

SUNY Ulster Board Policy Manual

Policy Section 8 Financial Management

Policy Section 8.1 Fiscal Administration Under Plan C

Approval Date: June 4, 1963

WHEREAS Sub-Division 6 of Section 6304, Article 126 of the Education Law of the state of New York provides for the election of one of three methods of administering the fiscal affairs of Ulster County Community College and

WHEREAS the Finance Committee and the College Administration, after making detailed and thoughtful study of the three alternate methods of administering the fiscal affairs of the College, have concluded that the adoption of Method C will result in fiscal operations which are the most advantageous for all concerned and

WHEREAS the Board of Trustees of Ulster County Community College have appointed a Financial Officer who will assume his full-time duties on or about June 1, 1963, now, therefore, be it

RESOLVED that the Board of Trustees of Ulster County Community College recommend to the board of Supervisors of the County of Ulster that the fiscal affairs of Ulster County Community College will be administered in accordance with the plan C as set forth in Sub-Division 6 of Section 6304, Article 126 of the Education Law of the State of New York, and be it further

RESOLVED that Method C of administering the fiscal affairs of Ulster County Community College shall be instituted no later than August 1, 1963.

Adopted June 4, 1963 (63-6-37)



Policy Section 8.2 Authorized Signatures

Approval Date: April 20, 1999

WHEREAS, SUNY Ulster Board of Trustee Policy 8.2 -Authorized Signatures, was recently revised via Resolution #24-03-09, and

WHEREAS, the Vice President for Administration & Finance position will be vacant starting June 1, 2024, now, therefore be it

RESOLVED, that the Board of Trustees hereby approves the President, the Vice President for Administration & Finance or their designee if absence warrants or the Chief of Staff to sign payrolls, requisitions, vouchers, periodic reports to the State and Federal governments, contracts, and such other routine forms as require an official College Signature, and be it further

RESOLVED, that the Board of Trustees hereby authorizes the President, or the Vice President for Administration & Finance, to establish a designee who shall be authorized to approve requisitions, including travel forms, petty cash requests, meal forms, requests for payments, credit card use, purchase orders, change orders, vouchers and journal entries below the established threshold of \$10,000.

Adopted April 20, 1999 (99-4-80)

Adopted October 18, 2005 (05-10-114)

Amended March 2024 (24-03-09)

Amended May 2024 (24-05-24)



Policy Section 8.2.1 Signature on Checks Policy

Approval Date: May 19, 2009

WHEREAS the Board of Trustees Treasurer's signature was replaced by the double signature of the President and the Dean of Administration via Resolution #81-11-119 in December of 1981, and

WHEREAS New York State Education Regulations §602.14 state that, subject to appropriate Federal, State and local laws and regulations, policies and practices relating to cash control are matters of local College Trustees' determination, and

WHEREAS the Board of Trustees requires that the signature shall be that of the Vice President for Administration & Finance as the Chief Financial Officer or the Dean for Administration - Financial Services during a vacancy in the Vice President for Administration and Finance position as the actual or facsimile signature be affixed to College checks either by the Dean or affixed under the Dean's direct supervision during a vacancy in the Vice President for Administration and Finance position, and

WHEREAS this recommendation to improve financial controls has been approved by the Finance Committee of the Board of Trustees, now, therefore, be it

RESOLVED that the Board of Trustees hereby approves that all Ulster County Community College checks are to contain only one embedded signature, and that the signature shall be that of the Vice President for Administration & Finance as the Chief Financial Officer or the the Dean for Administration - Financial Services during a vacancy in the Vice President for Administration and Finance position, and be it hereby

RESOLVED that any check that exceeds \$5,000 is required to receive a second manual signature by the President or Chief of Staff.

Adopted November 1981 (81-11-119)
Amended May 19, 2009 (#09-5-67)
Amended March 2024 (#24-03-10)
Amended May 2024 (#24-05-22)

Policy Section 8.3 Purchasing



Policy Section 8.3.1 Use of County Purchasing Procedures

Approval Date: May 16, 1963

WHEREAS it is necessary to purchase supplies and equipment for the orderly operation of Ulster County Community College, now, therefore, be it

RESOLVED that it is the policy of the Board of Trustees of Ulster County Community College to authorize the College Administrator, within the procedures established by the Purchasing Agent of Ulster County, to make awards on all requested bids to the low bidder thereon, provided that there is no question raised by the College Administrator as to equivalency, quality, financial responsibility or ability to make delivery under the conditions set forth within the bid specifications.

Adopted May 16, 1963 (63-5-32A)



Policy Section 8.3.2 Procedure When Low Bid is Questioned

Approval Date: May 16, 1963

RESOLVED that in such cases where a question concerning the low bid is raised by the College Administrator, the Board of Trustees of Ulster County Community College, through the proper committee, shall determine the successful bidder.

Adopted May 16, 1963 (63-5-32A)



Policy Section 8.3.3 Contract Awards as per New York State Office of General Services

Approval Date: May 16, 1963

RESOLVED that contracts as awarded by the Division of Standards and Purchase, Office of General Services, State of New York, shall be used as a standards guideline and where the College is legally authorized to purchase items under the terms of such contract, the College Administrator shall be authorized so to do.

Adopted May 16, 1963 (63-5-32A)

Policy Section 8.3.4 Penalty Clauses in Lease and Installment Agreements

Approval Date: March 17, 1992

WHEREAS, the Board of Trustees is concerned about the inclusion of "penalty clauses" in leases and installment sales agreements entered into by Ulster County Community College, now, therefore, be it

RESOLVED, that Ulster County Community College shall not enter into any lease or installment agreement which contains a penalty for termination, by forfeiture or otherwise, without the express approval of the Board of Trustees by resolution

Adopted March 17, 1992 (92-3-141)

Policy Section 8.3.6 Authorization to Enter into a Cooperative Bidding Program with the New York State Community College Purchasing Consortia

Approval Date: April, 1998

WHEREAS, the New York State Community College Business Officers Association has formed a budding consortia for the purchase of goods and services, utilizing CCBOA as the head agency for conducting the bid process, and

WHEREAS, cooperative budding has been encouraged by SUNY at the New York State Budget Office, and by utilizing this procedure, vendors will be bidding on larger quantities and will be encouraged to quote lower more competitive pricing, and

WHEREAS, each party will contract individually for purchases from said vendor or at its option, cancel bids support, at its option, can seek bids separate, now, therefore, be it

RESOLVED, that the Board of Trustees endeavor participation in the CCBOA Cooperative Purchase Agreement and authorize the Dean of Administration to execute said agreement.

Adopted April, 1998 (98-4-62)

Policy Section 8.3.7 Purchasing Policies and Procedures

Approval Date: April 21, 2009

Procurement Policy

WHEREAS, the Ulster County Community College Board of Trustees adopted Resolution #92-10-235 dated October 20, 1992, and the last revision to the College's Purchasing Manual was adopted via Resolution #17-9-284,

WHEREAS, the College and Ulster County have entered into a shared service agreement for centralized Purchasing Services; and

WHEREAS, it is necessary to conform the College's purchasing policy to align with the County purchasing manual in terms and conditions; and

WHEREAS, such Procurement Policy replaces outlined sound purchasing policies/manual as currently adopted as Board Policy 8.3.7. for use by the College; and

WHEREAS, this resolution further instructs the College Administration to review purchasing policies and procedures on a regular basis, and

WHEREAS, the New York State Comptroller's Office recommended a sound purchasing policy, and

WHEREAS, the Vice President for Administrative Services has completed review of the existing purchasing policies and procedures and feels the attached changes are necessary for the Board of Trustees to affirm the new and revised purchasing policies and procedures, now, therefore, be it

RESOLVED, that Board Policy 8.3.7 be rescinded and replaced with the attached Procurement Policy pursuant to Municipal Law 104B be adopted, and, be it further

RESOLVED that any additional procurement procedures will be reviewed annually and communicated by the Vice President for Administrative Services Office.

Adopted April 21, 2009 (09-4-43)

Amended September 15, 2009 (09-9-136)

Amended October 19, 2010 (10-10-106)

Amended September 20, 2011 (11-9-142)

Amended October 21, 2014 (14-10-149)

Amended December 20, 2015 (15-12-158)
Amended May 17, 2016 (16-5-67)
Amended August 16, 2016 (16-8-107)
Amended September 20, 2017 (17-9-284)
Amended February 23, 2019 (19-2-56)
Amended November 17, 2020 (#20-11-105)

Policy Section 8.3.8 Authority to Commit Money

Approval Date: April 21, 2009

WHEREAS, The Board of Trustees, which has responsibility for all College funds, including those received under grants and contracts and those originating with other outside sources, recognizes that the Dean of Administration has overall responsibility for procurement, and

WHEREAS, Ulster County Community College is part of the SUNY system and is required by New York State to follow General Municipal Laws when procuring goods or services, and

WHEREAS, under General Municipal Law, Ulster County Community College is subject to competitive bid requirements that set dollar thresholds for telephone quotes, written quotes, and formal sealed bids, and

WHEREAS, the Board of Trustees has designated that the President or his designee establish effective procurement policies and procedures to provide guidance to College personnel in the purchasing process, and

WHEREAS, an effective purchase order process ensures that purchases are properly approved before being made and that sufficient funds are encumbered to pay for the purchase, and

WHEREAS, sound internal controls require the Trustees to monitor this process to avoid appropriations being overspent,
Be it therefore,

RESOLVED, any person who commits College funds to purchase goods or services without following the College's procurement policies and procedures, including the proper use of purchase orders and the documentation of all purchasing activities, will find that the College considers the acquisition effort null and void and declines to pay any invoice that might be issued. In such a case, the supplier may look to the individual placing the order for payment or reimbursement.

Adopted April 21, 2009 (09-4-45)

Policy Section 8.4 Travel



Policy Section 8.4.1 President Authorized to Travel for the College

Approval Date: November 8, 1962

WHEREAS it is necessary for the President of Ulster County Community College to travel widely within the State of New York on behalf of the College, therefore be it

RESOLVED that the President is authorized to make such trips within the boundaries of New York State as are in the best interests of the College and that all expenses incurred in making such trips will be legitimate charges to the college; and be it further

RESOLVED that when travel is made with the President's vehicle he will be reimbursed on a mileage basis at the prevailing rate paid by Ulster County.

Adopted November 8, 1962 (62-11-28)



Policy Section 8.4.2 Local Travel for Full and Part-Time Faculty

Approval Date: August 26, 1975

WHEREAS the President has recommended that the policy relating to local travel be revised, and

WHEREAS the Personnel/Curriculum and the Finance/Facilities Committees of the Board of Trustees have met, discussed, and concur with the President regarding this change in policy, now, therefore,

BE IT RESOLVED that if a full-time faculty member or administrator must travel beyond the round-trip distance from home to the College to reach a course, the College will pay the difference at the federal rate, and

BE IT FURTHER RESOLVED that if a part-time faculty member must travel beyond the round-trip distance from home to the College to teach a course, the College will pay the difference at the federal rate.

Adopted August 26, 1975

Revised June 1976

Revised October 18, 1989 (88-10-133)

Amended October 21, 2014 (14-10-148)



Policy Section 8.4.3 Travel Policy

Approval Date: April 27, 1976

WHEREAS, there is a need to revise and approve the existing Travel Policy (see attached), and

WHEREAS, the President recommends and the Personnel, and Educational Programs and Services Committee concur, now, therefore, be it

RESOLVED, that the Board of Trustees does hereby approve the following travel policy for all full and part time faculty, and all staff, including the President and Management Confidential staff,

TRAVEL POLICY

All travel beyond a 300-mile radius of Ulster County Community College must be approved by the Board of Trustees. Reimbursement for all travel expenditures will be generally in accordance with the travel policy set forth by Ulster County, and, be it further

RESOLVED, that this policy will supersede any and all previous existing policies.

Adopted April 27, 1976

Revised January 19, 1999 (99-1-37)



Policy Section 8.4.4 Travel Policy

Approval Date: August 18, 2009

WHEREAS, The Board of Trustees has responsibility for all College funds, including those received under grants and contracts and those originating with other outside sources, and WHEREAS, the College will pay for or reimburse reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of college business as specified in New York State Education Department Community College Regulations, Part 600, Section 602.4,

WHEREAS, William Ryan Jr. College Attorney has reviewed this proposed policy, therefore,

Be it hereby

RESOLVED, that the Board of Trustees adopts the attached as SUNY Ulster's Travel Policy, and be it

RESOLVED, that the President and Vice President for Administrative Services should review this travel policy on a regular basis and present changes and updates to the Board annually, and be it further,

RESOLVED, the following travel policies remain in effect:

- 8.4.1 President Authorized to Travel for the College (#62-11-28)
- 8.4.2 Local Travel for Full and Part-time Faculty (#88-10-133)
- 8.4.3 Travel Policy – Travel Beyond 300 Mile Radius (#99-1-37).

Travel Policy and Procedures

Policy

The College will reimburse individuals for reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of college business as specified in New York State Education Department Community College Regulations, Part 600, Section 602.4.

The College's policy and procedures apply to all College-funded business travel, without regard to source of funds. College business travel is defined as any travel paid for, whether in advance or through reimbursement, out of a College account including grant and agency accounts. This



policy also applies to non-Ulster County Community College employees whose travel is paid for by the College (e.g., prospective employees, speakers, consultants, and other College guests).

It is the responsibility of each individual incurring travel expenses to comply with the College's policy and procedures. Employees who improperly submit and approvers who improperly authorize the use of College funds are subject to disciplinary action.

Purpose

The purpose of this policy is to make faculty, staff, travelers, directors, and department heads aware of their respective roles and responsibilities relative to submitting and approving travel and business-related expenses. Individuals are expected to be prudent when incurring travel or business expenses. Travel at the expense of the College must be in connection with official college activities. Travel by employees on College business or by students traveling for official purposes must be approved in advance by the president or the president's designee. The president may delegate authority to approve travel requests to the extent that competent decisions concerning the nature and necessity of the travel can be ensured.

Procedure

The president has delegated the authority to the employee's department head, Area Vice President and Vice President for Administrative Services to approve reimbursable travel, with the exception of travel 300 miles or more from the College. This requires Board approval per Board Policy 8.4.3, Travel Beyond Limit.

APPROVAL PROCESS:

A Travel Request Form must be completed and approved in advance for all travel requests that require funds for airfare, hotels or conference fees.

A Travel Log may be completed for local travel for mileage reimbursement only.

A Request for Meals or Refreshment Expenses Form may be completed for meals only.

After approval by the appropriate administrators & area Vice Presidents, the form is sent to the Vice President for Administrative Services' Office. If it is necessary to change the amount of a travel request, it should be requested by memorandum to the and Vice President for Administrative Services rather than submission of a new form.

Travel Expenses

These instructions are intended to make known the College's policy with regard to those expenses that may legitimately be listed on travel and expense reports for reimbursements. Expenses that may be included follow:

Transportation costs, including airfare (the lowest fare available) and necessary ground transportation to the destination, including shuttle bus, bus, taxi, other public transportation, or rental car. Mileage will be paid at the current reimbursement rate.

Privately Owned Vehicles. For trips more than 80 miles per day, it is fiscally advantageous for travel to be conducted using a rental car. Employees should use the preferred vendor in place (currently Enterprise) and select the appropriate size car up to a full size (economy, compact, intermediate, standard, full size). The College will reimburse those covered by this policy who use private automobiles on College business at the current mileage reimbursement rate established by the IRS plus parking and toll charges. When an employee uses a rental car, the College will directly pay Enterprise for the rental rate, and the employee will be reimbursed for gas. When driving on College business, employees must carry a valid driver's license, vehicle registration, and proof of insurance. New York residents must carry a New York Insurance Identification Card. Privately owned motorcycles shall not be used on College business. In the event of an accident involving injuries or damages to other persons or property while operating a privately-owned vehicle on College business, the employee must notify the Vice President for Administrative Services Office to provide for any potential involvement of the College. The financial loss for damage to a privately-owned vehicle used on business is not reimbursable by the College.

Rental Cars. A rental car may be used and it is recommended for consideration of use for travel over 80 miles. Enterprise is the vendor of choice and offers favorable pricing. All authorized drivers must be listed on the car rental contract. Collision insurance (often called Collision Damage Waiver insurance on the rental contract) must be purchased when renting an automobile domestically. The minimum liability insurance must be purchased if it is not automatically included in the contract. (Revised 2/23/19)

Lodging costs, including the cost of a room and associated taxes (if out of state). The College will reimburse lodging for trips of more than 50 miles one-way. Specific exceptions for travel within the 50-mile proximity in New York, New Jersey, Pennsylvania, and New England locations may be authorized by the Vice President for Administrative Services (e.g., multiple-day conferences where commuting is inappropriate, particularly early start or late times, or multiple-day field assignments for which overnight lodging is deemed appropriate).

Meals, including costs for food not included in the conference fee and nonalcoholic beverages. (Meals are reimbursed at the current CSEA applied rate \$7 breakfast, \$13 lunch, \$20 dinner, except where included.)

Registration fees for professional conferences.

Gratuities – not to exceed 20% of bill.

Parking costs.

Telephone calls that involve College-related business.

Cancellation fees incurred in the normal course of doing business.

Travel insurance.

Airfare (at the lowest reasonable available fare)

Gas (if using a rental car)

Expenses that *may not* be included:

TV movies.

Gasoline costs if mileage reimbursement is used.

Cost of mileage beyond the amount that would be required to travel by coach class air.

Personal telephone calls.

Alcoholic beverages.

Costs for meals, travel or lodging for spouses or other personal guests.

Fees incurred for changing reservations unless there is a justification.

Expenses and/or fees associated with social or non-mandatory activities at conferences such as tours, sports activities, golf outings, in-room movies, in-flight movies, etc.

Unreasonably expensive meals and lodging.



Cancellation fees incurred by the traveler through negligence, personal choice, or carelessness of the traveler.

All expenses related to the personal negligence of the traveler (parking tickets and fines, towing, traffic violations, damage to personal vehicles, clothing, or other items.)

Repairs of personal vehicles used on College business.

Lost/stolen cash or personal property including luggage and/or briefcases.

Travelers shall not seek reimbursement for goods or services (including transportation, lodging, etc.) that are provided free of charge, paid for by another source or are not related to College business.

Tax-Exempt Status

The College is a tax-exempt organization and individuals should request that sales tax not be collected in New York State. Unfortunately, the travel industry (e.g., airlines, rail, hotel, car rental, restaurants) frequently will not recognize this status and insist that taxes be paid. In these instances, the employee will be reimbursed for the taxes paid. If the supplier requests a tax-exemption document, a tax exemption letter or ST129 form can be obtained from the Dean of Administration, or is available on the Portal in the forms section. Tax will only be paid on out of state travel.

Travel Authorizations and Arrangements

The traveler's Department Head, Vice President and Vice President for Administrative Services in accordance with this policy should authorize all official College travel. In general, receipts for expenses incurred by the employee must be itemized and attached to the claim that is submitted for reimbursement.

One requisition should be entered for the travel of the trip and all amounts should show on the travel request form. Attachments should include supporting documentation such as an agenda, MapQuest, etc., for justification of other costs.

Receipts are also required to substantiate all travel advances regardless of whether the actual expenses incurred were less than or more than the amount of the advance. Receipts are required for expenses except mileage for use of personal vehicles.

To ensure proper accounting, prompt reimbursement and compliance with IRS regulations,

travelers need to submit their expenses for reimbursement within 60 days after their return to the work site. Requests submitted beyond 60 days after the date(s) of travel will be subject to the College pursuing collection action.

International Travel

Faculty or staff intending to travel abroad to conduct College business or supervise instructional travel must secure approval from the appropriate Vice President, Vice President for Administrative Services, President and Board of Trustees in advance of committing College resources to the trip. This is accomplished by completing and submitting the Travel Request Form at least 60 days prior to the anticipated date of departure. A memo to the appropriate dean should be attached to this form outlining the:

Purpose of the trip

Specific, tangible business benefit to the College
Source of funds (college operating, agency, granting organization)
How the traveler will report the outcomes to the campus community

Upon return, the traveler is responsible for providing an English translation/explanation for all receipts written in a foreign language. The translation/explanation should provide an identification of the type of expenditure (i.e. meals, transportation, etc.) and a general description of the items included on the receipt (e.g. lunch for traveler).

Travelers are encouraged to use credit cards for payment and submit the credit card statement that facilitates and validates the conversion process. If a copy of the traveler's credit card statement is included with receipts, reimbursement will be for the amount shown for the item on the statement. If the traveler converts US dollars into foreign currency, the currency exchange receipts or bank statement detailing the transaction can be used to calculate the US dollar equivalent for expenses reported. For those individuals not using credit cards or lacking currency exchange receipts, receipts submitted in foreign currency must be converted to US Dollars using the Oanda currency converter which can be found at <http://www.oanda.com/convert/classic>.

Reimbursement will be allowed for actual passport and visa fees for travel outside the United States on college business.

For international automobile rentals, all insurance coverage must be taken.

Transportation to Temporary Work Stations



Transportation to temporary official work stations or sites shall be reimbursed. If an employee is assigned to attend a conference, training, and /or meeting on behalf of the College, the shortest distance, either home to the event or their regularly assigned work location to the event shall be reimbursed.

Travel Under Sponsored Programs

Travel related to sponsored programs must follow this policy, unless requirements of the granting or sponsoring agency are more stringent than those contained in this policy or procedure.

Payment for Travel and Business Expenses

After the appropriate approvals have been received for travel, and travel has been authorized through the College's Purchasing and Requisition Policy and Procedure the following will occur:

The College will pay 80% of the projected costs in advance for approved travel.

Travel advances will be processed for transportation, lodging, meals, and incidentals when needed. Travel advances for transportation can be requested up to 60 days prior to the departure date. Travel advances are considered a personal charge to the individual requesting the advance. An approved Travel Request Form with appropriate receipts must be submitted within 60 days of the traveler's return to their work site to reconcile how the advance was used and to indicate the amount to be repaid to the College, or to the traveler. Outstanding travel advances for completed trips must be settled before subsequent advances will be issued.

Required Documentation

Documentation of projected costs must be submitted with the Travel Request Form.

Lodging: Copy of hotel room rates for overnight stays if not included in conference fees. (at the lowest reasonable rate.)

Transportation: Lowest Airfare Cost - Copy of airfare cost taken from travel websites will be accepted.

Private Vehicle Mileage Cost - Copy of Mapquest or similar websites that include mileage to destinations will be accepted.

Conference Registration Fees: Copy of a Conference Registration form and agenda is required.

Securing Reimbursement for Travel Expenses



In accordance with IRS regulations, the supporting documentation (i.e. receipts) must reconcile the cost and business purpose of the expenditure, and, for a reimbursement, must show evidence of payment. Employees should itemize all expenses on the Local Travel Log monthly or on the Travel Request Form within 60 days upon their return to the College and attach the original receipts.

If actual meal expenditures are reported instead of the use of a per diem rate, receipts must be included for all meal expenditures submitted on the request for reimbursement.

When expenses are being shared with either individuals or external organizations, a duplicate copy of the receipts will suffice with a detailed explanation that includes the names of the individuals or organizations that paid the balance of the expenses.

Adopted August 18, 2009 (09-8-127)
Amended October 19, 2010 (10-10-105)
Amended October 21, 2014 (14-10-148)
December 15, 2015 (15-12-165)
(Purchasing Manual – August 16, 2016, #16-8-106)
(Purchasing Manual – September 20, 2017, #17-9-284)
January 23, 2018 (18-1-02)
Revision Resolution (19-2-56) Ratified 3/26/19 (19-3-59)



Policy Section 8.5 Royalties

Approval Date: January 19, 1982

WHEREAS the College President has reviewed the policy of sharing royalties with faculty and staff members with the College Attorney, and

WHEREAS the College Attorney has discussed this policy with the State University Counsel's Office, who has indicated that this type of policy is being encouraged at other SUNY campuses, and

WHEREAS the College Attorney reported this finding at the December Board of Trustees meeting and

WHEREAS the Personnel Committee has reviewed this policy at its December and January meetings, now, therefore, be it

RESOLVED that the President be authorized to enter into contracts with faculty and staff members to provide for the sharing of royalties and/or revenues between the College and the faculty and staff members, and be it further

RESOLVED that before such contracts are signed that each specific agreement be submitted to the Personnel Committee for their review, and be it further

RESOLVED that before any sharing of royalties can take place, the College would have to recover all of its direct cost.

Adopted January 19, 1982 (82-1-6)



Policy Section 8.6 Complaint Protection and Procedure

Approval Date: September 21, 2004

WHEREAS, it is necessary to adopt a procedure for handling employee complaints regarding accounting, internal controls and auditing matter of the College, and

WHEREAS, the College attorney recommends the following protection and procedures, now, therefore, be it

RESOLVED, that the attached protections and procedures be adopted as Board Policy 8.6:

Purpose and Definition: These protections and procedures shall apply to any complaint regarding accounting, internal controls, and auditing matters made by an employee of Ulster county Community College. The purpose of this policy is to establish a confidential and anonymous mechanism to encourage employees to report any complaint and protect the employee who, in good faith, makes a protected complaint.

Submission of Complaint or Report of Inappropriateness: Any employee of Ulster County Community College may, confidentially and anonymously report any perceived complaint regarding accounting, internal controls and auditing matters to the President of the college in writing or email at the following address: robertsa@sunyulster.edu or President Alan P. Roberts, Ulster County Community College, Stone Ridge, NY 12484. Any report with respect to the above reference matter involving the actions of the President, may be made confidentially and anonymously to the Chair of the Board of Trustees. The President and/or the Chair of the Board, as the case may be, shall keep the identity of the reporter confidential.

Review of Complaints or Reports: The President or chair of the Board of Trustees, as the case may be, shall, within sixty (60) days of receipt of any such complaint or report, make a report to the Board of Trustees of the College outlining the allegations contained in the complaint and/or report, and recommend to the Board of Trustees that the claims contained in the complaint or reports be determined to be unfounded, founded or appropriate for further investigation by the Board. Should the Board find that the complaint and/or report is either founded or a subject for further investigation it shall take such action as it deems appropriate under the circumstances.

Protection of Employee: An employee makes a complaint or report in good faith when the employee has a reasonable belief or suspicion that fraud or a questionable accounting or auditing matter exists. No complaint or report by an employee made in good faith concerning any questionable financial practices shall be a basis for punishment of the employee. Punishment for the purposes of this section shall include firing, demotion, suspension, reprimand, harassment,



failure to consider the employee for promotion, or any other kind or type of discrimination.

Adopted September 21, 2004 (04-9-115)



Policy Section 8.7 Miscellaneous Payroll Certification Policy

Approval Date: May 2009

WHEREAS New York State Education Regulations §602.14 state that, subject to appropriate Federal, State and local laws and regulations, policies and practices relating to internal business and financial policies and practices are matters of local College Trustees' determination, and

WHEREAS, the Board of Trustees require College officials to certify payrolls before the payroll checks are issued, and

WHEREAS, the College disperses miscellaneous paychecks at times other than the normal payroll run, therefore, be it hereby

RESOLVED the Board of Trustees requires either the President or the Dean of Administration to review and certify all payroll registers prior to the issuance of checks, including those supplemental registers generated by the processing of miscellaneous checks that are not issued during the normal payroll run.

Adopted May 2009 (09-5-68)

Policy Section 8.8 Red Flags Rules Policy

Approval Date: June 2009

WHEREAS the Fair and Accurate Credit Transactions Act of 2003 (FACTA) directed financial regulatory agencies, including the FTC, to promulgate rules (the Red Flags Rules) requiring “creditors and financial institutions” with covered accounts to implement programs to identify, detect, and respond to patterns, practices, or specific activities that could indicate identity theft, and

WHEREAS the Federal Trade Commission delayed enforcement of the new “Red Flags Rules” until August 1, 2009, to give creditors and financial institutions more time to develop and implement written identity theft prevention programs, and

WHEREAS FACTA’s definition of “creditor” applies to any entity that regularly extends or renews credit – or arranges for others to do so – and includes all entities that regularly permit deferred payments for goods or services, and therefore, the FTC's definition of "creditor" includes SUNY Ulster,

be it hereby

RESOLVED the Dean of Administration shall be responsible for the development, implementation, oversight and continued administration of the required identity theft program and "red flag" detection on campus, and be it

RESOLVED the following are identified as the warning signs – or “red flags” – of identity theft at SUNY Ulster:

- Address discrepancies;
- Presentation of suspicious documents;
- Photograph or physical description on the identification is not consistent with the appearance of the person presenting the identification;
- Personal identifying information provided is not consistent with other personal identifying information on file with the College;
- Documents provided for identification that appear to have been altered or forged
- Unusual or suspicious activity related to covered accounts;
- Notification from students, borrowers, law enforcement, or service providers of unusual activity related to a covered account;
- Notification from a credit bureau of fraudulent activity; and
- FAFSA fraud alert;



and be it

RESOLVED should an employee identify a "red flag" they should immediately inform the College Registrar, Coordinator of Student Accounts, Controller or Coordinator of Human Resources who will investigate the threat of identity theft to determine if there has been a breach, and be if further

RESOLVED this policy is to be re-evaluated at the beginning of each calendar year and revised as necessary.

Adopted June 2009 (09-6-109)



Policy Section 8.9 Capital Asset Policies and Procedures

Approval Date: June 22, 2010

Capital Asset Policy Revisions

WHEREAS, SUNY Ulster Board of Trustees Policy 8.9 establishes a Capital Asset Policy and Procedure; and

WHEREAS, it is necessary to update such Policy and Procedure to align with recommendations from the College's external auditors and to remove procedural items from the adopted Board of Trustees Policy; and

WHEREAS, these changes include

Increases computer capitalization to \$5000 in accordance with auditor recommendations
Removes asset grouping for capitalization which has been problematic when one item is removed (ie: one chair out of 100); and

WHEREAS, such procedures will be consolidated into a procedural handbook for use and updating as needed.

Capital Asset Policy Revisions

Adopted June 22, 2010 (10-6-73)
Amended September 20, 2011 (11-9-141)
Amended August 15, 2017 (17-8-273)
Amended August 17, 2021 (21-08-94)