

## Purdue University's Key Internal Controls

Aug-21

Major Category	Internal Control/Process/Procedure	Location (web)	Responsible Unit
Governance	Internal Audit Office	<a href="https://www.purdue.edu/ia/">https://www.purdue.edu/ia/</a>	Internal Audit
Governance	Structure of Internal Audit Office	<a href="https://www.purdue.edu/ia/contact/index.php">https://www.purdue.edu/ia/contact/index.php</a>	Internal Audit
Governance	Bylaws of the Trustees of Purdue University	<a href="https://www.purdue.edu/bot/about/bylaws.php">https://www.purdue.edu/bot/about/bylaws.php</a>	Internal Audit
Governance	Officers of the Board of Trustees	<a href="https://www.purdue.edu/bot/about/trustees/officers.php">https://www.purdue.edu/bot/about/trustees/officers.php</a>	Internal Audit Board of Trustees
Governance	Policies located at Policy Office Website	<a href="https://www.purdue.edu/policies/">https://www.purdue.edu/policies/</a>	Internal Audit University Policy Office
Governance	President's Delegation of Authority	<a href="https://www.purdue.edu/policies/governance/vb5.html">https://www.purdue.edu/policies/governance/vb5.html</a>	Internal Audit VPEC
Management	Comptroller - General Information	<a href="https://www.purdue.edu/business/comptroller/">https://www.purdue.edu/business/comptroller/</a>	Comptroller
Management	Comptroller Organization Structure	<a href="https://www.purdue.edu/business/comptroller/pdf/Comptroller_Org.pdf">https://www.purdue.edu/business/comptroller/pdf/Comptroller_Org.pdf</a>	Comptroller
Management	GM AIMS	<a href="https://www.purdue.edu/business/sps/data/GM_AIMS.html">https://www.purdue.edu/business/sps/data/GM_AIMS.html</a>	SPS
Management	SPS Administration	<a href="https://www.purdue.edu/business/sps/pdf/SPS%20Admin%20Org%20Chart.pdf">https://www.purdue.edu/business/sps/pdf/SPS%20Admin%20Org%20Chart.pdf</a>	SPS
Management	SPS Organization	<a href="https://www.purdue.edu/business/sps/general/org_chart/index.html">https://www.purdue.edu/business/sps/general/org_chart/index.html</a>	SPS
Management	SPS Post-award	<a href="https://www.purdue.edu/business/sps/postaward/index.html">https://www.purdue.edu/business/sps/postaward/index.html</a>	SPS
Management	SPS Pre-award	<a href="https://www.purdue.edu/business/sps/preaward/index.html">https://www.purdue.edu/business/sps/preaward/index.html</a>	SPS
Control Activities - Policies and Procedures	Revolving Fund Procedures	<a href="https://www.purdue.edu/business/account/RefRes/revlfunds/index.html">https://www.purdue.edu/business/account/RefRes/revlfunds/index.html</a>	Comptroller
Control Activities - Policies and Procedures	Accounting and Financial Management Governance Manual	<a href="https://www.purdue.edu/business/account/govManual/index.html">https://www.purdue.edu/business/account/govManual/index.html</a>	Comptroller - Accounting Services

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Control Activities - Policies and Procedures	Fund Listing	<a href="https://www.purdue.edu/business/account/xls/Funds-New.xlsx">https://www.purdue.edu/business/account/xls/Funds-New.xlsx</a>	Comptroller - Accounting Services
Control Activities - Policies and Procedures	Purchasing Card Information	<a href="https://www.purdue.edu/business/procurement/Purchasing_Card/index.html">https://www.purdue.edu/business/procurement/Purchasing_Card/index.html</a>	Comptroller - Accounting Services
Control Activities - Policies and Procedures	SAP Ledgers - Differences Between	<a href="https://www.purdue.edu/business/account/doc/SAPLedgersDiff2.doc">https://www.purdue.edu/business/account/doc/SAPLedgersDiff2.doc</a>	Comptroller - Accounting Services
Control Activities - Policies and Procedures	Accounts Payable	<a href="https://www.purdue.edu/business/comptroller/ap/">https://www.purdue.edu/business/comptroller/ap/</a>	Comptroller - Accounts Payable
Control Activities - Policies and Procedures	Capital Asset Accounting - General Procedures	<a href="https://www.purdue.edu/business/mas/property/policyproc/index.php">https://www.purdue.edu/business/mas/property/policyproc/index.php</a>	Comptroller - Managerial Accounting
Control Activities - Policies and Procedures	CAS Guidelines - Cost Accounting Standards	<a href="https://www.purdue.edu/business/mas/costing/casGuidlines/index.php">https://www.purdue.edu/business/mas/costing/casGuidlines/index.php</a>	Comptroller - Managerial Accounting
Control Activities - Policies and Procedures	Consultants (Chapter 6.4.1.3 of SPS Handbook)	<a href="https://www.purdue.edu/hr/buspur/nonemppay/consultper.php">https://www.purdue.edu/hr/buspur/nonemppay/consultper.php</a>	Comptroller - Managerial Accounting
Control Activities - Policies and Procedures	Cost Allocation Guidelines for Charges to Sponsored Programs	<a href="https://www.purdue.edu/business/mas/costing/casGuidlines/CostAllocationGuidelines.php">https://www.purdue.edu/business/mas/costing/casGuidlines/CostAllocationGuidelines.php</a>	Comptroller - Managerial Accounting
Control Activities - Policies and Procedures	Effort Reporting Policy	<a href="https://www.purdue.edu/policies/business-finance/iic1.html#statement">https://www.purdue.edu/policies/business-finance/iic1.html#statement</a>	Comptroller - Managerial Accounting
Control Activities - Policies and Procedures	Accounts Receivable	<a href="https://www.purdue.edu/business/urco/ar/index.html">https://www.purdue.edu/business/urco/ar/index.html</a>	Comptroller - URCO
Control Activities - Policies and Procedures	Outside Activities	<a href="https://www.purdue.edu/ethics/resources/ROAformguidelines.php">https://www.purdue.edu/ethics/resources/ROAformguidelines.php</a>	Ethics and Compliance

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Control Activities - Policies and Procedures	Statement of Integrity and Code of Conduct	<a href="https://www.purdue.edu/purdue/about/integrity_statement.php">https://www.purdue.edu/purdue/about/integrity_statement.php</a>	Ethics and Compliance
Control Activities - Policies and Procedures	Research Compliance Tab	<a href="https://www.purdue.edu/research/regulatory-affairs/">https://www.purdue.edu/research/regulatory-affairs/</a>	EVPRP
Control Activities - Policies and Procedures	Restricted Persons/Parties Screening	<a href="https://www.purdue.edu/research/docs/pdf/requestform.pdf">https://www.purdue.edu/research/docs/pdf/requestform.pdf</a>	EVPRP
Control Activities - Policies and Procedures	Business at Purdue	<a href="https://spa.itap.purdue.edu/business/businessatpurdue/Pages/default.aspx">https://spa.itap.purdue.edu/business/businessatpurdue/Pages/default.aspx</a>	HR
Control Activities - Policies and Procedures	Employee Orientation	<a href="https://www.purdue.edu/hr/neo/index.php">https://www.purdue.edu/hr/neo/index.php</a>	HR
Control Activities - Policies and Procedures	Faculty and Staff Handbook	<a href="https://www.purdue.edu/faculty_staff_handbook/">https://www.purdue.edu/faculty_staff_handbook/</a>	HR
Control Activities - Policies and Procedures	HR University Policies	<a href="https://www.purdue.edu/hr/">https://www.purdue.edu/hr/</a>	HR
Control Activities - Policies and Procedures	Payroll & Tax Services - Policies and Procedures	<a href="https://www.purdue.edu/hr/paytimepractices/index.php">https://www.purdue.edu/hr/paytimepractices/index.php</a>	HR/Payroll
Control Activities - Policies and Procedures	Anonymous Reporting Line	<a href="https://www.purdue.edu/hotline/">https://www.purdue.edu/hotline/</a>	Internal Audit
Control Activities - Policies and Procedures	Procurement Delegation Manual	<a href="https://www.purdue.edu/procurement/documents/delegation-manual.pdf">https://www.purdue.edu/procurement/documents/delegation-manual.pdf</a>	Procurement
Control Activities - Policies and Procedures	Purchasing Instructions	<a href="https://www.purdue.edu/procurement/purchasing/index.php">https://www.purdue.edu/procurement/purchasing/index.php</a>	Procurement
Control Activities - Policies and Procedures	Requests for Purchase \$10,000 & Over	<a href="https://www.purdue.edu/procurement/purchasing/competitive-bids.php">https://www.purdue.edu/procurement/purchasing/competitive-bids.php</a>	Procurement
Control Activities - Policies and Procedures	Special Purchases	<a href="https://www.purdue.edu/procurement/purchasing/special-purchases/index.php">https://www.purdue.edu/procurement/purchasing/special-purchases/index.php</a>	Procurement
Control Activities - Policies and Procedures	Travel Guidelines	<a href="https://www.purdue.edu/procurement/travel/">https://www.purdue.edu/procurement/travel/</a>	Procurement

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Control Activities - Policies and Procedures	Administration of NIH Salary Limitation	<a href="https://grants.nih.gov/grants/guide/notice-files/NOT-OD-20-065.html">https://grants.nih.gov/grants/guide/notice-files/NOT-OD-20-065.html</a>	SPS
Control Activities - Policies and Procedures	Correcting Document Guidelines	<a href="https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/correctdoc.html">https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/correctdoc.html</a>	SPS
Control Activities - Policies and Procedures	Cost Sharing	<a href="https://www.purdue.edu/business/sps/postaward/bs/costsharing.html">https://www.purdue.edu/business/sps/postaward/bs/costsharing.html</a>	SPS
Control Activities - Policies and Procedures	Costs Transfer Guidelines	<a href="https://www.purdue.edu/business/sps/doc/Final_Cost_Transfer_Guidelines.doc">https://www.purdue.edu/business/sps/doc/Final_Cost_Transfer_Guidelines.doc</a>	SPS
Control Activities - Policies and Procedures	F&A Rate Agreements and Policy	<a href="https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/fahome.html">https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/fahome.html</a>	SPS
Control Activities - Policies and Procedures	Participant Support Costs	<a href="https://www.purdue.edu/business/sps/pdf/Participant%20Support%20Guidelines.pdf">https://www.purdue.edu/business/sps/pdf/Participant%20Support%20Guidelines.pdf</a>	SPS
Control Activities - Policies and Procedures	Preaudit Process	<a href="https://www.purdue.edu/business/sps/pdf/preauditprocess.pdf">https://www.purdue.edu/business/sps/pdf/preauditprocess.pdf</a>	SPS
Control Activities - Policies and Procedures	Procedures for Screening Equipment to be Purchased with Federal Funds	<a href="https://www.purdue.edu/business/mas/property/policyproc/screenequip.php">https://www.purdue.edu/business/mas/property/policyproc/screenequip.php</a>	SPS
Control Activities - Policies and Procedures	Sponsored Programs Account Management Guidelines	<a href="https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/index.html">https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/index.html</a>	SPS
Control Activities - Policies and Procedures	SPS Handbook	<a href="https://www.purdue.edu/business/sps/pdf/Purdue_SPS_Handbook.pdf">https://www.purdue.edu/business/sps/pdf/Purdue_SPS_Handbook.pdf</a>	SPS
Control Activities - Policies and Procedures	SPS Training	<a href="https://www.purdue.edu/business/sps/Training/index.html">https://www.purdue.edu/business/sps/Training/index.html</a>	SPS
Control Activities - Policies and Procedures	Subrecipient Monitoring	<a href="https://www.purdue.edu/business/sps/RQA/Subrecipient.html">https://www.purdue.edu/business/sps/RQA/Subrecipient.html</a>	SPS
Control Activities - Policies and Procedures	Travel Guidance on Sponsored Projects	<a href="https://www.purdue.edu/business/sps/pdf/Travel_Guidance_Sponsored_Projects.pdf">https://www.purdue.edu/business/sps/pdf/Travel_Guidance_Sponsored_Projects.pdf</a>	SPS
External Reviews	Financial Report	<a href="https://www.purdue.edu/business/account/pdf/508_FY19-Financial-Report-FINAL.pdf">https://www.purdue.edu/business/account/pdf/508_FY19-Financial-Report-FINAL.pdf</a>	Comptroller
External Reviews	UG Audit - Federal Awards	<a href="https://www.purdue.edu/business/sps/pdf/FY19_Federal_Awards_Single_Audit_Report.pdf">https://www.purdue.edu/business/sps/pdf/FY19_Federal_Awards_Single_Audit_Report.pdf</a>	SPS