Internal Controls Assessment for Business Units - Policies and Resources

Section 1: Basic Financial Management

FIN-021: Internal Control

IRM-003: Data Protection of University Information

IRM-004: Information Security of University Technology Resources

University Code of Ethics and Mission Statement

University Policy Directory

Faculty Handbook

FIN-023: Reconciling Unit Accounting Records

GOV-002: Reporting and Investigation of Fraudulent Transactions

Office of Property & Liability Risk Management

FIN-006: Insurance Coverage

FIN-036: Signatory Authority for Executing University Contracts

The Office of the University Counsel - FOIA

Conflict of Interest

FIN-054: Employee Obligation to Report Potential Conflicts of Interest

GOV-004: Use of the University's Federally Registered Trademark

SEC-037: Access Privileges and the Return of University Property

FIN-031: Prevention, Detection, and Mitigation of Identity Theft

Information Security

UVA Finance

University Audit

<u>Section 2: Financial Management – Handling of Cash</u>

FIN-016: Receiving and Depositing Cash and Other Monetary Instruments

FIN-037: Governance and Compliance Requirements for Payment Card Activities

University Payment Card Services

<u>Section 3: Financial Management – Billing and Accounts Receivable</u>

FIN-049: Revenue Generating Activities

FIN-005: Extension and Collection of Credit

FIN-032: Collecting, Reporting, and Remitting Virginia Sales Tax
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<u>Section 4: Financial Management – Petty Cash</u>

FIN-040: Managing Petty Cash Funds

FIN-041: Managing Petty Checking Accounts

FIN-042: Managing Change Funds

<u>Section 5: Financial Management – Procurement</u>

FIN-030: Purchases of Goods and Services

FIN-044: Use of the University Travel and Expense Card

FIN-023: Reconciling Unit Accounting Records

<u>FIN-020</u>: Establishing and Managing Bank, ATMs, and Other Financial Institution Accounts for University Funds

FIN-038: Receiving Goods and Services and Timely Disbursement of University Funds

FIN-050: Recording and Depositing Expenditure Credits

IRM-005: Coordination and Approval of Telecommunication Services

Travel & Expense Cardholder Review

University Travel and Expense Card

Section 6: Financial Management – Gifts

EXT-008: Acceptance, Receipt and Acknowledgement of Gifts

EXT-006: Solicitation and Acceptance of Gifts of Real Property, Life Insurance, Tangible Personal Property (Including Fine Art), and Intangible Personal Property

FIN-018: Gifts of Securities

UVA Finance – Gifts & Endowments

University Advancement Services (UAS)

<u>Section 7: Financial Management – Tax</u>

FIN-035: Academic Approval and Signatory Authority for Academic Program Agreements

FIN-036: Signatory Authority for Executing University Contracts

FIN-049: Revenue Generating Activities

Virginia Tax Bulletin 16-3

BOV-015: University of Virginia Debt Policy, Section V. Portfolio Management

UVA Standard Service Terms and Conditions

<u>UVA Finance – Tax Compliance</u>

<u>Section 8: Financial Management – Sponsored Programs</u>

RES-009: Solicitation, Clearance, Acceptance and Ongoing Management of Sponsored Programs

FIN-027: Payroll Allocation Confirmation on Sponsored Programs

FIN-028: Minimum Effort on Sponsored Programs

FIN-051: Proposing and Managing Cost Sharing on Sponsored Programs

FIN-017: Consistent Treatment of Sponsored Program Costs

FIN-021: Internal Control

FIN-009: Facilities & Administrative Rate Application and Exception Process

FIN-003: Management of Sponsored Program Awards in a Budget Deficit

Office of Sponsored Programs (OSP)

OSP Procedure: Outgoing Subawards and Subrecipient Monitoring

<u>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2</u> <u>CFR 200 (Uniform Guidance)</u>

Section 9: Financial Management – Asset Management

PRM-017: Use of University Facilities or Property and Limits on Direct Solicitation and Advertising

PRM-011: Use of Working Time and University Equipment for Personal or Commercial Purposes

FIN-034: Accounting Requirements for Equipment Assets

FIN-052: Fixed Assets Accounting and Reporting of Equipment Acquired for Sponsored Programs

FIN-021: Internal Control

Business Assets & Cost Recovery – Accounting for Business Assets

Section 10: Decorative Art

EXT-006: Solicitation and Acceptance of Gifts of Real Property, Life Insurance, Tangible Personal Property (Including Fine Art), and Intangible Personal Property

Section 11: Personnel Management

HRM-031: Paid Leave for University Staff Employees

HRM-038: Faculty Leaves

HRM-033: Employment of Professional Research Staff

HRM-046: Overtime Management for Non-Exempt Employees

DHRM Policy 3.15, Overtime Leave (Classified Employees)

Academic Onboarding Checklist for Managers

Onboarding Checklist and Resource Guide for New Hires

New to UVA IT Checklist

Academic Offboarding Checklist for Managers

Timely Terminations Process for Managers

Offboarding Checklist for Faculty

IT Checklist for Leaving UVA

Section 12: Information Security and Records Management

IRM-017: Records Management

University Records Management Office

IRM-003: Data Protection of University Information

IRM-004: Information Security of University Technology Resources

IRM-002: Acceptable Use of the University's Information Technology Resources

Information Security Risk Management Standard

<u>Information Security Risk Management Procedures</u>

Report an Information Security Incident

Protection of Highly Sensitive Data Standard

Protection of Highly Sensitive Data Procedure