

Audit Program for Operating Unit Compliance Audits

Updated March 2006

Introduction

The following audit program has been developed to provide Stanford University managers with a tool for the internal review of compliance in their operating units. Copies of this audit program are provided to Stanford managers in paper form and at <http://www.stanford.edu/dept/internal-audit/docs/compliance99.shtml> to facilitate internal review of their unit's compliance. In the web-version, hypertext links have been created to the applicable compliance references.

The compliance program can also be downloaded in [PDF](#) and [Microsoft Word](#).

The program currently covers 31 compliance areas. Each area may be applicable to a particular operating unit, depending on its activities and funding.

All areas contain two types of items: Initial Questions and Verification Tests. The initial questions are designed primarily for identifying initial areas of concern. The typical source of answers to these questions is usually the primary administrator(s) of the unit. The Verification Tests are designed to probe more deeply into compliance areas where the results of the Initial Questions indicate that higher levels of compliance documentation are required. For ease of identification, Verification Tests are printed in *italics*.

The program has been designed so that responses to all items may be recorded on the form. The items in the guide are worded such that any No (or Don't Know) response may indicate a compliance or control weakness; such responses should prompt a visit to the applicable compliance references.

Compliance references are provided, using the following abbreviations:

GM Administrative Guide Memo

RPH Research Policy Handbook

Table of Contents		<u>Page</u>
	GENERAL ADMINISTRATION	
1	<u>Budget Controls</u>	1
2	<u>Conflicts of Interest or Commitment</u>	1
3	<u>Consultant Hiring</u>	3
4	<u>Policies on Controlled Substances and Alcohol</u>	4
5	<u>Software License Controls and Network Administration</u>	4
6	<u>Environmental Health and Safety</u>	5
7	<u>Off-Campus Leases</u>	9
8	<u>Service Center Operation</u>	11
9	<u>Clearing/Suspense Accounts</u>	11
10	<u>Privacy and Security of Health Information (HIPAA)</u>	12
	SPONSORED PROJECTS AND OTHER RESEARCH ISSUES	
11	<u>Direct Charges to Sponsored Projects: Allowability; Allocability, Labor, Salary Cap/Limits, Subcontracts, Administrative and Clerical Expense</u>	13
12	<u>Monthly Expense Statement Certification</u>	17
13	<u>Program Income</u>	17
14	<u>Cost Sharing</u>	18
15	<u>Indirect Cost Rate Application</u>	19
16	<u>Research Participation Agreements</u>	19
17	<u>Compliance with Specific SU Policy and Sponsored Agreement Provisions</u>	19
18	<u>Subject Safeguards</u>	20
19	<u>Patents, Inventions and Copyrights (SU-18)</u>	20
20	<u>Compliance with Export Controls regulations</u>	21
	REVENUE	
21	<u>Cash Receipts</u>	22
22	<u>Gift Processing</u>	23
23	<u>Unrelated Business Activity</u>	24
	ACCOUNTS/EXPENDITURES	
24	<u>Cost Transfers</u>	25
25	<u>Petty Cash</u>	25
26	<u>Reimbursements and Authorization</u>	26
27	<u>Purchasing Card (P-card) Charges</u>	26
	PAYROLL/HUMAN RESOURCES	
28	<u>Human Resources</u>	27
29	<u>Labor Charging</u>	30

INFRASTRUCTURE

30	<u>Inventory Controls and Special Collections</u>	31
31	<u>Property Controls</u>	32

GENERAL ADMINISTRATION

Compliance Reference

1. Budget Controls

a. Are expense budgets or other appropriate budgetary controls in place for all operating budget, sponsored project, cost sharing, and gift accounts and other expendable fund accounts?

[GM 34.1](#),
[GM 34.2](#),
[RPH 3.1](#),
[RPH 3.5](#)

Yes No Not Applicable

Comments:

b. Do expense budgets contain breakdowns for all major expense categories when it is required by policy or regulations (e.g., salaries, benefits, travel, equipment, expendable materials & supplies)?

[GM 34.1](#),
[GM 34.2](#)

Yes No Not Applicable

Comments:

c. Are expenses for all budgeted accounts reviewed monthly to ensure that any unplanned variances are identified and brought to the attention of unit management?

[GM 36](#),
[RPH 3.1](#)

Yes No Not Applicable

Comments:

d. Select a sample from operating budget, gift, and active sponsored project accounts (including industry clinical trials, if any); review for monthly monitoring techniques, major expense category variances, and evidence of documentation and needed management attention to variances. Have all been handled appropriately?

Yes No Not Applicable

Comments:

2. Conflicts of Interest or Commitment

a. Have all faculty members of this unit completed and certified an annual Conflict of Commitment and Interest Disclosure (at <http://coi.stanford.edu>)?

[RPH 2.2](#)
[RPH 4.1](#),
[RPH 4.2](#),
[RPH 4.3](#)

Yes No Not Applicable

Comments:

b. Select a sample of faculty and review their annual Conflict of Commitment and Interest Disclosures online. Have all been certified and submitted timely? Is there evidence of an appropriate and timely review by the Dean's Office?

_____ Yes _____ No _____ Not Applicable

Comments:

c. For the above sample, determine if disclosures agree to the disclosures made on recent submissions for federally-funded projects, if any. Review SU-42s and attached documentation.

_____ Yes _____ No _____ Not Applicable

Comments:

d. For the above sample, determine whether any faculty reported that they exceeded the limits on outside consulting (i.e., 13 days per quarter, on average). If so, how was the report handled?

_____ Yes _____ No _____ Not Applicable

Comments:

e. If any staff members of this unit have received exceptions to the University's Staff Policy on Conflict of Commitment and Interest, has a detailed summary report on these exceptions been submitted to the Provost?

[GM 15.2](#)

_____ Yes _____ No _____ Not Applicable

Comments:

f. Have any conflicts of interest or commitment (including external consulting) occurred, or been alleged or reported, for any personnel of this unit (including faculty and staff) during the past two years?

[GM 15.2,](#)
[RPH 4.1,](#)
[RPH 4.2,](#)
[RPH 4.3](#)

_____ Yes _____ No _____ Not Applicable

Comments:

g. If Yes, review the circumstances, actions taken, resolution and documentation of several recent cases if there are any. Do the cases appear to have been handled appropriately?

_____ Yes _____ No _____ Not Applicable

Comments:

3. Consultant Hiring

a. Has the unit employed any University employees as compensated consultants during the past two years?

Yes No Not Applicable

(1) for faculty, has written approval been obtained from the Provost?

Yes No Not Applicable

Comments:

[RPH 9.5](#)

(2) for staff, has written approval been obtained from the Executive Director of Human Resources?

Yes No Not Applicable

Comments:

[RPH 9.5](#)

b. Has the unit used any consultants during the past two years?

Yes No Not Applicable

If Yes, obtain a list of consultants used from the department/unit. In each instance:

(1) has Procurement Services been involved to prepare an appropriate written consulting agreement?

Yes No Not Applicable

Comments:

[GM 54,](#)
[RPH 9.5](#)

(2) has care been taken to ensure that the agreement is an appropriate consulting assignment, as opposed to one that would be more suitable for a University employee?

Yes No Not Applicable

Comments:

[GM 35](#)

(3) if any of the consultant's compensation was charged to a sponsored agreement, have all required sponsor approvals been obtained in advance of the payment of any compensation? (See also Section 10 of this document.)

(Note that if the consulting agreement was part of the funded proposal, acceptance of the proposal can constitute sponsor approval of the consulting agreement.)

Yes No Not Applicable

Comments:

[RPH 9.5](#)

c. *Select a sample of consulting agreements currently in force in the unit (list obtained from unit or via expenditure type) and review the appropriateness of the written consulting agreement, required sponsor approvals, if any, and observance of limits on compensation. Have all been charged/handled correctly?*

Yes No Not Applicable

Comments:

4. Policies on Controlled Substances and Alcohol

Is the Controlled Substances and Alcohol Policy posted in the work area?

[GM 23.6](#)

Yes No Not Applicable

Comments:

5. Software License Controls and Network Administration

a. Have all employees of this unit, including faculty, been advised of the University's policy against unauthorized copying of licensed software?

[GM 62](#)

Yes No Not Applicable

Comments:

b. *Select a sample of personal computers located on the premises of the unit. Obtain a listing of all application programs installed on the hard drive of each selected computer. Can the unit document possession of an appropriate use license for each application?*

[GM 62](#)

Yes No Not Applicable

Comments:

c. Is there a procedure in place to protect against theft of computers and computer system components?

Yes No Not Applicable

Comments:

d. Is there a procedure in place to ensure data and information are backed up on consistent basis and in a timely manner?

Yes No Not Applicable

Comments:

6. Environmental Health and Safety (This section contains three subsections)

- i. General Environmental Health and Safety (applicable to all units)
- ii. Emergency Preparedness Program (applicable to all units)
- iii. Research/Laboratory/Medical Safety (applicable to research laboratories)

i. General Environmental Health and Safety

a. Has this unit established, implemented, documented and communicated a management system to address health and safety issues for the entire unit/department? This is a structured program which ensures workplace safety in accordance with Stanford's General Health and Safety programs including Stanford Injury and Illness Prevention Program. (See IIPP Checklist at: <http://www.stanford.edu/dept/EHS/prod/mainrencon/occhealth/iipp/iippelist.pdf>. <http://www.stanford.edu/dept/EHS/prod/general/index.html>) [RPH 2.2,](#)
[RPH 6.2,](#)
[RPH 6.3,](#)
[GM 25.4,](#)
[RPH 6.4](#)
(SoM)

See also: <http://www.stanford.edu/dept/EHS/prod/general/index.html>)

Yes No

Comments:

b. Has the unit staff been made aware of emergency/accident reporting procedures? [GM 25.2,](#)
[GM 25.6](#)
If yes, comment on how this was communicated. If No, comment on why this has not occurred.

Yes No

Comments:

c. Does the unit have a policy of conducting periodic general workplace walk-through inspections of the unit's working space utilizing the checklist referenced below to identify and correct conditions or work practices that may negatively impact health and safety of personnel or the environment? (See: <http://www.stanford.edu/dept/EHS/prod/training/checklist/gencheck.pdf>) [RPH 6.2,](#)
[GM 25.3](#)

Yes No

Comments:

d. Are records documenting all employee health and safety training prepared and retained for the appropriate amount of time? [RPH 6.2,](#)
[GM 25.4](#)

Yes No

Comments:

e. Is there a process in place to determine what health and safety training new and existing personnel need? [RPH 6.2,](#)
[GM 25.4](#)

Yes No

Comments:

f. Is a unit staff member responsible for identifying, tracking, and monitoring staff and student training needs and requirements?

_____ Yes _____ No

Comments

g. Has the unit experienced a regulatory (external) inspection (Fire Department, County, etc.)? (If no find out if the unit is considered exempt and then follow up with EH&S or the SoM H&S for confirmation of the exemption.)

_____ Yes _____ No

Comments:

h. Do unit personnel know how to respond to an unannounced agency inspection?

(See <http://www.stanford.edu/dept/EHS/prod/aboutus/InspectionGuidance.html>)

_____ Yes _____ No

Comments:

ii. Emergency Preparedness Program

i. Are unit personnel aware of the University's Emergency Preparedness Program?

(See <http://www.stanford.edu/dept/EHS/prod/general/erprep/index.html>)

_____ Yes _____ No

Comments:

j. Is there a written unit/department-wide Emergency Plan?

_____ Yes _____ No (If No, *note as an observation* and then skip to the next section.)

Comments

k. If Yes, has the Emergency Plan been communicated to all department personnel?

_____ Yes _____ No

Comments

l. If Yes, are all new employees briefed on the Plan when they join the unit?

_____ Yes _____ No

Comments

m. If Yes, does the unit manager or designated person responsible for the Emergency Preparedness Plan keep an updated copy of the plan at his or her home?

_____ Yes _____ No

Comments:

iii. Research/Laboratories/Medical

Does this unit carry out any activities involving bio-hazardous agents, hazardous chemicals, radioactive material, x-ray or type3b/4 laser devices, controlled substances, laboratory animals, select agents, or blood borne pathogens? (See <http://somsafety.stanford.edu/bbp/index.html>. See also <http://www.stanford.edu/dept/EHS/prod/researchlab/chem/index.html> and <http://www.stanford.edu/dept/EHS/prod/researchlab/radlaser/laser/program/index.html>)
If Yes, complete the following section and obtain the last chemical inventory and if applicable, the latest chemical reconciliation performed (available through EH&S using ChemTracker). If No, proceed to the next section).

_____ Yes _____ No

Comments:

n. Has this unit/department/laboratory established, implemented, documented and communicated its overall lab management system to address the health and safety issues for the lab to ensure compliance with Stanford University and applicable school policies related to Research and Laboratory Safety? (See

<http://www.stanford.edu/dept/EHS/prod/researchlab/lab/index.html>)

Note that all of the following issues should be addressed in the unit's documented lab management system:

- *Person responsible for lab self inspections*
- *Location of self inspection records*
- *Person responsible for monitoring training for lab personnel*
- *Method that ensures all personnel receive adequate training*
- *Content of and methods for training*
- *Written operating procedures for hazardous procedures/operations*
- *How the lab determines when a procedure is required*
- *The lab's internal review process for the introduction of new chemicals or procedures*
- *Procedure to for the proper labeling of hazardous materials at all times stipulating that hazardous waste can not accumulate in lab for longer than 8 months*
- *Process for identification, labeling and disposal of hazardous materials and wastes*
- *Inventory and reconciliation process for substances mentioned above*

Are all issues addressed?

_____ Yes _____ No

Comments:

o. For bio-hazardous agents, are protocols that have been approved by the Administrative Panel on Biosafety (APB) being implemented and documented as required?

[RPH 6.9](#)

Yes No Not Applicable

Comments:

p. For projects selected to review for direct costs (gifts, sponsored research, department research, etc.), determine if a protocol requiring approval by the APB was involved. If so, test to determine appropriate and timely approvals were obtained. (NOTE: non-government funded projects are also subject to NIH/CDC guidelines.)

q. Have all Laboratory personnel been notified of potential hazards and environmental impacts and trained in appropriate work practices and emergency response procedures?

[RPH 6.6,](#)

[RPH 6.9](#)

Yes No Not Applicable

Comments:

r. Are all required Life Safety Boxes (LSB) in place and up to date? (See <http://www.stanford.edu/dept/EHS/prod/researchlab/chem/index.html>)

Yes No Not Applicable

Comments:

s. Have emergency contacts and room maps within the LSB been checked/updated within the past year?

Yes No Not Applicable

Comments:

t. Select a small sample (1-2) of LSBs and check for outdated materials. Are all up-to-date?

Yes No Not Applicable

Comments:

u. Are chemical inventories maintained and updated for all potentially hazardous materials in use within the unit's facilities at least annually or when significant change occurs?

Yes No Not Applicable

Comments:

v. In the School of Medicine, have all required chemical inventory reconciliations been conducted according to schedule?

Yes No Not Applicable

Comments:

w. Are all containers of hazardous materials and hazardous wastes properly labeled and stored, including compatible storage grouping, secondary containment for flammable liquids, and radiation warning signs and labels, as appropriate? Is a monthly inspection performed?

(See http://www.stanford.edu/dept/EHS/prod/researchlab/lab/storage_group.html)

Yes No Not Applicable

Comments:

x. Is the disposal of all potentially hazardous material coordinated through the Environmental Health and Safety Department?

(See <http://www.stanford.edu/dept/EHS/prod/enviro/waste/index.html>)

Yes No Not Applicable

Comments:

y. Is the unit administrator aware of the EH&S Contact and Safety Partner Compliance Assistance Program (CAP) set up to assist in regulatory compliance for laboratory related hazards? Does he or she know the CAP team member for the unit's area?

(See <http://www.stanford.edu/dept/EHS/prod/researchlab/cap/index.html>)

Yes No

Comments:

z. Do any of the employees in the lab work directly with vertebrate animals, unfixed animal tissues or body fluids, or in animal housing areas? If so, have all special procedures have been followed? (See

<http://www.stanford.edu/dept/EHS/prod/researchlab/medsurv/labanimal/index.html>)

Yes No Not Applicable

Comments

7. Off-Campus Leases (centralized function at SoM)

a. Did the unit lease off-campus office, storage, or laboratory space? If so, were the lease agreement documents executed by the Vice Provost for Land & Buildings or the Stanford Management Company (SMC) Director of Real Estate and the CFO (applicable for leases up to \$5,000,000)?

[GM 54.3](#)

Yes No Not Applicable

Comments:

b. Were the leases part of the Capital Planning Processes? If not were separate approvals received for this deviation from the Provost and the CFO? (*If not, who approved the lease?*)

[GM 54.3](#)

Yes No Not Applicable

Comments:

c. Did the unit submit an off-campus lease requirement form to the Vice Provost for Land & Buildings and work with SMC for target locations within the Stanford Research Park or the Welch Road corridor? (*If not, did they work with an approved real estate advisor for other target location?*)

[GM 54.3](#)

Yes No Not Applicable

Comments:

d. Is the unit using the property within the terms of the lease? (*If not, did they follow the appropriate approval process to adjust the terms.*)

[GM 54.3](#)

Yes No Not Applicable

Comments:

e. Does the unit review (audit) the annual common area maintenance expenses that are charged to the unit by the landlord, and are these in accordance with the lease terms?

[GM 54.3](#)

Yes No Not Applicable

Comments:

f. Are the monthly estimated annual common area maintenance expense payments reconciled with the annual actual common area maintenance expenses? Does the lessor settle the difference annually?

Yes No Not Applicable

Comments:

g. *Select a sample of off-campus lease agreement to determine:*

- *how the space is used. For space used for academic or research purposes, confirm with Stanford Management Company - Property Services that the leased space is properly identified for property tax exemptions.*
- *if all appropriate approvals and processes (a-d) were followed when entering lease.*
- *if exceptions to standard terms are identified, was General Counsel approval obtained.*
- *if costs are recorded in appropriate expenditure type.*
- *if costs are reconciled as indicated in c. and d.*

Yes No Not Applicable

Comments:

8. Service Center Operation

[GM 34.2](#)

a. If the unit currently operates any service centers, is documentation available to demonstrate the appropriateness and central review, if necessary, of the rates being charged? *(If the unit has a major service center, consult the service center audit program.)*

(See http://ora.stanford.edu/service_centers/manual.asp)

Yes No Not Applicable (If No, go on to the next section.)

Comments:

b. Do any external entities use the services of this center? If so, has the Dean of Research or Provost approved this use and are indirect cost rates applied in accordance with Service Center Policy?

Yes No Not Applicable

Comments:

c. *Select a sample of income/revenue accounts and/or credits to determine if recharge centers should be treated as service centers.*

Yes No Not Applicable

Comments:

9. Clearing/Suspense Accounts

a. Does the unit use any suspense/clearing account(s) to accumulate and subsequently allocate monthly salary expenses?

[RPH 3.1,](#)

[GM 34.2](#)

[GM 38.1](#)

Yes No Not Applicable

Comments:

b. Does the unit uses any suspense/clearing accounts to accumulate and allocate expenses related to laboratory or other units which contain a mixture of salary and non-salary expenses?

Yes No Not Applicable

Comments:

c. *Review the transaction volume in the suspense/clearing account.*

- *If it is a consistent and significant volume, including salary and non salary amounts, is it being used in lieu of a service center operation?*
- *Is the suspense account used to control the allocation of salary to PTAs?*

Yes No Not Applicable

Comments:

d. *Select a sample of charges made to suspense/clearing PTAs. Were the charges appropriately placed in the PTA and then transferred to benefiting PTAs in a timely manner?*

Yes No Not Applicable

Comments:

e. *For the above sample items, were the allocation methodologies adequately documented and appropriate?*

Yes No Not Applicable:

Comments

10. Privacy and Security of Health Information (HIPAA)

a. Does your unit collect, store, use or disclose Protected Health Information (see definition of Protected Health Information at [“HIPAA AT STANFORD”](#))?

Yes No Not Applicable:

Comments

b. If the answer to question “a” is yes, has your unit been evaluated for inclusion in the Stanford Affiliated Covered Entity?

Yes No Not Applicable:

Comments

c. If yes to “b”:

- 1) have procedures been developed and implemented for your unit’s handling and storing of Protected Health Information in a manner which is compliant with Stanford’s HIPAA Privacy and Security policies?

- 2) Does your unit conduct periodic checks to make sure that these procedures are followed?
- 3) Have all members of the workforce have taken the appropriate Stanford University HIPAA training?
- 4) Have all members of the workforce received your unit's training on local procedures for handling Protected Health Information in a manner which is compliant with Stanford's policies?

Yes No Not Applicable:

Comments

SPONSORED PROJECTS AND OTHER RESEARCH ISSUES

Does the unit have any externally sponsored agreements? If not, skip to the Subject Safeguard (18) section. . (Note that a spreadsheet is available to use for transaction testing for sponsored agreements, located on the Internal Audit Server.)

11. Direct Charges to Sponsored Project Accounts; Allowability; Allocability; Authority and Administrative and Clerical Expense Charging (Note that Labor Charging is also covered in Section 27.)

Allowability and Allocability

a. Do unit administrative personnel generally understand the definitions of unallowable costs or activities (costs specifically unallowable for federal reimbursement but reasonable and necessary University expenses) and unallocable (non-benefiting) costs? Are unallowable costs accounted for using appropriate Expenditure Types?

[GM 34.5,](#)
[RPH 3.1](#)

Yes No Not Applicable

Comments:

Training

b. Are all individuals who originate or approve sponsored research transactions properly trained in the appropriate accounting treatment and regulatory issues pertaining to sponsored research costs? (E.g., have all personnel initiating, approving or monitoring sponsored research received Cardinal Curriculum Level One certification?)

[GM 34.1, GM 34.2,](#)
[GM 36,](#)
[RPH 2.2,](#)
[RPH 3.1](#)

Yes No Not Applicable

Comments:

Authority

c. Are the individuals approving the transactions listed as such in the Authority Registry?

[GM 36](#)

Yes No Not Applicable

Comments:

Expense Allocations

d. If any direct expenses stem from an allocation of expenses, do the charges represent valid methodologies and is there adequate concurrent documentation to support the charges?

[GM 38.1, RPH 3.1,](#)
[RPH 3.6](#)

Yes No Not Applicable

Comments:

e. Does the unit have procedures in place to ensure that costs of telephone toll calls are assigned only to benefiting projects?

[RPH 3.6](#)

Yes No Not Applicable

Comments:

Subcontracts

f. Have appropriate approvals been obtained for the letting of subcontracts? (Note that if the consulting agreement was part of the funded proposal, acceptance of the proposal can constitute sponsor approval of the consulting agreement.)

[RPH 3.7](#)

Yes No Not Applicable

Comments:

g. If any direct expenses stem from scope-of-work subcontracts, as defined in the Research Policy Handbook, are subcontractor invoices detailed sufficiently and reviewed to ensure the allowability and allocability of all charges?

[RPH 3.7](#)

Yes No Not Applicable

Comments:

Accelerated Spending

h. Is there a procedure in place to monitor and appropriately remediate accelerated spending? (SoM, see <http://med.stanford.edu/rmg/about/postaward.html#overdrafts>)

Yes No Not Applicable

Comments:

i. Does the unit have procedures to set up to capture sponsored project overdrafts in separate PTAs?

[RPH 3.1](#)

Yes No Not Applicable

Comments:

Labor Charging

j. Does the unit monitor the percentage of effort devoted, charged and reported for PIs, Project Directors and other key personnel relative to the percentage of effort committed in the proposal? (*Review to ensure PI provides the minimum 1% required effort; if not, request waiver PI received.*)

[RPH 3.1](#)

Yes No Not Applicable

Comments:

k. If any significant changes occur in the effort devoted by key personnel (e.g., reduction of PI effort by 25% or more from awarded level, or absence of 3 months or more) are sponsors appropriately notified?

[RPH 3.1](#)

Yes No Not Applicable

Comments:

Salary Cap/ Limits (NIH)

[RPH 3.8](#)

Does the unit have any sponsored agreements from NIH? If not, skip this subsection. If so, answer the following questions:

l. If any personnel earn salary in excess of the NIH salary cap, and charge a part of their salary to NIH awards, does the unit properly identify the portion of the salary in excess of the cap and charge the portion associated with effort on NIH awards to unrestricted funds using the appropriate expenditure code for salary in excess of the NIH cap? (See <http://www.stanford.edu/dept/DoR/Resources/salcap.html>)

Yes No Not Applicable

Comments:

m. Does the unit have any faculty with NIH K (career development) awards? Have appropriate steps been taken to ensure salary charge to the PTA are within the limits (when applicable) imposed and is effort tracked sufficiently to support required commitment?

Yes No Not Applicable

Comments:

n. Review the allocation of salaries of a sample of individuals whose salaries exceed the salary cap or were awarded K awards. Do the excess amounts associated with NIH awards appear to be properly accounted for?

Yes No Not Applicable

Comments:

Administrative Charging

o. Does the unit have procedures in place to ascertain and document the appropriateness of direct charging any administrative and clerical staff salaries, and expendable materials/services (administrative by nature) to sponsored projects?

[RPH 3.6](#)

Yes No Not Applicable

Comments:

p. Select a sample of administrative expenses directly charged to federally sponsored projects and test compliance with RPH 3.6. Are all appropriate in accordance with current University policy and show evidence of proper authorization, allocability, and allowability?

Yes No Not Applicable

Comments:

q. For the above selected sample of direct charges, are expenditure types properly assigned for each charge?

Yes No Not Applicable

Comments:

12. Monthly Expense Statement Review and Quarterly Certification

a. Are the Monthly Expenditure Statements for all active sponsored projects in this unit reviewed and certified at least quarterly?

[RPH 2.2](#), [RPH 3.1](#), [GM 36](#)

Yes No Not Applicable

Comments:

b. For School of Medicine units, is quarterly reporting to the Dean's Office (RMG) on expenditure certifications completed in a timely manner with all problems identified?

(See <http://med.stanford.edu/rmg/quarterlypost.html>)

Yes No Not Applicable

Comments:

c. Select and review a sample of expenditure statements for recent quarters. Do all bear the signature of the responsible Principal Investigators on a timely basis? And for the SoM, are the appropriate quarterly reports submitted accurately and timely?

Yes No Not Applicable

Comments:

13. Program Income

a. Do any grants in the unit generate program income? If so, are systems and procedures in place to ensure the identification and assignment of program income to assure appropriate use in accordance with the terms of the awards?

(See http://ora.stanford.edu/ora/rapc/prog_income.asp)

Yes No Not Applicable

Comments:

b. Select a sample of credit transactions to unit expense accounts. Do any of the transactions show evidence of inappropriately treated program income?

Yes No Not Applicable

Comments:

c. For any identified sources of program income, was all program income accounted for and utilized in accordance with the agreement's requirements?

Yes No Not Applicable

Comments:

14. Cost Sharing

a. If any of the unit's active sponsored agreements contain committed cost sharing:

(1) Was the commitment included in the project proposal and noted on the Form SU-42, per Research Policy Handbook Section 3.1 (effective 9/1/94)? [RPH 3.5](#)

Yes No Not Applicable

Comments:

(2) Was a cost sharing authorization form prepared and signed as required? [RPH 3.5](#)

Yes No Not Applicable

Comments:

(3) Has a cost sharing task been set up to capture the expenses? [RPH 3.5](#)

Yes No Not Applicable

Comments:

(4) Have the shared costs been charged appropriately and accurately and has the PI certified the cost sharing account expenditures? [RPH 3.5](#)

Yes No Not Applicable

Comments:

(5) Are cost sharing expenses being captured in an amount and rate approximate to what is committed at this point in the project life?

Yes No Not Applicable

Comments:

b. Select and review a sample of agreements with cost sharing requirements. Are the required cost sharing arrangements in place and have all required advance approvals been obtained? Are monthly expenditure statements for the cost sharing accounts certified?(Projects selected in Section 10 which have cost sharing tasks can satisfy this test.)

Yes No Not Applicable

Comments:

c. Select a sample of sponsored projects that do not show cost-sharing. Is there any overlooked cost-sharing, e.g., personnel listed in the proposal with some %FTE and \$0 salaries? (Projects selected in Section 10 which have cost sharing tasks can satisfy this test.)

Yes No Not Applicable

Comments:

15. Indirect Cost Rate Application

a. If the unit is responsible for any sponsored agreements bearing less than the full indirect cost rate appropriate to the location of the work, including subcontracts under sponsored agreements, is documentation available to demonstrate the appropriateness of the rates being used (e.g., waiver approvals)?

[RPH 3.3.](#)
[RPH 3.10](#)

Yes No Not Applicable

Comments:

b. Select a sample of projects and recalculate application of applicable Fringe and F&A rate. Are the indirect costs accurate for selected projects?

Yes No Not Applicable

Comments:

16. Research Participation Agreements (if needed)

a. If the unit makes available Stanford personnel, academic facilities and/or laboratory equipment to non-Stanford entities, have Research Participation Agreements been completed and approved?

[RPH 10.6](#)

Yes No Not Applicable

Comments:

b. Review a sample of Research Participation Agreements for the unit. Are they properly approved?

Yes No Not Applicable

Comments:

c. Obtain a sample of credit transactions to unit expense or income accounts. Do any of the transactions show evidence of having originated with outside users?

Yes No Not Applicable

Comments:

17. Compliance With Specific SU Policy and Sponsored Agreement Provisions

a. Is a procedure in place to screen the language of every sponsored agreement, at its inception, for areas of required compliance and to ensure that all requirements thus identified have been met and, if appropriate, documented?

[RPH 5.1](#)

Yes No Not Applicable

Comments:

b. If this unit has any contracts with the Department of Defense (DoD), is the DoD Fraud and Abuse Hotline poster prominently displayed somewhere on the unit's premises?

[Contact Internal Audit for copies of the DoD](#)

Yes No Not Applicable

Comments:

c. For all direct charges to sponsored projects, are original source documents that are available only in the unit (e.g., support for journals and expense allocations, personnel records, deliverables) and copies of PI-signed and dated Monthly Expenditure Statements maintained for three years following termination of the agreement?

[GM 34.4](#)

Yes No Not Applicable

Comments:

18. Subject Safeguards

Does any of the research performed in the unit use human or animal subjects? If not, skip this subsection. If so, answer the following questions:

a. Are proper approvals received from either the Administrative Panel on Human Subjects in Non-Medical Research or the Administrative Panel on Human Subjects in Medical Research in a timely manner when human subjects are used?

[RPH 7.1,](#)
[RPH 7.0](#)

Yes No Not Applicable

Comments:

b. Are proper approvals received from the Administrative Panel on Laboratory Animal Care in a timely manner when animal subjects are used?

[PRH 8.1,](#)
[RPH 8.3](#)

Yes No Not Applicable

Comments:

c. Are human subject consent forms, using the approved IRB language, obtained and retained? (retained in the participants hospital medical record)

[RPH 7.1,](#)
[RPH 7.0](#)

Yes No Not Applicable

Comments:

d. Have all individuals involved in human subjects research (medical or non-medical) taken the required training program in the protection of human subjects or the newly launched Collaborative IRB Training Initiative (CITI) training?

[RPH 7.7](#)
and
[Administrative Panels on Human Subjects](#)

Yes No Not Applicable

Comments:

e. *Select a sample of awards using animal subjects (item 13 on Form SU-42), and*

review the Protocol for Care and Use of Laboratory Animals forms. Are they approved by the Administrative Panel on Laboratory Animal Care? For protocol renewals, are they approved prior to/at time of start of project renewal period?
 Yes No Not Applicable

Comments:

f. Select a sample of awards using human subjects (item 12 on Form SU-42), and review the Protocol forms. Is the Protocol form current and approved by the IRB? Obtain a sample of signed consent forms from the PI. Compare the signed forms to the language approved by the IRB. Are there any discrepancies? For protocol renewals, are they approved prior to/at time of start of project renewal period?
 Yes No Not Applicable

Comments:

19. Patents, Inventions and Copyrights (SU-18)

a. Have all Stanford employees working in this unit, including graduate students and postdoctoral fellows, completed a Patent and Copyright Agreement (Form SU-18) and submitted it to the Office of Technology Licensing?
 Yes No Not Applicable

[RPH 2.2](#),
[RPH 5.1](#)

Comments:

b. If non-Stanford personnel participate or intend to participate in research projects administered by this unit, or are provided access to Stanford facilities or receive other valuable Stanford services through this unit, have they signed a Patent and Copyright Agreement (Form SU-18A)? and returned it to the Office of Technology Licensing? (See: www.stanford.edu/dept/DoR/rph/su18memo.html)

[RPH 2.2](#),
[RPH 5.1](#),
[RPH 9.5](#)

Yes No Not Applicable

Comments:

c. Run the PeopleSoft SU-18 report for the unit. Have all SU-18 forms been processed/submitted correctly?

Yes No Not Applicable

Comments:

d. If any patentable inventions have been conceived or first actually reduced to practice under any sponsored agreements, has an Invention Disclosure form been prepared and submitted to OTL?

[RPH 5.1](#)

Yes No Not Applicable

Comments:

20. Compliance with Export Controls regulations:

a. Are you aware of instances **when a member of your unit has sent or taken items** outside of the United States in the past year?

[RPH 10.2](#)

Yes No Not Applicable

Comments:

b. Did you need to obtain export licenses for such exports?

Resources
related to
**EXPORT
CONTROLS**
[Decision Tree](#)

Yes No Not Applicable

Comments:

c. Have you followed the recordkeeping requirements for all exports (items taken or shipped to outside U.S. borders)?

[RPH 10.2](#)
(section V)

Yes No Not Applicable

Comments:

d. Are you aware if researchers in your unit have signed non-disclosure agreements with vendors in connection with their research projects?

Yes No Not Applicable

Comments:

e. Do the above agreements satisfy the export controls requirements that may apply when you accept a third party's controlled items or data?

[RPH 10.2](#)
(section IV)

Yes No Not Applicable

Comments:

f. Obtain a sample of signed non-disclosure agreements and determine if agreements meet conditions of the University's Openness in Research Policy and the recipient's eligibility under export control regulations.

REVENUE

21. Cash Receipts

a. If the unit receives any direct cash payments other than gifts (note that gifts are covered under Gift Processing), e.g., reimbursements for personal expenses, income for services provided:

(1) are procedures in place and being observed to require proper recording, safeguarding, and timely deposit of the receipts either to a designated Wells Fargo Bank account (by prior arrangement with the Controller's Office) or to the Cashier's Office?

[GM 34.2](#)

Yes No Not Applicable

Comments:

(2) is documentation available to show that designated University accounts are being accurately credited? [GM 34.2](#)

Yes No Not Applicable

Comments:

(3) is documentation available to show that appropriate Expenditure Type code was credited? [GM 34.2](#)

Yes No Not Applicable

Comments:

b. Review the unit's cash handling procedures. Do they provide adequate internal controls to ensure the safety and proper accounting for all cash payments? Are they deposited in a timely manner?

Yes No Not Applicable

Comments:

c. Select a sample of the unit's cash receipts. Do they appear to be credited to the proper PTA, using appropriate Transaction Type codes?

Yes No Not Applicable

Comments:

22. Gift Processing

[RPH 3.2](#),
[GM 42](#)

Has this unit received any gifts (property, cash) directly from external donors during the past year? If not, please skip to next section.

a. Are all cash gifts transmitted, with a completed or partially completed transmittal, to the Office of Development Gifts Processing Section (via the School Gift Procurement Office for Business, Earth Sciences, Engineering, Law, and Medicine) in a timely manner (within 24 hours)? [GM 42](#)

Yes No Not Applicable

Comments:

b. For those gifts forwarded to Gift Processing with a partially completed transmittal form, does the unit follow up with a completed form in a timely manner?

Yes No Not Applicable

Comments:

c. For gifts over \$1,000, is the SU Gift Transmittal Form with Conflict of Interest Certification properly submitted to the Office of Development?

Yes No Not Applicable

Comments:

d. Are all donations of equipment processed according to the procedures in Administrative Guide Memo 42.2?

[GM 42.2](#)

Yes No Not Applicable

Comments:

e. Select and review a sample of gift receipts. Were gifts properly recorded, with no characteristics or restrictions (e.g., required deliverables, reporting conditions, schedule) making them appear to be sponsored agreements?

f. Does fund purpose match donor's intent and restrictions?

g. Select and review a sample of expenses on gift funds and determine whether they match fund purpose. (Project selection can be performed in coordination with Section 10.)

Yes No Not Applicable

Comments:

23. Unrelated Business Activity

a. If the unit generates any revenue from sources outside the University, for whatever purposes, has the Unrelated Business Activity review that is required by Guide Memo 15.3 occurred?

[GM 15.3](#)

Yes No Not Applicable

Comments:

b. Obtain a sample of credit transactions to unit expense accounts. Do any of the transactions show evidence of unrelated business revenue? (Can be performed in coordination with Cash Receipts, Section 20.)

Yes No Not Applicable

Comments:

ACCOUNTS/EXPENDITURES

24. Cost Transfers

a. Are transfers of expense processed within the time limits established by Administrative Guide Memo 38?

[GM 38](#)

Yes No Not Applicable

Comments:

b. Are transfers of expense fully documented so that the reasons for the transfers are clear, even to an outside auditor who may be reviewing the transfers for allowability and allocability at a later date?

[GM 38](#)

Yes No Not Applicable

Comments:

c. Select a sample of cost transfers for review. Have the transfers been processed in a timely manner and are they adequately documented? If transferred to sponsored projects, are they reasonable, allowable and allocable?

Yes No Not Applicable

Comments:

25. Petty Cash

a. If the unit has a petty cash fund, does the custodian follow proper balancing procedures, and does the approver periodically verify the cash on hand?

[GM 36.6](#)

Yes No Not Applicable

Comments:

b. Determine from Controller's Office records whether the unit has one or more petty cash accounts. If so, perform a reconciliation per the Internal Audit Department's printed instructions. Do the accounts reconcile? Is the Petty Cash maintained in full compliance with GM 36.6? Select a sample of transactions and review for proper coding and approvals.

Yes No Not Applicable

Comments:

26. Reimbursements and Authorization

a. Is signature authority delegated only to those appropriately trained in University cost policy and to individuals at appropriate levels? *(Test can be performed in conjunction with tests for other sections of this audit program such as sponsored research, gifts processing, transfers, etc. Additional tests may also be performed)* [GM 36](#)
_____ Yes _____ No _____ Not Applicable

Comments:

b. Are all expense reimbursements approved by someone other than the individual incurring the expense or someone who reports to him/her? *(Check who approves the Chairperson's or Unit head's expenses.)* [GM 36](#)
_____ Yes _____ No _____ Not Applicable

Comments:

c. Since certification of lowest cost airfares is no longer required, are procedures in place to ensure that only lowest available airfare is charged? [GM 36.7](#)
_____ Yes _____ No _____ Not Applicable

Comments:

d. *Obtain a sample of non-sponsored research expense reimbursements paid to unit management. Are all properly authorized?*
_____ Yes _____ No _____ Not Applicable

Comments:

27. Purchasing Card (P-card) Charges

[GM 54.5](#)

If the unit has any P-card holders, answer the following questions. If not, skip this section.

a. Has the unit established its own limit for personal or for department cards If so, are they observing it? [GM 54.5](#)
(See <http://co.stanford.edu/paymentstravel/paycredit/pcard/learn.html>)

_____ Yes _____ No _____ Not Applicable

Comments:

b. Do the P-card holders review and approve their expenses on a timely basis? [GM 54.5](#)
_____ Yes _____ No _____ Not Applicable

Comments:

c. Does University Disbursements provide follow up activity to ensure timely approvals, processing and appropriate usage of department P-card transactions?

[GM 54.5](#)

Yes No Not Applicable

Comments:

d. Select a sample of P-card expenses charged to the unit's accounts (if the unit has sponsored projects select some P-card charges to the sponsored project accounts). Have the cardholders verified the applicable taxes, specified business purpose, and retained supporting documents? (This may be performed in conjunction with other transaction testing.)

Yes No Not Applicable

Comments:

e. Obtain the unit's list of outstanding (not yet approved) P-card charges from the Disbursements Office. Determine if any charges are overdue for approval (max. 10 business days from the date of occurrence). Ask the reason(s) for late approval. Are overall internal controls over P-card charges adequate?

Yes No Not Applicable

Comments:

PAYROLL/HUMAN RESOURCES

28. Human Resources

a. For all unit hiring activity:

(1) Are completed INS I-9 forms showing approved employee work status routinely completed and sent to Payroll for retention?

[GM 22.2](#)

(See <http://www-era.stanford.edu/era-guide/payroll-iq.html>)

Yes No Not Applicable

Comments:

(2) Do local personnel files (vs. personnel files maintained by HR and Payroll) contain records required in GM 22.2 section 3 (e.g., leave of absence correspondence).

[GM 22.2](#)

Yes No Not Applicable

Comments:

(3) Have the required hiring documents (e.g., personnel requisition, applications received, offers made and declined, search summary) been retained by the unit for employees hired? [GM 22.2](#)
 Yes No Not Applicable
Comments:

(4) Have all applicants interviewed been notified of their non-selection? [GM 22.1](#)
 Yes No Not Applicable
Comments:

(5) If any new hire is related to the hiring supervisor or other management personnel, has documentation of required approvals from a higher management level been retained? Domestic partners are considered to be related persons. [GM 22.1](#)
 Yes No Not Applicable
Comments:

(6) If any foreign nationals are employed, is each individual's visa status documented, is the appropriate visa in place for current situation and are potential limits on compensation handled appropriately per the terms of Administrative Guide Memo 28.1? [GM 28.1](#)
 Yes No Not Applicable
Comments:

(7) For all unit employees, are current job descriptions on file which meet the requirements of the University with respect to all applicable all necessary regulations? [GM 22.1,](#)
[GM 22.2](#)
 Yes No Not Applicable
Comments:

8. *Select faculty/staff in the unit for I-9 sample testing. For each selected sample, review completed I-9 form filed in Payroll Department. For each I-9:*
a. Is I-9 file and complete with signature from both employee and hiring officer?
b. Is Visa current?
c. Does I-9 have copies of documents to verify employment eligibility?
 Yes No Not Applicable
Comments:

9. Select faculty/staff in the unit for Personnel file sample testing. For each selected sample, review the Personnel file maintained by the Unit. For each file:

a. Does the file also contain items that “do not belong in the employee personnel file?”

b. Does the contents of the file limited to those listed on GM 22.2?

____ Yes ____ No ____ Not Applicable

Comments:

b. Are the required work records (e.g., Hours Worked, Time Report) maintained for non-exempt, exempt, and non-employees in the unit?

[GM 22.4,](#)
[GM 22.2](#)

____ Yes ____ No ____ Not Applicable

Comments:

c. Select a sample of work schedules for non-exempt and bargaining unit employees and verify the recorded working hours are accurate.

d. If any unit employees are paid overtime,

(1) Has prior approval been obtained from an authorized supervisor for all overtime worked?

[GM 22.4](#)

(2) Has appropriate vice president or vice provost’s approval been obtained for any extended overtime (over six months in duration)?

[GM 22.4](#)

For both of the above, ____ Yes ____ No ____ Not Applicable

Comments:

e. Select a sample of overtime charges for personnel in the unit who were paid overtime. For selected sample, review documentation per questions in d1 and 2.

Were appropriate approvals obtained?

____ Yes ____ No ____ Not Applicable

Comments:

f. Does the unit have in place standard operating procedures to ensure that any work-related injuries (or concerns about stress, harassment, or discrimination) are promptly reported, per the current guidelines established by Risk Management?

[GM 25.6,](#)
[GM 23.2](#)

____ Yes ____ No ____ Not Applicable

Comments:

g. Have appropriate reference checks been considered in the hiring process? If current or past Stanford employees are hired, does the unit have a policy requiring review of the current personnel file?

[GM 22.1,](#)
[GM 22.2](#)

____ Yes ____ No ____ Not Applicable

Comments:

29. Labor Charging

a. For all employees of this unit, is documentation available to demonstrate that:
(1) they are performing work which is appropriate to the restrictions, if any, on the funds from which they are being paid? [GM 34.5](#)

(2) for salaried employees, that the rate of pay and the percent pay allocation shown in Payroll records are being properly charged to the accounts shown on the Labor Distribution? [GM 34.2,](#)
[GM 34.5,](#)
[RPH 3.1](#)

(3) for bargaining unit employees, that the rate of pay, if different from the PeopleSoft rate, has been appropriately documented in the personnel files and has not continued for more than four months? [GM 22.4](#)

(4) for temporary employees, that the length of their temporary employment has not exceeded six months (four months for bargaining unit employees)? (Students and food service workers can be hired for the academic year.) [GM 35](#)

(5) for hourly employees, that the most recent monthly pay amount can be supported by a Kronos time sheet showing the number of hours worked during the pay period, and showing evidence of having been approved by the designated supervisor? [GM 22.4](#)

(6) no overtime payments are being made to employees classified as exempt per Guide Memo 23.1? [GM 22.4](#)

For all of the above, Yes No Not Applicable
Comments:

b. Is an approved leave tracking system in place (Kronos), and is it updated as needed monthly for all employees? [GM 22.5](#)

Yes No Not Applicable
Comments:

c. Do unit administrators routinely use the termination checklist from Human Resources to process terminations in the unit? [HR Termination Checklist](#)

(See: http://hrweb.stanford.edu/hrms/terminations/gen_term_proc.html)
 Yes No Not Applicable
Comments:

d. Are all Salary Suspense Accounts for this unit being cleared on a timely basis using the cost transfer requirements contained in Guide Memo 38? [GM 38,](#)
[GM 38.1](#)

Yes No Not Applicable

Comments:

e. Are salaries of faculty members with 9 month appointments (when paid over 10/11/12 months) charged to sponsored projects at the earned rate vs. paid rate?

Yes No Not Applicable

Comments:

f. Select and review a sample of labor charges to unit accounts. Do all charges appear appropriate, per the requirements of OMB Circular A-21 and University policies?

Yes No Not Applicable

Comments:

[OMB Circular A-21](#)

g. Select a sample of staff employees and verify the accuracy and departmental review of their most recent Kronos Leave Record Process. Are all accurate and up-to-date?

Yes No Not Applicable

Comments:

h. Select a sample of employees terminated in the last year. Were the termination procedures on the checklist followed?

Yes No Not Applicable

Comments:

i. Review the unit's salary guarantee account(s). Are charges cleared in a timely manner?

Yes No Not Applicable

Comments:

INFRASTRUCTURE

30. Inventory Controls and Special Collections

a. If the unit maintains any inventories of materials with significant dollar value (over \$10,000), does it maintain proper records of the value and distribution of and provide adequate physical security for the inventory?

Yes No Not Applicable

Comments:

[GM 28.6](#)

b. If the unit maintains any special libraries or artistic collections, are they catalogued, preserved, secured, and inventoried, per Guide Memo 42.3?

[GM 42.3](#)

Yes No Not Applicable

Comments:

32. Property Controls

a. Is all capital equipment purchased by this unit appropriately tagged and included accurately within SUNFLOWER per the requirements of the Equipment Administration Manual?

[RPH 2.2](#),
[RPH 3.12](#)

(See http://ora.stanford.edu/ora/pmo/policies_procedures.asp)

Yes No Not Applicable

Comments:

b. Select a sample of unit items shown in SUNFLOWER as being in the custody of the unit. Are the selected records accurate with respect to identification and location of the equipment?

Yes No Not Applicable

Comments:

c. Select a sample of capital equipment in the unit. Determine whether it has been tagged and entered accurately into SUNFLOWER.

Yes No Not Applicable

Comments:

d. If the unit has any sponsored agreements, is documentation available for all capital equipment acquired pursuant to those agreements to verify that sponsor approval (if required) for the acquisition has been given and is adequately documented?

[RPH 3.12](#)

Yes No Not Applicable

Comments:

e. Is documentation available to demonstrate that the unit has completed the biennial capital equipment inventory required by the Equipment Administration Manual?

(See http://ora.stanford.edu/ora/pmo/policies_procedures.asp)

Yes No Not Applicable

Comments:

f. If any equipment has been discarded or sold during the past year, was the Surplus Property Office appropriately involved and were SUNFLOWER records properly amended?

Yes No Not Applicable

Comments:

g. If equipment is used by unit employees off-site, is documentation available to verify that the unit has amended SUNFLOWER records to show physical location, and provisions have been taken to ensure that the equipment is used only for Stanford business?

(See http://ora.stanford.edu/ora/pmo/manual/chapter_06/default.asp)

Yes No Not Applicable

Comments:

[Property Administration Manual - Physical Inventory](#)

h. Prior to approving the purchase of any major item of capital equipment, e.g., item > \$10,000, does the DPA check with UPA to determine whether similar equipment might be available elsewhere in the University?

Yes No Not Applicable

Comments:

[OMB Circular A-110, Section 34; GM 51](#)

33. Security of Premises

a. Has the unit made arrangements to secure its office space to provide adequate protection against the loss or theft of University equipment, sensitive information, or other University assets, per Guide Memo 28.6?

Yes No Not Applicable

Comments:

[GM 28.6](#)

b. For extremely confidential files, have appropriate measures been taken to limit and monitor access? (*Review procedures for security documentation.*)

Yes No Not Applicable

Comments:

32. Space Inventory

a. Is documentation available to demonstrate that the unit conducts the required annual updating of its space inventory information?

(See <http://ora.stanford.edu/ora/cma/default.asp>)

Yes No Not Applicable

Comments:

[RPH 3.4](#)

b. If the unit has any space coded as being used only for Organized Research, have periodic reviews been undertaken to ensure that this space is not also used for departmental research (i.e., for research funded with departmental operating budget or gift funds)?

(See: <http://ora.stanford.edu/space/default.asp>)

Yes No Not Applicable

Comments:

c. Is there sufficient documentation to support the coding decision of a space to Organized Research? Is documentation readily available to support coding decision?
_____ Yes _____ No _____ Not Applicable

Comments:

d. Obtain a download from the Stanford University iSpace System for all space occupied by the unit. Select a sample of space for testing. For each selected space block:

- *Is the location correct? Check quad, building, floor, location description*
- *Is the room numbered and does numbering agree with inventory?*
- *Is the room type code appropriate based from the appearance of the room and on interview with user(s)?*
- *Is the function code appropriate based on interview with users?*
- *If function coding is "R", is an Organized Research Space Documentation Form completed?*

_____ Yes _____ No _____ Not Applicable

Comments: