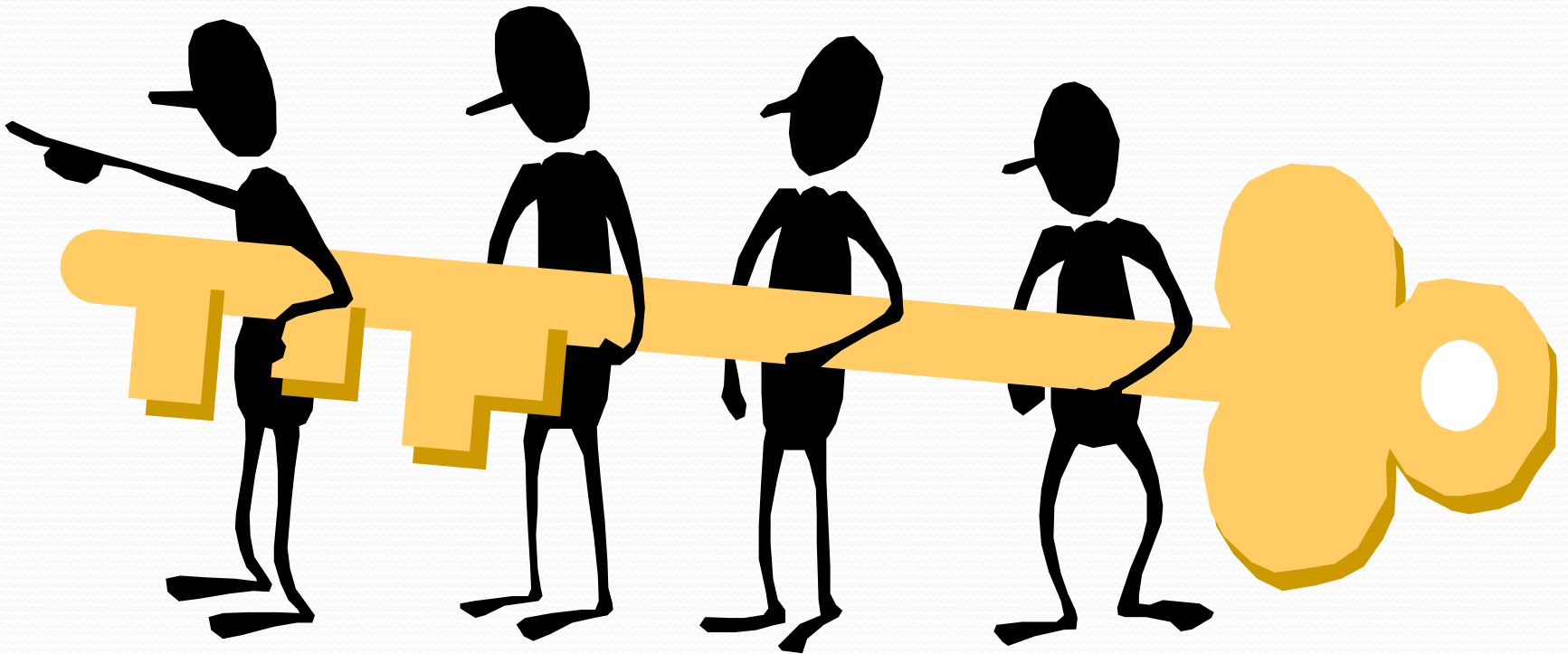


Strengthening Business Practices: The Language of Our Control Environment

Debbie Rico

Internal Controls



We are Like a Business

- Good control is good business
- Good control is everyone's business
- You play an especially important role in our control systems



Why should I care about internal control?

Good internal controls help you get your job done efficiently and demonstrate that you take your responsibility for the University's assets and public image seriously.

Poor internal controls have a negative impact on the teaching, research, and public service missions of the University, impact our reputation, and cost us our jobs.

New Audit Requirements

- Statement of Auditing Standards (SAS) No. 112 (now 115):
Communicating Internal Control Related Matters Identified in an Audit
- Significantly tightens the requirements for reporting of internal control deficiencies



What is SAS 112 again?

Statement of Auditing Standards (SAS) 112 is an accounting standard that established guidelines for determining the seriousness of internal control issues.

Effective July 1, 2007, SAS 112 was incorporated into UCSD's external financial audit conducted by PricewaterhouseCoopers (PwC).

SAS 112 requires that-

- Key controls exist
- Key controls are functioning effectively, and
- Key Control activities are **documented**

...by the way, what is *Internal Control*?

A ***process***, put in place by people, that is designed to provide ***reasonable assurance*** that we will achieve the following ***objectives***:

1. Effectiveness and efficiency of operations
2. Reliability of financial reporting
3. Compliance with laws and regulations

Five Components of Internal Control - COSO

- *Management Environment* or often called the *Control Environment* - Tone at the top, integrity, **ethics**, competence.
- *Risk Assessment*
- *Controls Activities*
- *Monitoring*
- *Information and Communication*

Management Environment



1

People and the Work Environment

The foundation of sound internal control:

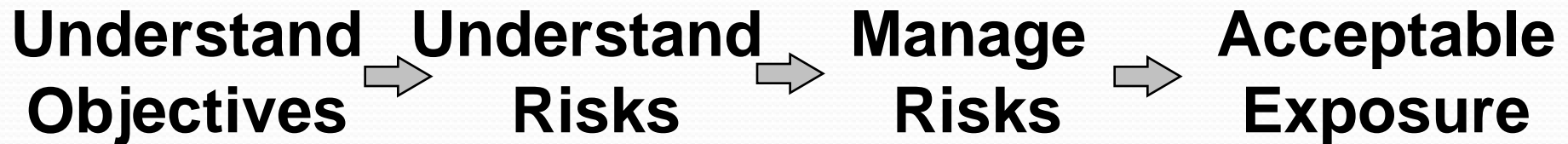
- Control Consciousness
- Tone at the top
- Ethics
- Integrity
- Accountability

Risk Assessment



2

Identify, Analyze and Manage Risks



What are you trying to accomplish?

What gets in your way?

What are you doing to manage this?

Where do you feel exposed?

Control Activities



3

Business Policies and Practices

- Two types of control activity
 - Preventive (Separation of duties, proper authorization, physical control over assets)
 - Detective (Reviews, analysis, reconciliations, physical inventories)

Monitoring



4

Analysis of Control Systems over Time

- Are our control practices keeping pace?
 - Ongoing monitoring activities
 - Separate evaluations

Information and Communication



5

Capture and Exchange of Key Data

- Getting the right information to the right people in time to make quality decisions
- Systems can be formal or informal
 - Formal: sophisticated computer systems
 - Informal: periodic staff meetings

A Balancing Act

- Controls should be proactive, value-added and cost effective
- Cost of a control should not exceed the benefit derived from it



Key Control Areas – Department Responsibilities

- **Fiscal Operations Review** - actual revenues and expenses are monitored to ensure the accuracy and reliability of budget and financial information. Differences to accounting information are investigated and resolved in a timely manner.
- **Ledger Transaction Verification** – Transactions are validated with follow-up on unusual items including verifying amounts to supporting documentation, resolving exceptions, and ensuring that corrective actions are taken in a timely manner.
- **Overdraft funds** – Overdraft conditions (expenses greater than authorized budget) are monitored and documented. Corrective actions are taken to prevent or resolve overdraft conditions. Follow-up actions are performed and recorded.

Key Control Areas – Department Responsibilities

- **Payroll expense verification** – Detailed payroll expenses are reviewed for general propriety and to validate the accuracy of the charges. Accounting data, employee names, pay rates, and/or other key entry errors are reviewed for accuracy
- **Reconciliation of Permanent Staffing List** - Permanently budgeted faculty and staff reports are reviewed, with out of balance amounts reconciled and employee accounting information checked for accuracy. Assure all changes are correct and that allocations are processed in a timely manner.
- **Monitoring of Clearing Accounts** (for credit card activity) – Transactions processed through accounts are reviewed for appropriateness with follow-up on unusual items. Reconciliation performed with accounting entries processed timely and variances resolved.
- **Physical inventory** - Review of asset reporting information/reports to ensure proper accounting of newly purchased assets, and proper certification of the location and identification of asset

Key Control Areas – Department Responsibilities

- **Security Controls / DSA** – Ensure appropriate personnel have been assigned the proper system access and individual security access is terminated for separated employees. Unused account access is reviewed with corrective action taken.
- **Effort Reporting** – Personnel Activity Reports (PARS) are certified by a responsible department official with first hand knowledge of the work performed.
- **Balance Sheet Certifications** – General ledger detail transactions are validated for general propriety, reasonableness, and accuracy is completed in a timely manner.
- **Petty Cash & Change Funds** - Verification of cash balances is performed by someone other than the fund custodian with expenditures reviewed for propriety.



CONTROL TRACKER

Control Tracker

What is it?

A web-based application developed by UCSD, in collaboration with IBM, to document the performance and certification of control activities within a Unit in compliance with SAS 112/115. The OP ERM group, in particular Grace Crickette, has supported this effort since inception. Application will be available to all UC campuses.

Application will take the place of the paper “UCSD Department Key Controls Documentation” document.

Application Features

- Accessible by Single Sign On
- Application elements configurable by individual campuses. *Examples: Identify campus control activities, establish users, create ‘reminder’ and ‘delinquency’ notices*
- Establishes roles (Campus administrator, Unit administrator, Performer, Certifier) to determine ability to access application elements

Application Features

- View status of compliance efforts at a glance (i.e. “units” that have not performed and/or certified control activities)
- E-mail or export the data in control activity table
- See historical information by month, quarter, or year

Roles

Campus Administrator:

- Add control activities (modify, inactivate)
- Add evidence of review (modify, change description)
- Establish allowable time to complete a control activity
- Establish notification reminder parameters for e-mail
- Establish delinquency reminder parameter for e-mail
- Designate time allowed to complete control activity
- Establish security- who can access tool (i.e. identify Unit Administrators)
- Modify “unit administrator” information
- As requested from a Unit Administrator change (i.e. “undo”) a performance of a key control activity and indicate correct activity performed. *History field will reflect this change.*
- As requested from a Unit Administrator change (i.e. “undo”) certification of a key control activity and indicate correct certification. *History will affect this change.*

Roles continued...

Unit Administrator:

- Constructs “unit” (i.e. departments)
- Identify Unit head
- Identify performers & certifiers for each control activity
- Copy user roles from one Unit to another
- Reassign Unit department administrator role to another
- Turn “off or on” notification reminders (*can not turn off a delinquency notice*)
- Change timing of notification reminders

Performer / Certifier:

- Executes or certifies control activities
- Add comments
- E-mail capability
- Export capability



Performer and Certifier View

FinancialLink

Where Do You Want To Go?

[FinancialLink](#) > Tools


- [Reports](#)
- [Transactions](#)
- [Tools](#)
- [Queries](#)
- [Approvals](#)
- [Mail List Subscription](#)
- [Link Family](#)

Did You Get
What You
Wanted?




cavouras






Click on the  icon next to the report title to see the associated help information.

Projections Maintenance

-  [Payroll Projections Maintenance](#)
-  [Expense Projections Maintenance](#)

Cost Center Management

-  [Mass Roles Update](#)
-  [Project Number Maintenance](#)
-  [COA Override Maintenance](#)

-  [Notes Maintenance](#)

Reconciliation

-  [Ledger Reviewer - View Sampling](#)
-  [Ledger Reviewer - View All](#)
-  [Transaction Sampling Tools](#)
- [EPET \(0\)](#)
-  [Overdraft Reporting Profiler](#)

For DSA's Only

-  [Create a New Group Identifier](#)
-  [Modify a Group Identifier](#)
-  [DSA User Profile List](#)

Usage and Statistics

- [Usage Statistics by Report & Department](#)
- [Usage Statistics by Individual](#)
- [Usage Statistics by Day](#)
- [Usage Statistics By Hour](#)

Effort Reporting

- [Electronic Certification and Effort Reporting Tool](#)

Index Management

-  [Index Management](#) **NEW**

Financial Controls

- [Control Tracker](#)

Initial Performer and Certifier View

Perform & Certify							
Perform		Certify					
Home		Monthly Control Activities		Quarterly Control Activities		Annual Control Activities	
							Page : 1 of 2
Monthly Control Activities 11, 2011 <input type="button" value="E-mail"/> <input type="button" value="Export Excel"/>							
Unit	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)	Status	Action
Admin/Metrics	✓	Certified	Certified	Certified	Certified	Pending	
BFS Training	N/A	✓	Certified	✗	✗	In Progress	Perform
BFS-Controller	✓	✓	✓	✗	✓	In Progress	Perform
Controller	✓	✓	✓	✓	✓	Pending	
Controller.	✗	✗	✗	✗	✗	Not Started	Perform
							Page : 1 of 2
Quarterly Control Activities Q2, 2012 <input type="button" value="E-mail"/> <input type="button" value="Export Excel"/>							
Unit	Effort Reporting	Balance Sheet Certifications	Credit Card Activity (Not Express Card)	Petty Cash/Change Funds	Reconciliation of Permanent Staffing List	Individual Security Access	Status
Admin/Metrics	✓	✓	✓	✓	✓	✓	Pending
BFS Training	✓	✓	✓	✓	✗	✗	In Progress
BFS-Controller	✓	✓	✓	N/A	✓	✓	Pending
Controller	✗	✗	✗	✗	✗	✗	Not Started
Controller.	✓	✓	✓	✓	✗	✗	In Progress
General Acctg	✗	✗	✗	✗	✗	✗	Not Started
OPAFS	✓	✓	✓	✓	✓	✗	In Progress
							Page : 1 of 2
Annual Control Activities 2012 <input type="button" value="E-mail"/> <input type="button" value="Export Excel"/>							
Unit	Petty Cash and Change Funds	Physical Inventory of Equipment	Status	Action			
Admin/Metrics	✗	✗	Not Started	Perform			
BFS Training	✗	✗	Not Started	Perform			
Controller	✗	✗	Not Started	Perform			
Controller.	✗	✗	Not Started	Perform			
General Acctg	✗	✗	Not Started	Perform			
OPAFS	✗	✗	Not Started	Perform			
Systems	✗	✗	Not Started	Perform			

Monthly Control Activity View

[Home](#)
[Monthly Control Activities](#)
[Quarterly Control Activities](#)
[Annual Control Activities](#)

Enter Unit to Find :



[A](#)
[B](#)
[C](#)
[D](#)
[E](#)
[F](#)
[G](#)
[H](#)
[I](#)
[J](#)
[K](#)
[L](#)
[M](#)
[N](#)
[O](#)
[P](#)
[Q](#)
[R](#)
[S](#)
[T](#)
[U](#)
[V](#)
[W](#)
[X](#)
[Y](#)
[Z](#)

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Monthly Control Activities

11, 2011



E-mail | [Export Excel](#)

Unit	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)	Status	Action
Admin/Metrics	✓	Certified	Certified	Certified	Certified	Pending	
BFS Training	N/A	✓	Certified	✗	✗	In Progress	Perform
BFS-Controller	✓	✓	✓	✗	✓	In Progress	Perform
Controller	✓	✓	✓	✓	✓	Pending	
Controller.	✗	✗	✗	✗	✗	Not Started	Perform
General Acctg	✓	✓	✓	Certified	✗	In Progress	Perform
OPAFS	✓	Certified	Certified	Certified	Certified	Pending	

Perform a Control Activity

Perform a Control Activity



Department Key Controls must be documented in such a fashion to demonstrate the review and follow-up activities were performed. Certain Financial Link tools can assist in these reviews and have been noted where appropriate. Business officers and department heads must certify that each of the following key control functions are properly performed on a timely basis.

Payroll Expense Verification

Detailed payroll expenses are reviewed each month by departments for general propriety and to validate the accuracy of the charges. Departments review the accuracy of accounting data, employee names, pay rates, and/or for possible other key entry errors.

Evidence of Review: Please select any one of the below

Perform	Evidence Name	Evidence Description
<input type="checkbox"/>	Financial Link Payroll Report- Distribution of Payroll Expenses	Monthly review of the Financial Link Distribution of Payroll Expense (D.O.P.E.) Report performed.
<input checked="" type="checkbox"/>	Financial Link Tools- Ledger Reviewer	Monthly review and verification of account 60 Faculty Salaries, 61 Staff Salaries, 62 General Assistance, and 66 benefits budget and expenditure transactions. Audit of reviewed and certified costs noted as OK on problem code drop-down menu.
<input type="checkbox"/>	Non-Financial Link Process	Monthly review of the Distribution of Payroll Expense (D.O.P.E.) Report performed. Certification of review annotated on report and maintained.
<input type="checkbox"/>	Post Authorization Notification System (PAN)	Review of all PAN notifications to assure that salary, fte, benefit designation, comments and accounting entries into the campus payroll system are authorized, accurate and complete. Please

Comments:

History:

Submit

Cancel

After you have performed activity..

[Home](#)
[Monthly Control Activities](#)
[Quarterly Control Activities](#)
[Annual Control Activities](#)

Enter Unit to Find :



[A](#)
[B](#)
[C](#)
[D](#)
[E](#)
[F](#)
[G](#)
[H](#)
[I](#)
[J](#)
[K](#)
[L](#)
[M](#)
[N](#)
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[P](#)
[Q](#)
[R](#)
[S](#)
[T](#)
[U](#)
[V](#)
[W](#)
[X](#)
[Y](#)
[Z](#)

Page : 1 of 2

Monthly Control Activities
▼
[E-mail](#)
[Export Excel](#)

Unit	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)	Status	Action
Admin/Metrics	✓	Certified	Certified	Certified	Certified	Pending	
BFS Training	NA	✓	Certified	✓	✗	In Progress	Perform
BFS-Controller	✓	✓	✓	✗	✓	In Progress	Perform
Controller	✓	✓	✓	✓	✓	Pending	
Controller.	✗	✗	✗	✗	✗	Not Started	Perform
General Acctg	✓	✓	✓	Certified	✗	In Progress	Perform
OPAFS	✓	Certified	Certified	Certified	Certified	Pending	



Unit Administrator View

Initial Unit Administrator Screen

Units Administration

Report Perform Certify Log Out

Campus Units

Campus-UCSD

Add New Unit Reassign Unit Administrator

Control Activity Roles

Add Employee Copy From Unit

Employee Name ▲	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)	Effort Reportin
-----------------	--------------------------	---------------------------------	------------------------	------------------------------	---	-----------------

Units

The screenshot shows the 'Units Administration' web application. At the top, there is a navigation bar with a search box and a 'Units Administration' label. Below this is a secondary navigation bar with tabs for 'Units Administration', 'Report', 'Perform', and 'Certify'. The main content area is divided into two sections. On the left is a 'Campus Units' sidebar with a tree view showing a hierarchy starting with 'Campus-UCSD' and sub-items like 'Admin/Metrics', 'OPAFS', 'General Acctg', 'Controller.', 'Systems', 'BFS Training', 'MSS', and 'Mail Operations'. The main area on the right has a header with '+ Add New Unit' and '+ Reassign Unit Administrator' buttons. Below this is a 'Control Activity Roles' section with '+ Add Employee' and '+ Copy From Unit' buttons. A table follows with five columns: 'Employee Name', 'Fiscal Operations Review', 'Ledger Transaction Verification', 'Overdraft Funds Review', and 'Payroll Expense Verification'. The table is currently empty.

Units Administration

Units Administration | Report | Perform | Certify

Campus Units

- ▶ Campus-UCSD
 - ▶ Admin/Metrics
 - ▶ OPAFS
 - ▶ General Acctg
 - ▶ Controller.
 - ▶ Systems
 - ▶ BFS Training
 - ▶ MSS
 - ▶ Mail Operations

+ Add New Unit + Reassign Unit Administrator

Control Activity Roles

+ Add Employee + Copy From Unit

Employee Name ▲	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification
-----------------	--------------------------	---------------------------------	------------------------	------------------------------

Admin/Metrics Unit

Units Administration

Units Administration | Report | Perform | Certify | Log Out

Campus Units

- Campus-UCSD
 - Admin/Metrics
 - OPAFS
 - General Acctg
 - Controller.
 - Systems
 - BFS Training
 - MSS
 - Mail Operations

Unit Name:
 Unit Admin: Laura Osante
 Org/Index-UCSD:
 Unit Head: ANGELA SONG

Control Activity Roles

Employee Name	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)	Effort Reporting
HUH, JEE	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>
Osante, Laura	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>
SONG, ANGELA	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>

Notifications

▼ Performer Notifications

▲ Certifier Notifications

When initial e-mail should be sent: None First day the activity is available to be performed. Value is an offset in days based on the time allowed to complete activity.

When 1st e-mail reminder should be sent: None Days before the activity will not be available for performing (e.g., five days before following month's end). Value is an offset in days based on the last day the activity can be performed.

When 2nd e-mail reminder should be sent: None Last day before the activity will not be available for performing (e.g. last day of following month's end). Value is an offset in days based on the last day the activity can be performed.

Save Changes

Reset

Creating a Unit....

Units Administration | Report | Perform | Certify

Campus Units

➤ Campus-UCSD

➕ Add New Unit ➕ Reassign Unit Administrator

Unit Name: Procurement

Unit Admin:

Org/Index-UCSD: 661110 Edit

Unit Head:

Control Activity Roles

Copy Users From Another Unit

Select All Copy Roles

Copy	Employee Name	E-Mail
<input type="checkbox"/>	Laura Osante	losante@ucsd.edu
<input type="checkbox"/>	DONALD LARSON	dlarson@ucsd.edu
<input type="checkbox"/>	JEE HUH	jyhuh@ucsd.edu
<input type="checkbox"/>	ANGELA SONG	aysong@ucsd.edu

Submit Cancel

Expense ication Credit Card Activity- Cas Clearing Acco (Not Expres Card)

C P C

New Unit Created

Units Administration

Report

Perform

Certify

Campus Units

- ▶ Campus-UCSD
 - ▶ Admin/Metrics
 - ▶ OPAFS
 - ▶ General Acctg
 - ▶ Controller.
 - ▶ Systems
 - ▶ BFS Training
 - ▶ MSS
 - ▶ Mail Operations
 - ▶ Procurement

+ Add New Unit + Reassign Unit Administrator

Unit Name: Procurement

Unit Admin: Laura Osa

Org/Index-UCSD: 661110

Unit Head: DONALD

Control Activity Roles

+ Add Employee + Copy From Unit

Employee Name ▲	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)
HUH, JEE	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>
JOHNSON, EDWARD	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>
LARSON, DONALD 🖱️	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>
Osante, Laura	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>
SONG, ANGELA	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>

Employee added to Unit

Units Administration | Report | Perform | Certify | [Log Out](#)

Campus Units <<

- Campus-UCSD
 - Admin/Metrics
 - OPAFS
 - General Acctg
 - Controller.
 - Systems
 - BFS Training
 - MSS
 - Mail Operations

Unit Name:
 Unit Admin: Laura Osante

Org/Index-UCSD:
 Unit Head: ANGELA SONG

Control Activity Roles

Employee Name ▲	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)	Effort Reportin
HUH, JEE	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>
Osante, Laura	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>
RICO, DEBORAH	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>
SONG, ANGELA 🙌	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>

Adding an Employee to Unit

Add/Search Employee

First Name:

Last Name:

Email:

Select	Employee Name	E-Mail
--------	---------------	--------

Add/Search Employee

First Name:

Last Name:

Email:

Select	Employee Name	E-Mail
<input type="checkbox"/>	MANUEL	-
<input type="checkbox"/>	MICHELLE MANUEL DAVID	mcdavid@ucsd.edu
<input type="checkbox"/>	MARIA MANUEL	mgmanuel@ucsd.edu
<input checked="" type="checkbox"/>	MARY LOU MANUEL	mmanuel@ucsd.edu
<input type="checkbox"/>	MATTHEW MANUEL	mtmanuel@ucsd.edu
<input type="checkbox"/>	ROBERT MANUEL	rmanuel@ucsd.edu

Employee added to Unit

Unit Name:
Unit Admin: Laura Osai

Org/Index-UCSD:
Unit Head: ANGELA S

Control Activity Roles

Employee Name ▲	Fiscal Operations Review	Ledger Transaction Verification	Overdraft Funds Review	Payroll Expense Verification	Credit Card Activity- Cash Clearing Accounts (Not Express Card)
HUH, JEE	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input checked="" type="checkbox"/> C <input type="checkbox"/>
MANUEL, MARY LOU	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>
Osante, Laura	P <input checked="" type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input checked="" type="checkbox"/>
RICO, DEBORAH	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>
SONG, ANGELA 🙌	P <input type="checkbox"/> C <input checked="" type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>	P <input type="checkbox"/> C <input type="checkbox"/>

Control Tracker Steps

- UCSD pilot began January 2011 in Student Affairs
- Business and Financial Services launch began in October 2011
- IBM programming for Phase II items in January 2012
- Campus-wide launch by VC area continuing through 2012
- All UC launch coordinated with individual campuses

Additional information- contact Debbie Rico at drico@ucsd.edu