Self-Assessment Checklist for Best Business Practices

A "yes" answer suggests an appropriate level of control is in place. A "no" answer suggests there *may* be an internal control concern which requires correction or improvement. If you have any questions, concerns, or need assistance in completing the checklist call Julia Hann, Chief Audit Executive at ext. 3953. You can also e-mail the Office of Internal Auditing at internal.audit@unf.edu. Not all categories may be applicable to your operations.

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General Control Environment

Answer YES or NO to the following questions:

Employees are familiar with and have access to UNF Policies and Procedures Manual http://www.unf.edu/president/policies_regulations/A-to-Z.aspx

The department has developed *written* internal procedures, handbooks, or department-specific expectations to document practices.

University and department-specific procedures are communicated (e.g. through staff meetings and training sessions) to employees consistently and on a recurring basis.

Budget Management

Answer YES or NO to the following questions:

The department designates specific individual(s) to attend Self Service Budget Development (SSBD) and Finance Self Service training. In addition, divisional year end and auxiliary budget workshops may be necessary.

The department head has practices in place to monitor and review departmental financial transactions.

The department head designates specific individual(s) to reconcile budget queries in Banner to supporting *expenditure* documentation.

The department head designates specific individual(s) to reconcile budget queries in Banner to supporting *revenue* documentation.

The reconciliations are documented and reviewed by the department head or other designated individual(s).

The department has an organized filing system in place for financial documents and required supporting documentation to ensure easy retrieval.

General Expenditures and Procurement

Answer YES or NO to the following questions:

The department has reviewed the expenditure matrix on the Procurement and Controller's website: https://www.unf.edu/procurement/ and https://www.unf.edu/procurement/PCard.aspx

Purchases using University funds are made only for business purposes and in the best interests of the University. Business reasons should be cited in Banner, on purchasing card (p-card) documents and other supporting records.

The department uses the list of preferred vendors, where applicable.

General Expenditures and Procurement - continued

P-card users and their supervisors carefully monitor supporting documentation to ensure each p-card purchase is supported by itemized receipts.

Staff members and their supervisors who are assigned a University p-card take the P-card training and/or read updates as provided. **Consider training refreshers every 3 years.**

Prior to contracting or confirming an acquisition with vendors, items requiring a purchase order or signed agreement/contract are submitted to Procurement for approval via the requisition or iContracts process (allowable p-card items do not require Procurement approval).

IT equipment, licenses, or software purchases receive ITS/PMO approval prior to purchasing as defined in the expenditure matrix.

Printed materials, branded items, promotional products, and advertising receive approval from Marketing and Publications Office prior to purchase and/or publication.

Any chemicals, hazardous materials, or animals purchased receive approval from the Office of Environmental Health and Safety (unless it is on a preapproved list).

Other monthly bills, such as copiers, are reviewed and any changes needed are *immediately* addressed with the appropriate providing department.

For cell phones held centrally by a University department, bills are reviewed monthly by employee and department head. Cell phone plans are monitored for appropriateness. Ensure all personal calls are reimbursed to the University through Student Financial Services.

Travel reimbursements reflect only authorized business travel expenditures.

The traveler requesting reimbursement submits receipts within 10 days following trip and cash advances are returned within 5 days. Travel follows UNF's travel guidelines and statewide travel regulations 112.061.

Travel authorizations are completed and approved before making travel arrangements.

Purchases using University funds are delivered directly to Central Receiving or the department when applicable. No purchases are delivered to personal addresses.

Cash Handling

Answer YES or NO to the following questions:

Employees handling cash, checks or credit cards take departmental cash handling training on a periodic basis. In addition, PCI training is taken when accepting credit cards.

In general, the department has two employees involved when handling cash and checks.

Cash Handling continued

Any goods or services sold are reported to the Controller's Office for determination of Unrelated Business Income Tax and sales tax purposes.

The department *immediately* prepares receipts when funds are collected. Receipts are pre-numbered and used in sequential order.

The department requires a one-up approval on voided receipts and discounts.

If checks are received by mail, a check log is used for tracking and oversight.

All funds collected are deposited with Student Financial Services Office, timely. (Generally, by the next business day). If department uses a Remote Deposit Capture machine, checks and money orders are scanned *immediately*.

Receipts are regularly reconciled to ensure all receipts are accounted for.

An employee who does not have access to cash verifies daily totals from cash registers/POS terminals.

Collected funds are secured until deposited.

Duties of opening mail, collecting cash, preparing receipts, and account reconciliation are separated among several individuals (i.e., one individual is not responsible for two or more of these activities).

Individuals primarily responsible for handling cash or other financial transactions take at least five consecutive days of leave (i.e., vacation) annually.

Safe combinations and keys to cash boxes or files are restricted to a limited number of essential employees.

Safe combinations and locks to files are changed periodically and when there is turnover in personnel assigned with direct responsibility for the combinations or locks.

All UNF bank accounts are established only through the University Treasurer's Office.

Credit card transactions are processed in compliance with the Controller's Office Credit Card Procedures outlined here: http://www.unf.edu/controller/Policies.html

Change and Petty Cash Funds

Answer YES or NO to the following questions:

Permission to maintain a petty cash fund has been secured from the controller, and the controller is notified of any changes to the business practices that would justify a reduction or addition of the petty cash fund.

Change funds are balanced *daily* to ensure cash equals the fund balance.

Change and Petty Cash Funds continued

Change funds are audited on a regular, unannounced basis by an individual other than the fund custodian.

Employees are prohibited from using change funds to make loans (IOU's), or to cash personal or payroll checks.

Over or short amounts should be booked at least quarterly through the Student Financial Services Office.

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).

The change fund authorized balance is assessed at least annually for the appropriateness of the assigned fund (e.g., not too large or too small.)

Public Safety, Emergency Planning and Business Continuity

Answer YES or NO to the following questions:

The department is familiar with the UNF Emergency Response Plan.
https://www.unf.edu/emergency/plans/index.html

The department has identified, in conjunction with Human Resources, positions whose functions involve relationships with students, such as advisors to student groups, coaches, and residential advisors, also referred to as Campus Security Authorities (CSA) so that these individuals are trained on protocols for timely incident reporting. **Faculty and staff traveling with students on University related business are considered CSAs and are required to complete training.**

Employees have been made aware of the location of emergency equipment, evacuation routes, assembly areas, and safe sheltering areas respective to their building, as well as the location where emergency procedures may be accessed.

The department has created pre and post emergency plans to address immediate issues such as fire, severe weather, medical or chemical spills and communicated to staff with consultation from Environmental Health and Safety.

Physical access to the department and critical files are locked. Sensitive files are locked at all times with limited access.

Human Resources and Payroll

Answer YES or NO to the following questions:

A personnel action form (PAF) is completed for all employment actions (i.e. hires, status changes and terminations. HR is notified promptly when an employee is terminated.

All budgeted, non-faculty employees attend the "welcome to the nest" new hire orientation on their first day of employment.

Human Resources and Payroll continued

Members of the department have taken the necessary CPDT compliance trainings that corresponds to their positional responsibilities.

Level II background checks for **all** new employees are verified as completed with the department prior to the start date. Credit/MVR checks are verified completed for positions of trust. Level I background checks for all employees, level II may be required where working positions designated as positions of trust.

Performance evaluations are completed annually by supervisors for budgeted employees and submitted to HR. Support employees' evaluations are submitted to HR prior to the end of the new hire completing their probationary period. Faculty evaluations are submitted to the corresponding Dean's Office.

The department maintains written job descriptions for each staff member and updates them as needed in the *OASys*.

Job descriptions accurately reflect whether a position should be a position of trust (generally someone working with "kids, cash, or keys"). These positions receive background screenings every five years.

The department has processes in place to ensure that staff receive the training necessary to do their job to the best of their ability.

An employee's supervisor or proxy approves the employee's time or exception reporting in MyWings. In addition, supervisors or proxies do **not** approve their own time.

Employees notify their supervisor whenever they are absent from work.

Departmental practices do not allow individuals to supervise or be supervised by a relative per UNF regulation 4.0050R.

Termination checklist for employee terminations and transfers are processed prior to the effective date of termination or transfer and submitted to Human Resources.

For employees who have outside activity, the outside activity form is filled out prior to the activity starting and each year following by July 1. For all other employees, the outside activity form was filled out on the employee's start date. Real or perceived conflicts are discussed with General Counsel and HR for mitigation planning.

Timecards are submitted and approved, timely (refer to Payroll's published deadlines).

Information Technology Management

Answer YES or NO to the following questions:

Staff are aware of the IT Security information tips: https://www.unf.edu/its/security/

All employees have their own unique ID's and passwords to UNF systems, and passwords are not shared. Generic User ID's and passwords are not used in accordance with the UNF IT Security Standard 4 – Access Management and the UNF Account Management policy.

Information Technology Management continued

Staff are skeptical of emails from unknown users and phishing scams and report all suspicious email via the "Phish Alert" outlook button. https://www.unf.edu/its/info/phishing-alert.html.

Access to the departmental shared drives (including O:drive, OneDrive, and Teams) is reviewed at least annually by the data owners using the UNF Data Access Governance tool. https://unf.service-now.com/help?id=kb_article&table=kb_knowledge&sysparm_article=KB0010129

The department has protocols for identifying and encrypting sensitive information in accordance with UNF IT Security Standard 11 – Safeguarding Data and the UNF Data Classification policy. ITSecurity@unf.edu has tools to help encrypt data and all passwords are securely stored in the UNF password management application, passman.

All critical files are stored on OneDrive or other shared network folders that are regularly backed-up.

The department consults with ITS/PMO and Procurement before developing or purchasing any new applications and all data integrations are approved via the data governance standard. https://www.unf.edu/ir/data-governance/index.html

Access to local departmental systems are removed when an employee is terminated.

Miscellaneous Department Operations

Answer YES or NO to the following questions:

Documents are retained for the appropriate time period as prescribed by the University Records Management Procedures and State of Florida Statutes as referenced: https://www.unf.edu/controller/records_management/

The department has an up-to-date organizational chart that depicts employees' current responsibilities and reporting relationships.

The department has procedures detailing the delegation of duties when employees are absent.

The department has an UNF Ethics Hotline poster posted in a common employee area, such as a break room.

Physical access to the department doors is reviewed at least annually.

Administration of Grants and Sponsored Projects

Answer YES or NO to the following questions:

The department works closely with the Office of Research and Sponsored Programs on the administration of external grants.

At least one individual in the department has been trained to administer external sponsored programs by the Office of Research and Sponsored Programs (i.e., any program sponsored and funded by external agencies).

Administration of Grants and Sponsored Projects continued

Staff administering grants and/or the principal investigator (PI) receive regular (i.e., at least annual) refresher training related to management of sponsored programs by the Office of Research and Sponsored Programs staff.

The PI is knowledgeable in the uniform OMB circular (2CFR 200) relative to appropriate management of sponsored program funds.

The PI reviews each request for reimbursement from grant funds for compliance with grant provisions and OMB circulars.

Effort reports are prepared on a regular basis in accordance with University or sponsoring agency requirements.

Effort reports reflect actual effort applied to sponsored programs, and not payroll distribution or appointment status unless it is identical to actual effort.

Effort reports are signed by the individual whose effort is being reported as well as their direct supervisor.

Grant funds are expended as authorized by the sponsoring agency and University rules, including approval by Grants Compliance Manager.

Equipment purchases using grant funds are made in accordance with sponsoring agency and federal rules.

Safeguarding Assets

Answer YES or NO to the following questions:

Confidential employee information on paper is kept in a secure, lockable file cabinet.

The department head designates specific individual(s) to assist in property control responsibilities.

The department ensures each eligible piece of equipment bears an inventory control tag, can be found in its designated location and the property custodian's information is up to date in the property records.

The department tracks and safeguards sensitive or high-theft University assets.

The department documents University equipment removed from the department for off-campus work-related activities on the *Property Checkout Form,* and ensures property is checked in when returned.

Prior to the employee's termination date or before transferring to another department, a checklist is completed by supervisor to ensure that all University property on loan to an employee (e.g., keys, credit/purchasing cards, computers, cameras, cell phones, etc.) is returned.