



UNC CHARLOTTE

***Department Review Guide
Self Assessment Version***

Prepared by
UNC Charlotte Internal Audit Department
Updated July 2014

THIS
PAGE
INTENTIONALLY
LEFT
BLANK

TABLE OF CONTENTS

TOPIC	PAGE
INTRODUCTION	
Acknowledgement	3
Purpose	4
Subject Matter Reference Listing	5
FINANCIAL MANAGEMENT	
A. Accuracy of Financial Records	7
B. Grants and Contracts	8
C. Capital Assets	11
D. Gift Funds	13
E. Travel	14
F. Cash and Receivables	16
G. Procurement	18
H. Use of Allocated Lapse Salary Funds	20
I. Telecommunications	21
HUMAN RESOURCES	
A. Time and Attendance Reporting	23
B. Annual Performance Evaluations	25
C. Conflicts of Interest	26
LEGAL	
A. Contracts	28
B. Ethics	29
C. Public Records Act	30
D. Consultants vs. Employees	31
PUBLIC RELATIONS	
A. Public Relations Management	32
B. Association with External Organizations	33
C. Protection of Information	36
RISK MANAGEMENT, SAFETY AND SECURITY	
A. Risk Management	37
B. Business Continuity Planning	38
C. Environmental Health and Safety	39

Acknowledgement

This guide was originally prepared by the Chief Audit Executive at the Georgia Institute of Technology, who has granted full use and edit privileges of its content. The UNC Charlotte Internal Audit Department is extremely grateful for this support of a project that will yield positive results for our campus in the years ahead.

This review guide includes changes made to reflect the operating policies, procedures and conditions at UNC Charlotte that were current at the time of publication. The listing of UNC Charlotte policies and procedures depicted within the guide is not intended to be all inclusive. The risk areas included in the guide have been identified as ones that routinely present recurring risk to University organizations and their operations, but not all risk areas included will apply to all departments and not all potential risks have been depicted.

Any questions concerning the construction or content of the review guide should be addressed to the Director, Internal Audit Department, UNC Charlotte.

Purpose

The purpose of this guide is to provide the end user with a self assessment tool that will guide him or her along the path of compliance with the many local, state and federal requirements to which we must adhere. It is intended to be a companion tool to the Guide for Self Assessment of Internal Controls. This guide provides references that support the various regulatory and compliance requirements and requires a more in-depth assessment of internal operations. You should complete the Internal Controls Self Assessment first to identify those operational areas into which you may need to look more closely. This guide asks you to examine your operations through a series of questions whose answers will complete a picture of how your department performs in each area against the stated objective for that function. At the end of each section are the same two questions: “What did you find?” followed by “Did you meet the stated objective?” Use the **Specific Subject Matter Reference Listing** to find guidance or ask for advice on how to correct the issues that you have developed. You are also encouraged to use the review guide as a tool in your routine assessment of internal operations and during strategic risk assessments.

Any questions concerning the construction or content of the review guide should be addressed to the Director, Internal Audit Department, UNC Charlotte.

The Office of Legal Affairs has reviewed this document and recommended that all who complete this guide, either in writing or by electronic means, be cognizant of the Public Record provisions of Chapter 132 of the NC General Statutes. A completed copy of the guide may constitute a Public Record releasable to the general public upon proper request. This should not discourage anyone from using or completing the guide, since its intent is to display a willingness to assess our operations against established standards and to determine where improvements need to be made. Users are encouraged to consult with the Office of Legal Affairs if queried by external parties on its contents.

Specific Subject Matter Reference Listing

This matrix is intended to provide the user with a set of resources for each functional area that can be used to obtain answers to questions, to inquire into proper procedures, to address concerns or to lodge complaints. Department Chairs and other leaders within the colleges, affiliated centers and institutes are strongly encouraged to use your Business Manager as your "1st stop" for almost any topic. You will find them to be a wealth of information and will usually have the answer or know who does. The University's functional proponent should be used when other sources have not fully satisfied the user's requests. The Internal Audit Department can also provide direction to the proper University-level office to address specific issues.

Web resources for University policies and procedures:

1	University policy statements:
2	Human Resources Personnel Information Memorandums:
3	UNC Policy Manual:
4	Financial Services forms and procedures:
5	Business Continuity Planning:
6	Banner Finance training materials:
7	ePrint reports:
8	Purchasing Manual:
9	Safety Manual:
10	Research Compliance:
11	Chemical safety:
12	Financial Reporting and Fixed Assets:
13	Student Organizations:
14	IT policies:

TOPIC	RESOURCE	UNIVERSITY POINT OF CONTACT
FINANCIAL MANAGEMENT		
A. Accuracy of Financial Records	6, 7, 12	Controller
B. Grants and Contracts		Research and Federal Relations
C. Capital Assets	12	Controller
D. Foundation Funds		Treasury Services
E. Travel	4	Travel and Complex Payments
F. Cash and Receivables		Controller
G. Procurement	1, 8	Materials Management
H. Use of Lapse Salary Funds		Budget Office
I. Telecommunications		ITS
HUMAN RESOURCES		
A. Time and Attendance Reporting	2	Human Resources
B. Annual Performance Evaluations	2	Human Resources
C. Conflict of Interest		Human Resources
LEGAL		
A. Contracts	8, 4	Materials Management
B. Gifts	1	Office of Legal Affairs
C. Public Records Act	1	Office of Legal Affairs
D. Consultants vs. Employees		Tax Officer (Financial Services)

PUBLIC RELATIONS		
A. Public Relations Management		Public Relations Director
B. Association with Student Organizations	13	Assistant Director of Student Activities
C. Protection of Information		Registrar
RISK MANAGEMENT, SAFETY AND SECURITY		
A. Risk Management		Risk Management Section/RMSS
B. Business Continuity Planning	5	BCP/RMSS
C. Environmental Health and Safety	9	Safety Director/RMSS

FINANCIAL MANAGEMENT

A. Accuracy of Financial Records

Objective: To determine whether campus departments verify the accuracy of University generated reports for their accounts. Also, to determine if differences and discrepancies are reported and/or corrected so that University records accurately show the financial condition of the department.

Criteria: Good business practices suggest that campus departments ensure that their University reports and ledgers are reasonably stated and free of error that could potentially cause legal liability and negative publicity at the University.

Applicable University policies or procedures:

- [Policy Statement # 601.8, Appropriate Use of University Funds.](#)
- Banner Finance module training references (<http://training.uncc.edu/bannercoursedocs.htm>)
- Expense Account Code Guide and FAQ: <http://finance.uncc.edu/controllers-office/general-accounting/>
- [Financial Management Guidelines, July 2013](#)

Risk: If errors are made in official University financial records and go undetected, the University could be exposed to audit findings, legal risk and adverse publicity.

Question 1:

Who in your department has access to Banner INB? Have they taken all the required training?

Question 2:

Do you use a software system other than or in addition to Banner for financial management? Where is this software housed (within your department, college, division or ITS)? Does this system provide the same security to financial data that Banner provides? What are the primary uses of this system?

Question 3:

How often do you reconcile your local records to data in Banner? What steps do you use to reconcile? How often do you reconcile? Do you include all active funds in your reconciliation?

Question 4:

How do you detect and correct errors or omissions in your department's University (Banner) financial records?

Condition (What did you find?)

Conclusion (Do you meet the stated objective?)

B. Grants and Contracts

Objective: To determine how the campus department verifies that costs charged to sponsored programs are proper and in accordance with both University procedures and provisions of the sponsored agreements.

Criteria: Federal, state and University policies and procedures require that departments be responsible for the reasonable and accurate reporting of their expenditures.

Applicable University policies or procedures:

- A21 Cost Principles for Educational Institutions
- A110 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
- A133 Audits of States, Local Governments and NonProfit Organizations
- [Policy Statement # 601.8, Appropriate Use of University Funds.](#)
- [Policy Statement #203 , Grants, Contracts, and Cooperative Agreements to Finance Sponsored Programs](#)
- [Policy Statement # 601.16, Facilities and Administrative Costs](#)
- [Policy Statement # 309, Ethical Conduct in Research, Scholarship, and Educational Activities](#)
- [Policy Statement # 312, Equity Acquisition in Technology Licensing Arrangements](#)
- [Policy Statement # 314, Centers and Institutes](#)
- [Policy Statement # 602.6, Cost Sharing in Sponsored Programs](#)
- [Office of Legal Affairs website, Collection of Research Polices,](#)
- [University Research website](#)

Risk: Improper charges to sponsored programs could cause disallowance of costs, refusal of sponsors to award future contracts, and negative publicity for University.

Question 1:

How do you ensure that effort reports are certified within 30 days of the end of the report period? Have all appropriate persons received adequate training on the effort reporting system?

Question 2:

Are Principle Investigators provided monthly financial reports and asked to confirm for reasonableness?

Question 3:

Are direct charges for office supplies, postage, local telephone costs, and memberships made to sponsored program accounts? (OMB Circular A-21, F.6.b.(3) contains the guidance that items such as office supplies, postage, local telephone costs, and memberships shall normally be treated as facilities & administration (F&A) costs. Directly charging a sponsored project will thus “double bill” the sponsor for these costs.)

Question 4:

How do you determine that charges posted to a grant fund are related to the supporting research agreement? (One concern is that charges might be made to an active fund because the fund that will eventually be charged has not yet been established. University policy says that advance funds should be established and charged if costs are incurred before contracts are signed or awards made.)

Question 5:

How do you determine that a cost should be transferred between a general fund and a grant or contract fund? What documentation is provided? How do you handle retroactive cost transfers? (Principal Investigators should review their assigned funds in a timely manner and inform appropriate department accounting personnel so that cost transfers can be timely processed. Department accounting personnel may do other things to assist the Principal Investigator in these reviews.)

Question 6:

Do you currently have any expenses that have not been matched to a specific budget line in the contract? If so, what are you doing to move this expense to an authorized budget line in a timely manner?

Question 7:

Is anyone other than the PI responsible for ensuring that the deliverables specified in the contract are submitted in a timely manner?

Recharge Units

Question 8:

Who are the officers/directors/key personnel of the Recharge Unit? Does the recharge unit have a properly completed and up to date Business Plan?

Question 9:

Does the recharge unit maintain a set of standard operating procedures?

Question 10:

Who are the individuals who process invoices and receivables? Is there appropriate segregation of duties? (Note: No single person should be responsible both billing and receiving payments. If a person has more than one duty regarding invoices and accounts receivables, have compensating controls been implemented to protect the person with the multiple duties? For example, a supervisor may review a particular process where it is known that one person performs more than one duty.)

Question 11:

Are any of the key personnel from Question 8 also customers of the recharge unit? What additional measures are in place to ensure appropriate review and approval of activities?

Question 12:

Are open receivables reviewed on a regular basis? How often? How is follow-up conducted with customers?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

C. Capital Assets

Objective: To properly account for assigned University capital assets and to properly dispose of assigned capital assets.

Criteria: The State of North Carolina requires the University to be accountable for all equipment under its control. The University's policies require the maintenance of a capital asset inventory to achieve correct financial reporting, to provide the basis for suitable insurance coverage, and to assist departments in accountability for their equipment.

Applicable University policies or procedures:

- [Policy Statement # 601.1, University Supplies, Equipment, and Materials.](#)
- [Policy Statement # 602.2, Solicitation and Acceptance of Gifts.](#)
- [Policy Statement # 601.10, Surplus Property Procedures.](#)
- [Policy Statement # 601.15, Control and Management of University Equipment and Other Property.](#)

Risk: Failure to properly account for capital assets could result in the loss of equipment and a misstatement of the value of capital assets on University records.

Question 1:

Do you have a copy of your most recent asset inventory results? Were all assigned items accounted for?

Question 2:

What actions do you take to reconcile differences noted during physical inventories?

Question 3:

Are appropriate records maintained for any assigned equipment located away from campus (i.e., computers used at home; equipment on loan or permanently maintained off-site)?

Question 4:

How does your department identify and dispose of surplus equipment?

Question 5:

Are highly pilferable items such as laptops, digital cameras and video recorders maintained for checkout from faculty and/or students? What measures are in place to ensure the accountability and security of these items?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

D. Gift Funds (funds administered by the campus department that originate in the University Foundation or Athletic Foundation)

Objective: To determine if the campus department exercises reasonable and prudent care in the acceptance, allocation, and use of private, non-sponsored funds.

Criteria: University policies and procedures require that all departments encourage donors to make their gifts payable to the UNC Charlotte Foundation, Inc. All private gifts must be approved by the Vice Chancellor for Development to ensure that the gift being solicited is consistent with the needs of the campus department and the conditions of the gift are within the scope of activities which may be properly supported by the University. Further, all funds held by the Foundation must be expended in accordance with the restrictions or intent of the donor and with University policies and procedures. Foundation funds intended to benefit a function of UNC Charlotte (instruction, research, service, and supporting functions) are to be recorded on University financial records. All transactions financed by Foundation funds are to be made through the University in accordance with generally accepted business practices and procedures, except where there are specific prohibitions on the use of the funds by the University, or when prior approval of individual transactions has been received from the Office of the Chancellor (see University Policy Statement #602.2 for additional guidance).

Applicable University policies or procedures:

- [Policy Statement # 601.8, Appropriate Use of University Funds.](#)

Risk: If this area is not well controlled, there is risk that University funds could be inappropriately diverted to Foundation accounts, and/or that Foundation funds could be used for purposes that are not consistent with the donor’s intent.

Question 1:

Does your department manage and/or control Foundation funds?

Question 2:

Who in your department reconciles your University and Foundation funds?

Question 3:

What procedures are in place to manage the solicitation of gifts?

Question 4:

What is the process and flow of information from your department to the Development Office for gift approval?

Question 5:

Do you have any funds supported by a restricted gift? If so, do you have a copy of restricted gift agreement for each fund? If not, how do you make sure that gifts are expended in accordance with the donor's intent?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

E. TRAVEL

Objective: To determine if the department is accomplishing travel in accordance with the University's policies and procedures.

Criteria: The University's travel policies and procedures set forth in the policy and procedures manual as well as in the travel statements apply to reimbursements from State funds and sponsored funds, unless the sponsored agreement states otherwise. Some of the basic requirements are that:

- Authorization to travel must be obtained prior to travel.
- Travelers are entitled to reimbursement for reasonable, necessary, and allowable expenses incurred. Additional expenses incurred for personal preference or convenience are the responsibility of the employee.
- Request for Travel Reimbursements, with supporting original receipts, must be submitted as a basis of reimbursement for travel costs incurred within 30 days of return from the travel.

Applicable University policies or procedures:

- [Policy Statement # 601.8, Appropriate Use of University Funds.](#)
- [Policy Statement # 602.7, Travel Authorization and Reimbursement](#)
- [Travel Procedure Manual](#)

Risk: Travelers may request and be reimbursed for travel costs which exceed allowable limits or for personal expenses rather than those items essential to carrying out the business of the University. Reimbursements of this type are in violation of State law. If such violations were to occur, it could result in financial loss for the University and generate negative publicity.

Question 1:

How do you process a Travel Authorization submitted by member of the department? (Approval should be given by a person at least one level above the traveler and prior to travel beginning. Approval attests to the necessity of the travel and that arrangements are reasonable in nature and amount.)

Question 2:

What process does your department have for the timely review and approval of Request for Travel Reimbursements before they are submitted to the Travel Office?

Question 3:

How does the person approving Request for Travel Reimbursements verify that that all necessary information and original receipts have been included and that fund identified for payment is appropriate and authorized?

Condition (What did you find?)

Conclusion (Do you meet the stated objective?):

F. Cash and Receivables

Objective: To determine if the department is ensuring that all University assets are being properly collected, deposited, and recorded on the University's records.

Criteria: Each department/department is responsible for the funds it receives for the University. Cash receipts must be officially recorded on a cash register, by approved validating equipment, or in official pre-numbered receipt books. All checks in payment of amounts due the University must be made payable to "University of North Carolina at Charlotte." Credit card receipts must follow established guidelines that ensure the security of the personal financial information involved. Duties of employees should be appropriately separated between the receiving of University receipts and the recordkeeping and preparation of deposits for the Cashier's Office. One person should not be responsible for all these functions. Department heads should make certain that proper safe-keeping facilities are available and that proper safeguards are taken to protect University funds until they are appropriately deposited with the Cashier's Office or as otherwise designated. Cash register procedures should be prepared by departmental personnel in the form of written documentation and approved by Financial Services. Cash register tape retention practices and proper references of deposits to daily cash register totals are subject to review and/or audit by authorized personnel in Financial Services or the Internal Audit Department. Funds received by schools, departments, or departments of the University must be deposited at the Cashier's Office on a daily basis. All checks payable to University of North Carolina at Charlotte must be deposited to University accounts. Funds may never be deposited to the account of an individual or any account which has not been specifically authorized by the Controller.

Applicable University policies or procedures:

- [Policy Statement # 601.8, Appropriate Use of University Funds.](#)
- [Policy Statement # 602.3, Petty Cash Fund and Change Fund Policy](#)
- [Policy Statement # 602.4, Handling Cash, Checks, and Other Monetary Receipts](#)
- [Policy Statement # 311.1, Credit/Debit Card Processing Regulation](#)

Risk: If errors are made in official University financial records and go undetected, the University could be exposed to negative audit findings, financial loss, legal liability, and adverse publicity.

Question 1:

For what purpose does your department collect cash, checks and/or credit card payments?

Question 2:

If you collect these payments, how do you process and protect them until deposited?

Question 3:

How often does your department make deposits? Where does your department make deposits?

Question 4:

Who collects, deposits, and reconciles these receipts? (Note: If staff size inhibits the ideal segregation of duties, consider implementing compensating controls to protect the person with the multiple duties. For example, a supervisor may review a particular process where it is known that one person performs more than one cash duty.)

Question 5:

What are the procedures for reporting overages, shortages or thefts?

Question 6:

Does your department maintain a separate bank account off campus?

Question 8:

Does your department use University standard pre-printed receipts provided by the Cashiers Office for cash payments received?

Question 9:

Does your department have a petty cash and/or change fund? Yes ___ No ___
If yes, go to Question 10.
If no, go to Question 12.

Questions 10:

How is the fund secured within the department? How many people other than the custodian have access to the fund?

Question 11:

How does your fund custodian ensure that purchases follow the guidelines for proper use of the fund?

Question 12:

Does your department accept credit card payments? Is your PCI certification up to date? How do you ensure that these payments follow the University regulations?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

G. Procurement

Objective: To determine if the campus department follows established practices and procedures in the purchase of goods and services.

Criteria:

Materials Management under the direction of the Associate Vice Chancellor for Finance is responsible for the purchase of all materials, supplies, equipment and services required by all departments and departments of the University of North Carolina at Charlotte. This responsibility includes, but is not limited to, the following:

- Establishing all purchase contracts, except rentals or purchase of real property, entered into on behalf of the University for all supplies, materials, equipment, and services. These include, but are not restricted to, equipment, supplies, printing, surveys, and consultant services.
- Assuring that all purchases made are properly authorized and result in proper quality goods or services being delivered to the designated location, at the right time, in the right quantity, and at the best possible cost.

Applicable University policies or procedures:

- [Policy Statement # 603.1, Authority to Sign Contracts and Other Official Documents](#)
- [Policy Statement # 603.2, Contracting with State Employees or Relatives of State Employees](#)
- [Policy Statement # 601.11, Purchasing Policy](#)
- [Policy Statement # 601.12, Acquisition of Surplus, Excess, Gift, and Grant Property;](#)
- [University Purchasing Manual](#)
- [Banner Finance training materials](#)
- [Purchasing Card Program support materials](#)

Risk: If campus departments do not follow good purchasing practices, they may violate State laws, rules, or regulations, and expend funds in an inappropriate and potentially illegal manner.

Question 1:

How do you ensure the purchasing of goods and services complies with University policies?

Question 2:

How do employees in your department verify receipt of goods and services and approve invoices for payment?

Question 3:

What procedure does your department use to make sure that invoices are submitted to Accounts Payable in a timely manner?

Question 4:

Has your department been issued a Purchase Card? If so, have all designated cardholders, reconcilers and approvers completed required training?

Question 5:

How does the department ensure that cardholders are making authorized purchases and maintain control of their cards?

Question 6:

Is required documentation of Purchase Card transactions maintained? Is evidence of regular reconciliation maintained?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

H. Use of Lapse Salary Funds (may not apply to all departments)

Objective: To reallocate and expend appropriated funds initially allocated to salaries for positions that are vacant, according to priorities determined by the University leadership.

Criteria: As one of the UNC Special Reporting Constituent Institutions (SRCI), UNC Charlotte has been authorized to reallocate appropriated funds assigned to vacant personnel positions for other uses within the University. The expenditures must conform to the annual SRCI spending plan approved by the Chancellor.

Applicable University policies or procedures:

- [Policy Statement # 601.8, Appropriate Use of University Funds](#)

Risk: Inappropriate expenditures may cause to the revocation of the SRCI status of the University and hamper the budget flexibility of University.

Question 1:

How does your department monitor the use of allocated lapsed salary (“flex”) funds?

Question 2:

How does the department ensure that purchases with lapse salary funds are limited to those approved for appropriated funds as described in PS #601.8?

Question 3:

Who is responsible to ensure that lapse salary funds are reconciled along with all other department funds records to validate recorded transactions?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

I. Telecommunications

Objective: To determine if the department has reasonable controls over its communications costs for both office instruments and University-issued cell phones and Personal Digital Assistants (PDAs).

Criteria: ITS Telecommunications Branch manages the communications services for the University. Their goal is to effectively use communication services and equipment at the lowest possible cost.

Applicable University policies or procedures:

- [Policy Statement # 601.8, Appropriate Use of University Funds.](#)
- [Policy Statement # 317, Mobile Communication Devices.](#)

Risk: Telecommunications charges are not posted to the department's expenditure records on a regular basis and are only posted in summary form. It is important, therefore, for the department to review these transactions for reasonableness and accuracy. In the absence of a review of such charges, errors, omissions, or abuses could go undetected.

Question 1:

How do you determine that telecommunication charges are reasonable and proper?

Question 2:

Who in your department reviews the monthly telephone bills for accuracy and appropriateness?

Question 3:

How are telephones accessible to the public protected from improper long distance calls (e.g., restrictions on long distance access)?

Question 4:

How are faculty and staff made aware of long distance calling policies on university owned phones?

Question 5:

How many individuals receive an MCD allowance IAW Policy #317? Are the authorizations current and on file?

Question 6:

How does your department manage the inventory of telecommunication lines and equipment? (Note: At least annually, the department should complete an inventory of telephone sets, lines, and other equipment as shown on their monthly bill.)

Question 7:

Are any FLSA Subject employees paid an MCD allowance or provided with university cell phones or PDAs? If so, why? If so, how are these employees documenting their work time when using these devices? (FLSA Subject employees with these conditions may be authorized call-back pay and overtime. The decision to issue a cell phone should be made with this in mind and appropriate control procedures put in place.)

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

HUMAN RESOURCES

A. Time and Attendance Reporting

Objective: To determine whether the department's time and attendance process is in accordance with the University's prescribed policies and procedures.

Criteria: Federal Law requires employers to keep accurate records of hours worked for certain categories of employees. Employees who are "subject" to the Fair Labor Standards Act (FLSA) are required to complete and sign time sheets on a weekly basis. Employee time sheets are to be signed by the supervisor and retained in the employing departments. Administrators must assure that time sheets are fully and accurately maintained in the employing department as required by law. According to Personnel Information Memorandum (PIM) 54, "The head of each department is responsible for retaining (in a central location within each department) the original Permanent Employee Weekly Time Records for all FLSA subject employees. These original records must be retained for the current calendar year and five prior calendar years." Department heads and supervisors are also responsible for tracking and managing compensatory time earned by FLSA subject employees. The amount of compensatory time earned depends upon the actual hours worked for the week. Compensatory time earned is required to be used within 12 months of its earning or must be paid to the employee in the next payroll period. FLSA exempt employees (both SPA and EPA) are not entitled to hour for hour compensatory time for hours worked in excess of forty weekly.

Applicable University policies or procedures:

- [Policy Statement # 701, Campus Operation in Adverse Weather or during Other Unusual Conditions](#)
- [Policy Statement # 102.4, Annual and Sick Leave for Faculty Members](#)
- [Policy Statement # 102.7, Personnel Policies for Designated Employment Exempt from the State Personnel Act](#)
- [Policy Statement # 101.14, Voluntary Shared Leave Program](#)
- [Policy Statement # 101.19, Accounting for Annual Leave for FLSA-Exempt Employees Who Earn Leave](#)
- [PIM 03, Advance Leave](#)
- [PIM 05, Leave Without Pay](#)
- [PIM 06, Holiday Premium Pay](#)
- [PIM 09, Family and Medical Leave](#)
- [PIM 11, Leave Accrual Rates](#)
- [PIM 12, Accounting for Time not Worked Due to Hazardous Weather or Other Unusual Conditions](#)
- [PIM 16, Normal and Variable Schedules for Classified \(SPA\) Staff Employees Subject to the Wage and Hour Provisions of the Fair Labor Standards Act \(FLSA\)](#)
- [PIM 29, Voluntary Shared Leave Program](#)
- [PIM 46, Community Service Leave](#)
- [PIM 54, Completing and Retaining Employee Weekly Time Records for FLSA Subject Employees \(Permanent, Temporary, and Students\)](#)

Risk: Failure to maintain accurate and complete records may result in significant financial loss to the university and damage the university's reputation for sound fiscal management. Improper compensation could result from inaccurate vacation sick leave recordkeeping, which may be immaterial individually, but material for the University in total. The failure to report leave usage could result in an inflated leave liability footnoted in the University's financial statements.

Question 1:

How are timesheets completed, processed and maintained in your department? Do the timesheets show actual hours worked or do they show the same hours reported every day (e.g., 8am to 5pm with one hour for lunch)? Are they approved by a knowledgeable supervisor in a timely manner?

Question 2:

What is your department's process for reporting all employees' vacation and sick leave to Payroll?

Question 3:

What is your department's process for confirming periodically with all employees that leave records are correct? Do you have any employees who do not take vacation or sick leave? If so, why?

Question 4:

What is your department's process to award and use compensatory time and overtime? Who maintains compensatory time and overtime records, the individual or the supervisor? How is the decision to provide compensatory time or overtime made for all employees in the department?

Question 5:

Have any faculty or staff been authorized to work from home on a regular basis? Are the authorizations from PIM 58 on file and current?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

B. Annual Performance Evaluations

Objective: To determine that the department accomplishes the required annual performance evaluation process in accordance with University criteria.

Criteria:

SPA Employees: The work performance of all permanent employees subject to the provisions of the State Personnel Act ("classified" or "SPA" employees) will be appraised at least annually by the immediate supervisor of the employee and reviewed by a higher level supervisor, as appropriate. The appraisal of employee performance is to be job related and not influenced by gender, ethnic category, religion, physical or mental handicap, or age (as provided by law). The responsibility for effective supervision shall be included as a significant task of the work plan for all classified (SPA) supervisors and managers. The Human Resources Department establishes deadlines for submission of all annual appraisals.

EPA Faculty: Each department and college is expected to establish guidelines and procedures for the annual evaluation of all members of the faculty that are consistent with, and may be more extensive than, the procedures in the Academic Personnel Procedures Handbook for the annual evaluation of tenured and tenure-track members of the faculty that were established by the Faculty Council. This review will always include an evaluation of teaching, scholarly work, and service. The Academic Personnel Procedures Handbook establishes deadlines for the completion of the required annual reviews.

EPA Staff: Each of the Vice Chancellors is responsible for the process for reviewing each EPA staff member on an annual basis who holds an appointment in their Division.

Applicable University policies or procedures:

- [Policy Statement # 103.2. Managing the Performance of Employees Subject to the State Personnel Act](#)
- UNC Charlotte Academic Personnel Procedures Handbook, [Sec VI. Academic Personnel Review Process](#), and [Sec XI. Employment of Permanent EPA Staff](#)

Risk: If the department fails to properly prepare annual performance evaluations and performance improvement plans when warranted, there may not be a supportable basis for future personnel actions.

Question 1:

How does your department conduct and document performance evaluations for EPA faculty, EPA staff and SPA employees?

Question 2:

What mechanisms are in place to:

- (1) Provide performance expectations to employees
- (2) Communicate progress to employees throughout the year
- (3) Address instances where employees do not meet normal performance expectations?

Question 3:

What procedures are in place to ensure completion of the required appraisals by the established deadlines?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

C. Conflicts of Interest

Objective: To determine if the department obtains and administers Conflicts of Interest in accordance with University criteria.

Criteria: All faculty members and EPA staff employees, including part-time employees and employees on leave, are required to complete and submit the Annual Evaluation Form for Possible Conflict of Interest or Commitment before October 1 each year on a schedule announced by the Provost. Possible sanctions for violation of this Policy, including furnishing false, misleading, or incomplete information on the disclosure form, can range from administrative intervention to termination of employment, all in accordance with applicable University policies. An SPA employee shall have approval from the Chancellor (delegated to the Director of Personnel) before engaging in any secondary employment. The purpose of requiring approval is to ensure the secondary employment does not have an adverse effect on the primary (University) employment and does not create a conflict of interest.

Applicable University policies or procedures:

- [Policy Statement # 102.1, External Professional Activities of Faculty and Other Professional Staff Exempt from the State Personnel Act.](#)
- [Policy Statement # 102.2, Conflicts of Interest and Commitment](#)
- [Policy Statement #103.3, Secondary Employment of Employees Subject to the State Personnel Act](#)

Risk: Actual or perceived conflicts between the private interests of a University employee and his or her duties could subject both the individual and the University to monetary penalties and adverse publicity.

Question 1:

How are these policies communicated to all employees of the department?

Question 2:

Has each person subject to Policy Statement #102.2 submitted the required declaration within the last year?

Question 3:

What measures are in place to ensure SPA employees with secondary employment are avoiding conflicts of interest?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

LEGAL

A. Contracts

Objective: To determine whether the department has procedures to preclude unauthorized commitments on behalf of UNC Charlotte and whether campus department staff members understand who can obligate the University and under what circumstances.

Criteria: Few people within the UNC Charlotte community are authorized to sign contracts on behalf of the University. No member of the faculty or staff may sign a contract without specific written authorization from the Chancellor to do so. State law provides that persons entering into contracts without complying with all applicable State laws and regulations become personally liable for any amounts due under those contracts.

Applicable University policies or procedures:

- [Policy Statement # 203, Grants, Contracts, and Cooperative Agreements to Finance Sponsored Programs](#)
- [Policy Statement # 603.1, Authority to Sign Contracts and Other Official Documents](#)

Risk: The University may incur unintended financial and legal liability in addition to adverse public opinion if unauthorized employees act as agents of the University in contracting with third parties. Also, employees may become personally liable because they unknowingly contract in the name of the University.

Question 1:

How does your department ensure that only those persons who are specifically authorized are executing contracts for goods and services in the name of the University?

Question 2:

How do you ensure that the University's approved [Contract Checklist](#) is followed and completed for all appropriate contracting transactions?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

B. Ethics

Objective: To determine whether the department's employees are aware of and adhere to State guidelines on accepting personal gifts.

Criteria: Article 4 of the State Government Ethics Act enacted in 2006 defines acceptable and unacceptable gifts for persons covered by the Act. Additional guidance on gifts is in General Statutes §133-32. This statute involves gifts and favors from public contractors to State officials and employees. Violations of each Act contain various administrative and criminal penalties.

Applicable University policies or procedures:

- NC General Statute Chapter 138A, [State Government Ethics Act](#)
- NC General Statute Chapter 133 (Public Works) Section 32, [Gifts and favors regulated](#)
- [University Policy 804, Standards of Ethical Conduct](#)

Risk: Acceptance of certain gifts by employees may be against the law. Acceptance may give the appearance of improper preference or treatment in the conduct of normal business activities. Individuals involved may be criminally liable, bringing significant adverse publicity for the University.

Question 1:

How are all employees made aware of the provisions and expectation in Policy 804?

Question 2:

How does your department inform employees that they should not accept personal gifts from third parties that may conduct business with UNC Charlotte?

Question 3:

Have all persons covered by the State Ethics Act received the required training and submitted required documentation?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

C. Public Records Act

Objective: To determine whether department's employees are aware of their responsibilities regarding the Public Records Act.

Criteria: NC General Statutes, Chapter 132, Public Records, provides that the public records and public information compiled by the agencies of North Carolina government or its subdivisions are the property of the people. It is State policy that the people may obtain copies of their public records and public information free or at minimal cost unless otherwise specifically provided by law. "Minimal cost" shall mean the actual cost of reproducing the public record or public information. Employees receiving public records requests should be instructed to contact their supervisor and General Counsel's Office for assistance in a correct response. Requests should be made in writing to aid in the accurate retrieval of information. Further information is available through General Counsel's Office Web site <http://www.legal.uncc.edu/legal.html> under the subject "NC Public Records Act."

Applicable University policies or procedures:

- [Policy Statement #605.3, Retention, Disposition, and Security of University Records](#)
- [Policy Statement # 605.7, Open Meetings Requirements](#)
- [Policy Statement #402 , Student Records](#)
- [Policy Statement # 311.6, Regulation on Security of Electronic Individually Identifiable Health Care Information under HIPAA](#)
- [Policy Statement # 311.1, Credit/Debit Card Processing Regulation](#)

Risk: A violation of Public Records Act requirements could result in fines and penalties for the University and the record custodian, as well as adverse publicity for the University.

Question 1:

What action does your department take when a request for University records is received? (Response should be: If possible, get request in writing; notify supervisor and General Counsel's Office to assist in correct response; gather records/documents; review selection with General Counsel's Office prior to release.)

Question 2:

Are department files maintained in accordance with Policy Statement #605.3 and the current Record Retention and Disposition Schedule?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

D. Consultants vs. Employees

Objective: To determine whether departments manage independent contractors appropriately and comply with Internal Revenue Service (IRS) provisions.

Criteria: Any individual who performs services for the University is presumed to be an employee unless the relationship satisfies the IRS's standards for Independent Contractor. A consultant should be used only when the services are not readily available from existing employees or where the services cannot be performed more economically or satisfactorily through the University employment process.

Applicable University policies or procedures:

- [University of North Carolina at Charlotte Employee/Independent Contractor Determination Checklist](#)

Risk: Improper classification of independent contractors/employees could result in the University's being out of compliance with IRS regulations, thereby increasing the liability of tax penalties and fines, as well as negative publicity.

Question 1:

How many independent contractors have you contracted with over the last fiscal year?

Question 2:

How does your department ensure that University policy is followed in the hiring of independent contractors?

Question 3:

What is the process that your department follows in determining:

- a. scope of work?
- b. how work is monitored?
- c. reporting requirements?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

PUBLIC RELATIONS

A. Public Relations Management

Objective: To determine how campus departments inform faculty and staff of University policy regarding dissemination of information to the public.

Criteria: Good business practice calls for a central voice to represent the University in providing information to the public.

Applicable University policies or procedures:

- [Policy Statement #605.1, Dissemination of News](#)
- [Policy Statement #605.7, Open Meetings Requirements](#)
- [Policy Statement #404, Death of a Student](#)

Risk: Misinformation can negatively impact the University's image with current and prospective students, their families, other staff and faculty, alumni and the general public.

Question 1:

How does your department inform faculty and staff about proper representation of University information to the media? (The Office of Public Relations is the University's agent for communicating with the campus community and with off-campus publics through the mass media.)

Question 2:

Does your department monitor or advise employees speaking with the media as subject matter experts?

Question 3:

How does your department check the accuracy and timeliness of information released to external sources by your department?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

B. Association with External Organizations

Objective: To determine the adequacy of internal controls over financial management of external organizations (i.e. professional societies, student organizations, etc.)

Criteria: Good business practice calls for basic fiscal internal controls.

Applicable University policies or procedures:

Risk: Mismanagement of fiscal matters within external organizations by University of North Carolina at Charlotte employees could subject the University to financial loss and adverse publicity.

Question 1:

Do any members of your faculty, staff, or student body participate in the financial management of any external organizations (i.e. professional societies, student organizations, etc.)?

Question 2:

What training do these individuals (from Question 1) receive on their required role in the financial management activities of the organization?

(See page 34 for memo prepared by Georgia Institute of Technology Department of Internal Auditing on key controls in monitoring activities relative to external organizations. Also refer to Student Affairs information on student organizations in the [Student Organizations Handbook 2013-2014](#).

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

So, You're Involved in an Outside Organization...

Are You and Your Funds Protected?

Are you an officer in a professional organization, social club, honor society, or some other similar group? If not an officer, are you a member of such a group? If so, there is an issue that should concern you. The issue is the **safety of your groups' money**. Recently, it has been discovered that some such groups here on campus have had their money used without permission for purposes not related to the group's activities. Since this money is made up of your collective dues, subscriptions, and fees, are you sure your organization is doing what's needed to be sure that the money is safe? Does anyone in your group even know what those steps are? Get informed -- before you get ripped off!

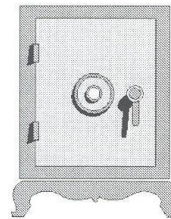


This notice is meant to describe to you some of the measures needed to safeguard your money. No practice can guarantee one hundred percent against losses, but the steps that are outlined below will help you sleep easier, knowing that what can be done is being done.

What can be done to avoid the theft of club funds?

Fortunately, the answer to that question is -- **plenty!** And it's not complicated; it's just being smart and using your common sense! Some of these things follow:

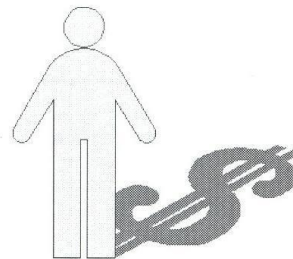
1. **Segregate** key financial duties (see explanation in next section)
2. Keep **accurate financial records**
3. Perform **timely reconciliation** of records
4. **Report financial matters** on regular basis to officers, members, or others
5. Have an **external audit** performed. Have an outside accountant audit the books at least annually. The officers should select the accountant. (**NOTE:** Do not settle for the accountant simply "compiling" the books, merely arranging the information into a better presentation format. The **audit** should include an examination of a selected sample of transactions to verify their validity and accuracy. Most organizations' by-laws require this type of detailed examination.)



What does "segregation of financial duties" mean?

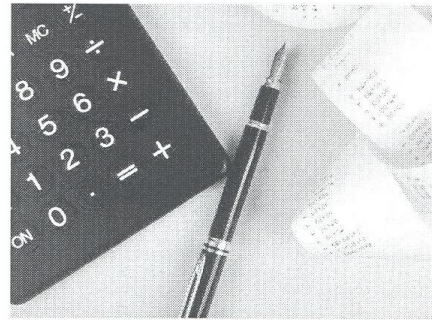
Accountants have a saying that "**all fraud is committed by those we trust.**" It's not necessary to go around spying on everyone who works for your club or organization. All that needs to be done is to ensure that enough people (**as few as two**) are involved in the handling of club finances so that each member feels protected. That's called **separation of duties**. It just means that **no one person should be responsible for doing everything** connected with club finances. Here's a list of the kinds of duties that should be shared by more than one person.

1. **Making cash deposits at the bank.** This should never be the same person who reconciles the bank statement.
2. **Receiving checks.** This should not be the same person who completes the deposit slip.
3. **Completing bank deposit slips.** This should not be the same person who receives the checks.
4. **Writing checks.** This should not be the same person who reconciles the bank statement.
5. **Signing checks.** Never sign a check that has not been fully completed and examined. And it goes without saying that only authorized personnel should sign checks.
6. **Opening mail.** This should not be the same person who completes the deposit slip.
7. **Reconciling bank accounts.** This should be done regularly and the same person who makes the bank deposits should not perform this task.
8. **Keeping track of the financial records.** The financial records should be examined by an officer of the group or organization on a regular basis. Also, the records should be available to the external auditor -- along with receipts and other supporting documentation.



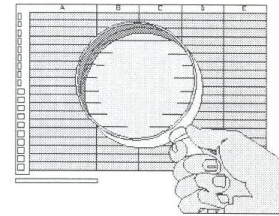
What is “timely reconciliation” of an account?

Reconciling an account just means making sure that what you think you have in the account is what you actually have. In the case of a club or organization, it would be **comparing a bank statement for the checking account to the cash figure on your records** each month. It's mainly a mechanical process and works just like balancing your personal checkbook. Let's go through some simple steps to balancing a checkbook, the primary reconciliation concern of many organizations:



1. Make sure your records are current, i.e., all deposits and checks have been properly recorded
2. Obtain your latest bank statement and locate the ending balance.
3. Add to that figure any deposits that were made after the closing date on the statement.
4. Subtract from that figure any checks that were written or withdrawals made after the closing date on the statement.
5. Locate the cash balance figure from your books.
6. Subtract from that any fees that may have been charged by the bank.
7. The number you came up with from your checking account should now match the number on your books.

This is a good routine to follow, not just with the checking account, but with all accounts for which the bank supplies a statement, e.g., money market funds, savings accounts, etc.



What do I do if I suspect that funds may have been used inappropriately?



First, **DO NOT** make any accusations! Anything said in anger may come back to haunt you later in court as a libelous statement. Contact the officers of the organization and tell them what you think has occurred, again being careful not to make any statements which could be libelous. An officer of the organization should request to take possession of ALL books, records, receipts, checks, lists, invoices, and any other material that belongs to the organization. An initial examination of the records should be made to see if the nature of the discrepancy and the amount in question could be determined. Contact your external accountant and tell them you may need their help in assessing the situation and examining the accounting records. Here are some sources of information for help in preventing or repairing fraud:

- **Your local CPA or auditor**
- **The Georgia Society of CPAs, (<http://www.gscpa.org/>). Telephone 404-231-8676**

Other Considerations

One way of protecting an organization from theft, (aside from not stealing), is through the use of **surety bonds** or **fidelity bonds**. It is recommended that the Secretary-Treasurer of your organization be **bonded** or **insured** against loss. These bonds are usually written to cover people who hold responsibilities in which they handle funds. If financial loss is caused by the dishonesty of any bonded employee, the insurance company will pay the amount specified in the policy. For more information, contact a local insurance agent.

All tax reports should be timely filed (Yes even nonprofit organizations have to do it.). Visit the [IRS](http://www.irs.gov/) at <http://www.irs.gov/> or call them at 1-800-829-1040 (clever, eh?).

Presented By:

**The Georgia Institute of Technology
Department of Internal Auditing**

For More Information:

Visit our Website at: <http://www.audit.gatech.edu>

This document when completed may be classified a Public Record under Chapter 132 of the NC General Statutes.

updated July 2014

Consult the Office of Legal Affairs if queried by external parties on its contents.

C. Protection of Restricted Information

Objective: To determine measures taken by the department to protect private student information.

Criteria: Much of student academic data is covered by the Family Education Rights and Privacy Act of 1974 (FERPA), which protects student rights with regard to educational records maintained by the University. Students have a right of access to their educational records, a right to challenge inaccurate information or information that might violate privacy, and a right to be notified of their privacy rights. Only certain University employees may have access to personally identifiable student information without student consent. Failure to comply with FERPA guidelines will result in the loss of access privileges to the employee and possible loss of Federal Funds to the University.

Applicable University policies or procedures:

- [Policy Statement # 402, Student Records](#)

Risk: If private student data is disseminated inappropriately, including to parents or guardians, it could negatively impact the student and possibly subject the University to legal liability, negative publicity, and the loss of Federal funding.

Question 1:

What methods does your department use to safeguard student information from improper release?

Question 2:

Are paper records of student information maintained in a secure location and access strictly monitored?

Question 3:

Prior to release of student information that is not directory information, do all of your employees know to obtain a consent form from the student? Prior to the release of directory information, do all your employees know to verify whether or not the student has authorized the release of this information?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

RISK MANAGEMENT, SAFETY AND SECURITY

A. Risk Management

Objective: To assess the liability risks associated with department operations and to determine the adequacy and reasonableness of the department's management of insurance and liability concerns.

Criteria: University personnel, property and assets have been accurately assessed for potential liability and appropriate risk management actions have been taken.

Applicable University policies or procedures: NA

Risk: University personnel and assets may be put at risk should the department incur liability above the University's coverage limits.

Question 1:

How do you determine that proper insurance coverage is in place for department property and equipment?

Question 2:

How do you ensure that proper insurance coverage is in place for both normal and extracurricular activities have?

Question 3:

What is your practice on reporting and recording work-related injuries?

Question 4:

Do you have a mechanism in place to collect signed waivers of liability from faculty, staff, students, or visitors engaging in extracurricular activities sponsored by your department?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

B. Business Continuity Planning

Objective: To determine the extent of business continuity planning within the department.

Criteria: The department has developed a workable plan for continuing operations during emergency situations or in degraded operating conditions. This plan is routinely updated and periodically briefed to department personnel.

Applicable University policies or procedures:

Business Continuity Planning website: <http://www.uncc.edu/bcp/>

Risk: Failure to adequately plan for emergency situations may inhibit or prevent the department from continuing with its mission or may put employees or university resources unnecessarily in jeopardy.

Question 1:

Has the department's COOP (Continuity of Operations Plan) been reviewed and updated within the last 180 days?

Question 2:

Have all members of the department been briefed on the COOP and individual preparedness measures within the last 180 days?

Question 3:

Is your COOP stored in a location readily available in case of an emergency? Is there at least one hard copy available for reference when IT systems are not available?

Question 4:

Have appropriate training exercises been conducted within the department to verify plans and to test personnel awareness?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

C. Environmental Health and Safety

Safety of the Workplace

Objective: To determine: (1) Whether the department’s employees are following established policies and procedures for ensuring safety in the workplace for reducing and/or preventing injuries and illnesses; and (2) Whether the department has ensured that all employees have received required training in the area of workplace safety.

Criteria: The University shall engage in a program of voluntary compliance with the Occupational Safety and Health Act of North Carolina and with all applicable federal, state and local regulations and codes. To be effective, this program must be proactive instead of reactive and must embody the proper attitudes toward injury, illness and property damage prevention on the part of all members of and visitors to the University community. The program shall be designed to provide not only a safe and healthy working, teaching and learning environment, but also an atmosphere of safety and health awareness through training and employee and student involvement. The participation and earnest cooperation of all faculty, staff, students and visitors shall be actively encouraged.

Applicable University policies or procedures:

- Refer to the extensive list of University safety and health references on the [Environmental Health & Safety website](#).

Risk: Occupational injury, illness, or death, as well as significant property damage, can result from improper training or failure of the University to provide a safe work environment. Furthermore, the University could be subject to fines from regulatory enforcement action and negative publicity that could adversely affect future research activity and the student population.

Question 1:

Is your department’s procedure for building evacuation published and posted? (See page 46 for a template)

Question 2:

How are faculty, staff, students, and visitors informed of the evacuation plan? Has the plan been practiced in the last year? (See page 47 for a template to evaluate an evacuation drill)

Question 3:

What practices and procedures are in place to ensure the maintenance of a safe working environment?

Question 4:

Have you provided a copy of the UNC Charlotte Emergency Procedures Guide (available from the Safety Office) to each employee, or ensured sufficient copies are available within the work areas?

Question 5:

What is the procedure for reporting any accidents and/or injuries that may occur in the workplace?

(Notification by an appropriate supervisor should be made to the Safety Office within 24 hours of any report by an employee of an occupational injury or illness. This notification may be made by telephone (687-4291) or FAX (687-6968). All accidents involving serious bodily injury or death must be reported immediately. A Supervisor's Accident/Illness Investigation Form is to be forwarded to the Safety Office within three workdays of the accident/illness. An Employee's Accident Report Form must be completed and provided to the Supervisor or the Safety Office immediately upon the occurrence of the accident or as soon thereafter as practical and within 30 calendar days.)

Question 9:

Have all employees (EPA, SPA, full time, part time, temp, student and contract) completed the mandatory safety training tasks prescribed by the EHSO and by the supervising department for their individual job position (refer to *Departmental Safety Checklist for New Employees and Transfers* on page 48)?

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

Chemical Safety

Objective: To determine awareness of and adherence to procedures, work practices and equipment intended to protect employees from the safety and health hazards presented by the laboratory workplace, as depicted in the University Chemical Hygiene Plan.

Criteria: The University Chemical Hygiene Plan applies to all University employees engaged in the laboratory use of hazardous chemicals. All University laboratory workers (including students) must be made aware of the Chemical Hygiene Plan and should review its contents. Laboratory workers must then acknowledge this training on the "Awareness Certification" form provided. Copies of the Awareness Certification shall be maintained by the principle investigator and the Environmental Health and Safety Office (EHSO).

Risk: Injury, illness, or death, as well as significant property damage, can result from improper training or failure of the University to provide chemical safety training. Furthermore, the University could be subject to negative publicity and fines from regulatory enforcement action that could adversely affect future research activity and the student population.

Applicable University policies or procedures:

- Refer to the consolidated references [Laboratory Safety](#).

Question 1:

What measures have your department taken to ensure the safety of all those working with chemicals?

(For laboratories -- Principle Investigators are responsible for establishing and distributing policies and procedures specific to their laboratory environment, providing training on the types of equipment and chemicals specific to their laboratories, and monitoring work place practices of individuals in the laboratories.

For departments---Management is the responsible party.)

Question 2:

What training is required for those working with chemicals? How do you track that the training is taken?

Question 3: (for those departments that store chemicals)

Describe your method for conducting and documenting the required chemical inventory.

(Chemical inventories are required biannually on an electronic template provided by EHSO. The completed inventories should be forwarded to the Chemical Safety Coordinator)

Question 4:

Describe your current practice for introducing “new chemicals” (which have never been used by your laboratory) into your workplace.

(Material Safety Data Sheets (MSDS), which are available on manufacturer’s Web site, should be reviewed for new chemical purchases, to understand how to handle the chemicals. It is important to contact EHSO to notify them of a “new chemical” to ensure they are aware of the chemical and provide the laboratory with any guidance relative to vulnerabilities of chemical.)

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

Hazardous Waste

Objective: To determine: (1) Whether the department has ensured that all employees have received required training in the area of environmental protection and hazardous materials; and (2) Whether the department has in place a monitoring process to ensure that all employees comply with rules and regulations regarding environmental protection and hazardous materials.

Criteria: It is the policy of UNC Charlotte that hazardous waste be managed and disposed of appropriately in accordance with federal Hazardous Waste Management regulations (40 CFR 260-272) and rules of North Carolina's Department of Environmental Resources and Environmental Protection Division.

Applicable University policies or procedures:

- [PIM 28, Hazardous Waste Contingency Plan](#)
- [PIM 51, Hazardous Waste Management](#)

Risk: Injury, illness, or death, as well as significant property damage, can result from improper training or failure of the University to adhere to hazardous waste regulations. Furthermore, the University could be subject to negative publicity and fines from regulatory enforcement action that could adversely affect future research activity and the student population.

Question 1:

How do you ensure that hazardous materials are managed and disposed of appropriately in accordance with Federal and State Hazardous Waste Management regulations?

Question 2:

How often are old chemicals and products that are no longer required removed from your inventory?

Question 3:

When the last time hazardous waste was removed from your department?

Question 4:

Do you have a local practice for minimizing the amount of hazardous waste generated?

Question 5:

Describe how your department would handle accidental spills of hazardous material.

(The general expectation is that the laboratory/work department is prepared to handle incidental spill of most items themselves without outside assistance. If the spill is large enough or dangerous enough, S&EH should be contacted for assistance. For some particularly hazardous materials a response such as, "Leave the building immediately and pull the fire alarm on my way out", may be appropriate.)

Condition (What did you find?):

Conclusion (Do you meet the stated objective?):

Biological Safety (Laboratories only)

Objective: To determine: (1) Whether the department has provided notification to University administrators responsible for governance of the environmental, health, and safety of University faculty, staff, and students; and (2) Whether the department has ensured that all employees have received required training in the area of environmental protection and biohazardous materials.

Criteria: Investigators who have in their possession agents designated BSL-2 or -3 must register such agents with the Biosafety Committee. The Biosafety Committee must approve in advance the use of BSL-3 agents and the procurement and use of agents designated Select Agents. The Biosafety Committee will not monitor BSL-1 agents, and UNC Charlotte does not permit research with BSL-4 agents. In registering, investigators will document that protocols and facilities do not jeopardize the health and well being of themselves, their employees, students, or the general public, and that all personnel working in laboratories in which BSL-2 or -3 agents are handled are familiar with the Biosafety Manual and are appropriately trained.

Applicable University policies or procedures:

- [Policy Statement #714, Biosafety](#)

Risk: Injury, illness, or death, as well as significant property damage, can result from improper training or failure of the University to adhere to established biosafety protocols. Furthermore, the University could be subject to negative publicity and fines from regulatory enforcement action that could adversely affect future research activity and the student population.

Question 1:

Have Principle Investigators who have in their possession agents designated BSL-2 or -3 registered such agents with the Biosafety Committee?

(The Biosafety Committee must approve in advance the use of BSL-3 agents and the procurement and use of agents designated Select Agents.)

Question 2:

Have all research staff involved with BSL-1, BSL-2 or BSL-3 agents received required training in biosafety procedures and protocols? Has each person been certified in writing by the Principle Investigator?

Condition (What did you find?)

Conclusion (Do you meet the stated objective?):

BUILDING	
YEAR	

**UNC CHARLOTTE
BUILDING EMERGENCY EVACUATION PLAN**

A: This plan is established to ensure that all occupants of this building are prepared for emergencies which may require evacuation of department facilities. Causes for evacuation could be fire, explosion, severe weather, chemical and radioactive material incidents, or other similar problems. This plan is to promote a safe and effective evacuation and is to be reviewed, re-evaluated and tested at least annually. Where applicable this plan also should be communicated in each class at the beginning of each semester.

Facility Marshal/Building Marshal: (Please complete the shaded areas)

Facility Marshal Phone: Cell/Pager No:

Deputy Marshal Phone: Cell/Pager No:

Office Coordinators:

Office Name	Primary Coordinator	Alternate Coordinator

Persons with Special Needs:

Name <i>(Example) Jane Doe</i>	Location Department <i>Room 211A – Dean of Students</i>	Special Needs <i># 1 Stairwell Rescue Assistance (wheelchair)</i>

Personnel Assigned to Critical Operations:

Critical Operation <i>(Example) Safe Security</i>	Required Procedure <i>Secure the Safe</i>	Name <i>John Doe</i>	Job Position <i>HR staff</i>	Work Area <i>King 200</i>

Emergency Evacuation Assembly Locations:

Area of Rescue Assistance and Refuge:

<i>(Example) Colvard Breezeway</i>	<i>Stairwell 1, 2 and 3</i>

UNC Charlotte Evacuation Drill Evaluation Form

BUILDING NAME:	DATE:	TIME: AM PM
Total time for Evacuation (minutes):	Number of occupants evacuated (approx.):	Weather Condition:

Section 1 – Staff Response	Max. Points	Competently Performed	Points Scored
1. Was a complete evacuation of building accomplished?	15	Y N	
2. Was there an all clear signal or announcement given?	10	Y N	
3. Did each evacuation personnel meet and stay at their designated meeting area?	10	Y N	
4. Did evacuation personnel know the evacuation procedure?	10	Y N	
5. Were the evacuation facilitators active and knowledgeable about their responsibilities?	10	Y N	
6. Was emergency evacuation plan completed and available for the first responder?	5	Y N	
7. Did evacuation personnel attempt to reenter the building once alarm was silenced	5	Y N	
8. Did evacuation personnel use the nearest fire exit?	5	Y N	
9. Have provisions and procedure for evacuating persons with disabilities been addressed?	5	Y N	
10. Were designated evacuation routes clearly marked (exit signage etc.)	5	Y N	
11. Were evacuation maps posted?	5	Y N	
Department Observation Scoring Grid <input type="checkbox"/> 75 – 80 points = Excellent <input type="checkbox"/> 60 – 70 points = Acceptable <input type="checkbox"/> <60 points = Department review required		Total Staff Response Score Add Sections 1 (85 pts possible)	

Section 2 – Fire Alarm Equipment Performance	Max. Points	Equipment Functioned properly	Points Scored
<i>Report all deficiencies to Facilities Management for Correction or Repair</i>			
12. Were all exit signs in area being observed illuminated?	5	Y N	
13. Did all Automatic fire doors close & latch?	5	Y N	
14. Were fire alarm devices functioning properly in area observed? (horn, strobes etc.)	5	Y N	
		Sub Section Total (15 pts possible)	
		Drill Total Score Add Sections 1 & 2 (100 pts possible)	

Comments: _____

Facility Marshall: _____ **Title:** _____

Evacuation Evaluator: _____ **Title:** _____



DEPARTMENTAL SAFETY CHECKLIST FOR NEW EMPLOYEES AND TRANSFERS

www.safety.uncc.edu

EMPLOYEE NAME _____

DEPARTMENT _____ JOB TITLE _____

(Please review as applicable and return to the University Safety Office within 5 working days)

FIRE SAFETY/EMERGENCY PLANNING

- 1. Review Emergency Procedures Guide.
2. Review Emergency Evacuation Plan (see Safety and Environmental Health Manual).

ACCIDENT REPORTING

- 3. Review Accident/Illness Reporting (see PIM 26).
4. Review medical treatment procedures (see PIM 26 and UNC Charlotte Policy Statement # 91).

SAFETY

- 5. Review hazardous job elements.
6. Review applicable Safe Work Procedures (such as lifting, office safety, laboratory safety, lockout/tagout, excavation/trenching, bloodborne pathogens, confined space).
7. Review Hazard Communication Program and identify hazardous chemicals/processes presenting potential for employee exposure (see Safety and Environmental Health Manual).
8. Review location of Material Safety Data sheets (MSDS).
9. Review administrative and engineering hazard controls.
10. Review availability and use of Personal Protective Equipment.
11. Provide safe operating instructions for equipment employees will be expected to operate.
12. Review Radiation Safety Awareness.
13. Provide "N.C. State Employees' Safety and Health Handbook" Have employees sign acknowledgment (enclosed) and return to Safety Office.

MEDICAL RECORDS ACCESS

- 14. Review existence, location, and availability of medical and exposure records, and employees right of access (see Safety and Environmental Health Manual).

UTILITY CARTS

- 15. Review Utility Cart usage on campus (see UNC Charlotte Policy Statement #85).
16. Provide hands-on training.
17. Review requirement that any utility cart accident be reported to Campus Police (see UNC Charlotte Policy Statement # 89).

Employee Signature _____ Date _____

Supervisor Signature _____ Date _____