

UNIVERSITY OF HOUSTON-DOWNTOWN
DEPARTMENT FRAUD RISK SURVEY
Period Covering FY2013/FY2014 (to date)

1 Procurement

A Purchase of goods or services

	Yes	No	N/A
1) All faculty and staff who directly or indirectly influence purchasing decisions have read UHD PS 05.C.07, Code of Conduct - Procurement Responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2) All faculty and staff who directly or indirectly influence purchasing decisions have completed the Related Party Disclosure Form (SAM 02.A.10).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) All full-time faculty and exempt staff have completed the Consulting and Professional Services Reporting Form. (PS 02.A.04).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) All sole source justification requests on requisitions were reviewed by the college/division administrator for legitimacy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5) All best value statements on contracts were reviewed by the college/division administrator for legitimacy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6) All purchases were reviewed by the department approver for legitimate university purpose/benefit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7) The department verified that the invoice number and date were entered on the voucher exactly as they appeared on the invoice.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8) The department verified whether previous payments have been made to vendors that did not provide a unique invoice number and date.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B P-Card Use

	Yes	No	N/A
9) All P-Card cardholders provided a receipt, business purpose, and other required documentation for each transaction.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10) Employees who made personal purchases with a P-Card were required to refund the university for that purchase.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11) Flagrant or repeated personal P-Card purchases were reported in accordance with SAM 01.C.04, Reporting/ Investigating Fraudulent Acts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12) P-Card cardholders reviewed and signed the monthly Expense Report indicating that all transactions were legitimate and were made by them.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13) All cardholders completed annual P-Card Cardholder training.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14) All appropriate business staff completed annual P-Card Business Office training.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15) Vendor status checked before P-Card used for purchase if over \$150.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2 Employee Reimbursements

C Travel and entertainment reimbursements

	Yes	No	N/A
16) All employees obtained supervisory or department head approval for travel and entertainment reimbursements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17) All employees submitted complete documentation for travel and entertainment no later than 60 days after the event.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18) The department required employees to submit original receipts for expense reimbursement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19) All employees signed the receipt or other document indicating that this was a legitimate university expense for which they have not been reimbursed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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20) The employee's supervisor signed all receipts or other documents indicating approval for employee reimbursements.

3 Cash Advances

D Travel advances

Yes No N/A

21) Any Specially approved travel advances were closed out (i.e., all use of funds accounted for and any excess funds returned) within 15 days of the end of the trip.

4 Computer Security

E Computer use

Yes No N/A

22) The department took appropriate corrective action (e.g., purchased software license or removed software) for any improperly installed or unlicensed software discovered.

23) All department employees read the IT Security Policies /PS 08.A.04.

5 Sponsored Projects

F Grant administration

Yes No N/A

24) All employees who approve grant expenditures completed required Research Division training.

25) All academic staff who work on a sponsored project completed an Annual Certification of Compliance in accordance with the Policy on Conflict of Interest for Academic Staff.

6 Service Center, Auxiliaries and Continuing Ed

G Sales activity

Yes No N/A

26) The unit only issued pre-numbered, cash register, or computer-generated sales receipts.

27) The unit accounted for all receipts (cash register and computer-generated receipts are accounted for automatically).

28) All cash sales were reconciled to cash receipts and all credit card sales to credit card receipts.

29) The unit retained receipts for all refunds issued.

30) Refunds required management approval.

31) The department maintained tight security over any paper and/or computer files with credit card information to prevent unauthorized access to this information.

32) All employees with access to credit card information completed annual Credit Card Data Security training.

33) All employees involved in processing credit card payments completed annual Credit Card Processing training.

34) All employees involved in creating or approving credit card journals completed annual Credit Card Accounting training.

35) The department kept inventory held for resale in a secure location.

36) The unit maintained a perpetual inventory system for its resale inventory that it reconciled to the physical inventory at least once a year.

37) The physical inventory of items held for resale were conducted by someone who was not responsible for the inventory, in addition to the inventory custodian.

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|---|--------------------------|--------------------------|--------------------------|
| 38) The department reconciled the accounts receivable balance on its cost center with its own accounts receivable listed at least once a month. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 39) The department had procedures in place for collecting past due receivables. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 40) All accounts receivable write-off requests submitted to General Accounting included documentation of the steps taken to recover the receivable. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

7 Cash Handling

H Petty cash fund

- | | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 41) All petty cash funds were maintained in a secure location when not in use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 42) Original receipts were required for petty cash reimbursement. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 43) All petty cash fund custodians completed annual Petty Cash and Change Fund Custodian and Cash Handler appointment forms. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

I Change fund

- | | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 44) All change funds were maintained in a secure location when not in use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 45) Overage and shortage were calculated each day change fund was in use and reported on Overage/Shortage Report. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 46) All petty cash fund custodians completed annual Petty Cash and Change Fund Custodian and Cash Handler appointment forms. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

J Cash deposits

- | | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 47) All checks received by the department were made payable to the University of Houston-Downtown. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 48) All checks received by the department were restrictively endorsed upon receipt with "For Deposit Only" followed by the department name and/or cost center. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 49) All cash for deposit was secured in a safe, locked drawer, or file cabinet until deposited. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 50) Two people verified the amount of cash to be deposited matched the deposit slip. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 51) Cash deposits less than \$100 were deposited within 5 business days and deposits of \$100 or more deposited within 1 business day of receipt. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

8 HR/Payroll

K Payroll processing procedures

- | | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 52) All Personal Action Requests (PARs) in the department were prepared by one person and approved by another. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 53) Trial and final payroll registers were reconciled to timesheets. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 54) The department reviewed payroll reports on a monthly basis. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 55) Leave requests were submitted to supervisors for approval before scheduled leave and immediately after unscheduled leave. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 56) The department had a process in place to verify that employees were claiming the correct amount of leave. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 57) Unclaimed pay checks were kept in a safe, locked drawer, or file cabinet. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 58) All unclaimed pay checks were returned to Treasury after five days. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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59) Employees obtained pre-approval from their supervisor for overtime.

L Department personnel files **Yes** **No** **N/A**

60) Department copies of personnel records, including timesheets and PARs, were kept in a locked room or file cabinet.

M Hiring practices **Yes** **No** **N/A**

61) References were checked, credentials verified, and security checks completed for final candidates.

9 Scholarships

N Scholarships administered by department **Yes** **No** **N/A**

62) Members of the selection committee removed themselves from the selection process if they had any relation or affiliation to any of the scholarship candidates.

63) The department had procedures to ensure that scholarships were awarded in accordance with donor requirements.

10 Fixed Assets

O Fixed asset security **Yes** **No** **N/A**

64) A property tag was affixed to all capital and controlled assets.

65) Valuable assets were kept in a secure location.

66) Missing assets were reported immediately to the property custodian.

67) All salvaged assets were either transferred to Property Management or physically inspected by the property custodian before being classified as salvaged.

68) All transfers of assets were acknowledged in writing by the recipient.

69) An Off-Campus form was completed before any university asset was taken off-campus.

70) Off-Campus forms were renewed at the beginning of the fiscal year for off-campus assets.

11 Student Records

P Security of student information **Yes** **No** **N/A**

71) Department copies of student records, including transcripts, schedules, and grades, were kept in a locked room or file cabinet.

72) Student system access was limited to those individuals who needed it to fulfill their work-related responsibility.

12 Accounting

Q Cost center and account assignment **Yes** **No** **N/A**

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|---|--------------------------|--------------------------|--------------------------|
| 73) The department approver verified that the expense/revenue account was correct on all journals, vouchers, and requisitions before approving. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 74) The department approver verified that the cost center was appropriate on all journals, vouchers, and requisitions before approving. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

13 Long Distance

R Long distance verification

Yes No N/A

- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| 75) Every employee who used a long distance code reviewed and signed monthly long distance billing reports to verify that all calls were made for business purposes. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 76) Employees were notified that they must reimburse the university for any personal calls within 10 days of receiving the long distance billing report. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

14 General Institutional Compliance

S Risk management

Yes No N/A

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| 77) A fraud risk assessment survey was completed by the department for the previous fiscal year. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 78) The unit head has taken all measures necessary to mitigate those departmental risks identified in the previous fraud risk assessment survey. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 79) Regarding audit findings, the department has taken prompt action to correct findings and implement recommendations. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 80) Regarding life/safety inspections, the department has taken prompt action to correct findings and implement recommendations. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 81) The department administrator (or equivalent) has reported all known instances of non-compliance with external rules and regulations and suspected fraudulent activity to the appropriate authority in accordance with SAM 01.C.04, Reporting/Investigating Fraudulent Acts. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

T Department procedures

Yes No N/A

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|--|--------------------------|--------------------------|--------------------------|
| 82) The unit administrator reviewed and updated the unit's signature authority forms and provided to Business Affairs. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 83) The unit administrator reviewed and updated, if needed, the unit's cash handling procedures. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 84) The unit reviewed and updated, if needed, employee desk manuals for unique procedures within the unit. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 85) Unit procedures and updates were provided to the appropriate employees. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

15 Financial Certification

U Verification of accounting transactions

Yes No N/A

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|--|--------------------------|--------------------------|--------------------------|
| 86) The department maintained adequate segregation of duties. More than one person was involved in entering, approving, and verifying cost center transactions for the department. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 87) The department verified the transactions on all of its active cost centers for each of the 12 months of the last FY. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 88) The department business administrator (or equivalent) reviewed and approved all verifications for department cost centers during the last fiscal year. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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- 89) The department adjusted or satisfactorily resolved all reconciling items for each of the 12 months of the last FY.
- 90) The department business administrator (or equivalent) is not aware of any transactions that were improperly recorded in the accounting entries for the last FY, except for those previously identified and corrected.