FINDINGS

Failure to notify Payroll of those who have separated employment
http://www.ohio.edu/hr/upload/Employment_Separation_Checklist.pdf

Holding unclaimed payroll checks more than one week
http://www.ohio.edu/finance/payroll/payrollchecks.cfm

Inadequate tracking of administrative vacation accrual and usage
Procedure No. 41.001 http://www.ohio.edu/policy/41-001.html#forms
Procedure No. 41.010 pg.2 http://www.ohio.edu/policy/41-010.html
Procedure No. 41.001 form; http://www.ohio.edu/hr/forms.cfm#r

Making purchases from relatives
Procedure No. 55.003 http://www.ohio.edu/policy/55-003.html

Inadequate department policies and procedures
Procedure No. 01.001 http://www.ohio.edu/policy/01-001.html

Not reviewing FMS reports
Complete the “Report Distribution Maintenance Revisions” form
http://www.ohio.edu/finance/gafr/reportdistributionmaintenancerevisions.cfm

Selling surplus equipment in violation of university policy
Procedure No. 55.071 http://www.ohio.edu/policy/55-071.html
http://www.facilities.ohiou.edu/moving_surplus/surplus.htm
Surplus disposition form http://www.facilities.ohiou.edu/apps/surplus/dsp_dispositionform.php

RISK

Erroneous payments and loss of university funds

Increasing the potential to continue to pay employees erroneously

Employees may use the benefits to which they are not entitled

Violation of the Ohio Revised Code and conflict of interest

Unintended or inconsistent actions

Budgetary problems, errors, and irregularities

Violation of university policy and potential loss of revenue
Employees performing conflicting duties related to handling cash
Procedure No. 51.001 http://www.ohio.edu/policy/51-001.html
http://www.ohio.edu/outlook/07-08/April/416.cfm  Errors and irregularities

Not making timely deposits
Procedure No. 51.001 http://www.ohio.edu/policy/51-001.html  Potential for loss or theft

Not performing or verifying computer backups  System failure may result in loss of data

Use of shared passwords which are not changed frequently  Unauthorized access to data may occur and go undetected

Not configuring automatic Windows and virus protection updates  Unauthorized access to information, including sensitive data

Inadequate sign off and approval of Pcard statements
Procedure No. 55.074 http://www.ohio.edu/policy/55-074.html
http://www.ohio.edu/finance/forms/pcard.cfm
http://www.ohio.edu/finance/pcard/index.cfm  Potential loss or theft