

### Attachment 3. Audit Checklist

Category	Audit Questions	Documentation Needed	Potential Audit Finding	UA Travel Regs
Approvals	Was the TA approved before university resources were committed? Were the needed approvals obtained for the type of travel?	-Approved TA -Person authorized to expend the funds (PI/Director signature or delegation memo must be noted in backup) -Supervisor approval -Out of state or international travel, approved by individual designated by Chancellor	-Approvals missing or not obtained prior to commitment of university resources (Reg. Violation)	A.3.a A.13.a A.14.a
Dates/Times	Do the dates on the itinerary (airfare/car rental) match the business purpose? Are travel status times provided? Is personal travel time identified?	-Airfare itinerary/receipt -Car rental agreement/receipt -Conference program/agenda -Hotel folio/receipt -Travel Status start and end times	-Reimbursement for business purposes; direct route, and allowable per diem. (Reg. Violation)	A.1.b.(7) A.3.c3 A.5.a A.7.a
Destination	Does the destination match the business purpose?	-Airfare itinerary/receipt -Conference program/agenda	-Reimbursement for business purposes (Reg. violation)	
Purpose	Does the purpose clearly state the intent of business?	-One sentence noting business purpose (e.g. "Attending AGU meeting/conference," not, "conference" Statement must give a clear understanding of what business is being conducted and why.	-Reimbursement for business purposes (Reg. violation)	A.13.b.
Personal Travel	Is personal travel clearly identified? Was reimbursement for business travel only?	-Business only comparison at the time of booking (vendor, class of service must be clearly identified). -Any extra expenses resulting from travel by indirect route, vacation deviations, or less efficient mode for traveler's convenience will be borne by the traveler. Reimbursement based only on such charges as would have incurred or reimbursed for business purpose and is reasonable based on the business plan to accomplish UA business.	-Reimbursement for business purposes (Reg. violation)	A.5.a A.5.b.(2) A.14.a(4) A.14.c
Unauthorized Expenses	Are there any unauthorized expenses (e.g. expenses for family members accompanying traveler, expenses due to personal deviation)?	-Business justification if claiming reimbursement	-Unauthorized expenses (Reg. violation)	A.1.b.(3) A.5.b.(2)

Non-Reimbursable and Reimbursable Expenses	Are all expenses allowable per UA Travel Regulation? Are non-reimbursable expenses identified? Are non-reimbursable expenses reported correctly? Are reimbursable expenses appropriately allocated to the traveler?	-Receipts for claimed expenses greater than \$25 (currently).	-(Reg. violation)	A.2. A.2.a
Airfare	Does the schedule match the business need? Is the class of seating allowable? Is the airfare compliant with Fly America, if applicable? Is there business justification noted for change fees? Are all expenses allowable?	-Airfare itinerary/receipt -If non-coach, ADA accommodation note -When airfare credits or "my wallet" funds are used, include original purchased itinerary receipt and a screen shot of the "my wallet" (please see <a href="#">Accounting for and Applying Airfare Credits</a> ) -Please see <a href="#">Fly America and Open Skies Agreements</a> for further details. Regardless of business or personal/business itinerary <b>any</b> airfare reimbursement on federal funds <b>must</b> be in compliance with Fly America -Business justification required for change fees	-Direct route -Business dates -Class of seating -Fly America Act (Reg. violations)	A.3.b A.4.a A.5. A.5.b.(2) A.5.h
Rental Car	Is the rental car for a UA employee? Is the size of car in accordance with regulations? Is the car rental utilization in the best interest of the university? Could a shuttle service be used? Does the car rental include personal time?	-Rentals larger than "standard" require justification, e.g. multiple travelers, transport of supplies, etc.; pull "standard" car comparison at time of reservation. -Personal time adjusted for any incremental personal cost related to extended term of contract, mileage driven, insurance or fuel cost. -Personal expenses deducted, e.g. insurance, frequent flyer fees, fines or penalties for parking or other violations etc.	Rental car size and allowability (Reg. Violation)	A.2.a.(1) A.2.a.(6) A.2.a.(10) A.4.c A.4.d A.4.e A.5. A.14.a.(6)
Mileage	Does the reimbursement match the business destination? Is the use of a private vehicle in the best interest of the university? Is the mileage rate equal to or less than the approved rate?	-Either odometer readings or supporting documentation such as a screenshot from Google Maps or MapQuest showing route information. -Mileage rates claimed covers all transportation cost (no related expenses, such as fuel, allowed).	(Reg. Violation)	A.2.a(2) A.4.c

Other Transportation	Use of Boat, Snowmobile, ATV, Motorcycle, Private Aircraft, or Other Non-Conventional Modes of Transportation requires prior approval of the Statewide Office of Risk Services or designee.	-Motorcycles are not authorized. -All other modes require prior approval by Statewide Risk. -Piloting of aircraft by employees for UA business is generally not allowed (except as authorized by Risk PRIOR to trip).	-Unauthorized expenses (Reg. violation)  <i>Employees assume personal liability for unauthorized use.</i>	A.3.d A.4.f
Lodging	Is the lodging rate either within the approved limits or supported by a justification and approval? If expensing non-commercial lodging, is it within the approved limit? Is lodging reimbursement limited to minimum amount of time required to conduct UA business?	-Hotel folio/receipt -Reason for exceeding 150% noted and approved on TA (e.g. "conference hotel", backup to support limited availability when justification is "only room available") -Travel confined to the minimum amount of time required to conduct UA business (e.g., are flights available to return to home/duty station same day the business ends?) -Lodging expense outside of business days (one day before and/or one day after business) requires justification and approval of Travel Administrator	Allowable lodging rates (Reg. Violation)	A.3.c
Per Diem	Does per diem rate match the destination (based on lodging)? Are provided meals deducted? Do periods claimed match time in travel status? Is travel same day within Alaska? Is travel 12 hours or more? Is travel greater than 30 days?	-Hotel folio/receipt -Conference program, if applicable -Itinerary (e.g. airfare receipt) -Exceptions to reductions must be justified in writing - Same day travel (within Alaska) Per-diem rate for destination location shall be used. -M&IE allowance not allowable for travel less than 12 hours -Long-Term per diem rate is used for trips greater than 30 days in a single location	Per diem (Reg. Violation)	A.2.a.(3) A.6. A.6.b(4) A.6.c A.7.d
Travel advances	If travel advances were provided, were they reconciled on the expense report?	-If traveler repaid advance funds, provide deposit slip and/or banner screen shot	Advances (Reg. Violation)	A.12
Group travel	Is backup included for all meal/lodging arrangements?	All group travel expenses will be reported at actual cost (receipts required). ---Or--- Cash meal and incidental expense allowance may be paid to group members. Signed statement from group members for amounts or meals received. List of names and amounts signed by each group member when cash is handed out.	Group Travel (Reg. Violation)	A.6.g

International currency	Is any international currency converted correctly?	-Foreign receipts must be itemized by type of expense in English (e.g. "taxi" written in) -Exchange calculation based on the rate as of the expense date. -Exchange rates must be attached to expense report.	Currency conversion (Reg. Violation)	A.14.a.(5)
Receipts	Are receipts provided for reimbursable and non-reimbursable expenses reported? Are receipts legible? Are receipts provided for expenses greater than \$25? Do foreign receipts have an annotation in English (e.g. "taxi" written in)? Do receipts match reported expenses?	-Receipts with notations as needed (if faint, please note amount, and, write in brief explanation of cost) -Reimbursable and non-reimbursable (e.g. JV travel expenses, banner screen shots when receipts are not available) receipts must be included in backup	Receipts (Reg. Violation)	A.14.a(2) A.14.a(5) A.14.b
Disallowable Expenses	Are expenses reasonable for business purpose time frame and business plan? Are expenses adequately documented?	-Expenses must be within the business time frame and justification must be attached		A.14.c
Other	Are baggage fees for business purpose? Is valet parking fee the only parking option?	-Provide justification for baggage fees when fees are excessive or unreasonable (e.g. Alaska Air solely in-state travel allows 3 bags no charge additional baggage fees should be justified) -Valet parking support, such as a hotel fact sheet is required to substantiate the charge		A.2.a(11) A.5.e A.14.c

Attachment 4. Best Practices

Category	Questions	Action Needed	Purpose of the Practice
Personal Information	Is the traveler's name, UA ID, and address correct?	-Check Banner for ID -FAIVNDH(Vendor Detail History) -FOAIDEN (Personal Identification Form - Finance) - If no ID leave Vendor ID box in the encumbrance blank -Verify with travelers address is on the TA	This information insures the correct person is getting paid. Remind travelers to sign up for direct deposit
Account codes	Are account codes correct? Verify the program code matches the travel purpose.	-TEM account codes 2500 series <a href="#">-Compliance Code Review "Cheat Sheet"</a>	Using the correct codes allows for accurate activity for reporting purposes
Encumbrance	Is the TA encumbered?	-FGAENCB (General Encumbrance Maintenance) -Encumber prior to advance request and reimbursement -Check to make sure the expense report funding matches what is encumbered	OFA cannot key expense reports and advances without a complete encumbrance. The ER is the official approved document and OFA will key payments based on the funding listed on the ER.
Travel Status Times	Are travel status times listed? (Travel Status is the time the traveler leaves or returns to his or her duty station/home)	-Check with travelers on travel start and end times -Explain the reason for additional time that could appear to deviate from the original scheduled business based on agendas, flight itineraries, etc.	Travel status times support the business period and per diem expenses. Lack of narrative support for variances could result in unnecessary audit scrutiny.
Non-Reimbursable Expenses	Were expenses covered directly by the university?	-Report non-reimbursable expense accurately on the expense report	Correctly reporting expenses give an accurate cost for all travel expenses related to a specific trip