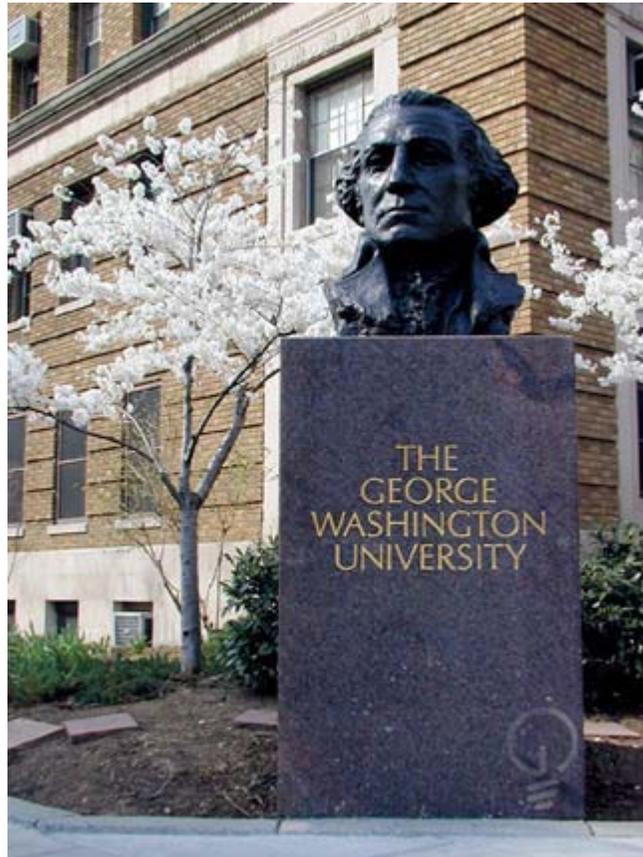


Employee Compliance Guide



"Do the Right Thing"

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A. Table of Contents

A. Table of Contents 2

B. Introduction 3

C. Standards of Conduct 4

D. Compliance Awareness Training Goals 5

E. The Employee Compliance Guide 6

F. The University Compliance Program and the “Regulatory Compliance Help
and Referral Line” 7

G. Summary of Issues and Policies Pertaining to Conduct at the University 8

 1. Contacts with the Media 8

 2. Contacts with Government Agencies/Outside Investigators 8

 3. Copyright and Intellectual Property 8

 4. Entering Into Contracts and Agreements 9

 5. Environmental, Health & Safety 9

 6. Financial Irregularities (Fraud, Embezzlement, Thefts of University Assets) 11

 7. Financial Operations 11

 a. Salary Expenditures 11

 b. Purchased Goods and Services 12

 c. Financial Reporting 12

 d. Collecting, Reporting and Paying Taxes 13

 8. Gifts to the University 14

 9. Information Technology 14

 10. Political Activities and Lobbying 14

 11. Privacy, Security and Confidentiality of Information 15

 12. Record Retention and Management 15

 13. Research 16

 14. Tax Management and Reporting 17

 15. Use of University Resources 17

 16. Workplace Conduct and Employment Requirements 18

H. Things to Remember 20

I. What to do if I Suspect Something is not Right? 20

J. “Do the Right Thing” - Compliance In a Nutshell 21

K. University Process Compliance Checklists 21

 1. Employee Hiring Compliance Checklist 22

 2. Employee Supervisory Compliance Checklist 24

 3. Equipment and Asset Management Checklist 26

 4. Management, Use and Disposal of Dangerous and Hazardous Materials Checklist 27

 5. Privacy, Security and Confidentiality of Information Checklist 28

 6. Research Process Compliance Checklist 29

 7. Revenue Process Compliance Checklist 31

 8. Supply Chain (Procurement Process) Compliance Checklist 32

B. Introduction to the University Compliance Program

Dear Colleagues,

The University operates in an increasingly complex environment of federal, state, and local oversight. There are numerous laws and regulations that govern our activities as an institution, and many government agencies monitoring our activities. The penalties for violating laws and regulations, even when they involve a good faith mistake, are often severe. For this reason we all must be extremely vigilant in how we conduct ourselves and perform our jobs, and we must emphasize compliance with laws and regulations, personal accountability, and ethics in performing our duties at the University.

Although most employees are aware of the policies that apply to their specific jobs, and are sensitive to their requirements, there are still many legal requirements that are not readily apparent to us. In order to help employees understand ethical and legal obligations, the University provides the *Employee Compliance Guide* ("Guide") as an official reference. The Guide is intended to educate employees about key compliance issues, and provides information and resources for helping each of us meet our obligations.

As part of the *Compliance Program*, all faculty and staff are required to participate in general *Compliance Awareness Training*. Some employees will receive training in group settings, while others will be required to attend individual training sessions specific to their work situations or will be required to complete training using web-based modules.

The key to the success of this *Compliance Program* is individual effort. Your cooperation in understanding what is expected of each of us will play an important role in the University's overall compliance with its external obligations, and in maintaining high standards in all of its activities.

Ethical and well-informed performance of personal duties is the responsibility of each of us as members of the University community, and the University is counting on us all, both collectively and individually. Please do your part.

C. Standards of Conduct

As faculty and staff of The George Washington University, it is our responsibility to conduct our activities with the highest standards of conduct in mind. This requires our personal commitment to:

- Become familiar with and comply with relevant University Policies;
- Obey laws and regulations;
- Be honest, fair, and trustworthy in our activities;
- Foster an atmosphere in which equal opportunity is extended to every member of our diverse community;
- Create a safe University community;
- Avoid conflicts of interest between our work and personal affairs; and
- Sustain a culture in which ethical conduct is recognized, respected and promoted.

D. Compliance Awareness Training Goals

What is compliance? Simply stated, compliance means following the laws, regulations and University Policies that govern our everyday activities as members of the University community. *Compliance Awareness Training* is intended to make employees **aware** of the various laws, regulations and policies that they need to know in order to perform their job responsibilities, and to make them aware of where to go for guidance and help. The *Compliance Awareness Training* goals are to:

1. Communicate the magnitude of the regulatory compliance environment that the University and its employees face, and to:
 - a. Introduce the employee to those transactions/processes that have significant regulatory and compliance expectations (high “compliance risk” areas);
 - b. Review the significant consequences the University faces if we fail to comply (fines, criminal prosecution, suspensions, etc.) and to provide some examples of large fines levied against other universities for failing to comply in various operational areas.
2. Provide an initial education to the employee regarding the University’s *Compliance Program*;
3. Introduce the employee to the University’s *Standards of Conduct*, management’s expectation that they “do the right thing,” and how these overarching requirements form the basis for compliance;
4. Provide the employee with a hard copy of the *Employee Compliance Guide* (the “Guide”), and to explain how the Guide provides a roadmap for identifying what to do and where to go to learn how to “do the right thing”;
5. Introduce the employee to the central policy web site and to explain how it is set up, what is published there, and that it identifies the various compliance organizations and contact persons that can help the employee learn how to “do the right thing”; and
6. Explain the purpose and operations of the *Regulatory Compliance Help and Referral Line* and how the employee can use it to help meet his/her compliance responsibilities, and to distribute the *Regulatory Compliance Help and Referral Line* brochures.

E. The Employee Compliance Guide

As stated, all employees are expected to conduct University business in a legal and ethical manner. The purpose of the ***Employee Compliance Guide ("Guide")*** is to assist employees in reaching this goal, and to emphasize the need for and responsibility of all University employees to perform their duties and responsibilities in compliance with applicable federal, state and local laws and regulations as well as the policies of the University.

Although the ***Guide*** addresses a number of specific laws, policies, rules and regulations, it is not intended to be a comprehensive list of all legal and ethical principles. Rather, it provides employees with information about some of the laws, policies, rules, and regulations that have a direct effect on daily University activities and operations. It is also an educational tool and informational directory to be used by the *Compliance Program* to train employees regarding conduct required in the workplace.

Specific ethics or employee compliance questions should be directed to your supervisor first and then to the Compliance and Privacy Office. The Compliance and Privacy Office is located at 825 21st Street N.W., Washington, D.C., and can be contacted by phone at (202) 994-3386, by fax at (202) 994-3390, or by e-mail at comply@gwu.edu.

F. The University Compliance Program and the “Regulatory Compliance Help and Referral Line”

The University’s *Compliance Program* ("Program") reflects the University’s commitment to maintaining the highest ethical principles and complying with all applicable laws, regulations, policies, and procedures. The Assistant Vice President for University Compliance and Privacy is responsible for the administration of the Program. Usually, compliance issues should be addressed through normal administrative channels. However, the University has established a *Regulatory Compliance Help and Referral Line* (Compliance Line) to provide a method for employees to report instances of suspected non-compliance with laws, rules, regulations and policies outside the normal chain of command. This method is intended to preserve confidentiality to the extent possible under University Policy, and allows employees who call the Compliance Line to may remain anonymous if they so chose. If the caller requests anonymity, no attempt will be made to identify the caller. Of course, depending on the allegation, the investigation may be restricted if the caller cannot be contacted for additional information. The telephone number for the Compliance Line is toll free (888) 508-5275, and is available 24 hours a day, 7 days a week. The Compliance Line is administered by the University Compliance and Privacy Office. Employees may also report instances of non-compliance to the Compliance and Privacy Office at (202) 994-3386 or by e-mail at Comply@gwu.edu.

As stated earlier in this Guide, ethical behavior is expected of every University employee. Management personnel at every level are expected to set an ethical "tone" and to be role models for ethical behavior. They should create a culture that promotes the highest standards of ethics and encourages everyone to voice concerns when unethical behavior or incidents of non-compliance with applicable laws, policies, rules or regulations occur. Each employee has an obligation to report any activity that they perceive to violate such laws, policies, rules and regulations to their supervisor, the responsible administrative office, or the Compliance and Privacy Office. Approved University Policies may be found on the University web site at www.policy.gwu.edu or through the University portal under the Quick Links section.

The following summary of University Policies is not a catalog of every law, regulation or policy that applies to the University, but rather a brief overview of the types of issues that employees may face during their daily activities.

***G. Summary of Issues and Policies
Pertaining to Conduct at the University***

1. Contacts with the Media. The University recognizes the significant role the media plays in the fulfillment of our mission. Faculty and staff are encouraged to interact with members of the news media in expressing their **personal** opinions regarding areas of their expertise. When expressing a personal view, the faculty or staff member should indicate that they are expressing their personal opinion and not that of the University. Only the Vice President for Communications may act as the official spokesperson for the University. If an employee is contacted by a member of the media regarding an official internal matter or a matter of institutional policy, the media representative should be referred to the Vice President for Communications at (202) 994-8810. Questions from the media may also be answered by the appropriate senior administrator responsible for the area in question.

2. Contacts with Government Agencies/Outside Investigators. With due consideration to the legal rights of the University and its employees, the University will cooperate with government investigations. If a subpoena, other legal document, or inquiry from a governmental agency is received by an employee of the University (see [Legal Representation of Faculty and Staff](#)) related to University business, whether at home or in the workplace, that employee should immediately notify his or her supervisor and then the Office of the Vice President and General Counsel at (202) 994-6503.

Any other notification of proposed audits or reviews of University records or activities should be forwarded to the Compliance and Privacy Office in accordance with the [Audit Notification Policy](#).

3. Copyright and Intellectual Property

- a. Use of Copyrighted Material.** Permission must be obtained from the copyright owner to use copyrighted materials where such use is not covered under the "fair use" provisions as stated in the [Use and Reproduction of Copyrighted Materials](#) policy. Works should be presumed protected by copyright unless further information from the copyright holder or express notice reveals that the copyright holder intends the work to be freely used by the public, or the work is determined to be in the public domain.
- b. Intellectual Property.** In the normal course of research and academic endeavors, intellectual property may be discovered or created. The scholars and creators should review the University's [Patents and Scholarly Work](#) policy and the University's [Copyright Policy](#) and disclose new intellectual property to the University as required. Discoveries made with federal funds have to be reported in a timely manner to the federal government in accordance with Bayh-Dole regulations, which provide the legal framework for the transfer of University generated, federally funded inventions to the commercial marketplace.

4. Entering Into Contracts and Agreements. No employees should sign contracts or agreements that bind the University without approval from the Executive Vice President and Treasurer. The Executive Vice President and Treasurer has delegated certain signing authority in the [Signing of Contracts and Agreements](#) policy.

Before any agreement is signed, the status of the individual, partnership, or corporation with whom the University is contracting must be known to determine whether there are regulatory issues associated with its/their being a U.S. entity or person ([Tax Issues Regarding Payments to Individuals who are not U.S. Citizens or nor U.S. Lawful Permanent Residents](#)), whether it/they qualify as a [Disadvantaged Business Enterprises](#), whether it/they are currently debarred from doing business with the U.S. government ([Debarred Suppliers Policy](#)), and whether it/they have completed a supplier registration form ([Supplier Registration Policy](#)) to meet the Internal Revenue Service's (IRS) reporting and withholding requirements.

No contract or agreement should be signed until there is sufficient documentation to support pricing as fair and reasonable ([Bids, Quotations and Sole Source Justification Policy](#)). If personal services are involved, sufficient documentation is needed to support the payment ([Worker Classification Policy: Independent Contractor v. Employee Status](#)). If any services are to be performed overseas, the [Policy on International Contract Compliance](#) should be reviewed.

Any academic department, center, office or other University entity that desires to enter into any written agreement with one or more entities outside the University for academic purposes should follow the [Approval of Academic Agreements Policy](#).

5. Environmental, Health and Safety Issues.

- a. Environmental.** University Policies require that all employees manage hazardous materials in a manner that maximizes protection of human health and the environment. This means that employees are accountable for the proper ordering, handling, storing and/or disposal of items of a hazardous nature, thereby preventing illnesses and injuries, and possible pollution of the air, sewer systems, ground, or water. Environmental policies require that all employees be trained to perform their duties and conduct their activities in an environmentally responsible manner. To accomplish this goal, the University's Office of Risk Management, the Energy and Environmental Management Office of Facilities Management, and the Medical Center's Office of Research Safety, Bio-Security and Emergency Management and Radiation Safety Office, provide required and optional training courses regarding chemical, radioactive, and biological waste disposal, storm water pollution prevention, as well as training to help employees become more aware of environmental impacts and responsibilities. All of the University environmental policies are published on the central policy web site (<http://www.policy.gwu.edu/>) and may also be found on the Office of Risk Management web site or in the Medical Center's [Health and Safety Manual](#). For guidance regarding your

Employee Compliance Guide

responsibilities or to report an activity that seems inconsistent with policy, please contact the Office of Risk Management at (202) 994-3265 or the Office of Research Safety, Bio-Security and Emergency Management at (202) 994-3282. Below are a few of the environmental-related policies that employees should be aware of and comply with:

1. [Electronic Equipment Recycling Policy](#)
2. [Hazardous Waste Management Policy](#)
3. [Mercury-Containing Lamp Policy](#)
4. [Recycling Policy](#)
5. [Use of Radioactive Materials Policy](#)

b. Health and Safety. The administration wants all faculty, staff and students to enjoy a safe and healthy environment. All University employees must perform their duties in compliance with all applicable institutional policies, and federal, state and local laws and standards relating to the protection of student and employee health and safety. Employees are responsible for becoming familiar with and understanding how these laws, regulations, policies and procedures apply to their specific job. Employees should also seek advice from their supervisors, the Office of Risk Management, the Office of Radiation Safety, and the Office of Research, Bio-Security and Emergency Management as needed. Each employee is responsible for reporting to his or her supervisor, and to the Office of Risk Management, any serious workplace injury or situation presenting a danger of injury so that timely corrective action may be taken. Information regarding the University's Policies and procedures may be found on the central policy web site at <http://www.policy.gwu.edu/>, by contacting the Office of Risk Management at (202) 994-3265, or by contacting the Office of Research Safety, Bio-Security and Emergency Management at (202) 994-3282. The following are some of the health and safety policies that employees should be aware of and comply with:

1. [Adverse Weather and Other Emergency Conditions Policy](#)
2. [Asbestos Policy](#)
3. [Bloodborne Pathogens Exposure Control Policy](#)
4. [Control of Hazardous Energy \(Lockout/Tagout\) Policy](#)
5. [Drug Free Workplace Policy](#)
6. [Emergency Planning and Community Right-to-Know \(EPCRA\) Policy](#)
7. [Ergonomics Policy](#)
9. [Evacuations During Fire Alarms Policy](#)
10. [Fire Prevention and Protection Policy](#)
11. [Hazard Communication Policy](#)
12. [Hot Work Policy](#)
13. [Laboratory Chemical Hygiene Policy](#)
14. [Laser Safety Policy](#)
15. [Lead-Based Paint Policy](#)

Employee Compliance Guide

16. [Mold Policy](#)
18. [Motor Vehicle Safety Policy](#)
19. [Open Flames and Devices Policy](#)
20. [Permit-Required Confined-Space Policy](#)
21. [Personal Protective Equipment Policy](#)
22. [Power Tool Safety Policy](#)
23. [Use of Radioactive Materials Policy](#)
24. [Respiratory Protection Policy](#)
25. [Smoking Policy](#)
26. [Threats and Acts of Violence Policy](#)
27. [Workers Compensation Policy](#)

6. Financial Irregularities (Waste, Fraud, Embezzlement, Theft of University Assets). The elimination of waste, fraud and abuse is the responsibility of all University employees. Because the University performs work for the federal government, and because the University submits invoices and receives payment from the government, it is subject to the False Claims Act. Submitting false and incomplete invoices to federal agencies, whether intentionally or unintentionally, may subject the University and/or individuals to substantial fines, penalties and interest. Any suspected theft, misappropriation of funds, and other fiscal irregularities should be reported to the Compliance and Privacy Office in accordance with the [Reporting Financial Irregularities](#) policy.

7. Financial Operations. The financial operations of the University consist of activities such as collecting and receiving revenue, hiring employees, purchasing and paying for goods and services, paying taxes, reporting financial operations, etc. Each of these areas may involve regulatory issues. The following are some of the policies that faculty and staff employees should be aware of:

- a. **Salary Expenditures.** Substantial portions of University operations are expended on salary and wages. There are numerous labor laws dealing with hiring and paying of employees along with the associated benefits. There are Equal Employment Opportunity (EEO) and Department of Homeland Security (DHS) regulations that must be followed in the recruitment and hiring process. In the payment process, there are Fair Labor Standards Act (FLSA) and IRS regulations that must be complied with in the payment for services rendered. There are various benefits that must be administered by departments such as those pertaining to the Family and Medical Leave Act. Employees working directly on federally sponsored programs are subject to regulations issued by the Office of Management and Budget (OMB) Circulars A-21, A-110, and A-133. Conflicts of interest and nepotism should be avoided in the employment process.
 1. Temporary student employees may have to comply with regulations issued by the Department of Education (DOE) as part of their College Work Study Program (CWSP) and their overall financial aid restrictions.

Employee Compliance Guide

2. Salaries and wages charged to federally sponsored programs must be verified in accordance with the [Effort Certification Policy](#). Transfers of salaries and wages on sponsored projects must be done on a timely basis and in accordance with the [Cost Transfers on Sponsored Agreements Policy](#).
 3. **Overtime Compensation.** The Fair Labor Standards Act (FLSA) entitles non-exempt employees of the University who are required or permitted to work in excess of forty hours in a workweek to receive payment for overtime at the rate of time and one-half. Permission to work overtime must be obtained **in advance**. The FLSA requires that employees be paid in a timely manner, and managers should be familiar with the [Payroll Time Reporting Policy for Employees Paid Bi-Weekly](#). Questions concerning overtime, or other employment-related issues, should be communicated to the Human Resource Services Office at (202) 994-9610.
- b. Purchased Goods and Services.** Non-salary expenditures include items such as goods and services and are typically ordered through the Supply Chain Organization. No employee may expend University funds for any purchase unless the person is authorized to make the purchase, and unless the purchase is made in accordance with all institutional purchasing policies, including those concerning [Debarred Suppliers](#), [Disadvantaged Business Enterprises](#), [Worker Classification \(Independent Contractors v. Employee Status\)](#), [Procurement Cards](#), [Taxable and Non-Taxable Payments to Students \(Stipends\)](#), [Travel Advances](#), [Travel and Entertainment](#), [International Travel Insurance](#), and the [Identification and Treatment of Unallowable Costs](#). No personal items may be purchased using the University's procurement systems (see the [Personal Purchases Policy](#).)
1. The University is generally exempt from sales tax on invoices paid directly by the University's Supply Chain/Accounts Payable Department. Purchases from, or sales to, an employee or immediate family member of supplies, materials, services, equipment, or property are permissible only as provided in the [Conflict of Interest Policy for Non-Faculty Employees](#).
 2. All expenditures for goods or services must contain sufficient documentation to meet the various requirements, as applicable, of the IRS, OMB Circular A-21 and DHS. There are numerous requirements concerning sufficient documentation to justify the expenditures and the allocation of the expenditure to a particular department or project. Certain types of costs may be unallowable by University, government and/or sponsor rules. Certain types of payments may have to be reported to the IRS at the end of the calendar year.
- c. Financial Reporting.** There are a significant number of financial reporting requirements that are imposed upon the University. Annual financial reports must be filed in accordance with the Financial Accounting Standards Board (FASB) rules, and additional reports must be filed because of the audit and reporting requirements of OMB Circular A-133. Financial reports also must be filed with the Department of Education (DOE) as part of the annual Integrated Postsecondary

Employee Compliance Guide

Education Data System (IPEDS) reporting. For most sponsored projects, individual financial reports must be filed in accordance with regulations found in OMB Circular A-110.

- d. Collecting, Reporting and Paying Taxes.** Even though the University is classified as a not-for-profit entity, it still is responsible for collecting, reporting and paying numerous taxes such as sales taxes ([Sales Tax Collection, Reporting and Remittance Policy](#)), various employment taxes, income taxes associated with Unrelated Business Income (see the [Unrelated Business Income Taxation Policy](#)), and is also responsible for reporting to the IRS certain payments made to vendors (see the [1099 Tax Reporting & Withholding Policy](#)).

The following are many of the most relevant financial operations policies:

1. [Anti-Money Laundering and Bank Secrecy Act Compliance Policy](#)
2. [Capital Asset Management Policy](#)
3. [Check Replacement and Cancellation Policy](#)
4. [Check Cashing Policy](#)
5. [Conflict of Interest Policy for Non-Faculty Employees](#)
6. [Cost Transfers on Sponsored Agreements Policy](#)
7. [Direct Deposit Policy](#)
8. [Disbursements in Foreign Currency Policy](#)
9. [Effort Certification Policy](#)
10. [Financial Management Responsibility Policy](#)
11. [Furniture and Equipment Capitalization Threshold Policy](#)
12. [General Ledger Chart of Accounts Maintenance Policy](#)
13. [I-9 Employment Eligibility Verification Policy](#)
14. [International Travel Insurance Policy](#)
15. [Labor Adjustments and Redistributions Policy](#)
16. [Opening Bank Accounts Policy](#)
17. [Payroll Check Distribution Policy](#)
18. [Payroll Time Reporting Policy for Employees Paid Bi-Weekly](#)
19. [Procurement Card \(P-Card\) Policy](#)
20. [Sponsorship of Foreign Nationals for the H-1B Nonimmigrant and Permanent Residence Immigrant Visas Policy](#)
21. [Student Tuition Refund Policy](#)
22. [Surplus University Property Policy](#)
23. [Taxable and Non-Taxable Payments to Students \(Stipends\) Policy](#)
24. [Travel Advance Policy](#)
25. [Travel and Entertainment Policy](#)
26. [Unallowable Costs \(Identification and Treatment of Unallowable Costs Policy\)](#)
27. [Unclaimed Property Policy](#)
28. [Unrelated Business Income Taxation Policy \(UBIT\)](#)
29. [Worker Classification Policy: Independent Contractor v. Employee Status](#)

8. Gifts to the University. The University has an Advancement Office that coordinates and monitors gifts of cash and pledges that are received from students, alumni, parents, friends of the University, and corporate sponsors. The University has specific policies concerning who may accept certain types of gifts ([Gift Acceptance Policy](#)), and who should record the gifts in the University records ([Gift Processing Policy](#)). Only the Executive Vice President and Treasurer can accept certain types of gifts or gifts with certain restrictions. All gifts must be processed through the Advancement Office.

9. Information Technology. Information technology is critical to meeting the University's educational, research, and business goals. To protect the University's systems and provide information on how to access these systems securely and appropriately, the University has instituted policies listed below. All employees should familiarize themselves with these policies. Failure to comply with these policies may result in suspension, expulsion, or termination.

- a. [Code of Conduct for Users of Computing Systems and Services](#)
- b. [Data Classification Security Policy](#)
- c. [GWMail Policy](#)
- d. [GW NetID: Individual Accounts Policy](#)
- e. [Local Support Partner \(LSP\) Policy](#)
- f. [Network Usage Policy](#)
- g. [System Access Policy](#)
- h. [Enterprise Accounting System \(EAS\) Access and Security Administration Policy](#)
- i. [Telephone/Wireless Communication Usage Policy](#)
- j. [Voice Mail Broadcast Message Policy](#)
- k. [GW Web Content Policy](#)
- l. [Information Security Policy](#)
- m. [Acquisition of Hardware and Software Policy](#)

10. Political Activities and Lobbying

- a. **Political Activities.** An employee may not participate in political activities, such as campaigning for candidates in federal, state or local elections, during time that should be devoted to University employment. Employees may not use University property, equipment or supplies for political activities. Employees may not represent the University in any type of political activity. For more information, please see the [Political Activity Policy](#).
- b. **Lobbying.** Employees may not use federal funds, or University funds that may be allocated to federal research, for lobbying activities. For more information, please see the [Use of Federal Funds for Lobbying Policy](#).

11. Privacy, Security and Confidentiality of Information. Most documents collected, assembled or maintained by University personnel in the regular course of business are considered confidential. Employees that have access to personally identifiable information for students, patients and/or employees should be familiar with the policies under the Family Educational Rights and Privacy Act (FERPA), the Health Insurance Portability and Accountability Act (HIPAA), and the Gramm-Leach-Bliley Act (GLB). The University also has specific privacy policies such as the [Privacy of Student Records Policy](#), [Health Information Privacy Policy](#) and the [Information Security Policy](#).

Information Security and Confidentiality. Information from University files and records, and computer systems used to access that information, may be used only for official purposes. Every employee has a responsibility to maintain the security and confidentiality of University information, to prevent accidental or unauthorized disclosure, and to comply with information security policies and procedures. Note that student records and health records are subject to additional legal safeguards. An employee may access or disclose confidential and sensitive information only as permitted by contract, state or federal law or regulation, within the scope of his or her employment, or pursuant to an approved University Policy. External requests for confidential information and documents should be referred to the Office of the Vice President and General Counsel at (202) 994-4433, (see [Procedures Governing Summonses, Subpoenas, Lawsuits, Notices and Letters from Lawyers](#)) or to the Compliance and Privacy Office at (202) 994-3386 pursuant to the [Audit Notification Policy](#), as applicable.

12. Record Retention and Management. The University is required to maintain the integrity and accuracy of its business documents by regulations issued by the DOE, the Department of Health and Human Services (DHHS), the IRS, the Environmental Protection Agency (EPA), DHS, and numerous other federal and state agencies.

- a. **Accuracy of Records.** Employees of the University are required to maintain the integrity and accuracy of business documents and records for which they are responsible. No one may enter false information on a document, and no one without the authority to do so may alter, destroy or expunge information on any record or document. No employee should change or alter information on their own or their immediate family member's records ([Conflict of Interest Records Entry Policy](#)).
- b. **Retention and Disposal of Records.** The University recognizes the need for orderly management and retrieval of all official records, and for a documented records retention and destruction schedule that is consistent with applicable laws and regulations. Reference the [\(Interim\) Record Retention Policy](#) for specific record retention requirements, or contact the Office the Vice President and General Counsel at (202) 994-6503.

Employee Compliance Guide

13. Research. The University has numerous research compliance policies addressing operational and financial requirements such as human subject research, research misconduct, effort certification, classified research, unallowable costs, etc. Employees responsible for research activities should make themselves thoroughly familiar with the administrative, operational, financial, and reporting requirements associated with the sponsored project.

As this may be one of the **most highly regulated and audited areas** of the University, any person involved in research may need to contact the Office of Research Training and Compliance, Office of Research Services, the Office of Health Research, Compliance and Technology Transfer, and/or the Office of Grants and Contract Accounting Services to understand all of the requirements. The following is just a quick listing of some of the applicable policies:

- a. [Award Management and Closeout Policy](#)
- b. [Classified Research Policy](#)
- c. [Conflict of Interest and Commitment for Faculty and Investigators Policy](#)
- d. [Consistency in Charging Administrative and Clerical Costs Associated with Research Policy](#)
- e. [Continuing Review Policy for Medical and Non-Medical Human Subject Research Policy](#)
- f. [Cost Sharing on Federal Sponsored Agreements Policy](#)
- g. [Cost Transfers on Sponsored Agreements Policy](#)
- h. [Effort Certification Policy](#)
- i. [Export Control \(Sharing of Information\) Policy](#)
- j. [Federal-Wide Project Assurance Policy](#)
- k. [Humanitarian Use Device Policy](#)
- l. [Identification and Treatment of Unallowable Costs Policy](#)
- m. [Institutional Review Board \(IRB\)](#)
- n. [Interdepartmental Service Centers/Recharge Centers Policy](#)
- o. [Laboratory Chemical Hygiene Policy](#)
- p. [Policy and Procedures Regarding Allegations of Research Misconduct](#)
- q. [Policy Regarding the Creation, Use and Disclosure of Limited Data Set Information \(LDS\) under HIPAA](#)
- r. [Policy Regarding the use of Recombinant DNA \(rDNA\) in Research](#)
- s. [Program Income Policy](#)
- t. [Protection of Human Research Subjects Policy](#)
- u. [Use of Radioactive Materials Policy](#)
- v. [Reportable Events Policy](#)
- w. [Research Grants and Contracts Definition](#)
- x. [Interim Policy for Compliance Regarding Select Agents](#)
- y. [Subrecipient Monitoring Policy](#)
- z. [Taxable and Non-Taxable Payments to Students \(Stipends\) Policy](#)
- aa. [Use of Animals in Research Policy](#)

14. Tax Management and Reporting. Even though the University is classified as not-for-profit, there is still a significant amount of tax collection, payment, and reporting that is required. The penalties for noncompliance are severe so it is important that employees be familiar with the tax policies and the Tax Department (202-973-1000). The following are some of the tax related policies:

- a. [1099 Tax Reporting & Withholding Policy](#)
- b. [Contribution Reporting](#)
- c. [Tax Issues Regarding Payments to Individuals who are not U.S. Citizens or not U.S. Lawful Permanent Residents Policy](#)
- d. [Political Activity Policy](#)
- e. [Relocation Expense Reimbursement Policy](#)
- f. [Sales Tax Collection, Reporting and Remittance Policy](#)
- g. [Supplier Registration Policy](#)
- h. [Taxable and Non-Taxable Payments to Students \(Stipends\) Policy](#)
- i. [Taxation of Employee Tuition Benefits](#)
- j. [Taxation of Gifts, Prizes and Awards to Employees Policy](#)
- k. [Travel and Entertainment Policy](#)
- l. [Unclaimed Property Policy - Escheatments](#)
- m. [Unrelated Business Income Taxation Policy \(UBIT\)](#)

15. Use of University Resources

- a. **Use of University-Owned Property.** As a general rule, employees should only use University property and assets for University business purposes ([Personal Use of University Resources](#)). There may be situations where incidental or *de minimus* use of University property, such as information technology resources (telephones, fax machines, computers, software, data networks, and Internet access) is permissible, provided such use complies with applicable policies and does not result in any additional cost to the University or hinder work performance. Employees are required to use reasonable care in protecting the safety and condition of University property and may be held responsible for its loss or destruction if reasonable care has not been exercised.
- b. **Computer Software.** Employees must abide by all software licenses. Some software is licensed for individual computers, some is licensed for University-wide use, and some is freely distributed over the Internet. It is your responsibility to know which licensing scheme applies to software you use, and to make no unauthorized copies of software for yourself or anyone else. Questions regarding applicable software license agreements should be forwarded to the Information Systems and Services (ISS) Department.
- c. **Purchasing.** You may not use University procurement systems (including the PCard) or contracts to make personal purchases (See the [Personal Purchases Policy](#)).

16. Workplace Conduct and Employment Requirements. As faculty, staff, and students of The George Washington University it is our responsibility to conduct our activities with the highest standards of conduct in mind. This requires our personal commitment to: Become familiar with and comply with relevant University Policies; obey laws and regulations; be honest, fair, and trustworthy in our activities; foster an atmosphere in which equal opportunity is extended to every member of our diverse community; create a safe University community; avoid conflicts of interest between our work and personal affairs; and sustain a culture in which ethical conduct is recognized, respected, and promoted.

- a. **Adverse Weather.** The University typically remains open even when many other organizations are closed. Employees are expected to report to work as normal unless communicated otherwise. Review the [Adverse Weather and Other Emergency Conditions Policy](#) to determine where and how to receive information concerning the University's operating status.
- b. [Code of Conduct for Users of Computing Systems and Services](#). Computer systems and services are to be used in a manner that supports the mission of the University. Failure to abide by this code may result in disciplinary actions.
- c. **Conflicts of Interest.** An employee may experience many types of conflicts of interest relating to his/her employment with the University. For example, an employee may have a direct or indirect financial or special interest in a business or other activity that conflicts with his/her University responsibilities. That interest must be disclosed to the University and managed to avoid an actual conflict of interest ([Conflict of Interest Policy for Non-Faculty Employees](#) and [Policy on Conflicts of Interest and Commitment for Faculty and Investigators](#)). An employee may have responsibilities concerning hiring and managing employees where family relationships could result in conflicts of interest ([Nepotism in Employment Policy](#)). Also, an employee's job responsibilities may involve collecting, entering and processing data into University records for themselves or family members, which may create a conflict of interest ([Conflict of Interest Records Entry Policy](#)).
- d. **Disruption of University Functions.** The University respects the rights of academic freedom and the rights of individuals to express their opinions and beliefs. However, faculty, staff and students need to know that the University's [Disruption of University Functions Policy](#) sets limits on what is acceptable behavior. Behavior beyond those limits may result in disciplinary actions.
- e. **Drug-Free and Weapon-Free Workplace.** The unlawful manufacture, distribution, possession, or use of a controlled substance in or on any premises or property owned or controlled by the University, including vehicles, is prohibited. Any employee who is found guilty (including a plea of no contest) or has a sentence, fine, or other criminal penalty

Employee Compliance Guide

imposed by a court for an offense involving a controlled substance that has occurred in or on University property shall report such action to his or her supervisor or to Human Resource Services within five (5) days. Any employee who unlawfully manufactures, sells, distributes, possesses or uses a controlled substance on University property, regardless of whether such activity results in the imposition of a penalty under a criminal statute, will be subject to appropriate disciplinary action. The University also prohibits weapons ([Firearms and Weapons Policy](#)) in all facilities and grounds, parking lots, and recreational and housing facilities. Only police officers and those licensed for business purposes are permitted to carry weapons.

- f. **Equal Employment Opportunity.** The University prohibits unlawful discrimination on the basis of race, color, religion, sex, national origin, disability, age, veteran status and sexual orientation in recruitment, employment, promotion, compensation, benefits or training ([Equal Employment Opportunity/Affirmative Action Statement](#)). The University's Equal Employment Opportunity Office manages all allegations of discrimination and can be reached at (202) 994-9656.
- g. **Nepotism.** An employee may not directly influence issues relating to the employment, or the terms and conditions of employment of a person who is a member of the employee's immediate family, with whom he or she shares a household, or with whom he or she has a personal relationship. See the University's [Nepotism in Employment Policy](#).
- h. **Sexual Harassment.** The environment for employees and students should be free from inappropriate conduct of a sexual nature in the workplace or classroom. The University is committed to complying with federal and state laws regarding sexual harassment ([Policy and Procedures Governing Sexual Harassment Complaints](#)). Employees found to have engaged in either sexual harassment or sexual misconduct may be subject to disciplinary action, up to and including termination. The University's Sexual Harassment Response Coordinator (within the Office of the Vice President and General Counsel) can assist with these issues, and may be reached at (202) 994-6503.
- i. **Smoking Policy.** Smoking is not permitted in most of the University's buildings ([Smoking Policy](#)).
- j. **Violence and Threats of Violence.** The University will not tolerate violence or threats of violence by faculty, staff or students. ([Threats and Acts of Violence Policy](#)).

H. Things to Remember

- Do not discriminate against an employee, student, applicant or vendor because of race, gender, religion, national origin, color, age, disability, sexual orientation or preference, or veteran's status.
- Commit to the highest standards of business and ethical conduct in all activities.
- Respect the rights of others.
- Avoid conflicts of interest and self-dealing.
- Be aware of laws, rules, regulations and policies that apply to your job.
- Know where to find all approved University Policies (policy web site-<http://www.policy.gwu.edu/>).
- Promote accuracy and truth in University business transactions.
- Observe sound business practices in effort reporting and billing services.
- Do not accept any gift that could appear to influence your official conduct.
- Maintain absolute confidentiality regarding student, employee, and patient records.
- Report any perceived wrongdoing to your supervisor or the University Compliance and Privacy Office.
- Do not destroy any records except in accordance with the [\(Interim\) Record Retention Policy](#).

I. What Should I do if I Suspect Something is Not Right?

It is every faculty, staff and student's ethical and moral responsibility to report suspected waste, fraud, abuse, and other illegal activities or unethical conduct. Promptly notify appropriate University officials of the facts and circumstances of any suspected violation of laws, rules, regulations or policies affecting the operation of the University. University Policies and federal and state laws protect from retaliation individuals who provide information regarding possible illegal activities in the workplace. You do not have to identify yourself if you mail your concern or call the "*Regulatory Compliance Help and Referral Line*." However, anonymous calls may hamper the University's ability to investigate and address allegations of improper conduct. Cooperate fully with all inquiries or investigations.

When you have good cause to suspect something is not right:

- Talk to your supervisor, and/or;
- Report your concern to the appropriate University administrative office, and/or;
- Call the "*Regulatory Compliance Help and Referral Line*" at (888) 508-5275, or;
- Contact the Compliance and Privacy Office by mail at 825 21st Street NW, Washington, DC, 20052, by e-mail to Comply@gwu.edu, by phone at (202) 994-3386, or by fax at (202) 994-3390.

J. "Do the Right Thing" - Compliance In a Nutshell

It is every employee's responsibility to comply with federal, state and local laws and regulations, and University Policies that apply to his or her job. It is also every employee's responsibility to report concerns to his or her supervisor or to the Compliance and Privacy Office if illegal or unethical behavior is suspected.

K. University Process Compliance Checklists

The following checklists are short summaries of processes within the University that an employee may be involved with or responsible for. If you are responsible for or involved in the process, you should be knowledgeable about the policies supporting the process.

1. Employee Hiring Compliance Checklist
2. Employee Supervisory Compliance Checklist
3. Equipment and Asset Management Checklist
4. Management, Use and Disposal of Dangerous and Hazardous Materials Checklist
5. Privacy, Security and Confidentiality of Information Checklist
6. Research Process Compliance Checklist
7. Revenue Process Checklist
8. Supply Chain (Procurement Process) Compliance Checklist

1. Employee Hiring Compliance Checklist

1. Are you involved in any part of the process of hiring new employees?
 - a. See [Overview of the Steps in the Recruitment Process for Staff Positions](#)¹
 - b. See [Worker Classification Policy: Independent Contractor v. Employee Status](#)
2. Do you advertise for or recruit potential employment candidates?
 - a. See the “Recruitment” section of the [Recruiting and Hiring Employees](#)²
 - b. See [Equal Opportunity Statement](#)
 - c. See [Employment of Persons with Disabilities](#) and [Disabilities Policy](#)
3. Are you involved in the hiring process for students?
 - a. See the “Student Employment” section of the [Recruiting and Hiring Employees](#)
 - b. Are you involved in the hiring process for students under a Federal Work Study Program?
 - 1) See [The Federal Work Study Program](#)
4. Are you involved in the hiring process for employees, including students, for work performed on sponsored research projects?
 - a. See [Paying Students for Work Performed on Sponsored Research Projects](#)
 - b. See [Identification and Treatment of Unallowable Costs](#)
 - c. See [Effort Certification Policy](#)
 - d. See [Consistency in Charging Administrative and Clerical Costs Associated with Research](#)
 - e. See [Cost Sharing on Federal Sponsored Agreements](#)
 - f. See [Cost Transfers on Sponsored Agreements](#)
5. Are you involved in any aspect of selecting a potential candidate for employment (such as screening applicants, checking references, interviewing candidates, administering employment tests, etc.)?
 - a. See the “Selection” section of the [Recruiting and Hiring Employees](#)
 - b. See [Background Checks](#)
 - c. See [Sponsorship of Foreign Nationals for the H-1B for the Nonimmigrant and Permanent Residence Immigrant Visas Policy](#)
 - d. See [Conflict of Interest Records Entry Policy](#)
 - e. See [Nepotism in Employment Policy](#)

¹ From the [George Washington University Supervisor's Guide](#).

² From the [George Washington University Supervisor's Guide](#) and [Recruitment Process For Staff Positions at The George Washington University](#).

Employee Compliance Guide

6. Do you extend or convey job offers to employment candidates?
 - a. See the “Hiring” section of the [Recruiting and Hiring Employees](#)

7. Do you perform administrative functions or paperwork to conclude the hiring process?
 - a. See “Initiation of Employment Forms” in the [Recruiting and Hiring Employees](#)
 - b. See [I-9 Employment Eligibility Verification Policy](#)

2. Employee Supervisory Compliance Checklist

1. Do you manage/supervise other employees' work behavior or conduct?
 - a. See [University Culture*](#) and [University Work Rules*](#)
 - b. See [Work Standards and Conduct](#)
 - c. See [Nepotism in Employment Policy](#)
 - d. See [Personal Use of University Resources Policy](#)
 - e. See [Telephone/Wireless Communication Usage Policy](#)
 - f. See [Threats and Acts of Violence](#)
 - g. See [Firearms and Weapons Policy](#)
 - h. See [Smoking Policy](#)
 - i. See [Substance Abuse Policy*](#)

2. Do you set work schedules or work hours, or approve or track employee leave?
 - a. See [Hours of Work Policy](#)
 - b. See [Administering Employee Leave*](#)
 - c. See [Leave Policy](#)
 - d. See [Telecommuting Policy](#)

3. Do you monitor, review or approve employee pay or compensation?
 - a. See [Payroll Time Reporting Policy](#)
 - b. See [Compensating Employees](#)
 - c. See [Compensatory Time](#)
 - d. See [Paying Students under the Federal Work Study Program](#)
 - e. See [Tax Issues Regarding Payments to Individuals who are not US Citizens or not US Lawful Permanent Residents](#)
 - f. See [Paying Students for Work Performed on Sponsored Research Projects](#)

4. Do you evaluate employee performance, or administer employee discipline?
 - a. See [Managing Performance and Conflict*](#)

5. Do you manage/supervise employees who have access to private/confidential information?
 - a. See [Code of Conduct for Users of Computing Systems and Services Policy](#)
 - b. See [Data Classification Security Policy](#)
 - c. See [Enterprise Accounting System \(EAS\) Access and Security Administration Policy](#)
 - d. See [Information Security Policy](#)
 - e. See [Privacy Policy Statement](#)
 - f. See [\(Interim\) Record Retention Policy](#)

6. Are you responsible for maintaining/supporting equal opportunity and diversity in your office?
 - a. See [Disabilities Policy](#)
 - b. See [Equal Opportunity/Affirmative Action Statement](#)

Employee Compliance Guide

- c. See [Managing Diversity in the Workplace](#)*
 - d. See [Religious Accommodation Policy](#)
7. Are you responsible for helping maintain/support a safe, secure and healthy office environment?
- a. See [Adverse Weather and Other Emergency Conditions Policy](#)
 - b. See [Fire Prevention and Protection Policy](#)
 - c. See [General Safety Policy](#)
 - d. See [Policy and Procedures Regarding Sexual Harassment](#)
 - e. See [Keeping the University Safe](#)*
8. Do you work with employees to identify job-specific needs and available training?
- a. See [Employee Training and Development Policy](#)
 - b. See [Training and Development](#)*

*From the [George Washington University Supervisor's Guide](#) and the [Employee Handbook](#)

3. Equipment and Asset Management Checklist

1. Are you involved in the purchase or acquisition of capital assets?
 - a. See [Furniture and Equipment Capitalization Threshold Policy](#), or
 - b. See [Acquisition of Hardware and Software policy](#).
2. Are you involved in obtaining an asset from a gift?
 - a. See [Gift Acceptance Policy](#).
3. Are you charging the cost of the asset to a sponsored project? You will need to receive prior approval from the Office of Research Services.
 - a. See [Identification and Treatment of Unallowable Costs](#).
4. Are you responsible for the control and use of the equipment?
 - a. See [Capital Asset Management Policy](#),
 - b. See [Personal Use of University Resources Policy](#),
 - c. See [Policy Limiting Distribution and Sharing of Information, Technology and Commodities Both Internationally and Domestically](#)
 - d. See [Telephone and Wireless Communications Usage Policy](#)
5. Are you responsible for the disposition of the equipment? If the equipment was purchased using sponsored funds, check with the Office of Research Services.
 - a. See [Surplus University Property Policy](#)
 - b. See [Electronic Equipment Recycling Policy](#)
6. If you are disposing of equipment, does the equipment contain confidential or private information, or copyrighted software?
 - a. See [\(Interim\) Record Retention Policy](#)
 - b. See [Use and Reproduction of Copyrighted Materials](#)

4. Management, Use and Disposal of Dangerous and Hazardous Materials Checklist

1. Do you generate or work with any materials or substances that might be considered dangerous or hazardous to human beings or to the environment?
 - a. See [Hazardous Waste Management Policy](#)
 - b. See [Laboratory Chemical Hygiene Policy](#)
 - c. See [Use of Radioactive Materials](#)
 - d. See [Biohazardous Waste Disposal](#)
 - e. See [Bloodborne Pathogen Exposure Control Policy](#)
 - f. See [Personal Protective Equipment Policy](#)
 - g. See [Respiratory Protection Policy](#)
 - h. See [Policy Regarding Use of Recombinant DNA \(rDNA\) in Research](#)
 - f. See [Interim Policy for Compliance Regarding Select Agents](#)
 - g. See [Used Oil](#)

2. Are you responsible for disposing of items such as batteries, light bulbs or ink cartridges, or machines or equipment that contain such items?
 - a. See [Battery Recycling and Disposal](#)
 - b. See [Mercury-Containing Lamp Policy](#)
 - c. See [Electronic Equipment Recycling Policy](#)
 - d. See [\(Interim\) Record Retention Policy](#)

5. Privacy, Security and Confidentiality of Information Checklist

1. Do you have access to, maintain, share or transmit medical records, student records or financial records, or any other information that may be considered confidential or private?
 - a. See [Data Classification Security Policy](#)
 - b. See [George Washington University Privacy Policy Statement](#)
 - c. See [Health Information Privacy Policy](#)
 - d. See [HIPAA Policy Regarding Health Insurance and Flex Fund](#)
 - e. See [Information Security Policy](#)
 - g. See (FERPA) [Privacy of Student Records](#)
 - h. See [\(Interim\) Record Retention Policy](#)
 - i. See [Storing and Communicating Protected Health Information](#)

2. Have you ever received a subpoena or summons, or a request from an auditor or government official to inspect or review records or computer systems?
 - a. See [Audit Notification Policy](#)
 - b. See [Procedures Governing Summonses, Subpoenas, Lawsuits, Notices, and Letters from Attorneys](#)

3. Do you use, computers and/or University databases to access, maintain, share or transmit confidential or private information?
 - a. See [Code of Conduct for Users of Computing Systems and Services](#)
 - b. See [Enterprise Accounting System \(EAS\) Access and Security Administration Policy](#)
 - c. See [GWMail Policy](#)
 - d. See [GW NetID: Individual Accounts Policy](#)
 - e. See [Network Usage Policy](#)
 - f. See [System Access Policy](#)

4. Do you use telephones, cellular phones or other wireless communication devices to access, share or transmit information?
 - a. See [Telephone/Wireless Communication Usage Policy](#)

6. Research Process Compliance Check List

1. If a proposal is being prepared to obtain sponsored funding, are the investigator and staff aware of:
 - a. See Restriction on acceptance of [Policy on Classified Research](#),
 - b. See [Cost Sharing on Federal Sponsored Agreements](#), and
 - c. See [Policy on Conflicts of Interest and Commitment for Faculty and Investigators](#),
 - d. See [Research Grants and Contracts Definition Policy](#) and Application Process.

2. If the proposed research or educational activity involves human subjects or animals, are the investigator, faculty and/or staff familiar with:
 - a. See [Use of Animals in Research Policy](#),
 - b. See [Protection of Human Subjects in Research policy](#),
 - c. See [Continuing Review Policy for Medical and Non-Medical Human Subject Research Policy](#),
 - d. See [Federal-Wide Project Assurance Policy](#),
 - e. See [FERPA Policy \(Privacy of Student Records Policy\)](#)
 - f. See [Humanitarian Use Device Policy](#),
 - g. See [Reportable Events Policy](#),
 - h. See [HIPAA Policy](#), and
 - i. See [Policy for Compliance Regarding Use of Recombinant \(rDNA\) in Research](#).

3. If the proposed research or educational activity involves chemicals and biological materials, is the investigator, faculty and/or staff familiar with:
 - a. See [Bloodborne Pathogens Exposure Control Policy](#),
 - b. See [Hazardous Waste Management Policy](#),
 - c. See [Hazard Communication Policy](#),
 - d. See [Laboratory Chemical Hygiene Policy](#),
 - e. See [Personal Protective Equipment Policy](#),
 - f. See [Respiratory Protection Policy](#), and
 - g. See [Interim Policy for Compliance Regarding Select Agents](#).

4. If the research or educational activity involves radioactive materials, is the investigator, faculty and/or staff familiar with the [Use of Radioactive Materials Policy](#)?

5. If the research or educational activity involves the use of lasers, is the investigator, faculty and/or staff familiar with the [Laser Safety Policy](#)?

6. If part of the research will be subcontracted out, is the Principal Investigator (PI) familiar with the [Subrecipient Monitoring Policy](#).

7. If salary, services and supplies are to be charged to the project, are the staff and PI familiar with:

Employee Compliance Guide

- a. See [Bids, Quotations and Sole Source Justification Policy](#)
 - b. See [Capital Asset Management Policy](#)
 - c. See [Consistency in Charging Administrative and Clerical Costs Associated with Research Policy](#)
 - d. See [Cost Transfers on Sponsored Projects Policy](#)
 - e. See [Effort Certification Policy](#)
 - f. See [Furniture and Equipment Capitalization Threshold Policy](#)
 - g. See [Identification and Treatment of Unallowable Costs Policy](#)
 - h. See [Worker Classification Policy: Independent Contractor v. Employee Status](#)
 - i. See [International Travel Insurance Policy](#)
 - j. See [Payroll Time Reporting Policy for Employees Paid Bi-Weekly](#)
 - k. See [Surplus University Property Policy](#)
 - l. See [Taxable and Non-Taxable Payments to Students \(Stipends\) Policy](#)
 - m. See [Travel and Entertainment Policy](#)
 - n. See [Use of Federal Funds for Lobbying Policy](#)
8. As the project progresses or near completions, are the PI and/or staff familiar with:
- a. See [Award Management and Closeout Policy](#)
 - b. See [Copyright Policy](#)
 - c. See [Electronic Equipment Recycling Policy](#)
 - d. See [Export Control \(Sharing of Information\) Policy](#)
 - e. See [Hazardous Waste Management Policy](#)
 - f. See [Policy and Procedures Regarding Allegations of Research Misconduct](#)
 - g. See [Patents and Scholarly Work Policy](#)
 - h. See [Program Income Policy](#)
 - i. See [Recycling Policy](#)
 - j. See [\(Interim\) Record Retention Policy](#)

7. Revenue Process Compliance Checklist

1. Do you bill customers for goods or services provided by the University?
 - a. See [Interdepartmental Service Centers/Recharge Centers](#)
 - b. See [Sales Tax Collection, Reporting and Remittance](#)
 - c. See [Unrelated Business Income Taxation Policy](#)

2. Do you collect checks or cash for the University?
 - a. See [Gift Acceptance Policy](#)
 - b. See [Deposit of Checks, Cash and Credit Card Receipts Policy](#)
 - c. See [Opening Bank Accounts Policy](#)
 - d. See [Establishment of Departmental Funds](#)
 - e. See [Anti-Money Laundering and Bank Secrecy Act Compliance Policy](#)

8. Supply Chain (Procurement Process) Compliance Check List

1. Are you authorized to initiate a purchase?
 - a. Internal and External Purchases
 - b. See [Interdepartmental Service Centers/Recharge Centers Policy](#)
 - c. See [Procurement Card \(P-card\) Policy](#)
 - d. See [Major Procurement Review and Authorization Policy](#)
 - e. See [Signing of Contracts and Agreements Policy](#)
2. How was the vendor selected?
 - a. See [Bids, Quotations and Sole Source Justification Policy](#)
 - b. See [Conflict of Interest Policy for Non-Faculty Employees](#)
 - c. See Preferred Vendors (contact Supply Chain Organization)
 - d. See [Supplier Selection Policy](#)
3. Is the vendor an approved vendor?
 - a. See [Debarred Suppliers Policy](#)
 - b. See [Disadvantaged Business Enterprises Policy](#)
 - c. See [Supplier Registration Policy](#)
4. Are you going to be purchasing equipment such as computers and other office machinery, tools, laboratory equipment, etc.?
 - a. See [Capital Asset Management Policy](#)
 - b. See [Furniture and Equipment Capitalization Threshold](#)
5. Are the materials you want to purchase restricted?
 - a. See [Acquisition of Hardware and Software Policy](#)
 - b. See [Laboratory Chemical Hygiene Policy](#)
 - c. See [Interim Policy for Compliance Regarding Select Agents](#)
 - d. See [Use of Animals in Research Policy](#)
 - e. See [Use of Radioactive Materials Policy](#)
6. Are there services involved?
 - a. See [Worker Classification Policy: Independent Contractor v. Employee Status](#)
 - b. See [International Contract Compliance Policy](#)
 - c. See [Tax Issues Regarding Payments to Individuals who are not U.S. Citizens or not U.S. Lawful Permanent Residents](#)
7. Are external funds involved?
 - a. Has the Office of Research Services reviewed and approved?

Employee Compliance Guide

- b. See [Consistency in Charging Administrative Cost Policy](#)
 - c. See [Identification and Treatment of Unallowable Costs Policy](#)
 - d. See [Use of Federal Funds for Lobbying](#)
8. Is the payment for stipends, tuition awards, honoraria, travel reimbursements, expense reimbursements, subrecipients, etc.?
- a. If external funds are involved, see # 6 above.
 - b. See [Subrecipient Compliance Policy](#)
 - c. See [Taxable and Non Taxable Payments to Students \(Stipends\) Policy](#)
 - d. See [Taxation of Gifts, Prizes and Awards to Employees Policy](#)
 - e. See [Travel and Entertainment Policy](#)
9. Do you make contributions or payments for political activities?
- a. See [Political Activity Policy](#)
10. Do you make payments including sales taxes on University activities?
- a. Purchases are generally tax-exempt if you go through the regular supply chain procurement process.
 - i. Vendors require from the University a sales tax exemption certificate before a purchase will be excluded from taxation.
 - b. University sales are generally sales tax exempt (See [Sales Tax Collection, Reporting and Remittance Policy](#)).
11. What documents should be retained as part of the procurement process?
- a. See [\(Interim\) Record Retention Policy](#).