Business Practices Assessment Checklist

A "yes" answer suggests an appropriate level of control is in place. A "no" answer suggests there *may* be an internal control concern that may require correction or improvement. Contact Internal Audit at ext.3327, if you have any questions or need assistance in completing the checklist. Not all categories may apply to your operations.

General Control Environment

YES   NO

___   ___   Employees are familiar with and have access to the GCSU Policies, Procedures, and Practices Manual outlined at policies.gcsu.edu.

___   ___   The department has developed written internal procedures, handbooks, or department-specific expectations.

___   ___   University and department-specific procedures are communicated (e.g. through staff meetings and training sessions) to employees consistently and regularly.

Budget Management

YES   NO

___   ___   At least one individual (generally the PeopleSoft budget manager) is designated to monitor, review, and approve departmental financial transactions.

___   ___   The department designates a specific individual to reconcile **budget activity reports** to supporting **expenditure** documentation.

___   ___   The department designates a specific individual to reconcile **ledger history reports** to supporting **revenue** documentation.

___   ___   The reconciliations are documented and reviewed by the budget manager (the manager's initials on reconciliation documentation are good support that a review process was carried out).

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

General Expenditures and Procurement

YES   NO

____   ____   All purchase requests and quotes are submitted through eProcurement for preapproval before contracting or confirming any purchases with vendors.

____   ____   IT equipment, licenses, or software purchases receive approval from the IT Department before purchasing.

____   ____   VOIP telephone bills from the IT Department are reviewed annually for accuracy to eliminate excessive phone lines, and any changes needed are reported through Ask IT.

____   ____   Non-VOIP telephone bills, such as fax lines, are reviewed monthly and any changes needed are immediately sent to the IT Department. Manager procedures should include the manager's initials and the date when the review is performed.

____   ____   Cell phone bills are reviewed monthly by the employee and the department head. The IT Department is contacted immediately with any discrepancies. Cell phone plans are monitored for appropriateness and personal calls are reimbursed to the university Business Office.

____   ____   The traveler requesting reimbursement signs the travel reimbursement form and follows campus and statewide travel regulations.

____   ____   Travel reimbursements reflect only authorized business travel expenditures.

____   ____   Purchases using university funds are made only for business purposes. Business reasons can be cited in eProcurement and on purchasing card (P-card) documents.

____   ____   Staff members and their supervisors who are assigned university P-cards complete annual refresher training conducted by Purchasing.

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

____   ____   All purchases using university funds are delivered directly to Central Receiving (e.g., no purchases are delivered to addresses other than the university).

Safeguarding Assets

YES	NO	
____	____	A designated individual in the department is assigned property control responsibilities.
____	____	The property control individual is responsible for ensuring that each piece of equipment has an inventory control tag, if applicable, and may be found in its designated location.
____	____	The property control individual periodically performs an inventory of equipment indicated on the university's inventory listing for the unit and contacts Materials Management with any discrepancies.
____	____	The department tracks and safeguards sensitive or high-theft university assets regardless if they meet the $3,000 system-wide asset threshold.
____	____	The property control individual documents university equipment removed from the department for off-campus work-related activities on the *University Property Off Campus Use Authorization Form*.
____	____	Before an employee's termination date or transfer to another department, a checklist is completed by a 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.

Cash Handling

YES	NO	
____	____	Employees handling cash, checks, or credit cards take online cash-handling training on a routine basis.
____	____	In general, the department has two employees involved when handling cash and checks.
____	____	The department issues standard university receipts (approved by the Business Office) when funds are collected by/received for the university.
____	____	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.

____ ____ The department uses a restrictive endorsement stamp on checks and money orders when they are received.   Endorsement stamps are provided by the Business Office.

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

____ ____ All funds collected are deposited with the university Business Office by the next business day.

____ ____ 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).

____ ____ 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 if there is a turnover in personnel assigned direct responsibility for the combinations or locks.

____ ____ All bank accounts are established only through the university's Chief Accounting Officer.

Change and Petty Cash Funds

YES   NO

____ ____ Permission to maintain a petty cash fund has been secured from the Business Office and the Bursar is notified of any changes to the business reason for the cash fund.

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

____ ____ 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 (IOUs) or to cash personal or payroll checks.
____	____	Over or short amounts should be booked at least quarterly through the Business Office. These amounts will be charged/credited to the department's over/short account.
____	____	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 quarterly for the appropriateness of the assigned fund (e.g., not too large or too small.)

Human Resources and Payroll

<u>YES</u>   <u>NO</u>

____	____	All employment actions (i.e. hires, status changes, and separations) are entered into OneUSG for processing.
____	____	All employees complete the USG BOR ethics training within 90 days of employment.
____	____	All employees are aware of and adhere to the university's code of conduct.
____	____	Professional development opportunities are identified and provided to employees.
____	____	The department certifies to compliance awareness training, annually.
____	____	Background checks for **all** new employees are verified as completed by the department before the start date. Credit/MVR checks are completed as applicable and are renewed annually.
____	____	Performance evaluations are completed annually by supervisors and submitted to Human Resources. In addition, probation period evaluations are submitted to Human Resources before the end of a new hire's probationary period.
____	____	The Department maintains written job profiles for each staff member and updates them as needed in OneUSG.

_____ _____ 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 another individual designated by the Department, *who has specific knowledge regarding the hours worked by the employee,* approves the employee's time or exception reporting in OneUSG.   Leave requests are verified and approved every month.

_____ _____ Employees notify their supervisor whenever they are absent from work.

_____ _____ Employees enter their own time and absences in OneUSG.

_____ _____ Employee records are maintained in a secure location.

_____ _____ Departmental practices do not allow individuals to supervise or be supervised by a relative.

_____ _____ There is a well-defined recruitment and onboarding process for new employees.

_____ _____ The department has a system for addressing and resolving employee grievances.

_____ _____ Termination checklists for employee terminations and transfers are processed before the effective date of termination or transfer, if practical, and submitted to Human Resources.

Information Technology Management

YES   NO

_____ _____ All Employees (faculty, staff, student workers, etc.) have unique IDs and passwords to GCSU systems and they are kept secret (**sharing is prohibited**).

_____ _____ Passwords are changed regularly.

_____ _____ The department has an information security plan and has a designated data security coordinator.

_____ _____ All employees have read and understand the departmental information security plan and have signed the confidentiality agreement.

_____ _____ Computers in the Department are backed up regularly.

____ ____ The backup system is routinely tested to ensure that data can be restored.

____ ____ The Department, if applicable, maintains the appropriate individual/site licenses for each piece of software that is installed or used on GCSU computers.

____ ____ The Department has protocols for identifying and encrypting sensitive information. All sensitive information stored will be encrypted by either whole hard drive encryption or file-based encryption software, or both.

____ ____ Departmental practices disallow state-purchased computers and other equipment to be used for personal use or gain.

____ ____ Employees in the department keep their computers up-to-date with current virus protection software and patch levels.

____ ____ The department consults with the Department of Information Technology before developing or purchasing any new applications to ensure proper infrastructure support.

Miscellaneous Department Operations

YES   NO

____ ____ Documents are retained for the appropriate time as prescribed by university policy, BOR policy, and the State Records Management Act.

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

____ ____ The department has an effective internal communication system.

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

____ ____ The Department has periodic staff meetings in which relevant information is communicated within the unit.

____ ____   The department has processes to ensure employees receive appropriate training.

____ ____ The department has a process to disclose conflicts of interest or an appearance of conflicts of interest and consults with Legal Affairs when applicable.

_____ _____ The department has an Ethics and Compliance Reporting Hotline poster posted in a common employee area such as a break room.

_____ _____ Incidents of unethical behavior or policy violations are reported on a timely basis.

_____ _____ Work locations are well-maintained and safe.

_____ _____ There is a process for reporting and addressing maintenance issues.

_____ _____ The allocation of office and classroom space is managed reasonably.

Public Safety, Emergency Planning, and Business Continuity

<u>YES</u>   <u>NO</u>

_____ _____ The Department is familiar with GCSU Emergency Action Plan as outlined at
www.gcsu.edu/publicsafety

_____ _____ The Department has identified, in conjunction with Public Safety, 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.

_____ _____ 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 to which emergency procedures may be accessed.

_____ _____ The Department has created an emergency plan to address immediate issues such as fire, severe weather, and medical or chemical spills and communicated to staff with consultation from Public Safety.

_____ _____ The Department has created a business continuity plan for communication, staffing, and operations for post-emergency with consultation from Public Safety.

Administration of Grants and Sponsored Projects

YES   NO

____   ____   The Principal Investigator works closely with the Office of Grants and Sponsored Projects on the administration of external grants.

____   ____   The Principal Investigator has received training if applicable, as required by the program.

____   ____   The Principal Investigator approves effort reports prepared by the Grant and Contract Administrator- Financial.   Effort reports reflect actual effort applied to sponsored programs, and not payroll distribution or appointment status unless it is identical to actual effort.

____   ____   Grant funds are expended as authorized by the sponsoring agency and university rules, including approval by the Grant and Contract Administrator- Financial.

____   ____   Equipment purchases using grant funds are made following sponsoring agencies and federal rules.

Student Services

YES   NO

____   ____   Student services are easily accessible and well-publicized.

____   ____   There is a process in place for students to express concerns or suggestions.

____   ____   The effectiveness of student services is routinely assessed.