Subject: Compliance Review Outcome: Revised Approval Protocol for Travel Declarations
From: University Audit & Compliance Division
Date: 12 Secember 2017
To: Departmental Heads and Financial Administrators
Category: Regulatory Adjustment – Action Required

Dear Colleagues,

Following the conclusion of the **2018 Internal Controls Review** conducted in alignment with the National Higher Education Financial Oversight Program (NHEFOP), we are issuing an **update to the university's travel expense declaration process**, particularly regarding **domestic travel**.

Background

The internal review identified procedural inconsistencies in the approval of domestic expense declarations across faculties. Specifically, declarations exceeding €250 were often processed without any supervisory oversight, raising concerns about spending accountability, role conflicts in approval chains, and budget misclassification risks.

The report recommends enhanced segregation of duties and the establishment of additional review layers for expense approvals. As a result, the university is introducing an interim compliance measure that affects **all domestic travel declarations**, effective **1 October 2018**.

New Requirement: Final Approval by Supervisor

All domestic travel declarations, regardless of amount, must now undergo **final approval by the relevant supervisor** before payment can be requested.

Revised Approval Flow:

1. **Submission by Employee**

2. **Check by Travel Administration**

3. **Approval by Budget Owner**

4. **Final Approval by Supervisor**

5. **Payment Request (System-triggered)**

This change applies across **all departments and faculties** currently integrated in the unified finance system. Additional checks may be implemented for high-frequency travelers and project-based declarations.

Implementation Timeline

- **Effective Date:** 1 October 2018

- **Transition Window:** Until 15 November 2018, declarations submitted without supervisor approval will be flagged for exception handling but not rejected automatically. After this period, non-compliant submissions will be returned.

Rationale

The inclusion of supervisor approval brings our process into line with sector-wide compliance norms and addresses key audit findings. It also reinforces budget discipline by ensuring an additional layer of contextual review, especially for non-research travel where project codes may be loosely applied.

We acknowledge this introduces extra administrative work and will monitor impacts closely. A feedback channel is open via compliance-office@university.edu.

Sincerely,
Dr. Evelyn Schröder
Director of Audit and Compliance
University Audit & Compliance Division