

## **Department Transition Review Procedure**

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## **Departmental Transition Review Planning**

The purposes of the departmental transition review is to examine the effectiveness and efficiency of the department operations and to inform the new Department Chair of the current status on financial transactions and how they are being processed in the department.

### **The department transition review includes**

- I. Introduction
- II. Management concerns and issues
- III. Nature and scope of the departmental transition review
  - ❖ Travel
  - ❖ P-Cards
  - ❖ Cash-handling
  - ❖ Asset management
  - ❖ Scholarships
- IV. Administration and job set up – interviews
- V. Memo – Findings and Recommendations

**I. Introduction**

Email Department Chair and assistant to the Department Chair (Administrative Coordinator of the department) to set up an opening meeting.

**II. Management Concerns**

In the initial meeting, explain to Department Chair and Administrative Coordinator the plans for the transition review. Ask Department Chair if he/she has particular concerns regarding the financial operations or the review itself. If it is related to the scope of review, consider how to address the concerns in the review.

**III. Nature and scope of the departmental transition review**

At the initial (opening) meeting, inform the Department Chair of the areas in the review. Review five identified areas using Appendix A-E. Interview questions to initiate the interview, are also available if needed.

- ❖ Travel – Appendix A
- ❖ P-Cards – Appendix B
- ❖ Cash-handling – Appendix C
- ❖ Asset management – Appendix D
- ❖ Scholarships -- Appendix E

**IV. Administration and Job setup – Interviews**

Work with the Administrative Coordinators to setup interviews with the personnel associated with the area of review. For example, travel might be

administered by Annie and P-card by John. You will want to set up meetings with Annie and John respectively at their convenience.

**V. Memo – Findings and Recommendations**

Write up a memo to Department Chair regarding the findings along with the recommendations.



To: (Name of Department Chair)  
From: (Financial Officer)  
Date: Date  
Re: Department Transition Review

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Comments:

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## Appendix A\_Travel Procedure Working Paper

Print out the Travel voucher packets that are sent to you by the department. One travel voucher packet might contain more than 10 pages so please review PDF file before you hit print.

- Review the detail according to the travel working paper and UNT Travel policy.
- Record what you find in the travel working paper. If some items are not applicable, leave N/A in the working paper for later write-up.
- For international travel, the travelers are required to register with Risk Management Department. Contact Risk Management at 940-369-6154 to get the list.

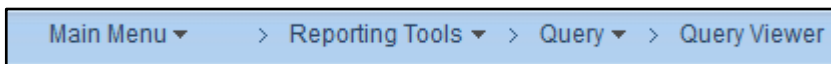
Write up what you have found and the recommendation in the memo that you will send to the Department Chair.

### Travel Samples Process

#### Step 1:

Log into: myfs.unt.edu

Follow the bread crumbs to Query Viewer or Query Manager



#### Step 2:

Search Query Name: DYB\_VOCHER\_DTAIL\_DEPTID

Run the query in excel format.

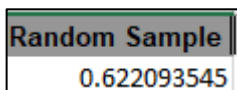
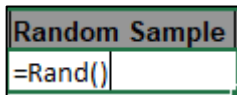
- Enter BU – NT752
- Enter Fiscal Year – the example is 2018. You can enter the year that is under review.
- From Acctg Period: 1

- To Acctg Period: 12
- Enter Dept ID: enter the Org Dept ID that requires review

**Step 3:**

**Download the report result into excel spreadsheet.**

- Next to Invoice column, name it “Random Sample.”
- Use excel – random sampling function
  - Type “=Rand()” and hit enter – no space in the parentheses.

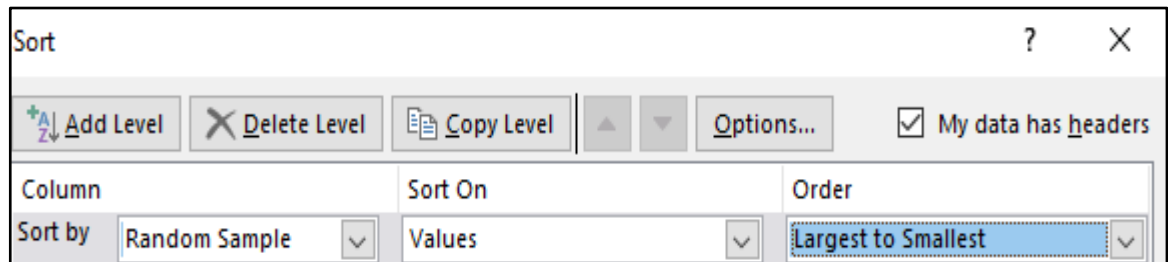


- Copy the formula to all the entries by clicking on the lower right corner of the cell to be propagated or holding and dragging along the column you are copying to.

- Move your cursor to random sample and select the whole column – Right click and select “copy” and right click again to select “paste value.”
- Sort your spreadsheet by Random Sample – in the excel ribbon, Select Data and then Sort.

**Sort by:** Random Sample

**Order:** Largest to Smallest



**Step 4:**

Select the first 5 samples and send it the department to collect the original copy of the travel authorization form and Travel reimbursement. If the department can't find the documents, you can request the documents via BSC travel voucher department.

- Based on the information you provide below, the department can pull the Travel Budget Authorization form and Reimbursement form for you to review.

Year	Unit	Account	Dept	Fund Cat	Fund	Function	Program	Purpose	Site	Period
2018	NT752	52505	135320	400	195001	310				12
2018	NT752	52505	135320	201	840001	220				11
2018	NT752	52539	135320	202	885000	100		13790		11
2018	NT752	52507	135320	400	195001	310				12
2018	NT752	52509	135320	201	850000	220				12

Voucher	Short Name	Descr	Amount	Invoice	Random Sample
00652989	SMITHCARLA-001	MILEAGE	60.560	T KELLER-06/22/18	0.991568836
00650103	TOUSSAINT-002	MILEAGE	17.280	T HOUSTON-03/24/18	0.979004095
00650347	ALA'IROSAL-001	LODGING	500.000	T MO-04/22/18	0.976075152
00651770	SMITHCARLA-001	LODGING	1010.000	T LUBBOCK-06/15/18	0.974984816
00654684	SMITHCARLA-001	TIPS	336.790	T SANANTONIO/AUSTIN-08/03/18	0.949436512



## **Appendix B\_P-Card Questionnaire**

Interview the department related personnel for the departmental P-card processes. Use interview scripts to facilitate your interview. You don't have to go through every question but select the questions that are crucial to your college/ department operations.

- Review the detail according to the P-Card working paper and compare the result against [UNT Purchasing Card Guide](#).
- Record your findings in the P-Card working paper. If some items are not applicable, leave N/A in the working paper for later write-up.

Write up what you have found and the recommendation in the memo that you will send to the department chair.

## **Appendix C\_ Cash-handling**

- Review the detail according to the Cash-handling Working Paper and [UNT Cash Handling Control Policy](#) and [Cash-Handling Training Material](#).
- Record what you find in the Cash-handling working paper. If some items are not applicable, leave N/A in the working paper for later write-up.
- Every staff including student employees should attend the cash-handling training before the assignment. Contact HR to get a list of employees who have received cash handling training for the past 12 months within the department under review. This is to ensure the compliance with the procedure.

Write up what you have found and the recommendation in the memo that you will send to the department chair.

## Appendix D\_ Asset Management

**Log in to:myfs.unt.edu**

Follow the bread crumbs to query manager or Query Viewer

Main Menu ▾ > Reporting Tools ▾ > Query ▾ > Query Viewer

**Search Query Name: AM\_IN SVC\_ASSETS\_YRLY\_INVENTORY**

- After you download the spreadsheet, randomly select 5 items and physically locate the properties. Attach the spreadsheet to the Appendix D and make comments regarding the findings.
- You might need the assistance from Administrative Coordinator, locating the properties. So, make an appointment with the Department Coordinator to assist you surveying the properties.
- If you can't find the first 5 items, go ahead and write up the findings. Please contact the department directly and ask the department to locate the properties immediately.

Write up what you have found and the recommendation in the memo that you will send to the department chair.

## **Appendix E\_Scholarship Award**

- Interview the department personnel and/or the Department Chair using Appendix E\_Scholarship Award Process Working Paper.
- The Scholarship Award Process Working Paper is simply a list of related questions that you can ask and find out the answers directly.
- UNT Financial Aid department has a comprehensive scholarship guide.
- A proper scholarship committee should be formed to award students. The scholarship committee should review the criteria in MOUs before reviewing the applications and selecting the recipient.
- Query Name :VPAA\_FIN\_AID\_DETAIL\_BY\_DEPT. This query will provide you all financial aid awards given from the department. You can also conduct a comparison between the report and departmental records. Find out the reasons when discrepancies occur.
- Occasionally, department chair or scholarship committee will inquire the information for comparison purposes. The question usually are like such, “how much did the department give to students with Beaver M. Scholarship in FY18.”

Write up what you have found and the recommendation in the memo that you will send to the department chair.

## Interview Scripts

<b>Travel Interview Scripts</b>	
Policy references:  <a href="#">UNT Travel Guidelines</a>  <a href="#">UNT International Travel Guidelines</a>	See Appendix A
<ol style="list-style-type: none"> <li>1. What is the travel approval process in your department? Can you tell me the workflow?</li> <li>2. How often do you process international travel reimbursement? Do you know if the travelers registered with UNT Risk management?</li> <li>3. When is high-season for travel reimbursement in your department?</li> <li>4. Where do you get per diem and mileage information?</li> <li>5. Do the traveler submit itinerary when attending conferences?</li> <li>6. How do you verify the allowable and unallowable expenses?</li> </ol>	

**P-Card Interview Scripts**

Policy references:

[General Payment Information: 10.016](#)

[Purchasing Services: 10.043](#)

See Appendix B

1. Do you have written PCard procedures for the department? If yes, obtain a copy.
2. What is the process that the department undertakes for payment documentation?
3. What is the process that the department undertakes to approve purchases made with PCards?
4. How is the training for PCard holders and administrators managed?
5. What is the review process of the purchase receipts? Who administers it?
6. How do you account for supplies or equipment purchased with a PCard?
7. Does the department have any additional limitations on allowable expenses or vendors?

**Cash Handling Interview Scripts**

<p>Policy references:</p> <p><a href="#">Cash Handling Control :10.006</a></p> <p><a href="#">Petty Cash Demand Deposits, Working Funds : 10.017</a></p>	<p>See Appendix C</p>
<ol style="list-style-type: none"> <li>1. Do you have written cash handling procedures for the department? If yes, obtain a copy.</li> <li>2. What is the process the department undertakes if a check or cash is received in the mail or from a student? Can you walk me through the process? Follow-up questions if the interviewee did not address the topics that you want to cover. <ul style="list-style-type: none"> <li>❖ Who handles checks/cash in your department?</li> <li>❖ Who endorses the check? It should be UNT cashiering.</li> <li>❖ Who prepares deposit slips and deposits the check?</li> <li>❖ How are receipts handled?</li> <li>❖ How often are deposits made?</li> <li>❖ What is the process for safekeeping?</li> <li>❖ Who reconciles Cognos reports to deposits?</li> <li>❖ What if there is a returned check?</li> </ul> </li> <li>3. Does the department have a petty cash fund? If so, then reconcile the fund immediately.</li> <li>4. What procedure does the department undertake to ensure an adequate segregation of duties (Custody, authorization, record keeping) regarding cash handling? – This isn't necessary if question 2 is followed. In addition, many interviewees wouldn't know what segregation of duties is.</li> <li>5. What is the process the department undertakes to give authorization to a person to collect cash? <ul style="list-style-type: none"> <li>❖ Who are authorized to collect the cash in your department?</li> <li>❖ By whom's authorization, the personnel is assigned to collect the cash? <ul style="list-style-type: none"> <li>❖ In what format, the authorization was given?</li> <li>❖ Has all the personnel who is involved in cash handling attended the University Cash handling control training?</li> </ul> </li> </ul> </li> </ol>	

- ❖ Who gives authorization, how and when it is given, how authorization is fulfilled/documented/maintained, what forms are used, attended Cash Handling Controls training.
6. What is the process the department undertakes for off-site cash collections?
    - ❖ How it is handled/monitored/documented/recorded, who is involved, what forms are used.
    - ❖ What is the process the department undertakes to maintain the cash receipt logs?
    - ❖ Who maintains them, how they are maintained and reviewed, where they are stored, what forms are used.
  7. What is the process the department undertakes to secure and reconcile cash?
    - ❖ How and where it is stored?
    - ❖ How and where it is reconciled?
    - ❖ Who has access to the secured cash?
    - ❖ What are the procedures for accessing the secured cash?
    - ❖ What forms are used?
  8. Describe the process of delivery of approved cash deposit to the Student Accounting and University Cashiering Services. Who approves cash deposit, when it is deposited, who deposits approved cash, who maintains the deposits receipts.
  9. How are the overage and shortage amounts handled?
  10. Do you make copies of checks?

FYI: It is not recommended to photocopy checks. If any copy of checks are required, please **redact** the bank account number.



<b>Asset Inventory Interview Scripts</b>	
<b>Policy references:</b> <a href="#">Asset Management: 10.048</a>	See Appendix D
<ol style="list-style-type: none"> <li>1. Are there written inventory procedures for the department? If yes, obtain a copy.</li> <li>2. What procedures does the department follow to account for and secure property when a faculty member resigns?</li> <li>3. What procedures does the department follow to account for and secure property when a staff member resigns?</li> <li>4. Has the chair appointed a representative of the department to act as an inventory coordinator? If yes, what are the duties of the inventory coordinator?</li> <li>5. What is the process that the department undertakes to transfer an asset to a new user?</li> <li>6. How does the department conduct physical inventory each year?</li> <li>7. What is the process that the department undertakes to authorize any off-campus use of UNT property?</li> </ol>	

<b>Scholarship Interview Scripts</b>	
Policy references:	See Appendix E
<ol style="list-style-type: none"> <li>1. Do you have scholarship committee in your department?</li> <li>2. Who is the committee chair? Can I arrange an appointment with the committee chair?</li> <li>3. How often does the committee meet?</li> <li>4. Where do you store the MOUs?</li> <li>5. Does the scholarship committee have a copy of MOUs?</li> <li>6. Does the scholarship committee record minutes?</li> <li>7. In the scholarship awarding process, which part do you get involve?</li> <li>8. Who provides the current balance to scholarship committee?</li> <li>9. Who reconciles the scholarship expenses?</li> </ol>	