Purdue University Internal Controls

4/30/2018

[Due to the size and complexity of Purdue University, the following documents may not be all inclusive. Please request additional information, if needed.]

Management establishes internal controls through policies, procedures, and software applications (application controls).

COSO Framework and Enterprise Risk Management at Purdue:

http://www.purdue.edu/ia/erm/

	Documents	URL
1 Governance		
Board of Trustees [BOT]	Bylaws of the Trustees of Purdue University	http://www.purdue.edu/bot/about/bylaws.html
Officers	Bylaws of the Trustees of Purdue University, Article IV, Officers	http://www.purdue.edu/bot/about/bylaws.html#article4
Structure of Internal Audit Office	Bylaws of the Trustees of Purdue University, Article IV, Section 6	http://www.purdue.edu/bot/about/bylaws.html#article4
Internal Audit Office	General Information	http://www.purdue.edu/ia/
Purdue University Policies Located at Policy Office Website	University polices	http://www.purdue.edu/policies/
President's Delegation of Authority	Delegation of the President's Authority	http://www.purdue.edu/policies/governance/vb5.html

2 Management Structure

Management - Sponsored Program Services

	Documents	URL
Sponsored Program Services	SPS is a partnership with staff responsibility to the Treasurer and Executive Vice President for Research and Partnerships	http://www.purdue.edu/business/sps/index.html
Sponsored Program Services Administration	Organization Chart	http://www.purdue.edu/business/sps/pdf/SPS%20Admin%20Org%20Chart.pdf
Sponsored Programs Ag Field Office	Organization Chart	http://www.purdue.edu/business/sps/pdf/SPS%20AG%20Org%20Chart.pdf
Sponsored Program Services Compliance	Pre-award	http://www.purdue.edu/business/sps/preaward/index.html
Sponsored Program Services Compliance	Post-award	http://www.purdue.edu/business/sps/postaward/bs/Compliance/index.html
Sponsored Program Services Training	Training Program	http://www.purdue.edu/business/sps/Training/index.html
Sponsored Program Services Handbook	Purdue SPS Handbook	http://www.purdue.edu/business/sps/pdf/Purdue_SPS_Handbook.pdf
Sponsored Program Services ARRA Handbook	Purdue SPS ARRA Handbook	http://www.purdue.edu/business/sps/pdf/ARRA_Handbook_2010.pdf

Management - Comptroller

	Documents	URL
Responsibilities	General Information	http://www.purdue.edu/business/comptroller/
Organization Structure	Comptroller Direct Reports	http://www.purdue.edu/business/comptroller/pdf/Comptroller_Org.pdf

Management - Vice President for Human Resources

	Documents	URL
Employment Resources	Faculty and Staff Handbook	http://www.purdue.edu/faculty_staff_handbook/
New Employee Foundation (mission, structure, and functions)	Employee Orientation	http://www.purdue.edu/hr/careers/resources/employeeorientation.html

Management - Senior Vice President & Asst. Treasurer

	Documents	URL
Business Processes	Business at Purdue	https://spa.itap.purdue.edu/business/businessatpurdue/Pages/default.aspx
Business Processes - Accounting Services	Revolving Fund Procedures	http://www.purdue.edu/business/account/RefRes/revlfunds/index.html

3 Control Activities - Policies and Procedures

	Documents	URL
Account Management Guidelines	Account Management Guidelines for SPS Funds	https://www.purdue.edu/business/sps/pdf/Account_Management_Guidelines_for_SPS_Funds.pdf
Activities allowed or unallowed	CAS Guidelines-Cost Accounting Standards	https://www.purdue.edu/business/mas/costing/CAS_Guidelines/index.html
Capital Asset Accounting	Capital Asset Accounting-General Procedures	http://www.purdue.edu/business/mas/property/policies/propmgt.html
Consultants	See Chapter 6, Section 4.1.3 Consultants of the SPS Handbook	http://www.purdue.edu/business/sps/pdf/Purdue_SPS_Handbook.pdf
Correction or Changes to Posted Entries	Preaudit Process	http://www.purdue.edu/business/sps/pdf/preauditprocess.pdf
	Correcting Document Guidelines	http://www.purdue.edu/business/sps/postaward/bs/accountmgmt/correctdoc.html
Cost Sharing	Cost Sharing	http://www.purdue.edu/business/sps/postaward/bs/costsharing.html
Costs charged	Guidelines	http://www.purdue.edu/business/sps/postaward/guidelines.html
Effort Reporting	Effort Reporting Policy	http://www.purdue.edu/policies/business-finance/iic1.html#statement
Facilities and Administration	Facilities & Administration Rate Agreements and Policy	http://www.purdue.edu/business/sps/preaward/menu/5.faq/fa.html
Research Reporting	GM AIMS	https://www.purdue.edu/business/sps/data/GM_AIMS.html
	Data and Information	http://www.purdue.edu/business/sps/data/index.html
HR	University Policies	http://www.purdue.edu/policies/
Indirect costs	Cost Allocation Guidelines for Charges to Sponsored Programs	http://www.purdue.edu/business/mas/costing/CAS_Guidelines/Cost%20Allocation%20Guidelines.html
NIH Salary Limitation	Administration of NIH Salary Limitation at Purdue University	https://grants.nih.gov/grants/guide/notice-files/NOT-OD-18-137.html
Participant Support	Guidelines for Awards with Participant Support Costs	http://www.purdue.edu/business/sps/pdf/Participant%20Support%20Guidelines.pdf
Payroll & Tax Services	Policies and Procedures	http://www.purdue.edu/business/payroll/Policies_Procedures/index.html
Procurement	Code of Ethics	http://www.purdue.edu/business/procurement/about/codeofethics.html
Procurement - federal funds	Procedures for Screening Equipment to be Purchased with Federal Funds	http://www.purdue.edu/business/mas/property/instr.html
Procurement Services	Institutional Control Over Procurement	https://spa2010.itap.purdue.edu/Business/businessatpurdue/Pages/Procurement.aspx
Research Compliance	Research Compliance Tab - Integrity, Regulatory, Information Assurance, Export Controls, Conflict of Interest, Intellectual Property	http://www.purdue.edu/research/
Restricted Persons/Parties Screening	Restricted Persons/Parties Screening Request Form	http://www.purdue.edu/research/docs/pdf/requestform.pdf
Subrecipient Monitoring	Subrecipient Monitoring - Guidelines and Processes	https://www.purdue.edu/business/sps/RQA/Subrecipient.html
Travel	Travel Polices and Procedures	http://www.purdue.edu/business/travel/

4 Other

	Documents	URL
Office of Governmental Relations	Communications of Regulatory Changes	http://www.purdue.edu/governmental_relations/index.html
Vice President for Ethics and Compliance	Outside Activities	https://www.purdue.edu/ethics/resources/ROAformguidelines.html

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	Documents	**URL**
Code of Conduct	Statement of Integrity and Code of Conduct	http://www.purdue.edu/purdue/about/integrity_statement.html
External Reviews	Indiana State Board of Accounts, Opinions (UG Audit - Federal Awards)	https://www.purdue.edu/business/sps/pdf/FY2017_Audit.pdf
	Indiana State Board of Accounts, Opinions [Financial Report]	https://www.purdue.edu/business/sps/pdf/FY2017_Purdue_University_Final_Financial_Report.pdf
Anonymous Reporting Line	Report suspected fraud, waste, or abuse	www.purdue.edu/hotline