“Do it right first; don’t ask for forgiveness later.”
Module I
PSC Procedural Statements and Campus Policies

- School of Medicine – *Our Officer is...*
- Alcohol Policy highlights
- Official Function, Holiday Parties
- Moving Reimbursement
- Gift Cards
- Recognition and Training
- Procurement: Tests of Propriety, Sensitive Expenditures
School of Medicine – *Our Officer is...*

Officer approval is required for

- Alcohol*
- Community relations events*
- Donations and Sponsorships*
- Fundraising events*
- Honoraria > $2,000
- International travel and upgrades
- Official functions*
- Recognition awards > $2,000
- Sensitive expenses*

* May require Campus approval as well.

Richard D. Krugman, M.D.
Dean, School of Medicine
and Vice Chancellor for
Health Affairs
Alcohol Policy highlights

- Do not serve alcohol during business hours (after 5:00pm).
- Have a clear delineation between work and social time.
- Official function form with Officer approval required.
- On campus events require a Private event application.
- Recruitments - approval occurs after the event.
- University does not generally cover activities in private residences.

Checklist for OFF packets

- Official Function form with explanation about how alcohol will be provided
- Agenda, Schedule, Flyer, Announcement, Brochure
- Conferences must disclose alcohol purchase
- Invitation
- Attendee List
- Private event application

Helpful Links

University Events with Alcohol
https://www.cu.edu/content/alcoholcampus
Consider using a Bartender
http://www.bartendersandmore.com/
Official Functions

Official Function... a meeting, meal, or other function that is hosted by an organizational unit, attended by guests and/or other associates or employees, and held for official university business.

Food for normal programmatic operations, recurring staff meetings and daily rounds for faculty and residents is not an appropriate use of University funds and also violates the Sensitive Expenses policy.

Questions to ask
Is this part of our normal business, i.e. ordinary operations?
Frequency of event?
Funding source?
Who are the attendees? How many?
Are spouses or immediate family members attending, and why?
Official Functions

**University - SOM**
- Original itemized receipt, proof of payment and backup required
- $85 per person (pp) all inclusive, *org units can be more strict*
- $25 pp for alcohol max is part of $85 limit
- Limit attendees
- Avoid OFFs during travel (exclude any per diem meal)

**University Physicians, Inc.**
- Original itemized receipt, proof of payment and backup required
- Reimbursement is exclusive of tax & maximum 20% tip
  - Dinner: $80 pp
  - Lunch: $30 pp
  - Breakfast: $20 pp
  - Before 5:00pm: $50 pp
- Donations not accepted
What you need to know for hosting a University Holiday Appreciation event

Holiday events are allowable to **acknowledge staff members**.

- Hosted and attended by the head of the org unit.
- Provide only the meal itself.
- No additional awards or prizes to employees.
- One event only.
- The University is not to pay for immediate family members or guests to attend these events.

- $85 per person requires OFF with prior Officer approval
- Any portion allocated in Concur needs OFF
- Alcohol? Speed type = **Fund 34 only** with authorized gift code

**Related Governing Policies**
- Tests of propriety
- Recognition and training
- Official functions
- Alcohol
- Sensitive expenses
Holiday Official Functions and UPI

- Requires a **brief award** and/or **faculty/staff appreciation presentation** that *must be included on the event invitation.*
- All faculty and staff must be included in the invitation.
- Spouses allowable for approved functions. Sorry, no children.
- Reasonable hired entertainment.
- UPI will pay vendor invoices with a check. Personal reimbursements are discouraged.
- To donate funds, outside vendor must pay funds directly to the venue.
- **Private residence? Call UPI Finance in advance.**

**UPI Accounts Payable Checklist**
- Detailed invitation showing date, time, location and purpose
- Attendee list
- **Original itemized invoices addressed to UPI**
- Approved UPI accounts payable voucher
Moving Reimbursement Top 10

1. Keep all itemized receipts no matter how small the amount.
2. Reimbursements are processed after the official start date.
3. The University reimburses combos of actual move (flights and/or mileage).
4. The University only covers expenses of eligible family members.
5. Up to 2 vehicles may be shipped or driven.
6. Temp living/storage is in Denver only and for up to 30 days.
7. No side trips. Relocation must be most direct route to Denver.
8. Separate bids are required for household and office/lab moves.
9. FYI, we do not reimburse for alcohol. I’m not saying you can’t have it, only that the University won’t pay for it!
10. House hunting trips are reimbursed at Denver rates (per diems & lodging).
and a few more…

11. Installation for phone or cable is a reimbursable expense.
12. The actual move starts 1 day prior to leaving your old home and ends the day after you arrive in Denver. Dates can be different for faculty member and spouse/family.
13. Faculty are welcome to use a moving company of their choice, **BUT they need to pay the expense upfront & out of their own pocket.**

<table>
<thead>
<tr>
<th>MVN – Non-taxable</th>
<th>MVT – Taxable</th>
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<tbody>
<tr>
<td>Mileage at IRS rate or Gas in transit</td>
<td>Mileage at State differential</td>
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<td>Parking and tolls</td>
<td>Per diems</td>
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<td>Lodging</td>
<td>Pre-move house hunting</td>
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<td>One way air, train, bus</td>
<td>Temporary living – Denver only</td>
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<td>Moving household goods</td>
<td>o Lodging</td>
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<td>Shipping household pets</td>
<td>o Meals</td>
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<td>Utility disconnects, install (not fees)</td>
<td>o Car rental</td>
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<td>Other</td>
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Gift Cards

**Gift cards**... cash-like instruments used at UCD; includes gift certificates.
- Recognition (awards, rewards, prizes)
- Study subject payments

**Policy highlights**
- Not for student awards
- Study subject payments \( \leq 100 \)
- Do not commingle across projects
- Possibly taxable to recipients
- Maintain internal controls
  - Responsible custodian
  - Secured in a lock box, locked drawer
  - Tracking
  - Inventory
  - **Lost cards** - employee is responsible

**Checklist for Gift cards**
All purchases require prior approval from UCD Finance Office - Tom Johnston.
- Complete **Request for Gift Card Authorization form**
- Read and sign **Statement of Responsibility**

**Related Governing Policies**
- Tests of propriety
- Recognition and training
- Study subject payments
Recognition and Training

Recognition Categories

- Length of Service <$400
- Merit
- Safety
- Participation

Use the Recognition Grid in the policy to determine if a program is required.

Officer approval required >$2,000

Cash or cash-like is always tax reportable.

Recognition Program details

- The name of the recognition program
- The recognition category
- A description of who is eligible to receive the recognition award, keeping in mind that there must be more than one eligible person
- A clear and distinct description of the recognition award criteria
- An explanation of the selection method
- A description of the recognition award, including individual award limits or ranges as well as total aggregate award limits or ranges

Cash or cash-like is always tax reportable.
The Bigger Picture

- Fiscal Responsibility
- Tests of Propriety
- Sensitive Expenses
Fiscal Responsibility

- All employees are to use university resources for designated purposes and comply with polices, laws, regulations and rules, as well as contracts, grants, and donor restrictions.
  - Proper separation of duties and authorization
  - Does not violate Conflict of Interest

- All approvers are to challenge transactions that do not appear to be appropriate.

- All Fiscal Roles certify:
  1. The goods/service represented by the fiscal transaction relates to the Responsibility Unit identified therein (i.e., as the recipient or sponsor).
  2. The expenditure is in the best interest of the University and for official University business only.
  3. The expenditure does not appear to, nor does it actually, provide any personal benefit to an employee without there being a valid business benefit to the University.

- All employees are required to stay up to date in knowledge and act in compliance. Per policy, “I didn’t know” is not acceptable.
Tests of Propriety

Expenditures must be **reasonable** and an appropriate use of University funds. There must be a clear benefit to the University.

- Is the expense the most effective way to accomplish normal, programmatic operations, i.e., without the expense, would objectives be more costly or difficult to achieve?
- The expense must comply with policies, laws, regulations and rules. Adhere to contract, grant and donor restrictions.
- Individuals must not appear to benefit personally or derive private gain (conflicts of interest).
- Limit the number of attendees at functions, events or activities.
- Paying for employee’s spouse or immediate family members to attend events, functions or activities is not appropriate and would only be considered in rare instances.
Sensitive Expenses

Certain transactions are scrutinized more closely because their propriety is difficult to determine.

- Beverage service – allowed at level of Chair/Director/above and *for guests only*.
  - Meals/food provided at normal, recurring meetings is a big issue. Not generally allowed based upon frequency, purpose and the fact that our attendees all report to the same Officer.
  - Food or consumables for personal consumption is not allowed.

- Alcohol
- Official functions
- Gifts, tokens, flowers, cards require prior Officer Approval and are allowed only in limited circumstances.
- Licenses, memberships, dues – based upon org’s faculty agreement
- Donations – requires Officer and Campus approvals
- Parking – travel status, secondary work location

School of Medicine

UNIVERSITY OF COLORADO ANSCHUTZ MEDICAL CAMPUS
Upcoming Modules

Module II - SALARY SETTING AND HUMAN RESOURCE TOPICS

October 25, 2012, 12:00-1:30 p.m.

Building 500 – Bushnell Auditorium (8th Floor, Room N8200)

Presenters: Terri Carrothers, Madeline Sembrat, and Chris Scanlan

- Table 1 Planning, VAMC
- MCOP (BASEM, BASSUPP, BASADM, SUPPLE, ADMSTP)
- FTE vs. % of Time

Please refer to the Calendar on our Administrative Toolbox web page for dates, modules and to register:

http://www.ucdenver.edu/academics/colleges/medicalschool/administration/admin_offices/DFA/Pages/Calendar.aspx