



## PURCHASING AND DISBURSEMENTS

Department: \_\_\_\_\_

Nature of Cash Funds/Collections: \_\_\_\_\_

Preparer(s): \_\_\_\_\_ Date: \_\_\_\_\_

YES	NO	NS*	N/A*	Checklist Question
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Are staff responsible for requisition/purchasing and vendor payments and travel familiar with University guidelines?  <a href="#">Purchasing and Property Services Website</a>  <a href="#">Travel Website</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Are the duties of initiating purchase requisitions, receiving purchased items, reviewing invoices for accuracy, and reconciliation of expenditures in the departmental ledger separated between two or more employees?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Are contracts and leases approved by all appropriate parties prior to the effective date of the contract?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Does management review charges recorded on the departmental ledger and inquire about unfamiliar charges?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Is management's review of the departmental ledger, reconciliation, and supporting documentation appropriately documented?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Do unit procedures ensure that the best combination of quality, total price, and delivery are evaluated when acquiring goods or services?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Are purchase requisitions initiated and approved by employees specifically authorized to perform this task?

YES	NO	NS*	N/A*	Checklist Question
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Are vendor invoices sent directly to Accounts Payable for imaging and processing in FAST?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Does the Accountable Officer or his/her representative timely review all invoices for accuracy? <a href="#">Compass Business Process - Invoice Approval Requirements</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Do invoices receive appropriate supervisory (workflow) approval before payment?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Are appropriate discounts offered being taken?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. If the invoice inappropriately included taxes, were they deducted prior to payment?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. Are encumbrances and disbursements reconciled with the departmental ledger?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Are returned purchases controlled in such a manner to ensure that the department receives the credit or refund due the department?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. Are vendor invoices and travel reimbursements controlled in such a manner as to prevent duplicate payment?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	16. Does the Dean, Director, or Department Head approve (by signature) the issuance of purchasing cards?  <a href="#">USF's Visa Procurement Card Program</a>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	17. Are all charges on the Monthly Cardholder Activity Statements reconciled to the original PCard receipts?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	18. Are reconciled Monthly Cardholder Activity Statements signed by the cardholder, the reconciler, and the Dean, Director, or Department Chair who authorized the cardholder?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	19. Does department management periodically review a list of departmental cardholders and their limits to determine if changes need to be made?

YES	NO	NS*	N/A*	Checklist Question
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>20. Are travelers, traveler delegates, and travel approvers familiar with FAST Travel Module navigation and procedures?</p> <p style="text-align: center;"><a href="#">FAST Travel Module</a></p>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	21. Does the approver verify that a Travel Authorization was created before the travel occurred?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	22. Are Travel Authorizations compared to the traveler's budget balance to ensure that the traveler is still within the limits of his/her budget?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	23. Are requests for travel reimbursements and related expenses submitted through the Travel and Expense module rather than the Accounts Payable Module?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	24. Are cash advances for travel expenses requested and approved through the FAST Travel Module?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	25. Are approved cash advances for travel expenses settled timely?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	26. Are telephone bills reviewed and appropriately certified as to business use only?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	27. Is a periodic review made of telephone lines and equipment to ensure that such telephone lines and equipment is needed?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	28. Is financial support of cellular phone service for official University business provided only in accordance with <a href="#">Compass Business Process - Cellular Phones, Cellular Service, and Computer Air Card Allowances</a> ?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	29. Is the use of copy machines limited to official business use only?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30. Are maintenance agreements reviewed periodically, especially before they are renewed, to ensure that the equipment the maintenance agreement is intended to cover is still owned and used by the unit and that it is still in the unit's best interest to continue to carry the maintenance coverage?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	31. Are the purchase, storage, and issuance of supplies properly controlled to prevent over-purchasing, pilferage, deterioration, and damage?

\* NS – Not Sure \* N/A – Not Applicable

**Comments:** ``