

TELEPHONE LONG DISTANCE

Objective:

To determine if the department/unit has appropriately authorized all users of long distance telecommunications and reviews monthly telephone charge reports to insure charges are accurate and appropriate.

Important Information:

In order to be able to make long distance calls through the University's telephone system, employees are required to have departmental approval. Departmental cost center information (for applying long distance charges) must be identified through the [Telecommunications Service Authorization Form](#) and authorized by the employee's departmental leadership.

Per PS 01.A.11, section 2.2.4, employees are required to review monthly telephone charge reports and certify that all long distance charges are accurate and made for official University business. Each department is responsible for implementing this policy within their unit and maintaining records accordingly.

Potential Impact:

Failure to appropriately manage the issuance of long distance codes and review monthly charges could result in a financial loss for the institution and cause a violation of institutional business procedures.

Helpful Tools:

- UH System Administrative Memorandum:
 - [03.A.19 – Personal Use of UHS Telecommunications Equipment or Services](#)
 - [02.A.25 - Termination Clearance Guidelines](#)
- UH – Downtown Policy Statement:
 - [Administration – 01.A.11 - Ethical and Legal Use of University Property](#)
 - [Financial Affairs – 05.A.21 - Wireless Communications Equipment and Communications Policy](#)
- UHD Website:
 - [IT Telecommunications](#)
 - [Telecommunications Service Authorization Form](#)
- Other(s):
 - [Texas Administrative Code – Chapter 202 – Subchapter C \(TAC 202 C\)](#)

Contacts:

Jon Garza
garzaj@uhd.edu
713-221-8950
S701

Frequently Observed Weaknesses/Deficiencies:

- Failure to monitor telecommunication costs for unusual activity/errors, and to preclude personal telephone expenses
- Failure to periodically communicate to employees that personal telecommunication expenses are unallowable
- Failure to perform periodic telecommunications audits of phone lines and equipment

Best Business Practices:

1. Designate an individual(s) with the responsibility and authority to administer the unit's telecommunication activities/processes. This individual should understand telecommunication procedures and handle and/or be apprised of all telecommunication activities.
2. Review telecommunication costs monthly, ensuring the review is documented and long distance calls are monitored.
3. Research unusual trends in telecommunication activity.
4. Periodically communicate/inform employees that non-business long distance calls are prohibited and that directory assistance is to be avoided.
5. Eliminate unnecessary telecommunication expenses such as lines, equipment, and other telecommunication features.
6. Protect telephones that are accessible to the public from unauthorized long distance calls (including incoming toll-free calls, if applicable).
7. Implement password/code protection on telephones where necessary.
8. Ensure an appropriate approval process exists for cellular phones, pagers, and other telecommunication devices and establish guidelines for determining who may have such items in the unit.

AREA

This questionnaire is designed so that “no” answers indicate that an internal control weakness may exist and the procedure/process may need to be examined in greater detail. **Comments should be provided for “No” answers.** When such weaknesses are identified, a change in the process may be necessary OR a control may need to be put into place to address the weakness. The appropriate UHD contact office (as outlined in the self-assessment text) may be contacted for assistance with identified weaknesses.

Self-Assessment of Internal Controls for Telephone Long Distance	Yes	No	N/A	Comments
Are all University employees authorized to make long distance calls from University telephones and issued long distance authorization codes? <i>(SAM 03.A.19 and 02.A.25; UHD PS 01.A.11)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is a Telecommunications Service Authorization Form authorized by a new employee’s manager or departmental leadership before a long distance code is assigned?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Do you have a process in place to require all authorized long distance users review their long distance telephone records to help ensure their authorization codes are not being compromised?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are procedures in place to ensure charges related to non-business use of cell phone and pagers are recovered from employees with university-owned devices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are telecommunication costs reviewed monthly for accuracy and appropriateness and certified by the employee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are unusual trends in telecommunications activity researched?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the unit document the review of telecommunication costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the unit protect telephones that are accessible to the public from improper long distance calls?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the unit perform a periodic audit of telecommunication lines and equipment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

This is a living document and will be updated as revisions are necessary. Periodically, you may want to check for updates and revisions. We welcome any questions and feedback regarding the information contained in this tool including any comments regarding how this may be more useful and effective.