

## GENERAL INFORMATION QUESTIONNAIRE (GIQ)

**Interviewee/ Title:**

**Name of Audited Unit:**

**Completed By/ Title:**

**Date:**

### A. Revenue and Expense

1. What are the sources of funds in the department (for example, state funds, federal contracts and grants, etc.)?
  - a. Do revenue sources include gifts in the form of Endowed Chairs?
2. What is the approximate amount of annual spending in the department?

### B. Communication of Policies and Procedures

1. Are there any internal policies and procedures unique to the department that are in effect? If yes, are they consistent with University policy?

### C. Coordination and Review of Operations

1. Are departmental accounts reviewed for inactivity and possible closure?
2. Are internal financial reports produced for management use? If yes:
  - a. What is the source of the information?
  - b. Who prepares them?
  - c. Who are they distributed to?
  - d. How often are they distributed?
3. How has the department documented performance of its key controls relating to campus financial reporting?

(Note: this is pursuant to the Controller's Office [guidance](#) regarding Statement on Auditing Standards 112)

### D. Other

1. What are the major functions of the department?
2. Does the department have any outside bank accounts? If yes, what is(are) the financial institution(s) and account number(s)?
3. If a current organization chart is not available, list the names and job titles of current departmental management and staff employees.
4. Has the department been audited in the past three years by any other audit group (Federal, State, University, CPA, etc.)? If yes, what, briefly, were the dates and nature of the audit and what were the results?
5. Within the past six months, has the department received audit-type requests from any central campus offices, such as requests from Extramural Funds Accounting about reviewing cost transfers, requests from Equipment Management about viewing inventorial equipment items, or requests from Procurement Services about reviewing procurement card transactions?
6. Are there any employees in the department who are known to own or have a controlling interest/investment in a business outside the University? If yes:
  - a. What is the nature of the business?

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- b. Does the department have a relationship (do business) with this entity/business?  
If yes, to what extent?
- c. Is the employee's outside business relationship known to the cognizant supervisor(s) and/or manager(s)?
7. If employees have outside businesses, how does the department ensure that their activities are kept separate from University activities (e.g. phone use, employee time, fax, copier)?
8. Do any off-campus groups or individuals use department facilities? If yes, does the department obtain a Certificate of Insurance and a signed Facilities Use Permit for each event?  
  
[Per <http://riskmanagement.vcbf.berkeley.edu/offcampus.htm>, when an off-campus group uses campus facilities for an event, the off-campus group is supposed to do two things: (1) provide a Certificate of Insurance naming UC Regents as an additional insured, and (2) sign a Facilities Use Permit.]
9. Is there anything unusual about the department (location of work performed, hours worked, contracting out, etc.)?
10. Does the department have any employees that telecommute? If yes, is there a Telecommuting Agreement in place?
11. How are the department's facilities physically secured (for example, key-locks, card-key systems, security guards, surveillance cameras, etc.)?
12. Are there any special issues or areas the department would like Audit and Advisory Services to look at?