Purdue University's Key Internal Controls

(Federal Appropriations, Student Aid, Sponsored Programs)

Updated Aug 2024

Major Category	Internal Control/Process/Procedure	Location (web)	Responsible Unit
Governance	Internal Audit Office	https://www.purdue.edu/ia/	Internal Audit
Governance	Structure of Internal Audit Office	https://www.purdue.edu/ia/contact/index.php	Internal Audit
Governance	Bylaws of the Trustees of Purdue University	https://www.purdue.edu/bot/about/bylaws.php	Internal Audit Board of Trustees
Governance	Officers of the Board of Trustees	https://www.purdue.edu/bot/about/trustees/officers.php	Internal Audit Board of Trustees
Governance	Policies located at Policy Office Website	https://www.purdue.edu/policies/	Internal Audit University Policy Office
Governance	President's Delegation of Authority	https://www.purdue.edu/policies/governance/vb5.html	Internal Audit VPEC
Management	Comptroller - General Information	https://www.purdue.edu/business/comptroller/	Comptroller
Management	Comptroller Organization Structure	https://www.purdue.edu/treasurer/finance/about-us-l1/	Comptroller
Management	GM AIMS	https://www.purdue.edu/business/sps/data/GM_AIMS.html	SPS
Management	SPS Administration	https://www.purdue.edu/business/sps/pdf/SPS%20Admin%20Org%20Chart.pdf	SPS
Management	SPS Organization	https://www.purdue.edu/business/sps/general/org_chart/index.html	SPS
Management	SPS Post-award	https://www.purdue.edu/business/sps/pdf/SPS%20PostAwardOrgChart.pdf	SPS
Management	SPS Pre-award	https://www.purdue.edu/business/sps/preaward/index.html	SPS
Control Activities - Policies and Procedures	Revolving Fund Procedures	https://www.purdue.edu/treasurer/finance/controller/accounting-services/reference-resources/	Comptroller
Control Activities - Policies and Procedures	Accounting and Financial Management Governance Manual	https://www.purdue.edu/treasurer/finance/controller/accounting-services/governance-manual/	Comptroller - Accounting Services
Control Activities - Policies and Procedures	Fund Listing	https://www.purdue.edu/treasurer/finance/controller/accounting-services/governance-manual/finance-structure-and-master-data/	Comptroller - Accounting Services
Control Activities - Policies and Procedures	Purchasing Card Information	https://www.purdue.edu/procurement/card-services/purchasing-card.php	Comptroller - Accounting Services
Control Activities - Policies and Procedures	SAP Ledgers - Differences Between	https://www.purdue.edu/treasurer/finance/controller/accounting-services/governance-manual/finance-structure-and-master-data/	Comptroller - Accounting Services
Control Activities - Policies and Procedures	Accounts Payable	https://www.purdue.edu/business/comptroller/ap/	Comptroller - Accounts Payable

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Control Activities - Policies and Procedures	Capital Asset Accounting - General Procedures	https://www.purdue.edu/treasurer/finance/controller/accounting-services/property-accounting/property-accounting-summary/	Comptroller - Managerial Accounting Services
Control Activities - Policies and Procedures	CAS Guidelines - Cost Accounting Standards	https://www.purdue.edu/treasurer/finance/managerial-accounting-services/costing/cas-guidelines/	Comptroller - Managerial Accounting Services
Control Activities - Policies and Procedures	Consultants (Chapter 6.4.1.3 of SPS Handbook)	https://www.purdue.edu/hr/buspur/nonempl	Comptroller - Managerial Accounting Services
Control Activities - Policies and Procedures	Cost Allocation Guidelines for Charges to Sponsored Programs	https://www.purdue.edu/treasurer/finance/managerial-accounting-services/costing/cas-guidelines/cost-allocation-guidelines-for-charges-to-sponsored-programs/	Comptroller - Managerial Accounting Services
Control Activities - Policies and Procedures	Effort Reporting Policy	https://www.purdue.edu/policies/business-finance/iic1.html#statement	Comptroller - Managerial Accounting Services
Control Activities - Policies and Procedures	Accounts Receivable	https://www.purdue.edu/business/urco/ar/index.html	Comptroller - URCO
Control Activities - Policies and Procedures	Outside Activities	https://www.purdue.edu/ethics/resources/ROAformguidelines.php	Ethics and Compliance
Control Activities - Policies and Procedures	Statement of Integrity and Code of Conduct	https://www.purdue.edu/purdue/about/integrity_statement.php	Ethics and Compliance
Control Activities - Policies and Procedures	Research Compliance Tab	https://www.purdue.edu/research/regulatory-affairs/	EVPRP
Control Activities - Policies and Procedures	Restricted Persons/Parties Screening	https://www.purdue.edu/research/docs/pdf/requestform.pdf	EVPRP
Control Activities - Policies and Procedures	Business at Purdue	https://www.purdue.edu/hr/buspur/index.php	HR
Control Activities - Policies and Procedures	Employee Orientation	https://www.purdue.edu/hr/neo/index.php	HR
Control Activities - Policies and Procedures	Faculty and Staff Handbook	https://www.purdue.edu/faculty_staff_handbook/	HR
Control Activities - Policies and Procedures	HR University Policies	https://www.purdue.edu/hr/	HR
Control Activities - Policies and Procedures	Payroll & Tax Services - Policies and Procedures	https://www.purdue.edu/hr/paytimepractices/index.php	HR/Payroll
Control Activities - Policies and Procedures	Anonymous Reporting Line	https://www.purdue.edu/hotline/	Internal Audit
Control Activities - Policies and Procedures	Procurement Delegation Manual	https://www.purdue.edu/procurement/documents/delegation-manual.pdf	Procurement
Control Activities - Policies and Procedures	Purchasing Instructions	https://www.purdue.edu/procurement/purchasing/index.php	Procurement
Control Activities - Policies and Procedures	Requests for Purchase $10,000 & Over	https://www.purdue.edu/procurement/purchasing/competitive-bids.php	Procurement
Control Activities - Policies and Procedures	Special Purchases	https://www.purdue.edu/procurement/purchasing/special-purchases/index.php	Procurement

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Control Activities - Policies and Procedures	Travel Guidelines	https://www.purdue.edu/procurement/travel/	Procurement
Control Activities - Policies and Procedures	Administration of NIH Salary Limitation	https://grants.nih.gov/grants/guide/notice-files/NOT-OD-22-076.html#:~:text=the%20salary%20cap%20for%20grant,January%202%2C%202022%2C%20is%20%24203%2C700	SPS
Control Activities - Policies and Procedures	Correcting Document Guidelines	https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/correctdoc.html	SPS
Control Activities - Policies and Procedures	Cost Sharing	https://www.purdue.edu/business/sps/postaward/bs/costsharing.html	SPS
Control Activities - Policies and Procedures	Costs Transfer Guidelines	https://www.purdue.edu/business/sps/doc/Final_Cost_Transfer_Guidelines.doc	SPS
Control Activities - Policies and Procedures	F&A Rate Agreements and Policy	https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/fahome.html	SPS
Control Activities - Policies and Procedures	Participant Support Costs	https://www.purdue.edu/business/sps/pdf/Participant_Support_Guidelines_Revised_04-2018.pdf	SPS
Control Activities - Policies and Procedures	Preaudit Process	https://www.purdue.edu/business/sps/postaward/bs/preaudit.html	SPS
Control Activities - Policies and Procedures	Procedures for Screening Equipment to be Purchased with Federal Funds	https://www.purdue.edu/treasurer/finance/c	SPS
Control Activities - Policies and Procedures	Sponsored Programs Account Management Guidelines	https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/index.html	SPS
Control Activities - Policies and Procedures	SPS Handbook	https://www.purdue.edu/business/sps/pdf/Purdue_SPS_Handbook.pdf	SPS
Control Activities - Policies and Procedures	SPS Training	https://www.purdue.edu/business/sps/Training/index.html	SPS
Control Activities - Policies and Procedures	Subrecipient Monitoring	https://www.purdue.edu/business/sps/RQA/Subrecipient.html	SPS
Control Activities - Policies and Procedures	Travel Guidance on Sponsored Projects	https://www.purdue.edu/business/sps/pdf/Travel_Guidance_Spon_Projects.pdf	SPS
External Reviews	Financial Report	https://www.purdue.edu/treasurer/finance/controller/accounting-services/	Comptroller
External Reviews	UG Audit - Federal Awards	https://www.purdue.edu/business/sps/pdf/single_audit/FY2022_Purdue_University_Final_Single_Audit_Report.pdf	SPS