University of Massachusetts Boston

Internal Control Plan
2017

Financial Planning & Management

February 2017
# Table of Contents

1. **Introduction** .................................................................................................................. 3
2. **Internal Controls: An Overview** .................................................................................. 4
3. **Control Environment** .................................................................................................. 5
4. **Control Activities - Administrative and Fiscal Controls**
   - 1. Budgetary Process ....................................................................................................... 7
   - 2. Revenue and Accounts Receivable .............................................................................. 10
   - 3. Cash Receipts ............................................................................................................... 12
   - 4. Procurement ............................................................................................................... 13
   - 5. Accounts Payable ....................................................................................................... 18
   - 6. Fixed Assets ............................................................................................................... 22
   - 7. Cash Disbursements .................................................................................................... 25
   - 8. Payroll Cycle .............................................................................................................. 27
   - 9. Research and Sponsored Programs Administration .................................................... 30
5. **Implementation, Information and Communication** ...................................................... 35
6. **Monitoring** .................................................................................................................. 36

## Appendices

Appendix 1 - Chapter 647 ...................................................................................................... 37
Appendix 1 - Report on Unaccounted for Variances, Losses, Shortages, or Thefts ............ 40

Appendix 2 - UMass Boston Statement of Mission and Values ........................................... 41
Appendix 2 - UMass Boston Vision Statement ..................................................................... 43

Appendix 3 - UMass Boston Strategic Plan: Fulfilling the Promise ..................................... 44
Appendix 3 - UMass Boston Master Plan .............................................................................. 46

Appendix 4 - Administration & Finance: Goals & Priorities FY2017 .................................. 47

Appendix 5 - UMass Boston Organizational Chart ............................................................... 49
Appendix 5 - Administration & Finance Organizational Chart ........................................... 50

Appendix 6 - Principles of Employee Conduct ..................................................................... 51
Introduction

Massachusetts General Laws Chapter 647 of the Acts of 1989, An Act Relative To Improving The Internal Controls Within State Agencies, was passed into law on January 3, 1990 and became effective April 3, 1990 (Appendix 1). The law establishes internal control standards that define the minimum level of quality acceptable for internal control systems in operation throughout the various state agencies and departments. Those standards are outlined below.

Section A – Documentation
The internal control policies of UMass Boston are clearly documented and readily available for examination.

Section B – Transactions
All transactions and other significant events are promptly recorded, clearly documented and properly classified.

Section C – Authority
Transactions and other significant events are to be authorized and executed only by persons so designated with their signatures on file in the Controller’s Office on the UMass Boston Signature Authorization Form. Use of signature stamps is prohibited.

Section D – Segregation of Duties
Essential duties and responsibilities are assigned systematically to ensure that effective checks and balances exist. They include:

1. Authorizing, approving, and recording transactions,
2. Issuing and receiving assets,
3. Making payments, and
4. Reviewing or auditing transactions

Section E – Supervision
The Controller’s Office provides continuous oversight and supervision to ensure that internal control compliance is achieved throughout the campus. Individual department managers/supervisors are responsible for internal control compliance within their departments.

Section F – Access
Access to resources and records is to be limited to authorized individuals as determined by the Vice Chancellor for Administration and Finance. The Vice Chancellor is responsible for maintaining accountability for the custody and use of resources and shall assign qualified individuals for that purpose. Periodic comparison shall be made between the resources and the accounting records to reduce the risk of unauthorized use or loss and protect against waste and wrongful acts.
In accordance with Chapter 647, Leanne Marden, UMass Boston Campus Controller, in addition to her regular duties, is assigned the responsibility for the UMass Boston Internal Controls. Ms. Marden is UMass Boston’s Internal Control Officer. The Internal Control Officer’s organizational responsibilities include the following:

- Have available on file written documentation of UMass Boston’s internal accounting and administrative control system for review by the University President’s Office, the State Comptroller’s Office, the Office of the Secretary of Administration and Finance, and the Office of the State Auditor,

- Evaluate the effectiveness of UMass Boston’s internal control system at least annually, more often if conditions warrant. At that time, establish and implement any changes necessary to ensure the continued integrity of the system,

- Evaluate the results of audits and recommendations to improve departmental internal controls promptly,

- Implement timely and appropriate corrective actions in response to an audit, and

- Immediately report all variances, losses, shortages, or thefts of funds or property to the Office of the State Auditor. The statute specifically requires this action.

**Internal Controls: An Overview**

Internal Controls are the structure, policies and procedures used to ensure UMass Boston accomplishes its objectives and meets its responsibilities. It is a process guided by management, designed to provide reasonable assurance in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with University Trustee Policy and President’s Office Guidelines
- Compliance with applicable state and federal laws and regulations, and
- Safeguarding University assets and resources

There are three levels of controls:

**Level 1:** University Trustee Policy  
President’s Office Guidelines  
University-wide Internal Control Plan

**Level 2:** UMass Boston Internal Control Plan  
[UMass Boston Policy and Procedures]

**Level 3:** [Department Internal Procedures]
The University of Massachusetts Statement of Mission and Values appears in Appendix 2, along with the UMass Boston Vision Statement. The University’s strategic plan, Fulfilling the Promise: A Blueprint for UMass Boston (Appendix 3), offers a vision of UMass Boston in 2025.

It is the role of management to provide the leadership needed for the University to achieve its goals and objectives. The Vice Chancellor for Administration and Finance, UMass Boston, has provided Administration & Finance Goals for FY2017 (Appendix 4) to further clarify our campus efforts. This Internal Control Plan is a coordinated set of policies designed to achieve these goals and general financial management objectives.

Throughout this document, any items in italics indicate the policy is awaiting implementation.

**Administrative and Fiscal Controls**

The design and evaluation of controls over accounting and financial reporting is made more manageable by grouping similar or related activities into what are commonly referred to as “control activities.” This approach also provides a logical framework and underscores the relationships that exist among the many control-related policies and procedures.

Control activities at UMass Boston are defined by business processes. Most control cycles have two major sections: General Controls, including Segregation of Duties and Signature Authorization, and Specific Controls. Segregation of Duties provides reasonable assurance that no one individual will control a fiscal activity. Signature Authorization provides reasonable assurance that individuals who obligate the campus or receive funds on behalf of the campus are duly authorized. All signatures must be wet signatures. Signature stamps are not permitted. If an individual is not authorized to sign, s/he must find someone who is.

**Control Environment**

UMass Boston provides for discipline and structure to promote integrity and ethical values to staff at all levels for the purpose of attaining its objectives and meeting its responsibilities.

1. The University has Principles of Employee Conduct (Appendix 6).
2. The University performs financial management on a state of the art, best practices accounting/HR/payroll system.
3. The University has an internal audit function.
4. The University has an audit committee and UMass Boston has the Annual Financial Review Committee
5. UMass Boston maintains up-to-date job descriptions for Professional staff. The Commonwealth’s Human Resources Division governs Classification Specifications for Classified staff. Faculty responsibilities are defined in MGL Chapter 75 and Trustee Policy.
6. A current A&F organization chart (Appendix 5) is available, which identifies authority and responsibility and appropriate lines of reporting. The UMB Organization Chart appears in the Faculty and Staff Directory.

7. There are standard hiring policies for the three types of employees: Faculty, Professional and Classified.

8. The goal is to have employees properly trained for their responsibilities.

9. Employee review requirements exist.

10. UMass Boston has established performance goals and criteria for promotion of faculty.

11. The organization has established a budgetary control process.

12. UMass Boston, A&F Directors have developed and maintain formalized procedures for their areas of oversight and responsibility.

13. Administration and Finance has a statement of goals and objectives (Appendix 4).
## Budgetary Process

### General Controls

### Budgetary Processes and Procedures

All authorized budgets will support the University’s core mission of Instruction, Research and Public service, and the Campus Strategic Plan, and all funds must have budgets.

The development of the budget is an open process which receives input from all levels of management. The authorized expenditure budgets should reflect sufficient anticipated resources to support the planned activities.

It is the policy of the University of Massachusetts Boston that the annual operating budget should represent an expenditure level that is fully supported by current year revenues and other support.

Spending for all funds will be managed on the University Accounting System in a manner to insure consistency with the “Authorized Purpose” of the fund, and in accordance with the Policy for Management of University Funds (T92-031). Especially prudent judgment should be exercised when expenditures are made from student fees, such as the Curriculum Trust Fund. If questions arise, contact the Budget Office.

Segregation of Processes: The four phases of the budget are segregated as follows: Budget development – Departments; Budget approval – Vice Chancellors/Chancellor/President/Board of Trustees; Budget Execution – Departments; Budget Reporting – Budget Office and Controller’s Office.

### Specific Controls

(a) **Budget Development**

- Each year a calendar is established by the Budget Office describing the significant events in the budget process for the year: December through October.

- The Vice Chancellor for A&F is responsible for the budget process and leads the executive staff through the process.

- The Budget and Long Range Planning Committee is a standing committee of the Faculty Council. It acts on behalf of the Faculty Council in reviewing the campus budget process and allocation decisions. It gives input and makes recommendations to the Faculty Council and senior executive staff relative to the budget process itself as well as the allocation of campus resources.
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

- Budgets are prepared for all fund/department combinations. Budget submissions must support the Campus Strategic Plan.

- The budget methodology (PeopleSoft translation rule) adopted is consistent with the nature of the individual fund and compatible with the management reporting requirements. Some funds are budgeted for expenditures at the subsidiary level (e.g. grants, certain state specials), while the majority of funds are budgeted at the direct/indirect level (e.g. CTF, fee based trust funds) and a few are simply budgeted with one sum (e.g. all allocable funds and plant funds).

- Interfund and interdepartmental transfers are included in the budget.

(b) Budget Approval

- The fund/department budgets (Spending Plans) put forth by the Vice Chancellors and/or their designees, are approved by the Executive Staff and the Chancellor.

- The Annual Operating Budget of UMass Boston is recommended by the Chancellor and approved by the Board of Trustees.

- Fee-based budgets and revenue-based budgets are recommended by the Chancellor and approved by the University President.

- Student Tuition and Mandatory Fees are recommended by the Chancellor and are approved by the Board of Trustees. All other fees and charges are approved in accordance with T92-031 Appendix E.

- The Annual Capital Plan is recommended by the Chancellor and approved by the Board of Trustees for projects over $500,000. All capital repairs are approved as part of the Annual Operating Budget.

(c) Budget Execution

- Each Vice Chancellor, or Dean or Director, if so delegated, is responsible for putting forth for approval a comprehensive Spending Plan for his or her respective area(s) and the resources at his or her disposal, i.e., all funds. Spending Plans should be developed in sufficient detail to provide a meaningful tool with which to evaluate and make strategic allocation decisions.

- It is the policy of the University of Massachusetts Boston that the annual operating budget should represent an expenditure level that is fully supported by current year revenues. Likewise, Vice Chancellors should budget to – and manage toward – meeting his/her annual objectives with current year resources. Should a Vice Chancellor anticipate that current year resources will not be sufficient to meet current
year expenditures, he/she should explicitly state the reasons for the deficit and provide a strategic rationale for a budget increase request.

- In keeping with the policy that the annual operating budget should represent an expenditure level that is fully supported by current year revenues, any positive carry forward available by fund shall be held in “reserve,” by fund within PeopleSoft, and not be available for general operations unless specifically requested by the Vice Chancellor and approved by the Chancellor. Such request can come at the point of budget development or at any time during the fiscal year.

- The University Accounting System is designed and has sufficient edits to provide active budget control over all expenditures with the exception of payroll and automated recharges. (Payroll and automated recharges are managed on a post audit basis by the departments with oversight by the Budget Office/ORSP/Controller.)

- All budget transfers are approved by the Department Head/Dean/Vice Chancellor and the Budget Office, which executes the transfers in the University Accounting System.

\(d\) Budget Accounting and Reporting

- Estimated revenues and appropriations are recorded in the University Accounting System for later comparison to actual amounts received or incurred.

- Actual expenditures are compared to the monthly Department Budget Actual Reports.

- Monthly Variance Reports are generated by the Budget Office for senior management to track budget vs. actual activity for their area throughout the year.

- Beginning with the September close, monthly All-Fund Budget Reports, which project year-end results based upon seasonally-adjusted actual revenues and expenses are generated by the Budget Office for senior management to track overall financial performance relative to budget and target financial results, i.e. operating margin.

- Budget Office discusses reports with business managers and departmental administrative personnel when significant variations from budget are documented.

- Budget Office notifies Vice Chancellors/Deans/ORSP of expenditures significantly in excess of budget to plan corrective action and resolution.
Revenue and Accounts Receivable

General Controls

The University’s primary revenue streams are: Student Tuition and Fees; State Appropriation; Government Grants and Contracts including Student Financial Aid; Private Gifts and Grants and Auxiliary Enterprises.

Student Tuition and Fees, approved by the Board of Trustees, are billed before each semester. Student bills automatically create a record of revenue and accounts receivable. Massachusetts tuition retention legislation was passed, allowing the university to retain the tuition revenue on campus, effective as of the 2016 Fall Semester. The tuition revenue is deposited into the UMass Boston trust funds. The State Appropriation is received as an allocation of the University’s annual appropriation and made available on the state’s accounting system, MMARS and managed on the University’s general ledger. All external grants are pre-approved by the Provost’s Office and processed by the Office of Research and Sponsored Programs. Student Financial Aid is awarded by the Financial Aid Office and applied to student bills through an automated feed. All Gifts should be forwarded to University Advancement for deposit/handling and response. Auxiliary Enterprises generate revenue for services provided to the Campus Community. All revenue is accounted for in the University Accounting System.

There are three major billing systems on campus: Student Financials Billing System, the Office of Research and Sponsored Programs billing system and the Campus Center billing system. All billing systems should be approved and reviewed by the Controller on an annual basis.

Segregation of Duties: The responsibility of billing revenues is segregated from collections and general ledger posting.

Specific Controls:

Automated Student Financials Billing System:

- All tuition and fees are recorded in the billing system and appear on the student bills. The system issues student bills, creates an accounts receivable and updates the general ledger of the University Accounting System.
- All student tuition and fee revenue is billed using the Student Financials Billing System. The Bursar’s Office bills students in July for the fall semester and December for the spring semester. The bursar also bills students separately for summer and winter intersessions. This cycle supports campus business and provides adequate cash flow.
- In the Bursar’s Office, the Billing Unit prepares and issues bills, the Teller’s Unit is responsible for collection of student payments, and the Finance Unit is responsible for the book-keeping of the bank activities and the balancing of all clearing accounts.
- All activities from Student Financials Billing System are posted and reconciled to the University Accounting System weekly through an automated interface.
The Bursar’s Office manages third party billing based on documentation from the student.

There is a standard monthly billing cycle to collect all student accounts receivables. If a student’s account is not satisfied by the beginning of the next semester, the student will not be allowed to register for future semesters or receive administrative services.

Research and Sponsored Programs Billing System:

Bills that are generated by the Office of Research and Sponsored Programs are based on approved program expenditures and/or approved billing schedules. There are two types of billings:

1. Most federal programs are billed and reimbursed using the federal Letter of Credit process. Reimbursements based on approved program expenditures are requested by the University Treasurer’s Office and the Amherst Campus.

2. State, local and private programs are billed on a variety of frequencies, as agreed to by the sponsors.

Within the Office of Research and Sponsored Programs the Billing and Accounts Receivable Unit is responsible for all sponsored invoicing and cash receipt functions. The Unit prepares and issues invoices, performs collections, processes all deposits with the Bursar’s Office, and applies receipts to the appropriate awards. The Billing and Accounts Receivable Unit also assists the Bursar’s Office with identifying any incoming wire transfers and journal entries. Specific Accounts Receivable duties rotate between unit personnel on a monthly basis to maintain appropriate separation of duties monitoring. All deposits are reviewed and approved by the Billing and Accounts Receivable Unit Manager.

If invoices have not been paid, ORSP staff contact the sponsor to determine the status and timing of payment. All University billings, letter of credit or other requests for payment under grants, restricted gifts, and contract for sponsored projects shall be in the name of the University of Massachusetts, Boston.

Miscellaneous Billing:

All bills issued must be recorded on a desktop system and presented on University stationery. There should be a monthly review of all bills outstanding. If accounts are not satisfied, follow up bills should be sent. Status of accounts receivable is reviewed at least annually by the Controller and an accounts receivable is recorded at year end in the University Accounting System.

The University adheres to the Commonwealth’s debt collection policies.
Cash Receipts

General Controls

The University Accounting System is the official book of record for financial activities of the University. All cash receipts, regardless of source, must be recorded within this system. Cash receipts include currency, checks, credit card receipts and electronic funds transfer.

- The cash receipts of currency and checks collected in a department should be deposited in the Bursar’s Office on the same day. The Bursar’s Office deposits all these cash receipts by the next business day. All cash receipts are secured in the Bursar’s Office and collected by armored transport daily.
- The departments must settle all the credit card transactions at the end of the business day. According to PCI-DSS compliance, the departments must keep the credit card receipts in a secured and locked area, and follow the PCI guidelines to handle the data within the department. The revenue will be automatically posted to the configured chartfield string in the GL system on a nightly basis.
- The departments should provide the chartfield string to the Bursar’s Office for preparing the journal entry, when they are aware of electronic fund transfer activities from third parties.

Segregation of Duties: The responsibility for collecting, controlling and depositing funds must be segregated from maintaining accounting records and monthly reconciliations. Responsibilities for cash receipts are segregated from those for cash disbursements.

Signature Authorization: For departments with major cash receipts, authorization to receive and deposit cash with the Bursar’s Office is documented in the Campus Signature Authorization Form on file in the Controller’s Office. In the academic departments, authorization to receive cash must be approved by the Provost’s Office.

Specific Controls

- All receipts collected in a department before 3pm must be deposited daily into an authorized University account through the Bursar’s Office. In circumstances where outstanding receipts are collected after 3pm, receipts are to be secured within the department and deposited with the following day’s receipts.
- Cash receipts are accounted for by the Bursar and balanced to reported collections on a daily basis.
- The record of reported daily collections must be reconciled to the University Accounting System reports by each department on a monthly basis. These two activities must be segregated.
The Procurement Department includes all components of the purchasing process: builds and maintains vendor relationships, conducts public bids, reviews and issues purchase orders, develops and finalizes contracts, manages the ProCard Program and the Central Receiving Department.

All goods and services at UMass Boston are procured in accordance with the Board of Trustee Policy T92-031 as revised: Appendices A-University of Massachusetts Procurement Policy and C-Business Expense Policy. The Procurement Department provides the campus community with information and assistance to enable the most cost effective and appropriate acquisition of goods and services in accordance with all applicable laws, regulations and policies. The same purchasing rules apply to all sources of funds. The University makes use of a fully automated online purchasing system and a University Procurement Card (ProCard) program.

NOTE: All current Policies, Procedures and Forms are on the Contracts and Compliance website.

Purchasing Decisions: Purchasing is decentralized throughout the campus with automated workflow on requisitions. Departments make purchasing decisions that support their mission and approved budgets in accordance with UMass Boston Policies and Procedures. To maximize vendor competition and volume discount purchases, departments must make use of Campus, University, State, or MHEC publicly bid contracts. All purchases of goods and services exceeding a certain dollar limit must be competitively bid unless covered under a contract. Contracts are bid competitively by established, authorized entities, to obtain the best value for the user and are valid for an established period of time. If the good or service is not available from a contract, departments should request assistance from the Procurement Department.

Vendor: Vendors with a proper tax identification number must be approved in the Finance System before a commitment or payment can be made. A MW-9 (Massachusetts Substitute W-9 Form) and a Vendor Add/Update - Information Form are required to add or update a vendor on the UMASS University Central Vendor File. Refer to the Controller's Office Vendor Policies.

Expenditure of funds: All funds, regardless of the source or the manner in which they are acquired, are considered to be University funds. No person is authorized to obligate the University without sufficient current year budget authorization to meet the obligation.

Competitive Procurement Practices: The University shall obtain all goods and services at the best over-all value to the University as is consistent with the quantity, quality, durability, availability, serviceability, and other factors affecting service and use. In complying with the University of Massachusetts procurement policy, the cost of acquisition and the delivery time required shall be considered as well as the cost of the item being purchased.
UMass BuyWays Procurement System: The UMass BuyWays procurement system is a one-stop shopping center. This product provides an intuitive user friendly tool for purchasing the goods and services necessary to conduct the day to day business of the University. BuyWays Showcase Vendors have contracts awarded through a competitive procurement public bid process and are established as University contracts available to all six UMass Campuses. The streamlined workflow approval process and electronic order processing expedites orders to vendors.

Training: All campus staff responsible for the purchase or approval of goods and services should attend the relevant Finance training classes. Training registration is available on the IT training portal www.umb.edu/training. Refer to the Contracts & Compliance training category for a list of available training.

Signature Authorization: Departmental authority to make purchases and otherwise obligate any funds is documented in the Campus Signature Authorization Form which is filed annually by campus departments with the Controller’s Office.

Contracts/Agreements: Department faculty or staff members are not authorized to approve/sign any type of contract or agreement. Individuals who enter into commitments or agreements without the requisite authority may be personally liable for the obligations assumed under such agreements. If a contract, lease, or purchase agreement is provided by the vendor and contains narrative provisions governing the terms and conditions of the procurement, the contract must be reviewed and approved by the Assistant Vice Chancellor for Contracts and Compliance and signed by the appropriate signatory authority.

Work Related Goods and Services: Employees should not use their personal funds to purchase work related goods and services. The University will provide faculty and staff with work related goods and services. Department finance/administrative staff are available to handle all requests. See: Guidelines for Work Related Employee Supplies and Services Form. In emergency or extraordinary circumstances refer to the Employee Expense Reimbursement Policy, FY10-CON-003, as amended. However, under no circumstances can the Procurement Policy and Procedures be circumvented.

Segregation of Duties for Campus Departments: In order to prevent potential fraud and abuse, one person within the department should not control the entire purchasing/payment process. Departments should separate some of the various steps which include: initiating requests, preparing vendor documents, approving requisitions, and approving invoices. Although there are some built in checks and balances with the oversight of the Procurement, Controller’s and ORSP Offices, departments still need to provide their own reasonable assurances that one person does not control the entire purchasing/payment process.
ProCard: The ProCard is recommended for efficiency and convenience in purchasing small dollar amount commodities in accordance ProCard User Guide. The ProCard is to be used only for purchases related to University business. See Allowable/Restricted list on the ProCard section of the Contract & Compliance website.

The ProCard may not be used to purchase commodities that are available from BuyWays Showcased Punch-out Catalogs.

Receiving: Purchase of goods should be delivered to the Central Receiving Department. Purchase orders that require electronic receipt are entered by the Central Receiving Department. If the vendor delivers the goods to the department, and the order requires electronic receipt, the department is responsible for notifying Central Receiving. Central Receiving coordinates with the Property Department for moveable equipment that should be inventoried and delivers all items throughout the campus.

Payment: Invoices for all goods and services purchased with a purchase order should be submitted directly from the vendor to the Controller's Office for processing. If a department receives an invoice, they are required to review, approve and forward to the Controller's Office immediately for payment processing. UMass Boston pays its vendors net 30 days from the date of the invoice in order to maintain good relationships with the vendors.

Invoices for the purchase of most services must be signed/approved by the department. Purchase orders should be finalized (received, paid and liquidated if necessary) within 60 days of receipt or final acceptance.

Surplus Equipment: Departments or end users may not dispose of University equipment on their own accord. To dispose of moveable equipment, the Department Property Custodian should contact the Customer Service Center to request removal of all surplus equipment. Central Receiving is responsible for removal of surplus moveable equipment (non-data storage) from departments and disposition of it in compliance with UMass Boston guidelines. The Information Technology Department is responsible for removal and degaussing of surplus data storage equipment prior to turning over to Central Receiving for disposition. Central Receiving also manages the redistribution of surplus office furniture within the campus.

Affirmative Action Commitment: The University’s commitment to the principles of Affirmative Action shall be applied to purchasing with the objective of: (1) achieving and fostering greater participation in University procurement activity by minority-owned small business, small disadvantaged business, women-owned small business, HUBZone small business, Veteran-owned small business, and service-disabled Veteran-owned small business enterprises and (2) encouraging socially or economically disadvantaged business owners to respond to invitations to bid on University business.
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

Conflict of Interest: University employees should not accept any incentives from vendors as per M.G.L. c. 268A (Conflict of Interest Law) for state employees, which seeks to prevent conflicts between private interests and public duties. University employees are entrusted with public resources and are expected to understand their responsibilities with respect to conflicts of interest. See: Policy on Codes of Conduct for University Vendor Relationships with Guidelines, University of Massachusetts, BoT Document, T96-136, as amended.

Specific Controls:

Purchasing by Requisition:

- The purchase of goods or services is initiated in the department with requisitions and is electronically forwarded through workflow to the appropriate approvers. There are several levels of approval depending on the type of expenditures, source of funds, and dollar amount. Once all approvals are complete, the requisition is sourced to a purchase order and electronically distributed to the vendor by fax or email.

- The purchase order is the contract with the vendor and represents acceptance of the University terms and conditions.

- Departments must purchase goods from BuyWays Showcased Punch-out Catalogs 100% of the time. The BuyWays home page contains contract catalogs known as punch-out sites. Purchase requisitions created from the BuyWays Showcased Punch-out Catalogs are sourced to purchase orders that are electronically submitted to the vendor. The ProCard may not be used to purchase goods that are available from a punch-out catalog.

When purchasing from contract vendors, departments should refer to specific contract terms and conditions. State, MHEC, University and UMass Boston contracts are located on the Competitive Procurement Contracts section of the Contracts and Compliance website.

- If the good/service is not available from a contract vendor please refer to the Purchasing Policies & Procedures for specific bid procedures. Bid limits vary based on type of good or service and dollar amount.

- In those cases where competitive bidding would be impracticable, the purchaser must submit a “No Bid Justification” form to the Procurement Department, which must include the benefits and circumstances for the purchase and a written price quote from the vendor. The Assistant Vice Chancellor for Contracts and Compliance is responsible for approving/denying the No Bid Justification.
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

- Acceptance of a **Service** is acknowledged by a Department authorized signatory on the vendor’s invoice or other documentation which identifies the services have been performed and authorizes the payment. Refer to the [Account Code List](#) for service related commodities that require a signature.

- Purchase orders should be finalized (received, paid and liquidated if necessary) within 60 days of receipt or final acceptance.

**Purchasing by ProCard:**

- The ProCard is recommended for efficiency and convenience in purchasing small dollar amount commodities in accordance with the ProCard User Guide. The ProCard is to be used only for purchases related to University business. See [Allowable/Restricted list](#) on the ProCard section of the Contract & Compliance website.

- The ProCard may not be used to purchase commodities that are available or if similar items are available from BuyWays Showcased Punch-out Catalogs.

- Departments authorize certain employees to use ProCards for University business. ProCards are issued to employees with dollar limits.

- Card holders will maintain proper record keeping as outlined in the ProCard User Guide.

- Monthly ProCard reconciliations are to be completed. Cardholders should sign the ProCard Audit Log (PAL) upon reconciliation and submit their monthly reconciled ProCard statements and supporting documentation to their supervisor or an authorized department signatory for review and approval.
The University of Massachusetts Policy for Management of University Funds describes procedures to establish and administer all funds as authorized by Section 11 of Chapter 75 of the Massachusetts General Laws, as amended.

The Board of Trustees assigns the Chancellor of each campus general responsibility for the overall fiscal integrity of the University. In accordance with Trustee Doc. T92-031, all members of faculty and staff must meet minimum guidelines and criteria related to transactions affecting both the Financial Records System and the fiscal status of the University.

Vendor invoices are paid within the guidelines of vendor payment terms and the policies of the University Of Massachusetts Board Of Trustees. It is the general policy of the University of Massachusetts Boston to pay its bills in 30 days. UMass Boston purchase order terms are Net 30 unless specifically agreed otherwise in the purchase order terms and conditions.

The Accounts Payable Unit in the Controller’s Office is responsible for processing payments for goods and services purchased by University departments and for reimbursing employees for travel and other authorized expense reimbursements.

Goods and services are purchased in several ways, depending upon the type of purchase and the supporting documentation required. The University makes payments:

- Against a purchase order and its associated invoice(s),
- By ProCard (see Procurement section), or
- Through one of the University’s non-purchase order (NPO) documents:
  - Disbursement Voucher
  - Employee Business Expense Reimbursement
  - Employee Travel Expense Reimbursement

Regardless of the payment method, departments must review invoices and receipts and verify the purchases to their accounting report in a timely manner to ensure that charges are legitimate.

Vendor Responsibilities

Vendors who do business with the University of Massachusetts agree to abide by the Commonwealth of Massachusetts’ and the University’s purchasing guidelines.

- Vendor should remit invoices and credit memos directly to Accounts Payable
- Ensure that 10-digit purchase order number is accurately identified on all invoices

Department Responsibilities

- Must confirm vendor is current/active in the University Accounting System prior to commitment or payment.
- If a vendor sends an invoice or credit memo directly to a department, it should be forwarded immediately to Accounts Payable
• Verify that the goods and services received are the goods and services that were ordered
• Verify that the goods and services are satisfactory
• Review and approve invoices for payment (blanket orders)
• Invoices for unaccepted commodities and services should be returned to the vendor within 15 days, explaining the reason to the vendor
• Purchase orders are paid within 30 days from the date of the invoice. Purchase orders should be finalized 60 days after receipt or final acceptance. If necessary, departments should submit a change request requisition to finalize a remaining balance on a purchase order.
• Review monthly reports to verify receipt and payment matches invoices and receipts.

Accounts Payable Responsibilities
• Make timely payment on original invoices and original NPO documents
• Ensure that the invoice and purchase order match in price and quantity (within allowed tolerances) before payment is made
• Ensure that the name on the invoice matches the name on the purchase order as payment can only be made to the vendor listed on the purchase order
• Ensure that the address on the invoice matches an active address on the Vendor file
• Develop and implement controls for submission and approval of reimbursements to employees for travel and other expenses
• Submit vendor additions and updates to the UMass Central Vendor Office
• Ensure that vendor invoices and reimbursements to employees for travel and other expenses are entered in the University’s Finance System by Accounts Payable within 5 business days from date received in the Controller’s Office
• Ensure that completed invoices are scheduled for payment within 30 days from the invoice date
• Report payments to vendors in accordance with the tax reporting laws and rules of the Commonwealth of Massachusetts and the United States
• Ensure that completed vendor Add/Change requests are submitted to the UMass Central Vendor Office in Amherst within 5 business days from date received in the Controller’s Office

Segregation of Duties: Segregation of duties for disbursing funds is accomplished as follows:
• UMB Accounts Payable employees cannot add vendors to the Central Vendor file. All vendor additions/updates are processed by the UMass Central Vendor Office in Amherst
• Accounts Payable employees cannot override budget errors.
• Requisitioning and receiving functions are segregated from the invoice processing, accounts payable, and general ledger functions.

Signature Authorization: Authorizations for direct payments to vendors and reimbursements to employees are required as documented in the Campus Signature Authorization Form which is on file in the Controller’ Office.
Specific Controls:

UMass Boston Controller policies and procedures are available for reference on the Controller’s website.

- All invoices related to a UMass “blanket” purchase order must be signed by a department signature authority. This signature confirms receipt and acceptance of commodities/services in quantities and prices as ordered and that they meet UMass Boston standards and authorizes payment.

- For orders that require receiving, payment of the invoice is automatically made when:
  1. the quantities invoiced are less than or equal to the purchase order quantities and,
  2. the quantities invoiced are equal to the quantities received.

- Employee expense reimbursements must be authorized in advance by the employee’s supervisor/department head and authorized signatory of the funding source. This authorization can be verbal or in writing.

- UMB’s policies support the elimination of employees being required to use their personal funds for work required supplies and services.

- Employee expense reimbursements must be approved by the departmental authorized signatory.

- Employees may not authorize or approve their own expense reimbursements.

- Employees may not authorize or approve their supervisor’s expense reimbursements.

- All payments must reference an active vendor on the University Central Vendor File.

- Vendors may not pick up checks. It is the policy of Accounts Payable to mail all checks to the “remit-to” address as shown on the vendor invoice. The University Treasurer’s Office offers an electronic fund transfers to vendors who elect to participate in the University’s Pay Mode program. In cases of special handling, Accounts Payable must be notified prior to the payment date. Special handling of a check should be done infrequently as the exception, not the rule.

- Outstanding vendor credit balances will be reviewed regularly throughout the year and vendors contacted regarding collection.

- Additions or changes to a vendor are initiated by the department through the submission of a UMass Vendor Add/Update form. In addition, departments are responsible for submitting a completed UMW-9 form (for foreign individuals or entities the W-8BEN form is required).

- The vendor tax ID and address are verified to the IRS Taxpayer ID web site by Accounts Payable before the vendor request can be forwarded to the UMass Central Vendor Office in Amherst.
Fixed Assets

General Controls

Chapter 75, Section 12, of the Massachusetts General Laws (MGL) delegates to the Board of Trustees the responsibility of managing and administering, on behalf of the Commonwealth, all property, real and personal, occupied or used by the University of Massachusetts. Current University policy is governed by Trustee Doc T96-073, Capitalization and Inventory Control Policy, and is managed in accordance with the President’s Inventory Guidelines for Capitalization. Fixed assets include land, buildings, land & building improvements, construction work in progress, equipment, software and library collections.

The Board of Trustees assigns the Chancellor of each campus general responsibility for the care and custody of property belonging to or in the care of the University of Massachusetts. In accordance with Trustee Doc. T96-073, all members of faculty and staff shall be informed of their responsibilities for the use and care for safekeeping of all property under their respective departments. Documentation and training is provided on topics for acquisition, use and disposition of Moveable Equipment, consistent with the President’s guidelines. It is also the general responsibility of all members of the faculty and administration to help ensure the proper use, care, and safekeeping of all property under control of their respective units.

The University of Massachusetts Boston (UMB) campus consists of approximately 175 acres with 10 principle buildings containing 2,510,000 square feet. There are over 12,000 capital equipment and computers posted to the Asset Management System (AMS), including 40 vehicles.

Title to or ownership of all Commonwealth/University property shall be vested in the University of Massachusetts unless stipulated otherwise by the funding source. Title does not rest with a department, faculty, staff or principal investigator, regardless of source of funds or donation associated with the acquisition.

Fixed assets may be acquired through purchase, lease, transfer, long-term financing or donations. Fixed assets that are purchased by the University are acquired in accordance with Purchasing Policy (T92-031, Appendix A). Purchased equipment is valued at invoice price. Donated items are handled by the Office of University Advancement and are valued at fair market value at time of donation. Purchased and donated fixed assets are managed in accordance with Capitalization and Inventory Control Policy (T96-073) and President’s Guidelines for Capitalization; UMB Moveable Equipment is further managed in accordance with Inventory Control Policy & Procedure for Moveable Equipment FY10-PRO-001-00.

Moveable Equipment: A tangible item or Unit of equipment that is purchased, donated, leased or acquired through trade, is not permanently affixed to a building and that: a) is an entity unto itself (stands alone – must be externally visible; e.g. computer, microscope, audio visual equipment); b) has a life expectancy of two years or more and c) is not being held for resale.
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

Movable equipment with a per unit cost of $1,000 or greater, all computers and weapons regardless of cost, and furniture with a cost of $5000 and greater are recorded, tracked and subject to physical inventory.

**Capital Equipment** – Moveable equipment with a unit cost (or value) of $5000 or greater and is capitalized.

**Non-Capital Equipment** – Moveable equipment with a unit cost (or value) of $1000 - $4999.99 and all computers and weapons with a cost (or value) of $1 - $4999.99. This equipment is recorded in the AMS because it is considered sensitive and is deemed necessary to be inventoried because it may easily be converted to personal use and/or must be controlled to meet external reporting requirements.

The Property Department posts Moveable Equipment to the AMS within 10 business days of the final payment and receipt of posting attributes. All Moveable Equipment is bar-coded unless the Property Department determines it is impractical or would otherwise affect its value, function, or warranty.

A reconciliation is done quarterly between Moveable Equipment additions and AP payments to identify and resolve any discrepancies. A fiscal year end reconciliation between Movable Equipment additions and Movable Equipment payments is performed by the Property Department following the fiscal year close of the Asset Management System.

Inventory of land, buildings, improvements, construction in progress, and software are performed biennially by the Controller’s Office and/or President’s Office. Moveable Equipment is inventoried biennially by the Property Department. Library collections and donated artwork are cataloged by the library.

Segregation of Duties: The Property Department is responsible for the recording and inventorying of all Moveable Equipment within the Asset Management System (a subsystem of the University Accounting System). Departments are responsible for the safekeeping of all Moveable Equipment including equipment that is not subject to inventory by the Property Department. University Advancement Office is responsible for managing all donations. The Library is responsible for maintaining the catalogue of library collections and donated artwork. The Controller’s Office is responsible for the accounting of all fixed assets. It is the general responsibility of all members of the faculty and administration to help ensure the proper use and care of all property under control of their respective units.

**Specific Controls**

The Procard may be used for non-capital equipment purchases which have a unit cost < $1000. For equipment purchases with a unit cost ≥ $1000, the requisition process is normally used. Purchase requisitions over $5,000 for commodity purchases not covered under contract must be
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

purchased in accordance to Purchasing Policy (T92-031, Appendix A). The Property Department pre-approves the proper coding of Moveable Equipment through the automated workflow process in the University Accounting System.

The Property Department performs biennial physical inventories Moveable Equipment and reconciles the physical inventory to the AMS. Discrepancies are followed up with departments and may be resolved through locating the equipment and filing an Asset Transfer form, a Surplus Property form, or the appropriate incident report.

The Dean, Department Head, or Director is responsible and accountable for the physical inventory and maintenance of inventory controls over Moveable Equipment in their areas with the oversight of the Property Department. They may designate a Departmental Property Custodian to serve as the liaison between the department employees and the Property Department for all inventory matters.

To safe keep University property and equipment, departments are responsible for notifying the Property Department in writing of all Moveable Equipment taken off campus. Bulk purchases of laptop computers and computer towers are installed with a tracking device (implemented in FY09). The Property Department provides guidance to departments on inventory controls of Moveable Equipment. Training is offered monthly on the acquisition, use, inventory, safekeeping and disposal of Moveable Equipment.

Inventory management and accountability requires both the Property Department and individual departments working together in a coordinated effort to maintain inventory records and control.

Controls exist for authorizing and documenting surplus property. Departments or end users may not dispose of, transfer, recycle, trade-in, or surplus University property on their own accord. Surplus property is disposed of in accordance with Board of Trustee and state guidelines.

Equipment depreciation methods and practices are in accordance with GASB 35. Depreciation calculations are performed by the AMS in accordance with the President’s Inventory Guidelines for Capitalization and reports are signed off by the Controller and the Assistant Vice Chancellor of Contracts and Compliance.
Cash Disbursements

Automated Disbursements

Most automated payments are disbursed using the University HR/Payroll or Accounting System through the University Treasurer’s Office signed by the Treasurer, and forwarded directly to the recipient, either electronically or through the Postal Service.

Exceptions:
Student excess checks (eg. Financial Aid) are delivered to the Campus Controller’s Office via courier service and disbursed through the Bursar’s Office. Checks are secured in a safe in the Bursar’s Office. Students are notified by postal mail, email and phone, if necessary that checks are available.

On an exception basis, departments may request special handling on behalf of vendors to have checks delivered to the Campus Controller’s Office and then departments will sign checks out and hand deliver or mail to the vendor.

Most payroll disbursements are direct deposit. Checks/advises are delivered via courier to the HR/Payroll Office biweekly and secured in the Controller’s safe. They are transferred to Customer Service, Quinn Building, 2nd floor, and signed out by depts. in exchange for the authorized UMTL706 report. Checks/advises are then handed to employees or mailed to their home addresses.

Manual Disbursements

Wire Transfers/EFTs- On an exception basis, vendors may request payment by wire transfer. Controller’s Office staff coordinate this process with the University Treasurer’s Office.

There are two imprest accounts on Campus: Bursar and Athletics.

The Bursar’s Office imprest account is and is used to create individual checks on an exception basis for Student Financial Aid (authorized by Bursar), Travel Advances (authorized by Controller) and emergency payroll/vendor payments (authorized by HR/Payroll and Controller, respectively).

The Athletics’ Department imprest account is used for athletic entry fees, officiating fees, etc.

All Disbursements

Segregation of Duties: The authorization of the payment must be segregated from the signature on the disbursement.
Signature Authorization: Authority to sign university checks, including imprest checks, rests with the University Treasurer (T97-014, Treasurer’s Delegations) who may further delegate such authority to campus employees. Such delegation is recorded in the Treasurer’s Imprest Policy 06-01 and the Certificate of Authority from the University’s bank.

Authority to sign UMB imprest checks is documented in the Campus Signature Authorization Form and Bank Certificate of Authorization which are on file in the Controller’s Office.

Controls for Imprest Accounts:

- There must be 2 signatures for disbursements over $10,000 for the Bursar’s imprest account and $500 for the Athletics’ imprest account.
- Authorizations for payments must be approved by a signatory authority before checks can be prepared/signed.
- All signatures will be in ink or by signature plate. There will be no signature stamps.
- Checks made out to ‘Cash’ or the signer are prohibited.
- The supply of unused and voided checks and the signature plates must be kept in a safe/secure place.
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

Payroll Cycle

General Controls

UMass Boston has 3879 employees as of the 1/11/2014 payroll: 1196 Faculty, 958 Professional and 558 Classified staff. Wages, salaries and some employee benefits for 70% of these employees are determined by Collective Bargaining Unit Agreements. Non Unit employees’ wages and salaries are determined by the Appointing Authority. Vice Chancellors are the Appointing Authority for all UMass Boston employees with the exception of students. During the academic year there are approximately 800 Graduate Student employees and 1000 Undergraduate student employees. The Graduate Dean is the Appointing Authority for the Graduate Assistants and the Office of Student Employment is the Appointing Authority for all other students.

UMass Boston is on a biweekly payroll cycle which is part of the University System and issues direct deposits and checks every other Friday. The pay period is Sunday thru Saturday. 96% of employees are on direct deposit. All Pre-printed pay advices and pay checks are mailed directly to all employees’ home addresses. All payroll expenditures are supported by appropriate evidence that employees actually worked or had authorized paid leave. The Time and Labor Detail Report (UMTL706) is signed by an Authorized Signatory Authority and sent to Human Resources Department on every pay day.

UMass Boston manages payroll on the University HR/Payroll System. It is based on best practices and federal and state regulations. It contains system edits and system access security to support accurate payroll processing and updates the University Accounting System. The University HR/Payroll System is the official time and attendance and payroll record of UMass Boston.

Segregation of Duties: Timekeepers do not have access to electronic personnel files and are not authorized to complete Personnel Action updates (PA’s). The Payroll Unit in the Human Resources Department manages payroll processing, which is separate from the Personnel Services Unit.

Signature Authorization: Authority to sign payroll documents is documented in the Campus Signature Authorization Document which is on file in the Controller’s Office.

Specific Controls

- View and data entry access to the University HR/Payroll System is authorized by the Department Head, approved by the HR Data File Custodian and effected by the Campus Security administrator. Access to correct data and/or process payroll is authorized by the Assistant Vice Chancellor for Human Resources.

- All hours worked, time off, overtime hours, compensatory time, shift differential,
roll call pay, etc. is reviewed and approved by the employee’s supervisor/manager. There are several options to satisfy this requirement: time sheets, email, calendars, etc. The supervisor/manager must have either personal knowledge of an employee’s attendance or have established a series of reliances to have reasonable assurance of the employee’s attendance. In other words, 1) all employees must have a record of time worked and 2) a supervisor must have personal knowledge of the time worked and confirm with their signature.

- UMass Boston has decentralized timekeeping functions. Timekeepers receive training and assistance from the Payroll Unit. Timekeepers document current time and the central Payroll Unit documents prior period adjustments. The final time and attendance in the system for the pay period (UMTL706Report) is approved by an Authorized Signatory Authority before remittance advices/checks are released.

- The Vice Chancellor for Administration and Finance must authorize the expenditure of payroll funds on a biweekly basis.

- Department supervisors approve all leave, for example, vacations, holidays, sick leave and compensatory time. The timekeepers document this time in the University HR/Payroll System.

- The University HR/Payroll System is integrated with the University Accounting System to ensure proper account posting. Reports are systematically used to validate payroll expenditures.

- All new hires and changes in employment/salary/wage rates are authorized by the Department Heads, approved by the Vice Chancellors and documented in the University HR/Payroll System. Availability of funds is checked when the PA is processed.

- UMass Boston is in the process of decentralizing Personnel Action Forms for all personnel actions except new hires. Assistant Deans and Business Managers are receiving training and assistance from the HR and Payroll Units. All approvals remain the same for decentralized transactions.

- Voluntary payroll deductions are authorized by employees, approved by the relevant agent and documented in the University HR/Payroll System by the Payroll and/or Benefits Unit. Involuntary payroll deductions are authorized by legal entities and documented in the HR/Payroll System by Payroll Unit.

- Retroactive changes to the payroll record are authorized by the Department Heads, approved by the Vice Chancellor’s and documented by the central Payroll Unit in the University HR/Payroll System.
The Appointing Authority must pre-approve bonuses for classified staff and additional compensation for faculty and professional staff prior to services being performed.

UMass Boston records a liability for compensated absences on the University’s annual financial statement.

Payroll expenditure disbursements and bank account reconciliations are handled by the University Treasurer’s Office. There is a separate imprest account for manual emergency payroll checks managed by the Bursar’s Office.
Research and Sponsored Programs Administration

General Controls

Research and Sponsored Programs at the University of Massachusetts Boston (UMB) are governed by the “Policy for the Development and Administration of Grants, Contracts and Cooperative Agreements For Sponsored Programs” of the University of Massachusetts system (DOC. T94-034, passed by the BoT on 9/30/09) and the U.S. Office of Management and Budget Circulars A21, A110, and A133.

All University requests for external grant funds to federal or state agencies, private foundations and corporations must be coordinated with the Office of Research and Sponsored Programs (ORSP) and signed by one of the designated individuals authorized to execute grants and contracts for sponsored programs. All grants must be in support of UMB’s strategic plan. All awards must be received by ORSP. All obligations/expenditures must follow University policy.

The Office of Research and Sponsored Programs is responsible for overseeing the grant application and approval process, post-award administration and all areas of research compliance. The office is comprised of Pre-Award, Post-Award and Research Compliance teams. The Pre-Award team is responsible for the daily interactions with PIs and department staff in the areas of proposal creation and submissions. Post-Award oversees daily financial transactions, reporting, invoicing and collections. Research Compliance creates policy and procedures, coordinates training, and performs internal audits to ensure compliance.

SIGNATURE AUTHORIZATION

The main signatory for proposals and award acceptances is the Director and Associate Vice Provost for Research. Additional signatories for grants and contracts include RBM & Deputy Director of ORSP, the Provost, Vice Chancellor for Administration and Finance, and the Chancellor. Authority to obligate and expend funds on a specific grant/contract is documented on the routing form, which is required upon the submission of any grant or contract proposal. The routing form defines the responsibility of a position within the unit of the Principal Investigator (PI) and the program.

SEGREGATION OF DUTIES

To foster the mission of the University and sustain the University's integrity as a custodian of public funds, ORSP has put the following specific controls in place.

Specific Controls

Grants are restricted funds and any expenditure must be related to the specific project, i.e., personnel, equipment purchases, etc. When requirements for grants/contracts differ from the University’s requirements, ORSP adheres to the most restrictive requirement.
ADMINISTRATION OF GRANTS

Administration of the sponsored project is organizationally separated into three teams: pre-award, post-award and compliance. A delineation of the core functions within each team is as follows:

PRE AWARD

The Pre Award team in ORSP is responsible for reviewing, approving, negotiating award terms and advising UMB Principal Investigators, Faculty & Staff members who seek external funding from federal, state, local, and business entities. The Pre-Award team works closely with Post-Award team to support the research projects throughout the lifecycle of a grant.

All proposals must be complete, accurate, and properly approved prior to submission. All departmental, college, or center approvals must be obtained prior to the submission of a proposal. All submissions must adhere to the standards set forth by the federal Office of Management and Budget (OMB).

All grants have an ORSP approved line item budget which adheres to sponsor guidelines. ORSP establishes accounting information in the university accounting system in accordance with an approved grant award, and prepares the UMB account.

Expenses must follow the approved line item budget which adheres to the sponsor’s terms and conditions. Grants are restricted funds and any expenditure must be related to the specific project, i.e., personnel, equipment purchases, etc. All expenditures, as well as time and effort of personnel, must occur within the approved grant period. The Principal Investigator must inform ORSP of any intention to modify budget line items prior to submission to the grantor agency.

UMB’s facilities and administrative (F&A) cost recovery rate is periodically negotiated with and approved by the UMB federal cognizant agency, U.S. Department of Health and Human Services. In selected cases, UMB may accept a grant award with a lower F&A rate with the prior approval of the ORSP and Office of the Vice Provost.

Upon acceptance of the award, ORSP will review of the contractual terms and conditions to ensure compliance with University rules and regulations. The Principal Investigator is responsible for general review of the contractual terms and conditions, thorough review of all technical aspects, which includes the statement of work and technical reporting requirements. ORSP maintains the source files for all Project/Grants.

POST AWARD

The Office of Management and Budget (OMB) establishes principles for determining costs applicable to grants, contracts, and other agreements. All UMB sponsored awards are subject to these cost principles. The Post Award team within ORSP is responsible for assuring adherence to the University fiscal accountability policy for sponsored projects funds awarded to the
University as well as ensuring regulatory compliance with State, Private and Federal Policies.

All expenditures and financial transactions to support research are reviewed and validated to ensure compliance with award terms and conditions.

The Post Award team is responsible for pre-approval of obligations and expenditures of grants including personnel and requisitions for project grant related purchases above a specific dollar amount. The team is also responsible for accounting and reporting to the sponsor the university’s cost sharing commitments. The PI is expected to adhere to the approved cost-share plan.

ORSP requires cost-transfer forms for all cost transfers. PI approval is required for all cost transfers. Transfers over 90 days are highly discouraged.

Sub-awards on grant-funded projects are issued by ORSP and monitored by the Principal Investigator via invoicing.

All grants have a start date and an expiration date. Once the project expires, the closeout process begins. The purpose of closeout is to ensure that final reports are received and evaluated, allowable costs are determined, and amounts due to either the Federal Agency or to the recipient are determined and payment arrangements are made. Closeout requirements are listed in OMB Circular A-110 and in the terms and conditions of the award document.

Billing, Accounts Receivable, Collections and Cash

Grants are established in financial system for the full budget value of the award. ORSP billing services is responsible for invoicing the sponsor to collect the funding, based on the agreed upon terms and conditions of the award. There is a monthly review of the status of accounts receivable. If accounts are not satisfied, ORSP follows up on bills.

Bills are only generated by the Office of Research and Sponsored Programs based on approved program expenditures and/or schedule. There are two types of billings. 1) Most federal programs are billed and reimbursed using the federal Letter of Credit process. Reimbursements based on approved program expenditures are requested by the University Treasurer’s Office and the Boston Campus. 2) State, local and private programs are billed by ORSP on a variety of frequencies, as agreed to by the sponsors.

The University adheres to the Commonwealth’s debt collection policies. The Accounts Receivable team oversees the collection of all invoices, including processing mail and depositing cash receipts with the Bursar’s Office and/or confirming wire transfers. If invoices have not been paid, ORSP staff contact the sponsor to determine the status and timing of payment. All University billings, letters of credit or other requests for payment under grants, restricted gifts, and contracts for sponsored projects shall be in the name of the University of Massachusetts, Boston.
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

All receipts collected in a department must be deposited daily into an authorized University account through the Bursar’s Office. Wire transfers are directly deposited into the appropriate ORSP grant account.

Responsibilities for cash receipts are segregated from cash disbursements. The Post Award Administrator approves all grant related expenditures and disbursements. The Billing specialist prepares the invoices for grants. ORSP monitors all activity for cash receipts on a monthly basis by reviewing various reports, including the ORSP reconciliation reports generated by the Controller’s and the Bursar’s Office as well as other reports run in the PeopleSoft system.

COMPLIANCE

Research integrity and compliance areas covered by this unit include Human Subjects Protections, Animal Welfare, Export Control and Conflict of Interest. Compliance is committed to helping faculty, staff, and students comply with all applicable federal, state, and institutional requirements and policies.

Human Subjects Research

The University of Massachusetts at Boston has one Institutional Review Board. The purpose of the IRB is to protect the rights and welfare of human subjects of research and to assure that research on human is conducted according to corresponding federal regulations, state law, and IRB policies. The IRB provides this protection by reviewing all proposed human subject protocols. All research and clinical investigations involving human subjects in which UMB staff, students, and faculty are involved are subject to the authority of the IRB, regardless of funding source or other regulatory requirements.

Animal Research

The University of Massachusetts at Boston has one Institutional Animal Care and Use Committee (IACUC). The IACUC is responsible for reviewing all research and teaching in which animals serve as research subjects. The IACUC provides research oversight and evaluation of the institution's animal care and use program and facilities by ensuring compliance with federal regulations related to the proper care, use, and humane treatment of animals used in research, testing and education. The IACUC also provides assistance to investigators in fulfilling their obligation to plan and conduct animal research in accordance with the highest scientific and ethical principles.

Effort Reporting

Federal OMB Circular A-21 requires the University document the distribution of direct activity to each individual sponsored project. The effort certification at UMB applies to all employees (e.g., faculty members, graduate students, postdoctoral fellows, and similar persons) who work on sponsored projects. A commitment of effort in a proposal triggers a requirement to track and certify the actual effort. The effort report must account for all effort for which the University
compensates the individual.

Federal audit personnel rely on effort reporting to evaluate whether the salary paid on an award is reasonable relative to the effort expended on the award. Failure to comply with Federal OMB Circular A-21 can result in serious penalties for the University and/or the individual certifying their effort.

ORSP ensures that all time and effort reports are complete.

Export Controls

It is the policy of the university to comply with U.S. export control laws. Export controls are laws regulating and restricting the shipment, transmission, or transfer of military and “dual use,” (i.e., civilian and military) technologies, technical data, software codes, equipment, chemical and biological materials, and other materials, information, and services to foreign countries and/or persons. These laws restrict “deemed exports,” i.e., the release of export-controlled materials, information, data, and services to restricted persons within the U.S.

Although many of the university’s activities are exempt from export control laws, some activities may be restricted. Under no circumstances shall employees or other persons acting on behalf of UMB engage in activities that violate U.S. export control laws. It is the responsibility of faculty and administrators to be aware of and comply with these laws and the university’s written instructions and procedures. Willful and knowing violation of export control laws is a criminal offense. Significant civil penalties can apply even to accidental or innocent violations.

Conflict of Interest

Conflict of Interest occurs when an individual or organization is involved in multiple interests, one of which could possibly influence the motivation for an act in the other. The UMB conflict of interest policy applies to anyone performing services for a state agency or holding a state position, whether paid or unpaid, including full, part-time state, and hourly employees, elected officials, volunteers, and consultants are subject to the conflict of interest law. All parties involved in research have disclosure obligations and must consult with ORSP and university conflict of interest policies for guidance.
Implementation

This Internal Control Plan is reviewed regularly with the Administration and Finance (A&F) Directors, Office of Research and Sponsored Programs and the Finance and Administration Advisory Group. The Signature Authorization Forms are updated annually in the month of October and put on file in the Controller’s Office. Any internal controls that are ‘draft’ (*italics*) will be implemented within A&F throughout the fiscal year and posted on the A&F and the Controller’s Office Website.

Information and Communication

UMass Boston (UMB) is transforming the way it does business through the use of automation. Standard Monthly HR/Payroll and Financial Reports are available to Business staff to confirm transactions, account balances, and employee data.

Monthly training is available for “best practices” of financial management at UMB. All training offerings are available on the Training Registration website: [https://www.umb.edu/training](https://www.umb.edu/training)

The Finance and Administration Advisory Group meets monthly to review/discuss Campus policy and procedures. The Internal Control Plan and all updates are reviewed with this group before implementation. This plan is continually updated throughout the year and the most up to date version is readily available on the Controller’s Office website.
Monitoring

The Office of the Controller is responsible for monitoring the Internal Controls at UMass Boston.

Under the direction of the Controller, A&F will perform monthly post audit sampling reviews to provide reasonable assurance that:

- Departments manage within budgets,
- Cash is deposited daily,
- Sound cash management practices are being followed,
- Purchases are properly authorized,
- Encumbrances are liquidated within 60 days,
- Payments are properly authorized and paid within thirty (30) days, and
- Payroll is properly authorized.

These practices are regularly reinforced through training. Irregularities and deficiencies, once identified, will be promptly and effectively corrected.

In accordance with Chapter 647 of the Acts of 1989, all unaccounted for variances, losses, shortages or thefts of funds or property will be reported to the Office of the State Auditor, with a copy to the University Internal Auditor.

The Annual Financial Review Committee, comprised of the Vice Chancellor of A&F, the Controller, Assistant Vice Chancellor of Budget and Financial Planning, Assistant Vice Chancellor of Human Resources, Assistant Vice Chancellor for Contracts and Compliance, Financial Aid Director and the Director of the Office of Research and Sponsored Programs, will manage the annual audit which includes recommending focus areas, reviewing and monitoring audit findings, developing and implementing appropriate corrective action plans.
Commonwealth of Massachusetts
Office of the State Comptroller:

Internal Control Legislation

Chapter 647 of the Acts of 1989

Chapter 647 THE COMMONWEALTH OF MASSACHUSETTS

In the Year One Thousand Nine Hundred and Eighty-nine

AN ACT RELATIVE TO IMPROVING THE INTERNAL CONTROLS WITHIN STATE AGENCIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Notwithstanding any general or special law to the contrary, the following internal control standards shall define the minimum level of quality acceptable for internal control systems in operation throughout the various state agencies and departments and shall constitute the criteria against which such internal control systems will be evaluated. Internal control systems for the various state agencies and departments of the commonwealth shall be developed in accordance with internal control guidelines established by the office of the comptroller.

(A) Internal control systems of the agency are to be clearly documented and readily available for examination. Objectives for each of these standards are to be identified or developed for each agency activity and are to be logical; applicable and complete. Documentation of the agency's internal control systems should include (1) internal control procedures, (2) internal control accountability systems and (3), identification of the operating cycles. Documentation of the agency's internal control systems should appear in management directives, administrative policy, and accounting policies, procedures and manuals.

(B) All transactions and other significant events are to be promptly recorded, clearly documented and properly classified. Documentation of a transaction or event should include the entire process or life cycle of the transaction or event, including (1) the initiation or authorization of the transaction or event, (2) all aspects of the transaction while in process and (3), the final classification in summary records.
(C) Transactions and other significant events are to be authorized and executed only by persons acting within the scope of their authority. Authorizations should be clearly communicated to managers and employees and should include the specific conditions and terms under which authorizations are to be made.

(D) Key duties and responsibilities including (1) authorizing, approving, and recording transactions, (2) issuing and receiving assets, (3) making payments and (4), reviewing or auditing transactions, should be assigned systematically to a number of individuals to insure that effective checks and balances exist.

(E) Qualified and continuous supervision is to be provided to ensure that internal control objectives are achieved. The duties of the supervisor in carrying out this responsibility shall include (1) clearly communicating the duties, responsibilities and accountabilities assigned to each staff member, (2) systematically reviewing each member's work to the extent necessary and (3), approving work at critical points to ensure that work flows as intended.

(F) Access to resources and records is to be limited to authorized individuals as determined by the agency head. Restrictions on access to resources will depend upon the vulnerability of the resource and the perceived risk of loss, both of which shall be periodically assessed. The agency head shall be responsible for maintaining accountability for the custody and use of resources and shall assign qualified individuals for that purpose. Periodic comparison shall be made between the resources and the recorded accountability of the resources to reduce the risk of unauthorized use or loss and protect against waste and wrongful acts. The vulnerability and value of the agency resources shall determine the frequency of this comparison.

Within each agency there shall be an official, equivalent in title or rank to an assistant or deputy to the department head, whose responsibility, in addition to his regularly assigned duties, shall be to ensure that the agency has written documentation of its internal accounting and administrative control system on file. Said official shall, annually, or more often as conditions warrant, evaluate the effectiveness of the agency's internal control system and establish and implement changes necessary to ensure the continued integrity of the system. Said official shall in the performance of his duties ensure that: (1) the documentation of all internal control systems is readily available for examination by the comptroller, the secretary of administration and finance and the state auditor, (2) the results of audits and recommendations to improve departmental internal controls are promptly evaluated by the agency management, (3) timely and appropriate corrective actions are effected by the agency management in response to an audit and (4), all actions determined by the agency management as necessary to correct or otherwise resolve matters will be addressed by the agency in their budgetary request to the general court.
Appendix 1

All unaccounted for variances, losses, shortages or thefts of funds or property shall be immediately reported to the state auditor's office, who shall review the matter to determine the amount involved which shall be reported to appropriate management and law enforcement officials. Said auditor shall also determine the internal control weakness that contributed to or caused the condition. Said auditor shall then make recommendations to the agency official overseeing the internal control system and other appropriate management officials. The recommendations of said auditor shall address the correction of the conditions found and the necessary internal control policies and procedures that must be modified. The agency oversight official and the appropriate management officials shall immediately implement policies and procedures necessary to prevent a recurrence of the problems identified.


Passed to be enacted, George Keverian, Speaker.

In Senate, December 22, 1989.

Passed to be enacted, William M. Bulger, President.


Approved,

Michael Dukakis

Governor.

Copyright 1998 Office of the Massachusetts State Comptroller; all rights reserved
Appendix 1

Commonwealth of Massachusetts
Office of the State Comptroller:

Internal Control Legislation

Chapter 647 of the Acts of 1989 - Report on Unaccounted for Variances, Losses, Shortages, or Thefts of Funds or Property

TO: Agency Heads

FROM: Robert A. Powilatis, Deputy for Auditor and Investigative Services

DATE: January 18, 1996

RE: Law Relative to Improving the Internal Controls Within State Agencies

Chapter 647 of the Acts of 1989 was passed on January 3, 1990 and became effective on April 3, 1990. The law establishes the minimum level of quality acceptable for internal control systems for state agencies of the Commonwealth. Internal control systems for state agencies should be developed in accordance with internal control guidelines established by the Office of the State Comptroller. We will review compliance with the law during our audit engagements.

This law also requires that all unaccounted for variances, losses, shortages or thefts of funds or property be immediately reported to the Office of the State Auditor (OSA). The OSA is required to determine the amount involved and the internal control weaknesses that contributed to or caused the condition, make recommendations for corrective action, and make referrals to appropriate law enforcement officials. In order to comply with this law, we are requesting that all unaccounted for variances, losses, shortages or theft of funds or property be reported immediately to the OSA on the attached form.

Should you have any questions or desire additional information, please contact Howard Olsher, Director of State Audits at (617) 727-6200 (x25).
Appendix 2

Statement of Mission and Values

MISSION

The University of Massachusetts Boston is a public research university with a dynamic culture of teaching and learning, and a special commitment to urban and global engagement. Our vibrant, multi-cultural educational environment encourages our broadly diverse campus community to thrive and succeed. Our distinguished scholarship, dedicated teaching, and engaged public service are mutually reinforcing, creating new knowledge while serving the public good of our city, our commonwealth, our nation, and our world.

VALUES

Inquiry, Creativity, and Discovery
The University of Massachusetts Boston is an educational institution dedicated to rigorous, open, critical inquiry—a gateway to intellectual discovery in all branches of knowledge, and a crucible for artistic expression. Our campus culture fosters imagination, creativity, and intellectual vitality. Responsive to the call of diverse disciplines, schools of thought, and public constituencies, we expect and welcome divergent views, honoring our shared commitment to expanding, creating, and disseminating knowledge. We celebrate our research culture, with its diversity of methods, commitments, and outcomes. We promote a culture of lifelong learning, and serve as a catalyst for intellectual interactions with scholarly communities, students, alumni, and the public.

Transformation
Our work can transform the lives, careers, and social contexts of all members of our community. We seek to help our students to realize their potential in the pursuit of education. We support our students, faculty, and staff in their efforts to create knowledge, gain new understandings, and assume the responsibilities of leadership and civic participation.

Diversity and Inclusion
Our multi-faceted diversity is an educational asset for all members of our community. We value and provide a learning environment that nurtures respect for differences, excites curiosity, and embodies civility. Our campus culture encourages us all to negotiate variant perspectives and values, and to strive for open and frank encounters. In providing a supportive environment for the academic and social development of a broad array of students of all ages who represent many national and cultural origins, we seek to serve as a model for inclusive community-building.
Engagement
As a campus community, we address critical social issues and contribute to the public good, both local and global. We participate in teaching and public service, as well as in basic, applied, and engaged research, to support the intellectual, scientific, cultural, artistic, social, political, and economic development of the communities we serve. We forge partnerships with communities, the private sector, government, health care organizations, other colleges and universities, and K-12 public education, and bring the intellectual, technical, and human resources of our faculty, staff, and students to bear on pressing economic and social needs.

Environmental Stewardship and Sustainability
We seek to foster a consciousness of nature’s centrality to the human experience and our collective obligation to environmental sustainability. Since our founding, we have emphasized teaching, research, and service activities that promote environmental protection and nurture sustainability, strive for responsible stewardship and conservation of resources, and enhance the natural environment—not least the marine environment around our campus on Dorchester Bay and Boston Harbor.

Economic and Cultural Development
We make significant contributions to the cultural and economic life of a major American city and enhance the Commonwealth’s vital participation in the global community. We educate artists, writers, archivists, nurses, teachers, environmentalists, managers, scientists, scholars, and others whose lifelong efforts enrich the culture and environment of many communities. Through our research, teaching, and service, we work cooperatively with businesses and industries, and with local, state, and federal governments, to strengthen our contribution to the state’s, the nation’s, and the world’s cultural and economic development.

An Urban Commitment
Our work is marked by a particular commitment to urban places, people, culture, and issues, and by an acknowledgement of their complex local, national, and global connections. Our university is located in a great city—Boston—the Commonwealth’s capital and major population center. We are proud to provide an excellent and accessible university education, as well as highly informed research and service, to residents of Boston and other cities, regions, and countries. Partnering with urban institutions and residents, we help to create sustainable and healthy social fabrics, economies, service organizations, and civic and cultural institutions.
Appendix 2

University of Massachusetts Boston
Vision Statement

The University of Massachusetts Boston in 2025

The University of Massachusetts Boston is evolving rapidly. The worlds of teaching, research, and service; the many communities our university serves; and the university itself all face different challenges than they did when it was created. As Boston’s only public university, while we honor our origins as a teaching institution and our tradition of public service, we must also move forward as the increasingly sophisticated research university that we are and continue to become.

In fulfilling complementary roles as an educator of people of all ages and an economic and cultural engine for the Commonwealth, we will expand our teaching and learning activities to prepare students to succeed in a transnational world. We will graduate greater numbers of alumni to meet the demand for a well-educated workforce, and the need for independent, creative, and compassionate citizens and leaders who will shape the quality of individual and social life. Serving our students well will require us to pursue deeply engaged research, teaching, and service; to internationalize our reach and our campus life itself; to build safe, modern, and technologically advanced academic and student-life facilities; and to meet or exceed the best-practice student-success standards of our peer universities. Consistent with our traditions, we will maintain a strong commitment to educating modest-income and first-generation students from urban areas, and to promoting the best interests of the City of Boston, the Commonwealth of Massachusetts, the nation, and the world.

We will conduct research that has both local and global reach, that creates new knowledge in all major areas of human concern, and that helps our students acquire the refined and complex knowledge, values, and skills of inquiry that the highest levels of research foster and the globalized world requires. Our scholars will conduct funded and unfunded research and scholarship across a broad range of intra-and interdisciplinary areas. We will join the ranks of institutions designated by the Carnegie Foundation as “Research University/High,” having achieved the requisite increases in enrollments, program offerings, advanced degrees granted, research support, and scholarly productivity.

By the end of the next phase of our development, in 2025, this vision will have been realized, and the University of Massachusetts Boston will be transformed, having fulfilled its aspiration to become an “outstanding public research university with a teaching soul.”
Appendix 3

University of Massachusetts Boston
Strategic Plan

Fulfilling the Promise: A Blueprint for UMass Boston

Introduction

“The year is 2025. At the University of Massachusetts Boston, a great public urban research university, we honor our origins as a teaching institution and our tradition of public service. At the same time, we have taken bold steps to grow in stature as a sophisticated research university, and to play a distinguished part on the global stage. We have become the university our founders destined us to be in their original statement of purpose: ‘well equipped to provide opportunities truly equal to the best’.

—In 2025, UMass Boston maintains a firm commitment to teaching modest-income and first-generation students from urban areas. We offer them—and students from geographic areas both nearby and half a world apart—vital academic programs that prepare them to be competent, creative, and compassionate citizens and leaders who shape the quality of individual and social life. The campus, as a result, is truly international. Effective and transparent practices with respect to faculty hiring, course load assignment and space allocation ensure an optimal and well accepted balance of large and small classes. And residence halls, the first of which opened in 2014, are among the safe, modern, and technologically advanced academic and student-life facilities that now grace our expansive waterfront campus.

—In 2025, UMass Boston is 25,000 students strong. More than 60 percent of undergraduate students graduate, ready to succeed in a transnational world. Faculty pursue deeply engaged research, teaching, and service. Sponsored research activities have increased the university’s external funding by at least 300 percent, enabling the university to continue to rise within the Carnegie Foundation’s Research/High ranking, earned in 2011, to research status of the first order. As undergraduate and graduate students engage in research, they acquire the refined and complex knowledge, values, and skills of inquiry that the globalized world requires. We are meeting our founders’ challenge to preserve and extend…the domain of knowledge ‘through research with local and global reach. We are creating new knowledge in all major areas of human concern.
This is the destination. What we must do in order to reach it is the substance of this Strategic Plan: a blueprint for UMass Boston to guide us through the next 15 years. It addresses the ways that the university should and must advance in the coming years in the face of—and often because of—financial considerations. Divided into three five-year segments, this plan is a natural outgrowth of our first 45 years and a bold leap forward. Our ambition is to have, by 2025, national standing and an international imprint comparable to the best public urban universities in the country. This is a vital ambition, for only at this level can we thrive, keep pace with our founding mission to offer students affordable access to opportunities —equal to the best, and fulfill our covenant to serve urban communities on a global scale.

Note: This is an excerpt of Fulfilling the Promise: The IDT Report that was completed in September 2010, in connection with the university’s strategic planning process for 2010-2015.
Goals of UMass Boston’s Master Plan
The master planning process for UMass Boston will center on the physical development and reconstruction of the campus over the next 25 years. This effort coincides with the ongoing strategic planning process which articulates the long-term academic and institutional goals of the University.

As such the Master Plan will aspire to reflect in the physical environment the goals and priorities of the Strategic Plan. More specifically, through an open and inclusive process, UMass Boston’s master planning effort will be driven by the following goals and objectives:

- Provide a framework for campus development by identifying building sites, circulation patterns, parking locations, opens spaces and the physical link with the community.
- Conduct a facilities assessment that identifies and confirms the continued use, modification, demolition, or construction of facilities.
- Specifically study and consider the construction of new academic/research facilities consistent with academic priorities and our needs assessment that helps to bring our instructional and research space up to standards of excellence.
- Rebuild and construct facilities that meet the needs of students, faculty, and staff.
- Build on the University’s commitment to providing a welcoming environment to persons with physical disabilities.
- Assess current space allocation and utilization on campus and determine future space requirements based on industry standards and metrics.
- Establish guidelines for the building of green/sustainable facilities.
- Provide a flexible framework for future decisions, changing circumstances, and future growth.
- Formulate an implementation plan that minimizes disruption to the University community as facilities are rebuilt and constructed over the course of many years.

25-Year Campus Mater Plan
http://www.umb.edu/the_university/masterplan/
Appendix 4

Administration & Finance
Goals & Priorities
FY2017

- **Planning**
  o Begin planning for implementation of Phase II of the Campus Master Plan.
  o Continue to provide support and financial options for the implementation of the Strategic Plan.
  o Continue to provide a leadership with planning and implementation of the Master Plan.
  o Insure the successful accomplishment of the Campus Goals for AY16-17.
  o Continue with the development and implementation of the 10 Year Capital Plan.
  o Continue to work with SPACE Committee with particular focus on internal moves.

- **Financial Management and Reporting**
  o Support financial goals established in conjunction with the System’s office.
  o Implement, manage and provide oversight to FY17-20 operating budgets.
  o Continued work on the development of a comprehensive multi-year financial planning model:
    ▪ Focus on adopting a processing for reviewing academic units, centers and institutes and administrative departments on a regular basis;
    ▪ Create a more rigorous culture of assessment and accountability;
    ▪ Seek broader input from subject matter experts and stakeholders;
    ▪ Link to reported annual audited financial statements;
    ▪ Support System Office initiative for shared planning application.
  o Conduct more frequent reviews of financial performance relative to spending plans.
  o Produce high level financial reports including macro analysis of pertinent issues in higher education.
  o Produce analysis that highlights opportunities and informs long-term planning:
    ▪ Support campus and System Office projects and initiatives;
    ▪ Identify and prioritize issues through analysis and comparisons.

- **Emergency Preparedness and Continuity Planning**
  o Continue the development and implementation the comprehensive crisis management and recovery plans, and the continuity of operations plan.
  o Continue to enhance the Emergency Operations Plan, using Emergency Management Accreditation Program standards as guidance.
  o Develop and roll out new Continuity Planning form and revised Business Continuity Policy.
  o Complete Business Impact Analysis for campus.
  o Establish campus-wide Emergency Management Policy.
  o Establish a multi-year training and exercise plan, including completion of basic Incident Command System training for all staff involved in emergency response.
  o Transform Safety and Emergency Preparedness Advisory Committee into Emergency Preparedness and Campus Resilience Committee to include student representation, faculty and representatives of neighboring organizations.

- **Communications and Customer Service**
  o Continue efforts to improve methods of communications, particularly around decision making and construction activities.
  o Foster consistent openness and inclusion in the master planning process with internal and external constituencies.
UNIVERSITY OF MASSACHUSETTS BOSTON
INTERNAL CONTROL PLAN

- Continue efforts on building, maintaining and strengthening working relations with academic affairs, student life, athletics, and enrollment management as they pursue their critical work of recruitment and retention.
- Continue efforts of creating a campus-wide welcoming environment in an effort to improve service to internal and external constituencies.

- Diversity
  - Focus on hiring in areas that have been historically underrepresented.
  - Identify and target opportunities to improve affirmative action/equal employment opportunity efforts to support diversity in hiring, promotion and procurement.
  - Continue to pursue inclusive emergency preparedness efforts, including the needs of people with functional and access needs.
  - Provide accessibility to learning opportunities at all levels of staff and faculty.

- Employee Engagement and Professional Staff Development
  - Continue with professional development opportunities for staff.
    - Begin monthly outreach to units on training course offerings;
    - Expand on-line training/learning opportunities;
    - Expand number of course offerings.
  - Develop short and long term goals to sharpen the focus on employee engagement and professional development.
  - Continued with work to improve the performance appraisal program for staff.

- Efficiencies and Effectiveness
  - Continue to provide high quality, efficient, and effective services to support the academic, research, and service activities of the campus, including:
    - Maintaining safe, clean, healthy, accessible and comfortable facilities;
    - Providing quality services, including dining, printing, marine operations, transportation, parking, and bookstore;
    - Oversee efficient human resource policies and procedures to ensure that all employees receive fair and reasonable treatment.
  - Human Resources:
    - Begin succession planning for a new AVC due to retirement;
    - Implement a reorganization plan for the department;
    - Fully implement new policies and guidelines such as flex-time policy and telecommuting policy to assist in mitigating employee issues related to construction activities on campus;
    - Develop new reports and establish training sessions for departmental managers on the functions and capabilities of the HR Summit Dashboard.
  - In anticipation of 24/7 campus and in collaboration with Student Affairs develop a one-card system to support security/key access, procurement, food, parking and library access.
  - In conjunction with other University administrators, improve grant and contract compliance by reviewing policies and procedures and providing increased training focused on effort reporting, cost transfers, recharge operations, and grant and contract reporting requirements.
  - Identify major preventative maintenance items by system (roofs, air handling units, motors, etc) and by building. Establish tasks and frequencies for identified items.
  - Continue to address deferred maintenance efforts.
PRINCIPLES OF EMPLOYEE CONDUCT
UNIVERSITY OF MASSACHUSETTS

Institutions of higher education are entrusted with great resources and commensurably great responsibilities. They must meet their mission of research, teaching, and service in ways that truly enrich the society that supports them and truly serve the students, parents, and alumni who in joining the university community become life-long members of the extended university learning family. College and university leaders play a key role in assuring that high standards of ethical practice attend to the delivery of services to their various constituents and to the custody and use by all their faculty, staff and students of the resources entrusted to them. The University of Massachusetts embraces the values expressed in these Principles of Employee Conduct and expects their observance by all its employees.

- University employees are entrusted with public resources and are expected to understand their responsibilities with respect to conflicts of interest and to behave in ways consistent both with law and with University policy.

- University employees are expected to be competent and to strive to advance competence both in themselves and in others.

- The conduct of University employees is expected to be characterized by integrity and dignity, and they should expect and encourage such conduct by others.

- University employees are expected to be honest and conduct themselves in ways that accord respect to themselves and others.

- University employees are expected to accept full responsibility for their actions and to strive to serve others and accord fair and just treatment to all.

- University employees are expected to conduct themselves in ways that foster forthright expression of opinion and tolerance for the view of others.

- University employees are expected to be aware of and understand those institutional objectives and policies relevant to their job responsibilities, be capable of appropriately interpreting them within and beyond the institution, and contribute constructively to their ongoing evaluation and reformulation.
The University is responsible for communicating to University employees the content of these Principles of Employee Conduct and for ensuring that the standards of conduct contained herein are met.

The University expects to provide its employees with

- a work environment that is professional and supportive;

- a clear sense of the duties of their job, the procedures for performance review and access to relevant University policies and procedures;

- within the scope of each employee’s assigned areas of authority and responsibility, the duty to exercise appropriate judgment and initiative in performing duties;

- the right to seek appropriate review of matters that violate the ethical principles contained in these Principles.