Self-Assessment Checklist for Best Business Practices

Updated February 2025

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 the UNF Policies and Regulations website.
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 Workday Budget & Financial Basics and Adaptive Planning Budget Input 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 review and reconcile budget queries in Workday to support *expenditure* documentation.

The department head designates specific individual(s) to review and reconcile budget queries in Workday to support *revenue* documentation.

The department has documented reviews by the department head or other designated individual(s).

The department has an organized filing system and uploads required supporting documentation to ensure easy retrieval in Workday.

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 Workday, on procurement 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 and saved in Workday.

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

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 Communications 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.

Spend authorizations for travel are completed in Workday and approved before making travel arrangements.

T-Cards are utilized for travel expenses. Travel reimbursements reflect only authorized business travel expenditures.

The traveler requesting reimbursement submits receipts within 10 days following trip completion. Cash advances are issued five business days prior to start of trip and requested to be reconciled within 10 days following trip completion. Travel follows UNF's travel guidelines and statewide travel regulations 112.061.

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.

When checks are received, a check log is used for tracking and oversight.

Cash collected is deposited with the Student Financial Services Office, timely. (Generally, by the next business day). Departments use a Remote Deposit Capture machine, checks and money orders are scanned *immediately*. (Scanned checks are shredded after 14 days from deposit date)

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.

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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 is locked. Sensitive files are locked at all times with limited access.

Human Resources and Payroll

Answer YES or NO to the following questions:

Employee terminations are promptly entered in Workday so HR is notified timely. All personnel changes are completed in Workday.

All full-time employees attend the "welcome to the nest" new hire orientation on their first day of employment. All OPS and student-employees complete onboarding at HR before they begin their work assignments.

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Human Resources and Payroll continued

Members of the department have taken the necessary compliance training courses that corresponds to their positional responsibilities. Some may include Conflict of Interest, Security Awareness, FERPA, CSA, Hazardous Materials, Budget and Adaptive Planning.

All necessary pre-employment background checks and hiring papers are completed on or before the first day worked. Credit/MVR checks are verified completed for applicable positions of trust.
https://www.unf.edu/hr/employment/background-checks.html

Performance evaluations are completed annually by supervisors 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 periodically reviews written job descriptions for each staff member and updates them as needed in the *Workday*.

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 delegate approves the employee's timesheet or exception reporting in Workday. In addition, supervisors or delegates do not approve their own time.

Employees notify their supervisor whenever they are absent from work and record leave in Workday.

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

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

Employees complete the Conflict of Interest Disclosure Request form in Workday and each year following by July 1. Real or perceived conflicts are discussed with General Counsel and HR for mitigation planning.

Timesheets and leave reporting are submitted timely (refer to HR website).

Information Technology Management

Answer YES or NO to the following questions:

Staff are aware of the IT Security Standards: https://www.unf.edu/its/polproc/security/index.html

Access to local departmental systems are removed when an employee is terminated. In addition, all computers and other university purchased technology devices are returned to the applicable C-Tech upon termination.

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Information Technology Management continued

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.

Staff are skeptical of emails from unknown users and phishing scams and have taken the Security Awareness Training.

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.

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

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 reviewed organizational charts within Workday to ensure it 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.

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Administration of Grants and Sponsored Projects continued

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).

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 in Workday 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 the supervisor to ensure that all University property on loan to an employee (e.g., keys, credit/procurement cards, computers, cameras, cell phones, etc.) is returned.