

Notice of Certification

I acknowledge that I am the departmental unit head to whom this questionnaire was directed. I will complete the information as accurately and completely as possible. I understand that the Office of Internal Audits reserves the right to confirm the validity of my responses and consult with me and/or my staff regarding any topics discussed in this questionnaire.

Name

Title

Department

Main Questionnaire

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

How long have you held the position of department head?

Human Resources Activities

Which of the following does the department use to outline responsibilities and organizational expectations? *(check all that apply)*

- Organization chart
- Detailed description of individual job tasks/expectations
- Policies and procedures manual
- Annual (or more frequent) performance reviews for all staff
- Other (briefly explain in text box at bottom of this page)

Are employees cross-trained to cover responsibilities during periods of absence?

- Yes
- No

Has your department experienced high turnover in non-management staff?

- Yes
- No

Purchasing Activities

Are purchased goods received directly by your department (as opposed to Central Receiving)?

- Yes
- No

Is receipt of purchased goods confirmed by (received by) the person who requisitioned them?

Yes

No

Is proof of receipt of goods/services retained for purchases?

Yes

No

Are entertainment expenditures approved in writing in advance of the event?

Yes

No

Are payment vouchers for goods and services prepared by the purchase requestor?

Yes

No

Is the person who reviews and approves the payment vouchers the same as the person who prepares the vouchers?

Yes

No

Are vouchers reviewed to ensure exclusion of Texas state sales and use tax?

Yes

No

To which item(s) does the payment approver have access?

Electronic document

Itemized receipts or invoice

Proof of receipt of goods/services (e.g., bill of lading or receiving document)

Other

Other Accounting Activities

Does the department maintain any external bank accounts (for University or non-University funds)?

Yes

No

How often are account reconciliations performed?

Never

Monthly

Semi-annually

Annually

Other

Who performs your account reconciliations?

- Unit head
 Department administrative staff
 No one (reconciliations are not performed)
 Other

Are reconciliations documented and approved by the unit head?

- All accounts
 Payroll accounts only
 MO&E accounts only
 No
 Other

What documentation is used to support scholarship authorization (SS1) vouchers (if applicable)?

- Letter from award committee
 Email from unit head
 Not applicable
 Other (briefly explain or use text box at bottom of page)

If you believe your responses were limited by inadequate choices or that other factors compensate for reduced controls over purchasing and reconciliation functions, please use the text area below to explain.

Are any Endowed Positions (fellowships, chairs, etc.) administered in your department?

NO - Continue to Next Section

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If your response is "YES" to the presence of Endowed Positions within the department, please answer the following questions:

Do the endowed positions allow MO&E, travel, or entertainment expenses?

- Yes
 No

If so, which personnel are responsible for reviewing the appropriateness of and approving payments from endowed accounts?

- Endowment holder
- Departmental administrative personnel
- Departmental unit head
- Office of Accounting
- Development Office
- Other

Does the department unit head periodically review reports of prior expenditures related to endowed positions for appropriateness?

- Yes
- No

Are prior expenditures from endowed positions periodically reviewed by persons other than the endowment holder or the holder's administrative personnel?

- Yes
- No

Do reviewers have access to and periodically review the endowment documents, including the donative instrument, for expenditure(s) appropriateness?

- Yes
- No

Are endowment donors (or estate executors) informed about endowment fund use at least annually?

- Yes
- No

If you believe your responses were limited by inadequate choices or that other factors compensate for reduced controls, please use the text area below to explain.

Are there any departmental employees who work for another employer or who have an influential ownership (at least 10%) in a business outside of the University?

NO - Continue to Next Section

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

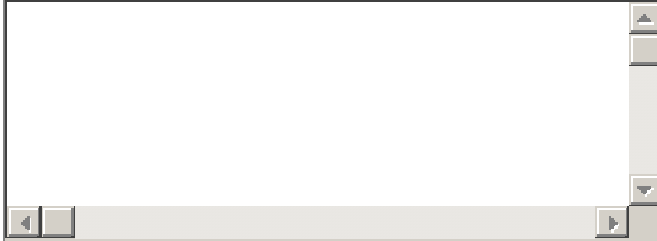
If your response is "YES" to Outside Employment of departmental employees, please answer the following questions:

Are there any employees who also work outside of the University either as an employee or as a paid consultant?

Yes

No

Please use the text area below to list any such employee-business relationships.



Are there any departmental employees who have an influential ownership interest in a business outside of the University (at least 10%)?

Yes

No

Please use the text area below to list any such employee-ownership relationships.



Is notification of such employment(s) or ownership(s) on file in the department?

Yes

No

Not sure

Does the University have a relationship with any of these businesses?

Yes

No

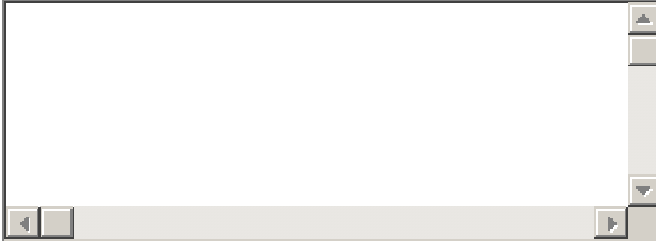
Not sure

Could any of this separate employment or business ownership demonstrate a real or perceived conflict of interest?

Yes

No

Is there any information which will help to clarify these business relationships? Please use the text area below.



Does the department use Cash Registers?

NO - Continue to Next Section

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the use of Cash Registers/Drawers, please answer the following questions:

When is cash counted and documented? (Check all that apply.)

- Before issuing drawer/register to cashier
- At end of each cashier's shift
- At the end of the day

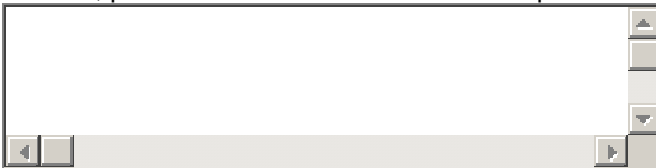
Are surprise cash counts regularly performed and documented by a supervisor or other senior level personnel?

- Yes
- No

Is a non-cashier supervisor responsible for approving all voids and refunds?

- Yes
- No

If you believe your responses were limited by inadequate choices or that other factors compensate for reduced controls, please use the text area below to explain.



Does the department Receive Cash or Checks for any purposes?

NO - Continue to Next Section

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to Handling Cash and/or Checks, please answer the following questions:

By what methods does the department receive cash and/or checks?

By mail

In person

If received by mail, does the person(s) opening the mail keep a log of cash and checks received, or make copies of the checks?

Yes

No

N/A, none received by mail

Does the employee(s) initially receiving funds (whether by mail or in person) restrictively endorse checks immediately upon receipt?

Yes

No

N/A, no receipts of checks

If funds are received in person, are sequential pre-numbered receipts given to customers?

Yes

No

N/A, no funds are received in person

If pre-numbered receipts are used, are these receipts regularly reviewed for sequential order?

Yes

No

N/A, pre-numbered receipts are not used

Does the department employee(s) who initially receives funds also have signature authority for any external bank accounts used by the department?

Yes

No

N/A, there are no external bank accounts

Is the department employee(s) who initially receives funds also responsible for maintaining accounting records/entries in *DEFINE?

Yes

No

Is the department employee(s) who initially receives funds also responsible for reconciling the departmental accounts?

- Yes
- No

Are transfers of funds between persons within the department and outside of the department documented?

- Yes
- No

Is the person who prepares the deposit voucher, manually or in *DEFINE, separate from the person who initially receives funds?

- Yes
- No

Are funds that are retained by your department overnight secured in a safe?

- Yes
- No
- Other

Does a departmental employee reconcile the log of cash and checks AND/OR pre-numbered receipts to deposit records?

- Yes
- No
- N/A, don't use log or pre-numbered receipts

Does this person(s) who reconciles the log and/or receipts to the accounting records also initially receive funds (either by mail or in person)?

- Yes
- No
- N/A, don't use or don't reconcile log or receipts to deposit records

Does this person(s) who reconciles the log and/or receipts to the accounting records also prepare deposit vouchers?

- Yes
- No
- N/A, don't use or don't reconcile log or receipts to deposit records

Does this person(s) who reconciles the log and/or receipts to the accounting records also sign checks?

- Yes
- No
- N/A, don't have external bank accounts
- N/A, don't use or don't reconcile log and/or receipts to deposit records

Are all employees who handle cash required to complete the online cashier training course and have they done so?

- Yes, all have completed training and the course IS required
- Yes, all have completed training but the course IS NOT required
- No, some have NOT completed training but ARE required to do so
- No, some have NOT completed training and are NOT required to do so

If you believe your responses were limited by inadequate choices or that other factors compensate for reduced controls, please use the text area below to explain.

Does the department have any Accounts Receivable?

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the use of Accounts Receivable in this department, please answer the following questions:

Where are accounts receivable records maintained?

- *DEFINE
- Spreadsheet program (Excel, Lotus, etc.)
- Database (MS Access, Filemaker Pro, etc.)
- Accounting program/package (Quickbooks, Quicken, Peachtree, etc.)
- Other

Is access to accounts receivable restricted?

- Yes
- No

Please explain how access to the accounts receivable is restricted. This should include who has access, the use of authentication keys (passwords), the location of the data (file server or stand-alone PC), and with whom this information is shared.

Please list the employees and/or titles of those who are responsible for each of the following tasks:

Generating customer invoices:

Posting new receivables:

Posting payments to customer accounts:

Preparing deposit vouchers:

Writing off uncollectible accounts:

If you believe your responses were limited by inadequate choices or that other factors compensate for expected controls, please use the text area below to explain.

Does the department have a Petty Cash fund?

NO - Continue to Next Section

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the use of a Petty Cash Fund(s), please answer the following questions:

Does the department have written authorization on file from an appropriate Vice President for each petty cash fund in use?

Yes

No

Does the department have written documentation of the assigned custodian and departmental procedures for each petty cash fund in use?

Yes

No, have written procedures but no written documentation on custodian

No, have written documentation on custodian but no written procedures

No, do not have written documentation or written procedures

What is the cumulative amount of the petty cash fund(s)?

Is written pre-approval given for purchases from the petty cash fund(s)?

Yes

No

Are personal expenses from the petty cash fund(s) allowed?

Yes

No

Is the petty cash fund(s) periodically counted by someone other than the fund custodian or a subordinate to the custodian?

Yes

No

Does someone other than the custodian or a subordinate to the custodian review the appropriateness of expenditures made from the fund?

Yes

No

If you believe your responses were limited by inadequate choices or that other factors compensate for reduced controls, please use the text area below to explain.



Does the department have Merchandise for Resale?

NO - Continue to Next Section

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the Resale of Merchandise, please answer the following questions:

Is access to merchandise inventories properly restricted?

Yes

No

Are all additions to inventory supported by appropriate documentation, such as receiving reports, bills of lading, etc.?

Yes

No

Is the person(s) who prepares purchase vouchers to acquire merchandise inventory the same person who signs receiving documents to verify receipt?

Yes

No

Does the person who receives the acquired merchandise inventory have access to the purchase order detail when confirming the quantities received?

- Yes
- No

Is the person who prepares the purchase voucher to acquire merchandise inventories separate from the purchase requestor?

- Yes
- No

Are all issuances from or use of inventory supported by appropriate documentation, such as requisitions, sales documents, or pre-numbered receipts?

- Yes
- No

Is the inventory periodically counted and reconciled to inventory records?

- Yes
- No

How often is the inventory counted and reconciled?

- Monthly
- Quarterly
- Annually
- Other

If you believe your responses were limited by inadequate choices or that other factors compensate for expected controls over merchandise inventories, please use the text area below to explain.

Does the department have any Capitalized Equipment items (valued over \$1,000)?

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the possession of Capitalized Equipment, please answer the following questions:

Is the department's annual equipment inventory count performed by the inventory custodian (as designated in *DEFINE)?

Yes

No

When are equipment item locations updated on the DEFINE Inventory System?

Immediately when moved

At fiscal year-end

When the annual inventory count is performed

When the item is sent to surplus

Other

How are items tracked when removed from campus for remote or home use?

Change to DEFINE Inventory location

Using check-out sheet

Using a "Removal from Campus" form

Other

Are items that have been removed from campus for remote or home use brought to campus at least annually for an inventory count?

Yes

No

Other

Does the person(s) taking the annual inventory physically verify the existence of each individual inventory item?

Yes

No

Are the results of the equipment inventory count reviewed and approved by the departmental unit head?

Yes

No

If an item is not found during the annual inventory count, what steps are taken?

A follow-up search is conducted

The item is flagged as "missing"

The item is marked as "found"

The item is left not found

Inventory Section of Accounting is notified

Other

Who in the department is authorized to notate an equipment item as "missing" or "stolen"?

Unit Head

- Inventory Custodian
- Other Personnel

Is all capitalized equipment physically secured in such a way to prevent theft from outside the office?

- Yes
- No

How many capitalized equipment items have been "lost" or "stolen" in the past two (2) fiscal years.

(Use the text area below to indicate some known examples and their approximate values.)

Does your office conduct a software license inventory at least once every two years?

- Yes
- No

When was the last time a software license inventory was done?

- During the current fiscal year
- During the prior fiscal year
- More than two years ago
- Unknown or never

If you believe your responses were limited by inadequate choices or that other factors compensate for reduced controls safeguarding capitalized equipment items, please use the text area below to explain.

Does the department use Procurement Cards?

NO - Continue to Next Section

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the use of Procurement Cards, please answer the following questions:

Are procurement card purchases pre-approved in writing by someone other than the purchaser?

- Yes
- No

Are procurement cards shared or ever used by individuals other than the cardholders?

- Yes
- No

If procurement cards are shared or used by others, is a log kept by the cardholders to reconcile all charges made to receipts?

- Yes
- No
- N/A, cards are never shared or used by others

Are employees allowed to make personal purchases using the procurement card(s)?

- Yes
- Yes, but must reimburse the money spent
- No

Are employees allowed to make purchases from telephone or internet-based vendors using the procurement card(s)?

- Yes
- No

If cardholders are permitted to make purchases from telephone or internet-based vendors, then explain steps taken to review and approve purchases and maintain receipts.

Who is expected to compare the detailed receipts to each line item charge on VP7 documents for appropriateness and approve the payment?

- Purchaser (card user)
- Cardholder
- Unit head
- Someone else in the department (*specify*):

Is the approver of the VP7 payment vouchers also a cardholder?

- Yes
- No

Are transaction object code classifications updated when approving VP7 documents to reflect the nature of the purchase?

- Yes
- No

If you believe your responses were limited by inadequate choices or that other factors compensate for reduced controls over procurement card use, please use the text area below to explain.



Does the department pay any Travel-related Expenses?

NO - Continue to Next Section

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the payment of Travel-Related Expenses, please answer the following questions:

Is travel always pre-approved in writing (on RTA or VE5 document) by immediate supervisor or a person of sufficient authority to properly approve the travel plans?

Yes

No

Does the person approving the travel plans evaluate the business purpose of the trip and its benefit to the University?

Yes

No

Is the traveler being reimbursed responsible for preparing his/her travel reimbursement voucher?

Yes

No

Does the voucher preparer review all receipts to ensure that expenses are reimbursable and consistent with the approved travel purpose and University benefit?

Yes

No

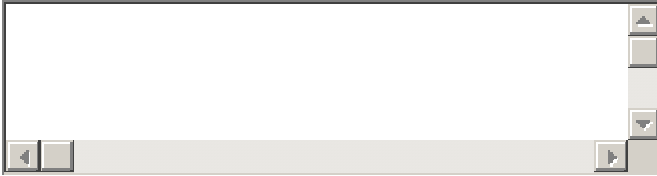
Are all travel vouchers reviewed and approved by someone other than the voucher preparer?

Yes

Yes, but without receipts

No

If you believe your responses were limited by inadequate choices or that other factors compensate for expected controls of travel related expenses, please use the text area below to explain.



Does the department handle any Controlled Substances?

NO - Submit Completed

If you select an answer that does not accurately represent the controls in your department and other available answers do not appropriately reflect your controls, please select the "Clear" button located on the bottom of this page. This will clear all responses on this page but will not affect previous pages.

If your response is "YES" to the handling of Controlled Substances, please answer the following questions:

Is access to controlled substances restricted as required?

- Yes
 No

Is an inventory count taken of controlled items regularly?

- Yes
 No

Is the inventory count taken by someone other than the inventory custodian?

- Yes
 No

Is the inventory count reviewed by someone other than the inventory custodian?

- Yes
 No

Are requisitions of controlled substances pre-approved by someone other than the requestor?

- Yes
 No

If you believe your responses were limited by inadequate choices or that other factors compensate for expected controls, please use the text area below to explain.

