



Audit Coordination


[FAQ's](#)
[Contacts](#)
[Forms](#)
[Policy](#)
[Calendar](#)
[Training](#)

News

- [Annual Reminder for UO Policy on Financial Irregularities](#)
- [OUS Internal Audit Division to perform audit of Research Centers & Institutes](#)

Procedures

- [Overview](#)
- [Protocol](#)
- [Internal Audit](#)
- [External Audit](#)

Resources

- [Schedule of Audit Activities](#)
- [Tips for Conduct during an Audit](#)
- [Surviving an Audit](#)
- [FY 2004 Audited Financial Statements](#)
- [FY 2004 A-133 Audit](#)
- [Self-Evaluation Internal Controls](#)
- [UO Policy on Financial Irregularities](#)
- [Records Retention](#)

Overview

The University is responsible for significant resources and strives to manage them efficiently and effectively in order to support the mission of the University of Oregon. The University of Oregon embraces the audit process as an additional opportunity to evaluate and improve our business operations as well as ensure compliance with applicable regulations, policies, procedures, generally accepted accounting principles, and sound business practices.

Protocol

The role of the UO Audit Coordinator is to facilitate access required by external auditors and OUS internal auditors. The UO Audit coordinator strives to:

- Provide auditors with timely information and appropriate departmental contacts
- Facilitate an understanding of campus operations
- Minimizing duplications of efforts and disruptions to campus faculty and staff
- Advocate on behalf of campus department in instances where requests are potentially large and burdensome
- Work with appropriate university personnel to develop formal responses to audit findings and recommendations communicate and monitor progress of issues identified through audit activities with appropriate university personnel
- Maintain a working relationship with OUS IAD

Internal Audit

Research Centers & Institutes

Oregon University System's Internal Audit Division will perform an audit of the University of Oregon's Research Centers & Institutes . The audit will consist of evaluating internal controls of key operations and testing compliance with applicable internal and external regulation. Fieldwork schedule to be determined.

External Audit

On an annual basis the University of Oregon, as a part of the Oregon University System, undergoes both a financial and compliance audit by an independent audit firm.

The University of Oregon is also subject to audit by federal agencies. With relation to federal funds, the oversight agency assigned to the University of Oregon is The Department of Health and Human Services. The Department of the Navy, Office of Naval Research has oversight authority with relation to Property and Procurement Systems. As a state agency, the institution is also subject audit by the Secretary of State Audits Division.

Related Links:

[Secretary of State Audits Division](#)

Department of Health and Human Services

Department of the Navy, Office of Naval Research

Tips for Conduct during an Audit

- Be honest.
- Don't worry. Take time to prepare, call on available expertise, but don't waste time speculating about outcomes -- they'll take care of themselves.
- Be cooperative. A fresh look at the way you do business will benefit your department and the UO.
- Listen carefully or read carefully before answering, to ensure that you understand the question or request. Don't hesitate to ask for clarification from the auditor.
- Keep your answers direct and to the point.
- If you don't know the answer, say so: it is best not to "wing it", speculate or guess. If appropriate, offer to provide the information or answer as follow-up. If you promise to find out, be sure to supply the information in a timely manner.
- Locate requested documentation promptly. If you cannot find it immediately, let the auditor know. If appropriate, offer to locate it later, or offer an alternative. Don't try to fill in gaps in documentation after the fact.
- Be positive, not defensive. Remember that you will have an opportunity to respond in writing to any observations or recommendations.
- Don't expect that the auditors will always agree with you -- be professional and objective. This is a process -- an exchange of ideas and an opportunity to learn something new for both you and the auditor.
- It is the auditors' job to observe and make recommendations. It is our job to analyze the recommendations in the context of our organization, to determine the relative value to cost, and to decide what is best to implement.

Questions?? Call UO Heidi Sann at 346-1116.

Last Modified: January 20, 2005

[Student](#) [Employee](#) [Administrator](#) [Staff](#) [Calendar](#) [Index](#) [Glossary](#) [Policy](#) [Forms](#) [Training](#)

Contact Webmaster: cjnelson@uoregon.edu



Annual Reminder for UO Policy on Financial Irregularities

MEMORANDUM

January 19, 2005

To: All Faculty and Staff

From: Dan Williams

Vice President for Administration

Re: Annual Reminder for UO Policy on Financial Irregularities

The purpose of this notice is to remind all UO employees about the University of Oregon Policy on Financial Irregularities. In October of 2001, the Oregon State Board of Higher Education adopted the Oregon University System Policy on Financial Irregularities. That policy requires employees of the Oregon University System to report known or suspected financial irregularities to the appropriate department manager at the time they become aware of an incident. The department manager is then responsible for forwarding the report to the institutional designated administrator in a timely manner.

The University of Oregon is committed to the highest standards of moral and ethical behavior. Contact information for the University of Oregon Institutional Designated Administrator and more detailed procedures are discussed in the UO policy is located on the UO Policy Website at:

<http://policies.uoregon.edu/Financial%20Irregularity.htm>

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[Student](#) [Employee](#) [Administrator](#) [Staff](#) [Calendar](#) [Index](#) [Glossary](#) [Policy](#) [Forms](#) [Training](#)

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Schedule of Audit Activities

Internal

Program	Report Date	Follow-up Date	Status
Ecommerce	February 2002	N/A	Complete
BANNER/FIS Security Audit	December 2002	May 2004	Complete
Family Education Records & Privacy Act	February 2003	March 2004	Complete
Budget	July 2004	In Progress	Complete
College of Arts & Sciences	October 2003		Complete
Research Centers & Institutes			Pending

External

Program	Report Date	Follow-up Date	Status
Annual Financial Statement & A-133 Audit			In Progress

Last Modified: January 20, 2005

[Student](#) [Employee](#) [Administrator](#) [Staff](#) [Calendar](#) [Index](#) [Glossary](#) [Policy](#) [Forms](#) [Training](#)

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Internal Audit Division

Resources

Self-Evaluation Internal Control Tools

Cash & Accounts Receivables

[Potential Problems](#)

[Departmental Questions](#)

Purchasing & Procurement Card

[Potential Problems](#)

[Departmental Questions](#)

Fixed Assets & Minor Equipment

[Potential Problems](#)

[Departmental Questions](#)

Payroll & Human Resources

[Potential Problems](#)

[Departmental Questions](#)

Environmental Self-Assessment

[Environmental Virtual Campus](#) - Massachusetts Institute of Technology

Presentations

[Surviving an Audit](#) - (PowerPoint Version)

[Surviving an Audit](#) - (PDF Version)

Informational Links

[OUS Controller's Division](#)

[Eastern Oregon University Business Services Office](#)

[Oregon Institute of Technology Business Affairs Office](#)

[Oregon State University Business Affairs Office](#)

[Portland State University Business Affairs Office](#)

[Southern Oregon University Business Services Office](#)

[University of Oregon Business Affairs Office](#)

[Western Oregon University Business Affairs Office](#)

[Oregon Secretary of State Audits Division](#)

[Page Top](#)

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Oregon University System

Search www.ous.edu:

[Advanced Search](#)

[Home](#)

[Index](#)

[Contacts](#)

[Sections](#)

[Staff](#)

[Policies](#)

[Procedures](#)

[Other Resources](#)

[Calendars & Forms](#)

[Site Index](#)

Controller's Division

Annual Financial Report, FY2004

In order to facilitate the double-sided printing of the entire FY2004 Annual Financial Report (link below), select pages have been left blank.

[FY2004 Annual Financial Report](#)

[\[Return to Controller's Division Table of Contents\]](#)

Contact: Controller's Division cdwebmaster@ous.edu

Last Updated: 01/07/05

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Audit Reports and Management Letters Issued in 2005

Reports and [management letters](#) listed below are in PDF file format. To view and print PDF files, install the appropriate [Acrobat Reader](#) on your PC, Macintosh, or UNIX workstation.

Some reports are not available electronically. For a printed copy, contact our receptionist at 503-986-2255. Please include both the title and number of the report.

Reports

Federal Compliance Report and Internal Control Report For The Year Ended June 30, 2004

Report No. 2005-07

Date Issued: February 28, 2005

[Full Report](#) (pdf file size: 1,476 kb)

State Landscape Contractors Board For The Year Ended June 30, 2003

Report No. 2005-06

Date Issued: January 19, 2005

[Summary](#)

[Full Report](#) (pdf file size: 251 kb)

[Management Letter 808-2004-10-01](#)

Appraiser Certification and Licensure Board For The Period August 21, 2001 Through June 30, 2003

Report No. 2005-05

Date Issued: January 19, 2005

[Summary](#)

[Full Report](#) (pdf file size: 208 kb)

[Management Letter 161-2004-10-01](#)

Department of Corrections: AFAMIS Application Controls Review

Report No. 2005-04

Date Issued: January 14, 2005

[Summary](#)

[Full Report](#) (pdf file size: 84 kb)

Oregon Department of Transportation: Data Center General Controls Review Follow Up

Report No. 2005-03

Date Issued: January 14, 2005

[Summary](#)

[Full Report](#) (pdf file size: 279 kb)

Oregon University System 2004 Annual Financial Report

Report No. 2005-02

Date Issued: January 5, 2005

[Full Report](#) (pdf file size: 2,060 kb)

Oregon State Lottery For the Year Ended June 30, 2004

Report No. 2005-01

Date Issued: January 3, 2005

[Summary](#)

[Full Report](#) (pdf file size: 214 kb)

[Management Letter 177-2004-12-02](#)

Management Letters

Change of Director

Financial

Statewide

Forestry, Oregon Department of: Statewide Single Audit of Selected Financial Accounts for the Year Ended June 30, 2004

[Management Letter No. 629-2005-01-01](#)

Date Issued: January 18, 2005

[Top of Page](#)

[Return to Audit Reports and Management Letters](#)

[Return to Audits Division Home Page](#)

Last updated on 1/20/05

By Audits Division



Self-Evaluation Internal Control Tools

Self-Evaluation Surveys

- [Cash/Account Receivables](#)
- [Purchasing/Procurement Card](#)
- [Fixed Assets/Minor Equipment](#)
- [Payroll/Human Resources](#)

Last Modified: January 20, 2005

[Student](#) [Employee](#) [Administrator](#) [Staff](#) [Calendar](#) [Index](#) [Glossary](#) [Policy](#) [Forms](#) [Training](#)

Contact Webmaster: cjnelson@uoregon.edu



Cash/Account Receivables

Cash/Account Receivables checklist

Answer each question with a "Yes" or "No". "No" responses indicate a potential internal control weakness. Consult with your Business Affairs office on possible control weaknesses.

	Yes	No	N/A
1. Funds received are not immediately recorded on a mail log, cash receipt slip, cash register, or electronic receivable system.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Checks are not restrictively endorsed "FOR DEPOSIT ONLY" immediately upon receipt.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Custody of funds is not adequately controlled. Funds transfer between receiver, recorder, verifier, and depositors are not documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. More than one cashier utilizes the same cash drawer or the fund is not balanced between shifts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Voids, errors or other corrections are not reviewed and approved by a supervisor.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Safe access is available to more than three employees (including supervisors), or locks and combinations are not changed when staff with access leave.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. A second employee does not verify funds deposited.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Funds collected are not deposited timely.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Outstanding receivables are not adequately monitored (aged so that old receivables are easily identifiable and reviewed by management), and management does not adequately approve A/R write-offs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Duties of cash collections, asset custody, record keeping or recording, authorization, and reconciliation are not adequately segregated or monitored.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Management reports are too general or excessively detailed making review difficult.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Account reconciliation is not performed within 30-60 days of period end.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. A supervisor does not review reconciliation or the review is not documented (initials and date).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Complete listings of accounts receivables are not maintained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Last Modified: January 20, 2005

[Student](#) [Employee](#) [Administrator](#) [Staff](#) [Calendar](#) [Index](#) [Glossary](#) [Policy](#) [Forms](#) [Training](#)

Contact Webmaster: cjnelson@uoregon.edu



University of Oregon

9.000 Budget Procedures

Title: Policy on Financial Irregularities

Purpose: The University of Oregon is committed to the highest standards of moral and ethical behavior. Employees of the UO are expected to report known or suspected financial irregularities. Oregon University System Policy requires the institution to designate an administrator responsible for reporting known or suspected financial irregularities to the Oregon University System Internal Audit Division in accordance with institutional policy. The University of Oregon has established a Financial Irregularities Advisory Committee to:

- Ensure that OUS Financial Irregularities Policy is followed
- Contact and consult with Internal Audit regarding known or suspected financial irregularity as appropriate
- Ensure that appropriate institutional communications occur and appropriate actions are taken when a financial irregularity is detected
- Advise and assist Responsibility Units in instances of known or suspected financial irregularities

Members of the Financial Irregularities Advisory Committee are individuals within the institution whose involvement in the implementation of this policy may be necessary, collectively or individually, depending on the specific situation.

Employees reporting known or suspected financial irregularities in good faith must feel safe and protected from retaliation. The University of Oregon and the Oregon University System will make every effort to provide an environment free from retaliation. The Whistleblowers

Protection Law defined in ORS 659. 545 protects employees disclosing fraud in good faith. Employees found to have been making frivolous claims under the policy will be subject to disciplinary action.

The purpose of this policy statement is to provide a formal protocol for communicating and reporting known or suspected financial irregularities to relevant parties. Responsibility Units are responsible for guiding the implementation of the University of Oregon policy on Financial Irregularities at their level and may wish to adopt policy or procedure that provides specific guidance on the appropriate lines of communication within the unit. Such policy and procedure should clearly state the boundaries of authority and responsibility, and the lines of communication. All University of Oregon employees should read this policy.

Policy: All employees of the University of Oregon are expected to report known or suspected financial irregularities within their Responsibility Unit at the time they become aware of the incident. The Responsibility Unit is responsible for forwarding the report to the Institutional Designated Administrator in a timely manner. The Institutional Designated Administrator is responsible for ensuring that appropriate and timely communication occurs with the Financial Irregularities Advisory Committee, Responsibility Unit Administrators and OUS Internal Audit Division. All parties involved must handle the reporting and investigating with utmost confidentiality and objectivity.

References

OUS Policy on Financial Irregularities
Oregon Revised Statutes Chapter 659.505 to 659.545
Oregon Whistleblower Law
Oregon Revised Statutes Chapter 297
Investigating Loss of Public Funds or Property 297.120
Department of Administrative Services Policy Manual
Number 125-7-203
Issuing Division- Risk Management Division
Employee Dishonesty Policy

Procedures:

1. Employee believes a financial irregularity has occurred

When an employee believes a financial irregularity has occurred the employee is expected to report such instance with all relevant information at the time they become aware of the incident. The normal reporting protocol is as follows:

- Employee reports to Responsibility Unit according to the Responsibility Unit's policy or procedure.
- Responsibility Unit reports known or suspected financial irregularities to the Institutional Designated Administrator.

In the event Responsibility Unit Administrators are suspected to be involved or have not taken appropriate action employees are expected to contact the Institutional Designated Administrator.

2. Evaluation of appropriate measures

The Institutional Designated Administrator is responsible for contacting and consulting with the Financial Irregularities Advisory Committee, Responsibility Unit Administrators and OUS IAD as appropriate to determine course of action including but not limited to:

- Determining if further investigation is warranted.
- Determining who should appropriately conduct further investigation.
- Conducting the investigation.
- Determining appropriate contacts and communications with relevant internal and external parties.

3. Completion

- Internal Audit will report results of investigation to institution management.
- Internal Audit will ensure relevant system and external reporting requirements are met.
- Institutional Designated Administrator will ensure appropriate institutional communication occurs.
- Institution management will determine appropriate corrective or disciplinary actions based on report findings and recommendations including but not limited to seeking loss recovery.

Procedure Summary:

Responsible Party	Responsibility

Employee	<ul style="list-style-type: none"> • Report known or suspected financial irregularity within Responsibility Unit or to other parties as appropriate.
Responsibility Unit	<ul style="list-style-type: none"> • Report known or suspected financial irregularity to Institutional Designated Administrator. • Provide data for investigation procedures as necessary.
Institutional Designated Administrator	<ul style="list-style-type: none"> • Ensure OUS and UO Financial Irregularities Policy is followed. • Contact and consult with Financial Irregularities Advisory Committee, Responsibility Unit Administrators and Internal Audit regarding known or suspected financial irregularity and appropriate measures. • Assist Internal Audit Division in investigation. • Complete or provide data for investigation procedures as necessary. • Ensure appropriate institutional communications occur.
Financial Irregularities Advisory Committee	<ul style="list-style-type: none"> • Advise, inform and assist Institutional Designated Administrator, Internal Audit Division and relevant parties as appropriate.

OUS Internal Audit Division	<ul style="list-style-type: none">• Ensure OUS Financial Irregularities Policy is followed.• Consult with Institutional Designated Administrator and relevant campus representatives regarding appropriate measures.• Complete investigation procedures as necessary.• Report results of investigations to institution management.• Ensure relevant system and external reporting requirements are met.
All parties	<ul style="list-style-type: none">• Maintain confidentiality and objectivity throughout the investigation

Contacts

Institutional Designated Administrator

University of Oregon, Business Affairs
Audit Coordinator
Phone (541) 346-1116

Oregon University System

Internal Audit Division
Phone (541) 737 - 2193
<http://www.ous.edu/iad/>

Oregon University System Definitions

Financial Irregularities are an intentional misstatement or omission of information related to financial transactions that are detrimental to the interests of the campuses or system. These may include violations of relevant Federal, State, OUS or Campus laws rules and procedures. These acts include, but are not limited to: embezzlement,

fraud and forgery or falsification of reports, documents, or computer files to misappropriate assets.

Suspected Financial Irregularity is a reasonable belief or actual knowledge that a financial irregularity is occurring or has occurred.

Institutional Designated Administrator individual designated by the institution to serve as a point of contact for known or suspected financial irregularities.

University of Oregon Definitions

Responsibility Unit is a recognized functional or budgetary unit within the organizational structure of the institution.

Unit Administrators are appointed by the president or designee. They include: Vice Presidents; Provost; Vice Provosts; Deans; Directors; Division and Department heads; as well as other managers authorized to determine and assign duties to University employees. Authority and responsibility for management of financial matters is vested in Unit Administrators.

Financial Irregularities Advisory Committee is a standing committee consisting of the following membership and other staff as deemed appropriate or necessary:

Vice President for Administration
Vice President for Academic Affairs
University of Oregon General Counsel
Director of Human Resources
Director of Public Safety
Director of Business Affairs

Timely generally means at the time someone becomes aware of a known or suspected financial irregularity. The Department of Administrative Services Employee Dishonesty Policy states that a report must be made immediately but not later than 90 days after discovery.

Reviewed and Recommended by: President's Staff, November 21, 2002
Issued by: Vice President for Administration

[Main Index](#) | [Administrative Organization and Procedure](#) |
[Academic and Curricular Procedures](#) | [Personnel Practices](#) |
[Physical Plant, Equipment, Facilities Use](#) | [Student Activities and Services](#) |
[Finance, Business Affairs Practices and Procedures](#) | [Foundation Practices and Procedures](#) |
[Safety and Security](#) | [Budget Procedures](#)



University Archives: Records Retention Schedule

Functional Sections: Administrative Records

166-475-0010

This General Schedule is applicable to the Administrative records of the Oregon University System. Retention periods apply to the record copy of all public records, regardless of medium or physical format, created or stored by the above specified agencies. Please note the exceptions to this General Schedule listed in OAR 166-030-0026 before disposing of records.

List of Series

- [Administrative Reports](#)
- [Administrative Rules Records](#)
- [Advisory Board Records](#)
- [Affirmative Action Audits and Annual Reports](#)
- [Affirmative Action Compliance Records](#)
- [Agency Relations Records](#)
- [Association and Organization Advisory Records](#)
- [Attorney General Opinions](#)
- [Audit Records](#)
- [Awards Records](#)
- [Committee Records](#)
- [Cooperative Program Records](#)
- [Correspondence, Administrative](#)
- [Correspondence, Executive](#)
- [Correspondence, Ephemeral](#)
- [Correspondence, General](#)
- [Crisis or Disaster Records](#)
- [Daily Broadcast Logs](#)
- [Daily Logs](#)
- [Data Input Forms](#)
- [Election Records](#)
- [Faculty Senate Records](#)

[University Archives Home](#)

OUS RECORDS RETENTION SCHEDULE

[Notice of Revision](#)

[What's a Records Retention Schedule?](#)

[Navigating this Site](#)

[Functional Sections](#)

[Index:](#)

[A-B](#) [C-D](#) [E-G](#) [H-M](#) [N-P](#) [Q-W](#)

[Understanding and Using the Records Retention Schedule](#)

[Search the Schedule](#)

- [Gifts Records](#)
- [Grievance Records](#)
- [Institutional Accreditation Records](#)
- [Institutional Addresses and Statements Records](#)
- [Institutional Affirmative Action Policy and Plans](#)
- [Institutional Cooperation and Relations Records](#)
- [Institutional Planning Records](#)
- [Lectures and Lecture Series Records](#)
- [Legal Case Records](#)
- [Legislative Relations Records](#)
- [Lobbyist Records](#)
- [OUS and OSBHE Relations Records](#)
- [Policies and Procedures Records](#)
- [Professional Accreditation Records](#)
- [Professional Membership Records](#)
- [Radio and Television License Records](#)
- [Signature Authorizations](#)
- [Special Activity Records](#)
- [Special Event Records](#)
- [Staff Meeting Records](#)
- [Unit Affirmative Action Compliance Records](#)
- [Vehicle Use Authorization and Request Records](#)
- [Visiting Scholar Program Records](#)

1. Administrative Reports

Summary Statistical Reports, Periodic Status Reports, Annual Reports, Activity Reports This series documents the annual activity of the institution and its subdivisions. This disposition includes reports prepared for OUS by the president of the institution. Final annual reports may be printed and bound or they may be less formal unpublished documents prepared for limited distribution. Report sections may include but are not limited to: administrative activities; goals and objectives achieved; fiscal status; project work performed; personnel activity and accomplishments; facility changes; and related sections. This series may include but is not limited to periodic statistical reports; summarized statistical reports; copies of reports from other units; other working papers; final annual reports; and related documentation and correspondence.

Record Copy: Units

Retention: (a) Permanent for final annual reports and periodic and summary statistical reports not reflected in the final annual report; (b) until superseded or obsolete for all other records.

Other Copies:

Retention: Until superseded or obsolete

2. Administrative Rules Records

This series documents reviews of and changes to the institution's Administrative Rules, including routine three-year reviews as required by Oregon statute and the annual preparation and authorization of the institution's administrative fees. Records may include but are not limited to notices of rule making with hearing notices which are published in the Oregon Bulletin; documentation of rule change hearings which may include notes, transcriptions, summaries, and tapes; reports to initiators of changes regarding outcome; final rules; Reports of Action to the State Administrative Rule Section including Certificates and Orders for Filing Permanent Administrative Rules with the Secretary of State; Notices of Proposed Adoption including statements on statutory authority, need/principle, documents relied upon, and statement of fiscal impact; lists of proposed fee schedules; reviewers' comments; administrative review reports; meeting notes from the Secretary of State Legislative Council about OAR review meetings; check-

off lists; text of old rule with strike outs and changes; indices to OAR revisions; Dept. of Justice memos; and related correspondence. The Oregon Secretary of State holds statewide record copy.

Record Copy: Creating Units

Retention: 10 years after repeal.

Other Copies:

Retention:

3. Advisory Board Records

Advisory Council Records This series documents the activities of boards and councils which function in an advisory capacity. Boards and councils may have as their charge highly specific or broad areas of concern and include members from outside the institution. This series may include but is not limited to: meeting minutes; agendas; reports; notes; working papers; audio recordings; transcriptions; and related documentation and correspondence.

Record Copy: Creating Units

Retention: (a) Permanent for minutes, agendas, reports, and correspondence; (b) 3 years for all other records.

Other Copies:

Retention:

4. Affirmative Action Audits and Annual Reports

Equal Opportunity Audits, Equal Opportunity Annual Reports This series documents the institution's response to federal program reviews, state compliance audits, annual reporting requirements, and OUS internal audits. This series may include but is not limited to: audit reports; written responses showing how compliance will be accomplished; Equal Employment Opportunity (EEO-6) Reports; Vets 100 Employment Reports; and related documentation and correspondence.

Record Copy: Affirmative Action

Retention: Permanent.

Other Copies:

Retention: 10 years

5. Affirmative Action Compliance Records

Equal Opportunity Reports, Affirmative Action compliance data sheets This series documents Affirmative Action's development, efforts, and accomplishments in complying with the federally mandated statewide plan for implementing equal employment opportunities for individuals within groups which have been deemed as suffering from employment discrimination. This series may include but is not limited to: final biennial plans and policy statements; executive department printouts; Equal Opportunity reports; Affirmative Action (AA) policies and procedures; AA mission and goals; AA office reviews; departmental reports; status reports on minority action programs; AA compliance data sheets; guidelines; specific case histories; discrimination complaints; and related documentation and correspondence.

Record Copy: Affirmative Action

Retention: (a) Permanent for final plans and policy statements; (b) 10 years for all other records.

Other Copies:

Retention: 5 years

6. Agency Relations Records

Inter-Governmental Relations Records, Governmental Relations Records This series documents the

institutional interactions with local, state, national, and international government agencies, educational institutions, businesses and groups to gain their assistance with the development and coordination of institution research and instructional programs. This series may include but is not limited to: reports; copies of publications; minutes; background information; and related documentation and correspondence.

Record Copy: Creating Units

Retention: 6 years.

Other Copies:

Retention:

7. Association and Organization Advisory Records

This series documents the relationship and participation of institution units in professional and educational associations and other organizations. The unit's role may be one of membership on the advisory or administrative board, participation in a task force or subcommittee, or one of membership in consortia. This series may include but is not limited to: promotional information; rules and regulations; reports; proposals and planning records; workshop and conference records; surveys and questionnaires; minutes; and related documentation and correspondence. This series does not include individual faculty or staff membership information.

Record Copy: Creating Units

Retention: 3 years.

Other Copies:

Retention:

8. Attorney General Opinions

This series documents responses of the State Attorney General's Office to legal questions posed by the institution's legal advisor and administrative officers which may have an impact on the institution's operations and policy. This series may include but is not limited to: opinions and related documentation and correspondence. The State of Oregon Department of Justice (DOJ) holds statewide record copy.

Record Copy: General Counsel's Office

Retention: 10 years.

Other Copies:

Retention:

9. Audit Records

This series documents the unit's response to internal OUS and independent management, operations, and fiscal audits. This series may include but is not limited to: audit reports; written responses showing how recommended changes will be implemented; and related documentation and correspondence.

Record Copy: Units

Retention: 20 years.

Other Copies:

Retention:

10. Awards Records

Alumni Awards, Fellowships, Scholarships This series documents the process of selecting institutional faculty, staff, students and alumni to receive awards, fellowships, and scholarships based on merit or achievement. The series may include but is not limited to: applications; nomination letters; eligibility terms and selection criteria; recommendations; transcripts; letters of award notification or denial; letters

accepting or declining awards; summary lists of winners; biographies; demonstration of need documentation; newspaper clippings and press releases; award history and information on funding sources; and related documentation and correspondence.

Record Copy: Administering Units

Retention: (a) Permanent for eligibility terms and selection criteria, award history and information on funding sources, award notifications, summary lists of winners, biographies of winners, and press releases; (b) 1 year for all other records.

Other Copies:

Retention: 1 year



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

11. Committee Records

Administrative Committee Records This series documents the activities of standing and ad hoc committees and councils made up of members from a variety of units. The committees are charged with formulating and recommending institutional policies and procedures, establishing standards and requirements, performing an advisory function, or reviewing petitions, appeals, and deviations from policy. Types of committees include administrative committees (those appointed by an administrator) and faculty senate committees (those created by the faculty senate's executive committee). They may function as steering committees, activities committees, standards committees, planning committees, academic committees, awards committees, councils, etc. Committees may be chaired by the director of a specific unit or rotate to different chairs on a regular basis. This series may include but is not limited to: agendas; meeting minutes; reports; notes; working papers; and related documentation and correspondence.

Record Copy: University Archives, Committees

Retention: (a) Permanent for agendas, minutes, reports, and correspondence; (b) 10 years for all other records of Faculty Senate Committees; (c) 2 years for all other records of other committees.

Other Copies:

Retention: 2 years

12. Cooperative Program Records

Inter-Institutional Program Records This series documents the institution's participation in cooperative and shared educational or research programs. Such programs may share research facilities and resources or instructional programs such as programs permitting student matriculation at member institutions. This series may include but is not limited to: information on requirements and application procedures; applications and eligibility certificates; committee minutes; meeting agendas; working papers; memos of interpretation and understanding; fiscal records; and related documentation and correspondence.

Record Copy: Academic Affairs, Colleges, Schools

Retention: (a) Permanent for information on requirements and application procedures, committee minutes, meeting agendas, and memos of interpretation and understanding; (b) 6 years after expiration for all other records.

Other Copies:

Retention:

13. Correspondence, Administrative

Administrative Memoranda Series documents communications received or sent which contain significant information about an institution's programs. Records include letters sent and received, memoranda, notes,

enclosures, and attachments.

Record Copy: Creating Units

Retention: 5 years.

Other Copies:

Retention:

14. Correspondence, Executive

Policies and Procedures Records This series documents significant events and the development of administrative structure, policies, and procedures of this office. It may also record the historical development of the office. Records may include: letters sent and received; notes; directives; acknowledgments; and memoranda. Correspondence may be intra-office, within OUS, and with non-OUS agencies, organizations, and individuals.

Record Copy: Creating Units

Retention: Permanent.

Other Copies:

Retention: 2 years

15. Correspondence, Ephemeral

Series documents communications received or sent which do not contain significant information about an institution's programs (Correspondence, Administrative), fiscal status (Correspondence, Fiscal), or routine agency operations (Correspondence, General). Records include, but are not limited to, advertising circulars, drafts and worksheets, desk notes, memoranda, and other records of a preliminary or informational nature.

Record Copy: Creating Units

Retention: until read.

Other Copies:

Retention:

16. Correspondence, General

Series documents communications received or sent which do not contain significant information about an institution's programs. Records include: letters sent and received; memoranda; notes; transmittals; acknowledgments; community affair notices; charity fund drive records; routine requests for information or publications; enclosures and attachments.

Record Copy: Creating Units

Retention: 1 year.

Other Copies:

Retention:

17. Crisis or Disaster Records

Disaster Records This series documents the events and damages to institutional property due to storms, riots, fires, droughts, floods, and other events affecting citizens and facilities within the jurisdiction of the institution. This series may include but is not limited to: diaries; logs; reports; photographs; notes which indicate or document what happened, when, and where; and related documentation and correspondence.

Record Copy: Units, Communications Office

Retention: Permanent.

Other Copies:
Retention:

18. Daily Broadcast Logs

Broadcast Logs Series documents daily broadcast activities of the institutional radio station or television channel. Records include: log sheets showing time signed on and off; any delays in broadcasting; engineer's name; announcer's name; and technical difficulties.

Record Copy: KWAX, KWVA
Retention: 2 years.
Other Copies:
Retention:

19. Daily Logs

Appointment Books, Daily Planners, Desk Calendars This series documents the day-to-day activities of the office. This series may include but is not limited to: staff member's daily schedules; daily work logs; appointment information; and desk calendars.

Record Copy: Units
Retention: 1 year.
Other Copies:
Retention:

20. Data Input Forms

Data Entry Forms This series contains several types of paper forms that are used to create the same record in electronic form. This series may include: service requests, such as work orders and mailing orders; surveys; instructor evaluations; tests; and other forms. This series does not include accounting system input documents and listings.

Record Copy: Units
Retention: Until input and verified.
Other Copies:
Retention:



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

21. Election Records

Ballots This series documents elections held by various faculty and staff organizations. This series may include but is not limited to: ballots; tabulations; and related documentation.

Record Copy: Election Supervisor
Retention: 4 months.
Other Copies:
Retention:

22. Faculty Senate Records

This series documents the proceedings and actions of an institution's faculty senate. Discussions and actions of the faculty senate deal with such areas as curriculum, program development, promotion and tenure, and legislative relations. This series may include but is not limited to: meeting notes/minutes; studies; recommendations; resolutions and enactments; reports; agendas; working papers; and related documentation and correspondence.

Record Copy: Faculty Secretary

Retention: Permanent.

Other Copies:

Retention:

23. *Gifts Records*

Wills, Bequests This series documents potential or realized private, corporate, or public agency funding to the institution, including endowments and trusts. This series may include but is not limited to award guidelines; letters and agreements of gifts; copies of bequest instruments and wills from individuals or estates; financial statements and reports, including records of fund disbursements; and related documentation and correspondence.

Record Copy: Business Affairs

Retention: (a) Permanent for letters and agreements of gift, copies of bequest instruments and wills from individuals or estates, and related documentation and correspondence; (b) 5 years for all other records.

Other Copies:

Retention: 2 years

24. *Grievance Records*

Student Grievance Records, Equal Opportunity Grievance Records, Staff Grievance Records, Grievance Statistics This series documents grievances brought forward by faculty and staff against the institution and which are resolved without litigation. (Records of grievances that are litigated become part of the legal case file.) Grievances may pertain to personnel policies and procedures; articles contained in the collective bargaining agreement (classified staff only); departmental issues; affirmative action and equal opportunity issues; and promotion and tenure (faculty) issues. Records may include but are not limited to notices of grievance; informal discussion notes; grievance responses; formal hearing notes (including audio tapes); final summary statements; appeals documentation; and related documentation and correspondence. Information may be exempt from public disclosure per ORS 192.502(2).

Record Copy: Academic Affairs, Affirmative Action

Retention: 3 years after resolution.

Other Copies:

Retention: 3 years



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

25. *Institutional Accreditation Records*

University Accreditation Records, Accreditation Records This series documents the accreditation process for the institution by the Northwest Association of Schools and Colleges (NASC). The series provides a record of materials compiled for inclusion in a packet report sent to NASC and provided to the on-site evaluators. This series may include but is not limited to: self-evaluation reports; final reports sent to accreditation organization; statistical data; working papers; NASC evaluation report; and related

documentation and correspondence.

Record Copy: President

Retention: Permanent.

Other Copies:

Retention: 20 years

26. Institutional Addresses and Statements Records

Statements, Addresses, Speeches, Presentations This series documents speeches and statements written and delivered by institutional faculty and staff in connection with institutional business. This series may include but is not limited to: final copies; audio or video recordings of the speech presentation; drafts; source materials; and working papers.

Record Copy: Units

Retention: (a) 5 years for drafts, source material, and working papers; (b) Permanent for all other records.

Other Copies:

Retention: 2 years

27. Institutional Affirmative Action Policy and Plans

Equal Opportunity Plans, Equal Opportunity Policy, Affirmative Action This series documents adopted Affirmative Action and Equal Employment Opportunity plans and policies of the institution. This series may include but is not limited to: Affirmative Action plans; Affirmative Action policy statements; Equal Opportunity policy statements; annual program reports; and related documentation and correspondence.

Record Copy: Affirmative Action

Retention: Permanent.

Other Copies:

Retention: 10 years

28. Institutional Cooperation and Relations Records

Intra-College Relations Records, Intra-Departmental Relations Records This series documents the coordination and interaction between units for the cooperative administration of programs within the institution. This series is used for monitoring, planning, and coordinating research, instructional, or administrative programs of common concern to two or more institutional units. This series may include but is not limited to: copies of budget reports; activity reports; proposals; planning documents; agreements and memoranda of understanding; publicity and newspaper clippings; policy statements; working papers; and related documentation and correspondence.

Record Copy: Colleges, Schools, Units

Retention: (a) Permanent for proposals, planning documents, activity reports, policy statements, and publicity; (b) 6 years after expiration for all other records.

Other Copies:

Retention:

29. Institutional Planning Records

Planning and Proposal Records, Mission Statements, Long-range Planning Records This series documents the college or unit's role in the development of short-term or long-term plans for the institution. This series may include but is not limited to: instructions from the president; provosts; and/or vice provosts explaining the nature and purpose of the requested strategic planning effort; internal planning committee

materials; statements of objectives and goals as developed by college or unit chairs and administrators; proposals; strategic planning reports; surveys; activity reports; informational materials; working papers; and related documentation and correspondence.

Record Copy: President, Vice Presidents, Deans, Directors

Retention: (a) Permanent for final planning reports, proposals, goal and objective statements, and instructions and explanations of process; (b) 20 years for internal planning committee materials, surveys, activity reports, working papers, informational materials, and correspondence.

Other Copies:

Retention: 10 years



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

30. Lectures and Lecture Series Records

Convocations Records This series documents the development and history of special lectures and continuing lectureships devoted to a variety of topics and disciplines sponsored by the institution. This series may include but is not limited to: lecture committee notes; memoranda and planning materials; information on funding; financial support and honoraria records; patron information; programs and announcements; information on catering arrangements; news releases; recordings and transcripts; photographs; and related documentation and correspondence.

Record Copy: Colleges, Schools, Units

Retention: (a) Permanent for lecture committee notes, memoranda and planning materials, programs and announcements, news releases, transcripts, and photographs; (b) 10 years for all other records.

Other Copies:

Retention: 2 years

31. Legal Case Records

Series documents legal actions brought against the institution. Series contains case files pertaining to: Affirmative Action conflicts; salary disputes; differences in interpretation of contract language; risk management controversies; and tenure relinquishment disagreements. Portions may be exempt from public disclosure during specific periods of the case per ORS 192.501(1), 192.502(2).

Record Copy: General Counsel

Retention: (a) Permanent for records of cases resulting in major policy modification, pleadings, final decisions, copies of records of the courts of cases considered historical, and summary statements; (b) 6 years after final decision for all other records.

Other Copies:

Retention:



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

32. Legislative Relations Records

Bill Review Records, Legislative Tracking Records

The series may be used to review and plan institutional positions on impacting legislative actions. This series may include but is not limited to: OUS Bill Review and Tracking forms; bill tracking reports; notes; copies of pending or approved legislation; working papers; and related documentation and correspondence.

Record Copy: OUS Chancellor's Office

Retention: 12 years.

Other Copies:

Retention: 6 years

33. Lobbyist Records

This series documents the activities of OUS employees who engage in lobbying the state government. Records may include: Lobbyist Registration Statement forms; Lobbyist Termination forms; Lobbyist Expenditure Report forms; the Oregon Government Standards & Practices Commission's Guide to Lobbying in Oregon; lobbyist listings and salary information and related documentation. The OUS Chancellor's Office maintains the system-wide record copy.

Record Copy: OUS Chancellor's Office

Retention: 5 years after last activity.

Other Copies:

Retention: 3 years



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

34. OUS and OSBHE Relations Records

This series documents the coordination and interaction between institutional administrative units and OUS and the OSBHE which have ultimate authority over both academic and fiscal programs. This series may include but is not limited to: minutes; agendas; budget reports; dockets; notes; activity reports; proposals; fee booklets; newsletters; memos; and related documentation and correspondence.

Record Copy: Colleges, Schools, Units

Retention: (a) Permanent for minutes and agendas; (b) 1 year for notes, memos, and correspondence; and (c) Until superseded or obsolete for all other records.

Other Copies:

Retention:

35. Policies and Procedures Records

Handbooks, Emergency Procedures, Organizational Charts This series provides a record of internal development and documents guidelines for consistency and continuity in the operation of the unit. This series may include but is not limited to: mission and policy statements; planning documents outlining responsibilities and goals; organizational charts; publications preparation guidelines; emergency procedures; job descriptions; guides for office procedures which often include completed samples of all forms; handbooks; desk manuals; and related documentation and correspondence.

Record Copy: Creating Units

Retention: Retain 1 copy of policy and/or procedure permanently.

Other Copies:

Retention: Retain all other records 1 year after policy and/or procedure adopted.

36. Professional Accreditation Records

Accreditation Records-Professional Programs, Program Accreditation Records This series documents the accreditation process for the colleges, units, and related programs. The series provides a record of materials compiled for inclusion in a report packet sent to the appropriate professional accreditation board for the specific program or service and usually includes statements on mission, finance, educational programs and departments/divisions make up. Most accreditation organizations produce an evaluation report based on the packet and on-site inspection which is used to determine accreditation for the units and their programs. This series may include but is not limited to: self-evaluation reports; final reports sent to accreditation organization; statistical data; working papers; accreditation organization evaluation report; and related documentation and correspondence.

Record Copy: Colleges, Schools

Retention: Permanent for self-evaluation reports, final accreditation reports, and accreditation organization evaluation reports; (b) 2 accreditation cycles for statistical reports, working papers, correspondence, and all remaining records.

Other Copies:

Retention: 2 Accreditation/Review cycles

37. Professional Membership Records

This series documents institutional-paid individual memberships and activities in professional organizations. These records may include but are not limited to: applications for membership; certification of membership; documentation of activities; and related correspondence.

Record Copy: Units

Retention: 6 years.

Other Copies:

Retention:

38. Radio and Television License Records

Licenses-Broadcasting This series provides a record of licensing of OUS campus radio stations and television channels (including distance education) with the Federal Communications Commission. Records may include: FCC applications; licenses and contracts; and related correspondence. Federal regulations state that TV and radio licenses will ordinarily be renewed for 8 years unless the public interest, convenience and necessity will be served by an initial license or a renewal for a lesser term.

Record Copy: KWAX, KWVA

Retention: 10 years after expiration of license.

Other Copies:

Retention: Upon expiration

39. Signature Authorizations

This series documents the certification of the institution's employees who are authorized to sign fiscal and contractual documents. These documents serve as an aid for management control over expenditures. This series may include but is not limited to: authorization date; name; sample signature; position data; remarks; and conditions.

Record Copy: Purchasing Support Services, VP for Administration

Retention: 6 years after authorization expires.

Other Copies:

Retention: Until superseded.



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

40. *Special Activity Records*

Questionnaires, Survey Records This series documents the activities of an office which are performed in addition to its regular or main functions. Examples may include the completion of surveys and questionnaires, compilation of special studies for professional or academic associations, and special mailings. This series may include but is not limited to: arrangements documentation; working papers; questionnaires; survey forms; study designs; reports; and related documentation and correspondence.

Record Copy: Colleges, Schools, Units

Retention: (a) Permanent for final reports and study designs; (b) 3 years for all other records.

Other Copies:

Retention: 2 years



CONFIDENTIAL DESTRUCTION: Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

41. *Special Event Records*

Celebration Records, Workshops, Retreat Records, Excursion Records, Trip Records, Short-courses, Seminars, Conferences This series documents the efforts of a college or unit to provide informative sessions, short-courses, workshops, training programs, excursions, and celebratory events for members of the institution and the communities it serves. This series may include but is not limited to: materials on planning and arrangements; reports; promotional and publicity materials; press releases and news clippings; photographs; presentation materials and handouts; schedules of speakers and activities; registration and attendance lists; participant evaluations; and related documentation and correspondence.

Record Copy: Colleges, Schools, Units

Retention: (a) Permanent for planning materials, reports, promotional and publicity materials, press releases, photographs, and schedules of speakers and activities; (b) 2 years for all other records.

Other Copies:

Retention: 2 years

42. *Staff Meeting Records*

Meeting Records-Staff This series documents the meetings of the faculty and/or staff of a college, department, or office which sets policy and procedures for the unit. Participants at meetings may be composed exclusively of a mixture of faculty, staff, administrators, and managers; specialized and task oriented sub-committees composed of unit personnel are also documented as part of this record series. These meetings may concern routine matters of procedure and topics such as program development, planning, administrative and personnel management, and assessments of future needs. This series may include but is not limited to: meeting notes/minutes; reports; working papers; agendas; and related documentation and correspondence.

Record Copy: Units

Retention: (a) Permanent for meeting notes/minutes, agendas, and reports; (b) 4 years for all other records.

Other Copies:
Retention: 2 years

43. Unit Affirmative Action Compliance Records

Equal Employment Opportunity Policy and Plans, Affirmative Action Implementation Plans-Units This series documents college, department, or other unit efforts in complying with the federally-mandated statewide plan for implementing equal opportunities for individuals within groups identified as suffering from employment discrimination. This series may include but is not limited to: annual reports; statistics of hiring and student enrollment; policy and plans for accomplishing equal opportunity employment in the unit; and related documentation and correspondence.

Record Copy: Units
Retention: Permanent.
Other Copies:
Retention: 10 years

44. Vehicle Use Authorization and Request Records


This series documents permission for employees to use their private automobiles for official use and authorization of non-employees and students to use state-owned cars. Records may include but are not limited to: private vehicle safety certification forms; private vehicle certificate lists; driver authorizations for students and non-employees; and related documentation and correspondence.

Record Copy: Units
Retention: 1 year after superseded or obsolete.
Other Copies:
Retention:

45. Visiting Scholar Program Records

Scholar in Residence Program Records This series documents a program which allows one or more visiting scholars to assume residence on campus for an academic year or a shorter duration. This series may include but is not limited to: advertisements; applicant data; arrangements and schedules; publicity and news clippings; presentation transcripts or published works; scholars activities documentation including audio recordings; and related documentation and correspondence.

Record Copy: Colleges, Schools, Units
Retention: (a) Permanent for applicant data, publicity, presentation transcripts, and scholars activities documentation; (b) 4 years for all other records.
Other Copies:
Retention:

 **CONFIDENTIAL DESTRUCTION:** Records in this series containing confidential information should be destroyed by pulping, shredding, or incineration. See the [Confidential Recycling Procedure](#) for more information.

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Internal Audit Division

Cash Receipts & Accounts Receivables**Potential Problems - Inadequate Safeguarding of Assets**

1. Funds received are not immediately recorded on a mail log, cash receipt slip, cash register, or electronic receivable system.
2. Checks are not restrictively endorsed "FOR DEPOSIT ONLY" immediately upon receipt.
3. Custody of funds is not adequately controlled. Fund transfers between receiver, recorder, verifier, and depositor are not documented.
4. More than one cashier utilizes the same cash drawer or the fund is not balanced between shifts.
5. Voids, errors, or other corrections are not reviewed and approved by a supervisor.
6. Safe access is available to more than three employees (including supervisors), or locks and combinations are not changed when staff with access leave.
7. A second employee does not verify funds deposited.
8. Funds collected are not deposited timely.
9. Outstanding receivables are not adequately monitored (aged so that old receivables are easily identifiable and reviewed by management), and management does not adequately approve A/R write-offs.
10. Duties of cash collections, asset custody, record keeping or recording, authorization, and reconciliation are not adequately segregated or monitored.
11. Management reports are too general or excessively detailed, making review difficult.
12. Account reconciliation is not performed within 30-60 days of period end.
13. A supervisor does not review reconciliation or the review is not documented (initials and date).
14. Complete listings of accounts receivables are not maintained.

[Page Top](#)



Internal Audit Division

Cash Receipts & Accounts Receivables**Departmental Questions**

Answer each question with a "Yes" or "No". "No" responses indicate a potential internal control weakness. Consult with your Business Affairs office on possible internal control weaknesses.

1. Do appropriate unit personnel have access and knowledge to all applicable policies and procedures?
2. Are checks endorsed "FOR DEPOSIT ONLY PAYABLE TO UNIVERSITY" immediately upon receipt?
3. Are cash registers used? If so:
 - a. Is cash counted and verified when cashiers receive their cash drawers?
 - b. Is access limited to one individual per cash drawer during a shift?
 - c. Are cash register summary tapes reconciled to cash counts at the end of a shift?
4. Is cash stored in a safe or other secure location and periodically counted by an independent person to verify completeness?
5. Is access to cash receipts restricted to specific individuals?
6. Does the unit perform periodic, unannounced cash counts? If so:
 - a. Are all counts documented?
 - b. Does a supervisor with no custodial responsibilities perform the count?
 - c. Are variances investigated and reviewed by management?
7. Are cash receipts deposited in a timely manner?
8. Does your department prohibit the commingling of cash receipts with petty cash or using cash receipts to replenish a petty cash fund?
9. Are large sums of cash transported to the central business office via AMSA-armored car service?
10. Are all cash receipts recorded in a log, journal, or other system?
11. Are pre-numbered receipts or acknowledgments provided to customers or other senders of cash?
12. Are cash receipt records reconciled to deposit slips and university statements? Are these records reviewed by management for completeness and timeliness of the deposit?
13. Are cash handling, recording, and reconciliation to statements or deposit slips performed by different personnel?
14. Does a second party verify the timeliness and completeness of cash deposits?
15. Does your department maintain a complete record of accounts receivables?

16. Is the recording of additions and reductions to accounts receivable records segregated from the person posting the deposits?
17. Are accounts receivable write-offs verified by someone other than the recorder of A/R or the receiver of cash?

[Page Top](#)

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**Internal Audit Division*****Purchasing & Procurement Cards*****Potential Problems - Unauthorized, Unsupported, or Fraudulent Transactions**

1. Expenditures are not approved in advance as required by policy (travel).
2. Receipt of goods and services is not documented.
3. Expenditures are not processed timely.
4. Expenditures are not within grant guidelines or are processed outside grant terms.
5. Blanket purchase order limits are exceeded.
6. Expenditures are excessive, unauthorized, or unallowable according to policy.
7. Support documentation for expenditures is not maintained.
8. Duties of authorization to purchase, process, and maintain expenditures records, receipt of goods and services, and reconciliation are not segregated.
9. Lack of justification for convention/conference or out-of-state travel.
10. Inadequate support for expenditures (airfare, hotel, etc).
11. Duplicate reimbursement for meals that are provided by conference.
12. Inadequate justification for non-contract rental cars or airfare.
13. Incorrectly computed per diem (especially related to meals included in seminar fees).
14. Inadequately documented trip purpose.
15. Management reports are too general or excessively detailed, making review difficult. Department may use a shadow system and a reconciliation to Banner is not performed.
16. Reports are not prepared timely or do not contain outstanding revenue or expenditures yet to be processed by centralized units.
17. Account reconciliation is not performed within 30-60 days of period end.
18. Account reconciliation does not include balances for both record sources and a list of outstanding items.
19. A supervisor does not review reconciliation of financial transactions or the review is not documented (initials and date).

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Internal Audit Division

Fixed Assets & Minor Equipment

Potential Problems - Inadequate Safeguarding of Assets

1. Attractive, easily moved inventory items are not adequately secured.
2. Inventory locations are not accurate.
3. Obsolete inventory is not transferred to surplus property.
4. Lost, stolen, or un-locatable inventory is not reported timely.
5. Disassembled inventory is not approved in advance or removed from inventory.
6. A loan agreement is not on file for loaned property. Example of loaned property – industry lends equipment for university use, but maintains ownership.
7. A form is not in place to document off-campus equipment use by department personnel.

[Page Top](#)



Internal Audit Division

Purchasing & Procurement Cards**Departmental Questions**

Answer each question with a "Yes" or "No". "No" responses indicate a potential internal control weakness. Consult with your Business Affairs office on possible control weaknesses.

1. Do the appropriate unit personnel have access to and knowledge of the applicable policies?
2. Do you periodically review the list of your unit's authorized signers and receivers to ensure it is appropriate and adequate?
3. Do you ensure that a purchase order was properly completed, if required?
4. If a transaction warrants a formal contract or agreement instead of or in addition to the purchase order, do you ensure it is completed?
5. Are you aware when competitive bidding is required? If yes, do you follow these procedures for all purchases of goods and services?
6. If a transaction relates to personnel services, are steps taken to determine if the service provider is an independent contractor?
7. Is a sole source justification completed when solicitation of competitive bids is not justified?
8. Are you aware of and do you take measures to ensure requisitions are not split to circumvent the established levels for bidding?
9. Do you review and respond to problem documents forwarded by purchasing in a timely manner?
10. Do unit representatives sign for receipt of goods and services?
11. Do you ensure that an original invoice supports the request for payment and that the invoice is accurate?
12. Are purchase initiations, receipts of goods, and payment authorizations performed by the same individual?
13. Do managers review Banner transaction statements for the department on a monthly basis for appropriateness of purchases?
14. Do unit personnel know they are not to accept gifts from vendors? Do employees turn down gifts offered by vendors?
15. Are you using standard contracts authorized by the purchasing department?
16. Do all cardholders undergo training prior to receiving and using cards?

17. Is a log maintained for all procurement card purchases?
18. Is the log reconciled to the monthly statements for accuracy of charges?
19. Do receipts support all charges?
20. Does someone other than the card user and custodian (with departmental oversight and program knowledge) review the records on monthly basis to ensure the appropriateness of the charges?
21. Do all charges to the card adhere to restrictions outlined in the procurement card policy?
22. Is the procurement card agreement that lists all authorized users current?

[Page Top](#)

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**Internal Audit Division*****Fixed Assets & Minor Equipment***

Departmental Questions

Answer each question with a "Yes" or "No". "No" responses indicate a potential internal control weakness. Consult with your Business Affairs office on possible control weaknesses.

Fixed Assets have a value greater than \$5,000.

Minor Equipment has a value less than \$5,000.

1. Do appropriate unit personnel have access to and knowledge to applicable policies and procedures?
2. Are ownership tags and bar codes used for fixed assets?
3. Are all physical location changes and transfers reported to the Central Business Office?
4. Are inventory counts performed annually?
5. Does an individual with no custodial responsibilities perform the inventory count?
6. Are the variances discovered during the count communicated to the Central Business Office?
7. Are the completed inventory records submitted to the Central Business Office upon completion of the count?
8. Is the Central Business Office notified prior to the disposition of a federally-owned asset?
9. Are all tags and other university indicators removed before disposal?
10. Are high risk capital and minor equipment adequately secured to reduce the risk of property being stolen?
11. Do you go through the appropriate centralized channel to dispose of equipment?
12. Are lost or stolen assets reported?

[Page Top](#)



BAO Calendar of Events

[List of Events with Details](#)

<<< Previous March 2005 Next >>>				
Mon	Tue	Wed	Thu	Fri
	1	2 Travel Training Part 1 09:00-12:00	3 Travel Training Part 2 13:00-16:00	4 Student Banner Query Training 09:30-11:00
7	8 FIS Intro 08:45-11:30	9 Fiscal Period Close	10 FIS Journal Vouchers 08:45-11:30	11
14	15 FIS Invoices Part 1 08:45-11:30	16 FIS Invoices Part 2 08:45-11:30 HRIS Overview 13:30-15:00	17 FIS Accounting 08:45-11:30 HRIS Time Entry 13:30-17:00	18 Student Banner Query Training 09:30-11:00
21	22 FIS Purchase Orders 08:45-11:30	23	24 FIS Invoices for Paying Purchase Orders 08:45-11:30	25 BANNER FIS Access/ Security Reminder
28	29	30	31	

List of Events

3/2/2005	Travel Training Part 1	<p>Description: A 2 Part Class: Use of electronic travel reimbursement form, travel policy and procedures, BAO website overview and on-line resources, BAO Travel Guide. Required for travel administrator certification</p> <p>Contact: Krista Borg, Carolyn Wooley, Conny Isaacs</p> <p>Time: 9:00:00 AM-12:00:00 PM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
3/3/2005	Travel Training Part 2	<p>Description: A 2 Part Class: Use of electronic travel reimbursement form, travel policy and procedures, BAO website overview and on-line resources, BAO Travel Guide. Required for travel administrator certification</p> <p>Contact: Krista Borg, Carolyn Wooley, Conny Isaacs</p> <p>Time: 1:00:00 PM-4:00:00 PM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
3/4/2005	Student Banner Query Training	<p>Description:</p> <p>Contact: Jim Blick, Registrar Office, (541) 346-3846, jblick@oregon.uoregon.edu</p> <p>Time: 9:30:00 AM-11:00:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p>
3/8/2005	FIS Intro	<p>Description: System Overview, How to use the FIS Guide, Authorization Procedures, Security Discussion, Login Procedures, Command Functions, General Navigation, Data Query Procedures.</p> <p>More Details: Click Here</p> <p>Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>

3/9/2005	Fiscal Period Close	<p>Description: Closing of the books for the fiscal period.</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu</p>
3/10/2005	FIS Journal Vouchers	<p>Description: Overview of JV's, JV tracking and JV accounting procedures including multiple practice examples.</p> <p>More Details: Click Here</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
3/15/2005	FIS Invoices Part 1	<p>Description: How to create FIS invoices for paying vendor bills. How to find vendors, process "Special case" invoices and track completed invoices.</p> <p>More Details: Click Here</p> <p>Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
3/16/2005	HRIS Overview	<p>Description: Familiarization with BANNER HRIS forms, HRIS paper forms (PIF, PRF etc) and the BANNER HRIS Guide (web based procedure manual).</p> <p>More Details: Click Here</p> <p>Contact: Shelby Cooper (541) 346-3092, shelbyc@uoregon.edu</p> <p>Time: 1:30:00 PM-3:00:00 PM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>

FIS Invoices Part 2

Description: How to create FIS invoices for paying vendor bills. How to find vendors, process "Special case" invoices and track completed invoices.

More Details: [Click Here](#)

Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu

Time: 8:45:00 AM-11:30:00 AM

Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).

To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu

3/17/2005**FIS Accounting**

Description: Fund Accounting, Fund Types, Chart of Accounts, Accounting Ledgers, Banner Screens and Reports, Budget Status Queries, Transactions Detail, Document Text, High-level Summaries Grant Balances, General Ledger Balances

More Details: [Click Here](#)

Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu

Time: 8:45:00 AM-11:30:00 AM

Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).

To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu

HRIS Time Entry

Description: Hands on practice entering hours worked and leave taken for all employee types using BANNER form PHAHOUR.

More Details: [Click Here](#)

Contact: Shelby Cooper (541) 346-3092, shelbyc@oregon.uoregon.edu

Time: 1:30:00 PM-5:00:00 PM

Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).

To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu

3/18/2005**Student Banner Query Training**

Description:

Contact: Jim Blick, Registrar Office, (541) 346-3846, jblick@oregon.uoregon.edu

Time: 9:30:00 AM-11:00:00 AM

Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).

3/22/2005	FIS Purchase Orders	<p>Description: Purchase Order Overview, Creating On-line PO's, PO Printing, Billing and Shipping Information, Vendor Lookups, Tracking PO's, Canceling PO's</p> <p>More Details: Click Here</p> <p>Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
3/24/2005	FIS Invoices for Paying Purchase Orders	<p>Description: PO Payment Overview, Creating PO Payment Invoices, Adds and Changes, Tracking PO's, Partial vs Final Orders, Liquidating PO's with JV's</p> <p>More Details: Click Here</p> <p>Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
3/25/2005	BANNER FIS Access/Security Reminder	<p>Description: To avoid having their VMS and/or Banner access deleted, all continuing student employees must fill out another blue BAR form by today. Please send the completed forms, with departmental approval signature included, to Robert Bennett of the Computing Center.</p> <p>More Details: Click Here</p> <p>Contact: Mark McCulloch (541) 346-6249, mccullo@oregon.uoregon.edu</p>
4/8/2005	Student Banner Query Training	<p>Description:</p> <p>Contact: Jim Blick, Registrar Office, (541) 346-3846, jblick@oregon.uoregon.edu</p> <p>Time: 9:30:00 AM-11:00:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p>
4/11/2005	Fiscal Period Close	<p>Description: Closing of the books for the fiscal period.</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu</p>

4/12/2005	FIS Intro	<p>Description: System Overview, How to use the FIS Guide, Authorization Procedures, Security Discussion, Login Procedures, Command Functions, General Navigation, Data Query Procedures.</p> <p>More Details: Click Here</p> <p>Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
4/14/2005	HRIS Overview	<p>Description: Familiarization with BANNER HRIS forms, HRIS paper forms (PIF, PRF etc) and the BANNER HRIS Guide (web based procedure manual).</p> <p>More Details: Click Here</p> <p>Contact: Shelby Cooper (541) 346-3092, shelbyc@uoregon.edu</p> <p>Time: 1:30:00 PM-3:00:00 PM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
	FIS Journal Vouchers	<p>Description: Overview of JV's, JV tracking and JV accounting procedures including multiple practice examples.</p> <p>More Details: Click Here</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>

4/15/2005	HRIS Time Entry	<p>Description: Hands on practice entering hours worked and leave taken for all employee types using BANNER form PHA HOUR.</p> <p>More Details: Click Here</p> <p>Contact: Shelby Cooper (541) 346-3092, shelbyc@oregon.uoregon.edu</p> <p>Time: 1:30:00 PM-5:00:00 PM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
4/19/2005	FIS Invoices Part 1	<p>Description: How to create FIS invoices for paying vendor bills. How to find vendors, process "Special case" invoices and track completed invoices.</p> <p>More Details: Click Here</p> <p>Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
4/20/2005	FIS Invoices Part 2	<p>Description: How to create FIS invoices for paying vendor bills. How to find vendors, process "Special case" invoices and track completed invoices.</p> <p>More Details: Click Here</p> <p>Contact: Bruce Abrahamson (541) 346-3032, babraham@oregon.uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>

4/21/2005	FIS Accounting	<p>Description: Fund Accounting, Fund Types, Chart of Accounts, Accounting Ledgers, Banner Screens and Reports, Budget Status Queries, Transactions Detail, Document Text, High-level Summaries Grant Balances, General Ledger Balances</p> <p>More Details: Click Here</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
4/22/2005	Student Banner Query Training	<p>Description:</p> <p>Contact: Jim Blick, Registrar Office, (541) 346-3846, jblick@oregon.uoregon.edu</p> <p>Time: 9:30:00 AM-11:00:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p>
4/26/2005	FIS Encumbrances	<p>Description: How to create and liquidate FIS Encumbrances. Use encumbrances to "set aside" money in certain accounts. Thus making your Available Balance more accurate. Automatically liquidate encumbrances when invoices and JV's are done against these accounts.</p> <p>More Details: Click Here</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu</p> <p>Time: 8:45:00 AM-11:30:00 AM</p> <p>Location: UO Employee Training Facility, University Center Building 720 E 13th Ave Suite 302 (Opposite Sacred Heart Hospital).</p> <p>To Register: Contact Judy Fossum (541) 346-2387, or email baojudy@oregon.uoregon.edu</p>
5/9/2005	Fiscal Period Close	<p>Description: Closing of the books for the fiscal period.</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu</p>
6/9/2005	Fiscal Period Close	<p>Description: Closing of the books for the fiscal period.</p> <p>Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu</p>

7/11/2005	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
8/9/2005	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
9/9/2005	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
10/10/2005	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
11/9/2005	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
12/9/2005	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
1/9/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
2/9/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
4/10/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
5/9/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu

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8/9/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
9/3/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
9/11/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
10/9/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
11/9/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu
12/11/2006	Fiscal Period Close	Description: Closing of the books for the fiscal period. Contact: Martha Schumacher (541) 346-3524, marthas@uoregon.edu

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