

NON-PAYROLLEXPENDITURES

		Yes	No	Comments
1.	Is the department's staff familiar with the University's purchasing procedures and/or where to find these procedures?			
2.	Is there an assigned individual in the department to track actual expenditures with budgeted amounts?			
3.	Have any department faculty and/or staff been paid for performing services outside the scope of their employment? If yes has the Task/Augmentation form been completed and is it retained in the department files?			
4.	Are records maintained of all purchasing activity including internal requisitions (IDT's) Purchase requisitions (ePRO), Purchase Orders (PO's) and any receiving documents and invoices.			
5.	Is there a procedure in place describes the signature/approval policy for the department?			
6.	Are the following duties performed by different individuals in the department? 1. Purchasing and receiving. 2. Invoice processing and funds collection.			
Purchasing Procedures				
7.	Does the department have policies established to ensure that the best price is obtained for purchases that are not made through the Purchasing Department?			
8.	For Purchases between \$5,000 and \$25,000 have 3 informal bids been obtained.			
9.	For purchases over \$25,000, was the formal bidding process followed?			
Vendor Invoice Approval				
10.	Are all vendor invoices approved before payment?			
11.	Does invoice processing procedures provide for the following:			
	a. Comparison of Invoice quantities, prices, and terms with those indicated on the purchase order or contract?			
	b. Checking the accuracy of calculations?			
	c. Destruction of extra copies of invoices to prevent duplicate payments?			
	d. All file copies are retained to prevent duplicate payments?			

12.	For items not routed through the receiving department, do adequate procedures exist to ensure that goods for which payment is to be made have been verified and inspected by an individual other than those approving the payment?			
13.	Are payments made only on the basis of original invoices and to suppliers identified on supporting documentation?			
Travel				
14.	Is a TBA submitted to the BSS and all travel approved before the trip?			
15.	Are all travel vouchers signed by the traveler and the designated authority?			
16.	Are all travel claims reviewed for personal expenses and other unallowable charges?			
Procurement Card (Pcard)				
17.	Are all original records of transactions maintained with information that identifies the cardholder?			
18.	Are procurement card charges recorded and verified on the card management system on a monthly basis?			
19.	Is an Expense statement printed for each billing cycle and filed with the receipts?			
20.	Are receipts available for each item(s) purchased?			
21.	Is there an adequate management review process in place in the department to ensure that all procurement card purchases comply with University policies and procedures?			
Telephone Charges and Cellular Phones				
22.	Are telephone charges and toll charges reviewed for the validity of the charges and to the chartstring charged?			
23.	Is there an established procedure for identifying and obtaining reimbursement for telephone toll calls made for personal reasons?			
24.	Is there a review process and is it documented by initialing and dating the statements?			
Reconciliation				
25.	Is the General Ledger reviewed on a monthly basis to determine the validity of the charges and credits to the accounts?			
	Name of employee performing the reconciliation			