**REMOTE WORK IMPACT ON INTERNAL CONTROLS:**

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| **Process** | **Recommendation** |
| Cash/Checks | The Treasurer's Office is temporarily granting an exception to the Frequency of Deposit Policy (SPG 519.03) for all deposit locations. All deposit stations on campus are currently inaccessible. Deposits can be taken directly to Huntington branches with drive-through services. See Guidance for Managing Deposits during the COVID-19 Pandemic on the Treasurer's Office Website: <https://finance.umich.edu/guidance-managing-deposits-during-covid19> |
| Credit Cards | Units must remain PCI compliant. Refund volumes have been higher than normal and must be approved by a higher administrative authority and properly documented. Connect with Merchant Services (merchantservices@umich.edu) on questions about processing options in temporarily-remote-workspaces. |
| HSIP | Work with HSIP Office (subject-incentives@umich.edu) to move to remote options such as mailing cards/checks or paying electronically.  Units that have unused incentives at the office should make sure they are secured in locked drawers. Work with HSIP Office to extend request’s due date. Funds do not need to be returned until normal business resumes. |
| Stewardship of Gifts | For gifts received during this time, record gifts on log as usual, send via priority mail, FedEx, UPS or hand deliver checks/credit card payments to Gift & Records Administration (GRA) via the Wolverine Tower mailroom.  To deliver call 734-249-2429 before 4:00 PM. Signs are posted on WoTo doors, best entrance is NW/main entrance. Use of targeted mail solicitations returned directly to the lockbox, online giving through the Leaders and Best website https://leadersandbest.umich.edu/ or specific unit's giving website are encouraged. Gift and Records Administration can take credit card donations remotely.  Gift and Records Help Line: 734-647-6179; Toll Free: 888-518-7888 |
| Travel & Expense (Concur) | Units should monitor credits/vouchers issued to employees for canceled flights and conferences. University paid airfare (PCard/reimbursed out of pocket), must be refunded to the university if the credit/voucher is used for leisure travel. If used for future business travel or expires, no refund due to the university. Unused tickets for flights booked through the U-M Travel Program are managed by Conlin Travel. Units can contact Conlin Travel for assistance tracking and/or using the tickets. Most tickets can be transferred to a new traveler (when travel is allowed) without a fee.  Conference registrations paid on PCard will be refunded to the PCard. Credited conference fees that have been reimbursed to the employee requires the employee to refund U-M.  Units can contact Procurement Services via travelexpense@umich.edu for assistance with reporting. |
| Gift Cards | Units that have unused incentives at the office should make sure they are secured in locked drawers and may remain until normal business resumes.  See Public Affairs website for Elimination of Non-Essential Expenditures, which includes Prizes, Gifts and Awards: <https://coronavirus.umich.edu/finances/> |

**PROCESSES IMPACTED BY 4/20/20 PRESIDENT SCHLISSEL EMAIL**

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| **Process** | **Recommendation** |
| Employment | See Public Affairs website for Hiring Freeze, Temporary Employees, Salary Freeze, etc.: |
|  | <https://coronavirus.umich.edu/finances/> |
| Capital Equipment | See Public Affairs website for Elimination of Non-Essential Expenditures and Campus Construction: <https://coronavirus.umich.edu/finances/>  To move Capital Equipment off-campus: <http://procurement.umich.edu/sites/default/files/off_campus_use.pdf> |
|  | Surplus property cannot be disposed as Property Disposition is closed until normal operations are reestablished. |
| PCard | See Public Affairs website for Elimination of Non-Essential Expenditures: |
|  | <https://coronavirus.umich.edu/finances/> |

**KEYS TO NOTE FOR NON-CAPITAL UM PROPERTY TAKEN OFF CAMPUS (i.e. PCs, keyboards, etc.)**

Non-Capital equipment taken off campus should be documented. The following form is available for tracking and can be maintained in the unit: <http://procurement.umich.edu/sites/default/files/request_for_removal_07-27-2016.pdf>.

**OTHER**

Reduced transaction volume might provide staff the opportunity to update local policies and procedures. Any changes in normal processes due to current conditions should also be noted and documented. See Internal Controls website for Written Procedure templates: <http://finance.umich.edu/controls/tools>