

Purdue University's Key Internal Controls

12/17/2019

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.html	Internal Audit Board of Trustees
Governance	Officers of the Board of Trustees	https://www.purdue.edu/bot/trustees/index.html	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/business/comptroller/pdf/Comptroller_Org.pdf	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%20Char t.pdf	SPS
Management	SPS Organization	https://www.purdue.edu/business/sps/index.html	SPS
Management	SPS Post-award	https://www.purdue.edu/business/sps/postaward/index.html	SPS
Management	SPS Pre-award	https://www.purdue.edu/business/sps/preaward/index.html	SPS
Control Activities - Policies and Procedures	Procedures for Screening Equipment to be Purchased with Federal Funds	https://www.purdue.edu/business/mas/property/policyproc/screenequip. php	Comptroller
Control Activities - Policies and Procedures	Revolving Fund Procedures	https://www.purdue.edu/business/account/RefRes/revlfunds/index.html	Comptroller
Control Activities - Policies and Procedures	Accounting and Financial Management Governance Manual	https://www.purdue.edu/business/account/govManual/index.html	Comptroller - Accounting Services

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Control Activities - Policies and Procedures	Fund Listing	https://www.purdue.edu/business/account/xls/Funds-New.xlsx	Comptroller - Accounting Services
Control Activities - Policies and Procedures	Purchasing Card Information	https://www.purdue.edu/business/procurement/Purchasing_Card/index.html	Comptroller - Accounting Services
Control Activities - Policies and Procedures	SAP Ledgers - Differences Between	https://www.purdue.edu/business/account/doc/SAPLedgersDiff2.doc	Comptroller - Accounting Services
Control Activities - Policies	Accounts Payable	https://www.purdue.edu/business/account/acctpay/index.html	Comptroller - Accounts
Control Activities - Policies	Capital Asset Accounting - General Procedures	https://www.purdue.edu/business/mas/property/policies/propmgt.html	Comptroller -
Control Activities - Policies	CAS Guidelines - Cost Accounting Standards	https://www.purdue.edu/business/mas/costing/CAS_Guidelines/index.html	Comptroller -
Control Activities - Policies	Consultants (Chapter 6.4.1.3 of SPS Handbook)	https://www.purdue.edu/business/sps/pdf/Purdue_SPS_Handbook.pdf	Comptroller -
Control Activities - Policies	Cost Allocation Guidelines for Charges to Sponsored	https://www.purdue.edu/business/mas/costing/CAS_Guidelines/Cost%20	Comptroller -
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://spa.itap.purdue.edu/business/businessatpurdue/Pages/default.aspx	HR
Control Activities - Policies and Procedures	Employee Orientation	https://www.purdue.edu/hr/careers/resources/employeeorientation.html	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/policies/	HR

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Control Activities - Policies and Procedures	Payroll & Tax Services - Policies and Procedures	https://www.purdue.edu/business/payroll/Policies_Procedures/index.html	Human Resources/Comptroller-Managerial Accounting Services
Control Activities - Policies and Procedures	Anonymous Reporting Line	https://www.purdue.edu/hotline/	Internal Audit
Control Activities - Policies and Procedures	Institutional Control over Procurement	https://www.purdue.edu/procurement/documents/delegation-manual.pdf	Procurement
Control Activities - Policies and Procedures	P-020 Purchasing Policy	https://www.purdue.edu/procurement/documents/delegation-manual.pdf	Procurement
Control Activities - Policies and Procedures	P-292 Price Analysis	https://www.purdue.edu/procurement/documents/delegation-manual.pdf	Procurement
Control Activities - Policies and Procedures	P-360 Vendor Selection	https://www.purdue.edu/procurement/documents/delegation-manual.pdf	Procurement
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/documents/delegation-manual.pdf	Procurement
Control Activities - Policies and Procedures	Travel Guidelines	https://www.purdue.edu/business/travel/	Procurement

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Control Activities - Policies and Procedures	Administration of NIH Salary Limitation	https://grants.nih.gov/grants/guide/notice-files/NOT-OD-18-137.html	SPS
Control Activities - Policies and Procedures	Correcting Document Guidelines	https://www.purdue.edu/business/sps/postaward/bs/accountmgmt/correcdoc.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/postaward/guidelines.html	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%20Support%20Guidelines.pdf	SPS
Control Activities - Policies and Procedures	Preaudit Process	https://www.purdue.edu/business/sps/pdf/preauditprocess.pdf	SPS
Control Activities - Policies and Procedures	Sponsored Programs Account Management Guidelines	https://www.purdue.edu/business/sps/pdf/Account_Management_Guidelines_for_SPS_Funds.pdf	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_Sponsored_Projects.pdf	SPS
External Reviews	Financial Report	https://www.purdue.edu/business/sps/pdf/FY2018_Final_Report_Package.pdf	Comptroller
External Reviews	UG Audit - Federal Awards	https://www.purdue.edu/business/sps/pdf/FY2018_Final_Report_Package.pdf	SPS