool to evaluate your existing controls and to identify where your department has a higher risk of loss through errors, theft or noncompliance. Please use this tool to bring your department into compliance with University policies and good business practices. However, if you receive this questionnaire during an audit/review please return a completed copy to Internal Audit Department as soon as possible, but no later than XX XX, 201X.

Where applicable, *The University Administrative Policies and Procedures Manual (UAP)* policy number is referenced. Many questions pertain to controls that are **recognized as good business practice.** Upon request, we will review the completed questionnaire with you and answer your questions. If you want our assistance, please contact Internal Audit at 277-5016.

| ***ADMINISTRATIVE/BUSINESS MANAGEMENT*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1. Departmental staff members are familiar with the University’s Administrative Policies and Procedures Manual (UAP). |  |  |  |
| 1. The Department has documented current department-specific policies and procedures addressing daily operating activities of the Department. Is a copy available? |  |  |  |
| 1. Department staff members have access to department policies and procedures.   If yes, how is access provided? |  |  |  |
| 1. Management communicates departmental policies and procedures to staff consistently and on a recurring basis.   If yes, how often? |  |  |  |
| 1. Management has established or developed a mission statement, goals, and objectives?   If yes, when and how often are they revisited? |  |  |  |
| 1. Employee job descriptions are current. |  |  |  |
| 1. The unit has established benchmarks with peers to measure its resource use and outcomes. |  |  |  |
| 1. The unit has a business continuation plan that addresses the absence of key employees and backup procedures for key business processes. |  |  |  |
| 1. The Banner monthly report is reconciled (verified) with the department’s internal records each month. Any unreconciled financial transactions are researched and corrected in a timely manner. Budget variances are identified and researched to determine the cause and action is taken.   *A yes answer indicates:*   1. *Reconciliations are prepared for all departmental accounts after month-end.* 2. *Reconciliations are reviewed and approved by Dean, Director, Chair, or designee.* 3. *Reconciliations are signed by the preparer and reviewer.* |  |  |  |
| 1. The individual who reviews and approves financial transactions is someone other than the individual who reconciles the monthly financial reports, and has received appropriate training on the University financial systems. |  |  |  |
| 1. Appropriate levels of management are notified in a timely manner and appropriate corrective action is taken if year-end deficits are anticipated and the department has submitted a plan with EVP’s approval to resolve the cause of the deficit.   *Section 4.2 “Budgets and Reserves” Policy 7000, UAP.* |  |  |  |
| 1. The department categorizes its reserves for Current Unrestricted funds and submits categorization reports to the dean or director at year-end. (Categories are: Committed, Dedicated and Discretionary)   *A yes indicates the unit is in compliance with Section 2*  *“Budgets and Reserves” Policy 7000, UAP.* |  |  |  |
| 1. All agreements and/or contracts with external parties are written and approved by the appropriate University administrator(s).   *A yes answer indicates that the department adheres to “Contracts Signature Authority and Review” Policy 2010, UAP.* |  |  |  |
| 1. The department reviews description and title of a position designated as safety and security sensitive are reflected for UNM background checks upon hiring, promotions or transfers per “Background Checks” Policy 3280, UAP. |  |  |  |
| 1. Adequate planning procedures are in place when a department is hosting a conference, workshop, or similar program. The department assures that revenues and expenditures are handled in compliance with applicable University policies.   *A yes answer indicates that policies regarding conferences are in place.* |  |  |  |
| 1. If your department conducts business activities, which are not University related as described in “University Administrative Policies and Procedures Manual” Policy 6010, UAP, the department pays the unrelated business income tax as required by the IRS, and pays the New Mexico Governmental Gross Receipts Tax on the sale of tangible personal property per state law (Section 7-9-3.2, NMSA 1978).   *A yes answer indicates that Section 4.1”* *Unrelated Business Income Tax” and Section 4.2 “New Mexico Governmental Gross Receipts Tax” of the Policy 6010, UAP is followed. If you are uncertain about whether the business activity is University related, contact the Unrestricted Accounting Main or the Financial Services Office for clarification.* |  |  |  |
| 1. Only long distance calls for University business are charged to the University. The department maintains long distance telephone logs.   *A yes answer indicates the department’s long distance logs are reconciled with the UNM IT’s Long Distance Call Record Report. Any errors or personal long distance calls (prohibited by “Long Distance Telephone Calls” Policy 2110, UAP) are identified and corrected. The telephone logs reflect the name of the person called and the University business purpose. Alternatively, the employee reviews the phone billings, indicates the University business purpose and name of the person called and certifies that all calls were related to University business.* |  |  |  |
| 1. All donations are reported to the UNM Foundation per “Gifts Made to the University” Policy 1030, UAP and gifts of equipment valued over $5,000 is reported to the office of Inventory Control per “Property Management and Control“ Policy 7710 UAP. |  |  |  |
| 1. Any gifts or monies that are considered donations to the department are deposited with the UNM Foundation and not to a UNM account.   *A yes answer to this and previous questions above indicates the department is aware of what constitutes a donation and does not deposit donations in their general accounts. The department contacts the UNM Foundation to set up the proper accounting for all donations.* |  |  |  |
| 1. Funds received through endowed spending distribution from UNM Foundation are disbursed in accordance with donor intent. |  |  |  |
| 1. Payments to individuals are processed using the proper payment method to comply with University policy and IRS standards.   *A yes answer indicates:*  *(1) The department determined ahead of time whom is being paid, the services provided, amount to be paid, and the proper payment method allowed within University policy.*  *(2) To determine the proper payment method, the department knows the difference between an independent contractor, an employee, or if payment should be an honorarium. “Purchasing Services from Independent Contractors” Policy 4325 and “Honorarium Payments” Policy 2170, UAP.*  *(3) If payment is to be made to a foreign national, the department reviews Policy “Foreign Nationals” 2180, UAP and consults with the Unrestricted Accounting Main to ensure payment is handled correctly.* |  |  |  |
| 1. The department has policies and procedures to protect and safeguard all data and personally identifiable information in compliance with the “Information Security” Policy 2550, UAP. |  |  |  |
| 1. The department has an organizational chart that clearly defines lines of authority and responsibility. |  |  |  |
| 1. The department ensures employees performance reviews are completed annually and employees take University required training and job specific training courses. |  |  |  |
| 1. Original performance evaluation forms (and any written employee responses) is maintained in the employee's official personnel file at the Division of Human Resources.   A yes answer indicates that the evaluation forms are stored according to the Section 8.0 “*Record Retention*” Policy 3230: Performance Review and Recognition |  |  |  |

| ***ETHICS*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1. The department’s employees follow the University’s Code of Conduct.   *A yes answer indicates the department adheres to “ Employee Code of Conduct and Conflicts of Interest” Policy 3720, UAP. Department employees do not accept “gratuities from any person, firm or corporation which is engaged in or attempting to do business with the University.”* |  |  |  |
| 1. Personnel have been instructed to become familiar with “Conflicts of Interest” Policy 3720, UAP. How often is it reviewed?   All employees disclose any financial interest a University employee may have in a proposed contract or other business transaction with the University in advance and in writing to the employee's dean or director and the applicable office listed in UAP Policy 3720. |  |  |  |
| 1. Personnel are familiar with “Whistleblower Protection and Reporting Suspected Misconduct and Retaliation” Policy 2200, UAP, including UNM Hotline. |  |  |  |
| 1. Personnel take annual ethics and sexual harassment training.   *A yes answer indicates that the personnel take the training mentioned in Section 4.1. Mandatory University-Wide Training “Professional Development and Training” Policy 3290 UAP.* |  |  |  |

| ***CONTRACTS/GRANTS*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1. Principal investigators and co-principal investigators have attended the Grants Management Program: General Workshop offered by UNM Human Resources Employee and Organizational Development.   *A yes answer indicates the principal investigators and co-principal investigators have attended the training required by the Office of the Vice President for Research.* |  |  |  |
| 1. Administrators responsible for federally sponsored grants/contracts follow the University’s administrative directives that conform to governmental cost principles and administrative standards.   *A yes answer indicates that managers and principal investigators (PI’s) adhere to regulations contained in Office of Management and Budget Uniform Guidance (formerly Circulars A-21 an*d *A-110), and Policies: “Cost Accounting Standards” UAP 2400, “Accounting for Federally-Defined Allowable and Unallowable Costs” UAP 2410, “Recovery of Facilities & Administrative Costs” UAP 2425, “Cost Sharing on Sponsored Projects” UAP 2430, “Internal Services Centers” UAP 2440, “ Cost Transfers” UAP 2450, “Sub-Award Administration” UAP 2470, “Incentives to Program Participants” UAP 2480, and “Over-expenditures, Losses and Gains on Contracts and Grants” UAP 2485.* |  |  |  |
| 1. The department ensures that the appropriate Financial Status Report information is made available to the responsible UNM accounting office so that the report can be prepared and submitted within the time prescribed by the awarding agency.   *A yes answer indicates the department provides the information required to complete the Financial Status Report to Contract & Grant Accounting or HSC Financial Services - Post Award. The information is provided to the accounting offices in a timely manner to avoid delays in submitting the Financial Status Reports to the awarding agency.* |  |  |  |
| 1. The principal investigator verifies that the University adheres to the project’s terms.   *A yes answer indicates the principal investigator monitors the project work and ensures the Technical Reports are completed* as *required by the sponsor.* |  |  |  |
| 1. The principal investigator verifies all expenses for reasonableness, allowableness, and allocability, including salaries charged to contracts/grants as part of effort reporting requirements.   *A yes answer indicates the principal investigator:*  *(1) Ensures the expenses are allowable, are reasonable, and are allocable by the project’s sponsor and the University.*  *(2) Provides “sufficient detailed information describing the item purchased and the purpose or function of the expenditure...to facilitate the review process.” Section 5. “Accounting for Federally-Defined Allowable and Unallowable Costs” Policy 2410, UAP.* |  |  |  |
| 1. Organizational units providing a specific type of good or service (including facility usage) to University departments rather than to the general public are properly set up as service centers.   *A yes answer indicates that:*  *(1) A service center meets the requirements set out in Section 2. “Internal Service Centers” Policy 2440, UAP, and has been approved as a service center.*  *(2) University internal service centers, and other operations that regularly sell goods or services to University departments or activities, follow cost accounting practices that comply with federal accounting requirements. “Internal Service Centers” Policy 2440, UAP.*  *(3) Even though these activities are organized as separate service centers, they are an integral part of the University and comply with all University policies. “Internal Service Centers” Policy 2440, UAP.* |  |  |  |

| ***PAYROLL*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1. Time sheets for all hourly employees are reviewed and approved by each employee’s respective supervisor.   *A yes answer indicates the supervisor:*   1. *Is in a position to verify the hours submitted are correct.* 2. *Ensures the employee approves the time sheet.* |  |  |  |
| 1. For exempt employees, the department completes the *Exception Report, or other equivalent report,* for annual/sick leave taken during the month. Monthly, the department uses these reports to record sick and annual leave taken in the HR Banner System, or LoboTime.   *A yes answer indicates the department maintains internal records documenting annual and sick leave usage for four years. Section 4. Record Keeping “Time and Leave Reporting” Policy 2610 UAP.* |  |  |  |
| 3**.** The approver of the departmental time report entered into the HR Banner system, or LoboTime, reconciles the time reports to the electronic submission.  *A yes answer indicates the approver reconciles the departmental time reports to the electronic submission before the next payroll submission date and signs the reconciliation. Reconciliations need to be kept by the department. Section 3.1. ”Time and Leave Reporting” 2610 UAP.* |  |  |  |
| 1. The department reconciles the payroll charges posted to their indices to the payroll time reports monthly.   *A yes answer indicates the department reconciles HR Banner reports to their internal documents, (“Accounting for Labor Expenses” Policy 2645, UAP)* ***and reviews*** *for excessive overtime payments and any unfamiliar names on the reports. The department reviews the reports to ensure that exempt employees are properly paid and that terminated employees are no longer paid.*  *The department ensures terminated employee’s’ signature authority is promptly removed.* |  |  |  |
| 1. The department has documentation for each employee for hours worked, leave taken, and other information submitted on-line into the HR Banner System, or LoboTime.   *A yes answer indicates the department maintains all documentation that supports the electronic payroll submission. These records must be kept for four years or in accordance with grant requirements, whichever is greater. Section 3. Time Reports for Bi-weekly Staff and Student Employees “Time and Leave Reporting” Policy 2610, UPPM.* |  |  |  |
| 1. When an employee transfers to another University department, your department verifies that payroll for this employee is no longer charged to your indices.   *A yes answer indicates that the department verifies with the new department that the paper work has been properly processed and reviews their own Banner payroll reports to ensure charges no longer occur.* |  |  |  |
| 1. The required administrators and supervisors approve extra compensation in advance.   *A yes answer indicates the department obtains all required approvals in advance, and ensures the work to be performed is outside of the employee’s department and normal job duties. Section 7. “Wage and Salary Administration” Policy 3500, UAP. (Also refer to “Non-Standard Payment Processing” Policy 2615, UAP.)* |  |  |  |
| 1. The required administrators and supervisors approve compensatory time in advance.   *A yes answer indicates the department obtains all required approvals in advance and ensures that compensatory time earned is used in the required timeframe. “Compensatory Time” Policy 3310, UAP.* |  |  |  |
| 1. Employees request and receive approval of annual leave in advance from their immediate supervisor.   *A yes answer indicates the department obtains all required approvals in advance per “Annual Leave” Policy 3400, UAP.* |  |  |  |

| ***PROCUREMENT*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1. The department verifies that all purchases are allowable and reasonable before the purchase is made. A Purchase Order is issued by Purchasing Department before the receipt of goods or the start of services from the vendor.   *A yes answer indicates that the department ensures all expenses are allowable within “Allowable and Unallowable Expenditures” Policy 4000, UAP. The department ensures a Purchase Order is issued by the Purchasing Department within Section 3. “Purchasing Goods off Campus”, Policy 4320 UAP. The department also ensures that the appropriate documentation is provided before submitting the expense for payment.* |  |  |  |
| 1. When potential expenditures are questionable, or not specifically addressed in the policy, advance confirmation was sought by contacting the appropriate Financial Services accounting office.   A yes answer indicates that prior approval was taken in accordance with Section 1. “General” “Allowable and Unallowable Expenditures” Policy 4000. |  |  |  |
| 1. All funds received by the department, regardless of their sources, are expended through the University accounting system.   *A yes answer indicates that the department* ***has no outside bank accounts*** *and follows the policies under Section 2.1 University Funds “Allowable and Unallowable Expenditures” Policy 4000 UAP.* |  |  |  |
| 1. The department has controls in place over its purchasing card and fuel card.   *A yes answer indicates that security is maintained over the procurement/fuel cards, only individuals authorized by the department use the cards, and purchases are within authorized limits. Section 2. Purchasing Card (PCard) “Purchasing Goods Off Campus” Policy 4320 UAP.* |  |  |  |
| 1. Purchasing card purchases are reconciled to the monthly statements and timely reallocated to an appropriate account code.   *A yes answer indicates that management reviews and approves the reconciliations of procurement card purchases to monthly purchase card statements. Also management reviews purchases for appropriateness and accuracy of account coding.* |  |  |  |
| 1. Valid receipts support fuel card purchases.   *A yes answer indicates that management reviews and approves the reconciliations of logged fuel card purchases to monthly fuel card statements. In addition, that management reviews purchases for appropriateness.* |  |  |  |
| 1. When goods or services are received on a purchase order, someone knowledgeable of the goods or services received and the information on the purchase order completes the Banner Receiving Report before payment is approved.   *A yes answer indicates the department is paying only for items received. Section 1. “Receiving and Paying for Off Campus Purchases” Policy 4370, UAP.* |  |  |  |
| 1. The use of an independent contractor for professional services complies with University policy and the IRS Code.   *A yes answer indicates:*   1. *A Services Provider Questionnaire (SPQ) is properly completed and attached to the Purchase Requisition and submitted to the appropriate accounting office* ***before*** *the independent contractor has been engaged and services are rendered – OR* 2. *The vendor is approved as a Universal Service Provider by the Purchasing Department and the services to be performed are within the scope of services as listed on the existing SPQ. Section 2. “Purchasing Services from Independent Contractors” Policy 4325, UAP.* |  |  |  |
| 1. New Mexico Gross Receipts Tax (sales tax) is not paid on goods purchased, only on services rendered.   *A yes answer indicates the department:*   1. *Follows Section 1.1. “Purchasing Goods Off Campus” Policy 4320, UAP, which prohibits paying gross receipts tax on tangible property except for some construction materials and governmental gross receipts tax charged by governmental agencies.* 2. *Does not reimburse employees for gross receipts tax on tangible property as listed on (1) above.* 3. *Knows the University’s state tax-exempt number may be obtained from the Purchasing Department.* |  |  |  |
| 9**.** The department forwards vendor credit memos to Accounts Payable on a timely basis.  *A yes answer indicates the department understands that:*  *(1) Credit memos are the same as cash and should not be held in the department.*  *(2). Section 3 “Receiving and Paying for Off Campus Purchases with a Purchase Order” UAP 4370.* |  |  |  |
| 1. Employee reimbursements are properly authorized and sufficiently documented. 2. *A yes answer indicates that a person approves reimbursements with supervisory authority over the payee (administrators cannot approve reimbursements for directors). Documentation must include* ***original invoices or itemized receipts (credit card slips are not itemized receipts)****, explain the University business purpose, and, if for business meals, contain a list of attendees and their affiliation regarding the University business. Sections 5 and 6. “Purchasing Goods Off Campus” Policy 4320, UAP.* |  |  |  |
| 1. The department complies with the unallowable expenditures policy and does not allow employees to make personal purchases, nor does the department make purchases for office holiday decorations or food for office parties that are not allowed by policy.   *A yes answer indicates that those approving purchases adhere to “Allowable and Unallowable Expenditures” Policy 4000, UAP.* |  |  |  |
| 1. For inter-departmental purchases - the department has controls in place to ensure the purchases comply with University policy.   *A yes answer indicates the controls include:*   1. *Prior approval**for purchases on a blanket purchase requisition to ensure the purchase is allowable under policy.* 2. *Verifying available budget.* 3. *Documentation to reconcile the expense to Banner* |  |  |  |
| 1. Employees receive advance approval from their supervisor before spending personal funds for a University purpose.   *A yes answer indicates that Reimbursements for goods purchased by an employee on behalf of the University will be reviewed for appropriateness and may be denied and if an employee uses personal funds to purchase goods on behalf of the University, the employee may request reimbursement for up to $1,000 by submitting the required documentation via a request in Chrome River. Section 5. “Purchasing Goods Off Campus” Policy 4320, UAP.* |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| ***TRAVEL*** | ***Yes*** | ***No*** | ***N/A*** |
| 1. Travel reimbursements are reviewed and approved by the traveler’s supervisor.   *A yes answer indicates that the person with supervisory authority over the traveler reviews the travel voucher information and ensures the supporting documentation for expenses claimed is appropriate and attached (original receipts). The supervisor’s approval ensures that the travel was for University business*. *Section 3. “Travel” Policy 4030, UAP.* |  |  |  |
| 1. Travel expenses paid by a third party are tracked and the department retains documentation for these payments.   *A yes answer indicates that the department maintains documentation for third party payments and ensures the traveler is not reimbursed from the University for expenses paid by a third party.* |  |  |  |
| 1. When the travel purpose is to attend a conference, the registration material is attached to the voucher.   *A yes answer indicates the conference material is reviewed with the travel voucher information to ensure:*   1. *Meal per diem was not claimed for meals provided by the conference.* 2. *Conference dates correspond with travel dates.* 3. *Hotel rates do not exceed rates set by the conference.* 4. *Claims for rental cars were necessary. Section 7 and 9.2.1. “Travel” Policy 4030. UAP.* |  |  |  |
| 1. The department complies with IRS accountable plan rules when reimbursing employees for travel and on-travel purchases.   A yes answer indicates that expenses are adequately accounted for within a ‘reasonable period of time’   1. UNM reasonable period of time is within sixty (60) calendar days of the last day of travel or within 60 days after the date a non-travel purchase was made, Section 2 ‘Accountable Plan’ Policy 4030 UAP “Travel. 2. Any request for reimbursement (travel or non-travel) submitted  * more than 180 days after the last day of travel date, Section 2 ‘Accountable Plan’ Policy 4030 UAP “Travel or * more than one hundred and eighty (180) calendar days after the expenses were paid or incurred Section 4.1 ‘Business purpose’, Policy 4000,   is not reimbursed.. |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| ***Chrome River*** | ***Yes*** | ***No*** | ***N/A*** |
| 1. The department processes travel and non-travel expense reimbursements through Chrome River system.   A yes answer indicates that   1. Proper documentation and itemized receipts are attached with Chrome River expense report. 2. Sensitive information such as: credit card or banking information, social security patient data are not scanned to the Chrome River expense report. |  |  |  |
| 1. The director, department head, or designee review supporting documents and approve travel request in the Chrome River system.   A yes answer indicates that   1. Approval from appropriate “approval groups” for the department is received within the Chrome River system. Current approval groups ca be found at CR website   <http://chromeriver.unm.edu/department-resources/approval-groups.html>   1. Individuals approving travel and other reimbursements documents have the appropriate authority and responsibility for departmental fiscal and operational activities. 2. If the traveler is a dean, director, department head, or PI, the traveler's supervisor approves the request in Chrome River Expense, Section 3.2 Policy 4030 UAP. |  |  |  |
|  |  |  |  |

| ***CASH AND CASH MANAGEMENT*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| ***Petty Cash Funds/Change Funds:*** |  |  |  |
| 1. The department’s petty cash fund ***is necessary and is recorded on the Petty Cash Fund Index***. Controls are in place for securing the fund and the fund is reconciled weekly.   *A yes answer indicates that:*   1. *Petty cash fund balance is maintained at the minimum amount necessary for departmental operations and is recorded in Banner.* 2. *Only the fund custodian has access to the fund.* 3. *The fund is reconciled and the reconciliations are kept for two years.* 4. *When the fund custodian changes, the fund is properly reconciled, the reconciliation is signed by both the old and new custodian, the form is forwarded to the proper accounting office and the funds are transferred to the new fund custodian. Section 4.1. “Petty Cash Fund” Policy 7210, UAP.* 5. *The department follows “Petty Cash Fund” Policy 7210, UAP.* |  |  |  |
| 1. Responsibility for the fund is included in the fund custodian’s job duty and is acknowledged by the employee as a job duty.   *A yes answer indicates the department follows Section 3. “Petty Cash Fund” Policy 7210, UAP.* |  |  |  |
| 1. IOU’s, personal advances or loans are not made from the fund, and the fund is not used to cash checks. Section 6. Section 1 “Petty Cash Fund” Policy 7210, UAP. |  |  |  |
| ***Petty Cash Purchases:***  **Note: The Procurement areas of this questionnaire regarding purchases also apply to petty cash purchases.** |  |  |  |
| 1. The employee’s supervisor approves all **p**etty cash purchases **in advance.**   *A yes answer indicates the department follows “Petty Cash Fund” Policy 7210, UAP.* |  |  |  |
| 1. Petty cash purchases do not exceed $100 per day per vendor.   *A yes answer indicates the department is aware of the restrictions placed on petty cash purchases, and does not allow incremental purchasing. Section 1. “Petty Cash Fund” Policy 7210, UAP.* |  |  |  |
| 1. The supervisor approving the petty cash reimbursement reviews receipts for reasonableness and ensures the business purpose is stated on each receipt.   *A yes answer indicates that the supervisor ensures:*   1. *The purchaser(s) has initialed all receipts;* ***the receipts are originals, are itemized (credit card slips are not itemized receipts to indicate what was purchased), and reflect the vendor’s name.*** 2. *Reimbursements for business meals include a list of attendees’ names and their relationship to the University business.* 3. *The University business purpose is stated* ***on the receipt or on the petty cash reimbursement form.*** |  |  |  |
| 1. If the department conducts confidential participant or patient studies, an audit trail is provided to trace the cash advance to the participant payment.   *A yes answer indicates the participants’ or patients’ names are not recorded on the petty cash reimbursement form. The department maintains a system to show that the patient participated in the study and received the money.* |  |  |  |
| 1. Petty cash/change funds are kept locked in a secure location except when being used to accept funds or transact business (i.e., a locked drawer out of public view during business hours). |  |  |  |
| 1. The petty cash/change fund authorized balance is assessed at least annually for the appropriateness of the assigned fund (e.g., not too large or too small). |  |  |  |

***Cash Management:***

*“Faculty, staff, students, and volunteers who receive University monies are responsible for the collection, safekeeping, and deposit of all monies entrusted to them and for the safety of employees who handle the monies.” Section 1. “Cash Management” Policy 7200, UAP.*

| ***Cash Management*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1. Individuals responsible for handling cash - and their direct supervisors - have taken the cash management training course offered by the University Employee and Organizational Development Department within 60 days of assignment date.   *A yes answer indicates all required parties in the department attended mandated cash management training. Section 1.1. “Cash Management*” Policy 7200, UAP. |  |  |  |
| 1. All monies received by the department are deposited intact in a University account within twenty-four hours of receipt (admissions, donations, etc.).   *A yes answer indicates no checks are cashed from monies received and no purchases or cash substitutions are made from any monies received; deposits are made according to Section 1., 1.2., 2. and 2.3. “Cash Management” Policy 7200, UAP.* |  |  |  |
| 1. The department retains a copy of all money lists and credit card reports.   *A yes answer indicates the department* ***retains all necessary documentation*** *for reconstructing a money list if the deposit is lost or stolen. Section 2.1. “Cash Management” Policy 7200, UAP.* |  |  |  |
| 1. The department has implemented procedures to comply with Payment Card Industry (PCI) Data Security Standards (DSS) included in the “Credit Card Processing” Policy 7215, UAP. The policy has requirements for: PCI Technology, Computer System Security, Connectivity Security, Credit Card Number Storage, Physical Security, Outsourcing and System Audits.   *A yes answer indicates the department is properly securing protected information in compliance with the “Credit Card Processing” Policy 7215, UAP and Section 3.2.4,“Cash Management” Policy 7200, UAP.* |  |  |  |
| 1. Access to monies is restricted to the employee responsible for the monies.   *A yes answer indicates that separate cash drawers are used to accommodate employees during breaks and employees count their own cash drawers. (If the department size does not allow for proper segregation of duties, contact the Controller’s Office for assistance in designing systems, which ensure adequate internal controls.)* |  |  |  |
| 1. The department has segregated the duties for the custody of cash, authorizing or approving related trans­actions affecting those monies, recording or reporting of monies, and reconciling of the cash.   *A yes answer indicates the department ensures that employees who accept monies (either in person, by mail, or by any other means), issue receipts, and deposit monies,* ***are not*** *also responsible for reconciling deposits to Banner, issuing credit or approving discounts or returns. Section 3. “Cash Management” Policy 7200, UAP. (If the department size does not allow for proper segregation of duties, contact the Financial Services' Office for assistance in designing systems, which ensure adequate internal controls.)* |  |  |  |
| 1. All payment transactions are recorded immediately.   *A yes answer indicates the department records the payment transaction either by:*  *(1) Using a cash register or issuing pre-numbered receipts (with each employee who receives monies responsible for an assigned block of receipts); or*  *(2) Two people are present when the collection of monies is done for collection boxes and similar areas, and when payments are received by mail. Section 3.2.2. “Cash Management” Policy 7200, UAP.* |  |  |  |
| 1. The department uses the currentUniversity bank endorsement stamp and ensures that all checks are endorsed immediately upon receipt of the check. Section 3.2.3. “Cash Management” Policy 7200, UAP.   *Contact the Bursar’s Office for the current stamp.* |  |  |  |
| 1. The department secures funds collected until deposited per *Section 3.1 “Cash Management” Policy 7200, UAP.* |  |  |  |
| 1. All monies received from conferences or workshops funded either fully or partially with University funds (this also includes contract and grant funds) are deposited into a Banner account with an accompanying money list.   *A yes answer indicates that the department has not established or used an outside bank account for conference monies.* |  |  |  |
| 1. If the department extends credit, the department coordinated with the Bursar’s Office so it can manage billings and collections.   *A yes answer indicates you are complying with Section 3.4. “Cash Management” Policy 7200, UAP.* |  |  |  |
| 1. If you have the Bursar’s permission to manage your receivables, procedures are in place that ensure timely billings, tracking, and reconciliations of your receivables.   *A yes answer indicates you have the Bursar’s permission to manage the department’s receivables. Also, the Bursar’s office* ***has reviewed*** *your internal controls to ensure accountability. A yes answer also indicates your department complies with Section 3.4. “Cash Management” Policy 7200, UAP.* |  |  |  |
| 1. If class materials (handouts, pamphlets, etc.) or other low dollar items (coffee mugs, hats, shirts) are sold within the department, controls are in place to account for the materials and the monies received.   *A yes answer indicates the department:*   1. *Maintains security and inventory control over the materials.* 2. *Has cash control procedures for monies received.* 3. *Does not co-mingle monies from sales with a petty cash or change fund.* 4. *Does not use the monies for departmental expenditures (i.e. coffee, misc. supplies) - all monies are deposited****.*** 5. *Ensures the monies are deposited (intact) daily if over $50.* 6. *Prepares reconciliations between sales and inventory balances – the reconciliations are reviewed and approved by a supervisor.* |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| ***DEPARTMENTAL SALES*** | ***Yes*** | ***No*** | ***N/A*** |
| 1. The selling department maintains all sales records necessary to substantiate each charge.   *A yes answer indicates the selling department maintains sales records for at least three years and has these records available if requested. Section 2. “Inter-Departmental Sales” Policy 4310, UAP.* |  |  |  |
| 1. The selling department records the charges to the buying department’s index on a timely basis.   *A yes answer indicates the selling department enters charges to Banner as outlined in Section 2.2. “Inter-Departmental Sales” Policy 4310 UAP.* |  |  |  |

| ***RETAIL SALES*** | **Yes** | **No** | **N/A** |
| --- | --- | --- | --- |
| 1. Only one person has control over their cash drawer.   *A yes answer indicates that:*   1. *One person is held accountable for the physical control of money.* 2. *That person balances his or her own drawer at the end of the day.* 3. *All overages and shortages are investigated.* 4. *If money changes hands between employees, both parties document the event.* |  |  |  |
| 1. System passwords and codes are protected.   *A yes answer ensures one person is held accountable for money or transactions entered in the system and that logon ids and passwords are not shared* |  |  |  |
| 1. Refunds, over rings, and void transactions require supervisor approval. The supervisor also approves all personal cashier purchases.   *A yes answer indicates that:*  *(1) The supervisor knows what transactions take place within the entity.*  *(2) Refund slips are pre-numbered and have supervisor approval.*  *(3) Supervisory approval for these types of transactions also protects the cashier.* |  |  |  |
| 1. The department has controls in place that separate the purchasing and receiving functions of goods.   *A yes answer indicates that the person receiving goods is independent of the buyer and has knowledge that the goods received are the goods ordered and paid for.* |  |  |  |
| 1. The department has controls in place that limits access to all inventories.   *A yes answer indicates that the department assigns accountability to as few people as possible within the inventory area.* |  |  |  |
| 1. Controls are in place to account for the inventory and monies received.   *A yes answer indicates the department:*  *(1) Maintains security over the inventory.*  *(2) Has cash control procedures for monies received.*  *(3) Does not co-mingle monies from sales with a petty cash or change fund.*  *(4) Does not use the monies for departmental expenditures (i.e. coffee, misc. supplies) - all monies are deposited daily, intact.*  *(5) Prepares reconciliations between sales and inventory balances - the reconciliations are reviewed and approved by a supervisor.*  *(6) Conducts periodic physical counts of inventory.* |  |  |  |

| ***PROPERTY MANAGEMENT AND CONTROL*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1.Annual physical inventories are conducted for all property/equipment with a purchase price of $5,000 or over and computer items such as laptops, desktop workstations, tablets, smart phones, etc.  *A yes answer indicates that:*   1. *Administrator ensures the annual physical inventories are completed and all forms returned to Inventory Control within the specified deadline.* 2. *Each piece of equipment is located and is in good working order.* 3. *Any un-located equipment is reported to Inventory Control.* 4. *The department controls its inventory and maintains records of all inventory documents and equipment purchases. Section 4. “Property Management and Control” Policy 7710, UAP.* |  |  |  |
| 2**.** The supervisor approves the use of University property or computer equipment off campus for University business purposes only. The equipment is properly checked out and promptly returned and checked in when the work is completed.  *A yes answer indicates that equipment:*   1. *Is used only for University business.* 2. *Can be located anytime.* 3. *Is accounted for when an employee terminates.* 4. *The Equipment Check-Out form is completed. Section 3. “Taking University Property Off Campus” Policy 7730, UAP.* |  |  |  |
| 3**.** The department immediately tags all new equipment with the UNM ID tag provided by Inventory Control.  *A yes answer indicates that the department tags new equipment when the ID tags are received from Inventory Control. The department also completes the Inventory Control report identifying the purchased items and returns the report to Inventory Control within the 30 days requirement. Section 4.1. “Property Management and Control” Policy 7710,UAP.* |  |  |  |
| 4**.** The department reports all equipment and art gifts to the UNM Foundation .  *A yes answer indicates the administrator adheres to Section 2.2, “Property Management and Control” Policy 7710, UAP. The department tracks their inventory and reports donated equipment to Inventory Control.* |  |  |  |
| 5**.** Equipment disposal is by (1) trading for new equipment, (2) transferring to another UNM Department, (3) sending to Surplus Property or (4) returning to sponsor in good condition. The department maintains records of all equipment disposals.  *A yes answer indicates:*   1. *The department is aware of the procedures to use in each instance outlined above.* 2. *The proper University form is completed and submitted to Inventory Control for equipment inventory adjustments.* 3. *University equipment is only disposed of as stated above. Section 5. “Property Management and Control” Policy 7710, UAP.* |  |  |  |
| 6**.** The department is aware that University equipment cannot be given to faculty or staff members nor transferred to another institution.  *A yes answer indicates the department understands that equipment belongs to the University - not to the individual departments. Any inventory item with a value over $5,000 appearing on the public inventory records can only be disposed of with the approval of the Board of Regents. Section 3.2. “Acquisition and Disposition of UNM Surplus Equipment” Policy 4610, UAP.* |  |  |  |
| 1. Broken or cannibalized equipment is transferred to Surplus Property for disposal.   *A yes answer indicates the department uses Surplus Property for property disposition: the department does not throw away equipment. The department retains a record of all disposed equipment.* |  |  |  |
| 1. The department immediately reports the theft of any inventoried equipment to the UNM Police Department, the office of Inventory Control, and the Safety and Risk Services. Unexplained disappearances and losses are reported to the office of Inventory Control as soon as possible. |  |  |  |

| ***COMPUTER SYSTEMS/USAGE*** | ***Yes*** | ***No*** | ***N/A*** |
| --- | --- | --- | --- |
| 1. University faculty, staff and students within your department that use the University computing services are familiar with and comply with acceptable computer usage.   *A yes answer indicates that the department adheres to “Acceptable Computer Use” Policy 2500, UAP, and ensures that the employees are aware of acceptable computer usage.* |  |  |  |
| 1. The department ensures that staff is made aware of Section 7. of UAP 2520 Computer Security Controls and Access to Sensitive and Protected Information, “User Responsibility and Accountability”.   *A yes answer indicates that the department adheres to Section 7 “Computer Security Controls and Access to Sensitive and Protected Information” Policy 2520 UAP.* |  |  |  |
| 1. The department ensures that all staff is aware that the University may examine the account of an individual user if there is reasonable suspicion that a law or University policy has been violated.   *A yes answer indicates that the department adheres to Section 3. “Acceptable Computer Use” Policy 2500, UAP and ensures that the employees are aware of acceptable computer usage.* |  |  |  |
| 1. Each employee who uses a computer has his/her own account to access the University administrative computer systems used within the department. Passwords and other computer security access measures are not shared, disclosed, or otherwise made available to other staff members.   *A yes answer indicates accountability can be established for computer system activity as required by Section 4. “Computer Security Controls and Access to Sensitive and Protected Information” Policy 2520 UAP.* |  |  |  |
| 1. All software in use on all department computers is properly licensed for the number of software copies in use and the department retains all documentation, which will verify the licensing.   *A yes answer indicates compliance with software licensing laws, software copyright and piracy policies. Section 2.1 “Acceptable Computer Use” Policy 2500, UAP and Section 1. “Computer Security Controls and Access to Sensitive and Protected Information” Policy 2520 UAP.* |  |  |  |
| 1. The department ensures that all staff is aware that they shall not reproduce copyrighted work without the owner’s permission.   *A yes answer indicates that the department adheres to Section 2.1. “Acceptable Computer Use” Policy 2500, UAP.* |  |  |  |
| 1. Physical security provisions are adequate to protect computer equipment.     *A yes answer indicates computer equipment is protected. Section 2 “Computer Security Controls and Access to Sensitive and Protected Information” Policy 2520 UAP.* |  |  |  |
| 1. The department maintains back-up copies of (1) software and (2) data files as required by *Section 5.4 “Computer Security Controls and Access to Sensitive and Protected Information” Policy 2520, UAP.* |  |  |  |
| 1. The department ensures that when an employee leaves the department, access to the University administrative computer systems, as was authorized through the department, is properly cancelled.   *A yes answer indicates that the department notifies the system custodian to properly cancel the employee access that was authorized through the department. Section 2. “Computer Security Controls and Access to Sensitive and Protected Information” Policy 2520, UAP.* |  |  |  |