

AUDIT CHECK LIST - AREAS REGULARLY REVIEWED

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Last Updated 8/15/11

ACCOUNTING AND FINANCIAL CONTROLS

Expenditures

- PPM 5-4b; PPM 5-25a-j
- Detailed monthly reconciliations of accounts are performed
- Expenditures are within budgets
- Banner approval limits are appropriate
- Expenditures are for legitimate university purposes
- Appropriate supervisor approval obtained for expenditures
- Supporting documents are on file and tie to expenditures
- Accounting Services has authorized any off campus bank accounts used by department (if any)
- Employee awards and gifts exceeding \$50 are processed through Payroll
- Gift cards and other items given to employees/students are adequately tracked and signed for by recipients
- Requisitions are not used to request payment of services to an employee
- Purchases over \$1,500 are initiated through processing a purchase requisition (No Confirmation Orders)
- Expenditures for items that could appear personal in nature have the university purpose clearly documented

Petty Cash Reimbursements

- PPM 5-11
- Purchases are for legitimate university purposes
- Appropriate approval signatures are evident on petty cash reimbursement vouchers
- Reimbursements are under \$100.00
- No split transactions were made
- Receipts and other supporting documentation are on file

Bookstore Purchases

- Purchases are for legitimate university purposes
- Detailed receipts are on file
- Bookstore purchases are reconciled to monthly BANNER financial statements

Cell Phone Stipends

- PPM 3-65
- PARs for stipends were properly approved
- Stipends are appropriate for job type
- University agreements for cell phone stipends are signed by the employee & manager / supervisor
- Department cell phones were approved by the appropriate vice president and logs are kept documenting all business and personal calls

Equipment Inventory / Surplus Property

- PPM 5-27, 5-28
- Inventoried items are on hand & adequately secured
- Department has appropriate documentation on file for items transferred or surplus
- Department verifies their equipment inventory at least annually

Deposit of Funds / Accounts Receivable (Cash Handling Procedures)

- PPM 5-3, 5-4, 5-11a
- Appropriate segregation of duties are maintained - billing, receiving, depositing & reconciling functions performed by multiple people
- Departmental cash handling procedures are formalized in writing
- Payment Card Industry (PCI) requirements are followed
- Funds received are adequately secured
- Deposits are made within 3 business days - Utah Code 51-4-2(2)(a)

- Deposits are delivered to the Main Cashiers Office by University Police if over \$500 - if under \$500, University Police or two employees can deliver deposits
- Supporting documentation is kept on file for 3 years
- Reconciliations of funds received to deposits made are performed
- Deposit amounts agree to supporting documentation
- Voided transactions are monitored & approved by a supervisor
- All transactions are evidenced by either a hand written receipt, a cash register tape or electronically documented
- Hand written changes to cash register tapes are approved by a supervisor
- Cash equivalents are properly secured & tracked (gift cards, parking tags, lab cards etc.)
- Accounts receivables are processed through Accounting Services
- Departmental change funds are authorized by Accounting Services - Change fund amounts are appropriate
- Department uses a "Mail Check Log" when appropriate to record & reconcile checks received in the mail
- All checks are restrictively endorsed immediately upon receipt "For Deposit Only to WSU"

Grants & Sponsored Projects

- PPM 5-4d
- Appropriate approvals are obtained on contracts & supporting documentation
- Expenditures are in accordance to requirements
- Other restrictions are followed
- Time & effort reporting requirements are met
- Final & other required reports are submitted per requirements

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PERSONNEL POLICIES

- Student & Non-Student Hourly Employees
 - PPM 3-2, 3-2a, 3-14
 - PARs, W-4s & I-9s are on file before a student is allowed to work
 - PARs are approved by an appropriate supervisor
 - Student employees did not work more than 40 hours per week
 - International & Federal Work Study Students are generally limited to 20 hours per week
 - Non-student hourly employees cannot work more than 1500 hours per fiscal year
- Overtime/Compensatory Time (Non-Exempt Classified)
 - PPM 3-2a
 - Adequate records are kept by the department
 - All time worked and comp time used are recorded in Weber's Time Entry Approval system
 - Non-exempt classified employees have been properly compensated for all overtime worked per FLSA requirements
 - Appropriate supervisory approvals are obtained for hours worked and used
 - Accumulated compensatory time hours earned in excess of 90 hrs is paid as overtime
- Vacation / Sick Leave
 - PPM 3-20, PPM 3-21
 - Appropriate documentation is kept by the department to track leave taken
 - Appropriate supervisors approved time taken & recorded in Leave Tracker
- Employment of Relatives
 - PPM 3-6
 - The university nepotism policy is followed
 - Exceptions to this policy require written approval of the supervising vice president or president

- Criminal Background Checks
 - PPM 3-5a
 - Background checks were performed on applicable personnel
- Supplemental Pay
 - PPM 3-48, PPM 3-49; PPM 3-50
 - Appropriate approvals were obtained for "salaried non-faculty" personnel receiving extra compensation in excess of 15% of their base salary (3-48)
 - Appropriate approvals were obtained for "faculty" exceeding policy limit (3-50)
- Employee Training
 - Applicable employees have received OSHA and other safety related training
 - Employees have received other applicable training - Defensive Driving Certification, FERPA, Supervisor, New Employee, PCI DSS, PREP, FLSA, etc

INFORMATION SECURITY POLICIES AND PROCEDURES

- Access Controls
 - PPM 10-1; PPM 5-44
 - Current employees access to university systems and orgs are appropriate
 - Transferred employees access was modified to reflect new duties & orgs
 - Terminated employees no longer have access to INB BANNER & other university systems
 - Department regularly reviews employees system access (at least once a year)
 - Keys for terminated employees are returned
 - Terminated employees Prox access to buildings is removed
- Desktop Security / Data Loss Prevention
 - PPM 10-1, Secure Computing Standard
 - Computers have ePolicy Orchestrator Agent (ePO) installed and running
 - Passwords are not shared

- Operating system updates are set to run automatically
- Users manually lock their computer when leaving for an extended period of time and automatic locks are set for no longer than 20 minutes
- Firewalls are turned on
- File/Printer Sharing, Internet Information Services (IIS) is turned off
- Peer to Peer (P2P) software is not installed
- All software used by the department is licensed
- High-Risk, Restricted and Confidential data are classified appropriately, adequately protected and properly shredded or disposed of when no longer needed
- Third-party contracts are in place to protect shared university data
- Backups of data are properly secured
- Information posted on web sites is appropriate
- Other items listed in policies or guidelines
- Any exceptions to the Secure Computing Standard have been approved by the ISO Office and ISTF

Processing of Credit Cards

- Processing of Credit Cards
 - PPM 10-4
 - Credit cards are processed using an approved university system such as TouchNet, Blackboard or Prism
 - PCI requirements are followed

OTHER AREAS OFTEN REVIEWED

- Risk Assessment Survey
- Tuition Benefits
- Shop Supplies & Resale Inventory
- Compliance with Board of Regents (BOR) Auxiliary Enterprise Policies (R550 and R555)
- Student Clubs
- Compliance with Industry Standards & Best Business Practices
- Other Policies & Procedures Unique to a Specific University Department