

KEY CONTROLS CHECKLIST

Accountability & Assurance

For Professional Services Directorates

July 2017

Internal Audit Service

The place of useful learning

The University of Strathclyde is a charitable body, registered in Scotland, number SC015263

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1. Introduction

1.1 This *Key Controls Checklist* (*"the Checklist"*) has been developed by the Internal Audit Service (IAS). Its purpose is to:

- a. Assist the Director/Head of Service /Operational Unit by highlighting key controls which are required to be in place within their service area and signpost these to the relevant University policies and procedures.
- b. Provide a self-assessment document, to be completed annually by each Head of service/Unit, which confirms compliance with key University policies and procedures, or highlight areas for development.
- c. Allows Statements of Assurance to be provided to the University Secretary and Compliance Officer/Chief Financial Officer, and thereafter to the Principal and Treasurer.
- d. Provide a robust framework of governance across the whole University
- e. Reduce the number of on-site internal audit visits and thereby minimise the amount of time that front line staff are required to contribute to these reviews.

1.2 The findings of previous audit reviews have been considered while updating this Checklist. The Checklist encompasses the four areas on which IAS must report to the Principal and Court, through the Audit Committee:

- Governance;
- Internal Control;
- Risk Management; and
- Value for Money

The contextual information provided in the Checklist is supported by control expectations and will assist in assessing whether appropriate systems and controls are in place.

1.3 In order to self-assess compliance with University guidance, each control expectation requires a simple yes/no response. The comments section allows staff to note that this control is either not applicable or describe any alternative arrangements in place.

1.4 **The deadline for submission of the completed Checklist and Assurance Statement to the University Secretary & Compliance Officer or Chief Financial Officer is 4 August 2017.** The USCO/CFO will then provide a 2016/17 year end Assurance Statement to the Principal and the Treasurer.



Statement of Assurance

To The Chief Financial Officer/University Secretary and
Compliance Officer
Financial Year 2016/17

1. I am aware that you, as University Secretary and Compliance Officer/Chief Financial Officer, are required to provide assurance to the Principal and University Treasurer to enable the Statement of Corporate Governance and Internal Control, provided alongside the University's Annual Report and Financial Statements, to be certified. To assist you in that process, I can confirm that I have received and reviewed the assurances necessary, following the completion of the *University's Key Control Checklist* in my own service area(s).
2. Based on that review, and my own knowledge of internal control matters, I [can/cannot] confirm that, as far as I am aware, these controls have been, and are operating effectively, [apart from the items mentioned in paragraph 3 below] There are, in my opinion, no significant matters arising in my area of responsibility which would require to be considered for inclusion in your own Statement of Assurance for 2016/17.
3. Exceptions (where applicable)_____

Signature: _____

Designation: _____

Date: _____

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Section 1: Governance Arrangements

Control Context: The Court is the governing body of the University, with overall responsibility for the general supervision, direction and control of the University. However, it is not practical for Court to make every decision that is required, and Court has agreed to delegate authority for certain decisions and certain areas of responsibility to appropriate individuals and committees. Directorates may develop and maintain their own internal documentation describing processes for developing strategic, policy and business proposals but should refer to the University's governing instruments and Schedule of Delegated Authority to note where final decision-making authority rests.

The *Director* as a primary budget holder, is responsible for the distribution and the efficient and effective management of resources within the Directorate. *Heads of Department* have overall responsibility for ensuring the operation of effective internal controls within their Department. This requires the establishment and maintenance of clear lines of responsibility within the department. They should ensure that departmental staff are aware of their general responsibility to secure the University's property, and that they are aware of the University's delegated authority limits and purchasing procedures. Heads of Department are also responsible for reviewing and monitoring budgets and income and expenditure in accounts pertaining to their Department.

Departmental staff need to be aware of their general responsibilities with regard to control and proper use of University resources, especially compliance with purchasing procedures and delegated authority limits.

It is the policy of the University that all staff, students and persons associated with the organisation as a result of being an employee, agent, third-party, intermediary, representative, business partner or supplier, through another role such as a subsidiary, should conduct business on its behalf honestly, and without the use of bribery or corrupt practices in order to gain an unfair advantage. There should also be disclosure on any perceived or actual conflicts of interest in accordance with the University's Code of Practice on Conflicts of Interest.

The University's Policy for the Receipt of Gifts, Hospitality and Other Benefits is to protect staff and to avoid any conflict of interest that places staff in a position that may call into question their conduct as part of their work for the University.

Reference: Financial Regulations (3.3.6 – 3.3.7)
<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf/>
 The policies noted in Sections 11 - 13 of this Checklist are all relevant.

Schedule of Delegated Authority
http://www.strath.ac.uk/media/ps/strategyandpolicy/Schedule_of_Delegated_Authority.pdf

Code of Practice on conflicts of Interest
www.strath.ac.uk/media/ps/comms/documents/Code_of_Practice_-_Conflicts_of_Interest.pdf

Anti-Bribery & Corruption Code of Conduct
http://www.strath.ac.uk/media/ps/finance/forms/Anti-Bribery_&CorruptionCodeofConduct.pdf

Policy for Receipt of Gifts, Hospitality and Other Benefits
http://strath.ac.uk/media/ps/finance/forms/Policy_for_Receipt_of_Gifts,_Hospitality_and_other_Benefits.pdf

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Committees, Roles & Responsibilities	<p>The Department has a well-defined organisational structure and the roles, responsibilities and delegated authorities for operational issues have been clearly communicated. There are appropriate arrangements in place to monitor and review aspects of activities, including:</p> <ul style="list-style-type: none"> ▪ financial performance and management ▪ knowledge exchange activity ▪ risk management ▪ health, safety & wellbeing ▪ research (including research misconduct) ▪ ethics ▪ data protection ▪ cyber security/data management ▪ quality assurance ▪ staff management and development 			

Section 1: Governance Arrangements (Contd.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Schedule of Delegated Authority	Decisions and approvals have been taken, recorded, and reported (where appropriate) in accordance with the University's Schedule of Delegated Authority.			
Anti-Bribery & Corruption	All new partners and suppliers have been subject to the required due diligence review.			
	Accurate, adequate records (including financial) are maintained for appropriate activities, including those where third parties are acting on the University's behalf.			
Conflicts of Interest	Staff members have been required to disclose actual or perceived conflicts of interest to the Head of Department.			
Gifts & Hospitality	Staff who are in receipt of gifts from either University visitors or others have notified the Head of Department.			
	All instances of hospitality being offered and taken by staff were notified to the HoD.			
Standard Operation Procedures	Where appropriate, written standard operating procedures have been developed for Departmental business processes and these are regularly reviewed. All staff are made aware of these procedures, both at induction and on an ongoing basis.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 2: Financial Management System (Users and Roles) and Budgetary Control

Control Context:

The Financial Management System (FMS) provides the facility to allow a greater number of staff across the University to create transactions, approve these through online workflows, and manage budget accounts directly.

Access to the system is managed on a number of levels, all of which require appropriate forms to be completed and returned to the Finance Directorate for approval and processing.

The control of income and expenditure within an agreed budget is the responsibility of the designated budget holder (Sub Project Manager). Budget holders are accountable to the relevant Head of Department, Executive Dean or Senior Officer for their own budget and should ensure that funds are used only for the purposes for which they are allocated. The budget holder will be assisted in this duty by management information provided by FMS.

Reference: Financial Regulations (3.3.7; 4.1.6)

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf/>

Procurement Manual

<http://www.strath.ac.uk/procurement/procurementguidance/procurementmanual>

FMS Knowledge Hub

<http://www.strath.ac.uk/finance/generalinformation/fmslandingpage/>

Areas not considered relevant: None noted

Area of Review	Control Expectation	Response		Comments
		Yes	No	
FMS User Access Reports	<i>A number of reports have been produced on FMS which allow departments to enquire on the access rights that have been allocated to staff. These reports include: Users and Roles; Users with Fast Track Relation; and Sub Project Information. Finance undertake an annual confirmation with Heads of Department/Directors that the access rights for their staff remain appropriate.</i>			
	Users and roles have been set up on FMS in accordance with relevant guidance issued by Finance. Access reports are run by departments for the purpose of reviewing user access rights throughout the financial year.			
	A review of the sub project manager for each account has been undertaken to ensure that the most appropriate individual has been assigned this role and that their seniority reflects the roles and responsibilities associated with expenditure through this account.			
Budget Communication	Approved and agreed budget allocations have been communicated by Finance to the relevant Head of Department and were disseminated to the relevant budget holders before the start of the financial year.			
Budget Monitoring & Reporting	Regular budget statements are reviewed by Sub Project Managers for the purposes of examining income and expenditure transactions, checking the accuracy of coding, assessing budget variances and overall financial position.			
	Regular financial reports are produced, either internally by the Department or by the Finance Business Partner, which provide information on the overall financial position for the Head of Department and other interested parties.			

Section 2: Financial Management System (Users and Roles) and Budgetary Control (Contd)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Control & Usage of Accounts	<i>Projects provide the structure for grouping Sub Projects in order to support reporting, analysis and approval of transactions. There are a number of project types which make up the structure of accounts within FMS (e.g. General Projects; Strategic Investment Projects; Research Projects; etc.).</i>			
	1. Expenditure charged to these accounts is appropriate in accordance with University policies and approved by the Sub Project Manager or other authorised signatory.			
	2. Income is credited to these accounts appropriately.			
	3. Research & KE accounts are only used to meet costs associated with the relevant research or KE project and only used in accordance with the terms and conditions of the grant.			
Journals and Budget Transfer Approval	<i>When a user creates and saves a journal or budget transfer transaction in FMS it is automatically entered into the relevant workflow. Workflow will then route the transaction to the appropriate approver based on the key attributes such as amount, subproject or project type.</i>			
	Virement of funds between sub projects is made appropriately.			
	Journals and budget transfers between accounts are processed in line with the requirements of FMS and in accordance with the University's Financial Regulations.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 3: Purchasing Goods & Services

Control Context:PROCUREMENT GUIDELINES

Staff with delegated authority to purchase goods and services need to have sufficient training to be able to comply with the University's Procurement Policy, Procedures and Guidelines and the Financial Regulations.

Value for money should be obtained on behalf of the University at all times. Misappropriation of the assets of the University is a serious disciplinary matter. Direct contact between the University and outside agencies engaged in the selling of goods or services is an activity which is particularly vulnerable to fraud.

It is necessary to protect the University and all members of staff by adhering to:

- Clearly defined procedures for the procurement of goods/services, including the decision-making process to procure and authorisation to commit expenditure.
- The ethical code of conduct which explains and promotes the adoption of ethical behaviour within all centralised and Departmental purchasing activity, as outlined in Section 2.10 of the Procurement Manual.

GOODS/SERVICES:

The current Procurement thresholds are as follows

Goods & Services Procurement Value (Ex VAT)	Process
Less than £3,000	No quotes required.
£3,001 to £24,999	Minimum of 3 recorded quotations
£25,000 to £50,000	Quotation in consultation with UPS
Over £50,000	Contact UPS who will carry out tender (note any tenders above £164k will be subject to the EU regulations)
Works - (Estates) Procurement Value (Ex VAT)	Process
Not exceeding £99,999	Minimum of 3 written quotations
Above £100,000	Tender in consultation with UPS (Above £4m EU regulations apply)

SINGLE SOURCE JUSTIFICATION (SSJ):

Public sector policy and legislation dictates that goods, services and works must be bought where feasible through genuine and effective competition. In exceptional circumstances, a Single Source Justification (SSJ) may be necessary where competition is deemed impractical. Examples include: work of exceptional urgency where competitive tendering would cause delay; and the proposed supplier is the only one known to possess either the unique technical, intellectual or artistic capability required. In these circumstances, a SSJ form should be completed, taking account of the following:

- Where the total value exceeds £3,000 (ex VAT), a SSJ form should be completed, signed by Head of Department and uploaded to FMS.
- If the proposed purchase exceeds £20,000 (ex VAT), the form should be submitted to the Head of Procurement for countersignature and uploaded to the UPS Sharepoint site.

Reference: University Procurement Manual

<http://www.strath.ac.uk/procurement/procurementguidance/procurementmanual/>

Procurement reference Guide

http://www.strath.ac.uk/media/ps/purchasing/Procurement_Reference_Guide_Apr_2016.pdf

Financial Regulations Section 7

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

Current Framework Agreements in place

<http://www.strath.ac.uk/procurement/whodoipurchasefrom/campusonly/>

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Planning	Consideration has been given to the University's preferential terms in place with certain suppliers (Framework Agreements), prior to an order being made. <i>Refer Section 3.4, Procurement Manual for further information</i>			
	3 Recorded quotes are retained for purchases of Goods/Services £3,001 - £24,999, and uploaded to FMS.			

Section 3: Purchasing Goods & Services (Contd.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
	Where purchases or contracts were expected to exceed £25,000 in value, UPS was contacted at the planning stage.			
Tendering	Purchases of goods/services >£50,000 are tendered (in conjunction with UPS) as per the University's Procurement Manual. Points to note: <ul style="list-style-type: none"> • Goods/services are not disaggregated into separate purchases to avoid tendering. • The full life cost of the good/service is estimated, including warranties & maintenance contracts. 			
	All potential expenditure exceeding 200,000 ECU (approx. £164,000) is referred to UPS at the planning stage. (<i>Consult Procurement website for most up to date thresholds</i>)			
	Tendering information, where appropriate to a transaction, has been uploaded to the FMS.			
Single Source Justification (SSJ) Forms	SSJ forms are completed and uploaded to FMS where quotes/tendering procedures have not been undertaken. <i>Refer Section 2.6, Procurement Manual for further information.</i>			
	SSJ forms with a value >£20,000 are countersigned by the Head of Procurement and uploaded to UPS Sharepoint site.			

Control Context:**PURCHASING ROUTES**

University accounts are regarded as public funds for the purposes of the approval of expenditure. The University operates a commitment accounting system and budget holders are required to consider commitments before ordering goods and services.

The available procurement routes are as follows:

- An **FMS Requisition** is the preferred buying route wherever possible.
- A **Department Purchase Card** should be used where the supplier is not on FMS – e.g. online only suppliers and for transactions below the value of £3,000.
- A **Request for Sundry Payment** form should only be used for suppliers who cannot process purchase orders or accept a Purchase Card.
- A **University Traveller Purchase Card** may be issued to frequent travellers for incidental business costs incurred whilst travelling.
- An **Expense Claim** can be used for retrospective reimbursement of incidental business costs (refer to Section 4).
- **Petty Cash** is in general for unplanned departmental sundry items less than £20 (refer to Section 6).

Reference:

FMS Knowledge Hub <http://www.strath.ac.uk/finance/generalinformation/fmslandingpage/#d.en.1014156>

University Procurement Manual <http://www.strath.ac.uk/procurement/procurementguidance/procurementmanual>

Financial Regulations Section 7 <http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

Purchase Card Guidance <http://www.strath.ac.uk/finance/financialservices/purchasinggoodservices/purchasecards-fms/>

Section 3: Purchasing Goods & Services (Contd.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Use of Parabilis	The Department has made use of online catalogues via Parabilis where available for the purchase of goods and services.			
Requisitions	Requisitions raised on FMS are complete and accurate with all relevant information recorded prior to submission for approval. Supporting documentation has been uploaded to FMS, where appropriate.			
	Completed requisitions are reviewed, checked and approved by the Sub Project Manager or member of staff with authority to approve (e.g. delegated authority; Fast Track authority; etc.)			
Goods Receipting	Goods or services were only actioned on FMS as receipted when the department was satisfied that goods were in line with what was ordered, were of an appropriate quality, and in good working order.			
Segregation of Duties	Members of staff with goods receipting permissions are separate from those who authorised the original order.			
Invoices	When the department has received invoices from the Finance Office (i.e. Non-PO Invoices), these are checked and approved for payment by the Sub Project Manager or other member of staff with approval permissions.			
Request for Sundry Payment	This means must only be used when FMS and purchase card options are not possible. The requestor completes and prints manual request for payment form and submits to Payables in Finance, accompanied by supporting documentation.			
Purchase Cards/ Traveller Purchase Cards	The Purchase/Travel Card (Card) has only been used for business purposes and no personal transactions have been purchased via the card.			
	The Card number is only known by those members of staff involved in purchasing within the department.			
	The Card holder uploads and attaches scanned receipts and other procurement documentation relevant to the transaction, and confirms transactions for approval by the Sub Project Manager.			
	The Sub Project Manager reviews the transactions and confirms they are legitimate business expense and supported by receipts and other necessary documentation by approving transaction on FMS.			
	Card holders review the card statements on a regular basis and not more than 14 days after each weekly statement.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 4: Expenses

Control Context: Expense claims should be completed and submitted timeously via FMS. Claims by members of staff must be approved by the account sub project manager. Approval by the authoriser shall be taken to mean that the journeys were properly, reasonably and necessarily incurred.

Claimants will be reimbursed for the actual cost of expenses incurred, wholly, exclusively and necessarily in the performance of University business. Claims should be used to reimburse incidental expenses only. Items such as books, equipment, computer hardware and software should be purchased using University purchasing procedures.

In the interests of value for money and the appropriate use of public funds, claimants are required to be prudent in their spending and authorisers are expected to be careful in their review and approval of expenses. Claimants must ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred.

Reference: Financial Regulations (7.8)

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

University Expenses Policy (Revised August 2015)

http://www.strath.ac.uk/media/ps/finance/expenseclaims/Expenses_Policy.pdf

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Roles and responsibilities	Head of Department has reviewed the FMS responsibility roles and access rights to ensure that the most appropriate members of staff are authorising expenditure and business expenses. Subproject managers and their substitutes are of an appropriate grade to be able to challenge the expense claims which they are being asked to authorise.			
Authorisation	Expense claims are verified and approved by the sub project manager of the account to which expenditure is being charged. The detail of the claim is verified, and challenged where applicable, by the sub project manager.			
Incidental Business Expenditure	Expense claims are not used for items which can be purchased through University purchasing procedures, e.g. books, equipment, computer hardware and software.			
Receipts	Cross-referenced receipts are scanned and uploaded onto FMS in a logical manner to allow the approver to easily verify individual components of the claim. Care is taken to ensure that the correct currency and narrative for expenditure is selected on FMS. Sufficient information is provided to explain the purpose of travel. All participants referred to in the claim are appropriately identified.			
Time Limit	Expense claims are submitted as soon as possible and within two months of the expense being incurred.			
Value for Money	Value for money is obtained for all expenditure claimed. Where a more expensive option is approved, an explanation is included when the claim is uploaded for approval.			
Cash Advances	Cash advances are approved by the sub project manager prior to request.			
	The advance is accounted for via a FMS expense claim which is approved and supported by receipts no later than 10 working days after the claimant returns to the University.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 5: Sales Orders & Credit Notes

Control Context:

Finance is responsible for ensuring that:

- Debtor invoices are raised promptly in respect of income due to the University.
- Debtors are raised on official University invoices.
- Swift and effective action is taken to collect overdue debts in accordance with the University's formal procedures.
- Outstanding debts are monitored and reports are prepared for managers.

With the introduction of FMS, sales orders can now be raised online by departments using FMS web. Departments are therefore required to input details of goods and services to FMS web in order to generate the sales invoice. Finance continue to monitor and report on the collection of monies due.

Reference: FMS Knowledge Hub

<http://www.strath.ac.uk/finance/generalinformation/fmslandingpage/#d.en.1014156>

Financial Regulations (7.8)

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

University Expenses Policy (Revised August 2012)

http://www.strath.ac.uk/media/ps/finance/expenseclaims/Expenses_Policy.pdf

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Customers	<u><i>New Customers on FMS</i></u> The requirements of the FMS have been followed with regard to the creation of a new customer on the system. Before adding a new customer, checks should always be done to ensure they are not already on the system.			
Sales Orders	In circumstances where sales orders workflow to Finance for further approval, these are checked by the department to ensure they have been processed and the invoice has been issued (either by email or posted).			
	The Sales Order (SO) Posting Cycle has been correctly selected.			
	A note of the sales order number is taken for future checking and enquiry.			
Sales Order Credit Notes	The Department has provided Finance with details of all staff members requiring set up on FMS for the purposes of creating sales credit orders.			
	When creating the sales credit order, the price has been entered as a negative value.			
	The Product Text field within the Additional Product Information heading has been completed with a narrative explaining the reason for the credit note being created.			
	The original sales order number has been included in the Product Text field for Finance checking purposes.			
	The Sales Credit Note (SC) Posting Cycle has been correctly selected.			
	A note of the sales credit note number is taken for future checking and enquiry.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 6: Income & Banking

Control Context: All income due to the University is maximised by the efficient application of agreed procedures for the identification, collection and banking of income. This requires the prompt notification to Finance of sums due so that collection can be initiated.

All cash and cash equivalents received within departments, from whatever source, must be recorded by the department on a daily basis and deposited with Finance as soon as practicable using Security Services. Any cash holdings must be held securely to comply with the requirements of the University's insurers. In this context, cash is also taken to include cheques and credit/debit card remittances.

When credit/debit card payments are accepted, Payment Card Industry Data Security Standard (PCI-DSS) is the global data security standard that all organisations must adhere to when accepting card payments and storing associated cardholder data. The University requires to be PCI-DSS compliant to demonstrate it has secured the points at which credit card data is received, to avoid fines and meets its contractual obligations with its Acquiring Bank. Heads of Department must identify where debit/credit card data is being accepted within their area and ensure that staff are appropriately trained to meet the requirements.

Reference: Financial Regulations (5.1; 5.4)

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

Training guidelines and policies relating to PCI-DSS are currently being prepared. For further clarification please contact the PCI-DSS team on ext. 4806.

Areas not considered relevant: Departmental Petty Cash Boxes

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Income Collection	There is a centralised location for the collection of cash and there are nominated members of staff with responsibility for handling cash.			
Income recording	Cash collected is recorded using a standard system.			
	Receipts are issued and a copy retained as a record.			
Income Reconciliation	At the end of each day, cash collected is counted by 2 responsible members of staff, reconciled to supporting records and checked by a separate member of staff. The reconciliation is signed off by the members of staff involved.			
Income Security	All cash collected is held securely, either in a till, safe or locked cash box at all times. Access is given to a designated member of staff and keys are kept secure overnight. Areas where cash is stored are locked when unoccupied.			
Income banking	The reconciliation document is copied and the original along with cash is placed in a secure cash bag and taken to the Cash Office as soon as is practicable by a member of Security Services.			
	The copy receipt from the Cash Office is matched with the reconciliation copy record and retained for three years (current and previous two financial years).			
	A member of staff, not involved in the cash collection process, is responsible for ensuring that all cash banked appears timeously and accurately on FMS.			

Section 6: Income & Banking (Contd.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Use of the University's Online Shop	The department has completed the relevant request form in order to have products, conferences & events or short courses placed for sale on the online shop. This is signed off by the HoD/budget holder.			
	Income collected via the University's online shop (as notified from email alerts/receipts) is reconciled to the nominated account that is credited with amounts received.			
Credit/Debit Card Acceptance Compliance with PCI-DSS	The Department accepts payment for any service/goods from students, staff or the external customers via debit/credit card. NB. This may include portable card readers, vending machines which accept credit/debit cards. E.g. For printing, courses, events, courses			
	If yes, have the processes for accepting payment been discussed with the PCI-DSS team in Finance.			
	All card reading devices are securely locked away when not in use.			
	Staff responsible for handling credit/debit card details have received training in the PCI-DSS standards.			
	Credit/debit card authentication data is not retained for any purpose after it has been used (including card identification codes).			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 7: Assets

Control Context:

The Real Asset Management (RAM) System, implemented in November 2012, provides the means of managing and reporting on University assets within a centralised database.

Heads of Department/School and Professional Services Directors have specific responsibility under the University's Financial Regulations for the care, custody, and security of assets under their control. The Financial Regulations set out the requirement for all departments to maintain in the University's central asset register a record of items which cost £5,000 or more, as well as other items that are vulnerable to misappropriation, regardless of their value. Such vulnerable items would specifically include, for example: personal computers; tablets; and smartphones. The centralised asset register is intended to support the safeguarding of University assets and to ensure we fulfil audit and insurance requirements.

All departments should therefore use the RAM System to maintain a record of relevant assets. Furthermore, departments may also use the system to manage other relevant assets in addition to the minimum required by the University's Financial Regulations.

Reference: Financial Regulations (9.2)

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

Guide to using the Real Asset Management System

<http://www.strath.ac.uk/finance/financialservices/ram/>

Online RAM Manual provides detailed user guidance:

<https://moss.strath.ac.uk/developmentandtraining/resourcecentre/Resource%20Library/Asset%20Management%20System.pdf>

Videos demonstrating specific features of RAM

<https://moss.strath.ac.uk/developmentandtraining/resourcecentre/Pages/Finance/Asset%20Management.aspx>

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Responsible Staff Member	A member of staff has been nominated with responsibility for maintaining the department's asset records on the RAM system.			
	The responsible member of staff ensures the department's RAM records are kept up to date.			
	The responsible member of staff has obtained an Administrator Role for logging assets on the RAM system.			
	The responsible member of staff has reviewed the training resources for the RAM system (via Development and Training Gateway) and undertaken the asset management training course (via Asset Management training course page).			
Asset Recognition	<i>The asset register is intended to record non-consumable items (i.e. items that provide 'enduring economic benefit'). Items that are capable of being consumed (i.e. their quantity is reduced by use over time) should not be recorded in the asset register, regardless of value.</i>			
	Purchases, where relevant, are recognised as assets in line with the University's guidance.			

Section 7: Assets (Contd)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Asset Recording	Asset details within the RAM System should be sufficient to distinguish each asset and ensure they can be readily identified for verification purposes. In particular: <ul style="list-style-type: none">Title descriptions should be concise but sufficiently descriptive, e.g. 'OptiPlex 7010 PC' rather than 'Equipment' or 'PC'.Manufacturer, product name, and serial number should be completed, wherever possible. Wherever possible, purchase cost should reflect the actual invoiced price paid for an item. If purchase cost is not known, an appropriate estimate should be provided wherever possible, to help in any assessment of the impact in the event of loss or damage. The use of an estimated cost should be noted within the RAM system.			
	Information relating to asset additions is recorded in a concise but sufficiently descriptive manner, and information relating to serial number; model number; manufacturer; room location; is also recorded on the RAM system.			
	The purchase cost is recorded on the asset register. If the purchase cost is not known, an appropriate estimate is recorded on the asset register, and noted as such.			
	<u>Historical Assets</u> Assets that have been acquired historically but remain in operational use may have a low residual value but should be recorded within the asset register in order to ensure they can be safeguarded alongside newer assets. Purchase cost or estimate along with an estimate of the year the asset was acquired should be recorded. This information will help in any assessment of the impact in the event of loss or damage.			
	Historical assets have been identified and recorded on the RAM system with purchase costs included or estimated, where known, along with an estimate of the year the asset was acquired.			
	<u>Multi-Component Assets</u> Some assets comprise a number of components that function as a single unit. These can either be recorded as a single entry, or as multiple entries, depending which best supports ongoing verification of the asset. A single entry might be appropriate if the components are held in the same physical location and share the same asset characteristics and asset register data. The information entered to RAM should make clear all components comprising the overall asset. Multiple entries might be appropriate if the components are held in different physical locations or have sufficiently different characteristics and asset register data. The information entered to RAM should make clear how many components there are, and which components comprise the overall asset.			
	Multi-Component assets have been identified and recorded on the RAM system with clear information regarding the components, location, purchase costs, etc.			
	<u>Donated Assets</u> Donated assets should be included within the asset register. The purchase value attributed to such assets should generally be zero. The 'Funding Source' field may be used to identify that the asset was donated and from whom. If an approximate value is known for the donated asset, this can be included in the 'Inventory Details – Notes' field. This information will help in any assessment of the impact in the event of loss or damage.			
	Donated assets have been identified and recorded on the RAM system with clear information confirming the donated status and from whom the asset was donated by.			
	The approximate value of the donated asset has been recorded on the RAM system.			

Section 7: Assets (Contd)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
	<u>Third Party Assets</u> <i>Given the increased focus on collaboration and partnerships with third parties there is an increased likelihood that assets belonging to these outside organisations may be present within University premises. It is important that these assets can be identified for insurance and health & safety purposes. Departments may determine that the asset register provides the easiest mechanism for recording third party asset details. If this is the case, such assets may be recorded within the asset register, providing they are clearly identified within RAM as such, and including information on the owner of the asset and any other relevant details such as when the asset is to be returned.</i>			
	Third party assets have been identified and recorded on the RAM system with clear information confirming the owner of the asset and other relevant information such as when the asset will be returned or removed from University premises.			
	<u>Prototypes</u> <i>Where departments develop prototypes from research and consider that these have sufficient value, it may be appropriate to record these on the asset register. It should be noted this is likely to be a subjective judgement, with no single 'right' answer.</i>			
	Prototypes developed by the department have been identified and recorded on the asset register.			
	<u>Software Licenses</u> <i>Software licenses should not be recorded on the RAM system. The department has not recorded software licenses on the asset register.</i>			
Asset Changes	<i>All asset changes and movements (additions, disposals, transfers/loans) should be properly recorded promptly within the asset register. The asset register manual sets out the processes to be followed to add a new asset, dispose of an asset, or to transfer an asset to another location. Asset movements should be appropriately authorised, generally by the relevant Head of Department, before they take place.</i>			
	Asset disposals or transfers are recorded in the University's Asset Register, authorised by the Head of Department and disposed of in line with University procedures.			
	Where relevant, assets disposed of have been valued and disposal proceeds are recorded.			
Asset Security	Arrangements are in operation to ensure assets are appropriately secured and as far as practicable, marked as University property			
Asset Verification	<i>As part of ongoing departmental asset management procedures, departments should perform at least an annual asset verification check. This may be undertaken by way of a single exercise or could be more frequent rolling programme of less extensive checks. Checks should be documented, including the date (s) on which the check (s) were performed, the extent of the checks, and the results, along with any issues to be followed up and the ultimate resolution of those issues.</i>			
	Periodic physical confirmation of the existence and location of assets is performed. A record is kept of the results and date of this exercise.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 8: Stock Management (non – stationery)

Control Context: Heads of Department are responsible for ensuring adequate arrangements are in place for the custody and control of all assets including stocks and stores. Stocktaking procedures, where appropriate, are in place and detailed instructions are issued to relevant staff.

Heads of Department with stocks which require to be valued for Balance Sheet purposes must ensure that the stock-taking procedures in place have the approval of the Director of Finance and that detailed instructions are issued to appropriate staff within their departments.

Service areas are responsible for the management and operation of their stores and there must be clear separation of duties. Proper records must be maintained for all items held in stock. All stock must be subject to a formal check at least once per annum. Write-offs of stock must be authorised appropriately. The member of staff in charge of the store is responsible for the security and safety of all goods.

Reference: Financial Regulations (9.2)

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

University Purchasing Manual (Section 3.13)

<http://www.strath.ac.uk/procurement/procurementguidance/procurementmanual>

Areas not considered relevant: Stationery stock.

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Stock Responsibilities	There is clear segregation of duties between staff engaged in purchasing/checking receipt of goods; and authorising payment of invoices.			
Record Systems	Proper records are maintained for all items held in stock. The system must clearly identify the following stock parameters: <ul style="list-style-type: none"> Information on Stock Held (Part Number; Description; Unit of Measure; Location: Quantity in Stock; Unit Cost). Information on Stock Transactions (Goods Received/Goods Issued; Date of Receipt; Source of Supply; Issued To; Goods Receipt Reference; Goods Issued Reference; Quantity Received; Quantity Issued). 			
Physical Stocktaking	All stock is subject to a formal check at least once a year (including at financial year end).			
	High value, hazardous or critical supply items and any goods vulnerable to theft are checked more frequently throughout the year.			
	Stocks which require to be valued for Balance Sheet purposes have stock taking procedures which have been approved by the Director of Finance and detailed instructions have been issued to staff within the department.			
Stock losses, Write-offs and adjustments	Write-off of stock is formally recorded using a standard form and sanctioned by staff with relevant authority and counter-signed by the Head of service or senior member of staff.			
	Disposal of surplus or written-off stock is handled under the Disposal of Assets procedures.			

Section 8: Stock Management (Contd)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Storage and Security of stock	A member of staff has been appointed with responsibility for the security and safety of all goods, materials and equipment held, received and issued.			
	Precautions are in operation to safeguard stock against theft, fire, accident or climatic change.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 9: Research Grants/Contracts & Knowledge Exchange Activity

Control Context: Where approaches are to be made to outside bodies for support for research or KE activity, it is the responsibility of the *Head of Department* to confirm that the financial, strategic and other associated resource (eg staff time availability) implications have been appraised.

Research grants and contracts must be costed on a "full economic cost" basis and must be in line with the relevant University policies and take account of different procedures for the pricing of research projects depending on the policies of the funding body.

Many grant-awarding bodies stipulate conditions under which funding is awarded. Failure to respond to these conditions often means that the University will suffer a significant financial loss or penalty. It is the responsibility of the named supervisor or budget holder to ensure that conditions of funding are met.

Any member of staff wishing to undertake knowledge exchange activity (e.g. consultancy, training, expert witness) must have this priced and the financial provisions approved in advance by the Head of Department.

University Court permits staff to undertake other paid work. Where eligible, any proposal which involves additional payments to members of staff must be approved by the Head of Department, and in the case of Head of Department, the Dean or Senior Officer as appropriate. RKES staff need to be involved in contract negotiation and finalisation and must have a copy of all agreed contracts.

Such activity requires to be conducted in accordance with University regulations ('Work for Outside Bodies including Consultancies').

Reference:

- Financial Regulations (6.1; 6.2; 6.3; 10.4)
<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>
- Work for Outside Bodies
http://www.strath.ac.uk/media/ps/humanresources/policies/University_Procedure_in_relation_to_Work_for_Outside_Bodies_including_Consultancies_20052015.pdf
- Research Funding and Advice via the R&KE Portal
<https://moss.strath.ac.uk/rkesportal/default.aspx>

Further information available on the University webpage re: Academic Policies and Procedures

<http://www.strath.ac.uk/staff/policies/academic/> and the RKES webpage <http://www.strath.ac.uk/rkes/> and the University Ethics Committee web page <http://www.strath.ac.uk/ethics/>

Including:

- Research Data Policy :
http://www.strath.ac.uk/media/ps/cs/gmap/academicaffairs/policies/Research_Data_Policy_v1.pdf
- Research Code of Practice : http://www.strath.ac.uk/media/ps/cs/gmap/academicaffairs/policies/research_code-of_practice_-_May_2010.pdf
- Policy & Code of Practice for Postgraduate Programmes :
http://www.strath.ac.uk/media/ps/cs/gmap/academicaffairs/policies/Policy_and_Code_of_Practice_for_PGR_Study_for_website_270117.pdf

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Costing Research	All applications for externally funded research were costed on a Full Economic Cost basis and processed and approved via pFACT.			
Knowledge Exchange activity	All knowledge exchange activity to be externally funded has been priced, processed and approved via Pegasus.			

Section 9: Research Grants/Contracts & Knowledge Exchange Activity (Contd.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Approvals Process: Research and KE Activity	<p>The Head of Department has approved the proposed research or knowledge exchange activity, having assessed:</p> <ul style="list-style-type: none"> • The appropriateness of resources requested, • The quantity of academic time which would be required • The ability to host the project, if successful • The PI is eligible to apply and the PI's employee contract extends beyond the duration of the proposed project. • The financial sustainability of the Department, including contribution to recovery after all DI costs are met, should the work be undertaken. • The work being undertaken fits with the University, Faculty & Departmental/School strategy for research, knowledge exchange and income generation. • The work does not impinge on the individual's ability to discharge his/her obligations as a member of staff. • Whether there is any conflict of interest with any other contract under discussion with/entered into by the University. 			
	Where relevant, Faculty approval has been given by the Dean and/or another designated official.			
Awarded Projects	A Principal Investigator (PI) or budget holder has been designated and understands the responsibilities of delivering and managing the technical and financial elements of the project.			
	The account set up by Finance containing details of the budget holder, authorised signatory and FMS details has been forwarded to the PI.			
Timesheet Completion for Research projects	Where required by the funder, staff and post-graduate students are required to complete timesheets unless working 100% of their time on a single project. These are signed off by a line manager and completed on a monthly basis or as otherwise advised by RKES/Finance.			
Work for Outside Bodies	Where staff undertake work outside the University, this is done in compliance with the Policy for Work for Outside Bodies including Consultancies, noted above.			

Section 9: Research Grants/Contracts & Knowledge Exchange Activity (Contd.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Additional Payments to Staff	Where appropriate (including consideration of funder rules) additional payments are approved by the Head of Department, Dean or Senior Officer as appropriate. This is agreed prior to the work taking place. These payments to staff may be made through payroll, following the deduction of the Faculty levy (unless exempt), tax and NI contributions or to nominated Departmental accounts.			
Personal Business Activity	Head of Department retains written details of proposed activity of staff wishing to engage in any paid work unconnected to their University employment (personal business activities) and the anticipated days per year involved in this commitment. This is copied to RKES. The Head of Department is satisfied that no conflict of interest exists between the fulfilment of the employee's contract and the undertaking of the additional work.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 10: Points Based System (PBS) of Immigration

Control Context:

The University's Home Office points based system for **Tier 2 and Tier 5 staff** policy lays out the requirements when **employing Non EEA staff**. When individuals are engaged to carry out paid work there is a requirement to check their right to work in the UK prior to them undertaking any work, to monitor their attendance at work and notify any unauthorised leave within 10 working days.

It is essential that when **Tier 4 students** undertake paid work they do not exceed the maximum number of working hours permitted on their visa during term time (normally 20 hours).

- **Home Office Points Based System for Tier 2 and Tier 5 Staff Policy**
http://www.strath.ac.uk/media/ps/humanresources/policies/Home_Office_PBS_Policy.pdf
- **PBS Recruiting and Monitoring Procedure**
http://www.strath.ac.uk/media/ps/humanresources/policies/Home_Office_PBS_Recruiting_and_Monitoring_Procedure_for_Staff.pdf
- **HR Monitoring Requirements Guidance – outlines key responsibilities for Tier 2 and 5 Contacts**
<https://www.strath.ac.uk/hr/right2work/>

Areas not considered relevant: None noted

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Monitoring: Staff	Each member of staff sponsored under Tier 2 or Tier 5 has a named key contact in place, notified to HR, who is responsible for ensuring that the University's PBS obligations are complied with.			
	<p>Within the Department/School there is a robust system in place to:</p> <ul style="list-style-type: none"> • Monitor the attendance of the sponsored member of staff and ensure accurate records are kept as evidence. • Notify HR immediately if a new sponsored member of staff does not commence work as expected • Notify HR immediately if an existing sponsored member of staff is absent without permission. • Ensure that the sponsored member of staff is made aware of the absence reporting arrangements 			
	The HoD verifies that the quarterly list of Tier 2/5 staff received from HR is accurate.			
	<p>All Briefing updates regarding Tier 2/5 sponsored staff issued by HR are disseminated to Key Contacts within the Department/School.</p> <p>All Key Contacts have been notified of HR's Home Office Monitoring Requirements Guidance (refer link above).</p>			
Staff Changes	Arrangements are in place to notify HR of any changes in circumstances / duties affecting Tier 2/5 sponsored staff.			

Section 10: Points Based System (PBS) of Immigration (Contd.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Employing Tier 4 students to undertake paid work	Appropriate arrangements are in place to check individuals "right to work in the UK" <i>prior</i> to work being carried out and processed through any University work payment route, including the student payment or undertaken duties systems.			
	Local monitoring systems are in place to ensure that students undertaking paid work during term time do not exceed the maximum number of permitted total working hours per week as stipulated in their visa.			
<div> <div>Completed by:</div> <div>Reviewed by:</div> </div> <div> <div>Title:</div> <div>Title:</div> </div> <div> <div>Date:</div> <div>Date:</div> </div>				

Section 11: Risk Management

Control Context: The Risk Management Framework provides an infrastructure for delivering, maintaining and governing Risk Management throughout the University. The University views this as integral in the successful execution of its Strategy.

Risks are identified, assessed, monitored and managed. Risks to be considered include: Financial; Operational, Reputational; Project; Strategic; Occupational Health and Safety, etc. Full list of the categories can be obtained in the Risk Management Framework, Appendix 1.

Reference: Financial Regulations Section 3.4

<http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug2007.pdf>

University Risk Management Framework

<http://www.strath.ac.uk/safety/services/riskmanagement>

Areas not considered relevant: None noted

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Planning and Implementation	Arrangements are in place to ensure timely and on-going identification, assessments and management of service area risks.			
	Risk Champions are aware of their responsibilities and are familiar with the risk management toolkit on the Risk Management Sharepoint site .			
	Once risks are assessed, consideration is given to any further action required to reduce the risks to a tolerable level.			
Monitoring	Arrangements are in place to monitor these risks on an on-going basis and contingency measures have been considered.			
	For those risks that are rated 'High', escalation procedures have been followed to ensure the risk (at service area level or project level) is considered for inclusion in the Directorate's risk register.			
Recording	All relevant risks are recorded in the Directorate Risk Register on SharePoint, (updated to inform the quarterly reports to the Executive Team).			
	Major projects have their own dedicated project risk register.			

Completed by:

Reviewed by:

Title:

Title:

Date:

Date:

Section 12: Information Governance

Control Context: The University is legally obliged to comply with 'access to information' legislation i.e. Freedom of Information (Scotland) Act 2002, Environmental Information (Scotland) Regulations 2004 (EIRs) and the Data Protection Act 1998 (DPA).

Heads of Department have a responsibility for ensuring that their area complies with the legislation. They may appoint departmental contacts for FOISA (including EIRs) and Data Protection or adopt these roles themselves. If another individual is appointed as a 'departmental contact' the importance of the role should be acknowledged by Heads of Department and the staff should be supported in carrying out any functions required of them.

Heads of Department are also responsible for ensuring that all departmental records and information are managed appropriately to ensure legislative compliance and operational efficiency and for disseminating such messages to staff.

Reference:

Freedom of Information - <http://www.strath.ac.uk/foi/>

Data Protection <http://www.strath.ac.uk/dataprotection/dppoliciesandguidance/>

Records Management - <http://www.strath.ac.uk/ps/strategyandpolicy/recordsmanagement/>

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Freedom of Information (FOI)/ Environmental Information Regulations (EIRs)	<p>The Head of Department (or named FOI contact) is aware of their responsibilities with regard to FOI/EIR requests, including:</p> <ul style="list-style-type: none"> ▪ The legal requirement to reply to a FOI/EIR request within 20 working days. ▪ That a FOI/EIR request can be received by any member of staff and need not mention the term(s) <i>FOI/EIR</i> or <i>'freedom of information'</i>, <i>'environmental information'</i>, or refer to the legislation in any way to be a valid request. Any request for information that is not regarded a 'business as usual' query is forwarded immediately to, and answered in conjunction with, the Information Governance Unit (IGU). The IGU will collate and issue a response, on behalf of the University. ▪ Understanding that all recorded information may be considered for release. 			
Data Protection (DP)	<p>The Head of Department, named DP contact and all staff are aware of their responsibilities with regard to DP legislation and related requests, including:</p> <ul style="list-style-type: none"> ▪ Understanding what constitutes personal data and sensitive personal data. ▪ Awareness that all personal data must be processed in line with the Data Protection Act 1998, the University's Data Protection Policy and associated guidance. This includes ensuring that data is secure; only accessible by those who require access for their job; only kept for as long as it is necessary, etc. ▪ The understanding that individuals have the right to request all information held on them (Subject Access Request). Generally, the DP contact has responsibility for collating this information, upon request by the IGU. ▪ The requirement for the HoD to ensure that a local DP audit is completed annually, that he/she is apprised of any issues arising & the audit is submitted for collation by IGU. 			
Records Management	<p>The Head of Department is aware of the importance of good information and records management in their Department and this is communicated to all staff. Departmental procedures/protocols in relation to managing paper and electronic documents/records, including timely disposal of records, are in place.</p>			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 13: Complaints Handling

Control Context: The University's Financial Memorandum with the Scottish Funding Council (SFC) makes reference that "In undertaking its functions, the governing body must keep under review and have in place satisfactory provisions in relation to the list of matters set out in section 7 (2) of the Further and Higher Education Act 2005, as amended by the Post-16 Education (Scotland) Act 2013. Specifically, Section 7 (2) (d) of the 2005 Act, states that there should be suitable "procedures for considering and resolving any grievances arising from the carrying on of the body's activities".

The University adopts the Model Complaints Handling Procedure (MCHP) published by the Scottish Public Services Ombudsman (SPSO) and monitors implementation of the procedure on a quarterly and annual basis. The procedure contains strict timeframes for handling complaints and details of reporting requirements which must be met. The Complaints Standard Authority (part of the SPSO) monitors the annual reports and the SPSO is also the final level of appeal for individuals who are dissatisfied with the University's handling of their case.

Complaint statistics are monitored by Strategy & Policy with quarterly reporting to Executive Team, and annually to Court.

Reference:

University Complaints Handling Procedure

<http://www.strath.ac.uk/media/ps/strategyandpolicy/ComplaintsHandlingProcedure.pdf>

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Awareness of procedure and responsibility for handling complaints	Members of staff have appropriate awareness (through training and induction) of the University's complaints handling procedure and their own responsibility should a complaint be made to them by a student or member of the public or passed to them for investigation.			
Recording	All complaints received are recorded on the Complaints Handling SharePoint site https://moss.strath.ac.uk/complaints/SitePages/Home.aspx			
Timescales	Frontline complaints are resolved or moved to investigation stage within 5 working days of receipt. Complaints moved to investigation are fully investigated and responded to within 20 working days. Any extensions to these timeframes are exceptional and are authorised by a more senior staff member.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 14: Occupational Health, Safety & Wellbeing

Control Context: As Head of Department it is essential that you follow the University's Occupational Health and Safety Management system and adopt a Plan, Do, Check, Act approach so that the risk of injury and ill health arising from the departments/directorates undertaking are minimised. Some of the key elements of the management system, which you have direct responsibility for, are listed below in the Areas of Review.

Reference: Occupational Health & Safety Policy

http://www.strath.ac.uk/media/ps/safetyservices/images/OHSP_2011.pdf

Areas not considered relevant: None noted

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Commitment to Occupational Health and Safety	As Head of Department you can demonstrate your visible commitment to Occupational Health and Safety.			
Responsibility	As Head of Department you are aware of your responsibility under the OHS Policy (Section 3.6) and have attended the Heads of Department training or are registered for the next session.			
Appointments	Staff have been appointed to each relevant key health and safety role to support the management of occupational health and safety in the Department and in accordance with the Local Rule on Departmental Health & Safety Management Arrangements .			
Training	Staff have received health and safety induction and relevant training for their work activities with refresher training at appropriate intervals. This training has been recorded in line with the guidance and arrangements set in the Local Rule on Departmental Health & Safety Management Arrangements .			
Arrangements	Staff have received their departmental/directorate health and safety arrangements and risk assessments have been conducted for all relevant departmental/directorate work activities. These have been reviewed in the last year and reflect the department's range of hazards and work activities.			
Safety Inspections	Safety inspections were carried out on two occasions in 2016/17 covering both the workplace and a review of the management of safety, and follow up action has been implemented as appropriate.			
Accidents/ Incidents	All accidents, dangerous occurrences and occupational ill-health occurring in the Department have been reported, investigated and actions implemented accordingly.			
Safety Action Plan	The objectives set by the Department Safety Committee for 2016 have been met and a new Departmental Safety Action Plan for 2017 has been prepared and forwarded to Occupational Health, Safety and Wellbeing.			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 15: Copyright & Licensing

Control Context:

The University is legally obliged to comply with copyright legislation i.e. the Copyright Designs and Patents Act (1988) as amended and the Licensing Agency licences it has entered into, particularly those with the CLA, NLA and ERA, to allow copyright protected materials to be re-used for teaching and learning, research & other University activities, as well as specific licences for e-books, e-journals and databases.

Heads of Department have a responsibility for ensuring that their area complies with this legislation and the licence requirements as set out in http://www.strath.ac.uk/media/ps/strategyandpolicy/University_Regulations_2016-17_v1.0.pdf. Note that this extends to all students as well as staff. They may appoint departmental contacts for copyright or adopt these roles themselves. If another individual is appointed as a 'departmental contact' the importance of the role should be acknowledged by Heads of Department and the staff should be supported in carrying out any functions required of them. Non-compliance with the copyright law and licences above can result in loss of access to online learning resources and financial and/or reputational damage to the University. Ultimately, the University could face legal action against it.

Reference:

Copyright: <http://www.strath.ac.uk/is/compliance/>

Licences held by the University : <http://www.strath.ac.uk/is/compliance/licencesavailable/>

Video Services <http://www.strath.ac.uk/it/infrastructure/learningspacesupport/videoservices/>

Area of Review	Control Expectation	Response		Comments
		Yes	No	
CLA Licence (Copyright Licensing Agency)	<p>The Head of Department and all staff are aware of their responsibilities with regard to compliance with the CLA licence, including:</p> <ul style="list-style-type: none"> Ensuring a current CLA 'notice for display' poster is displayed at each departmental photocopier/scanner/printer/multi-function device. Ensuring compliance with the extent limits set out within the licence detailing how much of a work can be copied and re-used. Ensuring staff use the University's Central Scanning Service to obtain scanned/digitised copies of works covered by the CLA licence and do not make copies themselves as this is a breach of the licence. Ensuring the central University Scanning Service is used to allow them to record details of all scans made for inclusion within the CLA annual return. 			
NLA & ERA Licences	The Head of Department and all staff are aware of their responsibilities with regard to compliance with the NLA and ERA licences including such notices, extent limits, labelling and copying requirements as appropriate.			
Copyright Law	<p>The Head of Department and all staff are aware of their responsibilities with regard to Copyright including:</p> <ul style="list-style-type: none"> Ensure staff and students are aware of where they can find guidance on copyright and that they are directed accordingly. Ensuring staff are aware of the boundaries of copyright law. Ensuring staff do not use copyright material without seeking permission, using under a licence or applying an exception. Ensure staff are aware of the range of licences held by the University and the types of permitted use. This includes those for e-books, e-journals and databases. Ensure staff are aware that any complaint received of copyright infringement should be treated seriously and expeditiously. This may necessitate an item being removed from the VLE/website/intranet etc., at least until the matter is resolved. 			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 16: Cyber Security

Control Context:

Cyber Security is a vital concern for both the University and for the individuals within it (staff, students and other stakeholders who use the University's IT facilities). It is an area where individuals have to take responsibility for their own cyber security as well as ensuring that their actions do not adversely impact upon the security of others or the wider Institution.

It is important that Head of Departments/Units ensure that staff are aware of their own responsibilities in this area.

The type of risks facing the Institution are:

- Theft by electronic means of Intellectual property belonging to staff or to the Institution (or to its customers or research partners)
- Theft by electronic means of personal data
- Use of University credentials to access the IP belonging to third parties
- Loss of data not securely stored
- Loss of data or theft of data resulting from lost or stolen devices including laptops, tablets, USB devices and phones
- Individual staff or students becoming a victim of cyber-crime (including suffering financial loss) as a result of an attack on the University
- Attackers attempting to impact upon the University's function by launching attacks such as Distributed Denial of Service (DDOS) that impact upon the functioning of the University

As well as impacting upon the business of the Institution these can result in adverse publicity, loss of research contracts, withdrawal of services and substantial fines/penalty payments. Where the security of individuals is also compromised they can also experience financial loss.

The types of issues that can leave the University open to these attacks are:

- Individuals IT credentials being compromised
- Individuals falling victim to social engineering attacks
- Devices incorrectly configured or unsuitable for use in an enterprise environment (e.g. mobile devices not encrypted; devices without anti-virus)
- Illegal use of services – such as unlicensed software or allowing access by third parties to library resources
- Services/systems that are insecure or contain vulnerabilities

Reference:

Information Security Related Policies at:

<http://www.strath.ac.uk/staff/policies/informationsecurity/>

Legal Framework for ICT:

http://www.strath.ac.uk/media/ps/its/its-software/Legal_Framework_for_ICT.pdf

http://www.strath.ac.uk/media/ps/its/its-software/University_Policy_on_the_Use_of_Computing_Facilities_and_Resources.pdf

Software available from the University:

<http://www.strath.ac.uk/is/software/>

Strathcloud

<http://www.strath.ac.uk/it/services/strathcloud/>

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Cyber Security	<ul style="list-style-type: none"> ▪ All staff and students have been reminded of their responsibilities regarding maintaining adequate security over their own information and the wider information held by or owned by the University. 			

Section 16: Cyber Security (Cont.)

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Cyber Security continued	<ul style="list-style-type: none"> Any cyber security breaches, including breaches of software licensing, loss or theft of end user devices or data breach/loss are reported as soon as possible to the Information Services helpdesk. help@strath.ac.uk 			
	<ul style="list-style-type: none"> All staff with responsibility for IT including IT support and IT development staff receive appropriate Data Protection and Cyber Security training. 			
User Management	<p>Staff have been reminded that:</p> <ul style="list-style-type: none"> The IT credentials issued to any individual should only be known to that individual. All use of University IT facilities should be in line with the acceptable use requirements outlined in the University Policy on the Use of Computing Facilities and Resources No illegally/unlicensed software should be used on a University end user device, or any device on the University network (including the WiFi network). 			
	<ul style="list-style-type: none"> All students are made aware by their supervisors of the importance of not using illegally obtained/unlicensed software. This includes software that can be legally downloaded free for personal use but cannot be used for free in a business/corporate environment. 			
End User Device Management	<ul style="list-style-type: none"> All end user devices are purchased through framework agreements and configured by IT professionals to ensure they comply with all University policies relating to Information Security. 			
	<ul style="list-style-type: none"> All mobile end user devices must be encrypted 			
	<ul style="list-style-type: none"> All devices have appropriate anti-virus installed, configured and updated daily 			
	<ul style="list-style-type: none"> No devices using Windows XP 			
Backend systems and Services	<ul style="list-style-type: none"> All systems/services managed by the department (including those hosted externally) comply with the current version of the Build Standards. 			
	<ul style="list-style-type: none"> All systems/services managed by the department locally are located within a secure Data Centre 			
	<ul style="list-style-type: none"> All systems/services managed by the department have Disaster Recovery plans in place. 			
	<ul style="list-style-type: none"> All systems/services managed by the department are patched up to date at least monthly. 			
Data Storage	<ul style="list-style-type: none"> All data is held on secure servers such as H:, I:, Strathcloud or equivalents provided by partner organisations. No data that is confidential, sensitive, personal or of commercial value held on local "C: drives" or USB devices. 			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		

Section 17: Compliance with other key University Policies

Control Context: As part of the University's overall structure of governance and its system of accountability and control, a number of key policies have been developed and implemented. These policies are highlighted below and provide practical guidance for staff to follow and make reference to when exercising their roles and responsibilities. NB. This is not an exhaustive list but represents a selection of the University's policies which are appropriate for audit review.

Reference: Refer to individual University Policy listed below.

Area of Review	Control Expectation	Response		Comments
		Yes	No	
Key Policy Awareness	Members of staff have appropriate awareness with regard to the following University policies:			
	Anti-Bribery & Corruption Code of Conduct http://www.strath.ac.uk/media/ps/finance/forms/Anti-Bribery & Corruption Code of Conduct.pdf			
	Conflict of Interest http://www.strath.ac.uk/media/ps/cs/gmap/academicaaffairs/publications/Code of Practice - Conflicts of Interest.pdf			
	Data Protection Policy http://www.strath.ac.uk/dataprotection/dppoliciesandguidance/			
	Expenses Policy http://www.strath.ac.uk/media/ps/finance/expenseclaims/Expenses_Policy.pdf			
	Financial Regulations http://www.strath.ac.uk/media/ps/finance/financialregulations/FinRegsAug 2007.pdf			
	Fraud Prevention Policy http://www.strath.ac.uk/media/ps/internalaudit/fraud_prevention_policy_20110523.pdf			
	Freedom of Information Guidelines http://www.strath.ac.uk/foi/			
	Human Resources Policies http://www.strath.ac.uk/staff/policies/hr			
	Information Security Policy and related constituent policies http://www.strath.ac.uk/staff/policies/informationsecurity			
	Policy for Receipt of Gifts, Hospitality and other Benefits http://www.strath.ac.uk/media/ps/finance/forms/Policy for Receipt of Gift s, Hospitality and other Benefits.pdf			
	Procurement Manual http://www.strath.ac.uk/procurement/procurementguidance/procurementm anual/			
	Public Interest Disclosure (Whistleblowing) Policy http://www.strath.ac.uk/media/ps/strategyandpolicy/Public Interest Disclo sure (Whistleblowing) Policy.pdf			
	Work for Outside Bodies http://www.strath.ac.uk/media/ps/humanresources/policies/University Procedure in relation to Work for Outside Bodies including Co nsultancies 20052015.pdf			
Completed by:		Reviewed by:		
Title:		Title:		
Date:		Date:		