

**UNIVERSITY OF NEW MEXICO
INTERNAL AUDIT
CONTROL SELF ASSESSMENT QUESTIONNAIRE**

School/Organization _____ **Phone** _____
Organization Code _____

The purpose of the control self-assessment is to provide you with a tool to evaluate your existing controls and to identify where your department has a higher risk of loss through errors, theft or noncompliance. Please use this tool to bring your department into compliance with University policies and good business practices.

Where applicable, *The University Business Policies and Procedures Manual (UBP)* policy number is referenced. Many questions pertain to controls that are **recognized as good business practice**. Upon request, we will review the completed questionnaire with you and answer your questions. If you want our assistance, please contact Internal Audit at 277-5016.

Administrative/Business Management

1. The department's employees follow the University's Code of Conduct.
Yes _____ No _____

A yes answer indicates the department adheres to "Code of Conduct" Policy 3715, UBP. Department employees do not accept "gratuities from any person, firm or corporation which is engaged in or attempting to do business with the University..."

2. The Banner monthly report is reconciled (verified) with the department's internal records each month.
Yes _____ No _____

A yes answer indicates:

- (1) Reconciliations are prepared for all departmental accounts after month-end.*
- (2) Reconciliations are reviewed and approved by Dean, Director, Chair, or designee.*
- (3) Reconciliations are signed by the preparer and reviewer.*

3. All agreements and/or contracts with external parties are written and approved by the appropriate University administrator(s).

Yes _____ No _____ N/A _____

A yes answer indicates that the department adheres to "Contracts Signature Authority and Review" Policy 2010, UBP and that contracts are maintained for the duration of the contract plus three years or as required by law.

4. All monies received from conferences or workshops funded either fully or partially with University funds (this also includes contract and grant funds) are deposited on a money list in a Banner account.

Yes _____ No _____ N/A _____

A yes answer indicates that the department has not established or used an outside bank account for conference monies. Refer to "Conferences" Policy 2020, UBP for complete conference requirements.

5. Adequate planning procedures are in place when a department is hosting a conference, workshop, or similar program. The department assures that revenues and expenditures are handled in compliance with applicable University policies.

Yes _____ No _____ N/A _____

A yes answer indicates that policies regarding conferences are followed. "Conferences" Policy 2020, UBP.

6. If your department conducts business activities, which are not University related as described in "University Business Activities" Policy 6010, UBP, the department pays the unrelated business income tax as required by the IRS.

Yes _____ No _____ N/A _____

A yes answer indicates. "University Business Activities" Policy 6010, UBP is followed. If you are uncertain about whether the business activity is University related, contact the University Taxation Department or the Financial Services' Office for clarification.

7. Only long distance calls for University business are charged to the University. The department maintains long distance telephone logs.

Yes _____ No _____

A yes answer indicates the department's long distance logs are reconciled with the University Telecommunications' Billable-Calls Report. Any errors or personal long distance calls (prohibited by "Long Distance Telephone Calls" Policy 2110, UBP) are identified and corrected. The telephone logs reflect the name of the person called and the University business purpose. Alternatively, the employee reviews the phone billings, indicates the University business purpose and name of the person called and certifies that all calls were related to University business.

8. All donations are reported to the Development Office. "Gifts Made to the University" Policy 1030, UBP.

Yes _____ No _____ N/A _____

9. Any gifts or monies that are considered donations to the department are deposited with the UNM Foundation and not to a UNM account.

Yes _____ No _____ N/A _____

A yes to answers 8 and 9 indicates the department is aware of what constitutes a donation and does not deposit donations in their general accounts. The department contacts the UNM Foundation to set up the proper accounting for all donations.

10. Payments to individuals are processed using the proper payment method to comply with University policy and IRS standards.

Yes _____ No _____ N/A _____

A yes answer indicates:

(1) The department determined ahead of time who is being paid, the services provided, the amount to be paid, and the proper payment method allowed within University policy.

(2) To determine the proper payment method, the department knows the difference between an independent contractor, an employee, or if payment should be an honorarium. "Purchasing Services from Independent Contractors" Policy 4325 and "Honorarium Payments" Policy 2170, UBP.

(3) If payment is to be made to a foreign national, the department reviews Policy "Foreign Nationals" 2180, UBP and consults with the University Taxation Department to assure payment is handled correctly.

Contracts/Grants

1. Administrators responsible for federally sponsored grants/contracts follow the University's administrative directives that conform with governmental cost principles and administrative standards.

Yes _____ No _____ N/A _____

A yes answer indicates that managers and principal investigators (PI's) adhere to regulations contained in Office of Management and Budget Circulars A-21 and A-110, and Policies: 2400, 2410, 2420, 2425, 2430, 2440, 2450, 2470 and 2485, UBP.

2. The department assures that the appropriate Financial Status Report **information** is sent to the responsible UNM accounting office so the Report can be prepared and submitted within the time prescribed by the awarding agency.

Yes _____ No _____ N/A _____

*A yes answer indicates the department provides the **information required to complete***

the Financial Status Report to Contract & Grant Accounting or HSC Financial Services - Post Award. The information is provided to the accounting offices in a timely manner to avoid delays in submitting the Financial Status Reports to the awarding agency.

3. The principal investigator verifies that the University adheres to the project's terms.

Yes _____ No _____ N/A _____

A yes answer indicates the principal investigator monitors the project work and assures the Technical Reports are completed as required by the sponsor.

4. The principal investigator verifies all expenses for reasonableness, allowableness, and allocability.

Yes _____ No _____ N/A _____

A yes answer indicates the principal investigator:

(1) Assures the expenses are allowable, are reasonable, and are allocable by the project's sponsor and the University.

(2) Provides "sufficient detailed information describing the item purchased and the purpose or function of the expenditure...to facilitate the review process." Section 5. "Accounting for Federally-Defined Allowable and Unallowable Costs" Policy 2410, UBP.

5. Principal investigators and co-principal investigators have attended the Grants Management Program: General Workshop offered by UNM Human Resources Employee and Organizational Development.

Yes _____ No _____ N/A _____

A yes answer indicates the principal investigators and co-principal investigators have attended the training required by the Office of the Vice President for Research and Economic Development. As per directive found at:

http://research.unm.edu/NewsEvents/mandatory_training_memo.htm.

6. Organizational units providing a specific type of good or service (including facility usage) to University departments rather than to the general public are properly set up as service centers.

Yes _____ No _____ N/A _____

A yes answer indicates that:

(1) A service center meets the requirements set out in Section 2. "Service Centers" Policy 2440, UBP and has been approved as a service center.

(2) University service centers, and other operations that regularly sell goods or services to University departments or activities follow cost accounting practices that comply with federal accounting requirements. "Service Centers" Policy 2440, UBP.

(3) *Even though these activities are organized as separate service centers, they are an integral part of the University and comply with all University policies. "Service Centers" Policy 2440, UBP.*

(4) *The service center follows requirements/responsibilities set out in "Service Centers" Policy 2440, UBP.*

Payroll

1. Internal time sheets for all hourly employees are reviewed and approved by each employee's respective supervisor.

Yes _____ No _____

A yes answer indicates the supervisor:

(1) Is in a position to verify the hours submitted are correct.

(2) Assures the employee signs the time sheet.

(3) Does not use correction fluid/tape of any sort on the time sheet.

"Time and Leave Reporting" Policy 2610, UBP

2. For exempt employees, the department completes the *Exception Report* for annual/sick leave taken during the month. Monthly, the department uses these reports to record sick and annual leave taken in the HR Banner System.

Yes _____ No _____

A yes answer indicates the department maintains internal records documenting annual and sick leave usage for four years. "Time and Leave Reporting" Policy 2610, UBP

3. The approver of the departmental time report entered into the HR Banner system reconciles the time reports to the electronic submission.

Yes _____ No _____

A yes indicates the approver reconciles the departmental time reports to the electronic submission before the next payroll submission date and signs the reconciliation. Reconciliations need to be kept by the department. Section 3.1. "Time and Leave Reporting" 2610, UBP.

4.) The department reconciles the payroll charges posted to their indices to the payroll time reports monthly.

Yes _____ No _____

*A yes answer indicates the department reconciles HR Banner reports to their internal documents, ("Accounting for Labor Expenses" Policy 2645, UBP) **and reviews** for excessive overtime payments and any unfamiliar names on the reports. The department reviews the reports to insure that exempt employees are properly paid and that terminated employees are no longer paid.*

5.) The department has documentation for each employee for hours worked, leave taken, and other information submitted on-line into the HR Banner System.

Yes _____ No _____

A yes answer indicates the department maintains all documentation that supports the electronic payroll submission. These records must be kept for four years or in accordance with grant requirements, whichever is greater. "Time and Leave Reporting" Policy 2610, UBP.

6.) When an employee transfers to another University department, your department assures that payroll for this employee is no longer charged to your indices.

Yes _____ No _____

A yes answer indicates that the department verifies with the new department that the paper work has been properly processed and reviews their own Banner payroll reports to assure charges no longer occur.

5. Extra compensation is approved in advance by the required administrators and supervisors.

Yes _____ No _____ N/A _____

A yes answer indicates the department obtains all required approvals in advance, and assures the work to be performed is outside of the employee's department and normal job duties. Section 7. "Wage and Salary Administration" Policy 3500, UBP. (Also refer to "Non-Standard Payment Processing" Policy 2615, UBP)

Procurement

1. The department verifies that all purchases are allowed and reasonable before the purchase is made.

Yes _____ No _____

A yes answer indicates that the department assures all expenses fall within "Allowable and Unallowable Expenditures" Policy 4000, UBP. The department also assures that the appropriate documentation is provided before submitting the expense for payment.

2. ALL funds received by the department, regardless of their sources, are expended through the University accounting system.

Yes _____ No _____

*A yes answer indicates that the department **has no outside bank accounts** and follows the policies under Section 2. "Allowable and Unallowable Expenditures" Policy 4000, UBP.*

3. The department has controls in place over its procurement card and fuel card.

Yes _____ No _____ N/A _____

A yes answer indicates that security is maintained over the procurement/fuel cards and that the cards are used only by those authorized by the department and within authorized limits. Section 2. "Purchasing Goods Off Campus" Policy 4320, UBP.

4. Procurement card purchases are reconciled to the monthly statements.

Yes _____ No _____ N/A _____

A yes answer indicates that management reviews and approves the reconciliations of procurement card purchases to monthly purchase card statements. Also management reviews purchases for appropriateness.

5. Fuel card purchases are supported by valid receipts.

Yes _____ No _____ N/A _____

A yes answer indicates that management reviews and approves the reconciliations of logged procurement card purchases to monthly purchase card statements. In addition, that management reviews purchases for appropriateness.

6. When items are received on an Open PO - someone knowledgeable of the items received and the information on the Open PO completes the Banner Receiving Report.
Yes _____ No _____

A yes answer indicates the department is paying only for items received. Section 1. "Receiving and Paying for Off Campus Purchases" Policy 4370, UBP.

7. The use of an independent contractor for professional services complies with University policy and the IRS Code.
Yes _____ No _____

A yes answer indicates:

(1) *A Services Provider Questionnaire (SPQ) is properly completed and attached to the Purchase Requisition and submitted to the appropriate accounting office **before** the independent contractor has been engaged and services are rendered – OR-*

(2) *The vendor is listed as a Universal Provider per Banner and the services to be performed are within the scope of services as listed on the existing SPQ. Section 2. "Purchasing Services from Independent Contractors" Policy 4325, UBP.*

8. New Mexico Gross Receipts Tax (sales tax) is not paid on goods purchased, only on services rendered.
Yes _____ No _____

A yes answer indicates the department:

(1) *Follows Section 1.1. "Purchasing Goods Off Campus" Policy 4320, UPB which prohibits paying gross receipts tax on tangible property except for some construction materials and governmental gross receipts tax charged by governmental agencies.*

(2) *Does not pay gross receipts tax when using the p-card.*

(3) *Does not reimburse employees for gross receipts tax paid on petty cash purchases of goods.*

(4) *Knows the University's State tax-exempt number may be obtained from the Purchasing Department.*

9. The department forwards vendor credit memos to Accounts Payable on a timely basis.

Yes _____ No _____

A yes answer indicates the department understands that:

(1) *Credit memos are the same as cash and should not be held in the department.*

(2) *Your department receives the credit although the credit may be applied against another department's purchase for the same vendor.*

10. Employee reimbursements are properly authorized and sufficiently documented.
Yes _____ No _____

*A yes answer indicates that reimbursements are approved by a person with supervisory authority over the payee (administrators cannot approve reimbursements for directors). Documentation must include **original invoices or itemized receipts (credit card slips are not itemized receipts)**, explain the University business purpose, and, if for business meals, contain a list of attendees and their affiliation regarding the University business. Section 5 and 6. "Purchasing Goods Off Campus" Policy 4320, UBP.*

11. The department complies with the unallowable expenditures policy and does not allow employees to make personal purchases, nor does the department make purchases for office holiday decorations or food for office parties that are not allowed by policy.

Yes _____ No _____

A yes answer indicates that those approving purchases assure they adhere to "Allowable and Unallowable Expenditures" Policy 4000, UBP.

12. For inter-departmental **purchases** - the department has controls in place to assure the purchases comply with University policy.

Yes _____ No _____

A yes answer indicates the controls include:

(1) **Prior approval** for purchases on a blanket purchase requisition to assure the purchase is allowable under policy.

(2) *Verifying available budget.*

(3) *Documentation to reconcile the expense to Banner.*

Inter-Departmental Sales

13. The selling department maintains all sales records necessary to substantiate each charge.

Yes _____ No _____ N/A _____

A yes answer indicates the selling department maintains sales records for at least three years and has these records available if requested. Section 2. "Inter-Departmental Sales" Policy 4310, UBP.

14. The selling department records the charges to the buying department's index on a timely basis.

Yes _____ No _____ N/A _____

A yes answer indicates the selling department enters charges to Banner as outlined in Section 2.2. "Inter-Departmental Sales" Policy 4310, UBP.

Travel

1. Travel reimbursements are reviewed and approved by the traveler's supervisor.

Yes _____ No _____

A yes answer indicates that the person with supervisory authority over the traveler reviews the travel voucher information and assures the supporting documentation for expenses claimed is appropriate and attached (original receipts). The supervisor's approval assures that the travel was for University business. Section 3. "Travel" Policy 4030, UBP.

2. Travel expenses paid by a third party are tracked and the department retains documentation for these payments.

Yes _____ No _____ N/A _____

A yes answer indicates that the department maintains documentation for third party payments and assures the traveler is not reimbursed from the University for expenses paid by a third party.

3. When the travel purpose is to attend a conference, the registration material is attached to the travel voucher.

Yes _____ No _____

A yes answer indicates the conference material is reviewed with the travel voucher information to assure:

(1) Meal per diem was not claimed for meals provided by the conference.

(2) Conference dates correspond with travel dates.

(3) Hotel rates do not exceed rates set by the conference.

(4) Claims for rental cars were necessary.

Section 7.3 and 9.2.1. "Travel" Policy 4030, UBP.

Cash and Cash Management

Petty Cash Funds/Change Funds:

1. The department's petty cash fund **is necessary and is recorded on the Petty Cash Fund Index**. Controls are in place for securing the fund and the fund is reconciled weekly.

Yes _____ No _____ N/A _____

A yes answer indicates that:

(1) The petty cash fund balance is maintained at the minimum amount necessary for departmental operations and is recorded in the Banner.

(2) Only the fund custodian has access to the fund.

(3) The fund is reconciled and the reconciliations are kept for two years.

(4) When the fund custodian changes, the fund is properly reconciled, the reconciliation is signed by both the old and new custodian, the form is forwarded to the proper accounting office and the funds are transferred to the new fund custodian. Section 4.1. "Petty Cash Fund" Policy 7210, UBP.

(5) The department follows "Petty Cash Fund" Policy 7210, UBP.

2. Responsibility for the fund is included in the fund custodian's job description and is acknowledged by the employee as a job responsibility.

Yes _____ No _____ N/A _____

A yes answer indicates the department follows Section 3. "Petty Cash Fund" Policy 7210, UBP.

3. IOU's, personal advances or loans are not made from the fund and the fund is not used to cash checks. Section 6. "Purchasing Goods Off Campus" Policy 4320 and "Petty Cash Fund" Policy 7210, UBP.

Yes _____ No _____ N/A _____

Petty Cash Purchases:

Note: The Procurement Areas of this questionnaire regarding purchases also apply to petty cash purchases.

4. All petty cash purchases are approved **in advance** by the employee's supervisor.

Yes _____ No _____

A yes answer indicates the department follows "Petty Cash Fund" Policy 7210, UBP.

5. Petty cash purchases do not exceed \$100 per day per vendor.

Yes _____ No _____

A yes answer indicates the department is aware of the restrictions placed on petty cash purchases, and does not allow incremental purchasing. Section 6. "Purchasing Goods Off Campus" Policy 4320, UBP. Section 1. "Petty Cash Fund" Policy 7210, UBP.

6. The supervisor approving the petty cash reimbursement reviews receipts for reasonableness and assures the business purpose is stated on each receipt.

Yes _____ No _____

A yes answer indicates that the supervisor assures:

*(1) The purchaser(s) has initialed all receipts; **the receipts are originals, are itemized (credit card slips are not itemized receipts to indicate what was purchased) and reflect the vendor's name.***

(2) Reimbursements for business meals include a list of attendees' names and their relationship to the University business.

*(3) The University business purpose is stated **on the receipt or on the petty cash reimbursement form.***

(Instructions on Petty Cash Reimbursement form)

7. If the department conducts confidential participant or patient studies, an audit trail is provided to trace the cash advance to the participant payment.

Yes _____ No _____ N/A _____

A yes answer indicates the participants' or patients' names are not recorded on the petty cash reimbursement form. The department maintains a system to show that the patient participated in the study and received the money.

Cash Management:

"Faculty, staff, students, and volunteers who receive University monies are responsible for the collection, safekeeping, and deposit of all monies entrusted to them and for the safety of employees who handle the monies." Section 1. "Cash Management" Policy 7200, UBP.

1. Individuals responsible for handling cash and their direct supervisors have taken the cash management training course offered by the University Employee and Organizational Development Department within 60 days of assignment date.

Yes _____ No _____ N/A _____

A yes answer indicates mandated cash management training has been attended by all required parties in the department. Section 1.1. "Cash Management" Policy 7200, UBP.

2. All monies received by the department are deposited **intact** in a University account within twenty-four hours of receipt. (admissions, donations, etc.)

Yes _____ No _____ N/A _____

A yes answer indicates no checks are cashed from monies received and no purchases or cash substitutions are made from any monies received; deposits are made according to Section 1., 1.3., 2. and 2.3. "Cash Management" Policy 7200, UBP.

3. The department retains a copy of all money lists and credit card reports.

Yes _____ No _____ N/A _____

*A yes answer indicates the department **retains all necessary documentation** for reconstructing a money list if the deposit is lost or stolen. Section 2.1. "Cash Management" Policy 7200, UBP.*

4. Access to monies is restricted to the employee responsible for the monies.

Yes _____ No _____ N/A _____

A yes answer indicates that separate cash drawers are used to accommodate employees during breaks and employees count their own cash drawers. (If the department size does not allow for proper segregation of duties, contact the Controller's Office for assistance in designing systems, which ensure adequate internal controls.)

5. The department has segregated the duties for the receiving and the recording of monies.

Yes _____ No _____ N/A _____

*A yes answer indicates the department assures that employees who accept monies (either in person, by mail, or by any other means), issue receipts and deposit monies **are not** also responsible for reconciling deposits to Banner, issuing credit or approving discounts or returns. Section 3. "Cash Management" Policy 7200, UBP. (If the department size does not allow for proper segregation of duties, contact the Financial Services' Office for assistance in designing systems, which ensure adequate internal controls.)*

6. All payment transactions are recorded immediately.

Yes _____ No _____ N/A _____

A yes answer indicates the department records the payment transaction either by: (1) using a cash register or issuing prenumbered receipts (with each employee who receives monies responsible for an assigned block of receipts) or (2) Two people are present when the collection of monies is done for collection boxes and similar areas, and when payments are received by mail. Section 3.2.2. "Cash Management" Policy 7200, UBP.

7. The department uses **the current** University bank endorsement stamp and assures that all checks are **endorsed immediately** upon receipt of the check. Section 3.2.3. "Cash Management" Policy 7200, UBP.

Yes _____ No _____ N/A _____

Contact the Bursar's Office for the current stamp.

8. If your department extends credit, you have worked with the Bursar's Office so billings and collections are handled by their office.

Yes _____ No _____ N/A _____

A yes answer indicates you are complying with Section 3.4. "Cash Management" Policy 7200, UBP.

9. If you have the Bursar's permission to manage your receivables, procedures are in place that assures timely billings, tracking, and reconciliations of your receivables.

Yes _____ No _____ N/A _____

A yes answer indicates you have the Bursar's permission to manage the department's receivables. Also, the Bursar's office **has reviewed** your internal controls to ensure accountability. A yes answer also indicates your department complies with Section 3.4. "Cash Management" Policy 7200, UBP.

10. If class materials (handouts, pamphlets, etc.) or other low dollar items (coffee mugs, hats, shirts) are sold within the department, controls are in place to account for the materials and the monies received.

Yes _____ No _____ N/A _____

A yes answer indicates the department:

(1) Maintains security and inventory control over the materials.

(2) Has cash control procedures for monies received.

(3) Does not co-mingle monies from sales with a petty cash or change fund.

(4) Does not use the monies for departmental expenditures (i.e. coffee, misc. supplies) - **all monies are deposited.**

(5) Assures the monies are deposited (intact) daily if over \$50.

(6) Prepares reconciliations between sales and inventory balances – the reconciliations are reviewed and approved by a supervisor.

Retail Sales:

1. Only one person has control over their cash drawer.

Yes _____ No _____ N/A _____

A yes answer indicates that:

(1) One person is held accountable for the physical control of money.

(2) The person balances their own drawer at the end of the day.

(3) All overages and shortages are investigated.

(4) If money changes hands between employees, both parties document the event.

2. System passwords and codes are protected.

Yes _____ No _____ N/A _____

A yes answer assures one person is held accountable for money or transactions entered in the system.

3. Refunds, over rings, and void transactions require supervisor approval. The supervisor also approves all personal cashier purchases.

Yes _____ No _____ N/A _____

A yes answer indicates that:

(1) The Supervisor knows what transactions take place within the entity

(2) "Refund" slips are prenumbered and have Supervisor approval.

Supervisory approval for these types of transactions also protects the cashier.

4. The department has controls in place that separate the purchasing and receiving functions of goods.

Yes _____ No _____ N/A _____

A yes answer indicates that the person receiving goods is independent of the buyer and has knowledge that the goods received are the goods ordered and paid for.

5. The department has controls in place that limits access to all inventories.

Yes _____ No _____ N/A _____

A yes answer indicates that the department assigns accountability to as few people as possible within the inventory area.

6. Controls are in place to account for the inventory and monies received.

Yes _____ No _____ N/A _____

A yes answer indicates the department:

- (1) Maintains security over the inventory.*
- (2) Has cash control procedures for monies received.*
- (3) Does not co-mingle monies from sales with a petty cash or change fund.*
- (4) Does not use the monies for departmental expenditures (i.e. coffee, misc. supplies) - **all monies are deposited daily, intact.***
- (5) Prepares reconciliations between sales and inventory balances - the reconciliations are reviewed and approved by a supervisor.*
- (6) Conducts periodic physical counts of inventory.*

Property Management and Control

1. Annual physical inventories are conducted for all property/equipment with a purchase price of \$5,000 or over and computer items such as laptops, desktop work stations and tablets.

Yes _____ No _____

A yes answer indicates that:

(1) Administrator assures the annual physical inventories are completed and all forms returned to Property Accounting (PA) within the specified deadline.

(2) Each piece of equipment was located and is in good working order.

(3) Any unlocated equipment is reported to PA.

(4) The department controls its inventory and maintains records of all inventory documents and equipment purchases. Section 4. "Property Management and Control" Policy 7710, UBP.

(5) The department submitted a completed Property Accounting Computer Purchase Form, found at <http://www.unm.edu/~purch/forms/property.html>, to the Purchasing Department for all computer purchases made with a P-card.

2. The supervisor approves the use of University property or computer equipment off campus for University business purposes ONLY. The equipment is properly checked out and promptly returned and checked in when the work is completed.

Yes _____ No _____ N/A _____

A yes answer indicates that equipment:

(1) Is used only for University business.

(2) Can be located anytime.

(3) Is accounted for when an employee terminates.

(4) The Equipment Check-Out form is completed. Section 3. "Taking University Property Off Campus" Policy 7730, UBP.

3. The department immediately tags all new equipment with the UNM ID tag provided by Property Accounting (PA).

Yes _____ No _____

A yes answer indicates that the department tags new equipment when the ID tags are received from PA. The department also completes the PA report identifying the purchased items and returns the report to PA within the 30 days requirement. Section 4.1. "Property Management and Control" Policy 7710, UBP.

4. The department reports all equipment and art gifts to the University Development Office.

Yes _____ No _____

A yes answer indicates the administrator adheres to Section 2.2, "Property Management and Control" Policy 7710, UBP. The department tracks their inventory to make certain the Development Office has reported donated equipment to PA.

5. Equipment disposal is by (1) trading for new equipment, (2) transferring to another UNM Department, (3) sending to surplus property or (4) returning to sponsor in good condition. The department maintains records of all equipment disposals.

Yes _____ No _____

A yes answer indicates:

(1) The department is aware of the procedures to use in each instance outlined above.

(2) The proper University form is completed and submitted to PA for equipment inventory adjustments.

(3) University equipment is only disposed of as stated above. Section 5. "Property Management and Control" Policy 7710, UBP.

6. The department is aware that University equipment cannot be given to faculty or staff members nor transferred to another institution.

Yes _____ No _____

A yes answer indicates the department understands that equipment belongs to the University - not to the individual departments. Any inventory item with a value over \$5,000 appearing on the public inventory records can only be disposed of with the approval of the Board of Regents. Section 3.2. "Acquisition and Disposition of UNM Surplus Equipment" Policy 4610, UBP.

7. Broken or cannibalized equipment is transferred to Surplus Property for disposal.

Yes _____ No _____

A yes answer indicates the department uses Surplus Property for property disposition: the department does not throw away equipment. The department retains a record of all disposed equipment.

Computer Systems/Usage

1. University faculty, staff and students within your department that use the University computing services are familiar with and comply with acceptable computer usage.

Yes _____ No _____

A yes answer indicates that the department adheres to "Acceptable Computer Use" Policy 2500, UBP and assures that the employees are aware of acceptable computer usage.

2. The department assures that staff are made aware that electronic communications (i.e. e-mail) are to be used for conducting University business and may be used for *incidental personal use* that is not to include commercial purposes or profit making.

Yes _____ No _____

A yes answer indicates that the department adheres to Section 6. "Computer Use Guidelines" Policy 2510, UBP.

3. The department assures that all staff is aware that the University may examine the account of an individual user if there is reasonable suspicion that a law or University policy has been violated.

Yes _____ No _____

A yes answer indicates that the department adheres to Section 3. "Acceptable Computer Use" Policy 2500, UBP and assures that the employees are aware of acceptable computer usage.

4. Each employee who uses a computer has his/her own account to access the University administrative computer systems used within the department. Passwords and other computer security access measures are not shared, disclosed or otherwise made available to other staff members.

Yes _____ No _____

A yes answer indicates accountability can be established for computer system activity as required by Section 4.1. "Computer Use Guidelines" Policy 2510, UBP.

5. All software in use on all department computers is properly licensed for the number of software copies in use and the department retains all documentation which will verify the licensing.

Yes _____ No _____

A yes answer indicates compliance with software licensing laws, software copyright and piracy policies. Section 2.1 and 2.3. "Acceptable Computer Use" Policy 2500, UBP and Section 3. "Computer Use Guidelines" Policy 2510, UBP.

6. The department assures that all staff is aware that they shall not reproduce copyrighted work without the owner's permission.

Yes _____ No _____

A yes answer indicates that the department adheres to Section 2.1. "Acceptable Computer Use" Policy 2500, UBP.

7. Physical security provisions are adequate to protect computer equipment.

Yes _____ No _____

A yes answer indicates computer equipment is protected. Section 5.1. "Computer Use Guidelines" Policy 2510, UBP.

8. The department maintains back-up copies of (1) software and (2) data files as required by Section 5.2. "Computer Use Guidelines" Policy 2510, UBP.

Yes _____ No _____

9. The department assures that when an employee leaves the department, access to the University administrative computer systems, as was authorized through the department, is properly cancelled.

Yes _____ No _____

A yes answer indicates that the department notifies the system custodian to properly cancel the employee access that was authorized through the department. Section 4.2. "Computer Use Guidelines" Policy 2510, UBP.