**General**

1. Do you have a statement of mission and objectives for the department/activity?

Yes  No  N/A

2. Do you have a current organization chart in use which reasonable fixes the lines of authority and responsibility of departmental personnel?

Yes  No  N/A

3. Do you have written policies and procedures for the department/activity?

Yes  No  N/A

4. Are updated copies of the Administrative Guide to Services readily available and familiar to key personnel?

Yes  No  N/A

5. Do your departmental reports provide timely, complete, and accurate information for internal and external purposes?

Yes  No  N/A

6. Do you review and approve new and/or changes to departmental accounting and information systems before implementation?

Yes  No  N/A

7. Do you have written departmental policies and procedures to ensure functional records management?

Yes  No  N/A

8. Have employee evaluations been

performed in accordance with University policy?

Yes  No  N/A

1. Are job descriptions for each position or class of positions within department/activity maintained?

Yes  No  N/A

**Cash Receipts**

1. Are all cash receipts promptly recorded through the use of pre-numbered receipts logs, or cash registers by an individual(s) designated to receive in accordance with University policy?

Yes  No  N/A

1. Does someone independent of the cashiering process check that the cash received and logged in agrees with the daily deposit?

Yes  No  N/A

1. Are cash receipts reconciled with Financial Statements on a monthly basis?

Yes  No  N/A

1. Are deposits of cash receipts made on a daily basis?

Yes  No  N/A

1. Does someone independent of cashiering and accounts receivable open the mail?

Yes  No  N/A

**Cash Receipts**

**continued**

6. Is there adequate separation of duties between the cashiering function and the accounts receivable functions?

Yes  No  N/A

7. Is accountability and responsibility for checks and cash received through the mail established immediately upon receipt and maintained through deposit?

Yes  No  N/A

8. Are cashier’s daily cash reports subjected to supervisory review and approval?

Yes  No  N/A

9. Is a restrictive endorsement placed on incoming checks as soon as they are received?

Yes  No  N/A

1. Are instructions given to persons writing checks to make checks payable to the University and not the department/activity?

Yes  No  N/A

1. Are receipts which are given to individuals who remit cash:
2. Prepared in multiple copies?

Yes  No  N/A

1. Identifiable to a specific cashier?

Yes  No  N/A

1. Dated?

Yes  No  N/A

1. Numerically controlled?

Yes  No  N/A

1. Are the duties of the employees connected with the cash receipts function rotated periodically?

Yes  No  N/A

1. Are records of daily cash overages and shortages by cashier maintained and regularly reviewed?

Yes  No  N/A

1. Are cash receipts posted on a daily basis to subsidiary account receivable records?

Yes  No  N/A

1. Are cashier’s provided with separate cash drawers?

Yes  No  N/A

1. Are cash drawers locked during the cashier’s absence?

Yes  No  N/A

1. Do procedures prohibit the disbursement of cash receipts prior to their deposits?

Yes  No  N/A

1. Are adequate physical facilities provided for safeguarding cash prior to its deposit?

Yes  No  N/A

**Cash Receipts**

**continued**

1. Are safe combinations and keys to cash boxes or drawers restricted to an essential number of employees?

Yes  No  N/A

20. Are safe combinations or locks to cash containers changed periodically and at each personnel change?

Yes  No  N/A

21. Are bankette/bursar deposits verified by means of a duplicate deposit slip or validated bursar receipt?

Yes  No  N/A

22. Any funds maintained in bank accounts which have not been specifically authorized by the Controller’s Office? **If yes, contact the Controller’s Office immediately.**

Yes  No  N/A

23. Are any funds being held by a non-university entity as a deposit or reserve for some future financial event? **If yes, contact the Controller’s Office immediately.**

Yes  No  N/A

**Purchases/Disbursements**

**General**

1. Are personnel responsible for departmental purchases familiar with OU Norman campus purchasing guidelines?

Yes  No  N/A

2. Is the assignment of responsibility for final departmental purchasing decisions established at appropriate levels?

Yes  No  N/A

3. Are departmental purchases coordinated through one individual?

Yes  No  N/A

4. Are all requisitions, purchase orders, and service department requests accounted for?

Yes  No  N/A

5. Is there a designated, centralized receiving area for all incoming foods?

Yes  No  N/A

6. Has the authority to approve invoices for payment been established at appropriate departmental levels?

Yes  No  N/A

7. Are all invoices checked against the orders placed (i.e. Blanket, Authority, or Small Dollar Purchases) to ensure pricing is correct and proper?

Yes  No  N/A

8. Are copies of approved invoices and ordering documentation maintained within the department?

Yes  No  N/A

9. Do procedures exist to prevent duplicate vendor payments?

Yes  No  N/A

**Purchases/Disbursements**

**General, continued**

10. Are returned purchases controlled in a manner which assures proper credit to departmental accounting and inventory records?

Yes  No  N/A

11. Do procedures preclude payment for damaged and spoiled goods?

Yes  No  N/A

1. Is there adequate separation of duties between the ordering and approval of each purchase for payment?

Yes  No  N/A

13. Are all disbursements properly authorized and supported by appropriate documentation?

Yes  No  N/A

1. Are all persons signing requisitions authorized to do so?

Yes  No  N/A

1. Are expenditures reconciled with monthly financial statements?

Yes  No  N/A

1. Are disbursements from OU Foundation funds being processed in accordance with University policy?

Yes  No  N/A

**Personnel/Payroll**

1. Is there a uniform departmental application of payroll/personnel policies regarding time worked, overtime, and time not worked (including leave with and without pay)?

Yes  No  N/A

1. Are departmental employee time records (including time worked and leave time) properly documented and controlled?

Yes  No  N/A

1. Are departmental employee time records and supplemental employee time records reviewed and approved before submission to Payroll for processing?

Yes  No  N/A

**Petty Cash**

1. Have departmental petty cash funds been properly authorized by the Controller’s Office?

Yes  No  N/A

1. Is each petty cash fund the responsibility of only one person?

Yes  No  N/A

1. Are petty cash funds properly safeguarded?

Yes  No  N/A

**Petty Cash**

**continued**

4. Are petty cash vouchers utilized and required for each expenditure of petty cash funds?

Yes  No  N/A

5. Are petty cash disbursements supported by paid vendor invoices, receipts, or other appropriated documentation?

Yes  No  N/A

1. Are disbursements from petty cash funds approved by a responsible employee who has no direct access to the cash?

Yes  No  N/A

1. Is the fund periodically verified by independent cash counts?

Yes  No  N/A

1. Are IOUs, unauthorized advances, and personal checks prohibited?

Yes  No  N/A

1. Are disbursements from departmental petty cash funds prohibited for payment of utilities, telephone, travel and vehicle maintenance?

Yes  No  N/A

1. Do departmental procedures prohibit the reimbursement of sales tax from petty cash funds?

Yes  No  N/A

1. Do departmental procedures prohibit the commingling of one petty cash fund with other petty cash funds?

Yes  No  N/A

1. Are petty cash funds restricted to expenditures not exceeding a fixed amount?

Yes  No  N/A

1. Is the fund custodian prohibited from handling more than one petty cash fund or other cash receipts?

Yes  No  N/A

1. Is the custodian held accountable for the full amount of the fund?

Yes  No  N/A

1. is the delegation by the custodian of a part of the fund to another person documented in writing and retained by the original fund custodian?

Yes  No  N/A

**Change Funds**

1. Have all departmental change funds been properly authorized by the Controller’s Office?

Yes  No  N/A

1. Are departmental change funds used for the exclusive purpose of making change?

Yes  No  N/A

**Change Funds**

**Continued**

1. Do departmental procedures prohibit disbursements and advances from change funds?

Yes  No  N/A

1. Do departmental procedures prohibit the commingling of change funds with other cash funds?

Yes  No  N/A

1. Do departmental procedures prohibit the use of change funds to offset cash overages or shortages?

Yes  No  N/A

1. Are change funds subject to periodic independent counts and verifications?

Yes  No  N/A

1. Are adequate physical facilities provided for safeguarding change funds?

Yes  No  N/A

**Travel Disbursements**

1. Is the authority for approval of travel reimbursement requests established at appropriate organizational levels?

Yes  No  N/A

1. Are travel reimbursement requests reviewed and approved prior to submission to Financial Support Services payment processing?

Yes  No  N/A

1. Are requests for travel reimbursement which are made by a department sponsor as claimant co-signed by another responsible departmental employee or department co-sponsor?

Yes  No  N/A

1. Are requests for travel reimbursement reviewed with outstanding purchase orders for airfare and registration fees to avoid duplicate payment?

Yes  No  N/A

1. Are requests for travel reimbursement reviewed to determine if any of the claimed costs are reimbursable by an outside (third party) fund source?

Yes  No  N/A

**Equipment Inventory**

1. Has the department established and implemented written procedures which will better ensure the adequacy of departmental equipment inventory control and the propriety of related accounting records?

Yes  No  N/A

1. Is the disposition of departmental inventoried equipment processed in accordance with OU Norman campus policies and procedures?

Yes  No  N/A

3. Does the departmental equipment custodian notify the property control office of all changes in equip location?

Yes  No  N/A

**Equipment Inventory**

**Continued**

4. Does the department equipment custodian notify the property control office of equipment that is lost, stolen, or damaged?

Yes  No  N/A

5. Are reports made to Campus Police whenever items of inventoried equipment are suspected to have been stolen?

Yes  No  N/A

1. Do departmental equipment management procedures prohibit the sale of University assets?

Yes  No  N/A