Remote Work--
Internal Controls Tips

FINANCE
INTERNAL CONTROLS
UNIVERSITY OF MICHIGAN

As many University of Michigan employees continue to work remotely, there are some key points to consider when dealing with process changes and their effect on Internal Controls. This document lists a number of key U-M processes and related recommendations.

Process	Recommendation
Cash/Checks	Deposits should be made as frequently as possible. As of January 2021, all Treasury-approved deposit methods are available, including: • Ann Arbor campus deposit stations (Location and operation information) • Huntington Bank branches • Remote Deposit Capture (RDC) • Metro Delivery For most recent updates, see Guidance for Managing Deposits during the COVID-19 Pandemic. **NOTE:** Consider moving to electronic payments. Contact depositoryservices@umich.edu.
Credit Cards	To change how - or where - credit cards are accepted, contact Merchant Services. • Units must remain PCI compliant. • Refunds must be approved by a higher administrative authority and properly documented, even during times of higher volume.
Equipment - Capital/ Non-Capital	Per the Interim Guidance and in accordance with SPG 520.01: Acquisition, Use, and Disposition of Property (Exclusive of Real Estate), units are responsible for reviewing and approving requests to move existing equipment off-site or purchasing new equipment for remote work through the Request for Off-Campus Use of U-M Property Form and adhering to the guidelines for Off-Campus Use of U-M Property. On an ongoing basis, units are responsible for: • Monitoring how many/which employees have a remote office as their primary worksite. • Monitoring how many—and which—pieces of university-owned office equipment are located off-site. Units can develop their own tracking mechanism or use the Off-site Use of University Equipment Tracking Tool Template. • Ensuring all UM-owned equipment is returned upon termination of employment, end of telecommuting period, or upon request by university management.
Food/Beverage Expenses for Student Events & Employees Working Remotely	All awards and prizes purchased with university funds for prospective and current students are subject to U-M's policies on Awards, Gifts, and Prizes and Payments/Reimbursements to Students for Non-Employment Purposes. This includes any gift cards/certificates given to students to purchase food and beverages when participating in a specific virtual recruiting or educational event. When hosting students for a virtual event, the appropriate process is for the student to incur the expense and submit for reimbursement. UM-provided meals/beverages for employees working remotely are considered taxable income and should be reported as taxable wages to the Payroll Department. The use of awards, gifts, or prizes purchased with university funds for employees is also subject to U-M's policy on Awards, Gifts, and Prizes.
Gift Cards	Units that have unused gift cards at the office should make sure they are secured in locked drawers and remain so until normal business resumes. See the Office of the President website for the Elimination of non-essential expenditures, which includes, among other things, prizes, gifts, and awards.
HSIP	Work with the Human Subject Incentives Program (HSIP) to use remote options such as mailing cards/checks, electronic payments, or to discuss unused cards, checks, payment coupons, etc. Units that have unused incentives at the office should make sure they are secured in locked drawers.

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IT Security	The IT Security & Privacy for Remote Work & Study site provides tips for securing devices while working remotely. Following the tips and resources can protect individual employees as well as the university overall.
Mail	Campus mail is being delivered to all buildings and US mail is being delivered to most buildings. In situations where the building is closed, work with the facilities/building manager to get unit mail. For questions, contact U-M Mail Services. **NOTE:** Consider switching to electronic mailings where possible to reduce the use of US Mail.
PCard	University leadership has restricted spending on non-essential expenditures, including, but not limited to, travel, hosting, etc. As a result, PCards should be used less. As fiscal stewards, units should consider reducing limits, suspending, or canceling PCards. • To reduce PCard limits, use the PCard Limit Change Request Form. • To temporarily suspend or cancel a PCard, use the PCard Maintainance Form.
Shipping Items to Non-University Addresses (Temporary Exception Process)	Due to the impact of COVID-19, Procurement Services has implemented the Temporary Exception Process for Shipping Items to Non-University Addresses to support teaching, research, and learning, as well as a remote workforce. Units will be responsible for reviewing, approving, and documenting all shipping exception requests under $10,000 that are sent to a non-university address. For questions contact Procurement Services at 734-764-8212 or procurementservices@umich.edu
Stewardship of Gifts	Units are encouraged to use the lockbox for donations received through the U.S. Postal Service, online-giving options through the Leaders & Best website, and other electronic gift methods. Wolverine Tower is open for gift drop off: • Gifts can be delivered to the Wolverine Tower mailroom before 4 p.m., Monday through Friday. • Gifts can also be mailed or shipped to Gift and Records Administration (GRA) at Wolverine Tower. Priority mail with tracking is recommended. • Do NOT send cash or checks through campus mail. If you have questions, contact the GRA Helpline at (734) 647-7777.
Travel & Expense (Concur)	Units should monitor credits/vouchers/refunds issued to employees for canceled flights and conferences. Airfare cancellations/refunds—If an airline has refunded a ticket that has been paid for with a PCard, the refund will post to the PCard. Refunds to the traveler for flights already reimbursed must be refunded to the university. University-paid airfare (PCard/reimbursed out of pocket) must be refunded to the university if the credit/voucher is used for leisure travel. If it's used for future business travel or expires, no refund is due. Unused tickets for flights booked through the U-M Travel Program are managed by Conlin Travel. Units can contact Conlin Travel for assistance. Conference cancellations/refunds—Registrations paid for with a PCard will be refunded to the PCard. Conference fees that have been reimbursed to employees must be returned to U-M if conference fees are refunded due to cancellation. Contact Procurement Services at travelexpense@umich.edu for assistance with reporting.

Other Things to Consider

Any changes in normal processes due to current conditions should be noted and documented. Visit the Internal Controls website for written procedure templates.

More Resources for Working Remotely

- ITS Remote Resource Guide
- Telecommuting Agreements
- Ergonomics