

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) http://blink.ucsd.edu/finance/accountability/controls/index.html	Internal Control Practices: Overview http://blink.ucsd.edu/finance/accountability/controls/practices/index.html	Separation of duties. Authorization and approvals. Physical security measures. Review and reconciliation.
Payroll (Personnel & Payroll System - PPS)	Internal Control Standards: Departmental Payrolls http://policy.ucop.edu/doc/3420359/BFB-IA-101	Internal Control Standards for Departmental Payrolls PPM 395-6 http://adminrecords.ucsd.edu/ppm/docs/395-6.html	Internal Control Practices: Payroll http://blink.ucsd.edu/finance/accountability/controls/practices/payroll.html	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 http://policy.ucop.edu/doc/3410255/AM-P196-13	Timekeeping: Attendance Records PPM 395-4.1 http://adminrecords.ucsd.edu/ppm/docs/395-4.1.HTML Timekeeping: Time Reporting to Payroll PPM 395-4.2 http://adminrecords.ucsd.edu/ppm/docs/395-4.2.HTML Timekeeping: Review of Charges PPM 395-4.3 http://adminrecords.ucsd.edu/ppm/docs/395-4.3.HTML Vacation Accrual and Usage Accounting PPM 395-9 http://adminrecords.ucsd.edu/PPM/docs/395-9.HTML MyTime Entry Overview http://blink.ucsd.edu/finance/payroll/timekeeping/mte/index.html		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 http://www.ucop.edu/raohome/cgmemos/00-09.html	Personnel Activity Report System, PPM 150-66 http://adminrecords.ucsd.edu/ppm/docs/150-66.HTML	Effort Reporting (ECERT) http://blink.ucsd.edu/finance/awards/effort/index.html	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 http://policy.ucop.edu/doc/3220485/BFB-BUS-43	Purchasing PPM 523 http://adminrecords.ucsd.edu/ppm/doc/toc523.HTML	Internal Control Practices: Purchasing http://blink.ucsd.edu/finance/accountability/controls/practices/purchasing.html	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 http://policy.ucop.edu/doc/3220485/BFB-BUS-43	PPM n/a	Express Card: http://blink.ucsd.edu/buy-pay/ways/express-card/#Express-Card-program-information	Separation of duties. Automatic notification when used. Operating ledger reconciliation. Express Card Manager tool.
Accounts Payable (BFS Disbursements Div.)	Disbursements: Approvals D-371-16 http://policy.ucop.edu/doc/3410215/AM-D371-16	PPMs rescinded - Blink menu: http://blink.ucsd.edu/sponsor/BFS/divisions/ipps/disbursements/index.html	Int. Control Practices: Accts. Payable http://blink.ucsd.edu/finance/accountability/controls/practices/accounts-payable.html	Separation of duties. IFIS electronic hierarchies by document type.
Travel	G-28, Policy and Regulations Governing Travel http://policy.ucop.edu/doc/3420365/BFB-G-28	PPMs rescinded - Blink menu: http://blink.ucsd.edu/travel/index.html	Internal Control Practices: Travel http://blink.ucsd.edu/finance/accountability/controls/practices/travel.html	Travel Expenditure Voucher (TEV) approval by 2 nd person, not subordinate to the traveler For MyTravel, electronic IFIS approval hierarchies.
Moving & Relocation Expenses	G-13 - Policy & Regulations Governing Moving & Relocation http://policy.ucop.edu/doc/3420347/BFB-G-13	PPMs rescinded	Blink menu: http://blink.ucsd.edu/travel/move-transfer/expenses/index.html	Separation of duties. IFIS electronic hierarchies by document type.

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

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

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