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A REFERENCE GUIDE  
FOR ACADEMIC AND  
ADMINISTRATIVE  
PERSONNEL



**Administrator's  
Responsibilities &  
Resources Handbook**

# TABLE OF CONTENTS

<b>OVERVIEW</b>	<b>3</b>
INTRODUCTION	5
STATEMENT OF ETHICAL VALUES	6
STANDARDS OF ETHICAL CONDUCT	7
INTERNAL CONTROLS	10
CENTRAL ADMINISTRATIVE UNITS	12
INFORMAL CONFLICT MANAGEMENT PROCEDURE	12
<b>ADMINISTRATIVE OFFICIAL: DELEGATED AUTHORITY, RESPONSIBILITY, AND AREAS OF POTENTIAL RISK</b>	<b>13</b>
ACADEMIC AND RESEARCH AFFAIRS	14
CONFLICT OF INTEREST	18
CONSTRUCTION AND USE OF SPACE	19
EMERGENCY MANAGEMENT AND MISSION CONTINUITY	20
ENVIRONMENT, HEALTH AND SAFETY	21
FINANCE	24
HUMAN RESOURCES	26
INFORMATION SYSTEMS/DATA INTEGRITY	28
WORKERS' COMPENSATION	30
OCCUPATIONAL HEALTH SERVICES	31
RISK MANAGEMENT	32
<b>SELECTED POLICIES/GUIDELINES</b>	<b>34</b>
PRINCIPLES OF ACCOUNTABILITY	35
PRINCIPLES FOR ACQUIRING AND PAYING FOR PRODUCTS AND SERVICES	37
UC DAVIS PRINCIPLES OF COMMUNITY	38
PRINCIPLES OF CONFLICT OF INTEREST	38
PRINCIPLES OF DATA INTEGRITY	40
PRINCIPLES OF FINANCIAL MANAGEMENT	42
PRINCIPLES OF REGULATORY COMPLIANCE	45
ANIMAL CARE AND USE PROGRAM	46
INFORMAL CONFLICT MANAGEMENT	47
RESEARCH INVOLVING HUMAN SUBJECTS	48
RESEARCH AFFAIRS: INTELLECTUAL PROPERTY	49
INTERNAL AUDIT SERVICES	50
SELECTED EXAMPLES OF GOOD BUSINESS PRACTICES	51

# OVERVIEW

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Introduction

Statement of Ethical Values

Standards of Ethical Conduct

Internal Controls

Central Administrative Support Departments

Informal Conflict Management Procedure



## INTRODUCTION

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UC Davis has various sources of policy and procedure, including the [UC Davis Policy and Procedure Manual \(UCD PPM\)](#), State and Federal regulations, and University of California Office of the President (UCOP) policies and procedures. This handbook is not intended to replace current policy, but is a supplement for administrators to use as a reference guide. It is designed to outline over-arching responsibilities, principles, and risks faced on a daily basis by individuals tasked with administering academic and non-academic functions of UC Davis.

The Chancellor has delegated various financial, administrative, and management responsibilities to *Administrative Officials* responsible for the operation of their departments or business units. This delegation from the Chancellor also passes through the Dean of each division and school and the Director of the Medical Center to equivalent management personnel. The Associate Vice Chancellor – Finance/Controller has final authority to establish campus financial policies and procedures. The AVC – Finance/Controller provides leadership and partners with *Administrative Officials* to design and implement programs and practices that establish an ethical environment and improve financial accountability and control. Each *Administrative Official* is accountable for ensuring that appropriate controls are in effect.

*Administrative Officials* hold the following positions or are serving in an “acting” capacity. This handbook is intended for daily use by individuals in these positions:

- Vice Provosts
- Deans
- Vice Chancellors
- Associate Deans
- Assistant Deans
- Associate Vice Chancellors
- Assistant Vice Chancellors
- Department Chairs
- Directors
- Associate Directors
- Assistant Directors
- Managers
- Unit Heads
- Principal Investigators
- Management Services Officers
- Academic Administrative Officers
- Department Business Officers

*Administrative Officials* are responsible for implementing policies and procedures to ensure that the university is well-managed and in sound financial condition.

*Administrative Officials* also are responsible for:

- Implementing policies and procedures that allow the university to comply with applicable laws and regulations.
- Upholding the public trust.
- Reflecting appropriately the diversity of our society.

*Administrative Officials* may delegate certain administrative and financial duties to others. In these instances, written goals and objectives that define accountability and responsibility should be established in order to make clear the expectations and standards against which performance will be evaluated. Employees delegated these duties should receive timely feedback on their performance as measured against established expectations and standards.

**Note:** Responsibilities listed for the *Administrative Officials* throughout this handbook are not all-inclusive, nor do

they replace a formal and comprehensive job description.

While Administrative Officials may delegate many of their responsibilities, *they cannot delegate accountability*. They retain accountability for the following activities in their area of responsibility:

- Compliance with all applicable laws and regulations, university policies, collective bargaining agreements, and the terms and conditions of gifts, contracts and grants.
- Maintenance of a sound financial condition and good business practices for the department or business unit.
- Establishment of an effective system of internal controls consistent with the UC Davis Principles of Accountability (see page 35) and Regulatory Compliance (see page 45).
- Adherence to ethical principles consistent with the Statement of Ethical Values and Standards of Ethical Conduct (see page 9).
- Safeguarding and accounting for university assets.
- Administration of human resource activities in a manner that fosters diversity in the work force and ensures due process.
- Ensuring appropriate access to, and use of, university information and systems, including the integrity of data and transactions input and/or modified by staff in their area of responsibility.

*Administrative Officials* may assign duties to assist in carrying out administrative and financial responsibilities. Central administrative support units are available to assist *Administrative Officials* with questions or issues requiring in-depth knowledge of laws, regulations, policies and procedures. These support units act as resources by providing expertise and guidance in establishing the appropriate systems and procedures to help carry out administrative and financial responsibilities. In addition, they are available to advise *Administrative Officials* relating to matters of protecting the integrity and legal interests of the University.

*Administrative Officials* may have several reporting relationships. For example, the Business Officers for the School of Medicine (SOM) departments are accountable to both their department Chair and to the Health Sciences Chief Financial Officer. Each reporting relationship is important because it improves the information flow between various critical areas of campus and departmental administrators. It is important to understand these relationships and to foster open lines of communication.

## STATEMENT OF ETHICAL VALUES

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Members of the University of California community are committed to the highest ethical standards in furtherance of our mission of teaching, research and public service. We recognize that we hold the University in trust for the people of the State of California. Our policies, procedures, and standards provide guidance for application of the ethical values stated below in our daily life and work as members of this community. We are committed to:

### **Integrity**

We will conduct ourselves with integrity in our dealings with and on behalf of the University.

### **Excellence**

We will conscientiously strive for excellence in our work.

### **Accountability**

We will be accountable as individuals and as members of this community for our ethical conduct and for compliance with applicable laws and University policies and directives.

### **Respect**

We will respect the rights and dignity of others.

# STANDARDS OF ETHICAL CONDUCT

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## Purpose

Pursuit of the University of California mission of teaching, research and public service requires a shared commitment to the core values of the University as well as a commitment to the ethical conduct of all University activities. In that spirit, *the Standards of Ethical Conduct* are a statement of our belief in ethical, legal and professional behavior in all of our dealings inside and outside the University.

## Applicability

*The Standards of Ethical Conduct* apply to all members of the University community, including The Regents, Officers of The Regents, faculty and other academic personnel, staff, students, volunteers, contractors, agents and others associated with the University. Organizationally, the *Standards* apply to campuses, the National Laboratories, the Office of the President, the Division of Agriculture and Natural Resources, campus organizations, foundations, alumni associations and support groups.

### 1. Fair Dealing

Members of the University community are expected to conduct themselves ethically, honestly and with integrity in all dealings. This means principles of fairness, good faith and respect consistent with laws, regulations and University policies govern our conduct with others both inside and outside the community. Each situation needs to be examined in accordance with the *Standards of Ethical Conduct*. No unlawful practice or a practice at odds with these standards can be justified on the basis of customary practice, expediency, or achieving a “higher” purpose.

### 2. Individual Responsibility and Accountability

Members of the University community are expected to exercise responsibility appropriate to their position and delegated authorities. They are responsible to each other, the University and the University’s stakeholders both for their actions and their decisions not to act. Each individual is expected to conduct the business of the University in accordance with the *Core Values* and the *Standards of Ethical Conduct*, exercising sound judgment and serving the best interests of the institution and the community.

### 3. Respect for Others

The University is committed to the principle of treating each community member with respect and dignity. The University prohibits discrimination and harassment and provides equal opportunities for all community members and applicants regardless of race, color, national origin, religion, sex, gender identity, pregnancy, physical or mental disability, medical condition (cancer-related or genetic characteristics), ancestry, marital status, age, sexual orientation, citizenship, or status as a covered veteran. Further, romantic or sexual relationships between faculty responsible for academic supervision, evaluation or instruction and their students are prohibited. The University is committed to creating a safe and drug free workplace. Following is a list of the principal policies and reference materials available in support of this standard:

- [\*The Faculty Code of Conduct\*](#)
- [\*Academic Personnel Manual\*](#)
- [\*The Faculty Handbook\*](#)
- [\*Personnel Policies for Staff Members\*](#)
- [\*Policies Applying to Campus Activities, Organizations and Students\*](#)
- [\*Policy on Sexual Harassment and Procedures for Responding to Reports of Sexual Harassment\*](#)
- [\*University policies on nondiscrimination and affirmative action\*](#)
- [\*Campus, laboratory and Office of the President Principles of Community\*](#)

The University's health sciences enterprises are committed to the ethical and compassionate treatment of patients and have established policies and statements of patient rights in support of this principle.

#### **4. Compliance with Applicable Laws and Regulations**

Institutions of higher education are subject to many of the same laws and regulations as other enterprises, as well as those particular to public entities. There are also additional requirements unique to higher education. Members of the University community are expected to become familiar with the laws and regulations bearing on their areas of responsibility. Many but not all legal requirements are embodied in University policies. Failure to comply can have serious adverse consequences both for individuals and for the University, in terms of reputation, finances and the health and safety of the community. University business is to be conducted in conformance with legal requirements, including contractual commitments undertaken by individuals authorized to bind the University to such commitments. The Office of the General Counsel has responsibility for interpretation of legal requirements.

#### **5. Compliance with Applicable University Policies, Procedures and Other Forms of Guidance**

University policies and procedures are designed to inform our everyday responsibilities, to set minimum standards and to give University community members notice of expectations. Members of the University community are expected to transact all University business in conformance with policies and procedures and accordingly have an obligation to become familiar with those that bear on their areas of responsibility. Each member is expected to seek clarification on a policy or other University directive he or she finds to be unclear, outdated or at odds with University objectives. It is not acceptable to ignore or disobey policies if one is not in agreement with them, or to avoid compliance by deliberately seeking loopholes.

In some cases, University employees are also governed by ethical codes or standards of their professions or disciplines—some examples are attorneys, auditors, physicians and counseling staff. It is expected that those employees will comply with applicable professional standards in addition to laws and regulations.

#### **6. Conflicts of Interest or Commitment**

Employee members of the University community are expected to devote primary professional allegiance to the University and to the mission of teaching, research and public service. Outside employment must not interfere with University duties. Outside professional activities, personal financial interests, or acceptance of benefits from third parties can create actual or perceived conflicts between the University's mission and an individual's private interests. University community members who have certain professional or financial interests are expected to disclose them in compliance with applicable conflict of interest/conflict of commitment policies. In all matters, community members are expected to take appropriate steps, including consultation if issues are unclear, to avoid both conflicts of interest and the appearance of such conflicts.

#### **7. Ethical Conduct of Research**

All members of the University community engaged in research are expected to conduct their research with integrity and intellectual honesty at all times and with appropriate regard for human and animal subjects. To protect the rights of human subjects, all research involving human subjects is to be reviewed by institutional review boards. Similarly, to protect the welfare of animal subjects, all research involving animal subjects is to be reviewed by institutional animal care and use committees. The University prohibits research misconduct. Members of the University community engaged in research are not to: fabricate data or results; change or knowingly omit data or results to misrepresent results in the research record; or intentionally misappropriate the ideas, writings, research, or findings of others. All those engaged in research are expected to pursue the advancement of knowledge while meeting the highest standards of honesty, accuracy, and objectivity. They are also expected to demonstrate accountability for sponsors' funds and to comply with specific terms and conditions of contracts and grants.

#### **8. Records: Confidentiality/Privacy and Access**

The University is the custodian of many types of information, including that which is confidential, proprietary and private. Individuals who have access to such information are expected to be familiar and to comply with



applicable laws, University policies, directives and agreements pertaining to access, use, protection and disclosure of such information. Computer security and privacy are also subject to law and University policy.

Information on the University's principles of privacy or on specific privacy laws may be obtained from the respective campus or laboratory information privacy office.

The public right to information access and the individual's right to privacy are both governed by state and federal law, as well as by University policies and procedures. The legal provisions and the policies are based upon the principle that access to information concerning the conduct of the people's business is a fundamental and necessary right of every person, as is the right of individuals to privacy.

## **9. Internal Controls**

Internal controls are the processes employed to help ensure that the University's business is carried out in accordance with these *Standards*, University policies and procedures, applicable laws and regulations and sound business practices. They help to promote efficient operations, accurate financial reporting, protection of assets and responsible fiscal management. All members of the University community are responsible for internal controls. Each business unit or department head is specifically responsible for ensuring that internal controls are established, documented properly and maintained for activities within their jurisdiction. Any individual entrusted with funds, including principal investigators, is responsible for ensuring that adequate internal controls exist over the use and accountability of such funds. The University has adopted the principles of internal controls published by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission.

## **10. Use of University Resources**

*University resources* may only be used for activities on behalf of the University. They may not be used for private gain or personal purposes except in limited circumstances permitted by existing policy where incidental personal use does not conflict with and is reasonable in relation to University duties (e.g. telephones). Members of the University community are expected to treat University property with care and to adhere to laws, policies and procedures for the acquisition, use, maintenance, record keeping and disposal of University property. For purposes of applying this policy, "*University resources*" is defined to include but not be limited to the following, whether owned by or under the management of the University (e.g., property of the federal government at the National Laboratories):

- Cash, and other assets whether tangible or intangible; real or personal property;
- Receivables and other rights or claims against third parties;
- Intellectual property rights;
- Effort of University personnel and of any non-University entity billing the University for effort;
- Facilities and the rights to use University facilities;
- The University's name;
- University records, including student and patient records; and,
- The University information technology infrastructure.

## **11. Financial Reporting**

All University accounting and financial records, tax reports, expense reports, time sheets and effort reports, and other documents including those submitted to government agencies must be accurate, clear and complete. All published financial reports will make full, fair, accurate, timely and understandable disclosures as required under generally accepted accounting principles for government entities, bond covenant agreements and other requirements. Certain individuals with responsibility for the preparation of financial

statements and disclosures, or elements thereof, may be required to make attestations in support of the *Standards*.

## **12. Reporting Violations and Protection from Retaliation**

Members of the University community are strongly encouraged to report all known or suspected improper governmental activities (IGAs) under the provisions of the *Policy on Reporting and Investigating Allegations of Suspected Improper Governmental Activities* (Whistleblower Policy). Managers and persons in supervisory roles are required to report allegations presented to them and to report suspected IGAs that come to their attention in the ordinary course of performing their supervisory duties. Reporting parties, including managers and supervisors, will be protected from retaliation for making such a report under the *Policy for Protection of Whistleblowers from Retaliation and Guidelines for Reviewing Retaliation Complaints* (Whistleblower Retaliation Policy).

*Adopted by The Regents of the University of California, May, 2005.*

## **INTERNAL CONTROLS**

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Internal Controls<sup>1</sup> are processes, affected by UC and campus management and other personnel, designed to provide reasonable assurance regarding the achievement of the University's objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws, regulations and internal policies and procedures

Internal controls are comprised of five interrelated components, listed in order of their importance and effectiveness:

### **Control Environment**

The control environment sets the ethical and procedural tone for the organization. Factors such as integrity, ethical values, competency, management philosophy, and operating style form the foundation for other components of internal control, and for providing discipline and structure.

### **Risk Assessment**

Risk assessment involves identifying circumstances that may impede the organization's ability to achieve its objectives and evaluating the effectiveness of procedures in place that mitigate identified risks.

### **Control Activities**

Control activities are the actions and directions that help ensure management goals are met and risks are properly managed. They include a range of activities, such as approvals, authorizations, verifications, reconciliations, reviews, security of assets, and separation of duties.

### **Information and Communication**

Quality information must be communicated to the right people at the appropriate time to ensure employees effectively discharge their responsibilities. Effective communication must also occur in a broader sense flowing in all directions throughout the organization. Everyone must understand their own role with internal controls and that control responsibilities must be taken seriously.

### **Monitoring**

Processes for assessing the quality of performance over time through ongoing monitoring of activities, and/or separate evaluations provide assurance that controls are in place and functioning as intended. Monitoring

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<sup>1</sup> The university adopted this internal control definition in 1997 from *Internal Control – Integrated Framework, Committee of Sponsoring Organizations (COSO) of the Treadway Commission*, which has been accepted nationally in both the public and private sectors.

includes regular management and supervisory activities and actions taken by people in performing their duties.

Establishing an ethical environment and setting the tone at the top of the organization are the most important elements of the accountability and control environment. Each of the components work together to create a comprehensive system capable of deterring fraud and preventing, detecting and correcting problems based on an overall assessment of risk and exposure.

### **Statement on Auditing Standards 115**

The American Institute of Certified Public Accountants in 2008 published Statement on Auditing Standards 115 (SAS 115) titled "*Communicating Internal Control Related Matters Identified in an Audit.*" SAS 115 establishes standards and provides guidance to auditors on communicating matters related to an entity's internal controls over financial reporting in an audit of financial statements. The university contracts with an external accounting firm to perform an annual audit of the UC financial statements. The standard:

1. Defines the terms *significant deficiency* and *material weakness*.
2. Provides guidance on evaluating the severity of control deficiencies identified in an audit of financial statements.
3. Requires the auditor to communicate, in writing, to management and those charged with governance, significant deficiencies and material weaknesses identified in an audit.

SAS 115 lowers the threshold for reporting control deficiencies. The significance of a control deficiency as determined by the auditor depends on the reasonable possibility for a financial misstatement, not on whether a misstatement has actually occurred.

Significant deficiencies and material weaknesses may result in our external auditors rendering a qualified opinion regarding the university's financial statements. Such an opinion would bring into question our stewardship responsibilities and have a significant financial impact.

The US General Accounting Office included SAS 112 in their July 2007 revision to the *Government Auditing Standards*, which federal auditors follow in performing audits of sponsored projects. The new standards could result in disallowances and penalties.

### **Fiscal Close Certification Letters**

Annual certifications from management have been included in the fiscal closing processes to strengthen internal controls to assure a higher level of integrity in financial reporting. Deans, vice chancellors, vice provosts, department chairs and MSO/CAOs sign Fiscal Close Certification Letters to acknowledge their responsibility for and confirm to the best of their knowledge and belief:

- They are responsible for the application of University policies and procedures to ensure the efficient and effective use of resources and to prevent and detect fraud in the areas in which they are involved.
- There are no material transactions or agreements, including the accrual of liabilities, that have not been properly recorded in the University's accounting records.
- Communications from regulatory agencies, donors, or other entities concerning noncompliance with laws, regulations, applicable guidelines, directives or with an appropriate standard of care have been disclosed in writing to the Associate Vice Chancellor - Finance/Controller.
- All known allegations of fraud or suspected fraud have been disclosed to the appropriate University official or workgroup.
- The areas in which they are involved manage funds in compliance with laws, regulations, provisions of contract and grant agreements, and donor restrictions that apply to these funds.

## CENTRAL ADMINISTRATIVE UNITS

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Central administrative units provide a variety of support services, including expertise and assistance in interpreting policy and legal requirements, formal and informal training, and compliance monitoring. *Administrative Officials* are encouraged to contact the appropriate department whenever information and assistance is required.

Many of the central administrative units discussed in this handbook are accessible on the [Administration website](#).

## INFORMAL CONFLICT MANAGEMENT PROCEDURE

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UC Davis is committed to providing individuals a safe and neutral process for the resolution of conflict. An important element of this commitment is the Informal Conflict Management Procedure, which encourages addressing problems and/or concerns early, before they escalate into larger issues.

If problems and/or conflicts arise that cannot be addressed satisfactorily by the parties themselves, *Administrative Officials* should seek assistance from Mediation Services, the Human Resources Employee & Labor Relations Unit, and/or other applicable employee support offices in Human Resources.

Recognizing that individuals have both a personal interest in and a share of the responsibility for managing their conflicts, UC Davis encourages and facilitates the use of an informal conflict management process. For additional information relating to this process, please refer to the Informal Conflict Management information on page 47.

# **A**DMINISTRATIVE OFFICIAL:

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## DELEGATED AUTHORITY, RESPONSIBILITY, AND AREAS OF POTENTIAL RISK

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Academic and Research Affairs

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Conflict of Interest

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Construction and Use of Space

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Emergency Management and Mission Continuity

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Environment, Health and Safety

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Finance

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Human Resources

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Information Systems/Data Integrity

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Workers' Compensation

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Occupational Health Services

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Risk Management

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## ACADEMIC AND RESEARCH AFFAIRS

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that *cannot* be delegated:

- A. Accountability for the academic or administrative leadership of the department.
- B. Reviewing matters such as space allocation and employee health and safety programs as they relate to research issues such as biohazard, fire and life safety, chemical hazards, and radiation safety. The *Administrative Official* is responsible for assuring compliance with campus environmental and safety policies, and that laboratory spaces are free of contamination and cleared of hazardous materials following lab relocations.
- C. Oversight responsibility for the departmental review process.
- D. Conducting of annual performance reviews of all academic appointees.
- E. Consulting of faculty on academic personnel actions and programmatic issues.

Staff may be responsible for implementing the *Administrative Official's* decisions and for reviewing departmental compliance with university policies and procedures, but cannot be responsible for academic or other substantive decisions for which the *Administrative Official* is accountable.

#### Major responsibilities that can be delegated:

##### ACADEMIC AFFAIRS

- A. Carrying out administrative details concerning compliance with university policies and procedures pertaining to academic layoffs, academic grievance, misconduct (see Faculty Code of Conduct), confidentiality, departmental peer review process, and related ethical and legal issues.
- B. Carrying out administrative details concerning the negotiation and advising of academic appointees about the terms and conditions of employment, including benefits.
- C. Overseeing faculty compliance with terms of the UC Davis Compensation Plan, where applicable.
- D. Overseeing allocation of support services.

##### RESEARCH AFFAIRS

- A. Reviewing proposals submitted by departmental faculty members to ensure the following:
  - Principal investigator or co-principal investigator is eligible.
  - Proposed project scope is consistent with the educational and professional objectives of the department.
  - Time commitments made by faculty are appropriate.
  - Campus space is available for the proposed project or alternate space options have been arranged.
  - Cost sharing and/or other fund commitments set forth in the proposal can be met.
  - Equipment screening procedures have been followed where appropriate.
  - University guidelines regarding the review, approval, and timely submission of proposals and the conduct of the research have been followed.
- B. Establishing and maintaining departmental review or safety committees as appropriate, such as the UC Davis Institutional Animal Care and Use Committee.
- C. Approving all radiation safety and radioactive drug research applications on behalf of the department.
- D. Training animal care laboratory personnel.

## AREAS OF POTENTIAL RISK

### ACADEMIC AFFAIRS

In overseeing the university's appointment and academic review process, *Administrative Officials* should follow the procedures outlined in the Academic Personnel Manual, Section 220 (and related sections as appropriate).

- A. Problems frequently arise as a result of negotiating faculty compensation agreements and administering the faculty compensation plan.
- B. Serious issues or circumstances may lead to a formal complaint, grievance, or legal action such as:

If any of these issues occur or are likely to occur ...	The <i>Administrative Official</i> should contact:
Conflict of Interest - General	<a href="#">Conflict of Interest Coordinator/UCD Campus Counsel</a>
Conflict of Interest – Health Sciences	<a href="#">Compliance Officer, Campus Compliance Office, UCDCM</a>
Conflict of Interest – Research, Misconduct in Science	<a href="#">Director, Sponsored Programs, Office of the Vice Chancellor for Research</a> <a href="#">Office of Medical Research, School of Medicine</a>
Discrimination, Sexual Harassment	<a href="#">Sexual Harassment Education Program</a>
Layoffs, Termination - Staff	<a href="#">Employee &amp; Labor Relations</a>
Misconduct, academic or social, involving students	<a href="#">Student Judicial Affairs</a> Email: <a href="mailto:sja@ucdavis.edu">sja@ucdavis.edu</a>
Misuse of Resources, Improper Governmental Activities	<a href="#">Assistant Executive Vice Chancellor, Offices of the Chancellor &amp; Provost</a>
Violation of the Faculty Code of Conduct	<a href="#">Research Compliance Hotline</a> <a href="#">Chancellor</a>

### RESEARCH AFFAIRS - HUMAN SUBJECTS

- A. Non-compliance with Federal regulations and policies can result in loss of the privilege to conduct human subject research for the investigator and the institution. Non-compliance also creates the potential for loss of all Federal funding to the institution.
- B. The university's indemnification of an investigator may be compromised and an investigator may be held personally liable under the following circumstances:
  - Failure to obtain Institutional Review Board (IRB) approval for research involving human subjects prior to

commencing a project.

- Instituting a revision of or modification to a project without prior IRB approval of the procedures.

#### **RESEARCH AFFAIRS - ANIMAL CARE**

All use of vertebrate animals for teaching, training and research must have approval by the UC Davis Institutional Animal Care and Use Committee (IACUC).

- A. Serious issues or circumstances may lead to a formal complaint, grievance, or legal action as outlined in the [Animal Welfare Act](#).
- B. Animals used under the jurisdiction of UC Davis must be housed in facilities approved by the UC Davis IACUC.
- C. The transportation of animals must meet Federal, State and [campus policies](#).
- D. Non-compliance with Federal regulations and policies can result in fines as well as the loss of the privilege to conduct animal research for the investigator and the institution. Non-compliance also creates the potential for the loss of all Federal funding to the institution and puts AAALAC accreditation at risk.
- E. Financial implications may apply to the department for animal research conducted inappropriately according to either animal welfare or [contract and grant regulatory guidelines](#).

#### **ROLES OF ADMINISTRATIVE OFFICIALS**

##### **RESEARCH AFFAIRS - REVIEW OF CONTRACT AND GRANT APPLICATIONS**

- A. The *Administrative Official* must ensure that research grant and contract applications are accurate, complete, and timely.
- B. An employee with delegated contracting authority should sign all contract and grant proposals and awards.
- C. Graduate Studies and the Office of the Vice Chancellor for Research should be consulted for assistance.

##### **RESEARCH AFFAIRS - FINANCIAL MANAGEMENT**

- A. The *Administrative Official* must ensure that Principal Investigators manage their grants effectively and report accurately the sources and uses of these extramural funds.
- B. Falsification of financial transactions -- including vendor payments, expense reimbursements, expense transfers, payroll, and leave documents -- is a violation of the law under the Federal False Claims Act may be punishable by sanctions against the university and the *Administrative Official* up to and including incarceration.

##### **RESEARCH AFFAIRS - USE OF HAZARDOUS MATERIALS**

- A. The *Administrative Official* should ensure that all work involving the use of radioisotopes, hazardous biological materials, radiation machines, high power lasers, and certain hazardous chemicals and toxins receive approval prior to the start of research. Contact Environmental Health & Safety for assistance.
- B. Non-compliance with State and Federal regulations and policies can result in loss of the privilege for the Investigator and the institution to conduct research using radiation. Non-compliance may also result in loss of all Federal funding and put licensure and accreditation at risk. Further, any willful violation of state safety or health standards that causes the death of, or significant bodily harm to, an employee may subject the violator to criminal sanctions.
- C. With respect to use of hazardous biological materials, non-compliance with National Institutes of Health (NIH) policies and guidelines may result in loss of NIH funding for recombinant DNA research to the institution.
- D. The transportation of hazardous materials, including radioisotopes, hazardous biological agents and chemicals, must meet Federal, State, and local regulations.



## RESEARCH AFFAIRS - INTELLECTUAL PROPERTY

- A. Anyone using university research facilities, whether or not on a paid appointment, must sign the University Patent Acknowledgement Form.
- B. Consulting agreements between a faculty member and an outside organization must not conflict with duties owed the university under Academic Personnel Guidelines, such as obligations to disclose inventions.

## RESOURCES

### Departments

[Academic Personnel](#)

[Animal Care and Use Committee, Institutional](#)

[Conflict of Interest](#)

[Graduate Studies and Research](#)

[Human Subjects Program](#)

[Innovation Access/Technology Transfer Services](#)

[Risk Management](#)

[Workers' Compensation](#)

[Safety Services](#)

### Policies/Procedures

[UCOP Academic Personnel Manual \(APM\)](#)

[UCOP Business and Finance Bulletins \(BFB\)](#)

[UCOP Faculty Code of Conduct](#)

[UCD Academic Personnel Manual \(UCD APM\)](#)

[UCD Code of Academic Conduct](#)

[Guide to Research Compliance for Principal Investigators & Department Administrators](#)

[Improper Governmental Activities](#)

[Protection of Animal Subjects](#)

[Protection of Human Subjects](#)

[Sexual Harassment and Complaint Resolution](#)

[Travel Recruitment of Academic Staff](#)

## CONFLICT OF INTEREST

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that *cannot* be delegated:

- A. Accountability for the implementation of a system or systems that effectively manage conflict of interest activities.
- B. Committing the university to an appropriate course of action that assures that no significant individual, near relative or financial benefit is present within the area of responsibility of the *Administrative Official*.

#### Major responsibilities that can be delegated:

- A. Establishing departmental policies and procedures which ensure that:
  - UC Davis policies and codes regarding conflict of interest are followed.
  - Faculty and staff are aware of disclosure and disqualification requirements.
- B. Monitoring, preventing, and reducing possible conflict of interest situations.

#### AREAS OF POTENTIAL RISK

- A. University employees who are required to fully disclose their financial interests and fail to do so are in violation of Federal and/or State laws and are subject to administrative, civil, and criminal penalties. Persons violating the university's Conflict of Interest (COI) policy are subject to disciplinary action.
- B. University employees responsible for the design, conduct or reporting of a sponsored project at the university must disclose to the university significant personal financial interests related to that project. When the university determines that such an interest might reasonably appear to be directly and significantly affected by the sponsored project, the university will take steps to manage, reduce, or eliminate the conflict of interest.
- C. A principal investigator must disclose whether or not he/she or a near relative has direct or indirect financial interest in the sponsor of research funded in whole or in part through a gift, contract, or grant from a non-governmental entity prior to making any commitment to accept such funding.
- D. Faculty and staff should not participate in or influence university business decisions that could lead to personal gain or give advantage to firms in which employees or a near relative have an interest.
- E. Faculty and staff should not purchase or lease goods, or contract for services, from any university employee or near relative unless the Director of Procurement & Contracting Services has determined that goods or services are not available from either commercial sources or the University's own facilities.
- F. Faculty and staff should be encouraged to discuss any potential conflict of interest situations with their supervisor and/or other UC Davis officials, such as the Conflict of Interest Coordinator.

### RESOURCES

#### Policies/Procedures

[Conflict of Interest](#)

[UCOP BFB G-39: Conflict of Interest Policy & Compendium of Specialized University Policies, Guidelines, and Regulations Related to Conflict of Interest](#)

## CONSTRUCTION AND USE OF SPACE

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that *cannot* be delegated:

- A. Ensuring that construction and alteration of space furthers the university mission of teaching, research, and public service.
- B. Oversight and review of the different phases of construction to include the project concept and request phase, the feasibility study design phase, the capital budget approval phase, the design development phase, the contract document phase, the bid phase, the construction phase, and the project closeout phase.
- C. Approval of proposed fund expenditures and review of actual transactions. A thorough review is necessary, as billing continues until closeout of projects, which might be up to a year after actual construction is finished.
- D. Appropriate staffing of plans and proposals, to include coordination of space issues with the Office of Resource Management and Planning. *Administrative Officials* have the responsibility and discretion to assign space as they deem appropriate to maximize the department's effectiveness, and should make such assignments after appropriate departmental consultation (e.g., the unit space committee.)

#### Major responsibilities that can be delegated:

- A. Campus space is assigned to the respective Deans and Vice Chancellors for the purpose of conducting university business. Space management responsibilities rest on the respective Deans and Vice Chancellors, who may further delegate their responsibility and authority for space assignment to the heads of units under their jurisdiction with respect to the space already designated.
- B. Each campus unit has a space coordinator, and each unit is responsible for assisting in the updating of the annual campus space inventory. The inventory provides the detailed information that is used to justify new space requests, and to meet reporting requirements of UCOP and the State. It must be accurate and up-to-date in reflecting the current assignment and use of campus space.

### ALTERATION OF SPACE

Any proposed alteration of campus space must be accomplished using the campus services available from Facilities Management or Design & Construction Management to ensure that work complies with all applicable policies and codes. The [Campus Care Index](#) was designed to help people find their way through the many campus services related to building maintenance and construction. The web-site provides step-by-step instructions for simple projects to major capital projects.

### AREAS OF POTENTIAL RISK

#### Cost over-runs

When an *Administrative Official* requests alteration of space, it must be done with the understanding that unforeseen results can occur. These types of events can cause the project to cost more than the unit was prepared to spend. Since Facilities Management and Design & Construction Management are primarily recharge operations, they are prevented by law from making a profit. For this reason, there is often no large contingency fund available to cover cost over-runs on projects, with the exception of the very large projects. The unit requesting construction may have to bear the burden of these extra costs, or request funding from a third party.

#### Hazardous Materials

Older buildings often have a variety of hazardous materials that, if left undisturbed, do not pose a health risk to the residents or employees within the building. However, renovation or improvement of that building may cause a condition in which a hazardous material is disturbed, and thus requires hazardous material abatement. Further, it is standard procedure to remove these materials when encountered during a renovation or improvement project, to protect the campus from future liability. Units requesting the

renovation or improvements have the fiscal responsibility for hazardous material abatement, since the hazardous condition was caused by the construction requested by the unit.

### Contracting and Bidding

Both Facilities Management and Design & Construction Management frequently contract work which cannot be performed by university personnel. Either Facilities Management or Design & Construction Management will administer the public bidding process and contract award. Several options regarding the type of contract bid process to be used are available. The department, with consultation assistance from Facilities Management or the Office of Design & Construction Management, will choose the competitively bid contract option which best suits the project constraints.

## RESOURCES

### Departments

[Design & Construction Management](#)

[Facilities Management](#)

[Finance, Operations and Administration](#)

### Policies/Procedures

[Campus Care Index](#)

[UCD PPM Physical Facilities](#)

[UC Facilities Manual](#)

## EMERGENCY MANAGEMENT AND MISSION CONTINUITY

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that *cannot* be delegated:

- A. Accountability for emergency and business continuity planning, and maintaining a state of readiness for emergencies of any size.
- B. Responsibility for regulatory compliance with regard to public safety, and protection of University property, financial operations, and the environment.
- C. Responsibility to direct periodic training so that all employees are prepared to take proper action during an emergency.

#### Major responsibilities that can be delegated:

- A. Establishing and implementing local business continuity plans to ensure restoration of critical functions after any emergency. Critical business functions are those actions or activities that would prevent the department from recovering and resuming business operations necessary to ensure continuation of the University's mission of teaching, research and public service.
- B. Establishing and implementing local emergency action plans to ensure personnel are aware of actions to take during an emergency as required in the Department Injury and Illness Prevention Program (IIPP). Tasks could include evacuation of the building, locking cash drawers, protecting research or preserving documents.
- C. Authority to order evacuation of the floor, building, or other areas of unit responsibility when an emergency exists.

### AREAS OF POTENTIAL RISK

- A. A vulnerability assessment of risks from natural, technological, human and terrorist hazards is conducted at regular intervals. These hazards have the potential to cause harm to all elements of the campus and/or disrupt normal business operations.

- B. Departments can mitigate some of their exposure to these risks by ensuring emergency and business continuity plans are in place and that all employees are aware of their part in those plans.
- C. The *Administrative Official* should work with campus resources to develop and implement these plans.
- D. Plans must consider continuation of business functions even during times of budgetary constraints, strikes, retirement of key employees or high employee absenteeism.
- E. The *Administrative Official* must be prepared to utilize campus resources (i.e., counseling services) as well as department resources (i.e.: alternate location of services to locations under department’s control) to deal with the aftermath of emergencies.

## RESOURCES

### Department

[Office of Emergency/Continuity Planning](#)

[Accounting & Financial Services](#)

[Fire Department](#)

[Human Resources](#)

[Information & Education Technology](#)

[Police Department](#)

[Risk Management](#)

[Workers' Compensation](#)

[Safety Services](#)

### Policies/Procedures

[UCD PPM Emergency Management and Campus Security](#)

[UCD PPM Financial Management Services](#)

[UCD PPM Physical Facilities](#)

[Personnel Policies for Staff Members](#)

[UCD PPM Communications and Technology](#)

[UC Ready – A Continuity Plan Tool](#)

## ENVIRONMENT, HEALTH AND SAFETY

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that *cannot* be delegated:

- A. Accountability for ensuring that faculty, employees, students, patients and visitors have the benefit of a safe and healthy environment.
- B. Administrative Officials are encouraged to:

- Develop and promote safety, health and environmental awareness as positive values in their organization.
- Encourage employees and students to recognize and report hazardous conditions.
- Support corrective actions as recommended or required by Safety Services.

**Major responsibilities that can be delegated:**

**A. Establishing and Supporting:**

- The departmental Injury and Illness Prevention Program (IIPP) and documentation of compliance with the campus IIPP program.
- Programs to educate and train personnel regarding UC Davis health and safety policies and procedures, identification and elimination of hazardous conditions, record keeping, and ethical responsibilities.
- Programs to ensure that all research is conducted in accordance with UC Davis Laboratory Safety Guidelines (including completion of laboratory safety plans, department injury and illness prevention plans, emergency action plans, and approval for use of radiation and hazardous biological materials).
- Documentation of employee safety training (from any source, including formal presentations or one-to-one meetings/discussions) and maintaining this documentation in a readily available manner.

**B. Designating a departmental safety coordinator and departmental safety committee to carry out department health and safety responsibilities.**

**C. Developing and maintaining departmental emergency action plans that address procedures to be followed by personnel in case of fire, earthquake, major chemical spill, or other emergencies. Designating key emergency personnel and assuring emergency action plans are integrated into departmental training.**

**D. Reporting to Safety Services, as soon as possible after the occurrence, all accidents or “near misses” which result in injury and/or loss or destruction of property. Keeping records on employee injuries, incident reports, and grievances involving safety matters and loss or destruction of property. Ensuring that employees properly report injuries within 24 hours of the injuries.**

**E. Reporting any fire or fire/life safety hazard to the Fire Department and Safety Services as soon as possible.**

**F. Developing, maintaining and reviewing Safety Services programs for department laboratories, shops, studios, etc. in accordance with UC Davis policy and procedures as well as any applicable regulations (see Resources).**

**G. Following established procedural guidelines from Safety Services to assure that all staff are trained in handling hazardous waste and that all hazardous waste is properly stored, labeled, and picked up by Integrated Hazardous Waste.**

**AREAS OF POTENTIAL RISK**

The Corporate Criminal Liability Act of 1989 requires an *Administrative Official* or manager to notify affected employees and Cal/OSHA in writing within 15 days after being made aware that a "serious concealed danger" has been identified. All individuals likely to be subject to danger should be provided a sufficient description of the danger. Failure to notify Cal/OSHA and affected employees in a timely fashion may result in fines and criminal prosecution.

Cal/OSHA regulations require every employer to report any serious injury/illness or death of an employee occurring in a place of employment or in connection with any employment within 8 hours to the nearest CAL/OSHA office. EH&S performs this reporting after consulting with the supervisor or department representative of the employee. Failure to notify Cal/OSHA may result in fines.

**ROLES OF ADMINISTRATIVE OFFICIALS**

**A. Safety Services review and approval is required for all remodels and construction plans prior to commencing work.**

**B. Vacated space, including areas from laboratory relocation, must meet Safety Services clearance requirements prior to entry of construction personnel and/or future occupancy.**

**C. Granting agencies may stipulate specific safety requirements that must be followed.**

- D. Contact Safety Services when any outside regulatory official requests entry to the workplace for an inspection or review.

## RESOURCES

### Department

[Safety Services](#)

[Fire Department](#)

### Policies/Procedures

[Biological Safety](#)

[Controlled Substances](#)

[Driving Safety Program](#)

[Electrical Safety](#)

[Environmental Protection](#)

[Ergonomics Program](#)

[Hazardous Chemical Use, Storage, Transportation, and Disposal](#)

[Hazardous Operations](#)

[Hazardous Substances Communication Program](#)

[Occupational & Preventive Medicine](#)

[Pest Management](#)

[Pesticide Applications](#)

[Protective Clothing & Equipment](#)

[Public Health & Sanitation](#)

[Radiological Safety – Health Physics](#)

[Smoke-Free Policy](#)

[UCOP BFB 50 – Controlled Substances](#)

[UC Policy on Environmental Health & Safety](#)

## FINANCE

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that *cannot* be delegated:

- A. Accountability for ensuring that proper controls and monitoring procedures are in place and are being applied accordingly.
- B. Accountability for ensuring that reports are accurate and meaningful.
- C. Direct responsibility for delegated financial resources.

#### Major responsibilities that can be delegated:

- A. Establishing and maintaining sound financial plans for all departmental fund sources, which requires maintaining positive fund balances and assuring transactions are posted to correct funds.
- B. Implementing monitoring and reporting procedures that measure progress in reaching programmatic goals and avoid overdrafts for all funds.
- C. Operating the department in compliance with ethical practices, applicable laws and regulations, University policies and procedures, and the terms and conditions of gifts, grants, and contracts.
- D. Establishing and maintaining a system of internal controls to ensure efficient and effective operations; reliable financial reporting; safeguarding resources against waste, loss and misuse; and compliance with policies, regulations and laws. This includes methods and procedures for separation of duties, proper approvals, security of assets and records, and review and validation of ledger entries.
- E. Establishing department policies and procedures to ensure that:
  - Costs charged to each fund will provide benefit to the project for which the fund was established.
  - Transfers of funds or expenses involving restricted dollars are proper.
- F. Establishing and monitoring controls that prevent one individual from exercising control over all key processing functions for financial transactions. Such functions include:
  - Recording transactions into the Kuali Financial System (KFS) directly or through an interfacing system.
  - Approving transactions.
  - Receiving or disbursing funds.
  - Performing the monthly review of the ledgers certifying the validity of charges and credits.
  - Recording corrections or adjustments.
- G. Requiring that the work for policy compliance, accuracy and timeliness be performed by a second person if the lack of staffing within the unit requires that one person perform all of these functions.
- H. Ensuring that financial transactions include adequate explanations and sufficient documentation to support post authorization review and audit.
- I. Identifying unauthorized transactions and informing management of any material irregularity or loss of university assets.
- J. Ensuring that fiscal support personnel receive the core systems training needed to effectively complete assignments.

### REQUIREMENTS TO REDUCE POTENTIAL RISKS

- A. A bank account for either an activity supported by or for funds disbursed by the university is not to be opened without prior approval by the Treasurer's Office. Approval must be coordinated with the Associate Vice Chancellor - Finance (see Resources).
- B. Employees should not approve payroll or other disbursements to themselves or someone to whom they report. Because KFS permits an employee to approve a disbursement to himself/herself, *Administrative Officials* have the responsibility to ensure a system of separation of duties in which this does not occur.



- C. Expense reimbursements and payments must follow special limits and approvals as outlined in the appropriate section of the UC Davis Policy and Procedure Manual.
- D. Employees signing any document as the approving authority must sign their own name or use their own electronic signature or user ID (e.g. KFS approval) where appropriate.
- E. Cash and checks received for the university must be endorsed and deposited in accordance with the [UCD PPM Section 330-55](#).
- F. Employees should not accept cash, non-cash gifts, or other benefits from any source that is offered or reasonably appears to be offered because of the University position held by the officer or employee, nor should an officer or employee extend an offer on a similar basis per [UC Davis PPM Section 380-55](#).
- G. Income and expenses recorded in departmental financial subsystems must be reconciled to the general ledger in Decision Support (the official record for UC Davis financial transactions) on a monthly basis.
- H. Expenditure adjustments (cost transfers) must be made in accordance with [UCD PPM Section 330-63](#), which permits expenditure adjustments only to correct errors, record a change in decisions originally made in the use of goods or services, or redistribute certain high numerical but small individual and/or minor charges.
- I. The establishment of a new service activity and new or revised recharge rates must be approved as outlined in the [UC Davis PPM Sections 340-25](#).
- J. All payments to or for the benefit of UC Davis employees must be made in accordance with the UCD PPM and compensation plans.
- K. The payment of compensation or expense reimbursement to foreign visitors is restricted in many situations by Immigration and Naturalization Services (INS) regulations. Contact the Payroll Division of Accounting & Financial Services for help *before* a visitor arrives at UC Davis.
- L. The funds of the university cannot be used for personal gain. This includes the purchase of products for personal use or the purchase of products or services from oneself, a relative, or other department employee or their relatives, unless allowed under the provision of the conflict of interest policy.
- M. All loans to UC Davis employees must be in accordance with approved university loan programs.
- N. It is illegal to pay individuals as independent contractors or consultants when they should be paid as employees, and doing so renders the department liable to pay required taxes and/or penalties as outlined in [UCD PPM Section 380-70](#).
- O. The Director of Procurement & Contracting Services and designee have the highest delegation for the execution of purchase contracts and standard purchase orders for materials, goods and services, and the execution of contracts for lease or lease/purchase of equipment. *No university staff or faculty member may commit university funds without specific delegation of purchase authority granted from policy, the Vice Chancellor of Administrative Resource Management or the Director of Procurement & Contracting Services.*
- P. Complete records of equipment, as addressed in the [UCD PPM Section 350-55](#), must be kept in the department. University-owned equipment used in homes or other locations remains the property of the University of California and must be returned when no longer used for university business. University equipment can only be given to vendors if it is documented on the Purchase Requisition, indicating that the university will be compensated for the equipment. For instance, a department may want a vendor delivering a new copier to take the old copier away.
- Q. The university cannot make charitable or political contributions. The Chancellor may grant an exception if charitable contributions are consistent with the mission of the university.
- R. Risk Management Services is to be consulted in decisions involving potential liability, accidental loss, insurance and indemnification requirements and litigation issues. Claims for loss of or damage to property are submitted to Risk Management Services as they are incurred.
- S. Staff must be adequately trained to ensure transactions are appropriate, accurate and in compliance with relevant policies, regulations, laws, funding source restrictions, and contractual terms & conditions. Only certain UCD staff are authorized to execute business contracts and agreements with outside entities. Any *Administrative Official* contemplating a business arrangement with an outside entity should contact the appropriate office (see Resources list) for consultation and support.

## RESOURCES

### Department

[Accounting & Financial Services:](#)

[Accounts Payable](#)

[Capital Asset Accounting & Equipment Management](#)

[Cashier & Payment Solutions](#)

[Controls & Accountability](#)

[Contracts & Grants Accounting](#)

[Finance, Operations and Administration](#)

[General Accounting](#)

[Government Relations](#)

[Office of Research](#)

[Payroll](#)

[Procurement & Contracting Services](#)

[Risk Management](#)

[Student Accounting](#)

[Tax Accounting](#)

[Travel & Entertainment](#)

[Workers' Compensation](#)

### Policies/Procedures

[Business and Finance](#)

[Financial Management and Services](#)

## HUMAN RESOURCES

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that *cannot* be delegated:

- A. Accountability for human resources management in the department, in accordance with legal and ethical requirements, university policy, and collective bargaining agreements.
- B. Responsibility for specific human resource decisions which have been delegated to you.
- C. Support for individuals to whom you have delegated responsibilities by clearly delineating roles and responding to questions as they are raised.
- D. Exemplifying and promoting the UC Davis *Principles of Community*.

#### Major responsibilities that can be delegated:

The *Administrative Official* may assign the specific duties listed in the following policies to other employees unless the policy states that they cannot be delegated. Information about current delegations of authority and the responsible *Administrative Official* for each one is available on the Web at <http://manuals.ucdavis.edu/>

- A. Personnel Policies for Staff Members (system-wide policies and UC Davis procedures)
- B. Collective Bargaining Agreements
- C. UC Davis PPM (most are in the [380 series](#))
- D. Campus Directives

## REQUIREMENTS TO REDUCE POTENTIAL RISKS

- A. **Recruitment.** Obtain the human resources and financial approvals required by policy. See [Personnel Policies for Staff Members 20 and 21](#).
- B. **Compensation.** Compensate employees correctly. Document the hours worked, salary paid to an employee, and the accrual and use of paid leave in the payroll system. Pay attention to the differences in the rules for employees who are covered by the Fair Labor Standards Act and those who are exempt. All jobs must be appropriately classified, as described in Personnel Policy for Staff Members 36.
- C. **Performance Management.** Provide clear performance expectations to each employee. Evaluate each career employee in writing at least once per year. If the employee's performance or conduct is unsatisfactory, take appropriate corrective action (a letter of warning or a suspension, demotion, or dismissal).
- D. **Employment Rights.** Respect the employment rights guaranteed by Federal and State law and university policy, including nondiscrimination, holidays, vacation, sick leave, family and medical leave, workers' compensation, military leave, administrative leave for a variety of purposes, reasonable accommodation of a disability, and privacy of certain records. Consult the applicable policy when situations involving these rights arise.
- E. **Training and Development.** Provide training and development opportunities which are defined by university policy and collective bargaining agreements to all employees.
- F. **Involuntary Separations.** High risks are associated with involuntary separations. Each administrative official must take responsibility for reviewing the applicable policy and ensuring that it is carried out correctly for each involuntary separation. Examples of such separations include layoff, release, investigatory leave, termination, and medical separation.
- G. **Complaints.** When a complaint, grievance or lawsuit arises, contact the appropriate unit in Human Resources. Some of the appropriate units are Employee & Labor Relations (complaints/grievances about terms and conditions of employment), Staff Affirmative Action/EEO & Diversity (discrimination), Sexual Harassment Education Program (sexual harassment), Employee Health (work-related injury), Disability Management Services (reasonable accommodation request), Safety Services (safety), Compensation Services (classification), and Risk Management Services (lawsuits).
- H. **Policy Interpretation.** Contact Employee & Labor Relations if you need assistance in finding or interpreting an employment law, University policy or procedure, or a collective bargaining agreement article.

## RESOURCES

### Department

[Human Resources](#)

[Payroll](#)

[Risk Management](#)

[Workers' Compensation](#)

### Policies/Procedures

[Personnel Policies for Staff Members](#)

[Collective Bargaining](#)

[Policies & Contracts](#)

[UCD Policy & Procedure](#)

[Campus Directives](#)

## INFORMATION SYSTEMS/DATA INTEGRITY

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that cannot be delegated:

- A. Establishing and implementing systems to ensure the confidentiality, availability and integrity of the data on which decisions are made.
- B. Assuring that systems access and transactions are in accordance with management's authorization and are recorded in the university records in an accurate and timely manner.
- C. Appointing a Data Security Administrator for the department.
- D. Determining approval hierarchies to establish appropriate separation of duties.
- E. Determining which employees should be given access to what core data.
- F. Determining which employees are designated as transaction "preparers" or "reviewers."
- G. Managing reported or suspected access and security violations in accordance with university policies.

#### Major Responsibilities That Can Be Delegated:

- A. Establishing appropriate access to computer systems as determined by department management.
- B. Establishing core systems transaction preparation and review as determined by department management.
- C. Training on computer access, security, software, and appropriate use of university information.
- D. Monitoring departmental core systems transactions.

### REQUIREMENTS TO REDUCE POTENTIAL RISKS

- A. Appropriate controls must be established in computer systems to ensure the confidentiality, integrity, and

availability of information through authorization, accountability, and authentication of users. The sharing of passwords and user accounts is strictly prohibited.

- B. Each department must ensure that all financial and personnel transactions are recorded accurately and in a timely manner. Transactions should reflect accurately the actual value or information involved, and contain sufficient detail to support post authorization review and audit. Transactions should be stored securely, readily retrievable, and safeguarded against improper alteration, disclosure or use.
- C. Systems developed by departments must be secure, reliable, responsive, and accessible. These systems must be designed, tested, documented, and maintained according to university policy and UC development and implementation standards. They should be built upon sound data models and employ technology that meets user needs and allows data to be shared appropriately.
- D. Systems developed by departments must contain controls to ensure that data is synchronized with and validated against core systems. These systems must also contain appropriate interfaces to any core financial systems.
- E. Local and wide area networks (including electronic mail and calendaring) must be reliable, stable, and secure.
- F. Appropriate systems backup, recovery and contingency planning must be established in accordance with UC Business & Finance Bulletin IS-3 and guidelines established by the Campus Information Security Guidelines Coordinator, who has initiatives posted on the web at <http://security.ucdavis.edu/>

The validity of the charges and credits appearing on the general ledger and payroll/personnel system should be certified at the end of each accounting period (i.e., monthly). The person approving KFS purchasing and accounts payable documents shall be someone other than the person performing the monthly ledger review and certifying that the review has been completed as required by [UCD PPM 330-11](#).

- A. Employees must be adequately trained in the use of on-line systems and transactions.
- B. Encourage employees to report any compromise or break down in the unit's data integrity without fear of reprisal.
- C. A unit's financial reporting and monitoring process should be integrated with UC Davis PPS data warehouse and Decision Support.

## RESOURCES

### Department

[Healthcare Information Services](#)

[Network Operations](#)

### Policies/Procedures

[Communications and Technology](#)

[Campus wide Information Technology Policy and Planning](#)

[Cyber-Safety Program](#)

[Disclosure of Information from Student Records Network Security](#)

[Electronic Info Security UCOP Policy](#)

[Improper Governmental Activities](#)

[Legal Requirements on Privacy of and Access to Information](#)

[Privacy of and Access to Information](#)

## WORKERS' COMPENSATION

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that cannot be delegated:

- A. Responsible for making sure employees are adequately trained to immediately report workplace injuries and illnesses to Workers' Compensation.
- B. Responsible for making sure department representatives understand how Cal OSHA defines a serious injury and the need to immediately report such instances to Employee Health & Safety.
- C. Responsible for departmental system to adequately investigate root causes of employee injury and illnesses for the purpose of preventing reoccurrence in the future.
- D. Responsible for departmental adherence to [UCD PPM 370-20](#) requiring 60 days of modified duty accommodations and a good faith effort to continue same thereafter.
- E. Establishes and supports departmental responsibility to meet medical restrictions as imposed by employee physicians.

#### Major Responsibilities That Can Be Delegated:

- F. Employees should be referred to Occupational Health for treatment unless employee previously elected treatment through the Designation of Physician form. The filing of such form should be verified through Workers Compensation.
- G. Workers' Compensation will maintain the OSHA 300 log.
- H. Workers' Compensation will coordinate on-going claim handling and benefits delivery with the campus third party administrator, Sedgwick.
- I. Designate a Workers' Compensation departmental coordinator to work with the Workers' Compensation office.

### AREAS OF POTENTIAL RISK

Cal-OSHA regulations require, under the General Duty clause, that employers maintain a safe and healthy work environment. Workers' Compensation is both a federal and state regulation requiring specific benefits for medical care and compensation. Failure to provide safe working conditions and benefits can result in penalties and litigation. HIPAA is a federal regulation regarding the confidentiality of medical records. Fines and restrictions can be levied if HIPAA is violated.

### ROLES OF ADMINISTRATIVE OFFICIALS

- Coordinate with Workers Compensation department on any coordination of benefits related issues.
- Solicit advice from Workers Compensation on any injury/illness related policy/procedure specific to department.
- Solicit advice from Occupational Health before introducing a potential new health hazard to campus.

## RESOURCES

### Department

[Occupational Health Services](#)

[Risk Management](#)

[Workers' Compensation](#)

[Safety Services](#)

### Policies/Procedures

[UCD PPM Health and Safety Services](#)

[UCD PPM Risk Management](#)

## OCCUPATIONAL HEALTH SERVICES

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that cannot be delegated:

- A. Occupational Health will set standards for medical care, preventive services and ongoing medical surveillance.
- B. Medical providers follow the Campus Modified Duty – Return to Work policy.
- C. Occupational Health provides medical care for injured workers, unless prior delegation of this authority has been determined.
- D. Occupational Health sets standards of medical care for the campus prevention program.
- E. Occupational Health maintains medical records in accordance to state and federal policies.
- F. Occupational Health administers the UC WorkStrong program.

#### Major Responsibilities That Can Be Delegated:

- A. Employees should be referred to Occupational Health for treatment unless employee previously elected treatment through the Designation of Physician form.
- B. When Occupational Health is not staffed, patients may be directed to Woodland Healthcare or Sutter Davis Emergency Room.
- C. Occupational Health manages the respiratory fit program, the DOT program, and the Ergonomics Program

### AREAS OF POTENTIAL RISK

- In any patient care setting, malpractice claims become a potential risk issue.
- Failure of compliance with regulatory agencies (AAALAC, NIH, Cal-OSHA, etc.) may result in loss of program accreditation.

### ROLES OF ADMINISTRATIVE OFFICIALS

- Maintaining HIPAA Compliance in the release and handling of medical records.
- Compliance with reporting requirements to the Department of Transportation.  
Solicit advice from Occupational Health before introducing a potential new health hazard to campus.

## RESOURCES

### Department

[Occupational Health Services](#)

### Policies/Procedures

[UCD PPM Health and Safety Services](#)

## RISK MANAGEMENT

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### DELEGATION OF AUTHORITY AND RESPONSIBILITY

#### Major responsibilities that cannot be delegated:

- A. Understand departmental areas of risk and liability to the University and take appropriate action to minimize and mitigate those areas of risk/liability.
- B. Support decision making process that incorporates and promotes safety and accident prevention on an enterprise basis.
- C. Establish incident review process that recognizes both formal claims presented against the department as well as utilizes 'near miss' incidents as learning tools to prevent recurrence of similar incidents.
- D. Responsible for ensuring timely incident and claim reporting process to Risk Management.
- E. Support the coordination and timely participation of department representatives with Risk Management, defense counsel and Sedgwick for both the investigation and ongoing defense of claims.

#### Major Responsibilities that can be delegated:

- A. Risk Management will provide individual claim oversight and coordination activities with the University third party administrator, Sedgwick.
- B. Risk Management will provide general administration and oversight of University self-insurance programs.
- C. Review departmental trending reports as provided by Risk Management.
- D. Solicit advice and best practices from Risk Management on items pertaining to:
  - General safety and risk mitigation efforts when engaging in new activities.
  - Accurate and timely loss reporting.
  - Coordination of investigation and defense of claims and potential claims.
  - Use of local resources when engaging in any activity or agreement that might put the University at risk.
  - Training of employees on the concept of risk management and on programs that are covered by the self-insurance programs.
  - Questions pertaining to self-insurance program coverage, procedures, and deductibles.

### AREAS OF POTENTIAL RISK

The University is self-insured against losses that may occur due to general liability, property damage, automobile liability, and employment practices litigation. Failure to timely and accurately report losses can lead to denial of coverage determinations as well as the potential loss of self-insurance status. Failure to manage human resources



according to University policy and procedures can lead to costly employment practice liability claims. Failure to engage in sound risk management practices can expose the University to unnecessary monetary and reputational liabilities.

### **ROLES OF ADMINISTRATIVE OFFICIALS**

- Report all losses in a timely manner.
- Immediately investigate all incidents and coordinate the handling of those incidents with the Risk Management Department.
- Set organizational expectations to promote and sustain a safety based decision making culture.
- Hold employees accountable for supporting ongoing safe operations to reduce overall University liabilities.

### **RESOURCES**

<b>Department</b>	<b>Policies/Procedures</b>
<a href="#">Risk Management Services</a>	<a href="#">UCD PPM Risk Management</a>
<a href="#">Safety Services</a>	

# **S**ELECTED POLICIES/GUIDELINES

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Principles of Accountability

Principles for Acquiring and Paying for  
Products and Services

Principles of Community

Principles of Conflict of Interest

Principles of Data Integrity

Principles of Financial Management

Principles of Regulatory Compliance

Animal Care and Use Program

Informal Conflict Management

Research Involving Human Subjects

Research Affairs: Intellectual Property

Internal Audit Services

Selected Examples of Good Business Practices

## PRINCIPLES OF ACCOUNTABILITY

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### POLICY

The Chancellor delegates accountability for the management of UC Davis resources to the leadership of functional units. Each Unit Head is accountable for managing his/her own resources.

The *Administrative Official* is responsible for developing an appropriate structure for handling the unit's resources. This will involve delegating a variety of tasks to employees within the unit. The *Administrative Official* of each unit will normally delegate the overall management responsibilities.

Each *Administrative Official* shall be responsible for developing an accountability structure that adheres to the following Principles and Responsibilities:

### PRINCIPLES

- A. A person cannot delegate greater authority, responsibility, and accountability than they have.
- B. Tasks shall only be delegated to people who are qualified to perform them. A qualified person must:
  - Be actively involved in the tasks being performed.
  - Have the appropriate knowledge and technical skills to perform those tasks, including knowledge of relevant laws, regulations and policies.
  - Have the authority and responsibility to carry out tasks without being countermanded.
- C. A person delegating tasks is responsible for ensuring that those tasks are being performed properly.
- D. The *Administrative Official* must periodically:
  - Review the official record of who is accountable for the various functions.
  - Ensure that employees' assigned tasks that involve accountability are performing their duties with competency and honesty.
- E. Each *Administrative Official* is responsible for monitoring the effectiveness of the accountability structure.

Details on accountability principles may be found in the [UCD PPM Financial Management and Services](#) and the [UC Business and Finance Bulletins](#).

### RESPONSIBILITIES MAINTAINING AN EFFECTIVE ACCOUNTABILITY STRUCTURE

An effective structure for the delegation of accountability includes the following areas of responsibility:

- A. Ensuring that only one person (normally the *Administrative Official*) is responsible for managing the accountability structure of a unit and ensuring that the structure clearly defines all areas of responsibility.
- B. Clearly defining delegated duties and assigning those tasks to qualified personnel. A qualified person is someone who:
  - Does not have conflicting duties.
  - Fully understands what is expected.
  - Has sufficient training to complete the tasks successfully.
  - Has the knowledge and experience to make sound judgments concerning each task.
  - Knows who to contact, or what action to take, if problems arise such as a person of higher authority attempting to override compliance requirements.
- C. Ensuring that there is a reasonable distribution of workload in accordance with the available resources.
- D. Informing involved individuals of their assigned roles and training them when necessary.
- E. Designating a person in the unit, as appropriate, who is responsible for keeping a secure, up-to-date record of accountability delegations, which includes:

- Recording the initial delegation of tasks to people in the unit and subsequent changes to those delegations.
  - Updating the accesses granted to prepare, review or inquire against on-line systems.
  - Ensuring the record of delegations is secured from unauthorized changes.
  - Keeping a backup copy of the record in a physically separate location from the original.
- F. Reviewing the official record of accountability delegations at least quarterly to ensure that the record is accurate, complete, current and secure.
- G. Monitoring the effectiveness of the Accountability Structure on a regular basis through the use of exception, summary, reconciliation, or other reports, and reviewing selected transactions.

#### **RESPONSIBILITIES PREPARING AND REVIEWING BUDGETARY AND FINANCIAL TRANSACTIONS**

Both a preparer and reviewer should be involved in budgetary and financial transactions. Specifically:

- A. A *preparer* must understand all relevant regulatory requirements, UC Davis systems and policies, and the purpose of the transaction to:
- Enter accurate data into all fields on a paper form or on-line system screen.
  - Record an accurate and thorough explanation of each transaction.
  - Ensure that the account and fund cited are appropriate.
  - Be aware of basic policy, regulatory, contract/grant and other requirements.
  - Resolve any questions that rose during the completion of the transaction or via on-line edits and related messages.
  - Forward the completed transaction, with any supporting documents, to a reviewer as appropriate.
  - Understand and follow department procedures for arranging for a back-up preparer when absent.
- B. A *reviewer* must:
- Review selected transactions in a timely manner.
  - Inspect transactions to ensure that the preparers properly fulfilled their responsibilities.
  - Ensure that transactions being reviewed comply with all requirements -- policy, regulatory, etc.
  - Resolve all questions that arise with a transaction, or ensure the transaction is reversed until the questions are resolved.
  - Understand and follow department procedures for arranging for a backup reviewer when absent.

## **RESOURCES**

### **Department**

[Accounting and Financial Services](#)

[Controls & Accountability](#)

### **Policies/Procedures**

[UCD Budget Planning](#)

[UCD PPM Financial Management and Services](#)

[UCOP Business and Finance Bulletins](#)

## **PRINCIPLES FOR ACQUIRING AND PAYING FOR PRODUCTS AND SERVICES**

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Administrative officials are responsible for ensuring that purchase and subsequent payments for products and services comply with policy and approved methods, and meet business, agency, and legal requirements.

### **Principles:**

- Avoid exposing the University to legal and financial risks by enforcing policies and procedures to ensure that all regulatory, agency, and accountability requirements are met in advance of an acquisition or commitment for products and services.
- Allow for payment within the accepted terms and conditions by ensuring that unauthorized faculty and staff do not enter into unofficial commitments and do not execute informal contracts and agreements on behalf of the University.
- Support established supplier and provider relationships so that products and services are acquired with favorable terms and conditions and the University receives the best value.

### **Responsibilities:**

- Purchases of products and services comply with relevant UC Davis Policies & Procedures Manual Section to fulfill the requirements for competition, are negotiated according to the specific requirements for the commodity/service, satisfy contractual requirements for preapprovals and indemnification certification, and do not otherwise compromise the public trust.
- Requests for payment of invoices and/or reimbursements are not submitted for processing and charges of expenditures to the UCD Purchasing Card are not made without meeting all requisite policy, approvals, and certification.
- Transactions that are not in compliance with policy are dealt with to ensure that approvals and certifications are executed, even if this requires after-the-fact actions, and those responsible for unauthorized transactions receive proper training and are made aware of consequences.

## **RESOURCES**

### **Departments**

[Accounting and Financial Services](#)

[Procurement & Contracting Services](#)

### **Policies/Procedures**

[UCD PPM Supplies and Equipment](#)

[UCOP BFB-BUS-77 – Independent Contractor Guidelines](#)

[UCOP BFB-BUS-43 - Materiel Management](#)

## UC DAVIS PRINCIPLES OF COMMUNITY

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The University of California, Davis, is first and foremost an institution of learning and teaching, committed to serving the needs of society. Our campus community reflects and is a part of a society comprising all races, creeds and social circumstances. The successful conduct of the university's affairs requires that every member of the university community acknowledge and practice the following basic principles:

We affirm the inherent dignity in all of us, and we strive to maintain a climate of justice marked by respect for each other. We acknowledge that our society carries within it historical and deep-rooted misunderstandings and biases, and therefore we will endeavor to foster mutual understanding among the many parts of our whole.

We affirm the right of freedom of expression within our community and also affirm our commitment to the highest standards of civility and decency towards all. We recognize the right of every individual to think and speak as dictated by personal belief, to express any idea, and to disagree with or counter another's point of view, limited only by university regulations governing time, place and manner. We promote open expression of our individuality and our diversity within the bounds of courtesy, sensitivity and respect.

We confront and reject all manifestations of discrimination, including those based on race, ethnicity, gender, age, disability, sexual orientation, religious or political beliefs, status within or outside the university, or any of the other differences among people which have been excuses for misunderstanding, dissension or hatred. We recognize and cherish the richness contributed to our lives by our diversity. We take pride in our various achievements, and we celebrate our differences.

We recognize that each of us has an obligation to the community of which we have chosen to be a part. We will strive to build a true community of spirit and purpose based on mutual respect and caring. *April 20, 1990*

### RESOURCES

#### Department

[Office of the Campus Community Relations](#)

#### Policies/Procedures

[Principles of Community](#)

## PRINCIPLES OF CONFLICT OF INTEREST

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### POLICY

The university's overall policy on conflict of interest specifies that none of its faculty, staff, managers and officials shall engage in any activities which place them in a conflict of interest between their official activities and any other interest or obligation. It requires that all university employees disqualify themselves from participating in a university decision when a financial conflict of interest is present.

*Administrative Officials* are responsible for ensuring an open, free, and objective environment in the conduct of the University's teaching, research, and service roles by applying the following Principles and Responsibilities:

### PRINCIPLES

- A. Teaching, research, public services and patient care performed by UC Davis employees are to be conducted in an atmosphere free of conflicts or the appearance of conflicts of interest.
- B. Employees act with integrity and objectivity in the performance of their university obligations by assuring that outside activities or interests do not conflict with their university responsibilities.
- C. Each unit is responsible for maintaining a reasonable balance between competing interests and providing a

mechanism to help maintain research integrity, protect student interests, and foster an open academic environment.

- D. The reporting of financial interests and the withdrawal from decision-making shall be consistent with the university's Conflict of Interest Code and the State of California's Political Reform Act of 1974.
- E. A process must be in place to assure the systematic review of all Principal Investigators financial disclosures prior to the acceptance of gifts, contracts, or grants from non-governmental sponsors.

Details on conflict of interest principles may be found in the [UCD PPM 380-16](#), and in the [California Code of Regulations, title 2, section 18730](#) at the UCOP Office of the General Counsel website. See Resources below.

## RESPONSIBILITIES

- A. Designated Officials, defined as university employees who make or participate in decision-making that may result in personal financial interests and identified in the Conflict of Interest Code, must file a financial disclosure statement when they assume office, annually thereafter, and when they leave office.
- B. Faculty and staff should not purchase, lease, and/or contract for goods and services from any University employee or near relative unless the Director of Procurement & Contracting Services has determined that goods or services are not available from commercial sources or from the university's own facilities.
- C. The university's Conflict of Interest Code prohibits UC employees from participating in university decisions when personal financial interests may be affected by those decisions. The Code requires that all UC employees disqualify themselves from participating in a decision when a financial conflict of interest is present. To disqualify themselves from making or participating in the making of a university decision, the employee must refrain from participating in any way in the decision and must not use their official position to influence any other person with respect to the matter. The determination not to act may be accompanied by disclosure of the disqualifying interest, but the disclosure is not required.
- D. Faculty responsible for the design, conduct, or reporting of a sponsored project must disclose to the university, interests:
  - That would appear to be affected by the funded research or educational activities.
  - In entities whose financial interests would reasonably appear to be affected by such activities.
  - In entities owned by the Principal Investigator or a near relative.

## RESOURCES

### Department

[UCD Conflict of Interest Coordinator](#)

[UCOP Office of the General Counsel](#)

[Accounting and Financial Services](#)

### Policies/Procedures

[UCD PPM Conflict of Interest](#)

[UCD PPM Conflict of Interest, Exhibit A](#)

[UCOP BFB- G-39](#)

[Conflict of Interest Code Text](#)

[Statement of Economic Interest \(Form 700\)](#)

## PRINCIPLES OF DATA INTEGRITY

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### POLICY

Financial management decisions affect every aspect of the university, but such decisions can only be as good as the data on which they are based. Consequently, each unit must establish and implement a system to ensure data integrity. This system must provide reasonable assurance that transactions are in accordance with the appropriate authorization and are recorded in the university records in an accurate and timely manner.

*Administrative Officials* are responsible for developing a system that adheres to the following Principles and Responsibilities:

### PRINCIPLES

- A. An adequate data control system, including independent checks and balances, must exist within and between operating units.
- B. All employees engaged in financial management activities are responsible for ensuring that adequate data controls are being employed. If they are not, all employees must take an active role in developing and implementing appropriate corrective actions.
- C. Each unit must ensure that recorded assets match actual existing assets. A mechanism must be in place to detect discrepancies and to ensure that corrective actions are taken.
- D. Each unit must ensure that all financial transactions are recorded correctly. Correct transactions must:
  - Reflect the actual values involved.
  - Contain sufficient detail for proper identification and classification.
  - Be posted on a timely basis in the proper accounting period.
  - Be stored securely.
  - Be readily retrievable for inquiry or reporting.
  - Be safeguarded against improper alteration.

Details on data integrity principles A-D may be found in the [UCD PPM 330-11](#), Departmental Financial Administrative Controls and Separation of Duties.

- E. All university administrative records are owned by the UC Board of Regents, regardless of their location. The *Administrative Official* must be familiar with the University Records Management Program and inform those in their unit who handle administrative records of their responsibilities under the Program.

Details on data integrity principle E may be found in the [UCD PPM 320-10](#), Records Management Program.

- F. All systems that affect, or are used to report financial data, must be secure, reliable, responsive and accessible. These systems must be designed, documented, and maintained according to accepted development and implementation standards. They should be built upon sound data models and employ technology that allows data to be shared appropriately.
- G. All financial systems should meet the users' needs. In addition, all interfaces affecting any financial system must contain controls to ensure the data is synchronized and reconciled.
- H. All networks, including electronic mail, through which departmental users access University financial data must be reliable, stable and secure.

Details on data integrity principles F-H may be found in the UCD PPM [Section 310](#) and [Section 320](#).

### RESPONSIBILITIES

A system of data integrity includes:

- A. Allowing no one individual complete control over all key processing functions for any financial transactions. Such functions include:
  - Recording transactions into KFS directly or through an interfacing system.



- Authorizing transactions.
  - Receiving or disbursing funds.
  - Reconciling financial system transactions.
  - Recording corrections or adjustments.
- B.** Assigning a second person to review work for accuracy, timeliness, appropriateness, and compliance if insufficient personnel within the unit requires that one person perform all of the above functions.
- C.** Ensuring that all employees who prepare financial transactions provide adequate descriptions, explanations, and backup documentation sufficient to support post-authorization review and any internal or external audit.
- D.** Keeping office of record documents (both forms and paperless transactions) physically secure and readily retrievable. These documents must be retained for the periods specified in the UC Records Disposition Schedules Manual and [PPM 320-10](#).
- E.** All employees who handle university administrative records are responsible for knowing and following the laws and university policies and guidelines that govern those records.
- F.** Ensuring that staff review the validity of charges and credits appearing on the general ledger at the end of each accounting period. Charges and credits must be verified for:
- Amount
  - Account classification
  - Description
  - Proper accounting period
  - Compliance with policy and regulatory requirements and terms, conditions of agreements, and any restrictions placed by the funding source.

## RESOURCES

### Department

[Accounting and Financial Services](#)

[Information & Education Technology](#)

### Policies/Procedures

[Financial Administrative Controls and Separation of Duties](#)

[Records Management Program](#)

[UC Davis Cyber-Safety Program](#)

[UCOP Records Disposition Schedules Manual](#)

[UCOP BFB-RMP-2, Records retention and disposition: principles, processes and guidelines](#)

## PRINCIPLES OF FINANCIAL MANAGEMENT

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### POLICY

In order to accomplish the university's mission and vision to promote teaching, research, public service, and patient care, *Administrative Officials* must manage various resources in an efficient and cost-effective manner.

Whenever applicable, *Administrative Officials* shall adopt the following Principles and Responsibilities to ensure sound financial management:

### PRINCIPLES

- A. An annual (current) budget must be established to accomplish the following:
  - Prioritize unit goals and objectives to guide deployment of resources.
  - Measure current financial performance.
  - Compare actual and planned (budgeted) expenditures.
  - Review variances to identify significant transaction errors and to detect substantial changes in circumstances or business conditions.
- B. A budget must be attainable, reasonable, realistic, and aligned with programmatic goals.
- C. The following principles should guide the budget process: fairness, openness, clarity, understandability, stability, consideration of performance, focus on priorities, and balance between centralization and decentralization of responsibility and authority.
- D. Units, as part of a public university, have a special stewardship obligation to process properly and accurately all receipts and disbursements of funds; to account for all financial resources received and used; to ensure that all financial transactions conform to legal requirements and administrative policies and are recorded in accordance with generally accepted accounting principles for colleges and universities; and to provide reports that present to university administrators and the public a complete picture of the university's funds and their uses. The compliance requirement includes all university policies, external laws and regulations, funding source restrictions, and terms and conditions of agreements. Following established financial procedures will ensure compliance with Generally Accepted Accounting Principles.
- E. Units must operate within their current year operating budget. If expenditures exceed budget, the financial manager must analyze the variance, identify the cause, and develop a plan to eliminate deficit balances.
- F. Actual financial results must be compared to the budget on a regular basis to ensure expenditures are consistent with the budget, that charges against the fund are appropriate, and that projected revenues are being realized.
- G. When actual financial results vary significantly from the budget, *Administrative Officials* or their designees, as appropriate, must determine the cause, evaluate the activity, and take corrective action.
- H. Each unit must evaluate the financial and programmatic consequences before a new activity is started, or a current activity is changed or eliminated, and must ensure that the anticipated benefits are greater than the costs.
- I. *Administrative Officials* must provide adequate safeguards to protect against the loss or unauthorized use of University assets.

Details on Financial Management may be found in the [UCD PPM Financial Management and Services section](#) of the PPM Manual.

### RESPONSIBILITIES - PLANNING AND BUDGETING

All planning and budgeting activity should include:

- A. A mission statement with objectives for each unit that are simple, direct, attainable, and include measurable goals.
- B. A thorough process for identifying, prioritizing, implementing and evaluating activities required to achieve the university's objectives and goals.

- C. An annual budget process aimed at reevaluating current and future budget sources and uses.
- D. A consistent method for gathering and analyzing data.
- E. Sufficient detail and descriptive narrative to clearly portray how all unit operations are being financed. Detail should include:
  - All funding sources
  - Revenue/allocation estimates
  - Major expenditures by category
  - Major assumptions and forecasting methods used
  - Significant changes in current activities
  - Contingency plans
- F. A method of identifying and assessing financial and organizational risks.
- G. Maintaining positive cash flow by processing timely revenues and expenses, and staying out of deficit circumstances.

#### **RESPONSIBILITIES - MONITORING AND EVALUATING FINANCIAL DATA**

The Quali Financial System (KFS) and the Payroll Personnel System (PPS) are the official financial and payroll systems of UC Davis. Departments may have their own sub-systems of paper timesheets, documents, spreadsheets and databases, or combinations of paper and electronic documents. These departmental financial sub-systems must be reconciled to the official records in KFS and PPS to ensure accuracy and validity, and must include:

- A. Monthly financial reports that accurately represent the unit's financial status. These reports must:
  - Identify revenue sources and categorized expenditure data.
  - Provide budget to actual comparisons.
  - Identify trend activity and problem areas.
  - Highlight exception items.
- B. A method that enables the reconciliation of sub-system financial and payroll data through KFS and PPS to supporting documentation.
- C. A method of reviewing financial transactions in KFS and PPS at the end of each accounting period (i.e., monthly) to ensure that charges and credits are valid and that adequate supporting documentation is available.
- D. A method to determine and document the cause of significant deviations.
- E. A method for taking corrective actions that include:
  - Revising budgets and associated plans to reflect changing business conditions
  - Changing or eliminating activities
  - Obtaining additional funding
  - Modifying goals and objectives
  - Correcting transaction errors
  - Implementing new control procedures
  - Documenting managerial decisions that depart from the budget

#### **RESPONSIBILITIES SAFEGUARDING UNIVERSITY ASSETS**

University assets must be safeguarded from loss or unauthorized use. Adequate safeguards include:

- A. A physical inventory of all inventorial equipment must be conducted at least once every two years in accordance with [UCD PPM Section 330-11](#). All discrepancies must be promptly reported and investigated.
- B. Documentation and approval of any adjustments to the asset records ([UCD PPM Section 350](#).)
- C. Regular and periodic examinations of delinquent account balances and follow-up collections or write-off actions and procedures ([UCD PPM Section 330-90](#).)
- D. The assurance that all cash or cash equivalent collections are handled in a timely manner. All cash shortages

and excesses must be promptly reported to a supervisor, who must investigate them immediately ([UCD PPM Section 330-55.](#))

All suspected misuses or improper governmental activities must be reported promptly in accordance with [UCD PPM 380-17](#) and [UCOP BFB-G-29.](#)

#### **RESPONSIBILITIES - APPROPRIATE USE OF SPACE AND EQUIPMENT**

- A.** All building space is considered to be an allocable resource subject to continual evaluation in order to achieve the optimal campus-wide level of utilization.
- B.** Except for student governments, formal allocations are not made to student organizations. Deans and department chairs, however, may authorize the incidental use of facilities by student organizations, if in their judgment, that use of space contributes to the goals of the college/school or department.
- C.** Formal instructional activities will be scheduled on a first priority basis, but insofar as possible will be scheduled so as to minimally preclude students and faculty from participating in the full range of cultural and academically related activities available during the evening hours and on weekends.
- D.** Administrative and service unit space requirements are evaluated on the basis of operational requirements and the requirements of staff personnel assigned to the unit.
- E.** Department chairs may, at their discretion, recognize the contributions of emeritus professors, post-doctoral and visiting scholars in non-pay status and graduate students in non-pay status through the assignment of office space. The State space standards do not recognize these positions.
- F.** The department head, and the Principal Investigator if a contract or grant is involved, have the primary responsibility for the care, maintenance, records, and control of materiel in their custody and/or all property acquired under the terms of a contract or grant.
- G.** Use of university materiel, or property in the care and custody of the university, by university employees for personal purposes is not allowed except with the approval of the Chancellor or designee.
- H.** The university is not responsible for loss of or damage to personally owned equipment. Under no circumstances shall university funds be used to purchase component parts or assemblies for installation in employee-owned equipment.

## **RESOURCES**

### **Department**

[Accounting and Financial Services](#)

[Budget & Institutional Analysis](#)

### **Policies/Procedures**

[Financial Administrative Controls](#)

[Improper Governmental Activities/Whistleblower Protection](#)

[UC Accounting Program](#)

[UCOP Whistleblower Policy](#)

[UCOP Whistleblower Protection Policy](#)

# PRINCIPLES OF REGULATORY COMPLIANCE

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## POLICY

Every employee who conducts university fund transactions must comply with applicable laws, regulations, and special restrictions. To ensure compliance, each *Administrative Official* should adopt the following Principles and Responsibilities:

### PRINCIPLES

- A. Individuals conducting business transactions shall be held personally responsible and subject to punitive action resulting from intentional violations of laws, regulations, or restrictions affecting the conduct of those transactions.
- B. Anyone who is aware of fraudulent or illegal business transactions conducted in the name of the university shall report them immediately in accordance with [UCD PPM Section 380-17](#).
- C. Each unit or individual is responsible for the restitution of any disallowance due to noncompliance with laws, regulations, or special restrictions.
- D. Employees conducting university business transactions are responsible for staying abreast of changing legal and regulatory requirements, terms and conditions of agreements, and restrictions applied by funding sources.
- E. Legal and regulatory requirements, as well as any donor-imposed restrictions, shall be maintained on record with the University and be readily accessible.

Details on regulatory compliance principles may be found throughout university policy. Noncompliance with regulations is addressed in [UCD PPM Section 380-17](#), Improper Governmental Activities/Whistleblower Protection.

### RESPONSIBILITIES: FINANCIAL REPORTING

Financial reporting in compliance with regulatory requirements includes:

- A. Following Generally Accepted Accounting Principles (GAAP). The basic requirements of these standards as applied at UC Davis include:
  - Sources and uses of funds must be aggregated by the type of activity they support, and in accordance with any restriction imposed on their use.
  - Accounting principles must be applied consistently, both within fiscal years and between fiscal years. Campus administrative support departments review financial information to ensure consistent, university-wide application of these accounting principles.
  - Transactions are classified and recorded consistently.
  - Revenue and expense must be recorded in the proper accounting period.
    - Revenue must be reported when earned. In general, revenue is earned when the university provides goods or services. For example, on a cost-reimbursed research grant, revenue is earned as the costs are incurred for the conduct of the research.
    - Expenditures must be reported when goods or services are received. For example, when laboratory supplies are received, the university incurs the expense. Holding an invoice does not prevent the expense from being incurred.
- B. Reporting to sponsoring entities in accordance with their specific requirements. Federal agencies and entities that serve as conduits for Federal funds require adherence to [Office of Management and Budget \(OMB\) Circulars](#) and/or Federal Acquisition Regulations (FAR). Information on federally funded contracts and grants may be found in the [Contracts & Grants Accounting website](#). Two essential OMB Circulars are:
  - **OMB Circular A-21** ([http://www.whitehouse.gov/omb/fedreg\\_a-21rev/](http://www.whitehouse.gov/omb/fedreg_a-21rev/)) this circular provides the cost principles for educational institutions. These principles define allowable costs as those which are reasonable, allocable, consistently treated and in conformance with any special limitations. Circular A-21 also defines direct versus indirect costs, and provides guidelines for calculating indirect costs.

- **OMB Circular A-110** (<http://www.whitehouse.gov/omb/circulars/a110/a110.html>) this circular provides uniform administrative requirements for grants and other agreements with institutions of higher education, including financial reporting requirements.
- C. Making all financial reporting systems open to regular internal and external audits. External auditors must be cleared and coordinated by the Director, Internal Audit Services who has been designated as UC Davis External Audit Coordinator.

## RESOURCES

### Department

[UC Research Administration Office](#)

[Compliance & Policy](#)

[Internal Audit Services](#)

[Office of the Provost](#)

### Policies/Procedures

[Improper Governmental Activities](#)

## ANIMAL CARE AND USE PROGRAM

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### POLICY

*Administrative Officials*, such as Deans, department Chairs and Directors, are responsible for ensuring a strong commitment to the humane care of all vertebrate animals used at UC Davis for research, teaching and training. The following Principles and Responsibilities should be followed:

### PRINCIPLES

- A. The promotion of sensitivity and concern among faculty and staff for the need for humane care and treatment of animals.
- B. Encouragement of open and cooperative communication with investigators, the Institutional Animal Care and Use Committee (IACUC), and animal care personnel; and receptiveness to the needs for resources, facilities improvement, and security measures to facilitate the use of animals in research.

Details on animal care principles may be found at: [UCD PPM 290-30](#) Care and Use of Animals in Research and Teaching, Title 9 Code of Federal Regulations, and the [Animal Welfare Act](#).

### RESPONSIBILITIES

- A. Knowledge about Federal, State and local policies and regulations governing the use and care of laboratory animals, especially the *U.S. Government Principles for the Utilization and Care of Vertebrate Animals Used in Testing, Research and Training*.
- B. The provision of administrative and financial support for the use of animals in research and instruction to ensure that high standards for animal care are an institutional priority.
- C. Establishment and/or support of public education endeavors to educate the lay public, the media, and political and governmental officials of the need for animals in research and instruction and the relevance to human and animal health, advancement of knowledge, and the good of society.

- D. Establishment of procedures for and direct leadership of any crisis situation that may arise to counter an assault upon appropriate animal use that has the potential to threaten the integrity and reputation of the institution.
- E. Consultation with institutional communications and governmental affairs officials regarding responses to inquiries about research being conducted at UC Davis, particularly demonstrations or other activities of animal rights organizations.

## RESOURCES

### Department

[Institutional Animal Care and Use Committee](#)

[iacuc-staff@ucdavis.edu](mailto:iacuc-staff@ucdavis.edu)

### Policies/Procedures

[IACUC Animal Use & Care references](#)

[UCD PPM 290-30 Use and Care of Animals](#)

[Federal Animal Welfare Act](#)

[Title 9. Animals and Animal Products, Code of Federal Regulations](#)

## INFORMAL CONFLICT MANAGEMENT

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### POLICY

The University of California, Davis is committed to providing individuals a safe, efficient and neutral process for the management of conflict. That process shall be fair, efficient and free from reprisal. Recognizing that each individual has both a personal interest in, and a share of the responsibility for managing his/her conflict, UC Davis encourages and facilitates the use of an informal conflict management process.

*Administrative Officials* are responsible for supporting a workplace environment that adheres to the following Principles and Responsibilities:

### PRINCIPLES

- A. Conflicts are inevitable and may produce benefits and positive results if conflict is managed.
- B. UC Davis uses the terminology “conflict management” rather than “conflict resolution.” This is because a normal element of dealing with conflict includes committed, continuous, and consistent follow-through even after parties have reached an agreement. “Resolution” suggests that a conflict has been thoroughly concluded, will not re-emerge as a future concern, and need never be addressed again by the parties, administrative officials, or supporting entities. This is not a realistic or useful premise for sustainable and meaningful agreements.
- C. Early recognition of conflict is critical.
- D. An effective conflict management process promotes compromise or collaboration as people learn how to work respectfully, develop creative solutions to problems, and reach outcomes that mutually benefit those involved.
- E. The *Administrative Official* must promote an environment that emphasizes commitment, continuity, and consistency with respect to conflict management.

Details on conflict management principles may be found at [UC Staff Personnel Policy 70](#), Complaint Resolution.

### RESPONSIBILITIES

- A. Individuals experiencing concerns or conflicts should first bring their concerns directly to the attention of the

relevant party or parties.

- B. Individuals involved in a conflict have both the right and responsibility to address the matter on an informal basis.
- C. *Administrative Officials* must promote and facilitate conflict management so that the parties involved are encouraged to seek a satisfactory outcome within the department.
- D. All parties involved in the conflict management process should use and encourage open communication and cooperative problem solving.
- E. All parties involved in the conflict management process should focus on the real issues and concentrate on a win-win agreement.
- F. Employees who feel uncomfortable about raising issues within the department may seek assistance from Mediation Services, Employee & Labor Relations, and/or other applicable employee support offices in Human Resources. The following assistance is available:
  - Clarification of issues that created the conflict/concern.
  - Information regarding available options, including mediation by a third party.
  - Articulation of interests and possible remedies.
  - Information on policies and procedures.
  - Key referral sources.
  - Ongoing follow-up.

## RESOURCES

### Department

[Human Resources](#)

[Mediation Services](#)

[Ombuds Office](#)

### Policies/Procedures

[UC Staff Personnel Policy 70, Complaint Resolution](#)

## RESEARCH INVOLVING HUMAN SUBJECTS

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“Research involving human subjects,” as defined by Federal regulations, includes any systematic investigation that is designed to develop or contribute to generalized knowledge, and which uses living humans or identifiable private information about humans. Examples of “research involving human subjects” conducted at UC Davis are drug/device comparison trials, disease prevention studies, ethnographic interviews, psychology experiments, and curricular evaluation studies.

### POLICY

In accordance with the Federal Policy on the Protection of Human Subjects (DHHS Policy 45 CFR Part 46, FDA Policy 21 CFR Parts 50 and 56), UC Davis is responsible for the protection of the rights and welfare of human subjects in research conducted by, or under the supervision of faculty, staff or students. To conduct this responsibility effectively, the University maintains Institutional Review Boards (IRBs) to review research protocols involving human subjects and to evaluate both risk and protection against risk for those subjects.

*Additional information is available from the [IRB Administration website](#).*



## RESPONSIBILITIES INSTITUTIONAL REVIEW BOARDS

It is the function of the IRBs to:

- A. Determine and certify that all projects reviewed by the IRBs conform to the regulations and policies set forth by the United States Department of Health & Human Services and the Food & Drug Administration regarding the health, welfare, safety, rights, and privileges of human subjects; and,
- B. Assist investigators in complying with Federal and State regulations.

## RESPONSIBILITIES UC DAVIS INSTITUTIONAL REVIEW BOARDS

- A. UC Davis, as part of its Multiple Project Assurance (the license from the NIH to function as an IRB), has agreed to protect the welfare of all human subjects involved in research, whether or not the research is conducted or supported by a Federal department or agency. Therefore, the UC Davis IRB has jurisdiction over all human subject research conducted at this institution and does not recognize any exemptions.
- B. The UC Davis IRB has the responsibility of reviewing all human subject research:
  - Sponsored by UC Davis.
  - Conducted by any UC Davis employee or agent in connection with his or her institutional duties.
  - Conducted by any UC Davis employee or agent using any property or facility of UC Davis.
  - That involves the use of UC Davis non-public information to identify or contact human research subjects

## RESOURCES

### Department

[Office of the Vice Chancellor for Research](#)

[IRB Administration](#)

### Policies/Procedures

[Protection of Human Subjects in Research](#)

## RESEARCH AFFAIRS: INTELLECTUAL PROPERTY

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### OBJECTIVES

The objectives of the Innovation Access / Technology Transfer Services are to provide the results of UC Davis research for public benefit, promote the educational and research missions of the university and to obtain financial reward for the university and its inventors. All questions from faculty, staff, or students regarding intellectual property should be forwarded to the [UC Davis Innovation Access Unit, Technology Transfer Services \(TTS\)](#).

### PATENT ACKNOWLEDGEMENT

Any person using university research equipment or facilities or receiving funds through the university, whether or not on a paid appointment, must sign the [University Patent Acknowledgement Form](#) as mandated by the [UC Patent Policy](#). If a visitor from other academic, nonprofit, or industry institutions has questions or concerns regarding the Patent Policy, the Technology Transfer Services should be contacted.

## PATENTS

The [UC Patent Policy](#) governs the ownership of patentable inventions at UC Davis. Any UC Davis employee that produces a patentable invention must disclose that invention to the Technology Transfer Services using a [Record of Invention \(ROI\) Disclosure Form](#).

## TANGIBLE RESEARCH MATERIALS

Tangible research tools and materials include, but are not limited to, biological materials (such as cell lines, clones and cloning materials, DNA libraries, and growth factors), chemical compounds, organisms (such as plants, mice, etc.), diagrams, drawings, laboratory procedures, software, and analytical methods. Tangible research tools and materials should not be transferred in any manner to any non-UC entity or individual until and unless a written agreement (<http://research.ucdavis.edu/MTA>) between UC Davis and the receiving entity or individual is signed by an authorized university official at the Technology Transfer Services.

## COPYRIGHTS

Ownership of copyright to expressions of original work is addressed in UC Copyright Policy. The policy applies to university employees, staff, students, and other persons or entities using university facilities or acting under contract with the university for commissioned works. Questions from faculty, staff, students, or other entities regarding Copyright should be forwarded to the Office of Research. The policy, forms and contacts are available at [Copy Rights at UC Davis](#).

## CONSULTING

Consulting agreements between a faculty member and an outside organization may not conflict with university responsibilities under Academic Personnel Guidelines, such as obligations to disclose inventions.

### Resources

#### Departments

[Innovation Access \(Office of Research\)](#)

#### Policy/Procedure

[UC Patent Policy](#)

[Patent Acknowledgment, Invention Disclosure, and Tangible Research Material: Forms](#)

[University and National Policies Regarding Technology Transfer](#)

[Consulting with Industry](#)

## INTERNAL AUDIT SERVICES

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### OVERALL ROLE

The role of UC Davis Internal Audit Services (IAS) is to perform independent audits and consultations designed to evaluate and promote the system of internal controls, including effective and efficient operations. These services assist *Administrative Officials* in the discharge of their oversight, management, and operating responsibilities. IAS is authorized to have full, free, and unrestricted access to information, including records, computer files, property, and personnel in accordance with the authority granted by the Board of Regents and the UC Davis Chancellor's approval of the Internal Audit Services Charter. The work of IAS is unrestricted, except where limited by law or university

policy. IAS is also charged with investigating allegations of financial and administrative impropriety that have been reported and determined to be improper governmental activities.

IAS has neither direct responsibility for, nor authority over, any of the activities reviewed. Therefore, the audit review and appraisal process does not in any way relieve *Administrative Officials* of the responsibilities delegated to them.

## **AUDIT SERVICES**

IAS performs operational, financial, compliance, and information technology reviews of campus departments, programs, and systems with the primary goal of improving the effectiveness, efficiency, and compliance of operations reviewed. An annual audit plan is established that focuses IAS resources on those areas identified as having the highest risk in order to provide the university with the most benefit from the audit function. The planning phases of individual audits include input from the department to ensure areas of concern are addressed during the review.

Requests for audits can be directed to the Audit Director and will be prioritized based on the perceived urgency of the work and risk in relation to the audit plan and work in progress.

## **ADVISORY SERVICES**

IAS also serves an advisory role to the campus community. Advisory Services include consultations, problem prevention and/or resolution, and participation on committees or task forces created by the campus to address specific problems, ongoing issues and evaluations of new products and processes.

## **EXTERNAL AUDIT COORDINATION**

The Assistant Executive Vice Chancellor, Chancellor's Office, has been delegated responsibility for the oversight of all external audit activities, with the exception of The Regents' financial and A-133 audits, which are coordinated by the Associate Vice Chancellor - Finance. The role of the Assistant Executive Vice Chancellor is to assure that the campus responds appropriately to all external audit requests/agencies in a consistent manner. In order to do so, all audit requests must be directed to the Assistant Executive Vice Chancellor and should outline the purpose and schedule of the audit or survey to be conducted.

### **Resources**

#### **Departments**

[Internal Audit Services – Campus](#)

#### **Procedures**

[Resources for Our Clients](#)

## **SELECTED EXAMPLES OF GOOD BUSINESS PRACTICES**

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- A.** Establishing and communicating guidelines for effective business practices and providing examples of ineffective business practices.
- B.** Assessing benefits and associated risks of a venture before proceeding.
- C.** Communicating clearly to all personnel the responsibilities and expectations for the unit's activities.
- D.** Developing academic and business plans that address University objectives and changing economic, industry and regulatory environments.

- E.** Ensuring that activity-level objectives flow from the entity-wide objectives and strategies.
- F.** Specifying the level of competence needed for particular jobs and translating the desired levels of competence into requisite knowledge and skills.
- G.** Ensuring that personnel have required knowledge, experience and training to perform their duties, and are cross-trained for critical functions.
- H.** Structuring the organization to facilitate the flow of information upstream, downstream and across all activities.
- I.** Assigning responsibility and delegating authority to deal appropriately with the organization's goals and objectives, operating functions and regulatory requirements.
- J.** Regularly evaluating the performance of all employees of the unit, using established performance management guidelines.

The most current version is available at: <http://afs.ucdavis.edu/resources/handbook/index.html>

Suggestions for revision may be submitted to [Controls & Accountability](#), Accounting & Financial Services. Should there be any variance between this document and applicable UC or UC Davis policies and procedures, the policies and procedures will govern.