University of California Agriculture and Natural Resources (UC ANR)

ADMINISTRATIVE RESPONSIBILITIES GUIDE

A Guide for All UC ANR Personnel

The establishment of an ethical environment and setting the tone at the top of the organization is the most important element of the accountability and control environment.

Letter from the UC ANR Vice President

Dear Colleagues:

At UC ANR, we have a mission and vision of being the bridge between local issues and innovative answers through the power of UC research. In order to fulfill our goals, we must be diligent in our efforts to effectively manage UC's resources, especially as higher education experiences rapid expansion of regulatory requirements and intense competition for funding from all sources.

These Administrative Responsibilities Guide provides guidance and support for individuals who have administrative and/or financial oversight responsibilities. It is your guidebook to the expertise and assistance available from central administrative support, and it is designed to define and clarify areas of accountability.

In this Guide, you will find an overview of responsibilities in the following areas:

> Academic Human Resources
> Conflict of Interest
> Contracts and Grants (Research)
> Development Services (Gift Administration)
> Facilities Planning and Management
> Financial Services/Business Operations Center
> Government and Community Relations
> Human Resources
> Information Technology
> Resource Planning and Management
> Risk & Safety Services

The [Office of the Controller](#) revises this Guide periodically to address ongoing concerns and changing conditions, and thus we welcome your feedback. Please address your comments for future editions to the Controller.

I am proud that all of us at UC ANR are committed to operating our units effectively within existing resource constraints. Thank you for all that you do for our academic appointees and staff.

With kind regards,

Glenda Humiston

Vice President

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Administrative officials are accountable for ensuring that the appropriate key controls are implemented, documented, and working as intended.

Part One: Key Principles and Core Concepts

I.   Introduction

Have you ever wondered if you are carrying out your fiscal and administrative responsibilities in the most effective manner? Do you have questions regarding your financial responsibilities? This Administrative Responsibilities Guide can help. It supports UC ANR personnel who have administrative and financial oversight and includes information about accountability, ways to avoid risk, examples of good business practices, and other resources. This Guide can help you manage and make sound business decisions related to:

- Academic Human Resources
- Communication Services and Information Technology
- Conflict of Interest
- Contracts and Grants (Research)
- Development Services (Gift Administration)
- Facilities Planning and Management
- Financial Services/Business Operations Center
- Government and Community Relations
- Human Resources
- Resource Planning and Management
- Risk & Safety Services

The Administrative Responsibilities Guide was developed by the Controller's Office and the UC ANR business units.

For more information contact the Policies, Compliance, and Programmatic Agreements Director.

II.   Ethics

A.   The UC Statement of Ethical Values and Standards of Ethical Conduct

To encourage the widespread adoption of common goals, the President introduced, and the Regents formally accepted, the UC Statement of Ethical Values and Standards of Ethical Conduct. UC's mission of teaching, research, and public service requires a shared commitment to UC's core values as well as a commitment to the ethical conduct of all UC activities. In that spirit, the UC Statement of Ethical Values and Standards of Ethical Conduct are statements of our belief in ethical, legal, and professional behavior in all of our dealings inside and outside UC. Read the complete UC Statement of Ethical Values and Standards of Ethical Conduct here.

B.   The Importance of Ethics

Why are business ethics important to UC ANR?

- We are responsible for upholding the public trust
- We are accountable to spend and use our resources as they were intended
- We are accountable to our "stakeholders" — donors, funding agencies, students, parents, and the public
- Ethical behavior is a foundation of good business practices

Public employees are expected to be examples of responsible citizenship. UC employees have a responsibility to make all professional decisions based on merit, unimpeded by conflicting personal interests. **We are expected to avoid even the <u>appearance</u> of impropriety.**

Our reputation is important because it affects UC's ability to attract students, faculty, and staff and impacts the quality of research performed, the public's perception of us, and our standing as a renowned public institution. Consequences of unethical actions may include:

- Criminal charges and/or fines
- Lawsuits
- Ruined careers
- Injured organization reputation
- Wasted time
- Low morale
- Recruiting difficulties
- Oppressive legislation
- Fraud and scandals

C.   Cultivating an Ethical Institution

How do we cultivate an ethical institution?

- Set the tone for the organization by emphasizing good [internal controls](#).
- Promote an ethical environment by embracing the ethical values and practices we deem critical. To facilitate a high level of integrity in your unit:
  - o Tell people what is expected of them
  - o Set the example
  - o Give the message and repeat it often
  - o Use available resources

For more information contact the [Policies, Compliance, and Programmatic Agreements Director](#) for referral to the appropriate unit head.

III.   Roles and Redelegation of Authority

A.   Roles

1.   The UC ANR Vice President

The UC ANR Vice President is responsible for UC ANR's operation. In accordance with UC policy requirements, they issue formal written redelegations of authority for various financial, administrative, and management responsibilities to administrative officials responsible for the operation of their units.

2.   The Associate Vice President for Business Operations

The Office of the Associate Vice President for Business Operations reports to the UC ANR Vice President. They are responsible for UC ANR's business units and provide leadership and strengthen support for sound and ethical practices. The Associate Vice President establishes administrative procedures that facilitate an ethical environment and improve accountability and control.

3.   Business Units

The Business Units report to the Associate Vice President and provide expertise and guidance on administrative issues requiring in-depth knowledge of laws, regulations, policies, and procedures, thereby protecting UC ANR's integrity and legal interests.

4.   Administrative Officials

In the context of this Guide "administrative official" means any staff member or academic appointee who holds one of the following positions, and/or to whom financial, administrative, or management responsibility has been assigned:

- Vice President
- Associate Vice President
- Vice Provost
- Program Director (Cooperative Extension, Research Extension Centers, Statewide Programs and Institutes)
- Principal Investigator
- Business Unit Director
- Program and Business Manager

Reference the UC ANR organizational chart.

Administrative officials are charged with implementing practices that ensure UC ANR is managed well and is in sound financial condition; is compliant with applicable policies and regulations; is upholding the public trust; and appropriately reflects the diversity of our society. Each administrative official is accountable for ensuring that the appropriate controls are in place in their respective areas of responsibility, and that their areas are operating effectively.

Note: Responsibilities for administrative officials referred to throughout the Guide are not all-inclusive, nor do they replace a formal and comprehensive job description.

B. Delegation and Redelegation of Authority

1. The UC Board of Regents is granted ". . . full powers of organization and government . . ." of the university by the Constitution of the State of California, Article IX Section 9. The Regents have delegated certain authorities to the President in the Standing Orders and Bylaws. The President promulgates formal written statements granting certain authority for specified matters. The President has further delegated authority to certain direct reports, who then (if allowed) may redelegate that authority appropriately. The President has issued a number of formal, written redelegations of authority to the UC ANR Vice President. In turn, the UC ANR Vice President has redelegated certain authorities to various administrative officials within UC ANR.

2. In UC ANR all redelegations of authority are issued in writing by the Controller's Office and are signed by the UC ANR Vice President. Such redelegations of authority may not be further redelegated by the administrative official.

3. Selected UC ANR executives have formal written redelegations of authority issued by the Vice President for the execution of Memoranda of Understanding; purchase contracts for materials, goods and services; and contracts for lease or lease/purchase equipment. No UC ANR staff or academic appointee may commit UC resources or funds without specific written redelegation of authority granted from the Vice President. Any administrative official contemplating a business arrangement with an outside entity should contact the appropriate office for consultation and support.

For more information see UC ANR's Matrix of Approvals or contact the Policies, Compliance, and Programmatic Agreements Director.

IV. Accountability and Responsibility

A. Accountability

1. Principles

- While UC ANR administrative officials may not further redelegate formal, written redelegations of authority issued by the Vice President, they may assign many of their responsibilities as appropriate, but **they cannot assign or redelegate accountability for those responsibilities.** Administrative officials retain accountability for all of the responsibilities within their jurisdiction.
- A person cannot assume or assign greater accountability than they have.
- Responsibilities shall only be assigned to people who are qualified to perform them. A qualified person must:
  o Be actively involved in the responsibilities being performed
  o Not have been assigned conflicting duties

- o Fully understand what is expected, and have the appropriate training, experience and skills to make sound judgements and perform successfully
  - o Have authority to carry out the responsibilities without being countermanded
  - o Know what action to take if problems arise or if a person of higher authority attempts to override compliance requirements
- A person assigning responsibilities is accountable for ensuring that those tasks are being properly performed.
- The administrative official must periodically:
  - o Review the official record of who is accountable for the various functions
  - o Ensure that each person assigned responsibilities that involve accountability is performing their duties competently and honestly
- Each administrative official is responsible for monitoring the effectiveness of the accountability structure. Whenever administrative and financial duties are assigned, written goals and objectives, which define accountability and responsibility, should be established so that there are clear expectations and standards against which performance can be evaluated. Employees should receive timely feedback on their performance as measured against the established expectations and standards.

2.   Maintaining an Effective Accountability Structure

An effective structure for the assignment of accountability includes the following.

- Ensuring that internal controls have been established, are working properly, have been adequately documented, and that corrective action is taken as needed
- Ensuring that only one person (normally the administrative official) is responsible for managing the unit's accountability structure, and that the structure clearly defines all key areas of responsibility and the qualified personnel to whom they have been assigned
- Ensuring that there is a reasonable distribution of workload in accordance with the available resources
- Informing individuals of their assigned roles, and training them appropriately
- Periodically assessing that private and sensitive information is handled, documented, and disposed of appropriately (for further information go here and/or contact the Policies, Compliance, and Programmatic Agreements Director)
- Monitoring the effectiveness of the accountability structure on a regular basis through the use of exception, summary, reconciliation, or other reports as applicable

For more information contact the Policies, Compliance, and Programmatic Agreements Director for referral to the appropriate unit head.

B.   General Compliance

1.   UC is subject to numerous laws and regulations, many (but not all) of which are embodied in UC policies and procedures. Failure to comply can seriously harm UC's reputation, finances, and the health and safety of the UC community. UC personnel are to be familiar with the guidance bearing on their areas of responsibility and to conduct all business accordingly.

2.   Some UC employees are also governed by and must follow the standards of their profession or discipline, for example, architects, attorneys, physicians, and so on.

3.   Employees are expected to seek clarification if guidance appears to be unclear, outdated, or at odds with UC objectives. It is not acceptable to deliberately seek loopholes or ignore guidance because one disagrees with it.

4.   The Office of the General Counsel of The Regents has responsibility for the interpretation of legal and policy guidance. For information regarding such requirements contact the [Policies, Compliance, and Programmatic Agreements Director](#).

C.   Internal Controls

1.   Internal controls are the processes used to ensure that UC's business is carried out in accordance with this Guide, with applicable policies, procedures, laws and regulations, and with sound business practices. They promote efficient operations, accurate reporting, protection of assets, and responsible fiscal management. All UC personnel are responsible for internal controls. Further, each unit head is responsible to ensure that internal controls are established, properly documented, and maintained for activities within their jurisdiction. All individuals entrusted with funds, including principal investigators, are responsible for ensuring that adequate internal controls over the use and accountability of such funds exist.

2.   **The establishment of an ethical environment and the setting of the tone at the top of the organization are the most important elements of implementing good internal controls.** The two components work together to create a comprehensive system capable of deterring fraud and preventing, detecting, and correcting problems based on an overall assessment of risk and exposure. In such an effective control environment, competent people understand their responsibilities and the limits of their authority, and are committed to doing what is right.

3.   UC has adopted an internal control methodology as defined by the Committee of Sponsoring Organizations (COSO). According to COSO, internal control is defined as a management-implemented process providing reasonable assurance that operations are effective and efficient, financial and operational reports are reliable, and compliance with applicable laws, regulations, policies, and procedures has been achieved.

4.   The COSO methodology defines five interrelated components of internal control, listed in order of their importance and effectiveness:

- The **Control Environment** sets the tone for the organization. Factors such as integrity, ethical values, competency, management philosophy, and operating style form the foundation for other components of internal control, and for providing discipline and structure.
- **Risk Assessment** represents the identification of circumstances that may impede the organization's ability to achieve its business objectives, and the procedures that mitigate that risk.
- **Control Activities** are performed to ensure compliance with sound business practices, including the development of policies and procedures, the review and approval of transactions, the segregation of duties, and account reconciliation. Control and follow-up activities should be documented.
- **Information and Communication** involves the transmittal of quality data to the right people at the appropriate time to ensure that employees can effectively discharge their responsibilities.
- Effective **Monitoring** of activities assures that processes are working as intended and actions are taken to address problems with the quality of performance. This includes regular management and supervisory activities.

5.   Resources and Background Information

- UC San Diego information on how to implement internal control practices
- UC San Diego overview of SAS 112, which establishes guidelines for internal control measures.

For more information contact the Policies, Compliance, and Programmatic Agreements Director for referral to the appropriate unit head.

D.   Records: Confidentiality/Privacy and Access

UC is the custodian of many types of information, some of which is confidential, proprietary, and/or private. The public's right to information access and the individual's right to privacy are governed by state and federal law, as well as by applicable agreements and policies. These agreements, policies and laws are based upon the principle that access to information concerning the conduct of the people's business is a fundamental and necessary right of every person, as are individual privacy rights. Individuals with access to such information are to be aware of and to comply with the dictates regarding the access, use, protection, and disclosure of that information. Learn more about records here, and/or contact the UC ANR Privacy Officer.

E.   Conflicts of Interest or Commitment

UC's overall Conflict of Interest policy specifies that none of its employees shall engage in any activity that places them in a conflict of interest between their official activities and any other interest or obligation. As UC employees are to devote primary professional allegiance to UC and

its mission, outside employment must not interfere with UC duties. Outside professional activities, personal financial interests, or acceptance of benefits from third parties can create actual or **perceived** conflicts between UC's mission and an individual's private interests (Conflict of Commitment). UC employees who have certain professional or financial interests are expected to disclose them in compliance with applicable conflict of interest/conflict of commitment policies. As well, UC employees must disqualify themselves from participating in a UC decision when a financial conflict of interest is present. In all matters, UC employees must take appropriate steps, including consultation, if issues are unclear, to avoid both conflicts of interest and the **appearance** of such conflicts. Learn more here and/or contact the Policies, Compliance, and Programmatic Agreements Director (non-research related questions) or the Contracts and Grants Director (research-related questions).

F.   Use of UC Resources

UC resources may only be used for activities on behalf of UC. They may not be used for private gain or personal purposes except in limited circumstances permitted by existing policy where incidental personal use does not conflict with and is reasonable in relation to UC duties (e.g., telephones). Members of the UC community are expected to treat UC property with care and to adhere to laws, policies, and procedures for the acquisition, use, maintenance, record keeping, and disposal of UC property. For purposes of applying this guideline, UC resources include but are not limited to the following, whether owned by or under the management of UC (for example, property on loan from the federal government through the Federal Excess Personal Property (FEPP) program).

- Cash, and other assets whether tangible or intangible; real or personal property (including buildings, structures, equipment, tools, vehicles, etc.)
- Receivables and other rights or claims against third parties
- Intellectual property rights
- Effort of UC personnel and of any non-UC entity billing UC for effort
- Facilities and the rights to use UC facilities
- UC's name
- UC records
- UC information technology infrastructure

For more information contact the Policies, Compliance, and Programmatic Agreements Director for referral to the appropriate unit head.

V.   The UC ANR Community

A.   UC ANR Principals of Community

The UC ANR community stretches across the state of California. Its members – employees, stakeholders, partners, volunteers, community groups and clientele – engage in work that often

has national and international implications. This unique community provides a supportive environment that promotes and fosters the development and extension of knowledge through research, experimentation, education, discussion and reflection. It is founded on principles strengthened by common goals, shared interests, camaraderie, and a passion for improving the quality of life in all communities.

Read the full UC ANR Principals of Community here, and/or for more information contact the UC ANR Staff Assembly.

B.   Informal Conflict Resolution

1.   Overview

UC ANR is committed to providing individuals the right to a safe and neutral process for the resolution of conflict. That process shall be fair, efficient, and free from reprisal. Recognizing that each individual has both a personal interest in, and a share of the responsibility for resolving their conflict, UC ANR encourages and facilitates the use of an informal conflict resolution process.

In informal conflict management employees initiate a problem-solving process aimed at settling differences fairly, at an early stage, in an open manner, without retaliation, and as close as possible to the source of conflict. The informal conflict resolution procedure encourages early resolution of problems and/or concerns. Administrative officials must be responsive to complaints. If problems and/or conflicts arise that cannot be resolved between an employee and their immediate supervisor, it is expected that the administrative official seek assistance from Employee and Labor Relations for issues involving staff employees, or Academic Human Resources for issues involving academic appointees.

Administrative officials and/or employees may seek assistance from the UCD Office of the Ombuds, which provides informal, confidential, and impartial dispute resolution services for all members of the UCD community, including academic appointees, staff, and students. To contact the Office of the Ombuds, call (530) 754-7233 or visit https://ombuds.ucdavis.edu/.

2.   Principles

Administrative officials are responsible for supporting a workplace environment that adheres to the following principles and responsibilities.

- Conflicts are inevitable and may produce benefits and positive results if managed effectively and expeditiously.
- Early recognition of conflict is critical.
- An effective conflict resolution process promotes compromise or collaboration as people learn how to work harmoniously, develop creative solutions to problems, and reach outcomes that mutually benefit those involved.

- The administrative official must promote an environment that emphasizes commitment, continuity, and consistency with respect to conflict resolution.

3.   Responsibilities

- Issues should first be brought to the attention of the relevant individual(s).
- It is both the right and the responsibility of individuals involved in a conflict situation to attempt to resolve conflict on an informal basis.
- Administrative officials must encourage and facilitate conflict resolution so that the employee is encouraged to seek resolution within the unit.
- All parties involved in the resolution process should encourage open communication and cooperative problem-solving.
- All parties involved in the resolution process should focus on the real issues and concentrate on a win-win resolution.
- If the employee feels uncomfortable about raising the issue within the unit, they may seek assistance from Academic Human Resources, Employee and Labor Relations, or the UCD Ombuds Office. The following assistance is available.
  - Clarification of issues that created the conflict/concern
  - Information regarding available options
  - Articulation of interests and possible remedies
  - Information on policies and procedures
  - Key referral sources
  - Ongoing follow-up

4.   To initiate informal conflict management independently:

- Review How To Begin Informal Conflict Management
- If you have a conflict within your unit, bring up the problem by following the suggestions in How to Handle Conflict in the Workplace and How to Interact with Difficult People
- If the conflict is with a person in another unit, bring the problem to the attention of your immediate supervisor before initiating informal conflict management

Note: Employees are not required to use informal conflict management and should be aware that attempts at informal conflict management do not extend the time limits for filing complaints or grievances.

5.   To initiate informal conflict management with assistance:

If you feel uncomfortable bringing up a conflict on your own, contact Employee and Labor Relations. In addition to providing advice and guidance, you may be referred to one or more of these employee support services for assistance:

- The Academic and Staff Assistance Program (ASAP) provides personal and family assistance.

- The Affirmative Action Office monitors fairness and compliance in employment.

- Disability and Leave Management provides counseling and disability management services for employees and supervisors.

- Employee and Labor Relations administers collective bargaining agreements and processes grievances.

- The Title IX Officer is responsible for responding to issues that involve unwanted sexual attention, sexual harassment or sexual violence.

- Risk & Safety Services oversees practices and procedures that impact the environment and employees' health and safety. Within Risk & Safety Services assists employees who have a work-related injury or illness (Workers' Compensation).

For more information contact Employee and Labor Relations.

VI.   Whistleblower Hotline

A.   Overview

UC ANR is committed to maintaining the highest standards of conduct in the fulfillment of its mission. Accordingly, members of the UC ANR community are strongly encouraged to report all known or suspected improper governmental activities (IGAs) under the provisions of UC's Policy on Reporting and Investigating Allegations of Suspected Improper Governmental Activities (Whistleblower Policy). Managers and persons in supervisory roles are required to report allegations presented to them and to report suspected IGAs that come to their attention in the ordinary course of performing their supervisory duties.

If members of the UC ANR community—academic appointees, staff, and the public—have concerns about possible improper activities that may place UC at risk, UC encourages them to discuss their concerns with supervisors, managers, or unit heads. However, sometimes individuals would prefer an alternative avenue for reporting concerns that allows anonymity. To provide that option, the hotline can be used to field calls about compliance on an anonymous basis and relay concerns back to the appropriate office for review and, when necessary, action.

The hotline is designed to respond to a range of concerns including the following.

- Child / Elder Abuse
- Conflict of Interest / Commitment
- Discrimination / Harassment
- Fraud / Theft / Embezzlement
- Health / Safety / Violence
- Information Security / Privacy Violations
- Medical Care & Misconduct
- Research Misconduct

- Retaliation
- Sexual Misconduct
- Waste / Misuse of University Resources
- Workplace Misconduct
  Bullying; coercion, employee dishonesty; employee lack of integrity and / or dishonesty; failure to follow rules or policy; inappropriate or illegal supervisor directive; nepotism or favoritism; policy violations, sabotage or vandalism, student misconduct against University faculty or staff; substance abuse on University property; wrongful discipline or discharge; other human resource matter.

Reporting parties, including managers and supervisors, will be protected from retaliation for making such a report under UC's Policy for Protection of Whistleblowers from Retaliation and Guidelines for Reviewing Retaliation Complaints (Whistleblower Protection Policy).

B.   Principles

To ensure that the UC ANR community can report concerns anonymously, UC has engaged an outside firm to operate a 24-hour "hotline" (Toll-free 800-403-4744). A secure, web-based reporting option is also available: here. Trained personnel receive the calls, which may be reported without personal identification. Reports are forwarded to the appropriate UC ANR unit or program, for example, to the Controller's Office. A thorough review is conducted to evaluate the initial complaint. Once a report has been assigned a case number, the information is then referred to the appropriate unit for investigation and/or other action.

The hotline is not intended to replace or interfere with normal reporting, supervision, or management information processes, procedures, or protocols. Reporting information to the hotline does not substitute for, or constitute action that causes a time period specified in an existing UC policy or procedure to begin. Operation of the hotline supplements, but does not supersede, existing policy or procedures.

C.   Resources and background information

- UC ANR Whistleblower poster
- UC Office of the President Whistleblower Hotline
- UC Office of the President Whistleblower policy
- UC Office of the President Whistleblower Protection policy

For more information contact the Policies, Compliance, and Programmatic Agreements Director.

Administrative officials can delegate certain duties to staff. Even so, they remain accountable for all activities in their area of responsibility, and should take the appropriate precautions to minimize risk.

Part Two: Business Units: Delegated Authority and Responsibility, and Selected Risks and Mitigation Measures

I. Academic Human Resources

A. Delegation of Authority

1. Major Responsibilities That Can Be Delegated:

   - Carrying out administrative details in order to comply with UC policies and procedures pertaining to the unit peer review process, academic layoffs, confidentiality, and related issues
   - Carrying out administrative details concerning the negotiation and advisement of academic appointees about terms and conditions of employment, including benefits
   - Overseeing academic appointee compliance with terms of the UC ANR compensation plan, where applicable
   - Overseeing the allocation of support services

2. Major Responsibilities That Cannot Be Delegated:

   - Accountability for the academic and administrative leadership of the unit
   - Ensuring the appropriate conduct of annual assessments
   - Managing academic misconduct matters
   - Compliance with all academic appointee policies and procedures on recruitment, appointment, and review as set forth in UC ANR Procedure Manual, 300 Series, Academic Personnel.
   - Appropriate consultation with academic appointee on academic personnel actions, and programmatic issues
   - Oversight responsibility for the unit review process

   Staff may be responsible for implementing the administrative official's decisions and for reviewing unit compliance with UC policies and procedures, but cannot be responsible for academic or other substantive decisions for which the administrative official is accountable.

B. Selected Requirements, Risks and Mitigation Measures

Formal complaints, grievances, or legal action may result from many issues and circumstances involving academic personnel. Follow procedures outlined in the UC ANR Policy and Procedure Manual, 300 Series, Academic Personnel for conducting academic recruitments, appointments, and reviews. Be aware that problems may arise as a result of negotiating academic appointee compensation agreements and administering compensation plans/ agreements.

It is strongly suggested that the administrative official immediately involve the appropriate office if any of these issues occur or are likely to occur:

1. Compliance (or non-compliance) with UC ANR Policy and Procedure Manual Academic Personnel Series 300 procedures: Contact Academic Human Resources or the Affirmative Action Office.

2. Negotiation of academic appointee compensation agreements and administration of compensation plan: Contact Academic Human Resources.

3. Conflict of interest: Contact the Conflict of Interest office.

4. Conflict of commitment: Contact Academic Human Resources.

5. Sexual harassment or sexual violence: Contact the Title IX Officer.

6. Disability accommodation: Contact Disability and Leave Management.

7. Dismissal for cause: Contact Academic Human Resources.

8. Layoffs: Contact Academic Human Resources.

9. Misuse or mismanagement of resources: Contact Financial Services.

10. Academic misconduct, including misconduct in science: Contact Academic Human Resources.

11. Retaliation: Contact the Controller's office.

12. Confidentiality of records/access to records/privacy: Contact the Controller's office.

13. Misconduct, complaints, grievances, or legal actions: Immediately involve Academic Human Resources, the Affirmative Action Office, the Conflict of Interest office, or the Controller's office (legal issues) if it appears that any of the following circumstances may lead to a formal complaint, grievance, or legal action:

    - Academic recruitments, appointments, and reviews
    - Confidentiality (records/ privacy)
    - Conflict of commitment
    - Conflict of interest
    - Disability accommodations
    - Discrimination, dismissal for cause, layoffs, retaliation
    - Academic misconduct, including misconduct in science
    - Misuse or mismanagement of resources
    - Sexual harassment

C.   Resources and Background Information

- UC Office of the President Academic Personnel Policy
- UC ANR Policy and Procedure Manual, 300 Series, Academic Personnel

For more information contact the [Human Resources Executive Director](#).

II.   Conflict of Interest

A.   Delegation of Authority

1.   Major Responsibilities That Can Be Delegated:

- Establishing unit policies and procedures that ensure that:
  - UC ANR policies regarding conflict of interest and conflict of commitment are followed
  - Affected administrative officials are aware of disclosure and disqualification requirements
- Monitoring, preventing, and reducing possible conflict of interest situations

2.   Major Responsibilities That Cannot Be Delegated:

- Commitment to an open, free and objective environment to ensure that UC's mission is conducted in an atmosphere free of conflicts of interest
- Accountability for the implementation of a system, or systems that effectively manage potential conflict of interest activities
- Committing UC to an appropriate course of action that assures that no personal financial benefit is derived from the business relationship

B.   Selected Requirements, Risks and Mitigation Measures

1.   Outside activities or interests should be closely assessed to assure the integrity and objectivity of all employees in performance of their UC obligations.

2.   UC employees responsible for sponsored projects at UC must disclose personal financial interests related to such projects.

- A process must be in place to assure the systematic review of all principal investigators' financial disclosures prior to the acceptance of gifts, contracts or grants.
- UC employees who are required to disclose their financial interests and fail to do so may be in violation of UC's [Conflict of Interest (COI) policy](#) as well as federal and/or state laws, and thus subject to disciplinary action.
- If UC determines that a financial interest might reasonably appear to be affected by the sponsored project, UC will take steps to manage, reduce, or eliminate the conflict of interest.
- Each unit is responsible for maintaining a reasonable balance between competing interests and providing a mechanism to help maintain research integrity, protect UC's interests, and foster an open academic environment.

3. UC employees should not purchase or lease goods, contract for services, or otherwise participate in or influence UC business decisions that could lead to personal gain or advantage firms in which employees or a near relative have an interest. Exceptions may be approved by the purchasing services manager if they determine that goods or services are not available from any other external or internal source.

4. UC resources, supplies, equipment, and facilities as well as staff time must not be used for the benefit of an external entity without proper compensation.

5. Academic appointees and employees should be encouraged to discuss any potential conflict of interest situations with the unit head and/or the Policies, Compliance, and Programmatic Agreements Director (non-research related issues) or the Contracts and Grants Director (research-related issues).

C. Resources and Background Information

- UC Office of the President Conflict of Interest (COI) policy
- UC Office of the President Academic Personnel Manual, Section 025, Conflict of Commitment and Outside Activities of Faculty Members
- UC ANR Policy and Procedure Manual Section 403, Conflict of Interest
- UC ANR Policy and Procedure Manual Section 345, Consulting and Other Outside Professional Activities
- UC ANR Website, What is a Conflict of Interest?
- UC ANR Website, Financial Conflict of Interest Compliance
- UC ANR Guidelines to Research Compliance for Principal Investigators

For more information contact the Policies, Compliance, and Programmatic Agreements Director (non-research related questions) or the Contracts and Grants Director (research-related questions).

III. Contracts and Grants (Research)

A. Delegation of Authority

1. Major Responsibilities That Can Be Delegated:

- Authority to solicit and accept awards (within dollar limits established by the Vice President)
- Establishment of unit policies and procedures to ensure that contracts and grants are administered in accordance with the UC Office of the President *Contract and Grant Manual* and related policies
- Reviewing proposals submitted by academic appointees to ensure the following:
  o Eligibility of principal investigator or co-principal investigator
  o Proposed project scope is consistent with the educational and professional objectives of the unit

- o Time commitments made by academic appointees are appropriate
- o UC ANR space is available for the proposed project or alternate space options have been arranged
- o Cost sharing and/or other fund commitments can be met
- o Equipment screening procedures have been followed where appropriate
- o UC guidelines regarding the review, approval, and timely submission of proposals and the conduct of the research have been followed
- Reviewing matters such as space allocation and employee health and safety programs as they relate to research issues such as biohazard, fire and life safety, chemical hazards, and radiation safety (the administrative official, in consultation with Risk & Safety Services, is responsible for assuring compliance with R&SS requirements, including that laboratory spaces are free of contamination and cleared of hazardous materials following lab relocations)
- Establishing and maintaining unit review or safety committees as appropriate
- Approving all radiation safety and radioactive drug research applications on behalf of the unit
- Training animal care laboratory personnel

2.   Major Responsibilities That Cannot Be Delegated:

- Accountability for the administrative leadership of the unit
- Oversight responsibilities for unit research activities

Staff may be responsible for implementing the administrative official's decisions and for reviewing unit compliance with UC policies and procedures, but cannot be responsible for academic or other decisions for which the administrative official is accountable.

B.   Selected Requirements, Risks and Mitigation Measures

- Overview

UC prohibits research misconduct – all UC employees are expected to conduct research with integrity and intellectual honesty at all times, and with appropriate regard for human and animal subjects. UC employees engaged in research are expected to pursue the advancement of knowledge while meeting the highest standards of honesty, accuracy, and objectivity. They are also expected to demonstrate accountability for sponsors' funds and to comply with specific terms and conditions of contracts and grants. Those engaged in research are not to: fabricate data or results; change or knowingly omit data or results to misrepresent the research record; or intentionally misappropriate the ideas, writings, research, or findings of others.

Serious issues may lead to a complaint, grievance, or legal action in areas such as:

- Conflict of interest / conflict of commitment
- [Foreign Influence](#)
- Misconduct in research
- Misuse or mismanagement of resources
- Violation of the faculty code of conduct

It is strongly suggested that the administrative official immediately involve the [Contracts and Grants Director](#) if any of the above issues occur or are likely to occur.

- Research—Human Subjects

  - Noncompliance with federal regulations and policies can result in the loss of the privilege to conduct human subject research for the investigator, the institution, and the potential for the loss of all federal funding to the institution.
  - To protect the rights of human subjects, all research involving them must be reviewed and approved by a campus [Institutional Review Board](#) (IRB). Failure to obtain IRB approval for research involving human subjects prior to commencing the project or instituting a revision/modification of the project without prior IRB approval of the procedures may compromise UC indemnification of the investigator and make the investigator personally liable.

3. Research—Animal Subjects

   - To protect the welfare of vertebrate animals, all research involving them must be reviewed and approved by a campus [Institutional Animal Care and Use Committee](#) (IACUC).
   - Noncompliance with federal and UC animal welfare regulations and policies may lead to a formal complaint, the loss of animal use privilege, loss of federal funding, fines, and/or criminal penalties.
   - Animals owned by, used, or funded (subcontracted) under the jurisdiction of UC ANR must be housed in facilities approved by a campus [IACUC](#).
   - The transportation of animals must meet with federal, state, and local regulations.

   Learn more [here](#).

4. Research—Review of Contract and Grant Applications

   - The administrative official must ensure that research grant and contract applications are accurate, complete, and timely.
   - An employee with the Vice President's formal, written redelegated contracting authority should sign all contracts and grants.
   - [Contracts and Grants](#) should be consulted for assistance.

5. Research—Financial Management

- The administrative official must ensure that a principal investigator manages their grants effectively and reports the sources and uses of these extramural funds accurately.
- Falsification of financial transactions, including vendor payments, expense reimbursements, payroll, and leave documents is a violation of the Federal False Claims Act and may be punishable by individual and institutional sanctions up to and including incarceration.

6. Research—Use of Hazardous Materials

- The administrative official should ensure that all work involving the use of radioisotopes, hazardous biological materials, radiation machines, high-power lasers, and certain hazardous chemicals and toxins receive campus approval prior to start of research. Contact Risk & Safety Services for assistance.
- Non-compliance with state and federal regulations and policies can result in the loss of the privilege to conduct research using radiation for the investigator and the institution. There may also be the potential for loss of all federal funding as well as licensure and accreditation risks.
- Noncompliance with NIH hazardous biological materials policies and guidelines may result in the loss of the privilege to conduct research for the investigator, for the institution, and the potential for loss of all NIH funding to the institution.
- The transportation of hazardous materials, including radioisotopes, hazardous biological agents, and chemicals must meet with federal, state, and local regulations.

7. Research—Intellectual Property
- It is required that anyone using UC research facilities, whether or not on a paid appointment, sign UC's Patent Acknowledgement Form.

- Consulting agreements between an academic appointee and an outside organization may not conflict with duties owed UC under academic personnel guidelines, such as obligations to disclose inventions. See UC ANR Policy and Procedure Section 345, Consulting for further information.

C.   Resources and Background Information
- Contracts and Grants website
- UC ANR Policy and Procedure Manual Section 264, Contracts and Grants for Research, Training, and Public Services Projects

For more information contact the Contracts and Grants Director.

IV.   Development Services (Gift Administration)

A.   Delegation of Authority

1.   Major Responsibilities That Can Be Delegated:

- Authority to solicit and accept gifts (within dollar limits established by the Vice President)
- Authority to acknowledge gifts
- Establishment of unit policies and procedures to ensure that gifts are administered in accordance with the UC Office of the President *Development Reference Guide* and related policies

2.   Major Responsibilities That Cannot Be Delegated:

- Accountability for the administrative leadership of the unit
- Oversight responsibilities for proper gift administration
- Authority to accept non-cash gifts (securities, real property, etc.), third-party liability, capital improvements included in gifts; and to allocate and reallocate gifts, as well as to make withdrawals from Funds Functioning as Endowments (FFEs) (subject to Vice Presidential authority).

B.   Selected Requirements, Risks and Mitigation Measures

1.   The terms and conditions of any private support solicited or accepted for the University must conform to established University programs and policy and must not constitute a commitment requiring expenditures in excess of budgeted items, or obligations on the part of the University to expenditures or costs for which there is no established fund source.

2.   All private support must be accepted in the name of, and become the property of, The Regents of the University of California (or the California 4-H Foundation) and must be managed according to University fiscal and investment policies and practices.

3.   Gifts must be expended for the purpose for which they were received, in a manner consistent with the terms specified by the donor.

4.   Gifts of capital improvements (subject to Vice Presidential approval to solicit and/or accept), must be integral to an approved programmatic project.

5.   Private gifts for research may, depending on the terms and conditions, need to be processed by the UC ANR Contracts and Grants unit. Development Services should be consulted for determination of the donation as either a gift or a grant.

6.   Recipients of private research gifts must complete California Form 700-U, *Statement of Economic Interest*; Development Services can provide further guidance.

7.   Development Services should be consulted for assistance, especially for solicitation of multiple donors (annual fund raising campaigns).

C.   Resources and Background Information

- UC ANR Development Services Website
- UC ANR Policy and Procedure Manual Section 206, *Gifts*
- UC ANR Policy and Procedure Manual Section 207, *Qualified Sponsorship Recognition*

For more information contact the Director of Advancement.

V. Facilities Planning and Management

A. Delegation of Authority

1. Major Responsibilities That Can Be Delegated:

- Contract administration and project management services related to:
  o Capital infrastructure at all Research and Extension Centers and Elkus Ranch Environmental Education Center
  o Building and property leases for UC ANR.
- Work related to everyday operations of the 2801 Second Street building in Davis

2. Major Responsibilities That Cannot Be Delegated:

- Responsibilities related to the Vice Presidential Delegation of Authority to act as the Designated Campus Building Official and Certified Building Official for UC ANR
- Capital Projects Matters – Limited scope, related to Presidential Delegation of Authority No. 2629 including:
  o Amendments to the Capital Improvement Program and transfers of capital funds
  o Authority to approve design for capital projects with a total approved project cost not exceeding $1,000,000
  o Appointment of and execution of agreements for executive architects, executive landscape architects and executive consulting engineers for capital projects with a total approved project cost not exceeding $3,000,000
  o Bid solicitation and execution of construction contracts, including limited authority within the Best Value selection program
  o Approval of siting of individual buildings or projects

B. Selected Requirements, Risks and Mitigation Measures

1. All construction, demolition and renovation related activities planned at all Research and Extension Centers, Elkus Ranch Environmental Education Center, and 2801 Second Street in Davis require prior review and approval from Facilities Planning and Management.

2. All repair related activities requiring construction contracting planned at all Research and Extension Centers, Elkus Ranch Environmental Education Center, and 2801 Second

Street in Davis require prior review and approval from Facilities Planning and Management.

3.   All maintenance related activities requiring construction contracting planned at all Research and Extension Centers, Elkus Ranch Environmental Education Center, and 2801 Second Street in Davis require prior review and approval from Facilities Planning and Management.

C.   Resources and Background Information

- Facilities Planning and Management [website](#)

For more information contact the [Director, Facilities Planning and Management](#).

VI.   Financial Services/Business Operations Center

A.   Delegation of Authority

1.   Major Responsibilities That Can Be Delegated:

- Operating the unit in compliance with applicable laws and regulations, UC policies and procedures, and the terms and conditions of gifts, grants, and contracts
- Establishing and maintaining a system of internal controls that assures that resources are used properly and safeguarded against waste, loss, and misuse; this includes methods and procedures for segregation of duties, proper approvals, security of assets and records, and documented review and validation of the ledgers and financial reports
- Establishing unit policies and procedures to ensure that:
  - o   Charging costs to each fund is allowable, allocable, and properly documented, and will provide benefit to the project for which the fund was established
  - o   Transferring of funds or expenses involving restricted dollars is proper; for example, grant funds cannot be shifted to a unit reserve fund
- Establishing and monitoring controls that prevent one individual from exercising control over all key-processing functions for financial transactions. Such functions include:
  - o   Recording transactions into the electronic financial information system directly or through an interfacing system
  - o   Authorizing transactions
  - o   Receiving or disbursing funds
  - o   Reconciling financial system transactions
  - o   Recording corrections or adjustments
- If the lack of staffing within a unit requires that one person verify policy compliance, accuracy and timeliness, ensure that a second person reviews the transaction

- Ensuring that employees who prepare financial transactions provide adequate explanations and documentation sufficient to support post-authorization review and audit
- Identifying unauthorized transactions, and informing management if a loss of UC assets or any material irregularity occurs
- Ensuring that fiscal support staff receive the core systems training that they need to effectively complete their responsibilities

2. Major Responsibilities That Cannot Be Delegated:

- Accountability for ensuring that the proper controls and monitoring procedures are working as intended and documented
- Accountability for ensuring that reports are accurate and meaningful
- Managing and coordinating audits and reviews, and responding to audit findings and reports
- Interpreting financial policy and procedures, consulting with units to establish workable and effective key controls. Available to answer specific policy questions, facilitate workshops designed to address issues and mitigate business risks

B.   Selected Requirements, Risks and Mitigation Measures

1. Key controls that are not adequately documented could subject UC to greater scrutiny by the federal government, which could impact our ability to obtain funding.

2. A bank account for either an activity supported by, or for funds disbursed by UC is not to be opened without prior approval by UC's Treasurer's Office. This must be coordinated through UC ANR Financial Services.

3. Employees cannot approve payroll or other disbursements to themselves.

4. Expense reimbursements and payments must follow special limits and approvals as prescribed by UC policy.

5. When an employee signs any document as the approving authority, they must sign their own name or use an electronic signature where appropriate.

6. Cash and checks received for UC must be deposited on a daily basis.

7. Employees cannot accept cash, non-cash gifts, or other benefits from vendors or other organizations that do business with UC.

8. Financial systems developed by a unit must demonstrate that income and expenses reconcile to the UC ANR operating ledgers in the appropriate campus financial system (UC Davis, UC Riverside, UC Berkeley, and UC Los Angeles). These operating ledgers are the official record for UC ANR financial transactions.

9.   Cost transfers affecting governmental funds, which are after-the-fact adjustments and corrections of errors in posting costs, must be processed on the appropriate campus financial system according to procedures established by the respective campus accounting department.

10.   The establishment of a new recharge account and new or revised recharge rates must be reviewed and approved by the Rate and Recharge Committee.

11.   All payments to, or for the benefit of, UC ANR employees must be in accordance to personnel policies and compensation plans.

12.   The payment of compensation or expense reimbursement to foreign visitors is restricted in many situations by Immigration and Naturalization Services (INS) regulations. See disbursements resources for help before a visitor arrives at UC ANR.

13.   UC resources (funds) cannot be used for personal gain. This includes the purchase of products for personal use, or the purchase of products or services from oneself or a relative, or from other unit employees or their relatives, unless allowed under the provision of UC's Conflict of Interest policy.

14.   All loans to UC ANR employees must be in accordance with approved UC loan programs.

15.   Paying an individual as an independent contractor or a consultant when they should be paid as an employee is illegal and renders the unit liable to pay required taxes and/or penalties.

16.   Complete records of equipment must be kept in the unit. Equipment that is used in individuals' homes or other locations remains the property of UC and must be returned when no longer used for UC business.

17.   UC cannot make charitable or political contributions. As allowed by UC policy, the Vice President may grant an exception if charitable contributions are consistent with the mission of UC.

18.   Inadequately trained staff may produce inappropriate transactions that may result in loss to UC and/or substantially delay the approval process.

19.   Staff who have inadequate information about a particular business process are prone to generate erroneous transactions that can lead to inaccurate reporting and loss of productivity. All staff are strongly encouraged to log onto the appropriate campus financial system daily.

C.   Resources and Background Information
- UC ANR – Associate Vice President for Business Operations website
- UC ANR – Office of the Controller website
- UC ANR – Financial Services website
- UC ANR Policy and Procedure Manual website
- UC ANR UCPath website

For further information contact the [Financial Services Director](#).

VII. Government and Community Relations

A. Delegation of Authority

1. Major Responsibilities That Can Be Delegated:

- Authority to advocate for UC priorities with the state and federal legislatures as determined by the Board of Regents or UC President and in full compliance with UC policies and procedures.
- Relationship-building and effective communication with community leaders and government officials.
- Advance science-based public policies while in compliance with UC policies and procedures.
- With the UC Office of General Council, ensure compliance with applicable federal, state and/or local laws, regulations, and/or rules, standards and guidelines.
- With UC Federal Government Relations, facilitates meetings between senior UC ANR leadership, key division committees and council members, and key elected and appointed officials in Washington, D.C.

2. Major Responsibilities That Cannot Be Delegated:

- Develop, plan, and implement division-wide government and community relations strategies that advance UC ANR's mission.
- Develop and deliver government relations training for UC ANR staff and academics.
- Spearhead and manage the development of UC ANR templates and outreach materials designed for government audiences.

B. Selected Requirements, Risks and Mitigation Measures

- Communication with state and federal legislators must be coordinated through Government and Community Relations to ensure consistent messaging that reflects priorities established by UC.
- Only the UC Regents, who have delegated authority to the President, can determine UC's official position on legislative issues.
- Employees contacting federal government officials (elected officials, their staff, as well as designated agency employees) must coordinate with Government and Community Relations to ensure that quarterly federal lobbying reports submitted by the University are accurate.
- Employees shall not speak, or appear to speak, on behalf of the University without authorization.
- Employees shall not use UC letterhead, email, or UC title in a way that implies official UC endorsement without authorization.

- Employees shall not engage in political activities, campaigning, or advocating for or against ballot measures on state time and/or using state resources.

C.   Resources and Background Information

- UCOP Office of General Counsel Legal Guidance
  - *https://www.ucop.edu/uc-legal/guidance/index.html*
- UCOP Federal Government Relations
  - *https://www.ucop.edu/federal-governmental-relations/index.html*
- UCOP State Government Relations
  - *https://www.ucop.edu/state-governmental-relations/*
- UC ANR Government and Community Relations
  - https://ucanr.edu/sites/communicationstoolkit/Public_Relations/Government_Relations/

For further information, contact the Government and Community Relations Director.

VIII.   Staff Human Resources

A.   Delegation of Authority

1.   Major Responsibilities That Can Be Delegated:

The administrative official may assign specific duties to other appropriate unit employees. In assigning responsibilities to employees, it is essential that the employees clearly understand the responsibilities, abide by the policies and procedures governing the assignment, and understand the administrative structure that has jurisdiction in the assigned areas. The following list represents some of the human resources responsibilities that may be delegated.

- Maintaining up-to-date job descriptions, signed by the supervisor and employee, and classified by the Human Resources unit
- Implementing UC's Discrimination, Harassment and Affirmative Action in the Workplace policy via the local implementing procedures. (Note: Affirmative Action is required by federal regulation.)
- Coordinating efforts to resolve human resource issues and potential problems within the office in consultation with the appropriate human resource support groups in such areas as nondiscrimination, hiring or promotion, corrective action and discipline, classification and pay, and employee rehabilitation
- Establishing and maintaining plans, standards, and expectations for performance management

- Maintaining appropriate documentation to support and substantiate human resource actions taken in the unit, particularly in the areas of applicant selection, performance appraisal, classification, compensation, and other conditions of employment
- Establishing and monitoring procedures for unit activities to ensure compliance with UC ANR Human Resource policies and procedures
- Ensuring that the necessary forms for processing human resource related actions, such as benefit changes, are readily available

2. Major Responsibilities That Cannot Be Delegated:

- Accountability for the overall management of the unit
- Supporting individuals with specific, delegated responsibilities by clearly delineating roles in the unit and appropriately responding to compliance issues when raised
- Fostering The UC ANR Principles of Community
- Fostering a unit environment that respects legal and ethical requirements and UC policy, e.g., Office of the President policies, including nondiscrimination regulations, and collective bargaining agreements

B. Selected Requirements, Risks and Mitigation Measures

1. Immediately involve the appropriate central administrative support unit (Academic Human Resources, Employee and Labor Relations, Title IX Officer or Affirmative Action Office) when any complaint, legal action, or formal grievance is filed.

2. Employment offers for hire or promotion must be reviewed and the salary level pre-approved by Human Resources personnel prior to the offer being communicated.

3. The classification level of a position must be determined by Human Resources.

4. Employees' hours worked and paid (including vacation, sick leave, etc.) must be accurately documented and reported and must comply with pay policies governing the classification.

5. When advice and counsel are needed to resolve UC and/or UC ANR human resources policy interpretation and application, Employee and Labor Relations should be contacted.

6. Failure to provide a complete, honest, and timely performance appraisal on a regular basis could be critical to the effective and efficient resolution of current and future performance issues with an individual employee.

C. Resources and Background Information

- UC ANR Human Resources Website

For further information contact the Human Resources Executive Director.

IX. Information Technology

A. Delegation of Authority

1. Major Responsibilities That Can Be Delegated:

   - Establishing unit access as determined by the unit administrative official
   - Training on computer access, security, software, and appropriate use of UC information
   - Monitoring of unit core systems transactions

2. Major Responsibilities That Cannot Be Delegated:

   - Establishing and implementing systems to ensure the integrity and security of the data on which decisions are made
   - Assuring that systems access and transactions are in accordance with management's authorization and are recorded in UC records in an accurate and timely manner
   - Appointing the unit data security administrator
   - Determining appropriate approval hierarchies to establish adequate separation of duties
   - Determining which employees should be given access to what core data
   - Managing reported or suspected access and security violations in accordance with UC policies

B. Selected Requirements, Risks and Mitigation Measures

1. Adequate data control systems must be established to ensure that the appropriate authorization, accountability, and data integrity and security exist.

2. Systems must be secure, reliable, responsive, and accessible. These systems must be designed, tested, documented, and maintained according to accepted development and implementation standards. They should be built upon sound data models and employ technology that allows data to be shared appropriately, and meet the users' needs.

3. Systems must contain controls to ensure that data is synchronized and validated and contains appropriate interfaces to any core financial systems.

4. Local and wide area networks, including electronic mail and calendaring must be reliable, stable, and secure.

5. Appropriate systems backup, recovery, and contingency planning must be established to meet Office of Record retention schedules and requirements.

6. Employees must be encouraged to report any compromise or breakdown in the unit's data integrity without fear of reprisal.

7.   If a situation involving data integrity risks occurs or seems likely to occur, involve Information Technology immediately.

C.   Resources and Background Information

- UC ANR Information Technology Website
- UC ANR Information Technology Website, Information Security
- UC ANR Website, Privacy and Information Security

For more information, contact the Chief Information Officer.

X.   Resource Planning and Management (Budget Administration)

A.   Delegation of Authority

1.   Major Responsibilities That Can Be Delegated:

- Establishing a financial plan based on programmatic priorities that result in maintaining a positive financial fund balance for individual units within UC ANR.
- Implementing monitoring and reporting procedures for individual units within UC ANR to measure progress in achieving the financial plan and to ensure that no funds are in overdrafts status

2.   Major Responsibilities That Cannot Be Delegated:

- Establishing a financial plan based on programmatic priorities that results in maintaining a positive financial fund balance for the entirety of UC ANR.

- Implementing monitoring and reporting procedures for the entirety of UC ANR to measure progress in achieving the financial plan to ensure that ANR leadership is sufficiently informed of its financial status.

B.   Selected Requirements, Risks and Mitigation Measures

In order to accomplish UC's mission and vision to promote teaching, research and public service, administrative officials must manage resources in an efficient and cost-effective manner.

The administrative official of each unit shall adopt the following principles and responsibilities to ensure sound resource planning and management.

1.   An annual budget must be established to accomplish the following:

- Project resources necessary to achieve UC ANR's goals and objectives
- Measure current financial performance
- Discover significant transaction errors
- Detect substantial change in circumstances or business conditions

2.   A budget must be attainable, reasonable, and realistic.

3.   All budget proposals must comply with all relevant policies, rules, and regulations.

4.   Units must operate within their budget. Where expenditures exceed budget, justification and a formal plan to eliminate deficit balances must be pre-approved in accordance with UC ANR Policy and Procedure Manual Section 293, Deficit Management Policy.

All planning and budgeting activity must include:

1.   A mission statement with goals and objectives for each unit that is simple, direct, attainable, and includes measurable goals.

2.   A thorough process for identifying, implementing, and evaluating activities required to achieve UC's goals and objectives.

3.   An annual budget process aimed at re-evaluating current and future budget requirements.

4.   A consistent method for gathering and analyzing data.

5.   Sufficient detail and descriptive narrative to clearly portray how all unit operations are being financed including:

- All funding sources
- Revenue estimates
- Major expenditures by category
- Major assumptions and forecasting methods used

A method for taking corrective actions that includes:

- Revising budgets and associated plans to reflect changing business conditions
- Advising UC ANR leadership of the impact of potential changes to activities, goals and objectives
- Correcting transaction errors
- Altering future budget assumptions
- Implementing new control procedures
- Documenting managerial decisions that depart from the budget

C.   Resources and Background Information

- UC ANR Policy and Procedure Manual Section 293, Deficit Management Policy

For further information contact the Resource Planning and Management Director.

XI.   Risk & Safety Services

A.   Delegation of Authority

1.   Major Responsibilities That Can Be Delegated:

- Establishing and supporting:
  - The unit Injury and Illness Prevention Program (IIPP) and document compliance with the UC ANR IIPP program
  - Programs to educate and train personnel regarding Risk & Safety Services Guidelines, Policies and Procedures, identification and elimination of hazardous conditions, environmental stewardship, record keeping, and ethical responsibility
  - Programs to ensure all research is conducted in accordance with Laboratory Safety Guidelines, which includes completion of laboratory safety plans, unit Injury and Illness Prevention plans, Emergency Action plans, and approval for use of radiation and hazardous biological materials
  - Documentation of employee safety training (from any source including formal presentations or one-to-one meetings/discussions) and maintaining this documentation in a readily available manner
- Designating a Safety Coordinator to carry out unit health and safety responsibilities
- Developing and maintaining unit emergency action plans that address procedures to be followed by personnel in case of fire, earthquake, major chemical spill, or other emergencies; designating key emergency personnel and assuring emergency action plans are integrated into unit training
- Reporting to Risk & Safety Services, as soon as possible after the occurrence of all accidents or "near misses," which result in injury and loss or destruction of property; keeping records on employee injuries, incident reports, and grievances involving safety matters and loss or destruction of property; ensuring that employees properly report injuries within twenty-four hours of the injury
- Reporting any fire or fire/life safety hazard to Risk & Safety Services as soon it is safe to do so
- Developing, maintaining, and reviewing Risk & Safety Services programs for unit laboratories, shops, studios, etc., in accordance with UC ANR policy and procedures as well as any applicable regulations
- Following established Risk & Safety Services procedural guidelines to assure that staff are trained in handling hazardous waste and that all hazardous waste is properly prepared for disposal, labeled, and picked up
- Reporting any occurrence of environmental pollution to Risk & Safety Services as soon as possible

2.   Major Responsibilities That Cannot Be Delegated:

- Accountability for leadership by encouraging safety, health, and environmental awareness throughout the organization
- Accountability for complying with UC ANR policies and official directives regarding safety, health, and the environment
- Responsibility for ensuring that academic appointees, staff and visitors are not exposed to recognized and unmitigated hazards
- Oversight of an effective review process to ensure required worker safety training is attended

B. Selected Requirements, Risks and Mitigation Measures

1. The Corporate Criminal Liability Act of 1989 requires an administrative official or manager to notify affected employees and Cal/OSHA in writing within fifteen days after actual knowledge is acquired when a "serious concealed danger" is identified.

2. Risk & Safety Services review and approval is required for all remodels and construction plans prior to commencing work.

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

4. Granting agencies may stipulate specific safety and environmental protection requirements that must be followed.

5. Contact Risk & Safety Services when any outside regulatory official calls or requests entry to the workplace for an inspection, collection of information, or review of documentation.

6. When personnel leave UC ANR, unwanted hazardous chemicals and waste must be properly disposed of and any useful chemicals must be taken under control of a responsible party.

7. Risk & Safety Services is to be consulted in decisions involving potential liability, accidental loss, insurance and indemnification requirements, and related issues. Claims for loss of or damage to property are submitted to Risk & Safety Services as they are incurred.

C. Resources and Background Information

- Driver and Vehicle Safety
- Emergency Management (and urgent communication guidelines)
- Environmental and Hazardous Materials Programs
- Ergonomics
- Field Safety
- Heat Illness Prevention

- Laboratory Safety Manual
- Pesticide Safety
- Respiratory Safety
- Shop Safety

For more information contact the Risk and Safety Services Director.

Administrative officials are responsible for developing an appropriate structure for effectively managing the university's resources.

Part Three: Selected Guidelines and Standards

I.   Financial Data Integrity

A.   Overview

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

Administrative officials are responsible for developing a system that adheres to the following principles and responsibilities.

B.   Principles

1.   An adequate data control system, including independent checks and balances, must exist within and between operating units.

2.   All employees engaged in financial management activities are responsible for ensuring that adequate data controls are being employed. If they are not, all employees must take an active role in developing and implementing appropriate corrective actions.

3.   Each unit must ensure that recorded assets match actual existing assets. A mechanism must be in place to spot discrepancies and to ensure that corrective actions are taken.

4.   Each unit must ensure that all financial transactions are recorded correctly. Correct transactions must:

- Reflect the actual values involved
- Contain sufficient detail for proper identification and classification
- Be posted on a timely basis in the proper accounting period
- Be stored securely
- Be readily retrievable for inquiry or reporting
- Be safeguarded against improper alteration

5.   All systems that affect, or are used to report, financial data must be secure, reliable, responsive, and accessible. These systems must be designed, documented, and maintained according to accepted development and implementation standards. They should be built upon sound data models and employ technology that allows data to be shared appropriately.

6.   All financial systems should meet the users' needs. In addition, all interfaces affecting any financial system must contain controls to ensure the data is synchronized and reconciled.

7.   All networks, including electronic mail, through which unit users access UC financial data must be reliable, stable, and secure.

C.   Responsibilities

A system of data integrity includes:

1.   Allowing no one individual complete control over all key processing functions for any financial transactions such as:

- Recording and authorizing transactions into the electronic financial system directly or through an interfacing system
- Receiving and disbursing funds
- Reconciling and approving financial system transactions
- Recording and approving corrections or adjustments

2.   Assigning a second person to review work for accuracy, timeliness, and honesty if personnel constraints within the unit require that one person perform all of these functions.

3.   Ensuring that all employees who prepare financial transactions provide adequate descriptions, explanations, and backup documentation sufficient to support post-authorization review and any internal or external audit.

4.   Keeping "Office of Record" documents (both forms and new paperless transactions) physically secure and readily retrievable; these documents must be retained for the periods specified in the UC Records Retention Schedule.

5.   Ensuring that staff reconcile transactions appearing on the operating ledger at the end of each accounting period; a representative sample of transactions must be verified for:

- Amount
- Account classification

- Description
- Proper accounting period

6.   Responsibility of data integrity also falls to each UC campus with UC ANR Colleges within ANR operations and also to the UCOP Data Processing Center which is responsible for data validity and translation of the campus General Ledger data from each UC campus to the Corporate Financial System (CFS) and Corporate Financial Reporting (CFR) system; as well as the internal controls established by the UC campus with ANR Colleges.

Corporate Financial System website

For further information contact the Financial Services Director or the Chief Information Officer.

II.   Financial Management

A.   Overview

In order to accomplish UC's mission and vision to promote teaching, research and public service, administrative officials must manage resources in an efficient and cost-effective manner.

The administrative official of each unit shall adopt the following principles and responsibilities to ensure sound financial management.

B.   Principles

1.   Actual financial activity must be compared to the budget on a regular basis to ensure that unnecessary costs are being avoided and that transactions are adequately supported.

2.   When actual financial activity varies significantly from the budget, administrative officials, or their designees, must determine the cause, evaluate the activity, and take corrective action.

3.   Each unit must evaluate the financial consequences before a new activity is started, or a current activity is changed or eliminated, and must ensure that the anticipated benefits are greater than the costs.

4.   Administrative officials must provide adequate safeguards to protect against the loss or unauthorized use of UC assets.

C.   Responsibilities: Planning and Budgeting

All financial activity must include:

1.   A method of identifying and assessing financial, service, and organizational risks.

2. A plan for unit operations, and a realistic plan for resource management adequate to cover the needs of the unit, as well as subsequent adaption as may be needed to respond to changing resource allocations.

3. A cash management plan to maximize the cash resources available to UC.

D. Responsibilities: Monitoring and Evaluating Financial Data

All systems for monitoring and evaluating financial data must include:

1. Monthly financial reports that accurately represent the unit's financial status; these reports must:

    - Identify revenue sources and categorized expenditure data
    - Provide budget to actual fiscal activity
    - Identify trend activity and problem areas
    - Highlight exception items

2. A method for reviewing revenue and expenses at the end of each ledger cycle

3. A system that documents the monitoring and reconciliation of financial and payroll data

4. A method of sampling financial transactions to ensure that expenditures are appropriate and that adequate supporting documentation is provided

5. A method to determine and document the cause of significant deviations

6. A method for taking corrective actions that includes:

    - Correcting transaction errors
    - Implementing new control procedures

E. Responsibilities: Safeguarding University Assets

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

1. A physical inventory of all inventorial equipment conducted at least once per year; with all discrepancies promptly reported and investigated.

2. Documentation and approval of any adjustments to the asset records.

3. Regular and periodic examinations of delinquent account balances and follow-up collections or write-off actions and procedures.

4. The assurance that all cash or cash equivalent collections are handled in a timely manner. All cash shortages and excesses must be promptly reported to a supervisor, who must investigate them immediately.

5. All UC accounting and financial records, tax reports, expense reports, timesheets and effort reports, and other documents including those submitted to government agencies

must be accurate, clear, and complete. All published financial reports will make full, fair, accurate, timely, and understandable disclosures as required under generally accepted accounting principles (GAAP). Certain individuals with responsibility for the preparation of financial statements and disclosures, or elements thereof, may be required to make attestations in support of the GAAP standards.

F.   Responsibilities: Preparing and Reviewing Budgetary and Financial Transactions

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

1.   A preparer must:

- Understand all relevant regulatory requirements, systems and policies, as well as the purpose of the transaction
- Enter accurate data into all fields on a transaction document or system screen
- Record an accurate and thorough explanation of each transaction
- Ensure that any new account and fund linkages requested are appropriate
- Resolve any questions raised during the completion of the transaction or via online edits and related messages
- Forward the completed transaction, with any supporting documents, to a reviewer when appropriate

2.   A reviewer must:

- Inspect transactions to ensure that the preparer properly fulfilled their responsibilities
- Ensure that transactions being reviewed comply with policy, regulatory, and other requirements
- Resolve all questions that arise with a transaction, or ensure that the transaction is reversed until the questions are resolved

3.   Each unit must ensure that all financial and personnel transactions are recorded accurately and in a timely manner. Accurate transactions should reflect the actual value/information involved; contain sufficient detail; and be posted in a timely manner, stored securely, readily retrievable, and safeguarded against improper alteration, disclosure, or use.

4.   All significant online transactions appearing on the general/operating ledger and payroll/personnel system should be validated in a timely manner either at the end of each accounting period, or as specified for online systems. In addition, a representative sample of smaller transactions should also be validated, to ensure that the controls in place are effective.

5.   Employees must be adequately trained in the use of online systems and transactions.

6.   A second person shall be assigned to review financial transactions to ensure that the preparer has properly fulfilled their function.

For more information, contact the [Financial Services Director](#).

III.   Financial Compliance

A.   Overview

Every employee who conducts transactions that affect UC funds must comply with applicable policies, laws, regulations, and special restrictions. To ensure such compliance, each administrative official must be aware of and comply with the following principles and responsibilities.

B.   Principles

1.   Individuals conducting business transactions shall personally face punitive action resulting from blatant violations of policies, laws, regulations, or restrictions affecting the conduct of those transactions.

2.   Anyone who is aware of fraudulent or illegal business transactions conducted in the name of UC shall report them immediately.

3.   Each unit is responsible for the restitution of any disallowance due to noncompliance with policies, laws, regulations, or special restrictions. In certain circumstances, such restitution may be wholly or partially mitigated by higher authorities within the organization.

4.   Employees conducting UC business transactions are responsible for keeping up to date with changing policy, legal and regulatory requirements.

5.   Policy, legal and regulatory requirements, as well as any donor-imposed restrictions, shall be maintained on record with UC and be readily accessible.

C.   Responsibilities

Financial reporting in compliance with regulatory requirements includes the following.

1.   In accordance with Generally Accepted Accounting Principles (GAAP); the basic requirements of these standards as applied at UC ANR are:

- Sources and uses of funds must be aggregated by the type of activity they support, and in accordance with any restriction imposed on their use.
- Revenue is reported when earned, and expenditures are reported when goods or services are received.

- o In general, revenue is earned when UC provides goods or services. For example, on a cost-reimbursed research grant, revenue is earned as the costs are incurred for the conduct of the research.
  - o Expenses are incurred as UC uses goods or services. For example, when laboratory supplies are received, UC incurs the expense. Holding an invoice does not prevent the expense from being incurred.
- Accounting principles must be applied consistently, both within fiscal years and between fiscal years. Central administrative support units review financial information to ensure consistent, UC-wide application of these accounting principles.
- Transactions are classified and recorded consistently.
- Revenue and expense must be recorded in the proper accounting period.

2. Reporting to sponsoring entities in accordance with their specific requirements; federal agencies and entities that serve as conduits for federal funds require adherence to either Office of Management and Budget (OMB) Circulars (see https://nifa.usda.gov/program/capacity-grants and https://nifa.usda.gov/sites/default/files/resource/NIFA_policy_gde_Oct_2014.pdf) and/or Federal Acquisition Regulations (FAR). The primary circular is "OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," commonly referred to as the Omni Circular.

3. Making all financial reporting systems open to regular internal and external audits; external auditors must be cleared and coordinated by the UC ANR Financial Services Director.

For more information contact the Financial Services Director.

IV.   Animal Care Program

A.   Overview

Administrative officials are responsible for ensuring a strong commitment to the humane care of all vertebrate animals used at UC ANR for research, teaching, and training.

B.   Principles

1. The promotion of sensitivity and concern among academic appointees and staff for the need for humane care and treatment of animals.

2. Knowledge about federal, state, and local policies and regulations governing the care and use of laboratory animals, especially the U.S. government principles for the utilization and care of vertebrate animals used in testing, research, and training.

3.   The establishment of administrative and financial support for animal use in research and instruction and ensure that high standards for animal care are an institutional priority.

4.   Encouragement of open and cooperative communication with investigators, the campus Animal Care and Use Committee, and Animal Resource personnel. Receptivity to the needs for resources, facilities improvement, and security measures in order to facilitate biomedical research using animals.

5.   Establishment and/or support of public education endeavors to educate the public, the media, and political and governmental officials of the need for animals in research and instruction, the relevance to human and animal health, advancement of knowledge, and the good of society.

6.   Establishment of procedures for, and direct leadership of, any crisis situation that may arise to counter an assault upon appropriate animal use, which has the potential to threaten the integrity and reputation of the institution.

7.   Consultation with Government and Community Relations regarding responses to inquiries about research being conducted at UC ANR, particularly responses to demonstrations or other activities of animal rights organizations.

For more information contact the Risk and Safety Services Director.

V. Records Management Program

A.   Overview

1.   In keeping with sound business practices, UC ANR creates, gathers, and maintains operational and historic records of its activities. UC has established the Records Management Program to ensure that UC records are appropriately created, managed and preserved, and retrievable when needed. Security and privacy of records and their appropriate disposition must also meet regulatory and policy requirements to assure the protection of the information.

2.   This program provides guidelines for the retention and management of UC records and disposition of records when they are no longer pertinent to UC operations or do not have historic value. The Records Management Program develops and evaluates records disposition schedules for both paper and electronic records systems.

3.   The UC ANR Vice President has assigned responsibility for coordination of the Records Management Program at UC ANR to the Controller's Office which is responsible for the development, coordination, implementation, and management of the program.

4.   The Controller's Office works with and advises UC ANR representatives on a wide range of record-related issues including vital records, form development, record systems design and implementation, and review of adequate controls to comply with legal and

regulatory requirements. This also includes the development and maintenance of retention schedules specific to UC ANR, conveying concerns and issues to the systemwide committee, and reporting periodically on the status of the program.

B.   Principles

1.   All employees at UC ANR who handle administrative records are required to understand and follow applicable policies and laws. Administrative records may appear in a variety of formats, including paper and electronic.

2.   Administrative officials are responsible for ensuring that the following roles and responsibilities for records management are being performed.

- **Record proprietors** determine which records will be created, gathered, and maintained, and produce records for audit and other purposes. Record proprietors may be the manager of an operational unit. For large enterprise record repositories or multiple record filing systems, there may be more than one proprietor.
- **Record custodians** maintain, secure, and care for records in accordance with UC Records Management Program guidelines designated by the record proprietor. This custodian is the manager of the unit. In some cases, the record proprietor and record custodian may be the same person, or there may be more than one custodian.

C.   Resources and background information

- UC Office of the President Business and Finance Bulletin RPM-1 Records Management Program.
- UC Office of the President Business and Finance Bulletin RPM-2 Records Retention and Disposition
- UC Office of the President Records Retention Schedule

For more information contact the Policies, Compliance, and Programmatic Agreements Director.

VI.   External Audit Coordination

Financial Services has responsibility for the oversight of all external audit activities, with the exception of the Regents' financial and A-133 audits, which are coordinated by the respective campus controllers' offices. The role of Financial Services is to assure that the campus responds appropriately to all external audit requests/agencies in a consistent manner. In order to do so, all audit requests must be directed to the Financial Services and should outline the purpose and schedule of the audit or survey to be conducted. Only formal requests will be acknowledged.

For more information contact the Financial Services Director.

VII. Selected Examples of Good Business Practices

In order to establish and maintain an effective accountability structure, the following business practices are recommended.

A. Assigning responsibility to handle appropriately the organization's operating functions, regulatory requirements, while meeting goals and objectives.

B. Developing academic and business plans that address UC objectives and changing economic, industry, and regulatory environments.

C. Ensuring that activity-level objectives flow from the division-wide objectives and strategies.

D. Assessing the associate benefits and risks of a venture before proceeding.

E. Establishing and communicating throughout the organization about what is right and wrong.

F. Communicating clearly to all personnel the responsibilities and expectations for the unit's activities.

G. Structuring the organization to facilitate the flow of information upstream, downstream, and across all activities.

H. Consulting with individuals having the expertise needed to make informed decisions.

I. Documenting key controls that provide evidence that reviews are completed.

J. Specifying the level of competence needed for particular jobs, and translating the desired levels of competence into requisite knowledge and skills.

K. Ensuring that personnel have required knowledge, experience, and training to perform their duties, and cross-training personnel for critical functions.

L. Regularly appraising the performance of all employees of the unit, using established performance management guidelines.

M. Properly protecting and disposing of private and/or sensitive information.

N. Reconciling and validating monthly transactions using the respective campus financial system.

For more information contact the [Policies, Compliance, and Programmatic Agreements Director](#) for referral to the appropriate business unit director.