

Professional Leave

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[Professional leave and travel](#) includes travel within or outside the North Central Texas area to attend a workshop, conference, or event that provides job related training and requires the employee to stay overnight or prepay a registration fee. Below are guidelines for professional leave and travel reimbursement.

● Reimbursable expenditures include:

- Mileage: The allowable mileage between two points is the shortest route between those two points. Mileage will not be reimbursed above what the state mileage charts allow. Mileage is reimbursed at \$.30 per mile.
- Car rental: A paid invoice must be attached. A "[Motor Vehicle Rental Exemption Certificate](#)" form must be given to the vendor each time a vehicle is rented within the State of Texas. This certificate can be obtained from the Business Office (CYC) or the Cashier's Office (CPC, SCC, PRC). Both the renter's name and CCCCD's name should be included on the rental agreement. On car rentals, LDW (Loss Damage Waiver) will not be reimbursed by the College. Since this coverage is included with the District's auto insurance, it is an option for each employee to add, only if they choose to pay for it personally.
- Airline tickets: The canceled airline ticket or the itinerary/invoice for ticketless flights must be attached to the professional leave form. Airline tickets can be prepaid by submitting the blue copy with a copy of the ticket, itinerary/invoice, or credit card statement. The District cannot be billed directly for airline tickets and other reservations. Charges must be paid by the employee and then reimbursed by the District. Contact Ralph Hall at x3831 if circumstances do not allow for compliance of this policy. The canceled ticket must be attached when submitting the final request for travel reimbursement.
- Parking/toll fees and bus/taxi fares: Receipt or signed statement of expenditures must be attached to the professional leave form.
- Meals: Within the State of Texas, meals are reimbursed at the following per diem rates:
 - Breakfast \$ 6.00
 - Lunch \$ 8.00
 - Dinner \$12.00
 - For per diem rates outside of the State of Texas, call Ann Thompson at x3834.

- **Registration fees:** Registration fees can be prepaid by submitting the green copy of the professional leave form along with a copy of the completed registration form to the Business Office at least ten (10) business days before needed. The check will be returned to the originator to be mailed with the original registration form. **Remember to keep a copy of the registration form to attach to the form when travel has been completed.** When the college-paid portion of the training program is \$1,000 or more, an Employment Training Agreement must be signed before the registration check will be issued and before the professional leave can commence.
- **Lodging expenses:** **Lodging expenses WILL NOT be prepaid.** When traveling within the State of Texas, a "Texas Hotel Occupancy Tax Exemption Certificate" must be given to the hotel and can be obtained from the Business Office (CYC) or Cashier's Office (CPC, SCC, PRC). An itemized paid invoice must be attached to the professional leave form and all phone calls must be marked as personal or business. It will be assumed that phone calls are personal unless marked otherwise. Reimbursement cannot be made for movies, alcohol, etc.
- Mode of travel (airline vs. automobile) to the destination should be the mode which provides the lowest total cost to the District. Mode of transportation from the airport to the conference, training, or event location (taxi, shuttle, rental car) should also be the most economical to the District.
- The professional leave and travel form should be completed and submitted to the Business Office within ten (10) working days following the completion of travel.
- Remember to include the cost center number to be charged, campus where the check should be returned, and all required signatures on the form before submitting it to the Business Office.
- All staff/faculty who travel for CCCC should apply for a CCCC American Express corporate card. There is no charge for the card and American Express will bill the card holder directly. Applications are available from the Business Office. Contact Marylu Hagan at x3820 for information.
- Budget funds must be available to cover the reimbursement.
- Professional leave and travel forms are available in the Business Office (CYC) and the Cashier's Office (CPC, SCC, PRC).
- Seven days are required for processing of travel reimbursements.



Collin County Community College District *Internal Audit*

Internal Control Questionnaire

An internal control questionnaire (ICQ) is a series of yes or no questions about your internal control structure. A yes answer indicates that a needed control or policy is in place.

ICQ are used in most audits. These questionnaires are designed specifically for the department being audited. However, this general ICQ has been developed for your use.

Answering this series of yes or no questions will help you assess your internal controls. Keep in mind that this questionnaire is not a complete list of controls that are needed to minimize risk and some of the questions may not pertain to your department.

Policies and Procedures

1. Does your department have an up-to-date copy of Collin County Community College's Board of Trustee Policy Manual and CCCCD's Faculty and Staff Handbook?
2. Are written procedures maintained for all departmental functions?
3. Are these policies and procedures reviewed and updated annually?
4. Does your department have an organizational chart that clearly defines lines of authority and responsibility?
5. Do department procedures include employee's responsibilities in an emergency?

Cash Receipts

1. Are all checks received made payable to Collin County Community College?
2. Are checks restrictively endorsed immediately upon receipt?
3. Are cash receipts kept in secure storage until deposited?
4. Are deposits made daily to the Cashier's Office?
5. Is responsibility for cash receipts fixed from the time received until deposited with the Cashier's Office?
6. Are cash receipts deposited intact with no expenditures made from collections?
7. Is cash that has been received and deposited reconciled to FRS postings monthly?
8. Are cash receipts recorded and used only for the purpose for which they were received?
9. Are cash handling responsibilities rotated among two or more employees when possible?
10. Are numerically controlled receipt slips used for all cash receipts received in the department? Are numerically controlled cash receipt slips accounted for and reconciled on a regular basis?

Petty Cash

1. Are District policies on the use of petty cash funds followed?
2. Do all petty cash disbursements require original receipts for reimbursement?
3. Are petty cash disbursement reviewed and approved by the appropriate department administrator?

Travel

1. Is all travel reviewed by supervisors for benefit

- to the District versus its cost prior to trip approval being given?
2. Are travelers required to review the District travel policy prior to traveling?
3. Are travel plans made sufficiently in advance to obtain the most favorable transportation rates?
4. Are travelers required to provide original receipts for all travel expenses?
5. Are travel expense reports reviewed in detail prior to being approved for reimbursement?
6. Are travel expense reports required to be completed in the time frames specified by District policy?
7. Are unauthorized personal expenses excluded from travel expense reports?

Purchasing/On-line Requisitioning

1. Are District competitive bidding policies followed on all requisitions against standing purchase orders?
2. Are passwords kept secret to preserve approval control over requisitions?
3. Are all requisitions reviewed by the department administrator to assure reasonableness and appropriate delivery address?
4. Are purchases through the District, not for District use, prohibited?
5. Are the department's ordering and receiving processes segregated to the greatest extent possible?
6. Are all purchases and requisitions of goods and services reconciled to the monthly FRS Report of Cost Center Transactions?

Payroll

1. Are all staff time records reviewed and

- approved by the department administrator?
- 2. Are overtime hours reported verified for reasonableness and proper approval?
- 3. Is completing timesheets in advance of actual time worked prohibited?
- 4. Are all changes and/or corrections to payroll documents (timesheets, leave reports) initialed?
- 5. Are staff aware of due dates for timesheets?
- 6. Are pay checks distributed by someone other than the timekeeper?
- 7. Are undistributed paychecks returned to the Cashier's Office after three working days?
- 8. Are FRS Labor Distribution and Vacation/Sick Accrual Reports reviewed each pay period by the department administrator for reasonableness?
- 9. Does the department properly complete I-9 forms before allowing employees to work?

Information System Security

- 1. Has staff reviewed the CCCCED Appropriate Use of Technological and Information Resources?
- 2. Is the need for password security reinforced to department staff?
- 3. Have employees been instructed not to post their password near their workstation or terminal?
- 4. Is the use of software not licensed to the department prohibited on department computers?
- 5. Are computer applications logged-off when the user is away from the terminal or PC?
- 6. Have employees been instructed to dispose of confidential output (e.g. printouts listing grades, social security numbers, etc) in a responsible manner (e.g. shredding)?
- 7. Are all disks brought in from outside sources

- tested for computer viruses before being used?
- 8. Are disks secured when not in use?
- 9. Are back-up disks maintained of all critical information?
- 10. Is sensitive information protected by password or removed from hard drives daily?
- 11. Are staff members encouraged to save work frequently?
- 12. Are electrical surge suppressers used on all computer equipment?
- 13. Are workstations located in areas that are physically secure and access to these areas restricted before and after normal work hours?
- 14. Are laptops physically secure at all times?

Fraud Indicators

- 1. Is the work of all staff members double-checked on a random, unannounced basis?
- 2. Are all staff members required to take vacation time annually, especially those handling or posting cash receipts?
- 3. Are duties segregated in all cash handling functions?
- 4. Are job duties rotated when possible in cash handling functions?
- 5. Does more than one person have access to every screen or software application in the department?
- 6. Is employee performance reviewed and documented on a regular basis?
- 7. Are unusual trends or discrepancies in department accounts identified and reconciled monthly?
- 8. Are missing numbers in sequences of numerically controlled documents identified and investigated immediately?
- 9. Does the supervisor periodically spot check transactions, records, and reconciliations to ensure they meet his/her expectations?

Personnel

1. Are staff instructed to become familiar with the Faculty Staff Handbook?
2. Does supervisory personnel's management philosophy and style communicate high expectations regarding integrity and ethical values?
3. Is inappropriate behavior dealt with in a consistent and timely manner?
4. Are current job descriptions on file for each employee in the department?
5. For emergency/unplanned leave, are employees required to complete a Request for Leave form upon their return to work?
6. Are employees required to take appropriate leave when absent from work?
7. Are "prospective" employees prohibited from beginning work, prior to completion of required documentation, inclusive of signatory approvals?

Property, Plant, and Equipment

1. Are all work areas properly secured to deter unauthorized entry and/or possible removal of District equipment?
2. Does the department complete the CCCCD Property Acquisition, Transfer, or Removal form for equipment transactions?
3. Does the department conduct an annual inventory of equipment?
4. Are all tagged items reported on the annual inventory regardless of whether or not those items are listed on the Property Inventory Report?
5. Are stolen or missing items reported upon discovery to CCCCD Department of Security?
6. Does the department adhere to CCCCD policies on the use of equipment off-campus?

Accomplishment of Goals

1. Have departmental goals and objectives been established?
2. Does the department have an operating plan to accomplish its goals?
3. Have goals and objectives been formally approved and documented?
4. Are there written status reports issued to monitor accomplishment of goals and objectives?

General

1. Are employees instructed to become familiar with the policies under Rights and Responsibilities of the Faculty/Staff Handbook including but not limited to:
 - Code of Ethics
 - Conflict of Interest
 - Intellectual Property Rights
 - Sexual Harassment Policy
2. Are student complaints taken seriously, investigated, and acted upon when necessary?