

BEST PRACTICES, Inspector General

Title: Internal Auditing

145

Source: Book by Steven M. Bragg

Co Area:

Addl Info: [Accounting Best Practices - Chpt 15 , pg 308 - Contact Dianne Parkerson, 561 297-3946](#)

Abstract: Since internal auditors are commonly hired from external audit firms, it is no surprise that they are likely to bring their old work habits with them. However, as is pointed out many times in the chapter, the internal auditor's role can be viewed quite differently, switching from a systems reviewer to an active partner who can bring tremendous value to a company's business units. Thus, many of the best practices noted in this chapter focus on the revised role of auditors acting as business partners.

Another strong focus in this chapter is on the enhancement of work efficiencies within the internal audit department, which tends to suffer from continual deadline crises, unfinished paperwork, and difficulty determining which audits need to be addressed first.

I made some brief comments following the suggestions. The chapter covers the following:

- 15-1 Annually update an internal control assessment of each business unit - focuses on changes in operations
- 15-2 Issue self-audit guides to business units - makes employees more aware of internal controls
- 15-3 Recommend business process improvements to business units - emphasis's help rather than criticism
- 15-4 Track audit results through business unit surveys
- 15-5 Train business unit staff on control issues - gets auditors involved in training
- 15-6 Train new business unit managers in control issues - auditor becomes an advisor to new managers
- 15-7 Avoid over-auditing of internal audits - audits on current - not past - conditions
- 15-8 Complete all internal audit work papers in the field - complete an audit before starting a new one
- 15-9 Create a control standards manual
- 15-10 Create an on-line internal audit library - See #146
- 15-11 Create and disseminate information from a best practices database - See #146
- 15-12 Outsource the internal audit function
- 15-13 Schedule a portion of internal audits on a just-in-time basis
- 15-14 Schedule internal audits based on risk - helps with which audit should get priority
- 15-15 Use workflow software for internal audits - does FAU use this?
- 15-16 Add specialists to audit teams
- 15-17 Assign an auditor to be a relationship manager with each business unit - would be nice if staff were larger
- 15-18 Assign internal auditors to system development teams
- 15-19 Create an auditor skills matrix

BEST PRACTICES, Inspector General

Title: Create an on-line internal audit library; Disseminate information from a best practices database # 146

Source: Book by Steven M. Bragg

Co Area:

Addl Info: [Accounting Best Practices - 15-10 & 11, pg 316 - Contact Dianne Parkerson, 561 297-3946](#)

Abstract: 15-10 - Set up an on-line internal audit library that contains records from previous completed audits. Further, the library can hold updates on all of the most recent accounting standards, as well as cross-indexed data on problems or unusual audit scenarios encountered during other company audits. By accessing this information, audit teams can save a great deal of research time and would be useful for new auditors. Setting up such a system requires each internal audit manager to create an electronic summary-level report on each audit as it is completed, which is then put on line. Ideally, past audits would be included to build up a base of information.

15-11 - The information from 15-10 can be used further. The most passive approach is to simply have it available in the database, but this approach requires auditors to actively review the database in their limited spare time. A better approach is to actively push the information into the field through the use of newsletters and e-mails to the audit staff. A particularly effective approach is to e-mail best practice information directly to those business unit managers who are most likely to use them; by doing so, the managers are more likely to contact the internal audit department with requests for assistance in installing the recommended best practices. The driving force behind the success of best practices dissemination is the use of someone who regularly reviews the best practices database for "hot" topics, and who also spends time matching best practice possibilities with various business units.

BEST PRACTICES, Inspector General

Title: Internal Control Guide **#** 298

Source: Georgia Institute of Technology **Co Area:**

Addl Info: http://www.audit.gatech.edu/ICG_final.pdf

Abstract: There is no shortage of information available to faculty, staff and students on Institute policies and procedures. What is not readily available, however, is a resource that outlines effective practical procedures to manage the ever-increasing landscape of risks. Campus administrators can look to policies and procedures to see that they are responsible to control, for example, their capital assets. Where those policies and procedures may not be as clear is on options HOW TO implement cost-effective and efficient internal controls.

In the course of audits, the Department of Internal Auditing communicates these effective practices and best practices for internal control through recommendations that are made through our individual audit reports. We also use our audit engagement to increase the education and awareness of other emerging issues, new regulatory requirements, etc. To rely only on that communication mechanism, however, would mean that some units on campus might go a few years before they become aware of some of these practices and issues.

Instead, the Department of Internal Auditing undertook an initiative to assemble one source of the best practices for implementing efficient and cost-effective internal controls in a number of key areas of risk. In other words, if we were to write one audit report containing the very best practices that we would recommend every campus unit employ, what would be contained in that document? Our answer is the Internal Control Guide.

Once assembled, the goal was to distribute that throughout the campus in limited numbers of hard copies, and by posting on our department's web site. Through openly sharing this on our web site, other institutions are encouraged to copy the information and make only minor adjustments to make it applicable to their environment. The document can be found here: <http://www.audit.gatech.edu/icg.htm>

Title: Applying the Spirit of Sarbanes-Oxley at Drexel University **#** 331

Source: Drexel University **Co Area:**

Addl Info: http://www.nacua.org/documents/drexel_sarbanes-oxley_memo.doc

Abstract: Memo from the General Counsel
I am glad to share with my NACUA colleagues the materials that we have developed at Drexel in order to apply the "best practices" of the Sarbanes-Oxley Act to our University.....

Also see http://www.nacua.org/documents/drexel_resolution_of_board_022603.doc. Also See #420

BEST PRACTICES, Inspector General

Title: Little Known Responsibilities & Other Good Practices # 338
Source: Boston University **Co Area:** Financial Affairs
Addl Info: <http://www.bu.edu/comp/audit/other.html>
Abstract: The above website gives areas some basic tips on good business practices.

In this section, in addition to suggestions for generally good business practices, you'll find several administrative practices for which you may not know you're responsible! When we conduct audits, we look for many or all of these practices to ensure that each department (auditee) is keeping up with administrative policies and procedures as prescribed by the University. No, this list does not cover everything important or everything we review! But, it is an important place to start-you and your department should be aware of the following good practices and responsibilities, and if you are keeping up with them, you will already be a step closer to a smooth audit!

Follow the links to learn more about each of the following:

1. Tracking Vacation and Sick Time
2. Protecting Cash Receipts
3. Petty Cash Controls
4. Travel Accounting and Object Codes
5. Tracking Expenses
6. Accounting for Equipment
7. Disaster Recovery/Business Resumption Planning
8. Information Systems
9. Reference Checks
10. Telephone Reimbursement

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Title: FAQ's - What Is Internal Audit?

373

Source: Cornell University

Co Area:

Addl Info: <http://audit.cornell.edu/faq.html>

Abstract: Just what do auditors do? How do they select their "auditee"? Many units don't give audits a second thought until they are selected for review. Here is some general information about the internal audit function at Cornell.

- Who are internal auditors?
- Why does Cornell have an internal audit function?
- Where does the audit function fit in the organization?
- What's the difference between external and internal auditors?
- What if an external auditor contacts you?
- How are units selected for audit?
- What are internal auditors looking for?
- What if something isn't handled correctly?
- Is the Audit Office part of the Division of Financial Affairs?
- Can a department request an audit?
- How long does an audit take?
- What if I don't have the time to deal with the auditors? What if it's a bad time for an audit because (choose one)
 - a) we're short-staffed
 - b) the finance director just quit
 - c) it's budget season
 - d) we're crawling with students!
 - e) we're trying to close out the year.
- Who will receive my audit report?
- Does the Board of Trustees see what is in the audit reports?
- Who audits the Audit Office?
- If I call you with information about a possible irregularity, will my identity be kept a secret?

BEST PRACTICES, Inspector General

Title: Sarbanes-Oxley # 375
Source: Drexel University **Co Area:**
Addl Info: <http://www.drexel.edu/papadakis/sarbanes/>
Abstract: Drexel created this site following many requests from not-for-profit corporations around the country about how we "adopted Sarbanes-Oxley."

Let me point out that we did not "adopt Sarbanes-Oxley." We reviewed the Act to determine which "best practices" were appropriate for higher education. Many were, but many were not. Drexel took what was best.

This process began in November 2002. Working with a University Board of Trustees special committee, we studied a variety of governance, compliance and audit issues and then hired an independent consultant to conduct an Enterprise Risk Management (ERM) assessment -- a "first" for our university. As a result, Drexel's corporate bylaws were changed; we established a "hotline"; and hired internal auditors to determine if we fully addressed the risks our consultants identified. The outcomes: Drexel now has a COSO-based annual audit; our employees have been trained on their new obligations; and we continue to test our key internal controls to help us identify the specific areas that require immediate attention.

On this Web site you will find the materials (resolutions, announcements, memoranda, policies and procedures) we utilized to implement the spirit of Sarbanes-Oxley.

(Materials are on website.)

BEST PRACTICES, Inspector General

Title: Internal Control **#** 391

Source: SUNY College of Environmental Science & Forestry **Co Area:**

Addl Info: <http://www.esf.edu/intcontrol/>

Abstract: Lengthy and informative web site in the form of a Memorandum from the President. Also New York State's Internal Control Program at http://administration.binghamton.edu/business_affairs/internalcontrol/SUNY_June_IC_Conf_Training.ppt

The Internal Control Act, more specifically referred to as the New York State Governmental Accountability, Audit and Internal Control Act (originated in Chapter 814 of the Laws of 1987, then made permanent in Chapter 510 of the Laws of 1999), is the basis for the SUNY-ESF Internal Control Program. The Internal Control Act requires that all state agencies, including SUNY institute a formal internal control program. There are six requirements of the Internal Control Act of 1987 as shown below:

1. Maintain written internal control guidelines.
2. Maintain an internal control system for continuous review of operations.
3. Make a concise statement of policy and standards available to all employees.
4. Designate an Internal Control Officer.
5. Educate and train all employees on internal controls.
6. Evaluate the need for an internal audit function.

Title: Best Practices Internal Controls **#** 395

Source: Wayne State University **Co Area:**

Addl Info: <http://internalaudit.wayne.edu/audit-practices.php>

Abstract: Web site lists Best Practices and information relating to -
Segregation of Duties
Safeguarding Assets
Review and Approval
Accounting
Policies and Procedures
Efficiency and Effectiveness
Reporting
Timeliness

Also see <http://internalaudit.wayne.edu/Internal/Auditing%20Best%20Practices.doc>

BEST PRACTICES, Inspector General

Title: Internal Control Practices

403

Source: University of California San Diego

Co Area:

Addl Info: http://blink.ucsd.edu/Blink/External/Topics/Policy/0,1162,17360,00.html?coming_from=Content

Abstract: Internal control practices enable UCSD to achieve its objectives while maintaining an environment that focuses on ethics and accountability. Establishing an ethical environment at all levels of the organization is the most important element of accountability and control. Effective control activities help you and your department identify priorities, achieve department goals, report reliably, meet compliance regulations, and safeguard University resources.

Your department benefits by:

- * Reducing and preventing errors in a cost-effective manner
- * Ensuring priority issues are identified and addressed
- * Protecting employees
- * Providing appropriate checks and balances

Four keys to great internal control practices: With tightened resources, it's more important than ever to minimize risk and focus on these key areas.

- * Separation of duties: Divide responsibilities between different people so one individual doesn't control all aspects of a transaction.
- * Authorization and approvals: Be sure that only a person with delegated authority approves or authorizes transactions.
- * Security of assets: Safely secure equipment, cash, inventory, and resources. Reduce the risk of unauthorized use. Count periodically and compare with amounts shown on control records.
- * Review and reconciliation: Regularly examine transaction records against official University records to verify accuracy, appropriateness, and proper compliance.

Internal control practices pages address potential consequences and best practices tailored to various business areas:

- * Accounts Payable
- * Cash
- * Entertainment
- * Equipment Management
- * Honorariums
- * Information Systems
- * Payroll
- * Purchasing

Each of these topics link to a very thorough page

BEST PRACTICES, Inspector General

Title: Best Practices - Audit Management Services

404

Source: University of California San Francisco

Co Area:

Addl Info: <http://www.ucsf.edu/ams/best/best.html>

Abstract: "Best Practices" are procedures that are commonly accepted to be the best way of accomplishing the objective or task.

We believe these Best Practice pages will help you achieve better controls. By reviewing your own procedures, you may be able to gain efficiency, productivity and better security. We encourage you to use the practices as a guide for your procedures in these areas. Please send us feedback on questions or issues you may have encountered in their application in your area.

We highlight here a couple departments that we've identified as having good controls and procedures, and that exemplify the results achieved by implementing some of the best practices.

Links to Best Practices for:

Cashiering

Equip. Mgt.

Fed Fund Accts.

Ledger Verify

Payroll Expense

Purchasing

BEST PRACTICES, Inspector General

Title: Sarbanes-Oxley Act Best Practices **#** 413

Source: University of Iowa **Co Area:**

Addl Info: <http://www.uiowa.edu/president/task-forces/fiduciary/best-practices.pdf>

Abstract: This is a follow up status report to the Audit/Compliance committee regarding the efforts of the three Regents Universities in adopting best practices related to Sarbanes-Oxley Act requirements.

The Sarbanes-Oxley Act of 2002 defines “corporate responsibility” related rules for the accounting professions, auditor/client relationships, and governance of publicly traded US companies. Regent institutions as public entities, though not subject to Sarbanes-Oxley, may benefit from implementing Best Practices associated with Sarbanes-Oxley requirements. The Regent universities jointly conducted a Gap Analysis of the Sarbanes-Oxley provisions and adopted an action plan having three primary areas of focus:

1. Refinement/development of a business code of conduct
2. Development of a confidential reporting mechanism with anti-retaliation provision
3. Refinement of financial certification practices

Also see

Charge to the Fiduciary Responsibility Best Practices Committee

<http://www.uiowa.edu/president/task-forces/fiduciary/charge.pdf>

Code of Business and Fiduciary Conduct

<http://www.uiowa.edu/president/task-forces/fiduciary/code-of-conduct.pdf>

UI Sets Up New System To Anonymously Report Financial Irregularity

<http://www.uiowa.edu/~ournews/2005/october/102505ethicspoint.html>

Also See #420

BEST PRACTICES, Inspector General

Title: Risk Management & Audit Services # 542

Source: Queen's University **Co Area:** Controller's Office

Addl Info: http://www.queensu.ca/rmas/best_practices.htm

Abstract: To assist departments in establishing and maintaining standard business practices and internal controls, Risk Management & Audit Services (RMAS) has provided some Best Practices based on frequent findings in past internal audits. These Best Practices are based on existing University policies and are not all inclusive. Departments are encouraged to review all business processes/procedures to identify risks and establish effective controls to mitigate those risks and to be familiar with Queen's Policies, Procedures and Guidelines.

- Petty Cash
- Procurement Card
- Travel Claims
- Account Reconciliation
- Cash Receipts
- Expenditures
- Independent Consultant vs. Employee

Also see http://www.queensu.ca/rmas/pdf/best_practices.pdf

BEST PRACTICES, Inspector General

Title: Anti-Fraud Policy

587

Source: Murdoch University

Co Area:

Addl Info: <http://www.murdoch.edu.au/vco/audit/admin/polproc/AntiFraudPolicy.html>

Abstract: Fraud and Corruption prevention is about changing organizational features that allow these events to occur and possibly go unnoticed or unreported. Strategies incorporated in the fraud prevention plans should address issues such as accountability, efficiency and effective administration. They should focus on improving systems and procedures, changing the attitudes of staff and improving the overall integrity and performance of the University. This could be incorporated in one unwieldy document or as we are attempting here, to incorporate it in several - such as the Codes of Ethics and Conduct, Code of Conduct for Research, the Policies and Procedures Manuals etc.

This policy covers the prevention, detection and management of fraud and for fair dealing in matters pertaining to fraud. It aims to raise the awareness of fraud and its prevention in the University environment and to give guidance to both the reporting of suspected fraud and how the investigation of that report will proceed.

The eight policy objectives cover:

- * Management awareness of anti-fraud responsibilities
- * Employee guidance if fraud is suspected
- * A statement forbidding misconduct
- * Investigation responsibilities
- * Assurance that fraud will be fully investigated
- * Protection guidelines for those reporting suspected fraud
- * Involvement of the Anti-Corruption Commission
- * Development of a suitable environment for fraud management.

BEST PRACTICES, Inspector General

Title: Preventing and Detecting Fraud at Murdoch

588

Source: Murdoch University

Co Area:

Addl Info: <http://www.murdoch.edu.au/vco/audit/admin/polproc/Deterfraud.html>

Abstract: This segment deals with two major items that will assist Murdoch staff to effectively prevent and detect fraud. The first section consists of common areas of fraud and contains some prompts to assist fraud prevention. The second segment contains some possible indicators of fraud that should be followed through by all staff to reinforce the message that fraud is not tolerated at Murdoch.

Some prompts to prevent and detect fraud

The following material is reproduced courtesy of the Public Sector Management Office, Ministry of the Premier and Cabinet. The source document is: Fraud Prevention in the Western Australian Public Sector, Government of Western Australia, Perth, 1999. The complete document is available from <http://www.mpc.wa.gov.au/psmd/pubs/psrd/governance/fraud.html>. Material in this section is not exhaustive and is provided to Murdoch employees by way of guidance. Topics covered in this section are:

- * ASSETS
- * STAFF
- * SUPPLIES
- * SERVICE DELIVERY

BEST PRACTICES, Inspector General

Title: Risk Management Policy # 589

Source: Murdoch University **Co Area:** Environmental Health & Safety

Addl Info: <http://www.murdoch.edu.au/admin/policies/risk.html>

Abstract: Risk Management is the culture, processes and structures that are directed towards the effective management of potential opportunities and adverse effects within the Murdoch University environment.

Risk is inherent in all academic, administrative and business activities. Every member of the University community continuously manages risk. Formal and systematic approaches to managing risk have evolved and they are now regarded as good management practice. As a consequence Murdoch University acknowledges that the adoption of a strategic and formal approach to risk management will improve decision-making, enhance outcomes and accountability.

The aim of this policy is not to eliminate risk, rather to manage the risks involved in all University activities to maximize opportunities and minimize adversity. Effective risk management requires:

- * A strategic focus,
- * Forward thinking and active approaches to management,
- * Balance between the cost of managing risk and the anticipated benefits, and
- * Contingency planning in the event that mission critical threats are realized.

Risk management also provides a system for the setting of priorities when there are competing demands on limited resources.

Title: Fraud and Corruption Prevention # 595

Source: University of Newcastle **Co Area:**

Addl Info: <http://www.newcastle.edu.au/policylibrary/000472.html>

Abstract: This guide has been prepared to familiarize you with your role as a member of staff in relation to fraud and corruption prevention.

Often we are faced with making decisions as to the most appropriate course of action in circumstances arising in the workplace. We need guidance, to ensure that our actions reflect the most appropriate ethical action in preventing fraudulent and corrupt activities.

Because we at the University of Newcastle are responsible to the effective and economical use of resources, and the community expects us to act in an accountable manner, it is the responsibility of each individual to safeguard the University's assets and to avoid corrupt activities.

BEST PRACTICES, Inspector General

Title: Fraud and Corruption Management

596

Source: University of Queensland

Co Area:

Addl Info: <http://www.uq.edu.au/hupp/index.html?page=41058&pid=24997>

Abstract: 1. Commitment to Fraud and Corruption Management

1.1 The Australian Standard on Corporate Governance – Fraud and Corruption Control (AS8001:2003) sets a basis for best practice for fraud and corruption management. An integrated management approach for effective fraud and corruption control has been developed by the Crime and Misconduct Commission (CMC) in its “Fraud and corruption control: guidelines for best practice”.

1.2 The University of Queensland recognizes that fraud and corruption management is an integral part of good governance and management practice. The University has a zero-tolerance stance on fraud and corruption and is committed to maintaining an organizational culture which will ensure that effective prevention of fraud and corruption is an integral part of all university activities, consistent with its Code of Conduct and the law.

BEST PRACTICES, Inspector General

Title: Internal Control Guidance # 650
Source: University of Michigan **Co Area:**
Add Info: <http://www.umich.edu/~uaudits/internalcontrol/> (11/07 site is under construction - see below)
Abstract: See the Financial Internal Control Guide - <http://www.umich.edu/~uaudits/internalcontrol/financial.internal.html>

University Audits works with management to enhance risk management activities and increase the likelihood that established objectives and goals are achieved. Internal controls are an essential component of risk management. When implemented, they provide reasonable assurance that known risks are anticipated and addressed on a consistent basis.

The primary objectives of internal control are to ensure the:

- * Reliability and integrity of information
- * Compliance with policies, laws and regulations
- * Safeguarding of assets
- * Effective and efficient use of resources
- * Achievement of strategic goals

The University Standard Practice Guide provides information regarding policies and procedures adopted within the organization. In order to further support management in the performance of their responsibilities, Internal Control Guidance is provided by the following:

- Financial Internal Control Guide
- Information Technology Internal Control Guide
- PDA Security Best Practices
- Database Security Best Practices
- Self Assessment Questionnaires
- LSA Timekeeping Procedures

Title: Sarbanes Oxley Practices # 665
Source: University of Louisville **Co Area:**
Add Info: <http://www.louisville.edu/vpf/audit/sarbanesoxley.pdf>
Abstract: They have taken the NACUBO Checklist for Higher Education (See #660) which lists the
* Sections
* Sarbanes-Oxley Act of 2002
* NACUBO Recommendations
and added a 4th column - U of L Practices and there they list their current practice and proposed changes in red.

Also see similar document for Purdue University -
http://www2.itap.purdue.edu/bot/memberDocuments/AuditandInsuranceFiles/Sarbanes_Presentation_April_2006.pdf

BEST PRACTICES, Inspector General

Title: Campus Audit - Best Practices and Internal Control # 710

Source: University of Nevada **Co Area:**

Addl Info: http://www.unr.edu/vpaf/business_finance/campus_audit/best_practices/

Abstract: Following the procedures described in the University Administrative Manual will accomplish many best business practices. To further develop best practices, department administrators should understand some internal control concepts, including:

- * Consistency, efficiency and effectiveness
- * Segregation of duties
- * Authorization and training
- * Review and approval
- * Safeguarding assets

Apply the general tips below to improve the operations in your department.

Use our Internal Control Assessment Tool to evaluate your departmental internal controls in more detail.

Title: Teams at work on first state-local performance audits # 752

Source: State of Washington **Co Area:**

Addl Info: <http://www.komotv.com/news/local/5180486.html>

Abstract: Washington's audit teams are working on the first wave of 30 performance audits, with targets ranging from big-ticket agencies like education and transportation to more hidden facets of state and local government, such as use of car pools and first-class air travel. This broad style of auditing, created by citizen initiative in late 2005, offers the country's most independent and extensive system of probing how public dollars are being spent.

The auditor also suggests "best practices," improvements and possible changes in legislation or regulations. The initiative also requires the targeted agency to conduct a public hearing after the report is released.

Auditor's office: <http://www.sao.wa.gov> - this is a good website. All of their audit reports and audit findings are online. Go to <http://www.sao.wa.gov/reports/auditfinding/frmAuditSearch.asp?opt=2> which can search by "University or College."

BEST PRACTICES, Inspector General

Title: Enact Sarbanes-Oxley for N.J. Public Higher Education System; Mandate “Best Practices” in Governance and Fiscal Accountability # 861

Source: State of New Jersey

Co Area:

Addl Info: <http://www.njit.edu/president/docs/2007/2007-10-26-higher-ed-final-report.pdf>

Abstract: Document page #103; PDF page 109

The New Jersey Commission on Higher Education should be vested with the statutory and regulatory authority to establish, administer and enforce proper standards and practices designed to provide state colleges and universities with an effective structure of internal and external controls for financial accountability. The CHE’s jurisdiction in this realm should mirror that of the SEC in its oversight of private-sector public corporations and that of the IRS with respect to nonprofit entities. Failure to establish CHE in that role for state colleges and universities could doom “best practices” by rendering them ineffective and unenforceable. In order to ensure an orderly, uniform and equitable approach, the SCI recommends systemic reforms to include, but not be limited to, the following key areas:

- Accounting Standards and Procedures
- Internal Controls
- Internal Audit
- External Audit
- Integrity of Senior Management
- Enforcement/Penalties for Non-Compliance

BEST PRACTICES, Inspector General

Title: Policy: Internal Control

1007

Source: University of Virginia

Co Area:

Addl Info: <https://policy.itc.virginia.edu/policy/policydisplay?id=FIN-021>

Abstract: The University of Virginia is committed to maintaining a strong system of internal control as a business best-practice. This policy assists the University in complying with the Commonwealth of Virginia Agency Risk Management and Internal Control Standards (ARMICS).

Links to -

Procedure 1-1, "How to Maintain a Proper System of Internal Control"

Procedure 1-2, "Completing the Internal Controls Questionnaire"

Policy II.C.1, "Records Retention and Disposition"

Policy II.E.2, "Petty Cash, Petty Cash Checking and Change Funds"

Policy II.E.4, "Controlling Cash Items"

Policy V.A.1, "Revenue Generating Activities"

Policy V.B.1, "Cashiering Activities"

Policy V.B.2, "Credit and Collection"

Policy VI.F.1, "Disbursements: General Requirements"

Policy VI.F.3, "Timely Payments to Vendors"

Policy VII.C.2, "Types of Purchases Requiring Special Processing"

Policy X.A.1, "Maintenance of Equipment Inventory"

Policy X.F.1, "Surplus Property Disposal"

Policy XV.A.1, "Conflict of Interests"