**Chapter 04**

**Business and Fiscal Affairs Policy and Procedures**

**Approved by the Eastern Board of Regents December 05, 2025.**

**Last Revision June 2021**

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## 04.001 – Student Financial Obligation Policy

To remain in good financial standing with the institution and continue to participate in its educational programs, services, and benefits students must meet all financial obligations incurred on or before the published deadlines.

### Tuition and Fees

Tuition and fees must be paid before the first day of classes each semester. However, students who are scheduled to receive financial aid are not required to make payments in order to remain enrolled. If payment is not received and financial aid is not in place by the start of classes, the student's class schedule may be subject to cancellation

Student account balances must be less than $200 to be eligible for enrollment in current or future semester.

Non-payment or failure to attend classes does not constitute a withdrawal or drop and does not relieve the students of financial obligations. Students who drop/change their course schedule prior to the drop date will have their account balances credited/adjusted based on the changes made to their schedule.

Non-payment of any charges may result in collections or litigation against the student. Delinquent accounts will be reported to the collection agency used by Eastern during that time. This may affect the student's credit rating. Additionally, any unpaid balances will be collected through the Oklahoma State Tax Offset Program.

### Bookstore

Bookstore charges and course materials can be applied to a student's account, similar to tuition and fees, provided the student is receiving sufficient scholarships and financial aid to cover their full account balance.

### Housing Fees

Students seeking on-campus housing must pay their housing reservation and housing deposit in full before a room assignment can be made.

Room and board charges are due at the start of the semester. Students must pay for room and meal fees in accordance with Eastern's schedule. Students who are habitually late, become more than one (1) payment behind, or have past due housing fines are subject to removal from campus housing.

### Meal Plans

All residents in Choctaw Hall, Johnston Hall, East Campus Apartments, and Regents Court Apartments are required to purchase a campus dining meal plan. Students must present their Mountaineer Card (campus ID) at The Coal Mine dining hall and Cyber Café to access their dining meals. Each meal plan includes $60.00 per semester of Mountaineer Bucks that can be used for meals, snacks, or drinks at the Cyber Café between meals. Students can also use their Mountaineer Bucks to purchase a meal for a student guest.

All meal plans and original Mountaineer Bucks associated with a meal plan expire at the end of each semester and will not be refunded or carried over to the following semester. Commuting students have three (3) meal purchase options available through campus dining. They may choose to buy individual meals from the campus dining area or may purchase a 10-meal ticket for $80.00 or a 20-meal ticket for $160.00. The commuter meal tickets can be purchased from the Business Office.

### Parking

Students must register for a parking permit in the Office of Student Affairs, located in the E.E. Tourtellote Student Center. The cost of a parking permit is $20.00 (charged to the student's account) and is valid for one (1) year. The cost of a replacement permit is $5.00 each.

Students are not permitted to drive their cars across campus to attend class, they are expected to walk unless there is a physical reason for them to be transported (physician's note required) in this manner.

### Mail and Shipping Center

All students, faculty, and staff that would like to receive their personal mail through College mail will be required to purchase a post office box in the Mail and Shipping Center in the E.E. Tourtellotte Student Center.

### Check Cashing

The Business Office will cash one (1) personal check per week up to a maximum of $25.00 per check. Two-party checks will not be cashed. Students are required to produce a student ID, a photo identification card (driver's license), or a passport/visa before the check will be accepted by the College. A $50 fee will be assessed for each check returned to the Business Office from the presenter's bank. Note: as of this publication, there is an ATM in the E.E. Tourtellote Student Center along with one at the McAlester campus and Idabel campus. Checks cannot be cashed by the College at any branch campus.

### Student Financial Obligation Agreement

During the admission process a student will agree to the following terms:

- The student agrees to pay Eastern Oklahoma State College the full balance due on their student account prior to the first day of classes deducting any pending financial aid.
- Eastern Oklahoma State College may apply up to $200.00 of federal aid that exceeds the current term balance towards any prior balance on the student's account.
- If a student should default on paying their account balance, they agree to pay all finance charges and costs, including collection agency costs, attorney fees, and litigation costs incurred by Eastern in its efforts to collect the students past due balances.
- The student understands that all unpaid charges may be subject to credit bureau reporting and/or state income tax attachment.

- If a student is unable to attend Eastern for any reason, the student understands they must OFFICIALLY withdraw within the published drop/add periods to avoid financial obligation or grade liability.
- The student understands that transcript and registration holds may be placed on unpaid accounts. Students receiving veterans' benefits should visit www.eosc.edu/veterans for more information.

Payment of student financial obligations can be made in the Business Office located on the first floor of the Library Building, by mail, or through the student's Self-Service portal. Mailed payments should include the student's name and ID number for easy identification when processing the payment. Student billing statements will be sent to students each month. It is the student's responsibility to check their emails and their student account balance through Self-Service. Tuition, fees, and book charges are due with the first billing statement. The unpaid student balance will be charged a finance charge of 1.5% each month, there is a balance on the account.

## 04.002 – Employee Financial Obligation Policy

Faculty, staff, and student employees of Eastern shall be required to pay all outstanding financial obligations, including but not limited to overpayment of wages due to the College in accordance with the following.

### Student Charges and Other Charges During Employment

An employee's account will be handled according to the current Student Account Payment Policy.

Disputed Charges – If an employee disputes a charge, he/she must provide written notice, to dispute the charge. Within thirty (30) calendar days of receipt of the written notification, the department must verify the validity of the charge or issue appropriate adjusting transactions. Upon receipt of written notification from the charging department that the disputed charge is valid, the Business Office will pursue the collection of the debt.

### Housing Rent During Employment

Every employee who rents housing from the College shall, prior to occupying the housing, sign a lease agreement with the College setting forth the terms of the lease, the rental and any other conditions which are, in the sole discretion of the College, to be included in the lease.

If the employee fails to pay the rental amount according to the terms of the lease, or by agreement as provided above, the College may take all actions allowed by law to collect the rent or terminate the employee's occupancy to be determined at the sole discretion of the College, including but not limited to any action in any court of competent jurisdiction.

An employee may request to remain in campus housing by making arrangements with the Vice President of Business Affairs. Any such arrangement must be documented in writing and signed by the Vice President of Business Affairs and the employee. This may include a payroll deduction for housing, as agreed upon.

### Deductions from Employee’s Wages Including Overpayment During Employment

Pursuant to the Rules of the Department of Labor OAC: 380: 30-1-1 through 30-1-11.

The College shall not deduct any amount from an employee’s wages unlit is required through legislation, a court order mandate, or a deduction is pursuant to the provisions below.

**Overpayment of Wages**

If an employer determines that an employee has been overpaid, the employer may recover the overpaid sum from the employee in the following ways:

1. Lump sum cash repayment; or
2. Agreement for payroll deduction in a lump sum or in installments over a term not to exceed the length of the term in which the erroneous payments were made, provided that such agreement is made pursuant to the provisions of this subsection regarding deductions.

The election as to which method is used, and the terms thereof, shall be made by the employee in writing, and shall be subject to all other provisions of law which may apply. The employee may elect to use a combination of the above two (2) methods, if the employer agrees.

Upon termination of the employment agreement, any remaining balance of the overpayment shall be considered an offset of any final wages otherwise due to the employee.

**Other Permissible Purposes**

It is permissible for an employer and employee to voluntarily enter into a payroll deduction agreement, including deductions for the following purposes:

1. To provide payment for medical, accident, disability, or retirement benefits, or insurance premiums, not including worker’s compensation or unemployment.
2. To provide for contributions to a deferred compensation plan or other investment plan provided by the employer as a benefit to the employee.
3. To compensate the employer for breakage or loss of merchandise, inventory shortage, or cash shortage caused by the employee; where the employee was the sole party responsible for the cash or items damaged or lost, at the time the damage or loss occurred.
4. To provide payment for tuition, fees, or housing charges.

Any payroll agreement made pursuant to this section must be in writing and signed by the employer and employee. For purposes of these rules, the word “loan” and “advance” means a transfer of money with a provision for repayment.

## 04.002 - Student Account Statement Agreement

When a student completes their registration with Eastern Oklahoma State College, they agree with the following statement:

"I promise to pay Eastern Oklahoma State College all charges on my student account by the due date. Eastern Oklahoma State College may also apply up to $200.00 of federal financial aid that exceeds current year charges toward the prior year's balance on my account with the college. If I should default on my account, I agree to pay all finance charges, costs and fees, including collection agency fees, attorney fees, and litigation costs incurred by Eastern in efforts to collect. I understand that all unpaid charges and fees may be subject to credit bureau reporting and/or state income tax attachment. **If I am unable to attend Eastern for any reason, I understand that I must officially drop within the published drop/add period to avoid financial obligations or a grade liability.** I understand that transcript and registration holds may be placed on unpaid accounts."

Registration creates a financial obligation of the student to the college. An account is created to reflect all expenses incurred by the student. TUITION AND FEES ARE SUBJECT TO CHANGE WITHOUT NOTICE. In the event the Oklahoma State Regents for Higher Education assess a fee change, students will be assessed accordingly.

## 04.003 – Student Payments

Payments may be made at any time during regular scheduled business hours in the Business Office located on the first floor of the Bill Hill Library/Administration Building on the Wilburton campus. All accounts are due in full on the first day of classes of each semester. Accounts not paid will be subject to finance charges.

Payments may be made by one or more of the following methods:

- CASH payments must be in U.S. currency only. Please do not send cash by mail.
- CHECKS OR MONEY ORDERS must be drawn on U.S. banks and payable to Eastern Oklahoma State College. Please include the student's ID number on the face of the check or money order. If a check is returned due to insufficient funds, the payment will be removed from the students' account, and a $50.00 returned check fee will be assessed.
- CREDIT CARD/DEBIT CARD payments may be made in person, online via Self-Service or by telephone at 855.300.8526. Eastern accepts Visa, MasterCard or Discover. You must provide your credit or debit card number, expiration date, payment amount, and your seven (7) digit student ID number. If a credit card or debit card payment is disputed, the payment will be removed from the student's account, and a $50.00 returned check fee will be assessed.

## 04.004 – Student Statements

It is the students' responsibility to ensure that their account balance is in good standing with the College. Students should review their student accounts through their Self-Service to ensure all financial aid and scholarships are processed and not pending additional documentation.

Eastern will not process or mail any statements for the current semester until the first round of financial aid has been processed.

Eastern will begin processing paper statements for the fall semester in October, for the spring semester in March, and the summer semester in July.

All account balances at the end of each semester will be referred to our collection agency for processing. Students will be responsible for all additional collection costs associated with this process. The balances for spring and summer will be referred to the collection agency in October/November, and the fall semester will be referred to in April/May.

## 04.005 – Student Financial Aid

All students are encouraged to apply for financial aid through the Free Application for Federal Student Aid (FAFSA) at www.fafsa.gov website. The Financial Aid Office will be happy to outline the various types of financial aid and scholarships that are available to Eastern students.

All student financial aid awards for the current semester will be applied to the student’s charges for the entire semester at the time the funds are disbursed.

Students should verify through their Self-Service account that all financial aid has been awarded, and all scholarships have been applied to their account. If financial aid or scholarships do not cover the students full balance due, the student is financially responsible for the payment of the balance on their account.

Institutional waivers will be applied to the students’ accounts prior to any financial aid, scholarships or sponsorships.

Many students receive financial support from other sources outside the College. To ensure accurate and timely processing of any third-party scholarship students should provide the Business Office with an awards letter stating the amount to be received and the name and address of the donor. The Business Office will help collect these funds for the students and apply them to their student account.

## 04.006 - Student ID and Refund Designation

To better serve our students at Eastern and to follow the United States Department of Education regulations all students are required to designate a choice as to how they want to receive any credit balance on their account. Students must make this selection before receiving a student identification card. Students have three (3) choices when selecting as to how to receive any refund:

- Student ID Card (direct deposit to student personal bank account) – This option will allow students to enter their personal checking or savings account to have any refund deposited directly into their account.
- Student Mountaineer Card (open a checking account for direct deposits)– This option allows students to receive a student ID card with a MasterCard option. Eastern has partnered with Herring Bank to offer a student ID/debit card. This option will allow students without a personal checking or savings account to receive their funds through direct deposit. There is no cost for students to open an account through Herring Bank.
- Paper Check – Student may have their credit balances issued to them in a form of a paper check. This check will be mailed to the students' address on file.

Students that live on campus and purchase a meal plan are required to obtain either a student ID or a Mountaineer Card. These cards will allow students to access their meal plan when the card is swiped in the Campus Dining Hall.

There are ATM's available on each campus for students who choose the Student Mountaineer Card to withdraw cash at no charge to the student.

### Student ID

Before getting a student ID, students must sign into their Self-Service account and click on "Designate Direct Deposit." This step allows the student to select either the Mountaineer Student ID or the Mountaineer Debit card. If you currently have a personal bank account, you may enter this information here and your student refunds will automatically be sent to your bank account. If you do not have a current bank account this step will set an account up for you and your student refunds will be sent to this account.

### Herring Bank Card

To get your Mountaineer Card, you will need a State Issued ID and Social Security card. The Mountaineer Debit Card will be mailed to the student's home address.

To begin using the new Mountaineer student ID/debit card you will need to activate the card by performing a balance inquiry at one of the ATM's listed below. (Activation is required for Mountaineer Debit cards only). You will need to use the four-digit PIN number you selected when you received your card. To make the most economical and convenient use of your Mountaineer card we recommend that you use a fee free ATM.

Fee free ATMs are located at the following locations:

- Wilburton campus (1$^{st}$ floor E.E. Tourtellotte Student Center)
- McAlester campus (lobby)
- Idabel teaching site (lobby of Southeastern's McCurtain County campus)

Deposits can also be made to your Mountaineer card account by going online to www.MountaineerCard.net, in person at any Herring Bank location, by direct deposit from an employer, or by calling Herring Bank at 866.348.3435 for assistance.

For online banking visit the website www.MountaineerCard.net for Internet banking options, such as viewing your balance, reviewing transactions, and ordering checks. To enroll please call 866.335.4318.

Purchases can be made anywhere, MasterCard is accepted. You can receive cash back with no surcharge during a point-of-sale transaction with a PIN number. If the card is lost or stolen, report it immediately to the Business Office at 918.465.1831. Replacement cards are $15.00 per card and can be replaced at the local campus site.

Students should never share their PIN number with any individual.

### Student Refund Choice

Students are allowed to make changes to their refund choice at any time by logging into Self-Service and updating their designation for direct deposit.

No account option is preselected for students; each student is free to make a choice on how they would like to receive their credit balance refund.

Students can receive a paper check but are encouraged to choose an electronic method to ensure the safety and security of their refunds.

## 04.007 – Bookstore

The bookstore is operated as an auxiliary service to provide course materials, supplies, and College merchandise, to students, faculty, and staff, and the community.

### Textbook Buying

It is the responsibility of the student to select the correct textbook by having the current class schedule in hand when purchasing books. The Bookstore staff will also be available to help locate textbooks. Please double check the books before purchasing.

### Refund and Return Policy

Eastern Bookstore will accept refunds and returns for the following circumstances:

- Textbooks: students can receive a full refund during the first five (5) days of the Fall and Spring semesters. Thereafter, a full refund will only be given through the eleventh (11) class day with receipt documentation that the class has dropped. Returns may be made during the first five (5) days of class in the summer session.
- A cash register receipt MUST accompany all refunds and returns.
- Refunds on textbooks are not allowed during the week prior to or during finals.

- Study Guides and test preparation manuals are non-refundable. No refunds or exchanges will be given on software.
- General Merchandise: All other merchandise may be returned within three (3) days of purchase with a receipt.
- New materials must be returned in their original condition. Shrink-wrapped items may be returned if the shrink-wrap is unopened.

### Buy-Back Policy
As a service for the students, the Bookstore offers to buy back textbooks year-round. The following criteria determine the price paid for the books:

- At the end of each semester, the Bookstore will pay UP TO one-half (1/2) of the purchase price for good condition books, which are needed for sale in courses for the upcoming semester.
- Book Buyback will take place during the week of finals for the Fall and Spring semesters. Times will be announced through student email and the bookstore social media sources. It is the responsibility of the student to check on times for Book Buyback. If you have any questions concerning Book Buyback, you can call the Eastern Bookstore at 918.465.1713.

The Bookstore reserves the right to determine the titles and quantities for all books purchased at Book Buy-Back. This policy in no way obligates the Bookstore to purchase books from anyone.

The Book Buy-Back list will consist of books to be used in the next semester. All books must be clean and in condition for sale.

### Bookstore Hours
Monday – Thursday: 7:45 a.m. to 4:30 p.m.
Friday: 8:00 a.m. to 4:00 p.m.
Phone: 918.465.1713

## 04.008 – Eastern Mail and Shipping Center

The following policy and procedures have been established to enhance the operations of Eastern's Mail and Shipping Center. This policy is to ensure that all employees and students are aware of the postal process.

### General
The Eastern Mail and Shipping Center offer the following services:
- P.O. Boxes available to students, faculty, and staff.
    - $20.00 each semester for Fall and Spring (non-refundable)
    - $10.00 each semester for Summer (non-refundable)
    - $40.00 per academic year (non-refundable)
- Receive USPS mail in your box Monday – Friday

- Daily mail drop for outgoing mail
- Parcel Shipping including First Class, Parcel Post, Priority, Express, and Media Mail
- Insurance, Certified Mail, Return Receipt & Delivery Confirmation.

### Personal Mailboxes

All students who receive mail through the College will be required to purchase a Post Office Box to ensure proper delivery of their mail. All mail delivered without a correct box number or department will be returned to the sender. Eastern will provide one (1) key per mailbox. It is the renter's responsibility not to share their key or box with anyone. The renter will be responsible for replacing any lost keys.

When picking up mail at the Eastern Post Office you must present a valid picture ID. The owner of the Post Office Box will be the only person allowed to retrieve any mail through the Post Office Clerk. All department mail must be picked up by an Eastern employee of that department.

### Metered Mail

Eastern holds a permit to operate postage meters and must comply with the USPS regulations as follows:

All mail to be metered must have a complete Eastern Oklahoma State College return address.

Folded self-mailers need to be folded at the bottom and tabbed at the top. Please do not use staples.

Mail to be metered (letters, postcards, large flats) should be sorted and bundled separately. The Eastern Post Office has letter trays and tubs available for help in preparing large mailings.

The postage meter machines can seal letter-size envelopes and some larger envelopes if the flap is at the top of the mail pieces. Heavy, flat-sized envelopes, as well as envelopes which are sealed on the side, must be sealed before delivered to the post office for processing.

### Internal-Campus Mail

Campus mail should include the recipient's name and the department name (not building). For students, please use their campus box numbers.

Internal campus envelopes should be used for all internal campus mail. When available Eastern departments can request internal departmental envelopes from the Post Office or the Business Office.

### Post Office Hours

Monday – Friday
10 a.m. – 1 p.m.
Holiday hours will be posted before each break and emailed to all students, faculty, and staff.

### Post Office Location
The Eastern Post Office is located on the first floor of the E. E. Tourtellote Student Center.

### FAQ
What to do if I lose my post office key? Complete the Eastern Key Replacement Form at the Post Office and pay $20.00 for a new key.

What will happen if I do not return my key once the box rental has expired? If you do not return your key within a week after your box expires the Business Office will charge your student/employee account $75.00 to replace the lock and keys.

Will I get a refund on my box rent if I leave during the semester? All box rentals are for the full semester and will not be refunded.

### Package Delivery Procedures
When packages are delivered to the Maintenance Department the tracking number and recipients' name will be written on the sign out sheet.

An email will be sent to the student or employee stating they have a package available for pickup. If the package is for a student, they must show their ID at the time of pick up.

Employees and students should make sure all packages are addressed specifically to an employee or department to ensure proper receipt of packages.

If there is no name on the package, we will look up the vendor in Colleague to see who places orders with this vendor and let them know they have a package.

- If there are multiple employees ordering from the same vendor, the package may be opened to compare with the purchase orders to see who placed the order.
- If this is a student, we will look up students in the system to get phone numbers and contact them regarding their package.

Packages must be picked up on a weekly basis to prevent running out of secure storage space in the Physical Plant.

Each Monday an email will be sent to the customer to remind them they have a package that needs to be picked up. If the package is not picked up after sixty (60) days, it will become property of Eastern and be donated to any Eastern office that may use the products or returned to the sender.

## 04.009 – Financial Aid Cash Management

### Fiscal Records
Eastern Oklahoma State College adequately accounts for the receipt and expenditure of Title IV Higher Education Act of 1965 (HEA) funds with general accounting principles maintained in the

Business Office. The College maintains adequate financial records that reflect each Title IV program transaction, and within the scope of the Business Office, the general ledger control accounts and related subsidiary accounts identify each Title IV program transaction separately and keep those transactions separate from all other financial activity of the institution.

### Disbursements of Title IV Funds

Disbursements of Title IV program funds occur on the date that Eastern credits the student's ledger account or pays the student directly with either funds received from the U.S. Department of Education or institutional funds used in advance of receiving the Title IV HEA program funds.

Eastern's normal practice for Title IV fund disbursement is no earlier than the end of the drop and add period, which is the census date for the term. No student ledger accounts will be credited prior to the census date. For the first time Direct Loan borrower, the first disbursement will be delayed until the 30th day of the payment period.

Eastern Oklahoma State College will disburse all eligible Title IV HEA program funds during the current payment period for each student. Under the requirements set forth by the Department of Education, Eastern will make late or retroactive disbursements, when necessary, if the student was enrolled and eligible during the payment period covered by the late or retroactive disbursement.

Eastern Oklahoma State College will confirm that the student is eligible for the type and amount of Title IV program funds at the time the disbursement is made to a student.

### Crediting a Student's Ledger Account

The Financial Aid Office will load all federal and state financial aid and scholarships to be applied to the student's ledger account for allowable charges for the current period, including tuition, fees, institutional room and board, books, supplies, and any other charges accessed to the student account.

For Title IV funds Eastern may apply up to $200 of the federal financial aid towards any prior year outstanding balance when crediting the student account if those prior year charges were tuition, fees, or institutional room and board. If the outstanding balance is within the same academic calendar year Eastern may use the full refund to pay the outstanding balance. This amount will be applied without authorization from the student.

### Returning Title IV Funds

Eastern returns to the U.S. Department of Education (DOE) any Title IV HEA program funds that it attempts to disburse directly to a student (or parent) that are not received by the student or parent. If an electronic funds transfer to the student account is rejected or a check to a student or parent is returned, Eastern will make attempts within forty-five (45) days after the reject/return to deliver the funds to the student or parent. If Eastern is not able to distribute these funds to the student, the funds will be returned to the DOE on the students' behalf.

## 04.010 – Educational Expenses

As a public institution, Eastern receives most of its operating funds from appropriations of the Oklahoma State Legislature as allocated by the Oklahoma State Regents for Higher Education. Additional funds come from grants, contracts, gifts, auxiliary functions, and, of course, student tuition and fees. On average, only about forty-five (45) percent of Eastern's operating budget comes from tuition and fees paid by students, parents, scholarships, and financial aid.

## 04.011 – Internal Controls

Eastern Oklahoma State College is entrusted with state and federal resources. As the recipient of these funds, the college has a fiduciary responsibility to establish and implement effective internal controls to ensure the integrity, accuracy, and reliability of financial data and other management information.

Internal controls are a system of checks and balances that prevent or detect errors and irregularities, ensure compliance with college policies and procedures and state and federal laws and regulations, and the safeguarding of college assets. Errors and irregularities include, but are not limited to, data entry errors; duplicate payments; and inappropriate, unallowable, unreasonable, or fraudulent transactions. Internal controls must be implemented on a college-wide basis as well as at the department level.

### Purpose

The purpose of this policy is to provide guidance to help ensure the internal control objectives of the College are met. It is the responsibility of all College employees to ensure the protection of the College assets and resources. Administrators at all levels are responsible for establishing a strong control environment and setting the appropriate "tone at the top" which promotes a strong ethical business environment.

### Responsibilities

All College employees are responsible for:

- Being good stewards of public and private funds by making wise, careful, and respectful use of College resources.
- Utilizing College resources including property, equipment, finances, materials, electronic and other systems, and other resources for legitimate college purposes, and not for personal gain.
- Securing and protecting public, private, and confidential information, which includes maintaining strong passwords, never sharing passwords, and ensuring data protection controls are appropriate for the level of risk associated with the data.
- Reporting suspected irregularities or fraudulent activities or transactions to either the Vice President of Business Affairs or the Office of the President.

### Internal Control Principles

General internal control principles for campus departments are:

**Separation of duties**
Duties are separated so that one person's work routinely serves as a check on another's work. No one person has complete control over more than one key function or activity (e.g., authorizing, approving, disbursing, receiving, or reconciling)

**Authorization and approval**
Transactions are authorized when proper and consistent with the College policy and the department's plans.

**Custodial and Security Arrangements**
Responsibility for physical security and custody of College assets is separated from record keeping and accounting for those assets. Unauthorized access to College assets and institutional data is prevented.

**Timely and Accurate Review and Reconciliation**
Departmental accounting records and documents are examined by employees who have sufficient understanding of the College accounting and financial systems to verify that recorded transactions actually took place and were made in accordance with College policies and procedures.

Departmental accounting records and documentation are compared with College accounting system reports to verify their reasonableness, accuracy, and completeness.

**General Internal Control Principles**
The general internal control principles should be applied to all departmental operations, especially accounting records and reports, payroll, purchasing/receiving/disbursement approval, equipment and supply inventory, cash receipts, petty cash, invoices, and accounts receivable.

## 04.012 – Ethics Policy

This policy governs official conduct performed on behalf of the institution. This policy applies to faculty, staff, volunteers, and individuals employed by or acting on behalf of the College. Violations of the Ethics Policy may result in disciplinary action, including dismissal or termination.

### Policy Statement

The foundation of ethical behavior lies in respecting the rights and dignity of all individuals and acting fairly, honestly, and with integrity.

Every employee in the college community is responsible for promoting these values in their daily activities and official duties. This policy serves as a statement of principles guiding the conduct of all individuals acting on behalf of the College.

### Respect for Others

Employees are required to respect the rights and dignity of all people and recognize that discrimination or harassment in any form undermines the College's core principles.

Eastern employees should promote a respectful environment through their own activities, encourage others to act respectfully and speak out against hatred, bias, and discrimination.

Employees should consistently act with collegiality, showing respect, cooperation, and support toward their colleagues to foster a positive and productive work environment.

### Integrity in Leadership and Authority

Individuals in positions of authority must maintain public trust by acting with fairness, honesty, and integrity.

Eastern employees should not use their authority to influence others to perform illegal or unethical acts or violate College policies.

### Protection of Confidential Information

As custodians of personal and institutional information, Eastern and its employees are responsible for protecting it. Eastern will not allow unauthorized access, use, or disclosure of confidential information obtained through our official roles. Access to Eastern's database system will only be shared with Eastern employees on an as needed basis.

### Compliance with Laws and Policies

Eastern is committed to complying with federal, state, and local laws, College policies, professional standards, and grant or contract requirements.

### Conflicts of Interest and Commitment

Conflicts of interest arise when personal, financial, or familial relationships interfere with decision-making for the College's benefit. Conflicts of interest endanger the College's mission and betray the public's trust if left unreviewed.

An Eastern employee should avoid **actual** and **perceived** conflicts of interest. An Eastern employee must inform his/her supervisor about, and be recused from, participation in any manner that would reasonably bring the employee's impartiality into question.

Conflicts of commitment occur when outside activities interfere with an individual's primary responsibilities to the College.

Eastern employees should disclose such conflicts promptly and take steps to eliminate or mitigate them.

### Eastern Development Foundation

A conflict of interest may arise when a member of the Foundation Board has a direct or indirect financial interest in a transaction or arrangement involving the College or the Foundation. This includes, but is not limited to, situations in which a board member, or an entity with which the board member is affiliated, seeks to provide goods or services to the College or the Foundation as a vendor.

Any board member who has a potential or actual conflict of interest must fully disclose the existence and nature of the conflict to the College and Foundation Board prior to any discussion or action related to the matter. The interested board member(s) shall not participate in discussions, deliberations, recommendations, or votes related to the transaction and shall recuse themselves from all related decision-making processes.

Any contract or business relationship involving a board member must be reviewed and approved by disinterested members of the College to ensure that the transaction is fair, reasonable, and in the best interest of the institution. Such transactions must comply with all applicable state statutes, College policies, and Foundation bylaws.

Failure to disclose a conflict of interest or to comply with this policy may result in corrective action as determined by the College and Foundation Board.

### Responsible Use of Institutional Resources

Eastern is responsible for the careful use and stewardship of all College resources and assets. Funds, equipment, and other resources must be used efficiently, ethically, and for designated purposes. Eastern employees should maintain accurate and complete records of all College assets in their possession and control.

### Reporting Fraud and Unethical Behavior

Eastern is committed to honest and careful business practices. Known or suspected fraudulent activity or unethical behavior must be reported promptly to the employee's supervisor or through the Office of Human Resources.

### Conclusion

This Ethics Policy is not intended to address every situation but serves as a guide to the general expectations of ethical behavior and accountability. Each member of the College community plays a role in promoting these values and contributing to the institution's integrity, fairness, and trustworthiness.

## 04.013 – Records and Document Retention

Records with lasting value – those that document the functions, policies, decisions, procedures, and essential transactions of the College or protect the legal and financial rights of the State of Oklahoma and its stakeholders – must be retained permanently.

Official documents generated through College operations must be preserved for future reference and compliance with the guidelines set by the Oklahoma Department of Libraries, Records Management Division. Many records created by Eastern are subject to retention until an official release date or appropriate authorization is granted. Additionally, federal laws mandate the retention of specific documents due to federal funding obligations.

This policy outlines the proper retention, release, and disposal of Eastern documents to ensure compliance with state law, audit requirements, and public interest needs.

### Policy

All Eastern offices and departments are responsible for reviewing, maintaining, and managing records in accordance with applicable guidelines.

The Vice President of Business Affairs ensures compliance with state regulations and oversees records management directives. Requests for document disposal must be approved by the Vice President of Business Affairs.

The timetable for document retention is available on the Oklahoma Department of Libraries website and serves as a guideline for Eastern's retention and disposal of records.

### Procedures

When a department wishes to archive records, it must identify records eligible for transfer and pack them in standard cubic storage boxes. Each box should be numbered prior to being transferred to storage. Departments are responsible for keeping records of each box number, the contents in each box, and the academic year they pertain to. This helps with future destruction of records. The department can arrange delivery through the Maintenance Department to campus storage.

Departments seeking to destroy records must submit a written request to the Vice President of Business Affairs for approval. Sensitive documents must be shredded prior to disposing of the records.

### Open Records Request

Requests for public access to records must be submitted in writing using the Open Records Request Form. Eastern reserves the right to charge a fee for copying services. Requests that require extensive research or cause significant disruption to college operations will incur a fee to cover the direct costs of document search, plus copying costs. See the President Office Policy for the full Open Records Policy and Procedures.

## 04.014 – Campus Safety & Risk Management

### Environmental Health and Safety

Eastern has a moral and legal obligation to provide a safe and healthy environment for the people who occupy and use the facilities on campus. Eastern is firmly committed to the environmental health and safety of its community, which includes students, faculty, staff, and visitors.

### Auto Liability

Liability coverage is for vehicles owned or leased by Eastern for official state business. The Risk Management Division of Oklahoma Management and Enterprise Services administer the College's fleet insurance program.

### Tort Liability

Employees of Eastern Oklahoma State College are insured against third-party claims for bodily injury, property damage, and personal injury. This coverage is provided under the Oklahoma Governmental Tort Claims Act and administered by the State of Oklahoma Office of Risk Management.

The Governmental Tort Claims Act allows individuals to file claims for damages against the State of Oklahoma under certain conditions. The Act establishes limits on the total amount recoverable for each claim.

The primary purpose of the Governmental Tort Claims Act is to protect full-time and part-time employees from personal liability while performing duties within the scope of their employment. According to the Act, "scope of employment" is defined as:

*"Performance by an employee acting in good faith with the duties of their office or employment, or tasks lawfully assigned by a competent authority, but does not include corruption or fraud."*

If a claim is filed, Eastern Oklahoma State College will be named as the defendant rather than the employee, provided the employee was acting within scope of their duties at the time of the incident.

For additional information about the provisions and coverage of the Governmental Tort Claims Act contact the Vice President of Business Affairs.

### Out-of-State General Liability

Outside the boundaries of the state of Oklahoma, the protection afforded by the state through the Governmental Tort Claims Act may not apply. Risk Management purchases additional coverage for authorized persons performing within the scope of official state business outside the boundaries of Oklahoma. No additional premium is charged for this coverage.

### Directors, Officers, and Employees Errors and Omissions Coverage

Insurance covering all employees for employee action, civil suits or suits filed in federal court are provided through Risk Management. Coverage is provided for employees performing within their scope of official state business.

### Property Coverage

The State of Oklahoma provides a property insurance program that insures most real and personal property owned by state agencies. This policy outlines the perils covered, the types of property included and excluded, and the conditions under which coverage is provided by Eastern.

The policy covers the following perils:

- Fire, lightning, windstorm, hailstorm
- Flood and water damage, and other acts of God
- Smoke damage
- Boiler explosion

The following are not covered:

- Loss or theft of property
- Wear and tear, rust, dry rot, settling, shrinking, or bulging of property

Insured Property includes:

- Buildings, equipment, valuable papers
- Property in the college's care, custody, or control (provided the contract with the owner explicitly requires insurance)

The following property is excluded from coverage:

- Aircraft, motor vehicle, contractor's equipment on premises, and off-road equipment
- Outdoor signs and non-structural improvements
- Money, securities, plants, animals, and student-owned property
- Transmission and distribution lines beyond 1,000 feet

Coverage is not automatic. All buildings and contents must be reported to the State Risk Management Division for inclusion. Equipment inventory and building values are submitted each year.

### Premiums and Process

Insurance premiums charged by the State Risk Management Division are based on reported property values.

In the event of a loss, the college must absorb the first $50,000 as a deductible. Any amount exceeding $50,000 will be covered by the State of Oklahoma. The deductible applies on an occurrence basis (i.e., a single deductible is applied to multiple buildings if damaged during the same incident).

All losses or damages must be reported to the Vice President of Business Affairs. The VPBA will work with the Director of the Physical Plant to assess the incident and determine the extent of the loss and prepare an incident report.

The VPBA will work with Oklahoma State Risk Management Division to file claims and secure reimbursement on behalf of the College.

### Employee Dishonesty Bonds

Risk Management also provides a fidelity policy covering employee dishonesty with coverage of fifty thousand dollars ($50,000) per employee and volunteer.

If a monetary loss caused by an employee's dishonest act is discovered, it must be reported immediately through one or more of the following channels:

- Report the incident to the employee's supervisor.
- Notify the Office of the President
- Notify the Vice President of Business Affairs
- Contact Campus Police

## 04.015 – Campus Fundraising Policy

These guidelines have been prepared to help our fundraising events be as successful as possible while avoiding duplications or conflicts with other organizations on campus or businesses in the local community.

Any fundraiser held on campus must be associated with a college department, a sports team, or an established student organization.

If your organization plans to sell shirts or other apparel, you must first talk with the bookstore manager. Because of the college's contract with Texas Book Company, the manager has the right of first option. The store manager may be able to help you purchase the items at a reduced rate. All requests should be made in a timely manner ensuring the bookstore has adequate time for delivery of any items.

A Fundraising Approval Application outlining the details of the event must be submitted to the Vice President of Business Affairs (Library 101) for approval prior to the start or the promotion of the event. It is best to do this in the planning stages of your fundraiser, consequently avoiding any delays.

Any local businesses that your group plans to approach must be listed on the fundraising form and should not be approached until your application has been approved. This prevents area merchants from being overwhelmed by repeated requests for donations from the many different groups from Eastern Oklahoma State College.

All fundraising applications need to be approved by your respective vice president or director before it is submitted to the Vice President of Business Affairs for approval.

Any promotional materials for fundraising activities must be submitted to the Marketing Department for approval and promotion on our social media sites.

If you have any questions about planning your event or completing the fundraising application, please contact the Vice President of Business Affairs.

## 04.016 – Departmental Budgets

### Budget Process

The budget process at Eastern is overseen by the Vice President of Business Affairs. Budgets are developed for both the Education and General (E&G) operations and the Auxiliary operations.

### Budget Submission

Eastern is required to submit an annual budget to the State Regents by the middle of June of each year on Form SRA3. This form is provided annually to Eastern from the Oklahoma State Regents for Higher Education (OSRHE) Office. Prior to final approval by the OSRHE, Eastern shall submit its budget request and receive approval from the Eastern Board of Regents.

### Budget Categories

The Education and General Budget – Part 1 (E&G Part 1) is the primary budget of the institution. This budget reflects the various sources and uses of funds planned to support the primary mission of Eastern. These funds include state appropriations and revenue from tuition and fees. (290 Fund)

The Education and General Budget – Part II (E&G Part II) reflects educational and general activities budgeted as sponsored research and other sponsored programs. (430 Fund)

Auxiliary Budget is defined as a self-sustaining activity that provides services to students, faculty, and/or staff. Auxiliary units charge fees for their services. These enterprises include student housing, dining hall, bookstore, auditoriums, student center, athletic facilities, farm, radio, meat processing facility, and the greenhouse. The Educational and General funds of the institution may not be used to subsidize Auxiliary enterprises.

### Zero-Based Budget

The process for preparing the budget typically begins in January with the Vice President of Business Affairs gathering prior year information and estimated salaries and fringe benefits for the future fiscal year.

The zero-based budgeting approach at Eastern ensures that all expenses are justified and aligned with college goals for each new budget cycle. Unlike traditional budgeting methods, zero-based budgeting requires each department to build their budget from “zero” each year, focusing on priorities, needs, and efficiency.

All Eastern departments must follow the zero-based budgeting process to ensure efficient, transparent, and need-based financial planning.

Zero-based budgeting aligns college spending with strategic objectives, encouraging each department to analyze and justify all budgetary requests, including operations and capital expenditures.

Each department or division will be asked to complete the Zero-Based Budget Request each year for the following year. Once the department has completed the request they should send to their respective vice president for final approval. The vice presidents will forward the request to the Vice President of Business Affairs to move forward with the budget process.

The Vice President of Business Affairs oversees the budget process with the guidance from the Budget Committee, Vice Presidents, and the President.

## 04.017 – Budget Allocation

Each fiscal year, budgets are allocated in three phases:

- 50% of the total budget is released in July at the beginning of the fiscal year.
- 25% is allocated in January.
- The remaining 25% is provided in April.

Allocated distribution ensures consistent cash flow management throughout the year while allowing adjustments based on operational needs and financial performance.

## 04.018 – Budget Control

The responsibility for monitoring and controlling expenditure lies with the heads of each accounting unit. It is essential that spending within any department budget does not exceed the available funds. This policy ensures that all expenditures align with the approved budget and maintain fiscal discipline.

### Purchase Order Submission and Review Process

If a purchase order (PO) is submitted to the Business Office for payment processing and there are insufficient funds in the accounting department's budget to cover the expenses, the Business Office will return the PO to the purchasing officer for review.

The purchasing officer will inform the department head about the funding shortfall and the additional amount required to process the PO. The department head should review their department budgets through Self Service to ensure accuracy and planning of expenditures are met.

### Department Head Responsibilities

The department head is responsible for taking immediate action to address funding shortfalls. They must either:

- Initiate a request for a budget adjustment or reallocation to the Vice President of Business Affairs to review if funds are available; or
- Cancel the purchase order if the expenditure cannot be supported by the available budget.

Budget allocation change requests must follow the established procedures and receive the necessary approvals to ensure compliance with institutional financial policies.

### Compliance and Accountability

It is the responsibility of each department head to monitor budget balances and ensure that all expenditure requests are pre-approved within the available budget.

The Business Office will not release any purchase orders without confirming adequate budget availability, ensuring strict budget control and accountability.

This policy promotes fiscal responsibility by preventing overspending and ensuring that all purchases are properly funded before they are processed.

## 04.019 – Budget Allocation and Changes

### Transfer Between Departments Within Accountability Units

Transfers between departments require approval from:

- The department dean or director of the department transferring the funds.
- The department dean or director of the receiving department
- The vice president overseeing these departments.

### Budget Increases Without Offset

Budget changes that increase the department budget without an equal reduction elsewhere are treated as budget increases. Such changes require approval from the Vice President of Business Affairs or the President.

### Salary-Related Changes

If budget changes involve salaries, the Vice President of Business Affairs will calculate corresponding adjustments to staff benefits and apply those changes. All salary changes must be approved by the department dean or director, VPBA, and the President before implementation of any increase in salary.

Salary-related changes must be coordinated with the Office of Human Resources to ensure proper administration.

## 04.020 – Accessing Budgets and Financial Data

All departments are responsible for regularly monitoring their budgets to ensure fiscal responsibility of all expenditures and budget limits.

To access and monitor department budgets the authorized user must login to Self-Service with their regular Eastern User ID and password.

Once in Self-Service, select the "Financial Management" option by clicking on the link.

After selecting Financial Management, you will see a few options. Select "Budgets to Actuals" by clicking on that area of the window.

Before reviewing budgets or financial activity make sure you have selected the proper fiscal year in the upper-right section of the window. Fiscal year data for prior years is also available in Self-Service.

After selecting "Budgets" and the fiscal year, you will see a listing of "My Cost Centers" based on the general ledger accounts you have been given access to view.

The "My Cost Centers" view will ONLY display budget and financial information for revenues and expenses.

If you select a particular cost center (by clicking on it), it will then display the grouping of revenue and expense accounts that exist for that cost center. Not all cost centers will have all revenue and expense groupings. Clicking on a revenue or expense group will expand the view to show all general ledger accounts within that group.

If you click on the general ledger account number, it will drill into all the transaction details (encumbrance, actual) if it exists. Depending on the type of activity you are viewing and where it originated from you can select the document (i.e. Purchase Order) which will display the details for that transaction.

Additional step-by-step guidelines with pictures of each step are available under Accessing Budget and Financial Data.

When a department enters a requisition, and it has been approved, it will be recorded under the encumbrance's column. Once the purchase order has been paid the expense will be moved and recorded in the actual column.

## 04.021 – Central Billing System

Eastern utilizes a central billing system though the Office of Business Affairs. All College departments that are involved in providing sales and services are required to utilize the system and to provide all pertinent information to the Business Office. The Business Office will generate an invoice for any department and submit it to the customer for payment. If any department mails an invoice to a customer, they must also submit a copy to the Business Office to help with the reconciliation process.

Once the payment has been received, the funds will be deposited into the account listed on the invoice. The Business Office will file the invoice with the receipt and will forward a second copy of the receipt to the department for their records.

## 04.022 – Revenue Collection

This procedure outlines the responsibilities and processes for collecting and depositing revenue at Eastern Oklahoma State College. It applies to all funds collected for deposit into college accounts or accounts related to college-sponsored activities.

### General Revenue

Educational and General Revenues – The primary source of revenues to support the educational and general functions of Eastern include state appropriated funds, tuition and fees, and grants and contracts.

Auxiliary Revenues – The primary source of revenues to support the auxiliary functions of Eastern. The most prevalent sources are food services, housing, bookstores, student center, and student fees.

### Tuition and Fees

Tuition and Mandatory Fees are defined as the payment required for student enrollment to receive instruction.

Academic Service Fees are defined as those fees, other than tuition and mandatory fees, which may be assessed to students for academic services, such as classroom and laboratory materials, special instruction, testing or technology services. The academic services fee shall not exceed the actual cost of the academic services provided by the College.

### Cash Drawers

Cash drawers are created from available cash on hand to facilitate change-making during transactions. Cash drawers are either permanent or temporary based on the need.

- Permanent cash drawers – Used for ongoing operations. (e.g., Business Office, McAlester Campus, Meat Processing Facility)
- Temporary cash drawers – Issued for specific events (e.g., one-day events)

Any department requesting a cash drawer must submit a request to the Vice President of Business Affairs which includes the following information:

- Dollar amount needed
- Custodian responsible
- Dates needed and returned
- Purpose of the cash drawer

Custodians must provide identification and sign for the cash upon pickup. By signing this form, the custodian is taking responsibility for all cash to be returned to the Business Office.

Cash drawers must be secured in a locked safe behind a locked door or Business Office approved location when not in use. Temporary drawers must be returned to the Business Office at the event's end or the next business day.

### Reconciliation and Audits of Permanent Cash Drawers

Cash on hand must be counted, reconciled, and documented at least weekly. Cash may be subject to unscheduled audits by the Business Office or College auditors.

The custodians must verify the identity of anyone requesting access to the cash and confirm authorization for cash and provide documentation for any weekly cash reconciliation if requested. Departments may obtain a reconciliation form from the Business Office if needed.

### Collecting Money

Any office collecting or receiving funds (cash, checks, money orders, etc.) must notify the Vice President of Business Affairs before beginning operations.

The Business Office will establish appropriate accounts for recording revenue.

**Office Procedures for Revenue Collection:**
Each office must develop written revenue collection procedures that are reviewed by the Vice President of Business Affairs. Procedures must identify the position responsible for revenue collection and deposits. The Vice President of Business Affairs will provide collection guidelines and assist in developing office procedures.

**Procedures for Revenue Receipts:**

- All funds received must be documented with pre-numbered receipts.
- High-volume offices may require a cashier set up in the Ellucian system, with set-up and training provided by the Business Office.
- No disbursements are allowed from such revenue prior to the funds being deposited with the Business Office.
- All checks received must be restrictively endorsed immediately upon receipt.

**Cash Drawer Reconciliation:**
All campus departments or auxiliary enterprises are required to make deposits of funds in the Business Office according to Oklahoma State Statutes Title 62 Section 34.57 which requires the following:

- Receipts of one hundred dollars ($100.00) or more must be deposited on the **SAME** banking day as received; and
- Receipts of less than one hundred dollars ($100.00) may be held until accumulated receipts equal to one hundred dollars ($100.00) or for five (5) business days, whichever occurs first, and shall then be deposited no later than the next business day.

If funds are not deposited on the same day as collected, they are to be placed in a money bag or box and then placed in a locked area or safe. It is the department's responsibility to ensure internal controls and segregation of duties are in place and followed.

A deposit form should be completed and submitted to the Business Office along with a calculator tape confirming the total of all monies. The deposit form should list the following information:

- The name of the account to be credited with the proper account code.
- The total of currency and coins for deposit.
- The total of all checks for deposited.
- A signature of the employee making the deposit.

If a calculator tape is not available ensure to complete the denomination section on the deposit slip. The Business Office staff will process the deposit after verification of the funds. The signed deposit form will be attached to the Business Office’s copy of the receipt for reconciliation purposes. A second copy of the receipt will be given to the department for their records.

The Business Office will comply with the Oklahoma State Statute, Title 62 Section 34.57 by making all deposits within twenty-four (24) hours or the next business day after collecting funds.

### Credit and Debit Card Policy

To ensure compliance with the Payment Card Industry Data Security Standards (PCI-DSS), the following policy applies to all departments and employees of Eastern.

No department, office, or individual may accept, collect, capture, process, transmit, or store credit or debit card information under any circumstances. This includes, but is not limited to, written, verbal, email, or electronic means of collecting or storing cardholder data.

All credit and debit card transactions must be processed exclusively through the Business Office or Eastern’s approved online payment portal.

These restrictions are in place to protect cardholder data and to ensure full compliance with PCI-DSS requirements. Failure to comply may result in severe penalties, data breaches, and loss of the ability to process payment cards.

Any suspected or actual non-compliance must be reported immediately to the Business Office. Violations of this policy may result in disciplinary action and/or revocation of departmental privileges.

### Revenue Rate Changes

All rates used by departments in the charge of goods and services shall be approved by the President and approved to the Eastern Board of Regents on an annual basis. This approval process will normally be a part of the budget approval process. However, there may be situations that call for a mid-year adjustment in rates.

These rates will include, but are not limited to, enrollment fees, room and board rates, and gross profit percentages used by auxiliary enterprise accounts.

Discounts and other markups and markdowns of goods and services will be approved each time a change is placed into effect by the respective vice president and will be reported to the President and the Vice President of Business Affairs. Approval will be obtained prior to implementation of discounts and other markups and markdowns.

## 04.023 – Athletic Funds Policy

### Local Events

The Athletic Director or his/her designee is responsible for securing the personnel to work the gates and the concession stand at an athletic event. They are also responsible for seeing that student workers have adequate adult supervision or monitoring to ensure the correct handling of cash.

After the event, the Athletic Assistant will collect all cash funds. Gate tickets are to be balanced to gate receipts and concession funds counted. A deposit report is to be completed. The Athletic Assistant will sign the deposit report and secure a second signature from another College employee verifying the total cash to be deposited.

The Athletic Assistant will then secure the funds along with the signed deposit report in a money bag/box which will be placed in the Athletic Department's safe, which is in a locked area. The only people to have access to this locked area or the combination of the safe are the Athletic Director and the Athletic Assistant.

The following day, all funds are to be transferred to the Business Office. A log of all athletic events will be held in the Business Office. When funds are received in the Business Office, the log is to be dated and signed by the Athletic Assistant delivering the funds and the Business Office employee receiving the funds. The funds will be recounted and deposited into the appropriate account. The signed deposit report will be attached to the Business Office's copy of the receipt. The second copy of the receipt will be given to the Athletic Assistant for their records.

### Events at Distant Locations

When an event is held at a location other than the Wilburton campus and distance and/or time makes it impractical for the Athletic Assistant to secure the funds in the Athletic Department's safe, the regular procedures are to be followed as far as the funds being counted and the deposit report. The funds along with the signed deposit report are to be placed into a locking money bag/box. Only the Athletic Director and the Business Office are to have a key to locking the money bag/box. Since the Athletic Assistant does not have a key to unlock the bag/box, the assistant will have the option to retain the funds in their possession until the following morning, at which time the funds are to be deposited in the Business Office.

### Multiple Events

The Athletic Director will assign an Athletic department employee to be at each location. The department's employees will be responsible for securing the personnel to operate the gates and concession stands. They will also be responsible for ensuring the student workers have adequate supervision and monitoring to ensure the correct handling of cash.

After the event, the funds are to be collected. Gate tickets are to be balanced to gate receipts and concession funds counted. A deposit report is to be completed. The Athletic Department employee will sign the deposit report and secure a second signature from another adult verifying the total cash to be deposited. All funds and the signed report are to be placed in a secure bag/box and returned that day/evening to the Athletic Director at Eastern's fieldhouse. The bag/box will be secured in the Athletic Department's safe and the area locked. The following morning, the Athletic Assistant will deposit all funds in the Business Office in the same manner as outlined above.

## 04.024 – Petty Cash Fund Policy

Petty cash funds are intended for immediate cash payments for infrequent, small dollar expenses that are not practical to process by check. Frequent purchases of similar materials from the same vendor should be handled through other payment arrangements. A petty cash fund will only be established if a genuine need is demonstrated.

A portion of the petty cash fund may be allocated to specific departments or operational areas for immediate use, provided the funds are properly secured and managed by a designated custodian. To ensure accountability, an internal auditor or Business Office employee may conduct unannounced cash counts, with the results reported to the Vice President of Business Affairs and the department sponsor for review.

### Guidelines for the Use of Petty Cash Funds

Petty cash funds may be used to pay small expenditures not to exceed fifty dollars ($50). Expenditures shall not be made for personal services, travel reimbursements, professional services, or postage except for small amounts of postage due.

A petty cash fund shall not be used to cash personal checks or to make loans or advances to employees or other individuals.

Expenditures shall be documented by a copy of a properly authorized invoice, which shall be kept on file in the accounting department.

## 04.025 – Purchasing Policies and Procedures

### Authority

The College is exempt from the Oklahoma Central Purchasing Act (see 74 O.S. § 85.3), however Eastern is authorized to purchase all necessary supplies, materials, services, equipment, or other appropriate items. The College shall not make any expenditure that is prohibited by law.

The following guidelines are presented to establish acceptable procedures to be followed when goods or services are purchased on behalf of Eastern Oklahoma State College. The intent of this guide is to assist College personnel in the procurement of goods and services, and to ensure that both the College and the vendor are protected in the process. College personnel who fail to follow these guidelines may be held liable for any unauthorized purchase.

### Authorization

Each department has an established budget. The budget gives the department the authority to purchase goods and services within the limits of that budget. A purchase of $5,000 or more must follow the procurement requirements as outlined in the Procurement Policy approved by Eastern Oklahoma State College Board of Regents.

### Tax Exempt

It is the purchaser's responsibility to communicate to the vendor, before a purchase is made, that Eastern is tax exempt in the State of Oklahoma. Some other states will recognize our tax exemption, so it is the purchaser's responsibility to verify and provide the tax-exempt documents to any vendor. If sales tax is paid in error the purchaser will be required to reimburse the college for taxes paid or obtain credit from the vendor.

### Purchase Requisitions

When a department wishes to purchase supplies, equipment, or services, a purchase requisition must be entered into the financial system. Requisitions may not be split to avoid the bidding process. The electronic document will route for the required signatures of approval and advance to the Business Office for final processing. The requisition will be reviewed, and if approved, a purchase order will be issued and returned to the requesting department. The requesting department may place the order with the vendor **ONLY** after they receive the approved purchase order. The College is not liable for any purchases made prior to receipt of the approved purchase order. Any personnel making a purchase prior to the receipt of the approved purchase order may be held personally liable for the purchase.

If a purchase order needs to be changed for any reason, the department must request that the purchase order be voided, and a new corrected purchase requisition must be entered. Purchase orders cannot be adjusted once issued.

All purchase orders not processed for payment at the end of the fiscal year will be closed and the department must submit a requisition for payment with their new fiscal year funds. Unspent funds will not be carried over to the new fiscal year for use.

### Food and Drink Purchases

The purpose of this section is to outline the appropriate use of State funds for the purchase of food and beverages. As stewards of public resources, we must exercise sound judgment in all expenditures and remain aware that Eastern purchases are subject to public disclosure under the Oklahoma Open Records Act. Any transaction may be reviewed by auditors or the media.

To ensure compliance, written justification must accompany all food and beverage purchases made through a purchase order or via P-Card, clearly explaining how the expense meets the events business purpose.

**Refreshments and Other Food and Drink**
Expenditure Account Code 536110 is established for payments when purchasing refreshments which agencies from time to time may require in their operations. This policy is presented based on a review by the Attorney General's Office (Letter dated March 29, 1995), concluding that the policy on the purchase of refreshments is consistent with that office's guidelines held in A.G. Opinion 71-129. The following expenditures or food and drinks are allowed when determined to be within a business purpose and beneficial to the agency. Documentation of the business purpose must accompany the purchase.

- Light refreshments (such as doughnuts, cake, coffee, tea, soft drinks, and related service items) may be purchased for meetings or similar activities when the event is held in the interest of the general public, including business guests of the College.
- In cases where an agency conducts an extended meeting – such as a monthly board meeting – the agency director may determine that providing a meal is in the best interest of the institution. This decision should be made with discretion and based on the specific circumstances of the meeting.
- All food and beverage purchases must be made through a purchase order, a P-Card. Reimbursements for food and drink cannot be processed through Eastern funds.

Additionally, food and beverage purchases should occur infrequently. Departments should avoid purchasing food or drinks for recurring events (e.g. weekly meetings) on a regular basis.

All departments must ensure full compliance with these guidelines. If you have questions regarding a specific purchase, please consult with the Vice President of Business Affairs.

### Emergency Purchases
Please be advised that the College is not liable for any expenses incurred prior to the issue of a purchase order. Personal reimbursements will only be allowed in certain circumstances. If an emergency or unpredicted expense is incurred personally by an employee, the employee may request for a personal reimbursement by entering a purchase requisition into the financial system with the employee being named as the vendor. Once the purchase request has been approved and a purchase order is issued, the signed receipt can then be submitted for payment with the purchase order and a completed Personal Reimbursement form.

### Receiving Goods
Accepting delivery of goods is the responsibility of the department placing the order. It is the responsibility of the department to inspect all purchases, including opening and checking the contents. The department must determine whether the quality and quantity of the items purchased conform to specifications included in the requisition. If the items are to be accepted, the department must "receive" the goods in the financial system. Once the invoice is received,

the invoice is signed by the appropriate department supervisor and stapled to the back of the purchase order to be turned into the Business Office for payment without delay.

If a partial shipment is received, only the items received and approved for payment should be "received" in the financial system. Items received and approved for payment should be noted on the face of the invoice and on the face of the purchase order along with a total dollar amount being approved for payment. The signed invoice is stapled to the back of a copy of the purchase order to be turned into the Business Office for payment without delay. Any subsequent shipments should be handled accordingly.

### Blanket Purchase Order

A blanket purchase order authorizes unspecified purchases from vendors not to exceed the stated amount. Blanket purchase orders are issued for a stated period and a definite amount of money. Purchases made against blanket purchase orders should be limited to supplies or services of small dollar value. Equipment cannot be purchased through a blanket purchase order.

A purchase requisition is entered into the financial system. A comment should be added by the requesting department stating that a blanket purchase order is being requested instead of a standard purchase order. The electronic document will route for the required signatures and advance to the Business Office for approval. Once reviewed and approved, a blanket purchase order will be issued. The requesting department may then begin purchasing from the vendor up to the dollar limitation of the blanket purchase order or until the blanket purchase order expires. The College is not liable for any purchases made prior to receipt of the approved blanket purchase order. Any personnel making a purchase prior to the receipt of the approved blanket purchase order may be held personally liable for the purchase. Any personnel making a purchase against a blanket purchase that has expired or after the dollar limit has been reached may also be held personally liable for the purchase.

All blanket purchase orders not processed for payment at the end of the fiscal year will be closed and the department must submit a requisition for payment with their new fiscal year funds. Unspent funds will not be carried over to the new fiscal year for use.

### Receiving Goods Under a Blanket Purchase Order

Accepting delivery of goods is the responsibility of the department placing the order. It is the responsibility of the department to inspect all purchases, including opening and checking the contents. The department must determine whether the quality and quantity of the items purchased conform to specifications included in the requisition. Once the invoice is received, the invoice is signed by the appropriate department supervisor and stapled to the back of a copy of the blanket purchase order to be turned into the Business Office for payment without delay. Future items received should be handled in the same manner. (Note: there is no receiving process to do in the financial system for blanket purchase orders.)

### Receipt of Damaged or Unsatisfactory Goods

It is the purchaser's responsibility to negotiate a settlement with the vendor for damaged or unsatisfactory goods and return the merchandise, if necessary. Once the corrected goods have been received and/or a settlement has been reached with the vendor, the purchaser can then proceed to turn the purchase order and invoice into the Business Office for payment.

### Fixed Assets

Capital purchases for the College with a value of $1,500.00 or more and has a lifespan of at least three (3) years or any information technology equipment with a value of $500.00 is deemed a fixed asset. All such items are to be capitalized in the College's fixed asset system through the use of an object code for the payment beginning with "54". The fixed asset equipment will be inventoried and recorded with a Fixed Asset Inventory Form and assigned an asset tag number. The completed form will be retained along with the copy of the purchase order and invoice by the Business Office. Any item that is transferred between departments will require an updated Fixed Asset form showing the transfer of the asset and must be submitted to the Business Office for proper tracking of the assets. This change will be reflected in the College's fixed asset system.

## 04.026 – Procurement Policy

This policy establishes that pursuant to Oklahoma State Statutes 74 O.S. §85.3 Eastern Oklahoma State College Board of Regents is exempt from the Oklahoma Central Purchasing Act and has the statutory authority to establish and promulgate purchasing policies and procedures. The Vice President of Business Affairs (VPBA) is responsible for ensuring that purchasing policies are followed.

The following bidding requirements apply to all purchases of equipment, supplies, contractual, and professional services.

- Purchases under $5,000 may be made without formal quotes or competitive bids as long as reasonable judgement is carried out in the procurement of those goods and services.
- Purchases over $5,000 but not greater than $100,000 are subject to competitive bidding. Three written quotes will be solicited through an informal process and the lowest and or best value quoted may be selected. Quotes may be obtained via telephone, internet, catalogs, etc. Quotes should be turned into the Vice President of Business Affairs Office for record retention.
- The Eastern Oklahoma State College Board of Regents will be informed of any purchase over $10,000.
- Purchases over $100,000 require formal competitive bidding and approval by the President.

The following purchases do not require competitive bidding procedures:

- Utilities
- Telephone Services
- Purchases from other state agencies
- Purchases under state contract

- Sole source items when purchased from the manufacturer and not available from retailers
- Items purchased for resale
- Blanket Purchase Orders to cover items that are needed to maintain existing equipment or products that had previously been purchased through a competitive bid (examples: microcomputer parts and supplies, hardware and software maintenance agreements)
- Blanket Purchase Orders for purchase made throughout the year for items that cannot be bid (examples: acquisitions from book publishers, postage, advertisements)

No procurement of goods and services shall be split to avoid compliance with procurement procedures. Reasonable judgement should be exercised to procure like items over an extended period, generally not less than one month's need or longer when a budget has been established for a particular good or service. However, this is not to be construed that diversification of products should not be used in some circumstances. Reasonable judgement should be made to procure items which should be procured together on one purchase order for a reasonable period to ensure the best prices are obtained.

### Emergency Purchases

Competitive bids or quotes shall not be required for emergency purchases and contracts of $100,000 or less when the College President declares the existence of an emergency. Unless prohibited due to the nature of the emergency, emergency purchases or contracts over $100,000 shall include quotes obtained by telephone, fax or other expedient means. The College President will report any emergency purchases or contracts to the Board of Regents at a subsequent Board meeting.

### Documentation

Adequate documentation will be maintained with the Vice President of Business Affairs to substantiate the requirements of the purchasing policies, including both the formal and informal bidding process, have been followed.

## 04.027 – Credit Card (P-Card) Policy

### College Credit Card

The college credit card, referred to as the state Pro-Card or P-Card is an alternative form of purchasing. The intension of the implementation of the credit card is to facilitate employee's travel. It also allows the College to access vendors who do not accept purchase orders or to make emergency purchases when time does not allow for a purchase order to be issued. All other purchases are to be made using a purchase order through the College financial system.

Currently, the administrator for the credit card program is the Credit Card/Travel Clerk in the Business Office. All travel expenses are coordinated through the program administrator, as outlined in the Travel Policy and Procedures. All other credit card purchases are to be processed through a credit card purchase requisition using the credit card system.

### Issuing a Credit Card

For an employee to be issued a credit card, they must complete a Credit Card Application Form, have it signed by their department head and vice president and then submit it to the Credit Card/Travel Clerk for approval from the VPBA. Once approved, the credit card will be issued and access to the credit card system will be established.

### Purchases with a Credit Card

To make a credit card purchase, a credit card purchase requisition is entered into the Bank of America credit card system. The request must contain the following information:

- Name of intended vendor
- Estimated amount of purchase
- A brief description as to the nature of the reason for the purchase
- A list of items to be purchased
- The department number to charge for the expense
- A comment stating why a credit card purchase is being requested instead of a regular purchase order

The electronic document will route for the required signatures. Once approved, the funds are automatically loaded onto the card. If the request is not approved, the system will re-route the request back to the requestor to make changes or to delete the request. Once the funds have been approved and loaded on the credit card the requestor may proceed with the purchase.

It is the purchaser's responsibility to communicate to the vendor, before a purchase is made, that Eastern is tax exempt in the State of Oklahoma. Some other states will recognize our tax exemption, so it is the purchaser's responsibility to verify and provide the tax-exempt documents to any vendor. If sales tax is paid in error the purchaser will be required to reimburse the college for taxes paid or obtain credit from the vendor.

When the purchase is complete the requester must submit a copy of the approved credit card purchase request along with a signed itemized receipt to the Credit Card/Travel Clerk within three (3) business days. Any employee that makes an unauthorized purchase on the credit card or who fails to turn in the required support within three (3) business days after making a purchase may be held personally liable for the purchase and may be excluded from further use of the credit card.

It is the responsibility of the Credit Card/Travel Clerk to record the transaction in the college financial system against the appropriate departmental budget.

### Prohibited Purchases

Below is a list of prohibited purchases with the College credit card:

- Entertainment
- Per diem food and beverages along with tips

    - Except meal purchases for Eastern meetings
    - Except meal purchases for students traveling
- Cash advances
- Purchase of goods for personal use
- Motor vehicle fuel
- Automotive maintenance
- Automatic drafts
- Gift certificates or gift cards
- Split purchasing

### Tipping

The P-Card may be used to pay for tips on Uber/Shuttles up to 15% of fare charges of $5.00 or more when an employee is traveling. If the fare is $5.00 or less the tip should not exceed $1.00 per trip. If any tip exceeds these amounts the employee will be responsible for reimbursing the College for any excess amount.

## 04.028 – Fixed Assets Policy and Procedures

An important function of the college business operation is the inventory or tracking of fixed assets. As employees of Eastern Oklahoma State College each person is responsible for the equipment, he/she works with and is accountable for the use of equipment purchased with college funds.

To maintain a record of all movable equipment, each asset will be tagged and recorded in the College inventory system. Control of the inventory is administered through the Business Office.

The College will maintain inventory record of:

- Any item that has an acquisition cost of over $1,500 and is a complete and independent item which does not lose its identity or become a component part of another item.
- Vehicles, tablets, laptops, and video projectors regardless of acquisition value.
- Equipment donated to the College for its use and benefit.

### Acquisition

Purchase of equipment and gifts or donations of equipment valued at $1,500.00 or greater should be added to the fixed asset inventory. Purchase of IT equipment including but not limited to tablets, laptops and iPad should be added to the fixed asset inventory in order to safeguard against loss. Timely reporting and tagging of equipment are vital in keeping inventory records as current as possible and provide a greater amount of security for all institutional property. Therefore, a joint effort between the Eastern Business Office and Eastern departments is necessary for the proper recording of fixed assets and to ensure all assets are accounted for.

### Stolen, Damaged, or Destroyed

The College is responsible for replacing or repairing Eastern equipment that is stolen, damaged or destroyed. Any loss or theft must be promptly reported to the Eastern Business Office.

### Removal from Campus

College owned equipment, as well as any other property for which the College is responsible, may not be removed from the campus except when it is necessary to carry out an instructional or College-sponsored activity scheduled off-campus as a planned event of the College. The removal must be authorized by the respective vice president.

### Removal from Inventory

Selling, trading, deleting from inventory any item of College-owned equipment must be processed through the Business Office and require approval from the President or the Eastern Board of Regents. Any disposal of College-owned land will be approved by the College's Board of Regents.

This policy also applies to the disposal of scrap, salvage, broken, obsolete, and surplus items. If an item is to be removed from a department's inventory, the Fixed Asset Inventory Form should be completed and sent to the Business Office to make arrangements for the removal of the item and for removal of the item's tag number. Deleted items will be moved to storage and a determination made of their residual value in accordance with the surplus property policy.

### Annual Campus Wide Inventory

Annually each department will be notified with a list of equipment listed to be in their possession. This list will need to be reviewed and updated with the Business Office. The Business Office will conduct a physical inventory of one random building to verify accuracy of the inventory system.

### Transfer of Equipment

Each department is responsible for the transfer of equipment within or between other departments. The transfer is made by completion of a Fixed Asset Inventory Form and is initiated by the releasing department. To maintain inventory integrity and for insurance purposes, it is very important to keep the Business Office informed of changes in location of equipment in a timely manner.

### Surplus Equipment and Disposals

The Business Office provides departmental assistance in the removal and disposal of surplus property from the fixed asset inventory. Any equipment that needs disposal, selling or trading must be approved through the Business Office and approved by Eastern's President or the College Regents. Any disposal of College-owned land must be approved by the Eastern Board of Regents.

The Business Office must be notified of all surplus items for disposal. All electronics will be processed through the IT Department for donation, repair, scrapped or disposal and will be removed from the inventory system. The IT Department will destroy or remove the hard drive, and any information stored on the equipment before disposal. If the item still has value, it will be sold through the OMES Surplus website or through local sell/trade.

### Methods for Transfer of Surplus Property

The methods for transfer of surplus property are:

- Transfer to another department
- Donation to another state agency/public school
- Trade-in on "like" or similar products, when approved in advance, in writing, by the Office of Business Affairs.

### Equipment Reutilization

Eastern may make excess surplus property available to a public school district or other Oklahoma governmental agencies without compensation.

### Trade-Ins

If an item is used as a "trade-in" on new equipment the inventory tag is to be removed and attached to the Fixed Asset Inventory Form and sent to the Business Office for processing.

### Disposal of Salvage and Scrap Materials

The Vice President of Business Affairs with the President will designate employees authorized to dispose of scrap and surplus items. These items are defined as items that are not equipment, i.e. scrap wood, metal and other miscellaneous items that are the result of remodeling, renovation and temporary construction projects. All proceeds from scrap metal sales must be brought to the Business Office the same day they are received.

### Capitalization and Depreciation

Capitalization procedures will be applied to fixed assets as defined by the Financial Accounting and Reporting Manual for Higher Education (FARM).

- Land – Capitalized at cost. Land and structures purchased or donated together will be separated when possible and capitalized separately. When substantial the cost of preparing the land for use will be capitalized.

- Building – Capitalized if $25,000 or more and life expectancy of at least 10 years. Additions and renovations will be capitalized if:
  - The cost of the project is $25,000 or more, and
  - The renovation extends the useful life of the facility or modifies and/or upgrades a building, i.e. installation of updated fire alarms, removal of barriers to individuals with disabilities, etc.

- Infrastructure improvements other than buildings – Capitalized if $10,000 or more. Examples are parking lots, sidewalks, fiber optics, etc.

- Equipment will be capitalized when:

  - Cost is $1,500 or more,
  - Useful life exceeds one year, and
  - Not an integral part of another unit
  - Except in the case of laptop/tablets or similar items

- Library Books – Capitalized at cost if the item becomes a part of the volume count for the library.

- Livestock – Livestock shall be recorded at historical cost (purchase price) or cost to raise the livestock at the time of acquisition or birth.

### Depreciation Schedule

All fixed assets are depreciated using the straight-line method over the useful life of the appropriate asset class. Depreciation will be calculated at ½ year life for the first and last year of the estimated useful life, all years in between will be calculated as one (1) full year.

The following table summarizes the estimated useful lives for the College's depreciable asset types:

| Asset Type | Estimated Useful Life |
|---|---|
| Buildings | 30 years |
| Building Improvements | 10 years |
| Equipment | 3 years |
| Infrastructure | 20 years |
| Land Improvements | 10 years |
| Library Books | 5 years |
| Livestock | 0 years |

## 04.029 – Fixed Asset Policy for Firearms

This policy establishes guidelines for the management, tracking, and financial accounting of all firearms owned by the College.

An important function of the college business operation is the inventory and tracking of fixed assets. As employees of Eastern Oklahoma State College each person is responsible for the equipment, he/she works with and is accountable for the use of equipment purchased with college funds.

In order to maintain a record of all firearms owned by Eastern, each asset will be tagged and recorded in our inventory system. Control of the inventory is administered through the Business Office.

The College will maintain inventory record of all firearms purchased or donated to Eastern regardless of the acquisition cost.

### Stolen/Damaged/Destroyed

The College is responsible for replacing or repairing Eastern equipment that is stolen, damaged or destroyed. Any loss or theft must be promptly reported to the Eastern Business Office.

### Removal from Campus

College owned firearms, as well as any other property for which the College is responsible, may not be removed from the campus except when it is necessary to carry out an instructional or College-sponsored activity scheduled off-campus as a planned event of the College. The removal must be authorized by the department head. All firearms must be returned to the campus safe at the end of each day. Firearms are not permitted to be taken home or loaned to any employee or student other than certified campus police officers.

## 04.030 – Fixed Asset Policy for College Livestock

This policy establishes guidelines for the management, tracking, and financial accounting of livestock owned by the College. It ensures accurate records of livestock assets, including births, deaths, purchases, and sales, to maintain compliance with financial reporting and operational oversight.

This policy applies to all livestock maintained at the College farm. Livestock includes cattle and other animals designated as fixed assets for educational, agricultural, and operational purposes.

### Identification and Tagging

All livestock must be tagged with a unique identification number upon acquisition or birth.

Tags must remain on the animals throughout their lifespan on the College farm.

Tag numbers are linked to animal records in the farm management system for tracking purposes.

### Recording Livestock Inventory

Purchase cost, vendor details, sex and age, and acquisition date must be recorded in the farm management system.

Calves and other newborns must be tagged and recorded within seven (7) days of birth.

Birth records should include the animals’ tag number, Sire/Dam tag numbers, date of birth, sex, weight, and commercial/registered.

### Sales and Disposals

For livestock sales, the tag number, sale amount, buyer information, and sale date must be documented in the farm management system.

Sale proceeds must be submitted to the Business Office within twenty-four (24) hours for deposit.

All sales and disposals must remain in the farm management system until the new fiscal year, then a new spreadsheet may be generated with the prior years ending assets and balances.

### Livestock Deaths

All deaths must be reported, including the cause (if known) and the date of death in the farm management system. Pictures of all deceased livestock should accompany the farm management records with the livestock tag number as reference. A disposal asset form must be completed for tracking purposes.

### Valuation of Livestock Assets

Livestock shall be recorded at the historical cost (purchase price) or cost to raise at the time of acquisition or birth.

Depreciation does not apply to livestock but gains and losses from sales will be recognized.

### Inventory and Reconciliation

A physical inventory of all livestock must be conducted each June prior to the end of the fiscal year.

Inventory discrepancies between physical counts and records must be reconciled promptly.

Reconciliation reports should be submitted monthly to the Vice President of Business Affairs and the Vice President of Academic Affairs for review.

### Reporting Requirements

Farm management must submit monthly livestock reports to the Vice President of Business Affairs and the Vice President of Academic Affairs.

When livestock needs to be disposed of a Disposal Asset Form will be completed and sent to Vice President of Academics Affairs for approval before any livestock is removed. This will include a picture of any deceased livestock with the tag being displayed.

The farm management system spreadsheet must be sent to the Vice President of Business Affairs at the end of each fiscal year for proper financial recording.

Farm Management must adhere to these policies to help record and track all livestock owned by Eastern. Failure to comply with this policy may result in disciplinary action and/or termination of employment.

## 04.031 – Vendor Management Policy

Eastern Oklahoma State College utilizes third-party products and services to support our mission and goals. This Vendor Management Policy contains the requirements for how Eastern Oklahoma State College will preserve and protect student and employee information.

We make every effort to ensure all third-party vendors are compliant with all federal and state laws and do not compromise the integrity, confidentiality, and privacy of our data. Third parties include customers, partners, subcontractors, and contracted developers.

### Audience and Scope

This policy applies to all vendors and partners who have the ability to impact confidentiality, integrity, and availability of Eastern Oklahoma State College's technology and sensitive information, or who are within the scope of the College's information security program.

### Assessment

Vendors are prohibited from accessing Eastern Oklahoma State College's information security assets until a contract containing security controls is agreed to and signed by the appropriate parties.

Vendors must be evaluated prior to the start of any service.

Vendors and partners must ensure that organizational records are protected, safeguarded, and disposed of securely. Eastern Oklahoma State College strictly adheres to all applicable legal, regulatory, and contractual requirements regarding the collection, processing and transmission of sensitive data such as Personally Identifiable Information (PII).

Eastern Oklahoma State College may choose to audit vendors and partners to ensure compliance with applicable security policies, as well as legal, regulatory, and contractual obligations.

### Management Processes

Vendor agreements and contracts must specify:

- Eastern Oklahoma State College information the vendor should have access to.
- How the information is to be protected by the vendor.
- How the information is to be shared between the College and the vendor.
- Clear instructions for returning, destroying, or disposing of Eastern Oklahoma State College information in the vendor's possession at the end of the contract.
- Minimum information security requirements.
- Incident response requirements.
- The right for Eastern Oklahoma State College to audit the vendor.

The vendor assumes responsibility regarding all information that is shared with a fourth-party vendor. The vendor is required to monitor the fourth party's information security practices that are in place to protect data.

Vendor performance must be reviewed annually against contracts or Service Level Agreement (SLA). If the vendor is found to be in violation of the contract or SLA, the vendor will work with Eastern Oklahoma State College until requirements are met.

Any information acquired by the vendor during the contract cannot be used for the vendor's own purposes or shared with others.

Eastern Oklahoma State College will provide a point of contact for the vendor. The point of contact will work with the vendor to ensure the vendor is in compliance with these policies.

The vendor must report all security incidents directly to the appropriate Eastern point of contact within the timeframe defined in the contract.

Vendors must provide Eastern Oklahoma State College with a list of key personnel working on the contract.

When the contract ends, the vendor will ensure that all sensitive information is collected and returned to Eastern Oklahoma State College or destroyed within the timeframe specified in the contract.

### Enforcement

Any vendor, consultant, or contractor found to have violated this policy may be subject to sanctions up to and including removal of access rights, termination of contract(s), and related civil or criminal penalties.

### Exceptions

Eastern Oklahoma State College business needs, local situations, laws and regulations may occasionally call for an exception to this policy. If an exception is needed, Eastern Oklahoma State College management will determine an acceptable alternative approach.

## 04.032 – Fleet and Travel Policy and Procedures

The following policy and procedures have been established to enhance the operations of Eastern faculty, staff, and student travel. This policy is to ensure all employees are aware of the State of Oklahoma travel laws and how they affect employees on official college business.

An Eastern fleet vehicle is the preferred transportation option for college business. Employees are encouraged to reserve a motor pool vehicle whenever possible.

All vehicles (fleet or personal) traveling on College business must have the following forms in the vehicle with them at all times:

- OMES Accident Information Form
- OMES Liability Coverage Letter
- OMES In Case of Accident Card

These forms may be picked up in the Physical Plant prior to beginning travel.

Only current Eastern employees, adult volunteers, and current Eastern students are allowed to travel in an Eastern owned vehicle.

If driving your personal vehicle for College business, you need to let your insurance company know or they may not cover any damages you may incur while traveling.

Employees are not allowed to take Eastern fleet vehicles home for any reason.

### Texting while Driving

The Trooper Nicholas Dees and Trooper Keith Burch Act of 2015 prohibit any person from operating a motor vehicle on any street or highway within this state while using a hand-held electronic communication device to manually compose, send, or read an electronic text message while the motor vehicle is in motion.

### Faculty and Staff Travel

Travel at college expense is limited to trips made exclusively on college business and must be approved by the department or division head. If travel is out-of-state, it must be approved by the Vice President of Business Affairs, and the Eastern Board of Regents should be notified prior to any trip.

Before making any travel commitments, an employee should be aware of his/her department's travel policies and/or federal grant program's travel policies. Available funding must be identified and appropriate departmental approval for travel should be obtained.

### Cleaning Fee

There will be a $50 cleaning fee for all vehicles returned with trash, dirt or food remaining in the vehicle. This will include the following:

- Any food, drinks, or trash left in the vehicle after it has been returned.
- Any dirt, mud, or food stains on the seats or dashboard (dash) after it has been returned.

It is the responsibility of each sponsor to ensure students remove all personal items and any trash from the Eastern fleet vehicles after use.

### Fleet Request Form

A Fleet Request form must be completed prior to traveling for all travel including the use of personal vehicles. Personal vehicles may not be covered under the State Risk Management Insurance so please read the Fleet Policies & Procedure Manual to ensure you are aware of what is and is not covered during an accident.

Complete the Fleet Request form through Eastern's Bigfoot Travel system. The system will electronically forward your request to the proper department head for approval.

You must complete a list of all individuals that will be riding in any Eastern vehicle and submit this to the Travel Clerk.

Only current Eastern employees and students are allowed to travel in Eastern vehicles. If exceptions are needed a written request must be submitted and approved prior to the travel through the Vice President of Business Affairs.

### Single Day Travel

A Fleet Request form must be completed and turned into the Physical Plant prior to traveling for all travel, including the use of personal vehicles. This request can be made through Eastern's Bigfoot travel system which will route the request to the proper department for approval before a fleet vehicle is assigned.

If the employee is reimbursed mileage for the use of their personal vehicle they must turn in the following forms to the Travel Clerk prior to traveling:

- A Pre-Travel Request form completed with estimated data that has been approved by the department head and the respective vice president.
- Fleet Request form (through the Bigfoot system) with the department heads signatures (if out-of-state traveling the VPBA will need to sign this form for approval)
- Agenda or conference/event brochure
- Invoice or credit card receipt for event registration
- Google maps with trip distance address to address
    - To look up mileage go to www.googlemaps.com, click the blue arrow and type your beginning destination and your ending destination, hit enter and this will give you the routes available. Print this page for verification and turn in travel forms (see example).

**Returning from Travel**

After returning from traveling, the employee will need to update the actual dates and time of their trip on the Pre-Travel Request form and submit this information to the Travel Clerk for reimbursement. This should be received by the Travel Clerk within three (3) business days of returning from your trip. Once the reimbursement is processed by the Travel Clerk, the employee will be asked to review and sign the OMES Form 19. After all signatures are complete, this form must be returned to the Travel Clerk for processing of payment. Please allow sufficient time to process forms and receive the reimbursement check from the Business Office.

### Overnight Travel

NOTE: Out-of-State travel requires notification to Eastern Board of Regents. The Board has requested that all out-of-state travel be submitted at the beginning of each semester to ensure proper notification through the Board of Regents prior to any trip.

Employees are authorized to receive a daily meal expense allowance while performing regular business travel, provided the trip meets the overnight criteria. The basic guideline for "overnight" travel status is there must be an overnight lodging receipt or written verification that supports the person stayed somewhere and received the required proper relief time during the travel period to get rest and sleep. (Oklahoma State Statute Section 50.30.05.A) Relief time does not mean short rest stops taken for napping in the car while driving to and from points of travel or during flights.

**Prior to travel**

Prior to traveling, all employees must complete a Pre-Travel Request form for any overnight stay. Fill out all estimated costs for the trip, obtain departmental and the vice president signatures for your department, retain a copy of the completed form, and turn in the original to the Eastern's Travel Clerk in the Business Office.

Along with the Pre-Travel Request form, you must turn in a copy of the following:

- A completed Fleet Request form, with student/employee travel roster, noting personal or fleet vehicle use.
- Agenda or conference/event brochure
- Purchase order or credit card receipt for event registration
- Google maps with trip distance address to address
    - To look up mileage go to www.googlemaps.com, click the blue arrow and type your beginning destination and your ending destination, hit enter and this will give you the routes available. Print this page for verification and turn in travel forms (see example).

All travel arrangements must be completed and filed through the Travel Clerk prior to your trip. This helps ensure that we are not charged more than the standard state rate for hotels or for any additional charges on flights. If there are any personal requests by the employee, including preferred seating, which incur additional charges, these will be the responsibility of the employee. Under no circumstances shall employees make their own travel reservations without discussing the trip and arrangements with the Travel Clerk prior to making any arrangements.

**Returning from Travel**

After returning from traveling the employee will need to update the actual dates and time of their travel on the Pre-Travel Request Form and turn this to the Travel Clerk for reimbursement. This should be received by the Travel Clerk within three (3) business days of returning from your trip. Once the reimbursement is processed by the Travel Clerk, the employee will be asked to review and sign the OMES Form 19. After all signatures are complete, this form must be returned to the Travel Clerk for processing of payment. Please allow sufficient time to process forms and receive the reimbursement check from the Business Office.

## Student Travel

Only current Eastern employees and students are allowed to ride in Eastern vehicles. If exceptions are needed, a written request must be submitted to and approved by the Vice President of Business Affairs prior to the travel taking place.

**Prior to Travel**

All student travel must be submitted at the beginning of the semester to make sure proper approval and arrangements are made.

The following forms must be completed and turned in for all travel:

- Pre-Travel Request form: Complete this form and return it to the Travel Clerk. (This form would only be needed if the employee requested any type of reimbursement.)
- The Fleet Request form: Complete the request form through Eastern's Bigfoot Travel system. A roster of all individuals that will be riding in the fleet vehicle must be turned into the Travel Clerk.
- Student Travel Advance form: This form must be completed for all trips that will provide student meals. Please note if you will be using cash or a credit card to purchase student meals make sure to obtain the required departmental approval signature(s). Student travel advances cannot be used to pay for employee expenses, per OMES: Statewide Accounting Manual Ch10.9.

**Returning from Travel**
Upon returning from your trip, the employee has three (3) days to return all receipts for funds actually expended plus any remaining funds to the Travel Clerk. The Business Office will charge each budget for the actual expense incurred.

### Travel Coverage

All Eastern fleet vehicles while traveling on College business and in-state will be covered by OMES Risk Management. This will include the Eastern vehicle and employees along with the other driver's vehicle and passengers. This does not cover students traveling in the Eastern vehicle. Eastern students are covered through the Oklahoma Governmental Tort Claims Act.

If the Eastern employee is in their personal vehicle, the State Risk Management Insurance will cover the other driver's vehicle and injuries along with the Eastern employee's injuries but will not cover the Eastern employee's personal vehicle. The Eastern employee's personal vehicle will have to be filed with their personal insurance or the other driver's insurance (whichever one is negligent).

### Rental Vehicle

If an Eastern employee needs to rent a vehicle, then Enterprise Rent-A-Car should be the first option. We have a statewide contract with Enterprise which will include discounts and in-state insurance coverage. Enterprise's liability insurance will need to be added if the travel is out-of-state or requires a large bus.

Per OMES, when renting a car for business, the employee should purchase insurance coverage at the time of the rental agreement completion. This coverage will ensure the employee avoids any personal liability if there is damage to the rental vehicle. Some exceptions to this rule exist, such as Enterprise (in-state only) as the insurance coverage is included in the state contract.

Employees should rent the most economical size car taking into consideration the number and size of people traveling.

All travel arrangements should be completed through the Travel Clerk to ensure the rental vehicle is covered under the statewide contract.

If the Eastern employee is involved in an out-of-state accident, the State Risk Management will cover the other driver's vehicle, and the Enterprise Statewide Contract will cover the Enterprise vehicle as long as the additional liability insurance coverage is obtained when signing the rental agreement.

If there is not an Enterprise available, the employee must elect to get additional liability insurance when renting the vehicle.

### Permitted and Prohibited Uses

College vehicles are to be used only for college business or related college approved activities.

Cell phone usage while driving is strictly prohibited.

No one under 18 years of age shall be permitted to drive a College vehicle. Drivers under the age of 21 are not permitted to drive vehicles that are transporting more than five (5) passengers.

College vehicles must not be loaned, rented, or leased to individuals or to organizations not directly affiliated with the College. College vehicles must not be loaned, rented, or leased to employees, students, or others for non-College use or activities. The use of College vehicles for personal gain, such as delivery of goods or services or for personal errands, is strictly prohibited.

College vehicles may not be kept overnight at an individual's home.

Use of any radar or other speed monitoring detection device in College vehicles is prohibited.

### Driver Information

Drivers must know and observe all applicable traffic laws, ordinances, and regulations.

Drivers must use safe driving principles, practices, and techniques at all times. Drivers must drive in a manner to reduce the likelihood of accidents and assure the safety of employees, passengers, and the general public.

Drivers must submit and have a copy of a valid driver's license with the Physical Plant prior to any travel.

Drivers should be rested and not drive more than eight (8) hours per day. The College recommends that periods of uninterrupted driving do not exceed three (3) hours, separated by rest breaks.

No drivers, before or during trips, are permitted to use medications, alcohol, drugs, or other substances that cause drowsiness or other physical or mental impairment.

Drivers must protect College vehicles and property from theft or vandalism by parking in safe areas, and then turning the vehicle off, removing the key, and locking the vehicle. The College is not responsible for personal articles lost or stolen from the vehicle.

### Passengers

All passengers must be participating in a College business or sponsored activity or event at the time they are traveling in a College vehicle. Passengers should be limited to current employees and students.

No children under the age of eighteen (18) are allowed as passengers in a College vehicle, except in instances approved through the Vice President of Business Affairs.

### Travel Reimbursement

All travel and travel-related expenses must be reported on the updated Pre-Travel Request form. The form shall include all expenses relating to travel, regardless of the payment method. To satisfy substantiation requirements, all requests for reimbursement must include an explanation of the business purpose for the expense and the original receipts detailing the time, date and place expenses that were incurred, amount of the expense, and, if applicable, names of those attending. Receipts must include the details of what was purchased and not the total cost only.

After the updated Pre-Travel Request form and original receipts have been turned in, the reimbursement will be calculated according to OMES standards and the Oklahoma Travel Reimbursement Act. Failure to provide adequate documentation will result in a delay in processing or denial of the reimbursement. Once the reimbursement is processed by the Travel Clerk, the employee will be asked to review and sign the OMES Form 19. After all signatures are complete, this form must be returned to the Travel Clerk for processing of payment. Please allow sufficient time to process forms and receive the reimbursement check from the Business Office.

College payment of spouse, companion, or family travel expenses is not allowed.

### Lodging

If an employee pays for their own lodging, the original signed receipts must be turned in with the updated Pre-Travel Request form to the Credit Card/Travel Clerk. The employee cannot be reimbursed until after the trip has occurred. Please be certain that the hotel charges the state approved rate since we cannot reimburse you for a rate greater than the state or conference rate. As a state agency Eastern is not required to pay taxes within the state of Oklahoma. It is the employee’s responsibility to make sure that they have not been charged taxes prior to leaving the motel/hotel. The employee may be responsible for any taxes not removed. The tax-exempt permit for Eastern can be printed from our website.

It is the responsibility of the traveler to cancel any room reservation he/she will not be using. A record of the cancellation number should be kept, in case of billing disputes.

### Per Diem (meals)

Only if an employee is required to stay overnight for college business will he/she be eligible for per diem reimbursement to cover the cost of meals and incidentals. Incidentals are for fees and tips given to waiters, baggage carriers, and bellhops/hotel maids.

Reimbursement for meals and lodging on overnight trips shall not begin more than twenty-four (24) hours before or continue more than twenty-four (24) hours after the objective of the trip, such as a meeting, workshop, conference, etc. Travel status for receiving per diem and lodging is based on the 24-hour rule from the start of the event. This would include "meet and greet" but not registration. The date and time the meeting began, and the date and time the meeting ended must be shown on the updated Pre-Travel Request Form before reimbursement can be made.

If traveling to multiple destinations on one trip, employees must keep a log of their start and end times at each destination to ensure proper calculation of per diem.

When meals are provided through the cost of registration or package plan, paid by the agency, or directly by the employee and reimbursed, the employee's daily meal expense allowance shall be adjusted.

An employee will not qualify for reimbursement if they choose not to attend the meal activity in preference of some other personal activity. Employees may be eligible for reimbursement of meals if they fall under the following categories: (See Section 50.30.05.E)

- If the meal is a "continental breakfast" or a snack or refreshment, such as coffee, tea, soft drinks, etc. provided during meeting breaks. (A continental breakfast will not be reimbursed, if they serve protein such as eggs, bacon and sausage.)
- If the meal is provided by a third party that is not covered by the registration fee, package plan, or agency direct pay contract.
- If an employee does not participate due to special dress requirements, diet restrictions, lack of means of transportation, or conflicting meetings.

### Mileage Reimbursement

All travel reimbursements shall be paid using the shortest route available. When an employee, for his/her own convenience, travels by another route (other than shortest distance) they will only be reimbursed for the shortest distance. However, travel other than a direct route may be allowed, when necessary, by circumstances beyond the employee's control such as weather, road closing, etc. An explanation for such an exception should be noted on the updated Pre-Travel Request Form. (Oklahoma State Statute Section 50.30.06.D)

To look up mileage go to www.googlemaps.com, click the blue arrow and type your beginning destination and your ending destination, hit enter and this will give you the routes available. Print this page for verification.

If entering travel status on a weekend or holiday, for calculating mileage, travel will begin from the employee's home instead of the official duty station. For travel during regular workdays, mileage claimed must be the shorter of the distance from the home or from the official duty station when leaving directly from the home to the objective of travel. Mileage from home to duty station is not reimbursable.

The Eastern mileage rate covers all operating costs of the vehicle (including gasoline, oil, maintenance, depreciation, and insurance); therefore, no other vehicle expense reimbursements will be made. Tolls and fees such as ferry, bridge, tunnel, road and parking charges will be reimbursed if receipts are provided. Under no circumstances will fees for any kind of traffic/parking violation be reimbursed.

In addition to the usual fare expense for taxis or other transportation, reimbursement may be allowed for reasonable tip expense. For reimbursement purposes, a reasonable tip expense shall not be more than 15% of the fare. Per diem is intended to cover any additional tip or tips for other services.

### Misc. Travel Expense Reimbursement

Examples of miscellaneous travel expenses that are reimbursable:
(This list is intended to be representative, not comprehensive)

- Overnight delivery/postage
- Faxes
- Gasoline for rental cars
- Phone calls relating to official College business
- Taxi fares
- Baggage fares
- Toll and parking charges

Examples of miscellaneous travel expenses that are **NOT** reimbursable:
(This list is intended to be representative, not comprehensive)

- Commuting between home and duty station
- Conference and convention meals if already paid by registration fees
- Travel protection plan or flight insurance
- Parking tickets and traffic violations
- Expenses submitted for reimbursement more than three (3) months after the expenses were incurred.
- Personal entertainment such as hotel room service, newspapers, movies, etc.
- Valet services and/or laundry charges
- Mini-bar refreshments
- Expense relating to personal side trips

### Breakdown of Coverage

| | **Fleet Vehicle** | **Personal Vehicle** | **Rental Vehicle** |
|---|---|---|---|

| | EOSC Vehicle | Third Party Vehicle | Your Vehicle | Third Party Vehicle | Rental Vehicle | Third Party Vehicle |
|---|---|---|---|---|---|---|
| | | | | | | |
| **In-State** | Covered by State's Commercial Auto Physical Damage Policy | Covered by State Risk Management | Covered by negligent party either Employee or Third-Party Vehicle | Covered by State Risk Management | The statewide contract includes this insurance. If not on Statewide contract, we need to purchase insurance to cover it. | Covered by State Risk Management |
| | | | | | | |
| **Out-of-State** | Covered by State's Commercial Auto Physical Damage Policy | Covered by State Risk Management | Covered by negligent party either Employee or Third-Party Vehicle | Covered by Employee's personal insurance until exhausted, then State's Liability Policy applies | The statewide contract includes this insurance. If not on Statewide contract, we need to purchase insurance to cover it. | Covered by State's Commercial Out-of-State Liability Policy |

## What to do after an accident while on College business

The procedures below provide guidance for College employees involved in a vehicle accident while on College business.

- If safe to do so do not move the vehicle(s) until a law enforcement officer from the appropriate jurisdiction arrives at the scene and approves the move.
- Call 911.
- Call local police to make a report – a police report is required for all insurance claims.
- Check to see if anyone needs medical assistance.
- Complete the Accident Information Form. You will keep this form and turn it into the Vice President of Business Affairs.
- Give the other driver the In Case of Accident Card.
- Give the OMES Liability Letter to the police officer working the accident. This is your liability insurance coverage.
- Take pictures of the accident scene and damage to both vehicles.

Immediately contact the Vice President of Business Affairs to complete paperwork regarding any accident immediately. If the accident is after hours or weekends, please contact the Vice President of Business Affairs the next business day. The Vice President of Business Affairs has seven (7) days of discovery to report all accidents to OMES. Late reporting will result in denial of coverage.

Do not give your personal insurance to any one on scene; this includes the other driver or the police officer. The OMES Liability Letter is your liability insurance coverage. The insurance will have to be processed through OMES Risk Management.

### Accident Claim Process

The Vice President of Business Affairs is responsible for coordinating accident reporting, managing claims, and handling communication within the State Risk Management Division. Legal matters related to the accident or insurance coverage will be handled by the State Attorney General's Office with the Vice President of Business Affairs facilitation the communication.

A complete record of each vehicle accident, including all official reports will be maintained by the Vice President of Business Affairs.

Any employee or driver involved in two (2) at-fault accidents within a twelve (12) month period will be considered uninsurable for three (3) months. During this three (3) month period the employee will not be allowed to drive or operate any Eastern vehicle.

## 04.033 – Grant, Contract, and Agreement Approval Policy

The process for initiating a grant proposal for Eastern Oklahoma State College is the same, whether the grant is submitted directly through the College or through the Eastern Development Foundation on behalf of a College program.

### Initiating a Grant Proposal

Before submitting any grant proposal – regardless of the funding amount – the employee must contact the Vice President of Business Affairs to complete a Grant Approval Form.

This form is required for all external funding requests and must include:

- The signed approval of the employee's direct supervisor
- The signed approval of the employee's respective Vice President

The completed form must be returned promptly to the Grants Office.

### Proposal Development

Once the Grant Approval Form is submitted it will be processed by:

- Obtaining the approval from the President

- Obtaining the approval from the Vice President of Business Affairs.
- Obtaining the approval of any department responsible for the grant.
- Faculty must obtain the approval from the Vice President of Academic Affairs and the respective Dean.

### Memorandum of Agreement

Any memorandum of understanding (MOU) with another institution for grant purposes must receive prior approval from the President.

### Final Proposal Review and Submission

Completed proposals must be submitted for review at least one (1) week before the grant deadline.

The Vice President of Business Affairs along with the President and Grant Writer will review the proposal to ensure compliance with internal policies and external requirements. For any grant proposals regarding academic divisions the Vice President of Academic Affairs and the respective Dean will be included in the review process.

The Vice President of Business Affairs will verify budget accuracy and ensure compliance with financial policies.

The VPBA will secure the required authorized signatures before submission. After approval, the proposal may be packaged and submitted to the funding agency.

### Authorized Signatures

The following individuals are the only authorized representatives who may sign grant applications on behalf of Eastern:

- President of the College
- Vice President of Business Affairs
- Grant Writer

Some grants may also require the Project Director's signature in addition to the authorized signatory.

### Grant Management Requirements

Project Directors must send the following documents to the Grant Manager in the VPBA's Office:

- Award and denial letters
- Major budget changes
- Reports and other important grant-related documents

### Compliance and Consequences

Failure to adhere to the grant proposal and management procedures outlined in this policy may result in:

- The proposal not being approved for submission
- A funded project not being accepted by the College

This policy ensures that all grant-related activities are aligned with Eastern's internal procedures while maintaining accountability and compliance with external funding requirements.

## 04.034 – Grants Financial Administration Policy

The mission of Eastern Oklahoma State College (Eastern) is to generate student learning through its associate degrees and other academic programs which effectively prepare graduates to complete baccalaureate degrees, obtain productive employment and lead enriched lives of learning. It is simultaneously the mission of the College to engage in educational programming and related activities that promote regional economic and community development.

Eastern actively seeks state and federal grants and various other sources of funding to carry out the mission of providing economic and community development to stakeholders in southeast Oklahoma. The College maintains compliance with all state and federal rules when applying, receiving, and carrying out any given grant opportunity. Eastern fully adopts all federal rules and regulations related to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards published in December of 2014. (34 C.F.R Parts 75-77 and 81)

The purpose of this policy document is to establish policy requirements for Eastern staff involved in administrating federal grants. These policies incorporate by reference all statutory requirements (34 C.F.R. Parts 75-77 and 81) and regulatory requirements (2 C.F.R Parts 200 and 3474).

Those not familiar with the Uniform Guidance should visit the Uniform Guidance link for more information.

The Office of Vice President for Business Affairs is responsible for the fiscal administration of Eastern Oklahoma State College (Eastern). The Vice President for Business Affairs has delegated to the Grants Manager the authority for central financial administration for all externally funded and sponsored agreements.

### Procedures

In executing its responsibilities for the financial administration of externally funded agreements the Grants Manager will carry out the following activities:

- Review all proposals for compliance with College policy, federal regulations, and state statues.

- Maintain central formal proposal and agreement files for Eastern consistent with Eastern's policy and procedures.
- Monitoring expenditure entries against sponsored agreement accounts for allowability as a direct cost.
- Prepare and submit invoices and cash requests as required to secure funds from sponsoring agencies. This procedure carries the companion responsibility of reconciling letters of credit withdrawals with the federal government and rendering internal accounts receivable reports.
- Prepare and submit all interim and final financial reports as required.
- Prepare summarized financial reports as required.

In executing its responsibilities for the financial administration of externally funded agreements, the Business Office will carry out the following activities:

- Assign all account numbers and approval routing for sponsored agreements.
- Prepare correcting entries, such as journal entries and adjustment transfers, as required or as requested by the Project Manager.
- Prepare deposits on sponsored agreement accounts.
- Make distribution of earned facilities and administrative costs to the college and departmental working fund accounts monthly.
- Close and delete sponsored agreement accounts.

The Business Office is the point of entry and exit for external auditors representing private, state, and federal sponsoring agencies. Normally, there is no need for grant administrative area representatives to be present for the entry interviews; however, the Business Office will invite representatives to attend any exit interview wherein specific involvement might be needed.

The Business Office is responsible for preparing financial statements for delivery to an audit agency for examination. The Business Office will invite and encourage assistance from administrative areas or other departmental units in the event an audit agency questions appropriateness or allowability of specific cost against a grant. The Business Office will not agree to any audit disallowance without conferring with the appropriate Project Director.

## 04.035 – Grant Time and Effort Reports

This policy establishes the procedures for completing and submitting time and effort reports at Eastern Oklahoma State College (Eastern) to ensure compliance with federal regulations. The Office of Management and Budget (OMB) Uniform Guidance—2 C.F.R. § 200.430 and 45 C.F.R. § 75.430—requires documentation of personnel services charged to sponsored grants and contracts. Time and effort reporting provides after-the-fact certification of labor charges, ensuring that costs allocated to sponsored projects are accurate and substantiated.

### Definitions

Sponsored Agreement: Any grant, subcontract, contract, or cooperative agreement funded by a federal or state entity.

Project Director (PD): The individual responsible for managing the agreement and ensuring compliance.

Certification: The signature of the employee, direct supervisor (with firsthand knowledge of the employee's activities), and the Project Director, verifying the accuracy of the report.

In-Kind or Cash Match: Time and effort not directly charged to the grant but counted as part of the required cost-sharing contribution.

### Roles and Responsibilities of the Project Director

The Project Director is responsible for the financial oversight of sponsored agreements, including payroll charges and time and effort reporting.

Payroll allocations and Personnel Activity Reports (PARs) must reflect the actual distribution of time worked on each project.

For personnel with multiple funding sources, exact time distribution may not be feasible, but estimates must be reasonably accurate within a 5% variance.

### Time as In-Kind or Cash Match

Time provided for in-kind, or cash match must also be tracked and reported by the Project Director.

### Guidelines for Personnel Activity Reporting

Faculty, exempt and non-exempt staff involved in sponsored agreements must complete the Personnel Activity Report, regardless of whether their time is funded by the grant or provided as a match.

### Monthly Certification

Personnel Activity Report must be signed each month by:

- The employee
- The employee's direct supervisor
- The Project Director

In some instances, the employee's direct supervisor and the Project Director may be the same individual.

### Deadlines for Submission

Reports are due by the 30th day following the reimbursement month.

### Time and Effort Reports
Reports must be completed, certified, and submitted via campus email or internal office mail to the Grants Manager in the Office of the Vice President of Business Affairs.

### Monthly Reconciliation
The Project Director must reconcile payroll records with Personnel Activity Reports at least monthly to ensure alignment between actual time worked and the payroll charged to the grant.

If the variance between payroll and reported effort exceeds 5%, the excess amount must be deducted from the next or final invoice.

### Recordkeeping
Completed Personnel Activity Reports will be filed in both the program office and the Office of Business Affairs for audit purposes and compliance documentation.

This policy ensures accurate tracking of labor costs, compliance with federal regulations, and proper management of sponsored projects.

## 04.036 –Equipment Policy for Federal Awards

This policy establishes guidelines for the use, management, and disposition of equipment acquired under Federal awards to ensure compliance with the Uniform Guidance (2 CFR § 200.313). It applies to all recipients and subrecipients of Federal awards at Eastern.

This information is being prepared as general compliance guidance only. Recipients of Federal funds should refer to the full text of the regulations which can be found at www.ecfr.gov.

### Title and Ownership
Title to equipment acquired under a Federal awards vest in the recipient or subrecipient upon acquisition. This title is conditional and subject to the terms and conditions of the Federal award. The equipment may not be sold, transferred, encumbered, or otherwise disposed of without prior written approval from the Federal awarding agency or pass-through agency.

### Use of Equipment
Equipment must be used for the specific project or program for which it was acquired, and for as long as it is needed, regardless of whether the project continues to receive Federal support. When the equipment is no longer needed for the original purpose, it should be reassigned for other uses in the following order of priority:

1. Activities supported by the same Federal agency that funded the original project.
2. Activities supported by other Federal agencies.
3. Non-Federal projects provided such use do not interfere with the original purpose.

Equipment may not be used to provide services for a fee that is less than what a private company would charge unless specifically authorized by Federal statute. If replacement equipment is purchased, the original item may be traded in or sold, with the proceeds applied to the cost of the replacement.

### Equipment Management Requirements

Recipients and subrecipients must maintain accurate property records that include a description of the equipment, serial or identification number, funding source (including the Federal Award Identification Number), title holder, acquisition date, cost, percentage of Federal participation, location use, condition, and any information related to disposition. A physical inventory of all equipment must be conducted and reconciled with property records at least once every two years. Control systems must be in place to prevent loss, damage, or theft, and any such incidents must be promptly investigated and reported if they impact the program. Additionally, regular maintenance must be performed to ensure that the equipment remains in good working condition. If equipment is sold, proper sales procedures must be followed to ensure the highest possible return.

### Disposition of Equipment

When equipment is no longer needed for the original project or any other Federally supported activities, the recipient must follow the disposition instructions provided in terms and conditions of the Federal award. Equipment with a current fair market value of $10,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal agency or pass-through entity. For equipment valued at over $10,000 the recipient may retain or sell the item, but the Federal agency is entitled to a share of the proceeds based on its percentage of participation in the original purchase. Up to $1,000 of the Federal share may be retained by the recipient to cover sales-related costs, if authorized. Equipment may also be transferred to the Federal Government or another eligible party, with compensation to the recipient based on fair market value. If the recipient fails to take action, the Federal agency or pass-through entity may direct the disposition process.

### Retention Without Further Obligation

In certain cases, and only if specified in the terms and conditions of the Federal award, the Federal agency may permit the recipient or subrecipient to retain the equipment with no further obligations to the Federal Government. This exception must be explicitly authorized and not prohibited by any other applicable statute or regulation.

### Compliance and Questions

All departments and personnel involved in the acquisition, management, or disposition of equipment purchased with Federal funds are responsible for understanding and complying with this policy. Non-compliance may result in the disallowance of costs or other corrective actions by the awarding agency. Questions regarding this policy should be directed to the Vice President of Business Affairs.

## 04.037 - Disposal of Equipment Purchased with Federal Funds

This policy is prepared to assist Federal program recipients in the management of equipment purchased as a whole or in part using Federal dollars.

This information is being prepared as general compliance guidance only. Recipients of Federal funds should refer to the full text of the regulations which can be found at https://www.govinfo.gov when developing grant procedures concerning the use and ultimate disposal of equipment purchased in whole or in part using Federal funds.

### Non-Federal Entity

Non-Federal Entity means a state, local government, Indian tribe, Institution of Higher Education, or nonprofit organization that carries out a Federal award as a recipient or a subrecipient.

### Use of Equipment

In accordance with 2 CFR 200.313(c) equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-federal entity must not encumber the property without prior approval of the Federal awarding agency.

When equipment is no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency (in most cases this would be USDOE), in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
2. Activities under Federal awards from other Federal awarding agencies.

During the time that equipment is used on the project or program for which it was acquired, the non-Federal entity must also make equipment available for use on other projects or programs currently or previously supported by the Federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference mut be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

User fees should be considered if appropriate. However, the non-federal entity must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal government retains an interest in the equipment.

When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

### Disposition and Disposal of Equipment

In accordance with 2 CFR 200.313(e), when original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency.
2. Except as provided in 2 CFR 200.312 Federally owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit-fair-market value in excess of $5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share $500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.
4. In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

## 04.038 – Campus Key Distribution Policy

This policy outlines the procedures for distributing keys to authorized personnel on Eastern's campus to ensure security and proper access control of campus facilities.

This policy applies to all faculty, staff, students, contractors, and visitors requiring access to college facilities.

### Employee Key Distribution Process

Eligibility: Only individuals with a legitimate need for access will be issued keys. This includes faculty, staff, certain students (resident students), and approved contractors.

Approval: A Key Check-Out form must be completed and approved by the department head or supervisor and the Vice President of Business Affairs.

Identification: Individuals must provide a valid college ID, and any additional identification as required.

**Request Procedures**
Form Submission: Complete the Key Check-Out form, available online.

Approval: Obtain approval from the department head or supervisor and the Vice President of Business Affairs.

Processing: Submit the approved form to the Human Resources Office who will send the request to the Maintenance Department.

**Issuance**
Notification: The requesting individuals will be notified when their key is ready for pickup.

Pickup Keys: Keys must be picked up in person at the Human Resources office. The individual must present their college ID or state issued ID and sign the Key Check-Out form.

## Key Holder Responsibilities
Security: Key holders are responsible for the security of the keys issued to them. Keys must not be duplicated, shared, or loaned to others.

Reporting Loss: Lost or stolen keys must be reported immediately to the Human Resources Office.

Return of Keys: Keys must be returned to the Human Resources Office upon termination of employment or when access is no longer required.

Inventory: Campus Maintenance will maintain a detailed inventory of all keys issued, including key numbers, holder's name, and issuance/return dates.

Audits: Regular audits will be conducted to ensure compliance with the key distribution policy.

## Lost or Stolen Keys
Immediate Reporting: Key holders must report lost or stolen keys immediately to the Human Resources office.

Replacement: A replacement key may be issued following an investigation and approval. Key replacement fees may apply.

Rekeying: If necessary, affected locks may be rekeyed to maintain campus security. The cost of the rekeying may be charged to the key holder or their department.

## Sanctions
Non-compliance: Failure to comply with this policy may result in disciplinary action, including but not limited to revocation of key privileges, disciplinary action, and financial responsibility for rekeying costs.

### Exceptions:

Special Cases: Any exceptions to this policy must be approved by the Director of Maintenance.

By following this policy, we aim to maintain a secure and controlled environment for all members of the campus community.

### Campus Housing Distribution Process

Eligibility: Students, Faculty, and Staff eligible for key distribution include those residing in campus housing.

Approval: Students will be issued a housing key upon checking into student housing.

### Student Responsibilities

Security: Students are responsible for the security of the keys issued to them. Keys must not be duplicated, shared, or loaned to others.

Lost or Stolen: Lost or stolen keys must be reported immediately to the Housing Coordinator.

Return of Keys: Keys must be returned to the campus Housing Coordinator or Resident Hall Coordinator during the check-out process, changing rooms, or when access is no longer required.

**Key Control and Records**

Inventory: Campus Housing will maintain a detailed inventory of all keys issued to students, including key numbers, holder’s name, and issuance/return dates. The Housing Coordinator will maintain one copy of each key to be given as a key replacement as needed.

**Replacement**

A replacement key will be issued following an investigation and approval. Key replacement fees will be applied to the students’ Business Office account.

**Rekeying**

If necessary, affected locks may be rekeyed to maintain campus security. The cost of rekeying will be charged to the student.

**Reissuance of Key Procedures for housing**

Form Submission: Housing Coordinator will request a key with the college locksmith as needed to ensure they have one key per room. The locksmith will replenish these keys once a week.

**Sanctions**

Non-compliance: Failure to comply with this policy may result in disciplinary action, including but not limited to revocation of key privileges, disciplinary action according to the housing policies, and financial responsibility for rekeying costs.

## 04.039 – Compliance Audit & Audit Financial Statements

Eastern Oklahoma State College will annually have an independent auditor conduct a compliance audit of the administration of the Title IV programs and an audit of Eastern's general purpose financial statements.

**Submission Deadline**
Eastern follows procedures to ensure the annual audit which includes financial and compliance audits are submitted to the U.S. Department of Education (DOE) through the eZ-Audit website no later than six (6) months after the last day of Eastern's fiscal year.

Eastern, in collaboration with the current auditor, ensures that this information is submitted to the U.S. Office of Management and Budget (OMB) via the Federal Audit Clearinghouse (FAC) no later than thirty (30) days after receiving the auditor's report.

Eastern submits the annual audit and audited financial statements to the Oklahoma State Regents for Higher Education (OSRHE) and the Oklahoma Management and Enterprise Services (OMES). Additionally, the current external auditors are responsible for filing the audit directly with the Oklahoma State Auditor and Inspector's Office.

**Audited Financial Statements**
Eastern Oklahoma State College follows procedures to ensure the submission of financial statements for the latest complete fiscal year so that the determination of Eastern's financial responsibility can be reviewed and approved.

All documentation submitted to the Secretary of the Department of Education are prepared on an accrual basis in accordance with generally accepted accounting principles and are audited by an independent auditor in accordance with generally accepted government auditing standards, and other guidance contained in the Super Circular, or in audit guides developed by, and available from, the Department of Education's Office of Inspector General. Eastern includes, as part of these financial statements, a detailed description of related entities based on the definition of a related entity as set forth in the Statement of Financial Accounting Standards (SFAS) 57.

The "Super Circular" refers to a document issued by the U.S. Office of Management and Budget (OMB) that consolidated eight separate federal regulations into a single set of guidelines for managing federal grants, essentially providing a unified set of rules for non-federal entities receiving federal funds; it is also known as the "Uniform Guidance" and is codified in 2 CFR Part 200.

## 04.040 - Family Educational Rights and Privacy Act (FERPA)

Eastern Oklahoma State College:

- Provides students with an opportunity to inspect and review his/her education records within 45 days of the receipt of a request.
- Amendments to education records

Eastern considers requests from students to amend inaccurate or misleading information on the student's education records and offer the student a hearing on the matter if the decision is made not to amend the records.

Eastern also offers the student the right to place a statement to be kept and disclosed with the record if, as a result of the hearing, the College still decides not to amend the record.

Eastern is not required to consider requests for amendment under FERPA that seek to change a grade or disciplinary action or seek to change the opinions or reflections of a school official or other person reflected in an education record.

Provides students with copies of education records or otherwise make the records available to the student if the student, for instance, lives outside of commuting distance of the school.

Retracts the names and other personally identifiable information about other students that may be included in the students' education records.

**Eastern Oklahoma State College does NOT:**

- Create or maintain education records
- Provide students with calendars, notices or other information which does not generally contain information directly related to the student.
- Respond to questions about the student.
- Educational records include written documents (including student advising folders), computer media, microfilm or microfiche, video or audio tapes or CDs, film, photographs, and any record that contains personal information that is directly related to the student is an educational record under FERPA.

Records not considered as educational records include private notes of individual staff or faculty (NOT kept in student advising folders), campus police records, medical records, statistical data compilations that contain no mention of personally identifiable information about any specific student.

Eastern Oklahoma State College may disclose, without consent, directory information. Directory information includes name, address, phone number and email address, dates of attendance, degree(s) awarded, enrollment status, major field of study. Non-directory information includes social security numbers, student identification number, race/ethnicity/nationality, gender, transcript or grade reports.

**Written Consent**

- Specify the records to be disclosed
- State the purpose of the disclosure
- Identify the party or class of parties to whom the disclosure is to be made
- The date of the request
- The signature of the student whose record is to be disclosed

- The signature of the custodian of the education record

Eastern MAY disclose education records without consent when:

- The disclosure is to school officials who have been determined to have legitimate educational interests as set forth in the institution's annual notification of rights to students.
- The student is seeking or intending to enroll in another school.
- The disclosure is to state or local educational authorities auditing or enforcing Federal or State supported education programs or enforcing Federal laws which relate to those programs.
- The disclosure is to the parents of a student who is dependent for income tax purposes.
- The disclosure is in connection with determining eligibility, amounts, and terms for financial aid or enforcing the terms and conditions of financial aid.
- The disclosure is pursuant to a lawfully issued court order or subpoena.
- The information disclosed has been appropriately designated as directory information by the school.

**Annual Notification**

Eastern annually notify students in attendance that they may:

- Inspect and review their education records.
- Seek amendment of inaccurate or misleading information in their education records.
- Consent to most disclosures of personally identifiable information from education records

The annual notice includes:

- Information for a student to file a complaint of an alleged violation with the FPCO.
- A description of who is considered to be a College official and what is considered to be a legitimate educational interest so that information may be shared with that individual.
- Information about who to contact to seek access or amendment of education records.

**Complaints of alleged violations may be addressed to:**

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, SW.
Washington, DC 20202-4605.

Complaints must be submitted in a timely matter, no later than 180 days from the date you learned of the circumstances of the alleged violation. Complaints must contain specific allegations of fact giving reasonable cause to believe that a violation has occurred including relevant dates, names and titles of those College officials and others involved, a specific description of the education record around which the alleged violation occurred, a description of any contact with College officials regarding the matter, the name and address of the College and any additional evidence that would be helpful.

**Parent's Rights**

Eastern recognizes FERPA gives certain rights to parents regarding their children's educational records. Some of those rights transfer to the student upon reaching 18 years of age or attending any school beyond the secondary level. Therefore, the law allows parental access if the student is claimed as a dependent for federal income tax purposes. Access is granted to both the parent who claims the student as well as the parent who is not claiming the student. Parent must produce a Federal Income Tax Return verifying the student as a dependent and sign a Request by Parent or Guardian for Access to Student Records in the Admissions and Records Office.

Parents may have access if the student is willing to release information. Signing a FERPA Waiver (release) form is an (option) for the student, it is not a requirement. Eastern Oklahoma State College will only release information if the student elects this option. Information may be released if the student has filed a signed release form with the Registrar's Office. All signed release forms will be kept on file in the Registrar/Record's Management Office, and a student may revise his/her waiver at any time.

Eastern will only disclose Personally Identifiable Information from an education record to appropriate parties in connection with an emergency if knowledge of the information is necessary to protect the health or safety of the student or other individuals.

This information, as well as the Student Request to Share Information (FERPA waiver) form can be found on Eastern's website.

## 04.041 – Consumer Information Policy

The U.S. Department of Education requires institutions to disclose certain institutional and financial assistance information. Eastern Oklahoma State College follows these disclosure requirements.

Eastern Oklahoma State College annually provides a NOTICE directly to all enrolled students describing the availability of the required consumer information. The notice contains a brief description of the various disclosures and how to obtain the full disclosures. The exact electronic address is provided, and students are notified that paper copies are available.

These general disclosure requirements are:

**General Institution Information**

- Accreditation
- Articulation and Transfer of Credit Policy
- Copyright Infringement – Policies and Sanctions
- Computer Use Policy
- Expressive Activity Policy
- Expressive Activity Report
- Faculty and Staff
- IPEDS Institutional Profile

- Job Placement
- Nondiscrimination Policy
- Programs and Majors
- Family Educational Rights and Privacy Act (FERPA)
- Student Activities Calendar
- Student Handbook
- Student Complaint Form
- Student Body Diversity Information
- Student Disability Services
- Transfer Articulation Agreements

**Professional Licensure Requirements Disclosure**
- Criminal Justice COP Licensure By State
- EOSC Nursing Licensure Disclosure By State
- EOSC Respiratory Therapy Licensure Disclosure by State
- National Board of Respiratory Care (NBRC) State Licensure Statement
- Alaska Respiratory Therapy Licensure Statement

**Student Financial Assistance**
- College Loan Code of Conduct
- Cost of Attendance
- Federal Student Financial Aid Penalties for Drug Law Violations
- Entrance and Exit Loan Counseling for Student Borrowers
- Ethical Principles and Code of Conduct
- National Student Loan Data System
- Net Price Calculator
- Private Lender List and Arrangements
- Rights and Responsibilities of Students Receiving Financial Assistance
- Satisfactory Academic Progress (SAP) Policy
- Student Loan Information
- Summary of Aid at Eastern Oklahoma State College
- Withdrawals and Return of Title IV Funds

**Health and Safety**
- Annual Security and Fire Safety Report
- Drug and Alcohol Abuse Prevention Program
- Biennial Review of Drug and Alcohol Abuse Prevention Program
- Emergency Notification Procedures
- Information taken from Annual Security and Fire Safety Report
- kNOw More Sexual Violence and Assault Resources
- Missing Student Policy
- Substance Abuse Resources
- Vaccination Policies

**Student Outcomes**

- Equity in Athletics Disclosure Act
- Report on Athletic Program Participation Rates and Financial Support Data
- Retention and Graduation Rates
- Graduations Rates for Students Receiving Athletically Related Student Aid

**Personally Identifiable Data**

- Description of Personally Identifiable Data and how it is used.
- Gramm-Leach Bliley Act

**General Information**

- Voter Registration for the State of Oklahoma

## 04.042- Maintenance After Hours Response Policy

The purpose of this policy is to define what constitutes a maintenance emergency and to outline expectations for maintenance staff when responding to emergency situations that occur during non-scheduled work hours.

### Definition of Emergency

An *emergency* is any situation that poses an immediate threat to the safety, health, or security of individuals, or that risks significant damage to campus facilities or property. The following situations are classified as emergencies requiring an immediate response:

**Safety and Health Emergencies**

- Gas leaks or suspected gas odors
- Major electrical hazards (sparking, exposed wiring, power outages affecting critical systems)
- Fire, fire-alarm malfunctions, or sprinkler system failures
- Flooding, burst pipes, or major water intrusion
- Sewage backups
- Heating or cooling failures in residential apartments *only when weather conditions are extreme*, defined as:
    - Indoor temperatures expected to fall below 60°F,
    - Indoor temperatures are expected to rise above 80°F,
      or any condition that may pose a health risk to occupants due to temperature extremes.

**Security or Facility Integrity Emergencies**

- Building lock failures that compromise security
- Broken exterior doors or windows creating safety hazards
- Elevator malfunctions, especially when someone is trapped
- Structural issues posing imminent danger (collapsed ceilings, major roof leaks, etc.)

**Other Conditions**

- Any situation deemed urgent by Campus Safety or Administration
- Any incident likely to result in substantial property damage or interruption of essential campus operations

### Required Response During Off-Duty Hours

Maintenance staff may be required to report to campus during off-hours when an emergency occurs. Off-hours emergency work will be compensated according to institutional policy and applicable labor laws.

### Reporting and Documentation

After responding to an emergency, the maintenance staff member must:

- Complete an incident report detailing the issue, actions taken, and any recommended follow-up in the "Bigfoot" system.
- Notify the Maintenance Supervisor of any unresolved concerns that require further attention

### Non-Emergency Situations

The following are *not* considered emergencies and will be addressed during normal business hours unless otherwise determined by a supervisor:

- Routine maintenance requests
- Minor leaks or clogs not causing damage
- Light bulb replacement
- Temperature complaints not threatening equipment or safety
- Non-critical repairs that do not affect health, safety, or building security

### Failure to Respond

Failure to respond to an emergency call may result in disciplinary action, as timely response is essential to protecting campus safety and property.