

# Internal Control Checklist



## Presented by:



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## INTRODUCTION

The objective of the Internal Control Checklist is to provide the campus community with a tool for evaluating their internal control structure and general compliance, while also promoting effective and efficient business practices. The effective utilization of this checklist will strengthen controls, improve compliance, and eliminate many potential audit comments.

## QUESTIONS AND ANSWERS

### **What is Internal Control?**

Internal control in its broader sense is defined as a process affected by an organization's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of reporting
- Compliance with applicable rules, laws and regulations

Internal Control components include Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring.

Most of the time the emphasis is on common control activities which may include the following:

- Segregation of functional responsibilities to create a system of checks and balances.
- A system of authorization and record procedures adequate to provide reasonable accounting control over assets, liabilities, revenues, and expenditures.
- Development of policies and procedures for prescribing and documenting the business and control processes. This should consist of a well thought out strategy and be reviewed and adjusted periodically to reflect changes in the business and control environment.

### **Are there policies or principles established by the University of Florida regarding internal controls and financial management?**

The University of Florida and its governing board adopted the Guiding Principles of Financial Management and Internal Control Principles (Attached). These may be accessed electronically at

<http://fa.ufl.edu/uco/internal-control-principles.asp>

<http://fa.ufl.edu/uco/guiding-principles-financial-management.asp>

### **What is legal/managerial compliance?**

For purposes of this document, legal and managerial compliance is simply intended to refer to compliance with the various laws, rules, policies, directives, and procedures that prescribe the guidelines and parameters that we must operate within. Some of these are self-imposed to ensure effective business and/or control practices. Legal and managerial compliance requirements which govern how we operate include, but are not limited to the following:

Federal Constitution, Laws, and Regulations  
Florida Constitution, Statutes, and Administrative Code  
University of Florida Board of Trustee Policies, Resolutions, and By-laws  
University of Florida Finance and Accounting Directives and Procedures  
University Controller Memoranda  
Departmental Polices and Procedures

### **How can I operate more efficiently?**

There is no pat answer to this question. Obviously, skilled, well-informed and motivated faculty and staff is an important ingredient to an effective operation. Staff should be provided adequate training opportunities and understand what is expected of them. Good lines of communications are important.

With the fast pace of changes in technology, coupled with changes in regulatory compliance requirements and staff turnover, it is usually useful to review the various processes from time to time asking why the various tasks are being performed and determining if the tasks add any value to the process, or if there is a better way to accomplish them.

Examining crises that have occurred in the past is often a useful way of preventing them in the future. Reviewing the structure or operations of similar organizations may also provide ideas on how to improve your organization.

### **How do I use the checklist?**

The checklist is simply a tool similar to what most auditors might use if they were performing a review of your department's internal controls. **The checklist should be completed by management accountable for the particular business process.** While "no" responses would normally indicate a potential weakness, this could be off-set by "compensating" controls within the unit. It is difficult to make a statement regarding a particular control based on the response to just one question. Most internal control procedures are simply based on "common sense", i.e. the person having custody of the asset, such as cash, should not be solely responsible for accounting for it; no one person should be able to complete a requisition/payment transaction or personnel/payroll transaction from beginning to end without an appropriate monitoring or oversight. Incompatible duties should be segregated for a check and balance; laws and University policies and directives are expected to be followed. Despite the fact that many internal controls are a simple matter of common sense, taking the time to periodically use this checklist to review the control processes can be a valuable tool in the process and help document your due diligence. The complete set of checklists are available electronically at [http://oacr.ufl.edu/Internal\\_Control.htm](http://oacr.ufl.edu/Internal_Control.htm) or <http://fa.ufl.edu/uco/internal-control-checklist.asp>.

### **What do we do if we identify potential control deficiencies or we have questions?**

Risks associated with potential control deficiencies may differ from unit to unit. The unit management is the first channel to address the implications of the deficiencies. Other resources may include the Controller's Office ([reesel@ufl.edu](mailto:reesel@ufl.edu)) and the Office of Audit and Compliance Review ([auditor@ufl.edu](mailto:auditor@ufl.edu)).

***Remember, we all play a part in the University's internal control system!***

## UNIVERSITY OF FLORIDA INTERNAL CONTROL PRINCIPLES

*(These Internal Control Principles were adopted by the University of Florida, Audit Committee of the Board of Trustees.)*

University administrators and managers are charged with the responsibility for establishing a network of processes with the objective of controlling the operations of the University of Florida in a manner which provides the board of trustees reasonable assurance that:

- Data and information published either internally or externally is accurate, reliable, complete, and timely.
- The actions of administrators, officers, and employees are in compliance with the University's policies, standards, plans and procedures, and all relevant laws and regulations.
- The University's resources (including its people, systems, data/information bases, and client goodwill) are adequately protected.
- Resources are acquired economically and employed effectively; quality business processes and continuous improvement are emphasized.
- The University's internal controls promote the achievement of plans, programs, goals, and objectives.

Controlling is a function of management and is an integral part of the overall process of managing operations. As such, it is the responsibility of managers at all levels of the University to:

- Identify and evaluate the exposures to loss relating to their particular sphere of operations.
- Specify and establish policies, plans, and operating standards, procedures, systems, and other disciplines to be used to minimize, mitigate, and/or limit the risks associated with the exposures identified.
- Establish practical controlling processes that require and encourage administrators, officers, and employees to carry out their duties and responsibilities in a manner that achieves the control objectives outlined above.
- Maintain the effectiveness of the controlling processes established and foster continuous improvement to these processes.

The internal audit activity is charged with the responsibility for ascertaining that the ongoing processes for controlling operations throughout the organization are adequately designed and are functioning in an effective manner. The University of Florida Office of Audit and Compliance Review (OACR) is responsible for reporting to management and the Committee on Audit and Operations of the Board of Trustees on the adequacy and effectiveness of the organization's systems of internal control, together with ideas, counsel, and recommendations to improve the systems.

The Committee on Audit and Operations is responsible for monitoring, overseeing, and evaluating the duties and responsibilities of management, the internal audit activity, and the external auditors as those duties and responsibilities relate to the organization's processes for controlling its operations. The Committee is also responsible for determining that all major issues reported by the internal audit activity, the external auditor, and other outside advisors have been satisfactorily resolved. Finally, the Committee is responsible for reporting to the full board significant matters pertaining to the University's internal control structure.

**UNIVERSITY OF FLORIDA  
GUIDING PRINCIPLES OF FINANCIAL MANAGEMENT**

*(These Guiding Principles were adopted by the University of Florida, Board of Trustees at their September, 2006 meeting.)*

**Scope:**

The University is committed to conducting business in a fiscally responsible manner under the highest ethical standards. The University will adopt the following principles:

**Principles of Financial Management:**

- Maintain accounting records in accordance with Generally Accepted Accounting Principles (G.A.A.P.) which provide full-disclosure of compliance with stewardship responsibilities of the university.
- Maintain an internal control environment which enhances sound business practices and clearly defines roles, responsibilities and accountability.
- Ensure that applicable laws, regulations and donor or sponsor requirements or restrictions are complied with and that documentation standards provide assurances of such compliance.
- Provide accurate and relevant managerial financial reports. Standardized and cost center specific reports will be available as management tools for employees with delegated budgetary responsibilities. Higher level reports will be provided to those employees with broader level fiscal responsibilities
- Utilize appropriate budgetary controls applicable to fund source (i.e. state appropriations, auxiliary operations, sponsored research projects) to monitor variances and provide explanations of deviations.
- Maintain appropriate levels of financial transaction reviews and approvals by university personnel responsible for budgetary entities.
- Involve both internal and external parties to provide periodic independent oversight of university financial activities. Such parties shall include accounting professionals within the university, internal and external auditors, and governing bodies as appropriate.
- Ensure all employees are aware of their responsibility to report suspected fraudulent or other dishonest acts and deviations from the Principles of Financial Management to their supervisor, appropriate administrator or the University's Office of Audit and Compliance Review.

### CONTROL ENVIRONMENT

Department .....

Preparer(s) ..... Date .....

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are appropriate faculty and staff members familiar with Board of Trustee Policies ( <a href="http://www.trustees.ufl.edu/policies/">http://www.trustees.ufl.edu/policies/</a> ), Finance and Accounting Directives and Procedures ( <a href="http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.9">http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.9</a> ), and other relevant operating and compliance requirements and guidelines?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Does management demonstrate the importance of integrity and ethical values including the statement of core values to faculty and staff and are they familiar with the code of Ethics for Public Officers and Employees, Chapter 112 Part III, Florida Statutes?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Is good communication, collaboration, and team effort stressed?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Is management open to employee suggestions to improve productivity, service, and quality?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Do management and employees have the knowledge, training, and skills necessary to perform their jobs adequately and continue to take advantage of on-going training opportunities?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Has management established a mission statement, set goals, and developed plans to meet its objectives?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are plans and performance periodically assessed?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Are the unit's performance targets realistic and attainable?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Does integrity of financial and operational results take priority over reporting acceptable performance targets?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Is the unit's organizational structure and lines of authority clearly understood by employees?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Are employee job descriptions, desk procedures, and other internal operating procedures current?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. Has the unit maintained an acceptable employee turnover rate?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. Does employee morale appear to be at an acceptable level?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Does the unit have the time, tools, and resources to effectively accomplish its mission and objectives?

\* NS – Not Sure \* N/A – Not Applicable

### CONTROL ENVIRONMENT

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>15.</b>	Has the unit established any benchmarks with peers to measure its resource use and outcomes?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>16.</b>	Are records maintained in accordance with guidelines issued by the Office of the Provost? <a href="http://www.aa.ufl.edu/aa/records/records_management_coordinators.htm">http://www.aa.ufl.edu/aa/records/records_management_coordinators.htm</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>17.</b>	Does the unit have a business continuation plan that addresses the absence of key employees and backup procedures for key business processes?

\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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**BUDGETING, ACCOUNTING, AND FINANCIAL REPORTING**

Department .....  
 Preparer(s) ..... Date .....

**TRAINING**

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Is fiscal staff familiar with appropriate sections of Finance and Accounting Directives and Procedures (i.e. 1.4.2, 3, and 4)? <a href="http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4">http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Has fiscal staff been appropriately trained in the use of the accounting system, including the chart of accounts and edits?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Has fiscal staff been appropriately trained in the use of the systems reports and reporting tools?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Does fiscal staff possess basic accounting skills and knowledge necessary to adequately perform their responsibilities?

**RECONCILIATIONS**

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Are departmental ledgers reviewed and reconciled to supporting documentation at least monthly?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Is the staff performing the reconciliation separate from the staff initiating and finalizing transactions?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are reconciling differences, negative balances, and/or unsupported transactions investigated and corrected timely?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Does higher level management review the reconciled ledgers and appropriate supporting documentation and appropriately document its review in a timely manner?

\* NS – Not Sure \* N/A – Not Applicable

**BUDGETING, ACCOUNTING, AND FINANCIAL REPORTING**

**FUNDS MANAGEMENT**

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Are funds for large purchases, travel, etc. encumbered and set aside ahead of time to ensure that funds will be available when payment is due?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Are financial reports comparing budgeted balances with actual financial activity generated and reviewed by appropriate management?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. If fund or cost center deficits are anticipated, are appropriate levels of management notified timely and appropriate corrective action taken?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. Does fiscal staff understand the rules associated with different fund types (E&G Appropriations, Grants, Agency, Auxiliary, Direct Support Organizations, etc.)?

\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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### COLLECTIONS, DEPOSITS AND CASH FUNDS

Department .....

Nature of Cash Funds/Collections .....

Preparer(s) ..... Date .....

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are staff members responsible for cash handling and deposits familiar with Finance and Accounting Directives and Procedures on cash handling and deposits (1.4.11)? <a href="http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.11">http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.11</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Is the collection and deposit preparation functions segregated from the accounting functions, including general ledger and accounts receivable maintenance?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Has each cash collection point been approved to receive cash collections and or maintain petty cash change funds?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Are receipts issued or mail logs receipts recorded immediately for all forms of collections received and at the earliest point of collection?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Are cash register tapes or official University receipt forms (obtained from Treasury Management) issued each time a cash collection (including collection by check or credit card) is received over the counter?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Are pre-numbered receipts mail logs and cash register readings independently controlled, accounted for, and compared to validated deposit documentation by an individual with no cash handling responsibilities?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are all copies of voided receipt forms and cash register voids retained and accounted for and/or approved and documented?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Are all collections required to be made payable to the proper payee, "University of Florida," or the appropriate direct support organization party to the transaction?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Are checks required to be restrictively endorsed upon receipt?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Are responsibilities for monies fixed at all times? (This would include prohibiting cash handlers from working out of the same cash drawer and requiring documentation of transfers of collections among employees.)

\* NS – Not Sure \* N/A – Not Applicable

**COLLECTIONS, DEPOSITS AND CASH FUNDS**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>11.</b>	Are cash drawers or cash boxes secured when the cash custodian leaves his/her workstation?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>12.</b>	Do cash registers have sufficient built-in control features to prevent the operator from backing out transactions without supervisory approval or resetting the cash register readings?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>13.</b>	Are overages and shortages properly documented and appropriately explained?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>14.</b>	Are deposits made timely?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>15.</b>	Are receipts and deposits reconciled at least monthly with departmental ledgers?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>16.</b>	Are funds physically stored in a safe or equally secure place?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>17.</b>	Is knowledge of safe combinations or access to keys restricted to employees with a need-to-know or need-to-access, and is the combination/keys to the safe changed when there are changes to the staff that have knowledge of the safe combination or who have had access to the safe keys?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>18.</b>	Is the petty cash fund periodically counted by surprise?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>19.</b>	Are deposits transmitted in locked bank bags?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>20.</b>	Are staff and faculty prohibited from making loans from cash funds and from cashing personal checks from cash funds?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>21.</b>	Are duties related to accounts receivable delegated so that no one individual can collect funds, update receivable records, and reconcile accounts receivable details?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>22.</b>	Are accounts receivable billings issued at least monthly, or as required by an agreement?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>23.</b>	Are accounts receivable aged regularly with older accounts receiving appropriate follow-up?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>24.</b>	Is the write-off of delinquent accounts in compliance with University policy?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>25.</b>	Are cases of suspected fraud or theft brought to the attention of Campus Police, the Insurance Coordinator in Environmental Health and Safety, and Office of Audit and Compliance Review immediately upon discovery?

\* NS – Not Sure \* N/A – Not Applicable

**COLLECTIONS, DEPOSITS AND CASH FUNDS**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>26.</b>	Does unit management periodically review data showing trends regarding the status of receivable balances and take appropriate action if needed?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>27.</b>	Are sales taxes collected and properly remitted when appropriate? Please refer to University Tax Services website for any questions ( <a href="http://fa.ufl.edu/tax/">http://fa.ufl.edu/tax/</a> )?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>28.</b>	If revenues are possibly subject to Unrelated Business Income Taxes, has the University Tax Administration Office of Finance and Accounting been notified?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>29.</b>	If the department accepts credit cards for payment, is the department following Finance and Accounting Directives and Procedures on credit cards (1.4.11.12)? This requires compliance with the Payment Card Industry Data Security Standards (PCIDDS). These standards address appropriate security measures needed in place to secure customer information, i.e. credit card numbers, etc. and may be found at the Visa Customer Information Security Program (CISP) website: <a href="http://usa.visa.com/business/accepting_visops_risk_management/cisp.html">http://usa.visa.com/business/accepting_visops_risk_management/cisp.html</a>

\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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### ASSET MANAGEMENT

Department .....

Preparer(s) ..... Date .....

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are department property custodians familiar with the appropriate section of Finance and Accounting Directives and Procedures (1.4.9)? <a href="http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.9">http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.9</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Are Property Identification Decals placed in an easily scanned spot and maintained to make taking of inventory easier?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Is surplus equipment secured until properly surveyed and approved for removal by Asset Management?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Are equipment surveys and transfers recorded and submitted to Asset Management as soon as possible?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Is the surplus property website viewed or warehouse visited prior to making new equipment purchases? <a href="http://fa.ufl.edu/am/surplus/">http://fa.ufl.edu/am/surplus/</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Are all work areas and storerooms appropriately secured to deter unauthorized entry?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are "attractive" items such as laptops, projectors, tools, and cameras, kept in a secure location when not being used?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Is furniture/equipment properly constructed at the University accounted for and included on the property records, when appropriate?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Is the use of property off-campus properly accounted for and documented with an off-campus certification form?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Is a control file maintained with the decals and descriptions of property which cannot have the decals affixed?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Is Asset Management notified when you receive government furnished equipment or donated equipment?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. When moving equipment from one location to another within your department, is Asset Management notified in a timely manner using the on-line "Movement of Property" forms on Asset Management's web site?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. When transferring equipment to a different department or project, is an on-line "Report of Transfer" form completed in a timely manner?

\* NS – Not Sure \* N/A – Not Applicable

**ASSET MANAGEMENT**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>14.</b>	Are adequate procedures in place to facilitate the annual inventory, including procedures to resolve discrepancies in a timely manner?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>15.</b>	Is Asset Management notified of any errors or discrepancies on the equipment inventory report in a timely manner?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>16.</b>	Is Campus Police notified immediately of any stolen or missing property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>17.</b>	Are vehicle use records maintained for the use of University owned vehicles?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>18.</b>	Is vehicle use limited to personnel with valid driver's licenses and is this verified?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>19.</b>	Are only appropriate employees allocated keys to the office and building?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>20.</b>	Is the building secure and after hours access limited to appropriate employees?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>21.</b>	Is a Property Update Document for equipment purchases completed and forwarded to Asset Management?

\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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### PAYROLL

Department .....  
 Preparer(s) ..... Date .....

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are staff members with responsibility for payroll familiar with the Finance and Accounting Directives and Procedures relating to Payroll (section 1.4.15)? <a href="http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.15">http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.15</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Have employees charged with payroll and distribution responsibilities been appropriately trained?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Are the duties of approving job actions and approval of time segregated from the duties of distribution of the paychecks?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Are time and labor entries approved by the dean, director, unit head, or other supervisor who has supervisory responsibilities over the persons whose time and/or payment is being approved?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Does the payroll processor review the preliminary pay lists to ensure that employees will be paid correctly?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Does management review, sign, and date the Final Pay Lists to document that faculty and staff are paid according to wage contracts and terminated employees are not paid?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Is the Final Pay List reviewed in a timely manner so Payroll can be notified by the appropriate deadlines of any advices requiring EFT cancellation?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Are over or underpayments dealt with promptly?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Are payroll distributions properly approved and made timely and accurately?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Are lump sum payments and other types of additional pay properly documented?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Are unclaimed pay checks returned to University Payroll Services after seven days?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. For employees required to maintain time cards for time worked, do the time records reflect the actual hours/minutes worked rather than the hours scheduled to work?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. Have procedures been implemented to ensure that overtime and compensatory time hours worked are appropriate and approved in advance by an employee's supervisor?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Are payroll checks and earning statements properly secured prior to delivery?

\* NS – Not Sure \* N/A – Not Applicable

**PAYROLL**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>15.</b>	Is appropriate identification and authorization required if paychecks or earning statements are to be provided to individuals other than the employee? Additionally, if the employee is unknown to the paycheck distributor, is appropriate identification required before the pay check is released?
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\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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### HUMAN RESOURCE MANAGEMENT

Department .....  
 Preparer(s) ..... Date .....

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Have employees with HR administrative responsibilities attended training programs that are specific to their roles in the organization. <a href="http://www.hr.ufl.edu/policies/default.htm">http://www.hr.ufl.edu/policies/default.htm</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Are hiring practices reflective of the University's non-discrimination policy?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Are the completed Recruitment Summaries being submitted prior to hire?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Are the education and/or verification(s) and past work experience of the new employee(s), including faculty, verified and documented?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Are the appropriate criminal background checks being performed when required by position?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Are I-9 forms being processed within three days of date of hire?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Is the visa status of foreign national employees validated on a quarterly basis?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Do new employees attend new employee orientation?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Do new employees complete sexual harassment training within six months of date of hire?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Are duties relating to processing and approving personnel actions segregated?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. In addition to the central Human Resource Services file, does the unit maintain personnel files that include current job descriptions and performance appraisals?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. Are personnel records maintained in accordance with retention schedules and access to confidential records limited to those with a "need to know"?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. Are performance evaluations submitted on a timely basis with Human Resource Services?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Are employees who are covered by the Fair Labor Standards Act (non-exempt/hourly employees) compensated for overtime worked?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. Are unit procedures in place to ensure that undergraduate student employees do not work more than 20 hours a week and do not work during scheduled classes without documentation that the class has been canceled?

\* NS – Not Sure \* N/A – Not Applicable

### HUMAN RESOURCE MANAGEMENT

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>16.</b>	Are unit procedures in place to ensure that leave taken is properly approved and recorded?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>17.</b>	Have supervisors and other staff members responsible for HR been properly trained on the Family and Medical Leave Act (FMLA)?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>18.</b>	Are procedures in place to ensure awareness and compliance with the University's policy for reporting outside employment activities, and any potential conflicts of interest and nepotism?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>19.</b>	Are terminations of appointments for employees separating from the University processed timely and the exit checklist reviewed? <a href="http://www.hr.ufl.edu/forms/managers/checklist.pdf">http://www.hr.ufl.edu/forms/managers/checklist.pdf</a>

\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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### PURCHASING AND DISBURSEMENTS

Department .....

Preparer(s) ..... Date .....

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are staff responsible for requisition/purchasing and vendor payments and travel familiar with the Purchasing and Disbursement Sections of the Finance and Accounting Directives and Procedures (1.4.12, 13, and 14)? <a href="http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4">http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Are the duties for initiating requisitions, receiving purchased items, processing of invoices for payment, and reconciliation of the departmental ledger separated between two or more employees?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Are contracts and leases approved by all appropriate parties prior to the effective date of the contract?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Does management review charges recorded on the departmental ledger and inquire about unfamiliar charges?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Is management's review of the departmental ledger, reconciliation, and supporting documentation appropriately documented?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Do unit procedures ensure that the best combination of quality, total price, and delivery are evaluated when acquiring goods or services?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are purchase requisitions initiated and approved by employees specifically authorized to perform this task?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Are vendor invoices processed timely?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Are all invoices independently reviewed for completeness, accuracy, compliance with university directives, and agreement to supporting documentation (receiving reports and purchase orders) before approval for payment?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Do invoices receive appropriate supervisory approval before payment?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Are appropriate discounts offered being taken?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. If the invoice inappropriately included taxes, were they deducted prior to payment?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. Are encumbrances and disbursements reconciled with the departmental ledger?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Are returned purchases controlled in such a manner to ensure that the department receives the credit or refund due the department?

\* NS – Not Sure \* N/A – Not Applicable

**PURCHASING AND DISBURSEMENTS**

- |                          |                          |                          |                          |            |   |
|--------------------------|--------------------------|--------------------------|--------------------------|------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>15.</b> | Are vendor invoices and travel reimbursements controlled in such a manner as to prevent duplicate payment?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>16.</b> | Does the Dean, Director, or Department Head approve (by signature) the issuance of purchasing cards?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>17.</b> | Does the department generate "Monthly Paid Charges" reports for each cardholder; obtain supporting receipts, and cardholder's signature?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>18.</b> | Are purchasing card transactions authorized by an Approver, reconciled timely, and signed by the cardholder?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>19.</b> | Does department management periodically review a list of departmental cardholders and their limits to determine if changes need to be made?   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>20.</b> | Are originators adequately trained to ensure proper posting of travel related data?   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>21.</b> | Does the department create an "Authorized Approver Request Form" to authorize a designee to approve travel?   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>22.</b> | Does the approver verify that a Travel Authorization was created before the travel occurred?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>23.</b> | Are Travel Authorizations compared to the traveler's budget balance to ensure that the traveler is still within the limits of his/her budget?   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>24.</b> | Are requests for travel reimbursements and related expenses submitted through the Travel and Expense module rather than the Accounts Payable Module?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>25.</b> | Are travel advances made and approved through the Travel and Expense Module?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>26.</b> | Are travel advances settled timely?   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>27.</b> | Are telephone bills reviewed and appropriately certified as to business use only?   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>28.</b> | Is a periodic review made of telephone lines and equipment to ensure that such telephone lines and equipment is needed?   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>29.</b> | Is the use of copy machines limited to official business use only?  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>30.</b> | Are maintenance agreements reviewed periodically, especially before they are renewed, to ensure that the equipment the maintenance agreement is intended to cover is still owned and used by the unit and that it is still in the unit's best interest to continue to carry the maintenance coverage? |

\* NS – Not Sure \* N/A – Not Applicable

### PURCHASING AND DISBURSEMENTS

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>31.</b>	Are the purchase, storage, and issuance of supplies properly controlled to prevent over-purchasing, pilferage, deterioration, and damage?
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\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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### RESEARCH MANAGEMENT AND SUPPORT

Department .....

Preparer(s) ..... Date .....

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are staff members responsible for contracts and grants familiar with the Finance and Accounting Directives and Procedures relating to contracts and grants? ( <a href="http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.5">http://fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.5</a> ) Also, are staff familiar with the Division of Sponsored Research (DSR) handbook at <a href="http://rgp.ufl.edu/research/handbook/researcher_handbook/">http://rgp.ufl.edu/research/handbook/researcher_handbook/</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Have staff and faculty been provided sufficient training to understand the special requirements of expending contract and grant funds, effort reporting, and in general ensuring compliance with grant or contract terms and Federal regulations. See Research Administrator Training website at <a href="http://apps.rgp.ufl.edu/research/training/">http://apps.rgp.ufl.edu/research/training/</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Are appropriate procedures in place to ensure that all technical and progress reports are prepared by employees directly involved with the grant program or contract and are submitted to the sponsor or contractor in accordance with the terms of the agreement?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Are there policies and procedures to address circumstances when an award has not yet been accepted by the University (ex: set up of temporary accounts), excess funds remain after completion of a project, and charges are in excess of allowed amounts?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Are costs directly charged to a grant or used as cost sharing reviewed to assure they are reasonable, allocable, consistently treated, and meet any restrictions that apply?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Do fixed price contracts include all relevant expenditures?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are unit procedures in place to ensure travel is an allowable expense under sponsor terms, charged at allowable rates, and benefits the grant charged?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Are salaries of administrative and clerical staff and non-salary administrative items charged directly to a grant or sponsored project only if such services and expenses are explicitly budgeted for in the grant and CAS exemption received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Is biweekly payroll distribution managed to assure that employee payroll is charged to sponsored projects consistent with employee's activities rather than budget or availability of funds?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Are payroll charges appropriately distributed and reported for employees whose compensation exceeds the NIH salary cap or other budgetary restrictions?

\* NS – Not Sure \* N/A – Not Applicable

**RESEARCH MANAGEMENT AND SUPPORT**

- 11.** Are unit procedures in place to ensure that faculty and staff effort is reported accurately and timely? Is documentation available to support the use of a suitable means of verification?
- 12.** Is committed effort and assignments reviewed to verify that individual PIs are not "overcommitted" to current projects and report at least a minimum level of effort on his/her contract(s) or grant(s)?
- 13.** Does the unit monitor if there are significant changes in an employee's committed research activities? If applicable, is there a process to ensure these changes are reported to the Division of Sponsored Research (DSR)?
- 14.** Are polices and procedures in place to ensure payroll or other expenditure transfers are appropriate, approved, and processed timely and include required supporting documentation?
- 15.** Are sub grants/subcontracts to other organizations routed to DSR on the basis of properly completed and approved sub-award proposals?
- 16.** Are disbursements to sub grantees/subcontractors approved by Principal Investigators (PI) based on properly completed reports or billings?
- 17.** Except for capital grants, are purchases of fixed assets made prior to the end of the grant so the fixed assets can be used in accomplishment of the project objectives?
- 18.** Are unit procedures in place to ensure expenditures are not charged after the grant period, and assist core Contract and Grant offices with the timely closeouts of awards?
- 19.** Where projects require cost sharing or matching, does the unit compare regularly accumulated cost shared amounts with grant cost sharing requirements to see it has met its cost sharing goals?
- 20.** Is there a control in place to ensure that expenses reported for purposes of cost sharing are not already charged directly to other sponsored projects unless specifically granted permission by both sponsors?
- 21.** Are grant summary reports reviewed and reconciled to supporting documentation periodically to verify that balances agree to amounts reported in myUFL?

\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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### INFORMATION TECHNOLOGY

Department .....

Preparer(s) ..... Date .....

**Note:** While probably every unit uses information technology, the size and scope of such use can vary dramatically. Therefore, a fairly standard internal control checklist was used below, which may be more comprehensive or less than what is deemed needed depending on the unit's IT operation. Please keep this in mind while attempting to use this checklist.

YES	NO	*NS	*N/A	CHECKLIST QUESTION
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are appropriate faculty and staff members familiar with the <u>Office of Information Technology Guidelines</u> ? UF IT Policies and Standards <a href="http://www.it.ufl.edu/policies/">http://www.it.ufl.edu/policies/</a> ; Basic Security Guidelines for Network Administrators <a href="http://infosec.ufl.edu/admins/guidelines.shtml">http://infosec.ufl.edu/admins/guidelines.shtml</a> ; Protect and Educate <a href="http://infosec.ufl.edu/athome/">http://infosec.ufl.edu/athome/</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Has a unit IT risk assessment been conducted within the past three years?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Have key IT positions been classified as positions of special trust?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Does a business continuation plan exists which identifies critical activities, backup files, programs, and alternative processing sites?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Have change management procedures been established, including patch management, for portable computers, workstations, and servers?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Are system security and application access logs enabled and reviewed periodically?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are backups of operating systems, critical data, and key software programs made on a regular basis and stored at an off-site location?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Is access to the production systems authorized and documented through the use of standard forms or emails?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Are strong passwords for all production systems (interval change, minimum length, lock out, etc.) in place?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Are documented procedures in place for removing access to all production systems when an employee leaves the unit?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Is sensitive and restricted data managed by the unit (on networks, personal computers, and back up media), classified and protected by restricted access, encryption, or other controls?

\* NS – Not Sure \* N/A – Not Applicable

### INFORMATION TECHNOLOGY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>12.</b>	Do policies provide for all personnel with a need to access critical applications (mainframe, networks, and personal computers) to have individual accounts and passwords and are they prohibited from sharing those passwords?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>13.</b>	Are records of all software licensing agreements managed by the unit properly maintained?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>14.</b>	Has the university policy on acceptable use of computer resources been effectively communicated to all employees including new hires?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>15.</b>	Are antivirus software installed, operating and being updated for all computing resources (laptops, desktops, servers, etc)?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>16.</b>	Is system administrator access to the production systems restricted and based on need?

\* NS – Not Sure \* N/A – Not Applicable

**Comments/Compensating Controls:**

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