

## COMPLIANCE ATTRIBUTES USED BY AUDIT PURCHASING CARDS

	Attributes
<b>Approval</b>	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>Transaction is properly approved for business purpose either on-line (i.e., Pcard System Compliance Report or E-Request system) or manually (e.g., transaction form, etc.) by an individual identified on the signature authority list.</li> </ul> <p style="text-align: center;"><i><b>Note:</b> All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></p> <ul style="list-style-type: none"> <li>For manual approvals, individuals have not approved transactions by signing the name of another individual.</li> <li>For any purchases made by a purchase card "business purpose approver (either on-line or manual approver)," the individual did not approve their own transaction.</li> </ul>
<b>Business Justification</b>	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>Transaction is supported by a documented business purpose.</li> <li><b>Business justification that underlies the transaction appears <u>reasonable</u> and <u>appropriate</u>.</b></li> </ul>
<b>Receipt</b>	<p>Verify that a receipt is included and itemized.</p> <p style="text-align: center;"><i><b>Note:</b> Itemized receipts are not necessary for flowers, donuts, or gift certificates if you can logically determine that the purchase is reasonable.</i></p>
<b>Meal Attendees</b>	<p>For all business meals and university functions that include meals, verify that the attendees are listed (a general description is appropriate for identifiable groups of attendees).</p>
<b>Alcohol</b>	<p>Verify the following for all transactions that include alcohol:</p> <ul style="list-style-type: none"> <li>Alcohol has been charged to a discretionary fund or conference (earnings) fund if the reception, meal, or similar event is included in the registration fee paid by attendees.</li> <li>Alcohol purchases have been approved by the VP, Dean, or appropriate designee.</li> </ul> <p style="text-align: center;"><i><b>Note:</b> All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></p> <ul style="list-style-type: none"> <li>Alcohol purchases do not exceed the limit (\$20 per person).</li> </ul>

## COMPLIANCE ATTRIBUTES USED BY AUDIT TRAVEL

	Attributes
Pre-Approval	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>Travel request has been <b>preapproved</b> for business purpose by an individual designated on the signature authority listing (Travel Request Form, Email, or other similar approval is acceptable).</li> <li>Approved travel request must include a reasonable estimate of total costs.</li> <li>If the amount to be reimbursed is more than <b>20%</b> greater than the preapproved amount per the travel request, it must be properly approved for business purpose.</li> <li>For manual approvals, individuals have not approved transactions by signing the name of another individual.</li> <li>For any purchases made by a travel "business purpose approver (manual approver)," the individual did not approve their own travel reimbursement.</li> </ul>
Traveler Certification	<p>Verify that the traveler has signed the "Certification" section of the Travel Reimbursement form. If a travel reimbursement form is not certified by the traveler, login to the eTravel System to verify that the traveler certified the form electronically.</p> <ul style="list-style-type: none"> <li>Select the payment request tab.</li> <li>For the selected travel transaction, scroll to the Route Log at the bottom of the screen and verify that the approval row for the traveler includes "Traveler Payment Approval."</li> </ul>
Business Justification	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>Transaction is supported by a documented business purpose.</li> <li><b>Business justification that underlies the transaction appears <u>reasonable and appropriate</u>.</b></li> </ul>
Per Diem & Incidentals	<p>Verify that Per Diem has been pro-rated accordingly (see Travel Policy for Per Diem allocation method).</p> <p><b>Note:</b> <i>If the per diem for the first or last day of travel exceeds 75% of the full per diem rate, verify that there is an accompanying explanation.</i></p>
Mileage	<p>Verify that mileage is reimbursed at the Federal mileage rate.</p> <ul style="list-style-type: none"> <li>If cost of mileage appears to be excessive, determine that it does not exceed the least expensive airfare, and obtain justification to support the decision to drive rather than fly.</li> <li>Verify the transaction is supported with a mileage log or other supporting documentation to document the distance of the trip (e.g., MapQuest).</li> </ul>
Receipt	<p>Verify for all transactions:</p> <ul style="list-style-type: none"> <li>Receipt is included. <b>Original</b> itemized receipts are required for all reimbursable expenses with the exception of Per Diem (receipts should show method and amount of payment).</li> <li>No receipts are required for miscellaneous business expenses under \$50 (e.g. baggage fees, parking, tolls, internet connectivity, Visas, immunizations, etc.).</li> </ul>
Meal Attendees	<p>For all business meals and university functions that include meals, verify that the attendees are listed (a general description is appropriate for identifiable groups of attendees).</p>
Alcohol	<p>Verify the following for all transactions that include alcohol:</p> <ul style="list-style-type: none"> <li>Alcohol has been charged to a discretionary fund or conference (earnings) fund if the reception, meal, or similar event is included in the registration fee paid by attendees.</li> <li>Alcohol purchases have been approved by the VP, Dean, or appropriate designee.</li> </ul> <p><b>Note:</b> <i>All VP expenses should be approved by the Office of the President and all Dean expenses should be approved by the Office of Academic Affairs.</i></p> <ul style="list-style-type: none"> <li>Alcohol purchases do not exceed the limit (\$20 per person).</li> </ul>
Airfare	<p>Verify that coach class tickets have been purchased.</p> <p><b>Note 1:</b> <i>A less-than first class ticket may be purchased at the department's discretion for flights with time exceeding 5 consecutive hours- excluding layover.</i></p> <p><b>Note 2:</b> <i>A first class or business class ticket for domestic travel must have documentation to support that the amount paid for the ticket was equivalent to the cost of a coach/economy class ticket for that flight.</i></p>
Excessive Hotel Costs	<p>Verify that hotel costs do not exceed \$350 per night (before tax) .</p> <ul style="list-style-type: none"> <li>If hotel costs exceed \$350 (before tax) per night, inquire about the high cost, and make a determination if the explanation/justification provided by the unit is reasonable.</li> <li>Only mark an exception if it is determined that there is no reasonable justification for the high priced hotel stay.</li> </ul>

## COMPLIANCE ATTRIBUTES USED BY AUDIT PURCHASE ORDERS

	Attributes
<b>Approval</b>	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>• Transaction is properly approved for business purpose either on-line or manually by an individual identified on the signature authority list.</li> </ul> <p style="text-align: center;"><i><b>Note:</b> All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></p> <ul style="list-style-type: none"> <li>• For manual approvals, individuals have not approved transactions by signing the name of another individual.</li> </ul>
<b>Business Justification</b>	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>• Transaction is supported by a documented business purpose.</li> <li>• <b>Business justification that underlies the transaction appears <u>reasonable</u> and <u>appropriate</u>.</b></li> </ul>
<b>Receipt / Invoice</b>	Verify that a receipt is included and itemized.
<b>Meal Attendees</b>	For all business meals and university functions that include meals, verify that the attendees are listed (a general description is appropriate for identifiable groups of attendees).
<b>Alcohol</b>	<p>Verify the following for all transactions that include alcohol:</p> <ul style="list-style-type: none"> <li>• Alcohol has been charged to a discretionary fund or conference (earnings) fund if the reception, meal, or similar event is included in the registration fee paid by attendees.</li> <li>• Alcohol purchases have been approved by the VP, Dean, or appropriate designee.</li> </ul> <p style="text-align: center;"><i><b>Note:</b> All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></p> <ul style="list-style-type: none"> <li>• Alcohol purchases do not exceed the limit (\$20 per person).</li> </ul>
<b>After the Fact</b>	Verify that the purchase order was not completed after the fact.

## COMPLIANCE ATTRIBUTES USED BY AUDIT INTERDEPARTMENTAL BILLINGS (IDB)

Attributes	
<b>Approval</b>	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>• Transaction is properly approved for business purpose by an individual identified on the signature authority list.</li> <li>• <b>Note:</b> <i>All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></li> <li>• For manual approvals, individuals have not approved transactions by signing the name of another individual.</li> <li>• For any IDBs for a "business purpose approver (either on-line or manual approver)," the individual did not approve their own transaction.</li> </ul>
<b>Business Justification</b>	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>• Transaction is supported by a documented business purpose.</li> <li>• <b>Business justification that underlies the transaction appears <i>reasonable and appropriate</i>.</b></li> </ul>
<b>Receipt / Invoice</b>	<p>Verify that a receipt is included and itemized.</p>
<b>Meal Attendees</b>	<p>For all business meals and university functions that include meals, verify that the attendees are listed (a general description is appropriate for identifiable groups of attendees).</p>
<b>Alcohol</b>	<p>Verify the following for all transactions that include alcohol:</p> <ul style="list-style-type: none"> <li>• Alcohol has been charged to a discretionary fund or conference (earnings) fund if the reception, meal, or similar event is included in the registration fee paid by attendees.</li> <li>• Alcohol purchases have been approved by the VP, Dean, or appropriate designee.</li> <li>• <b>Note:</b> <i>All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></li> <li>• Alcohol purchases do not exceed the limit (\$20 per person).</li> </ul>

## COMPLIANCE ATTRIBUTES USED BY AUDIT REIMBURSEMENTS

Attributes	
Approval	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>Transaction is properly approved for business purpose either on-line or manually by an individual identified on the signature authority list.</li> </ul> <p><b>Note:</b> <i>All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></p> <ul style="list-style-type: none"> <li>For manual approvals, individuals have not approved transactions by signing the name of another individual.</li> <li>For any reimbursements for a "business purpose approver (either on-line or manual approver)," the individual did not approve their own transaction.</li> </ul>
Business Justification	<p>Verify the following:</p> <ul style="list-style-type: none"> <li>Transaction is supported by a documented business purpose.</li> <li><b>Business justification that underlies the transaction appears <u>reasonable and appropriate</u>.</b></li> </ul>
Receipt	<p>Verify that a receipt is included and itemized.</p> <p><b>Note:</b> <i>Itemized receipts are not necessary for flowers, donuts, or gift certificates if you can logically determine that the purchase is reasonable.</i></p>
Meal Attendees	<p>For all business meals and university functions that include meals, verify that the attendees are listed (a general description is appropriate for identifiable groups of attendees).</p>
Alcohol	<p>Verify the following for all transactions that include alcohol:</p> <ul style="list-style-type: none"> <li>Alcohol has been charged to a discretionary fund or conference (earnings) fund if the reception, meal, or similar event is included in the registration fee paid by attendees.</li> <li>Alcohol purchases have been approved by the VP, Dean, or appropriate designee.</li> </ul> <p><b>Note:</b> <i>All VP expenses should be approved by the Office of the President, and all Dean expenses should be approved by the Office of Academic Affairs.</i></p> <ul style="list-style-type: none"> <li>Alcohol purchases do not exceed the limit (\$20 per person).</li> </ul>
Duplicate Reimb.	<p>Verify the individual did not receive reimbursements for the same expenditure from multiple units of the University (i.e. OSP).</p>