

## University Policies: New or Updated

To help ensure Utah State University employees are familiar with the most recent policies, we have added links to some of the new or recently updated policies below:

### Sponsored Programs

- Policy 581, Cost Transfers for Sponsored Projects (Contracts/Grants) (effective February 1, 2007) <http://www.usu.edu/hr/policies/section500/581.pdf>
- Policy 582, Time and Effort Reporting (effective April 20, 2007) <http://www.usu.edu/hr/policies/section500/582.pdf>

### Faculty Policies

- Policy 405, Tenured and Term Appointments (effective February 15, 2007) <http://www.usu.edu/hr/policies/section400/405.pdf>

The full University Policy Manual is available at the following website:

<http://www.usu.edu/hr/policies/>

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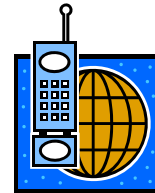
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## **NEW!** Policy, 518 - Cell Phones

Effective July 1, the University has instituted a comprehensive cellular phone policy. Two options are available for frequent business cell phone usage. The main points are listed below:

### 1) Communication Allowance -

- Eligible employees receive a monthly allowance
- Payroll processes the allowance
- The employee may select their own provider and plan
- The employee may use the phone for personal calls
- The allowance is subject to personal income tax



### 2) University-Provided Cell Phone -

- The University pays the monthly service to the cellular provider
- Intended for business use only
- To meet the Internal Revenue Service's substantiation requirements, the employee must keep a detailed log of each call to include date, time, person called, business purpose
- The cost of personal calls must be reimbursed to the University on a prorated basis, even if the plan minutes are not exceeded. For example, 100 minutes of personal calls on a 500 minute plan costing \$50/month means the employee should reimburse the University \$10 for the personal calls

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## Policy, 518 - Cell Phones (continued)

The preceding information includes the basic highlights of the two options available.

For a more detailed information, please see the complete policy at <http://www.usu.edu/hr/policies/section500/518.pdf>

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## What Are Controls?

A control is anything which helps the University meet its objectives. Controls help employees complete their job effectively.

Controls are classified in two broad categories: hard and soft controls.

Hard controls are typically tangible and are easier to audit. They include:

- Checklists or documented procedures
- Signature approval
- Verifying one document against another
- Segregation of duties
- Limiting access
- Physical controls such as safes, locks, smoke detectors, alarms, etc.

Soft controls are a more difficult to quantify and evaluate. But they are as important to an organization as the hard controls. Soft controls include:

- Organizational climate like core values and tone at the top
- Structure, i.e. an organizational structure which limits conflicts of interest
- Hotlines and other methods for reporting concerns
- Internal audit functions
- Accountability and management oversight

## Protecting Your Personal Data

It is not unusual for employees to pay for business travel or other University expenses and submit claims for reimbursement. Reimbursements are processed via Travel Authorizations, Cash or Check Requests, depending upon the amount and type of reimbursement. The employee must attach receipts and other supporting documentation to the form. The forms and supporting documentation are then scanned and saved in a secure, digital archive system, SIRE. But no system is 100% secure!



Prior to submitting the supporting documents, make sure sensitive, personal information is blacked-out. Examples are:

- Full credit card numbers
- Three-digit credit card security codes
- Bank routing and account numbers
- Social security number

In the unlikely event the system is compromised, obscuring sensitive data helps to protect you from fraud or identity theft.

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A Publication of Internal Audit Services  
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