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Human Resources/Payroll

Question 1: Yes

Do non-exempt employees record the **actual time** they worked and were absent, rather than their planned work schedules, by an approved method (e.g., Kronos, IRIS Employee Self-Service (ESS) system, timesheets)?

Risk:

Employees may be compensated incorrectly.

Corrective Action:

Ensure that time records for non-exempt employees are based on the **actual time** they worked and were absent rather than on planned work schedules. **[Policy FI0930, 1]**

Question 2: Yes

If your department does **not** use the IRIS ESS Leave Request system, do you collect timesheets, time records, or leave reports (approved by the immediate supervisor) each pay period from **all** employees who accrue leave, **whether or not they took leave**? (If you use the IRIS ESS Leave Request system for all employees, please select NA.)

Risk:

All leave taken may not be reported by employees and recorded in IRIS.

Corrective Action:

Ensure that employees who do not use the IRIS ESS Leave Request system submit an approved timesheet, time record, or leave report indicating the leave taken (or not taken) each pay period. **[Policy FI0930]**

Question 3: Yes

Are all absences documented in some form (e.g., time sheets, leave reports, IRIS ESS Leave Request system) **when they occur** (rather than at the end of the pay period) either by the employee or by a timekeeper so that they can be recorded on the timesheet accurately at the time it is completed?

Risk:

Failure to document absences when they occur increases the likelihood that employees may not report all absences.

Corrective Action:

Ensure that all absences are documented when they occur, either by the employee or by a timekeeper. **[Policy FI0930, 1]**

Question 4: Yes

For exempt employees and non-exempt monthly-paid employees who use the IRIS ESS Leave Request system, is the monthly leave certification routed to someone who is knowledgeable about the

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employee's actual work/leave schedule for approval (usually the employee's direct supervisor)? (If employees **do not** use the IRIS ESS Leave Request system, please select NA.)

Risk:

All leave taken may not be reported by employees and recorded in IRIS.

Corrective Action:

The person approving the monthly leave certification should be knowledgeable about the employee's actual work/leave schedule. [Policy FI0930]

Question 5: Yes

If your department uses the IRIS ESS Leave Request system, do supervisors ensure they have received and approved monthly leave certification for **all** exempt employees and non-exempt monthly-paid employees reporting to them? (If your department **does not** use the IRIS ESS Leave Request system, please select NA.)

Risk:

All leave taken may not be reported by employees and recorded in IRIS.

Corrective Action:

Supervisors should ensure they have received and approved monthly leave certification for all exempt employees and non-exempt monthly-paid employees reporting to them. [Policy FI0930]

Question 6: No

Do employees who record time worked on paper or on an electronic timesheet (such as an Excel spreadsheet) have access to timesheets **after** they have been approved, but **before** they are entered in the IRIS system? (If all employees use IRIS ESS or Kronos for recording time worked, please select NA.)

Risk:

Timesheets may be altered before they are entered in the IRIS system.

Corrective Action:

Ensure that employees do not have access to timesheets after they are approved. [Policy FI0930, 2]

Question 7: Yes

For employees who record time worked on paper or on an electronic timesheet (such as an Excel spreadsheet), does the person approving payroll time entries in IRIS review the timesheets approved by the supervisor **as he/she is approving** the time in IRIS? (If all employees use IRIS ESS or Kronos for recording time worked, please select NA.)

Risk:

Without reviewing timesheets, the IRIS approver may have no justification for approval and may approve inaccurate or fraudulent time entries.

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Corrective Action:

The person approving payroll time entries in IRIS should review the approved timesheets for the employees as he or she is approving. **[Policy FI0930, 4]**

Question 8: No

Does the person who approves time entries in IRIS share his or her IRIS system ID and password with anyone?

Risk:

System records may not accurately reflect who approved the time and personnel records. In addition, the security of the IRIS system has been compromised. Time records and personnel changes could be approved without the approver's knowledge.

Corrective Action:

The time-entry approver should change his or her IRIS system password and keep it confidential. **[Policy FI0930, 4]** If another individual needs to approve the time entries, the department should request that authority through the campus/institute business office.

Question 9: No

Are any of your employees who **regularly** enter payroll data in IRIS also authorized on IRIS as an approver?

Risk:

Fraudulent or inaccurate payroll transactions could be entered and approved.

Corrective Action:

The IRIS data-entry employees should not also be authorized as approvers. Small departments should consider partnering with another department for these duties if necessary. **[Policy FI0150, 6.b]**

Question 10: Yes

Have **all** employees who enter payroll data in IRIS received the proper IRIS payroll/time entry training?

Risk:

Inaccurate entries may be entered and approved.

Corrective Action:

Ensure that all employees who enter payroll receive the proper IRIS payroll/time entry training.

Question 11: Yes

Is someone in your department assigned responsibility for identifying all taxable fringe benefits provided to employees in the department and reporting the taxable fringe benefits (e.g., department-provided vehicle, gift cards, spousal travel/meals, University-provided housing) to the Payroll Office as required

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by **Policy FI0900**?

Risk:

The University may not meet federal withholding and reporting obligations regarding taxable fringe benefits.

Corrective Action:

Assign someone responsibility for identifying all taxable fringe benefits provided to employees in the department and for reporting those benefits to the Payroll Office as required by **Policy FI0900**.

Question 12: No

During the past year, has your department failed to enter (by a designated timekeeper, through IRIS ESS, or through Kronos) and approve time worked in IRIS for a biweekly employee more than once, resulting in the need to manually process a special paycheck?

Risk:

Failure to enter and approve time worked for biweekly employees in a timely fashion for processing is inefficient and can result in violation of federal law.

Corrective Action:

Implement procedures such as the following to ensure time worked for biweekly employees is entered and approved timely as required by **Policy FI0930**: send reminder notices, use a checklist to determine that all biweekly time has been entered and approved, and follow up on missing entries.

Question 13: Yes

Does your department have a substitute established in IRIS for payroll/time entry approval?

Risk:

Payroll deadlines could be missed because no one is assigned responsibility for approving payroll in the absence of the employee who normally performs this function.

Corrective Action:

Establish a substitute in IRIS for payroll/time entry approval. Small departments should consider partnering with another department for substitute duties. [**Policies FI0930, 4, and FI0150**]

Question 14: Yes

If your non-exempt employees **do not** use IRIS ESS or Kronos for time entry, is a backup “timekeeper” assigned for payroll data entry? (If your non-exempt employees use IRIS ESS or Kronos for time entry, please select NA.)

Risk:

Payroll deadlines could be missed because no one is assigned responsibility for payroll data entry in the absence of the employee who normally performs this function.

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Corrective Action:

Assign a backup “timekeeper” for payroll data entry. Small departments should consider partnering with another department for backup and substitute duties. **[Policy FI0930, 4]**

Question 15: Yes

If your non-exempt employees use IRIS ESS or Kronos for time entry, is someone assigned to enter payroll data in the event an employee is unexpectedly absent and/or cannot enter time worked by the payroll deadline? (If your non-exempt employees **do not** use IRIS ESS or Kronos for time entry, please select NA.)

Risk:

Payroll deadlines could be missed because no one is assigned responsibility for payroll data entry in the event an employee is unable to enter time worked.

Corrective Action:

Assign someone to enter payroll data in the event an employee is unexpectedly absent and/or cannot enter time worked by the payroll deadline.

Question 16: Yes

Is all personnel information entered via electronic forms subsequently verified in IRIS for accuracy?

Risk:

Inaccurate data could be posted to an employee's file.

Corrective Action:

Verify that all data sent to Human Resources for entry has been entered correctly in IRIS. **[Policy HR0130]**

Question 17: Yes

To verify that only legitimate employees are on the payroll and that payment amounts are reasonable, is the check register reviewed, signed or initialed, and dated **each pay period** by a departmental approver who meets the following criteria: 1) knowledgeable of who is employed by the department, 2) someone other than the data-entry person, and 3) an exempt employee?

Risk:

Inaccurate or unauthorized payments to former, fictitious, or current employees may not be detected.

Corrective Action:

Ensure that a departmental approver meeting the necessary criteria reviews the payroll register each pay period to verify that the amounts paid appear reasonable and are to legitimate employees administratively responsible to the cost center. This individual should document his or her review by dating and signing (or initialing) the payroll register. **[Policies FI0930, 13, and FI0150]**

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Question 18: No

Do you have any employees who **averaged** less than 40 hours per week over the past 6 months and are entered in the IRIS system at 100 percent effort?

Risk:

Employees are classified inappropriately at 100 percent effort and may be receiving unearned benefits (e.g., employees who work less than 75 percent are not eligible for insurance).

Corrective Action:

Ensure that the correct percentage of effort is entered in IRIS for all employees.

Question 19: Yes

When an **exempt** employee whose status in IRIS is “active” has exhausted all available sick and annual leave, does the department enter in IRIS the hours absent as “unpaid absence” (or ensure employees who use IRIS ESS enter “unpaid absence” when appropriate)?

Risk:

The employee would receive pay for which he or she is not entitled if the absence is not recorded on the payroll as “unpaid absence.”

Corrective Action:

The department should ensure that hours absent are entered in IRIS as “unpaid absence” for an exempt employee who has exhausted all available sick and annual leave.

Question 20: No

In the past year for an employee whose employment status in IRIS is “active,” has the department (or the employee if he or she uses IRIS ESS) entered in IRIS the hours absent as “unpaid absence” for more than two weeks without his or her employment status being changed to “leave without pay”?

Risk:

If the employment status is not changed to “leave without pay,” the employee continues to accrue leave and other benefits not allowed for employees on leave without pay.

Corrective Action:

In compliance with University payroll rules, the department should change the employment status of employees for whom hours absent are entered into IRIS as “unpaid absence” for more than two weeks to “leave without pay.” **[Policy HR0355, 8]**

Question 21: No

Do employees in your department take sick or annual leave **before** it is earned?

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Risk:

Employees are being paid for leave not yet earned.

Corrective Action:

Ensure that employees take sick and annual leave only for the amount of leave earned. If leave has not been earned, absences should be recorded as administrative leave without pay or unpaid absence.

[Policy FI0930, 1]

Question 22: No

Do any departmental staff or faculty employ someone under their supervision or line of authority for work outside the University (e.g., work in private business, as a babysitter)?

Risk:

Employing someone under your supervision or line of authority for work outside the University violates UT policy and may be a conflict of interests.

Corrective Action:

Ensure that all departmental employees understand **Policy HR0122** and **Policy FI0125**, report any violations to the campus/institute human resources office, and stop any existing arrangement that violates policy. **[Policies HR0122, 1.a, and FI0125, Part I, 6.f]**

Question 23: Yes

Are performance reviews completed at least annually for regular staff employees, documented in writing, and filed in the campus/institute human resources office?

Risk:

Employee performance is not being reviewed and documented adequately.

Corrective Action:

Complete performance reviews at least annually for regular staff employees, document in writing, and file the reviews in the campus/institute human resources office. **[Policy HR0129]**

Question 24: Yes

If an employee is not performing to expectations, is this communicated to the employee and/or documented according to campus procedures?

Risk:

Keeping nonperforming employees on the payroll can be detrimental to the department's productivity and employee morale.

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Corrective Action:

Communicate nonperformance to the employee and/or document according to campus procedures (consult with your campus Human Resources Office for guidance). If warranted, begin possible termination procedures on a timely basis. [Policy HR0525]

Question 25: No

Have you ever had a suspicion that an employee was involved in theft of University resources (cash or property) in your department which was **not** reported to the Office of Audit and Compliance?

Risk:

The University may not fulfill its responsibility to investigate all allegations of fraud, waste, or abuse by employees. The investigation may be conducted by either the Office of Audit and Compliance or external officials, such as members of the state comptroller's Division of Investigations. Proper corrective actions (including disciplinary actions) may not have been taken.

Corrective Action:

Report all suspicions of theft by an employee to the Office of Audit and Compliance. [Policy FI0130, 2]

Question 26: No

Have you ever allowed a departmental employee who was suspected of theft to resign as an alternative to discharge without the approval of the chief financial officer?

Risk:

The University (or external officials, such as members of the state comptroller's Division of Investigations) may not have been able to conduct an adequate investigation. Proper corrective actions may not have been taken, including disciplinary actions or recovering any losses from the employee's paycheck or retirement.

Corrective Action:

Ensure that employees suspected of theft are not allowed to resign without the specific approval of the chief financial officer. [Policy HR0525,10]

Question 27: Yes

Does the department have all non-exempt (monthly and biweekly) employee time records and supporting documents for the past three years for time that is recorded on paper or on electronic worksheets (such as an Excel spreadsheet)? (If all non-exempt employees use IRIS ESS or Kronos for recording time worked, please select NA.)

Risk:

Original information supporting non-exempt employee compensation is not kept as required by Policy FI0120 and federal regulations.

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Corrective Action:

Non-exempt time records and supporting documents must be retained in the department for three years. **[Policy FI0120]**

Question 28: Yes

Does the department ensure supporting documentation for Additional Payment Requests is retained permanently by one of the following processes:

- Maintain the supporting documentation in the department
- Enter the supporting documentation in IRIS
- Send the supporting documentation to Human Resources

Risk:

Supporting documentation for Additional Payment Requests is not retained permanently as required by **Policy FI0120**.

Corrective Action:

Supporting documentation for Additional Payment Requests must be retained permanently. **[Policy FI0120]**

Question 29: Yes

Does the department retain all employment applications (resumes, curricula vitae, correspondence) for **faculty** for at least five years? (If no department employees are classified as faculty, please select NA.)

Risk:

Employment applications for faculty are not retained for at least five years as required by **Policy FI0120** and federal regulations. Failure to keep applications according to policy requirements could expose the University to claims of discrimination.

Corrective Action:

Employment applications for faculty should be retained for at least five years. **[Policy FI0120]**

Question 30: Yes

Are search files for faculty and exempt employees retained by the department or head of the search committee for at least five years?

Risk:

Search files are not retained for at least five years as required by **Policy FI0120**. Failure to retain search files according to policy requirements could expose the University to claims of discrimination.

Corrective Action:

Search files for faculty and exempt employees should be retained for at least five years. **[Policy FI0120]**

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Question 31: Yes

Before hiring employees, does your department or a central campus/institute office verify any required educational level?

Risk:

The department may hire unqualified individuals.

Corrective Action:

Verification of required educational levels should be performed prior to hiring an employee.

Question 32: Yes

Before hiring employees, does your department or a central campus/institute office check references, including the current or most recent employer when possible?

Risk:

The department may hire unqualified individuals or individuals who may not be the right fit for the position.

Corrective Action:

Reference checks, including the current or most recent employer when possible, should be performed prior to hiring an employee.

Question 33: Yes

If a departmental employee certifies the I-9 form (e.g., for a student, temporary employee), does he or she physically see the individual and the documents?

Risk:

Federal regulations require physically observing the individual and documents.

Corrective Action:

Ensure that the departmental employee who certifies the I-9 form physically sees the individual and documents.

Question 34: Yes

If a departmental employee certifies the I-9 form, does the department immediately send a copy of the I-9 and verified documentation to the appropriate department for e-verification?

Risk:

The I-9 form may not be completed and entered into the E-Verify system in compliance with federal regulations.

Corrective Action:

Ensure that a copy of the I-9 and verified documentation is sent to the appropriate department for e-verification immediately after certifying the I-9 form.

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Question 35: Yes

Does the department have a process in place to ensure a terminated employee has paid any debts to the University and that the terminated employee's ID, keys, parking permits, wireless equipment, etc., are collected prior to release of the final paycheck?

Risk:

Employees may leave the University without paying debts owed to the University and not return their IDs, keys, parking permits, etc., resulting in unauthorized access to UT property.

Corrective Action:

Ensure that a process is in place to verify a terminated employee has paid any debts to the University and the terminated employee's ID, keys, parking permits, wireless equipment, etc., are collected prior to release of the final paycheck.