

## University Policy Updates

The following Information Technology policies became effective February 1, 2008:

### [550: Appropriate Use of Computing, Networking, and Information Resources](#)

*"This policy is intended to be consistent with Utah State's University's established culture of academic freedom...by defining the requirements and limits of appropriate use of information technology resources and services."*

**[551: Computer Management](#)** *"The intention of this policy is to decrease the availability of Utah State University's computing resources to unauthorized outsiders."*

**[552: Wireless Network Deployment & Access](#)** *"The purpose of this policy is to establish the intent, direction and expectation with respect to the deployment...of wireless technology at Utah State University."*

**[553: Internal Bulk Email](#)** *"The intention of this policy is assign authority and responsibility for content and volume of bulk mail..."*

**[554: Banner Identification Number](#)** *"It is the intention of this policy to recognize that Banner identification (ID) numbers will be treated as public identifiers..."*

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## Meals and Entertainment Policy

Per [Meals and Entertainment Policy 516](#), *"meals (either on- or off-campus) and entertainment expenses must be **essential** to University business...The cost of meals, where only USU employees are present, are generally not permitted."*



Internal Revenue Service (IRS) Publication 463 requires the business purpose of meals and entertainment be documented. If they are not properly documented, the purchase may be considered a benefit to the employee, subject to income tax reporting on the employee's W-2. Per Publication 463, *Meals and Entertainment Policy 516* requires purchasers document the amount, time, place, business purpose and attendees for all meals and entertainment transactions (both on- and off-campus).

Purchasers should use the [Meals and Entertainment Form](#) to document purchases of food, meals and entertainment regardless of the purchase method, i.e., P-Card, Requisition. Someone at least one supervisory level above the purchaser must sign the *Meals and Entertainment Form* to document approval.

Important note: All University funds, regardless of their source, are public funds. It is important these funds are expended only for essential University business.

## Timely Employee Reimbursements

On occasion, an employee completes a business purchase using personal funds. University policy permits employees submit claims for reimbursement.

To comply with Treasury Regulation 1.62-2, claims for reimbursement must be submitted within a “reasonable period of time,” to prevent the reimbursement payment from being treated as taxable income to the employee. According to this Treasury Regulation, the reasonable period of time will depend upon the “facts and circumstances.”

There is a “safe harbor” which states “*an expense substantiated to the payor within 60 days*” would automatically be considered a reasonable period of time. To ensure compliance, employees should submit their claims for reimbursement **within 60 days of the original purchase date.**

In the event the employee is unable to submit the claim within the 60 day safe harbor, we recommend the employee clearly document the reason for the delay. The burden of proof would be on the employee. To pass Internal Revenue Services scrutiny, the documentation should provide sufficient information from which a reasonable person could determine these extenuating facts and circumstances constitute a reasonable period of time.

If the claim is not submitted within a reasonable period of time, the University may reimburse the employee, but the reimbursement could be subject to tax.

## Ethics and Making Decisions

When faced with a decision or ethical dilemma, consider asking yourself the following questions:

- Are your actions legal?
- Are there policies, procedures, rules or directives governing or restricting your decision?
- How will you feel about yourself after making the decision?
- Who are the stakeholders—how will your decision impact them?
- What would your family think of your decision?
- Would you make the same decision if you knew it would be public—in a newspaper article or on a TV news report?
- Think of a person whose judgment you respect and ask yourself “what would he/she do?”
- Could you rationally and honestly defend your decision?
- If a colleague made the same decision, would you support him or her?



**Source:** Josephson Institute of Ethics, <http://josephsoninstitute.org> from the State of Vermont, Department of Finance and Management Internal Controls Newsletter, June 2006

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