

**UCOP AND UCSD POLICY REFERENCE SUMMARY (page 1 of 6)**

Business Process / Topic	UC Office of the President Policy	UCSD Campus Policy & Procedure Manual (PPM) and/or Blink Guidance		Key Internal Controls
General		Internal Controls (COSO) <a href="http://blink.ucsd.edu/finance/accountability/controls/index.html">http://blink.ucsd.edu/finance/accountability/controls/index.html</a>	Internal Control Practices: Overview <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/index.html">http://blink.ucsd.edu/finance/accountability/controls/practices/index.html</a>	Separation of duties. Authorization and approvals. Physical security measures. Review and reconciliation.
Payroll (Personnel & Payroll System - PPS)	Internal Control Standards: Departmental Payrolls <a href="http://policy.ucop.edu/doc/3420359/BFB-IA-101">http://policy.ucop.edu/doc/3420359/BFB-IA-101</a>	Internal Control Standards for Departmental Payrolls PPM 395-6 <a href="http://adminrecords.ucsd.edu/ppm/docs/395-6.html">http://adminrecords.ucsd.edu/ppm/docs/395-6.html</a>	Internal Control Practices: Payroll <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/payroll.html">http://blink.ucsd.edu/finance/accountability/controls/practices/payroll.html</a>	Limited PPS Update access. Separation of duties – PPS Update and OLTK. PPS distribution required to pay.
Time Keeping (OLTK = local On-line Timekeeping System)	Payroll: Attendance, Time Reporting, and Leave Accrual Records <a href="http://policy.ucop.edu/doc/3410255/AM-P196-13">http://policy.ucop.edu/doc/3410255/AM-P196-13</a>	Timekeeping: Attendance Records PPM 395-4.1 <a href="http://adminrecords.ucsd.edu/ppm/docs/395-4.1.HTML">http://adminrecords.ucsd.edu/ppm/docs/395-4.1.HTML</a> Timekeeping: Time Reporting to Payroll PPM 395-4.2 <a href="http://adminrecords.ucsd.edu/ppm/docs/395-4.2.HTML">http://adminrecords.ucsd.edu/ppm/docs/395-4.2.HTML</a> Timekeeping: Review of Charges PPM 395-4.3 <a href="http://adminrecords.ucsd.edu/ppm/docs/395-4.3.HTML">http://adminrecords.ucsd.edu/ppm/docs/395-4.3.HTML</a> Vacation Accrual and Usage Accounting PPM 395-9 <a href="http://adminrecords.ucsd.edu/PPM/docs/395-9.HTML">http://adminrecords.ucsd.edu/PPM/docs/395-9.HTML</a> MyTime Entry Overview <a href="http://blink.ucsd.edu/finance/payroll/timekeeping/mte/index.html">http://blink.ucsd.edu/finance/payroll/timekeeping/mte/index.html</a>		Post Authorization Notification (PAN) Review. Reconciliation of Distribution of Payroll Expenditure Reports (DOPES). Review of OLTK audit reports.
Effort Reporting (Note: Subject to change with the implementation of the new ECERT system.)	Memo Operating Guidance No. 00-09 General Principles Governing Payroll Charges to Extramural and University Funds <a href="http://www.ucop.edu/raohome/cgmemos/00-09.html">http://www.ucop.edu/raohome/cgmemos/00-09.html</a>	Personnel Activity Report System, PPM 150-66 <a href="http://adminrecords.ucsd.edu/ppm/docs/150-66.HTML">http://adminrecords.ucsd.edu/ppm/docs/150-66.HTML</a>	Effort Reporting (ECERT) <a href="http://blink.ucsd.edu/finance/awards/effort/index.html">http://blink.ucsd.edu/finance/awards/effort/index.html</a>	Timely completion of biennial ECERT by personnel with firsthand knowledge of effort expended. (Differs for SIO. Effort certification appears on timesheets.) Monitoring by OPAFS.

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Purchasing	BUS 43 - Materiel Management <a href="http://policy.ucop.edu/doc/3220485/BFB-BUS-43">http://policy.ucop.edu/doc/3220485/BFB-BUS-43</a>	Purchasing PPM 523 <a href="http://adminrecords.ucsd.edu/ppm/docs/toc523.HTML">http://adminrecords.ucsd.edu/ppm/docs/toc523.HTML</a>	Internal Control Practices: Purchasing <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/purchasing.html">http://blink.ucsd.edu/finance/accountability/controls/practices/purchasing.html</a>	Separation of duties. Central approval of requisitions and high value purchase orders (HVPOs). Secure assets and keep adequate inventory records. IFIS electronic hierarchies by document type. Operating Ledger reconciliation.
Express (Procurement) Card	BUS 43 - Materiel Management Part 6 <a href="http://policy.ucop.edu/doc/3220485/BFB-BUS-43">http://policy.ucop.edu/doc/3220485/BFB-BUS-43</a>	PPM n/a	Express Card: <a href="http://blink.ucsd.edu/buy-pay/ways/express-card/#Express-Card-program-information">http://blink.ucsd.edu/buy-pay/ways/express-card/#Express-Card-program-information</a>	Separation of duties. Automatic notification when used. Operating ledger reconciliation. Express Card Manager tool.
Accounts Payable (BFS Disbursements Div.)	Disbursements: Approvals D-371-16 <a href="http://policy.ucop.edu/doc/3410215/AM-D371-16">http://policy.ucop.edu/doc/3410215/AM-D371-16</a>	PPMs rescinded - Blink menu: <a href="http://blink.ucsd.edu/sponsor/BFS/divisions/ipps/disbursements/index.html">http://blink.ucsd.edu/sponsor/BFS/divisions/ipps/disbursements/index.html</a>	Int. Control Practices: Accts. Payable <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/accounts-payable.html">http://blink.ucsd.edu/finance/accountability/controls/practices/accounts-payable.html</a>	Separation of duties. IFIS electronic hierarchies by document type.
Travel	G-28, Policy and Regulations Governing Travel <a href="http://policy.ucop.edu/doc/3420365/BFB-G-28">http://policy.ucop.edu/doc/3420365/BFB-G-28</a>	PPMs rescinded - Blink menu: <a href="http://blink.ucsd.edu/travel/index.html">http://blink.ucsd.edu/travel/index.html</a>	Internal Control Practices: Travel <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/travel.html">http://blink.ucsd.edu/finance/accountability/controls/practices/travel.html</a>	Travel Expenditure Voucher (TEV) approval by 2 <sup>nd</sup> person, not subordinate to the traveler For MyTravel, electronic IFIS approval hierarchies.
Moving & Relocation Expenses	G-13 - Policy & Regulations Governing Moving & Relocation <a href="http://policy.ucop.edu/doc/3420347/BFB-G-13">http://policy.ucop.edu/doc/3420347/BFB-G-13</a>	PPMs rescinded	Blink menu: <a href="http://blink.ucsd.edu/travel/move-transfer/expenses/index.html">http://blink.ucsd.edu/travel/move-transfer/expenses/index.html</a>	Separation of duties. IFIS electronic hierarchies by document type.

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Entertainment	BUS 79 - Expenditures for Business Meetings, Entertainment, and Other Occasions  <a href="http://policy.ucop.edu/doc/3420364/BFB-BUS-79">http://policy.ucop.edu/doc/3420364/BFB-BUS-79</a>	PPMs rescinded	MyEvents: <a href="http://blink.ucsd.edu/travel/expenses-reimbursements/reporting/myevents/">http://blink.ucsd.edu/travel/expenses-reimbursements/reporting/myevents/</a>  Internal Control Practices: Entertainment Expenses  <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/entertainment.html">http://blink.ucsd.edu/finance/accountability/controls/practices/entertainment.html</a>	Separation of duties.  IFIS electronic hierarchies by document type.  Limited authority to approve entertainment, and exceptional entertainment.
Honorariums	Disbursements: Honorariums D-371-35  <a href="http://policy.ucop.edu/doc/3410219/AM-D371-35">http://policy.ucop.edu/doc/3410219/AM-D371-35</a>	PPM n/a	Internal Control Practices: Honorariums  <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/honorariums.html">http://blink.ucsd.edu/finance/accountability/controls/practices/honorariums.html</a>	Separation of duties.  Operating ledger reconciliation.
Equipment	BUS - 29 - Management and Control of University Equipment  <a href="http://policy.ucop.edu/doc/3220477/BFB-BUS-29">http://policy.ucop.edu/doc/3220477/BFB-BUS-29</a>  BUS - 38 - Disposition of Excess Property and Transfer of University-Owned Property  <a href="http://policy.ucop.edu/doc/3220479/BFB-BUS-38">http://policy.ucop.edu/doc/3220479/BFB-BUS-38</a>	Property Inventory Control System Operating Procedures PPM 522-1  <a href="http://adminrecords.ucsd.edu/ppm/docs/522-1.pdf">http://adminrecords.ucsd.edu/ppm/docs/522-1.pdf</a>	Equipment Management Basics <a href="http://blink.ucsd.edu/finance/equipment/inventorial/basics.html">http://blink.ucsd.edu/finance/equipment/inventorial/basics.html</a>  Internal Control Practices: Equipment Management  <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/equipment.html">http://blink.ucsd.edu/finance/accountability/controls/practices/equipment.html</a>	Designated Equipment Custodian.  Physical Inventory at least every two years
Inventories	BUS-54, Operating Guidelines for University Supply Inventories  <a href="http://policy.ucop.edu/doc/3220481/BFB-BUS-54">http://policy.ucop.edu/doc/3220481/BFB-BUS-54</a>	University Supplies Inventory PPM 520-2  <a href="http://adminrecords.ucsd.edu/ppm/docs/520-2.html">http://adminrecords.ucsd.edu/ppm/docs/520-2.html</a>	Receipt and Delivery of Hazardous and Restricted Material PPM 524-8  <a href="http://adminrecords.ucsd.edu/ppm/docs/524-8.html">http://adminrecords.ucsd.edu/ppm/docs/524-8.html</a>	Physical security measures.  Periodic reconciliations.

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Controlled Substances	BUS 50 – Controlled Substances <a href="http://policy.ucop.edu/doc/3520503/BFB-BUS-50">http://policy.ucop.edu/doc/3520503/BFB-BUS-50</a>	Controlled Substances for Research, Teaching & Veterinary Care PPM 516-7 <a href="http://adminrecords.ucsd.edu/ppm/docs/516-7.html">http://adminrecords.ucsd.edu/ppm/docs/516-7.html</a>	Controlled Substances Acquisition, Storage, and Disposal Requirements <a href="http://blink.ucsd.edu/safety/research-lab/controlled-substances/index.html">http://blink.ucsd.edu/safety/research-lab/controlled-substances/index.html</a>	Physical security measures. Periodic reconciliations.
Delegations of Authority	Delegation of Authority-- Signature Authorization <a href="http://policy.ucop.edu/doc/3410211/AM-D224-17">http://policy.ucop.edu/doc/3410211/AM-D224-17</a>	PPM rescinded	Delegation of Authority and Signature Authorization Overview <a href="http://blink.ucsd.edu/finance/accountability/delegation/signature/index.html">http://blink.ucsd.edu/finance/accountability/delegation/signature/index.html</a>	Signature authorization form. Department Security Administrator (DSA) role. Access Link TNG.
Cashiering – Cash Controls	BUS-49, Policy for Cash and Cash Equivalents Received <a href="http://policy.ucop.edu/doc/3420337/BFB-BUS-49">http://policy.ucop.edu/doc/3420337/BFB-BUS-49</a>  C-173, Cash: Cash Controls <a href="http://policy.ucop.edu/doc/3410197/AM-C173">http://policy.ucop.edu/doc/3410197/AM-C173</a>	Petty Cash Funds, PPM 300-10 <a href="http://adminrecords.ucsd.edu/ppm/docs/300-10.html">http://adminrecords.ucsd.edu/ppm/docs/300-10.html</a>  PPM 300-11, Certification of Possession of University Funds <a href="http://adminrecords.ucsd.edu/ppm/docs/300-11.html">http://adminrecords.ucsd.edu/ppm/docs/300-11.html</a>	Internal Control Practices: Cash <a href="http://blink.ucsd.edu/finance/accountability/controls/practices/cash.html">http://blink.ucsd.edu/finance/accountability/controls/practices/cash.html</a>	Separation of duties. Physical security measures. Account reconciliations & approvals.
Recharge Operations	University Direct Costing Procedures <a href="http://policy.ucop.edu/doc/3420326/BFB-A-47">http://policy.ucop.edu/doc/3420326/BFB-A-47</a>  Academic Support Unit Costing and Billing Guidelines <a href="http://policy.ucop.edu/doc/3420329/BFB-A-56">http://policy.ucop.edu/doc/3420329/BFB-A-56</a>  Costing and Working Capital for Auxiliary and Service Enterprises <a href="http://policy.ucop.edu/doc/3420330/BFB-A-59">http://policy.ucop.edu/doc/3420330/BFB-A-59</a>	PPM Rescinded, See Overview of Self Supporting Activities <a href="http://blink.ucsd.edu/finance/accounting/SSA/index.html">http://blink.ucsd.edu/finance/accounting/SSA/index.html</a>	Recharge Process Overview <a href="http://blink.ucsd.edu/buy-pay/ways/campus-retailers/recharge/index.html">http://blink.ucsd.edu/buy-pay/ways/campus-retailers/recharge/index.html</a>	Adherence to University costing policy. Financial reporting and monitoring. Billing and receivables

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Records Management	<p>Records Retention  <a href="http://recordsretention.ucop.edu/">http://recordsretention.ucop.edu/</a>                      BFB – RMP-1, University Records Management Program  <a href="http://policy.ucop.edu/doc/7020453/BFB-RMP-1">http://policy.ucop.edu/doc/7020453/BFB-RMP-1</a>                      A-000-7, Official Documentation Required in Support of University Financial Transactions  <a href="http://policy.ucop.edu/doc/3410183/AM-A000-7">http://policy.ucop.edu/doc/3410183/AM-A000-7</a></p>	<p>Responsibilities and Guidelines for Handling Records containing information about individuals, PPM 480-3  <a href="http://adminrecords.ucsd.edu/ppm/docs/480-3.html">http://adminrecords.ucsd.edu/ppm/docs/480-3.html</a></p>	<p>Records Management  <a href="http://blink.ucsd.edu/HR/policies/conduct/records.html">http://blink.ucsd.edu/HR/policies/conduct/records.html</a></p>	<p>University Records Management Program                      Records retention schedule                      Personal information</p>
Human and Animal Subject Research	<p>18-200. Protection of Human Subjects in Research  <a href="http://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contract-and-grant-manual/chapter18/chapter-18-200.html">http://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contract-and-grant-manual/chapter18/chapter-18-200.html</a>                      Protection of Human Subjects in Research  <a href="http://policy.ucop.edu/doc/2500499/Pr">http://policy.ucop.edu/doc/2500499/Pr</a></p>	<p>Protection of Human Subjects (100-5)  <a href="http://adminrecords.ucsd.edu/ppm/docs/100-5.html">http://adminrecords.ucsd.edu/ppm/docs/100-5.html</a>                      Policy on the Use of Animals in Research and Teaching  <a href="http://adminrecords.ucsd.edu/ppm/docs/100-6.html">http://adminrecords.ucsd.edu/ppm/docs/100-6.html</a></p>	<p>Administrative Responsibilities: Research Involving Human Subjects  <a href="http://blink.ucsd.edu/finance/accountability/admin-responsibilities/human.html">http://blink.ucsd.edu/finance/accountability/admin-responsibilities/human.html</a>                      Administrative Responsibilities: Research Involving Animal Subjects  <a href="http://blink.ucsd.edu/finance/accountability/admin-responsibilities/animal-subjects.html">http://blink.ucsd.edu/finance/accountability/admin-responsibilities/animal-subjects.html</a></p>	<p>Institutional Animal Care and Use Committee                      Protecting the rights and welfare of human research subjects                      Federal regulations                      Human Research Protections Program  <a href="http://irb.ucsd.edu/about.shtml">http://irb.ucsd.edu/about.shtml</a></p>

**Other General References:**

UCOP Policies Home Page: <http://policy.ucop.edu/>

UCSD Policies and Procedures Manual: <http://adminrecords.ucsd.edu/PPM/index.HTML>

UC Learning Center: <http://blink.ucsd.edu/HR/training/UCLC.html>