After each question number is the correct response for no risk/corrective action. If (info), the question is merely collecting information (no risk or corrective action). If (decision), the question is meant to determine whether you continue or skip the next section of questions.

**Question 1: Yes**
Have all faculty and staff in your department completed an Outside Interests Disclosure Form?

*Risk:*
The department may not be aware of a conflict that exists between an employee’s interest(s) and the University’s. A conflict of interests increases the risk of bias or poor judgment in performing University duties and may damage the public’s trust in the University.

*Corrective Action:*
Ensure that all faculty and exempt staff complete and submit an Outside Interests Disclosure Form as required by Policy FI0125, Part I, Section 6. All faculty and exempt staff are required to have a completed disclosure form on file whether or not they have interests or activities to disclose.

**Question 2: Yes**
Have all employees in your department been instructed to take the initiative and report in writing (e.g., memo) to their immediate supervisor any of the following circumstances at the time it occurs? (Note: This requirement also applies to their spouses and dependent children.)

* Holding more than a 5 percent financial interest (or 5 percent combined interest of the employee, spouse, and dependent child) in an outside venture and: 1) The employee procures or influences the procurement of goods or services from that venture for the University; or 2) The employee uses his or her University position to obtain favored treatment for or to provide an unfair advantage to that venture.
* Engaging in a partnership, consulting relationship, employment relationship, or other outside venture with other University employees or students. Note: Human Resources Policy 122 prohibits University supervisory staff from hiring employees in their line of authority for personal services.
* Engaging in University research sponsored by an organization in which the employee has more than a 5 percent or $10,000 financial interest.
* Having a financial interest (including, but not limited to, receiving payments for services exceeding $10,000, having equity interest exceeding 5 percent or $10,000, and holding intellectual property rights) in an outside venture that would reasonably appear to be affected by any research conducted by the employee.

*Risk:*
The department may not be aware of a conflict that exists between an employee’s interest(s) and the University’s. A conflict of interests increases the risk of bias or poor judgment in performing University duties and may damage the public’s trust in the University.

*Corrective Action:*
Ensure that all employees are aware that they are to report any outside interests that meet the requirements listed in Policy FI0125.

**Question 3: Yes**
Did new employees hired within the last 12 months complete and file a disclosure form within 30 days of their effective employment date whether or not they had interests or activities to disclose?
After each question number is the correct response for no risk/corrective action. If (info), the question is merely collecting information (no risk or corrective action). If (decision), the question is meant to determine whether you continue or skip the next section of questions.

**Risk:**
The department may not be aware of a conflict of interests that exists between an employee and the University. A conflict of interests increases the risk of bias or poor judgment in performing University duties and may damage the public’s trust in the University.

**Corrective Action:**
Take steps to ensure that all new employees file a disclosure form within 30 days of their effective employment date as required by Policy FI0125, Part I, Section 6.

**Question 4: Yes**
During the last 12 months, were all employees who were involved in research (e.g., principal investigator, co-principal investigators, graduate assistants, and any other person at the University who is responsible for the design, conduct, or reporting of research activities funded or proposed for funding) requested to disclose any outside interests that may be affected by the research before proposals were submitted to funding agencies? (Examples of such interests include, but are not limited to, receiving payments for services exceeding $10,000, having equity interest exceeding 5 percent or $10,000, and holding intellectual property rights.)

**Risk:**
Employees in the department may have a conflict of interests and violate agency regulations. Additionally, a conflict of interests increases the risk of bias or poor judgment in performing University duties and may damage the public’s trust in the University.

**Corrective Action:**
Take steps to ensure that employees involved in research disclose outside interests before submitting proposals to funding agencies (Policy FI0125, Part I, Section 6).

**Question 5: Yes**
Have all faculty and staff in your department read the University’s Code of Conduct?

**Risk:**
Employees who are not familiar with the Code may not understand the University’s commitment to and expectations for ethical and responsible behavior or be aware of the avenues to report and resolve problems. Unethical and irresponsible behavior does not reflect the University’s values and may damage the public’s trust.

**Corrective Action:**
Take steps to ensure that all faculty and staff in your department have read the University’s Code of Conduct (Policy HR0580), particularly the options for reporting instances of noncompliance.

**Question 6: Yes**
Are all faculty and staff in your department aware of their responsibility for reporting fraud, waste, or abuse regarding University resources and the available methods for reporting suspected misconduct (including the option to remain anonymous)?
After each question number is the correct response for no risk/corrective action. If (info), the question is merely collecting information (no risk or corrective action). If (decision), the question is meant to determine whether you continue or skip the next section of questions.

**Risk:**
Employees who are not aware of their responsibility and the available methods for reporting misconduct may not report it.

**Corrective Action:**
Take steps to ensure that all faculty and staff in your department are aware of their responsibility for reporting fraud, waste, or abuse regarding University resources (Policy FI0130) and the available methods for reporting suspected misconduct (including the option to remain anonymous). The Office of Audit and Compliance can provide promotional materials to assist in this effort.

**PROCUREMENT OF GOODS AND SERVICES**

**Question 7:** (decision 8-15)
Does your department have a procurement card(s)?

*If you answered "Yes" to Question 7, please go to Question 8 and continue.*

*If you answered "No" to Question 7, please skip to Q16.*

**Question 8: No**
Have individuals in your department who have not read the procurement card policy (Policy FI0530) made purchases with departmental procurement cards?

**Risk:**
Individuals who make purchases with procurement cards without reading the procurement card policy may make disallowed purchases or not obtain adequate receipts.

**Corrective Action:**
Ensure that all individuals who use procurement cards in the department have read University Policy FI0530 on procurement card use.

**Question 9: Yes**
If procurement cards are used to purchase items between $1,500 and $4,999.99 that are classified as sensitive minor equipment (examples include computers, cameras, musical instruments, televisions), are asset records created in the University’s financial and human resources system (IRIS) and is the asset number recorded on the appropriate line of the statement during the procurement card statement reconciliation process to link it to the transaction?

**Risk:**
Sensitive minor equipment purchased with procurement cards may not be entered in the University equipment inventory system and recorded in the proper general ledger (G/L) account. Adequate records of sensitive minor equipment assist the department in oversight and control of these vulnerable items.
Corrective Action:
When purchasing sensitive minor equipment with procurement cards, ensure that asset records are created in IRIS and that the asset number is recorded on the appropriate line of the statement during the procurement card statement reconciliation process to link it to the transaction. (Policy FI0530, #8)

Question 10: No
Excluding purchases against framework orders or from vendors in the UT Marketplace, have purchases been made to a single vendor for items with a similar purpose (e.g., furniture, computer components) and divided into multiple purchases under $10,000 to allow using the procurement card?

Risk:
The University may not have obtained the most favorable prices for purchases of $10,000 or more made with the procurement card rather than being competitively bid in accordance with Policy FI0405. Additionally, Policy FI0530 prohibits splitting procurement card single transactions in excess of $9,999.99 into smaller transactions.

Corrective Action:
Excluding purchases against framework orders or from vendors in the UT Marketplace, purchases for items with a similar purpose from a single vendor which exceed $9,999.99 must be made by the campus/institute purchasing department and be competitively bid.

Question 11: Yes
When receipts obtained from vendors do not meet the minimum requirements established by Policy FI0530, #17, are Supplemental Receipt Forms prepared by your department and attached to original supporting documentation received from the vendor (e.g., non-itemized receipt, packing slip)?

Risk:
Fraudulent purchases may be concealed with inadequate documentation.

Corrective Action:
When an original receipt cannot be obtained which meets minimum requirements, ensure that a Supplemental Receipt Form is completed and attached to the original supporting documentation obtained from the vendor.

Question 12: Yes
During the verification process, are all procurement card expenses distributed to the appropriate G/L accounts, ensuring the G/L is changed for any purchases that should not be coded as supplies, which is the default?

Risk:
Failure to distribute expenses to the appropriate G/L accounts results in a misrepresentation of both the department's and the University's accounting records.

Corrective Action:
Ensure that the verifier distributes expenses to the appropriate G/L account as required by Policy FI0530, #8.
Question 13: Yes
During the verification process, does the verifier sign the statement confirming that receipts (original or supplemental) are available for all transactions listed on the cardholder’s monthly statement and that all receipts are acceptable documents according to University policy?

Risk:
Fraudulent purchases may be concealed with inadequate documentation.

Corrective Action:
The verifier should sign the statement confirming that acceptable receipts (original or supplemental) are available for all transactions listed on the cardholder’s monthly statement. (Policy FI0530, #8)

Question 14: Yes
Are all original procurement card statements and receipts either scanned into IRIS or kept in the department for six years?

Risk:
Accounting records are not being maintained in accordance with University Policy FI0120.

Corrective Action:
Ensure that procurement card statements and receipts are either scanned into IRIS or kept in the department for six years.

Question 15: Yes
Do all procurement card holders in your department review and sign their statements each month to ensure that the listed transactions are correct?

Risk:
Unauthorized transactions may exist on the monthly statement.

Corrective Action:
Ensure that all cardholders sign their monthly statements after reviewing them for accuracy. (Policy FI0530, #7)

Question 16: Yes
Are invoices reviewed and approved by someone other than the employee who requisitions materials?

Risk:
No separation of duties exists. Separation of duties helps prevent fraudulent purchase practices.

Corrective Action:
Assign duties so that the person requisitioning materials does not approve invoices.

Question 17: Yes
Is each invoice marked with a "date received" (either written or stamped) indicating the month, day, and year the invoice was received by the department?
After each question number is the correct response for no risk/corrective action. If (info), the question is merely collecting information (no risk or corrective action). If (decision), the question is meant to determine whether you continue or skip the next section of questions.

**Risk:**
The invoices do not meet fiscal policy requirements necessary to comply with the Prompt Payment Act, which requires all invoices to be paid within 45 days of receipt of the invoice or date the goods or services were received.

**Corrective Action:**
Mark each invoice with the "date received" (either written or stamped) as required by Policy FI0505, #13.

**Question 18: Yes**
Does the processing of invoices for payment include the following:

a. Comparison of terms, prices, quantities, and freight charges on invoices with those on the purchase orders (when applicable)?
b. Comparison of items and quantities on invoices with merchandise actually received?
c. Mathematical check of charges, including discounts, on invoices?

**Risk:**
The University may pay for goods not received or pay an incorrect amount.

**Corrective Action:**
Compare invoices and purchase orders (if applicable) with the items actually received and mathematically check the charges, including discounts, on invoices. (Policy FI0505, #13)

**Question 19: Yes**
Are all original invoices received and entered by the department in IRIS kept on file until the associated ledger has been reconciled (for invoices scanned into IRIS) or for six years (for those not scanned into IRIS)?

**Risk:**
Accounting records are not being maintained in accordance with University Policy FI0120.

**Corrective Action:**
Ensure that original invoices are kept on file until the associated ledger has been reconciled (for invoices scanned into IRIS) or for six years (for those not scanned into IRIS).

**Question 20: Yes**
Do all employees in the department who approve transactions in IRIS meet the following conditions?

* The employee’s position is classified as exempt.
* The employee does not approve any expenditures in IRIS that he or she has entered or prepared for entry.
* The employee does not approve any transaction that results in a payment of University funds (including sponsored project funds) to himself or herself (e.g., travel expense or petty cash reimbursements, additional pay).

**Risk:**
Approval authority may have been granted to someone who 1) is not in a position to assess the appropriateness of the purchase or 2) may have the opportunity to conceal fraudulent purchases.
Corrective Action:
Remove approval authority from all employees who are non-exempt and prohibit employees from approving any expenditure in IRIS that they have entered or prepared for entry. Ensure that transactions resulting in payment to approvers is routed to the next highest level administrator in the funds center hierarchy for additional approval. (Policy FI0150)

Question 21: No
Has an employee with approval authority delegated approval by sharing his or her IRIS password?

Risk:
IRIS security has been compromised by sharing passwords. (The approver is accountable for all actions taken by someone who has used his or her password.)

Corrective Action:
The substitute approver should use a unique IRIS user ID and password; the shared password should be changed; and IRIS users should be informed they are not to share passwords. (Policy IT0110)

Question 22: Yes
Has a departmental employee been specifically assigned responsibility to monitor and approve transactions in the event of the regular approver’s absence?

Risk:
Transactions may not be approved and processed in a timely fashion.

Corrective Action:
Assign someone in the department responsibility as a "substitute approver" for monitoring and approving transactions in IRIS in the regular approver’s absence.

Question 23: Yes
Does the person who approves payment of invoices in IRIS physically observe the original invoice (either paper copy or scanned image) as the transaction in IRIS is approved?

Risk:
Transactions in IRIS do not contain itemized detail of what was purchased. Fraudulent purchases may occur because the person approving the invoice did not know what was purchased.

Corrective Action:
The person approving transactions in IRIS should physically observe and review the original invoices (either paper copies or scanned images) as he or she approves the transactions in IRIS. (Policy FI0505, #14)

Question 24: Yes
Are invoices processed and approved in IRIS so that payment will be made within 45 days of receipt of the invoice or date the goods or services were received (whichever is later)?
After each question number is the correct response for no risk/corrective action. If (info), the question is merely collecting information (no risk or corrective action). If (decision), the question is meant to determine whether you continue or skip the next section of questions.

**Risk:**
Payments may not be made to vendors within the 45-day limit established by the Prompt Payment Act.

**Corrective Action:**
Take steps to ensure that invoices are processed and approved for payment within 45 days of receipt of the invoice or date the goods or services were received (whichever is later). (Policy FI0505, #24)

**Question 25: Yes**
Are all departmental ledgers reconciled each month as required by Policy FI0115?

**Risk:**
Fraudulent transactions and errors may not be detected.

**Corrective Action:**
Reconcile all departmental ledgers each month.

**Question 26: Yes**
Are all departmental ledgers reconciled by an employee who does not enter data into IRIS?

**Risk:**
Fraudulent transactions and errors may not be detected.

**Corrective Action:**
Segregate duties so that the ledgers are reconciled by an employee who does not perform data entry.

**Question 27: Yes**
Is the reconciled ledger reviewed and approved by the employee responsible for the funds?

**Risk:**
Because all transactions do not go through workflow, the employee responsible for the funds may not be aware of them all (including fraud).

**Corrective Action:**
Ensure that the employee responsible for the funds reviews and approves the reconciled ledger each month. (Policy FI0115)

**Question 28: No**
Are payments to individuals for personal services paid from petty cash funds?

**Risk:**
The University may violate federal laws on income withholding. Additionally, Policy FI0525 prohibits payments to individuals for personal services from petty cash funds.

**Corrective Action:**
A Form T-27 or invoice from the individual should be processed for such payments in accordance with Policy FI0505. Additionally, steps must be taken to determine if the individual should be classified as an employee or an
independent contractor. (Policy FI0505, #9) If the individual should be classified as an employee, steps may need to be taken to add him or her to the University's payroll system.

**Question 29: Yes**

Does your department obtain the campus/institute chief business officer's approval for all entertainment expenses that are above $1,000 per function?

**Risk:**

Proper approval is not obtained for entertainment expenses above $1,000 per function as required by Policy FI0715. Approval by the campus/institute chief business officer helps to ensure the expenses are prudent and reasonable.

**Corrective Action:**

Ensure that expenditures for entertainment $1,000 and above per function are approved by the campus/institute chief business officer.

**Question 30: Yes**

Are receipts (or, for some campuses, invoices) for bookstore purchases reconciled to charges on the departmental ledger each month by a departmental employee who is not authorized to make bookstore charge purchases?

**Risk:**

Unauthorized or unallowable transactions may be charged to the department.

**Corrective Action:**

Assign an employee who is not authorized to make bookstore charge purchases the duty of reconciling bookstore receipts (or invoices) to the departmental ledger each month.

**Question 31: (decision 32-36)**

Has your department purchased services (e.g., catering services, guest speakers, consulting services) from outside sources in the past two years?

If you answered "Yes" to Question 31, please go to Question 32 and continue.

If you answered "No" to Question 31, please skip to Question 37 and continue.

**Question 32: Yes**

Are formal contracts for services (i.e., not informal written or verbal agreements) entered into the Contract Management System for review by the campus/institute contract office whenever payments by the University for services are expected to exceed $10,000 per engagement?

**Risk:**

Service contracts do not receive the review required by Policy FI0420. Such contracts may not be legally binding or may contain terms prohibited by University policies.
After each question number is the correct response for no risk/corrective action. If (info), the question is merely collecting information (no risk or corrective action). If (decision), the question is meant to determine whether you continue or skip the next section of questions.

**Corrective Action:**
Ensure that formal contracts are entered into the Contract Management System for proper review.

**Question 33: Yes**
Does the department head or business manager verify that all services have been performed satisfactorily before authorizing payment?

**Risk:**
Departments may authorize the expenditure of University funds for services that have not been completed or were not performed adequately.

**Corrective Action:**
The department head should verify that all services have been performed satisfactorily before authorizing payment.

**Question 34: Yes**
For all amendments to formal contracts for services, does your department enter the amendment into the Contract Management System for review and approval?

**Risk:**
Amendments may be initiated which are not legally binding or contain terms prohibited by University policies.

**Corrective Action:**
Amendments to formal contracts must be entered into the Contract Management System for legal and fiscal review. (Policy FI0420)

**Question 35: No**
Is contract work ever performed before the contract is fully executed and in “active” status in the contract system?

**Risk:**
The University may be liable for work performed that was never authorized. Additionally, if the fully executed contract is not available in the system, the University may overpay for services.

**Corrective Action:**
Contract work for services should not be permitted until the contract is fully executed and in “active” status in the contract system.

**Question 36: Yes**
For service contracts over $10,000 that are not competitively bid, is a thorough explanation documented in the sole-source justification field in the Contract Management System or in the requisition system via the sole-source justification form?

**Risk:**
A non-competitive agreement may be executed with a vendor that does not qualify as a sole-source provider.
After each question number is the correct response for no risk/corrective action. If (info), the question is merely collecting information (no risk or corrective action). If (decision), the question is meant to determine whether you continue or skip the next section of questions.

**Corrective Action:**
Ensure that a thorough explanation is documented in the sole-source justification field in the Contract Management System for all contracts over $10,000 that are not competitively bid as specified in Policy FI0405.

**SPONSORED PROJECTS**

**Question 37:** (decision 38-end)
Does your department obtain grants and contracts from sponsoring agencies?

*If you answered "Yes" to Question 37, please go to Question 38 and continue.*

*If you answered "No" to Question 37, you have completed the questionnaire.*

**Question 38:** Yes
Do all sponsored project WBS elements for your department have complete and accurate budgets in IRIS which include all sources and uses of funds, e.g., facilities and administrative (F&A) costs, F&A cost sharing, and direct cost sharing?

**Risk:**
IRIS cannot be used to monitor WBS elements for over-expenditures if the budgets are inaccurate and do not include all sources and uses of funds.

**Corrective Action:**
Submit all new or revised budgets to the campus research or business office so the budget will be correctly reflected on the departmental ledger in a timely manner. (Policy FI0205, #14)

**Question 39:** Yes
Does your department identify, investigate, and resolve overspent WBS elements on a monthly basis?

**Risk:**
If sponsored projects are overspent, corrective action may not be taken in a timely manner. Over-expenditures can cause billing delays. Also, the expenditures may not belong to the sponsored project.

**Corrective Action:**
Review all sponsored project WBS elements for the department each month and investigate and resolve any over-expenditures.

**Question 40:** Yes
In those instances where work or expenditures must begin before a sponsored project is fully executed, is an advance WBS element established to handle project expenditures?

**Risk:**
Expenditures may be charged to incorrect WBS elements and require difficult and error-prone transfers after the correct WBS elements are established.
**Corrective Action:**
Always establish an advance WBS element when work or expenditures must begin before a sponsored project is fully executed. (Policy FI0205, #14)

**Question 41: Yes**
Does your department always request sponsored project extensions if needed before the existing sponsored projects expire?

**Risk:**
If extensions are not obtained before existing sponsored projects expire, the University may incur expenditures that cannot be reimbursed, or payments to the University may be delayed unnecessarily.

**Corrective Action:**
Develop procedures in your department to ensure that sponsored project award extensions are requested before the projects expire. (Policy FI0205, #14)

**Question 42: Yes**
Does the department ensure that principal investigators (PIs) and departmental staff who process financial transactions are familiar with federal regulations from the Office of Management and Budget (OMB), sponsor regulations, specific award provisions, and University fiscal policies, so that they know which costs are allowable?

**Risk:**
PIs or other departmental staff who process financial transactions who are not familiar with sponsored projects regulations may not know which costs are allowable. Therefore, unallowable costs could be charged to a sponsored project.

**Corrective Action:**
Take action to familiarize PIs and departmental staff who process financial transactions with OMB regulations, sponsor regulations, specific award provisions, and UT fiscal policies, and inform them of their responsibilities to help ensure compliance with these regulations and other limitations on expenditures. (Policy FI0205, #8)

**Question 43: No**
Does your department make numerous or late transfers (more than 90 days after the project’s end date) of costs on sponsored projects, particularly from overspent sponsored projects to projects with funds remaining?

**Risk:**
Sponsors may disallow these cost transfers. Excessive or late cost transfers are viewed suspiciously by sponsors and may indicate weak accounting practices or using underspent projects to fund overspent projects. This practice could jeopardize future funding.

**Corrective Action:**
Establish procedures to ensure that cost transfers occur rarely and are only to correct errors. Ensure that all cost
transfers are thoroughly documented with proper approvals, an explanation(s) of the reason for the transfer, and how the project being charged benefited from the expenditure. (Policy FI0220)

**Question 44: Yes**
If sponsored projects in your department produce program income, is the income identified in the proposals and the projects' accounting records (i.e., deposited in the WBS element using cost element 700900)?

**Risk:**
Not identifying program income properly violates OMB Uniform Guidance regulations. Also, if a sponsor discovers that program income was earned but not included in the proposal, the sponsor may insist that the money be refunded.

**Corrective Action:**
Take steps to ensure that all program income is identified in the proposals and accounting records. (Policy FI0235)

**Question 45: Yes**
At the end of a sponsored project, does your department: 1) process all charges and travel vouchers within 60 days, 2) submit final technical reports to agencies within the required contractual deadlines, 3) work with the sponsored projects accounting office or campus business office to zero and close sponsored projects in a timely manner (within 3 months), and 4) if necessary, request and receive extensions from sponsors before the ending date of the award?

**Risk:**
The University may not be able to recover all charges or collect the final payment in a timely fashion. Also, if credits are processed against a sponsored project after the final invoice or financial report has been sent, the University has overcharged the sponsor and must return funds and file revised final financial reports.

**Corrective Action:**
Establish procedures to ensure that: 1) project ending dates are monitored centrally in the department and closeout is accomplished in a timely manner with complete and valid charges on the sponsored project within 60 days of project ending dates, 2) expired sponsored projects are monitored centrally in the department and the department works with the sponsored projects accounting office or campus business office to zero expired sponsored projects, and 3) extensions are processed properly in a timely fashion.

**Question 46: Yes**
Does your department refrain from making expenditures (including salaries) to sponsored project accounts after the end dates?

**Risk:**
Expenses may not be reimbursed by the sponsoring agency. Also, if late charges should actually be made to another WBS element (e.g., for a continuing project), there may be difficulties in resolving the accounting and reimbursement from the agency.
Corrective Action:
Establish procedures to prevent expenditures made after the end date of sponsored projects.

**Question 47: Yes**
Has a departmental employee been assigned to review the Report of Non-Certified Effort (ECR Uncertified Effort Report) in IRIS each month to ensure that all PIs and other monthly paid staff who work on sponsored projects have certified their effort?

**Risk:**
Not certifying effort each month may cause the following: salary allocations may not be changed at a later date to the correct amount; agencies may be billed for erroneous amounts that must be corrected later.

**Corrective Action:**
Assign a departmental employee responsibility for reviewing the Report of Non-Certified Effort in IRIS each month and to follow up with PIs or other monthly paid staff who work on sponsored projects who have not certified their effort. (Policy FI0215, #35)

**Question 48: Yes**
If departmental staff are responsible for entering effort certification on behalf of PIs or other monthly paid staff working on sponsored projects, is appropriate documentation (e.g., signed and dated fax, memo, letter, email) containing first-hand knowledge of the work expended obtained from the employee each month attesting to the accuracy of the certification, and is the documentation kept on file in the department for six years?

**Risk:**
Documentation is not being maintained to meet federal requirements.

**Corrective Action:**
Ensure that PIs and other monthly paid staff who work on sponsored projects submit appropriate documentation (e.g., signed and dated fax, memo, letter, email) containing first-hand knowledge of the work expended each month attesting to the accuracy of the certification (Policy FI0215, #14) and that the documentation is kept on file in the department for six years (Policy FI0120).

**Question 49: Yes**
Are changes to previously certified effort thoroughly documented as to why the change of effort is needed and a positive assertion that the new charges are appropriate, allowable, and allocable?

**Risk:**
Changes to previously certified effort erode the credibility of the certifier and the effort certification process and are not allowed except in limited circumstances.

**Corrective Action:**
If a previous certification must be reset, extensive documentation is required to support the change. (Policy FI0215, #43)
Question 50: Yes
When changes to previously certified effort are necessary, are adjustments to payroll distributions initiated through the payroll system with approval of the campus/institute chief business officer and the University controller?

Risk:
Salary journal entries posted directly to the accounting system are not allowed. If salary changes are not initiated through the payroll system, salary charges on sponsored projects are not supported by the detailed payroll records of the University as required.

Corrective Action:
If a previous certification must be reset, adjustments to payroll distributions must be initiated through the payroll system with the approval of the campus/institute chief business officer and the controller. (Policy FI0215, #44)