

Management Responsibility and Accountability

Purpose

To provide Western University of Health Sciences (University) employees a general understanding of managerial responsibility

result will be better achievement of the University's overall mission to produce, in a humanistic tradition, health care professionals and biomedical knowledge that will enhance and extend the quality of life in our communities through teaching, research, and public support.

Stewardship responsibilities encompass total oversight of the resources assigned to each employee as well as those resources available for use. Financial stewardship responsibilities include:

1. Spending money and monitoring expenditures in a fiscally responsible manner.
2. Purchasing goods and services in compliance with Federal, State and University regulations.
3. Helping others in their financial stewardship efforts.
4. Being accountable for your actions, equipment, funding, and time.
5. Encouraging others to be good stewards of their resources.

Financial Management

Section I: Budgeting Financial Resources

Each operating department at the University requires financial resources to perform its role in the University's mission of research, teaching, and public support. Each FM is responsible for ensuring that the department manages financial resources in an efficient and cost-effective manner.

Each FM shall adopt the following practices to ensure sound financial management:

1. All budget transfer requests must be reviewed and approved by the Office of Budget Management, Planning & Analysis. The budget provides tools

Section II: Preparing and Reviewing Budgetary and Financial Transactions

Transactions require authorization of management. No FM should have complete control over all processing functions for any financial transaction; therefore, functional responsibilities should be separated. The separation of duties means that a mistake (careless or deliberate) is unlikely to be made without being discovered by another person. Prescribed policies should be followed in managing the people who carry out the responsibilities in each area.

A minimum of two people are preferred to process each financial transaction. The first person (Preparer - usually a department support person) enters information about the transaction, and the second person (Approver - usually the FM) reviews each financial transaction to ensure that the Preparer has properly completed the proper paperwork. Both a Preparer and Approver should be involved in each budgetary or financial transaction.

Procedures for review should include the following:

- a. Preparer and Approver are designated at the fund/department level by the appropriate Dean, Director, or FM.
- b. FM should also periodically review Banner for accurate and timely data entry of information.

2. When the dollar amount of an expenditure is under the University's \$5,000 threshold, the FM are authorized by delegation to authorized said commodities or services.

*Purchases greater than \$5,000 must have three formal bids.

3. FM's shall not divide requirements in order to keep the amount under the \$5,000.00 benchmark, thereby avoiding the required competitive bid requirement. In the case of similar and related items, the dollar limits apply to the total cost (shipping included, taxes excluded) rather than the cost of any single item.

4. Orders received that have not followed the prescribed purchasing procedure will require additional information depicting why procedures were not followed. Any person who makes unauthorized purchases shall be personally responsible for payment of all charges incurred.

5. If questions arise, contact the purchasing department.

Departmental Computing Responsibilities and Acquiring Computing Equipment and Information Systems

If a department is developing or acquiring computer hardware and software, all Federal, State, and University requirements must be followed. Please contact the University's Information Technology Services department for assistance. The FM shall also contact Facilities when expanding current utility, space, and environmental requirements. Departments planning significant purchases, development, or modification of existing systems must ensure these meet University standards for disaster recovery and business continuity.

Human Resources Management

Section I: Human Resources Processes

Generally the FM has ultimate responsibility for compliance with all Federal, State and University Human Resources policies with respect to all position and employee actions under his/her department and/or divisional supervision. This responsibility cannot be delegated and includes:

1. Establishing Positions

2. Recruitment & Selection

3. Classification and Salary Administration

4. Equal Employment Opportunity and Unlawful Workplace Harassment

Consult with Human Resources to determine the best approach to recognize permanent significant job change, resolve bona fide inequitable salary relationships, and/or respond to unique labor market conditions.

5. Grievance

6. Performance Management

7. Leave

8. Workers Compensation

9. Exit Interviews (in conjunction with HR)

10. Temporary Agency Services

11. Personal Service and Certified Services Rendered Temporary Contracts

a. Submit complete, accurate, and timely data to Human Resources on temporary employees who will provide services to the University based on a Certified 143.78 Tm()JT357 TmRer tTe maPvis11(j)

for tax purposes.

c. Consult with Human Resources as needed to ensure eligibility for employment.

12. Personnel Records

Adhere to confidentiality and do not disclose employee information that is not subject to public disclosure.

13. Conflicts of Interest

Comply with requirements on the University policy for Conflicts of Interest

Section II: Training and Development

FM shall provide leadership and support to employees in developing their skills to maximize their potential in their current position and to provide for potential advancement to more responsible positions that are consistent with the objectives of the University.

Accountability/Compliance

Every employee who conducts personnel and financial transactions that affect University funds must comply with all applicable laws, regulations, and special restrictions. To ensure compliance, each FM shall adopt the following practices:

Section I: Financial Compliance

1. Departments will conduct transactions within University guidelines, which are in compliance with applicable financial reporting requirements, including the Generally Accepted Accounting Principles (GAAP).

2. FM's over Federal funds must adhere to Office of Management and Budget Circulars (OMB) and/or Federal Acquisition Regulations (FAR). Two primary OMB circulars are:

a. OMB Circular A-21, http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html, provides the cost principles for educational institutions. These principles define allowable costs as those, which are reasonable, allocable, consistently treated, and in conformance with any special limitations. Circular A-21 also defines direct vs. indirect costs, and provides guidelines for calculating F&A (indirect) costs; and

b. OMB Circular A-110, <http://www.whitehouse.gov/omb/circulars/a110/a110.html>, provides uniform administrative requirements for grants and other agreements with institutions of higher education, including financial reporting requirements.

Section II: Safeguarding University Assets

University assets must be safeguarded from loss or unauthorized use. Each FM must comply with policies created to provide adeq()11(com)15(pl)-4bl pl

If the FM is a faculty member, any consequence invoked by any discipline against that person pursuant to this policy is applicable to administrative duties and responsibilities only and would not impact a faculty member's tenure status if such status were held. Any discipline against the person as a faculty member for violations of this policy, up to discharge from the University, shall be administered in accordance with the appropriate provision(s) of the Faculty Handbook.

All disciplinary action(s) taken will be made part of an employee's official personnel file.