University of Washington
Financial Compliance
Laws and Regulations
UW Policies, Boards and Committees, and Service Providers

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This document was prepared by University of Washington Compliance Services with review by appropriate subject matter experts across the institution.
Introduction

This document surveys the current state of financial compliance at the University of Washington. It is one of five parts, with companion reports on research, health and safety, information, and civil rights and employment compliance. Together, the documents are intended as a resource to support decision making and process improvement across the institution. They catalog the external regulatory framework for higher education compliance, as well as the UW’s management and administration of its compliance obligations. The reports focus primarily on Seattle campus operations – including UW Medicine – but include references to UW Bothell and UW Tacoma when and where possible.

Financial compliance encompasses a broad array of topics, including grant and contract accounting, procurement, student financial aid, conflicts of interest, and medical billing, among others. As a public institution, the UW maintains an essential commitment to good stewardship of taxpayer funds and to high standards in its business relationships with the community, through the work of its financial subject matter experts.
Regulatory environment

Laws and regulations

The following is a sample of the many federal, state and local laws and regulations pertaining to finance with which the University of Washington must comply:

**Federal**

- Byrd Amendment | 31 U.S.C. § 1352
- Cafeteria Plans | 25 U.S.C. § 125
- Charitable Contributions | IRS Publication 526
- Charitable Contributions: Substantiation and Disclosure Requirements | IRS Publication 1771
- Determining the Value of Donated Property | IRS Publication 561
- False Claims Act | 31 U.S.C. § 3729-3733
- Fly America Act | 49 U.S.C. § 40118
- Gramm-Leach-Bliley Act (GLBA), or Financial Services Modernization Act of 1999 | 12 U.S.C. § 1811
- Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education | 2 CFR Appendix III to Part 200
- Sale or Exchange of Patents | 26 U.S.C. § 1235
- Student Loan Interest Reporting | 20 U.S.C. § 1092b

Social Security Act | 42 U.S.C. Chapter 7

Tax Issues with Regard to Charitable Donations (Substantiation and Disclosure Provisions; Donee Responsibilities with Respect to Charitable Contributions) | 26 U.S.C. § 170

Trading with the Enemy Act | 12 U.S.C. §§ 95a-95b; 50 U.S.C. §§ 1-44


Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards | 2 C.F.R. Part 200

Unrelated Business Income Tax (UBIT) | 26 U.S.C. § 511


**State**

Title 24 RCW – Corporations and Associations (Nonprofit)

  Chapter 24.55: Prudent management of institutional funds act.

Title 28B RCW – Higher Education

  Chapter 28B.15: College and university fees.
  Chapter 28B.20: University of Washington.
  Chapter 28B.63: Commercial activities by institutions of higher education.
  Chapter 28B.92: State student financial aid programs.
  Chapter 28B.140: Financing research facilities at research universities.
  Chapter 28B.142: Local borrowing authority – research universities.

Title 39 RCW – Public Contracts and Indebtedness

  Chapter 39.19: Office of minority and women’s business enterprises.
  Chapter 39.26: Procurement of goods and services.

Title 42 RCW – Public Officers and Agencies

  Chapter 42.52: Ethics in public service.

Title 49 RCW – Labor Regulations

  Chapter 49.46: Minimum wage requirements and labor standards.

Title 66 RCW – Alcoholic Beverage Control

  Chapter 66.28.170: Promotion of liquor at colleges and universities.

**Other**
Generally Accepted Accounting Principles (GAAP) (Financial Accounting Standards Board (Financial Accounting Foundation))

Payment Card Industry Data Security Standard (PCI DSS) (PCI Security Standards Council)

Regional accreditation standards (Northwest Commission on Colleges and Universities (NWCCU))

Government agencies
Selected federal, state and local governmental agencies responsible for promulgation and/or enforcement of the laws and regulations cited above include:

**Federal**
Department of Agriculture
Department of Commerce (including National Oceanic and Atmospheric Administration, or NOAA)
Department of Defense (DOD)
Department of Energy (DOE)
Department of Education (ED)
Department of Health and Human Services (HHS)
Department of the Interior (DOI)
Department of Transportation (DOT)
Department of Veterans Affairs (VA)
Environmental Protection Agency (EPA)
Food and Drug Administration (FDA)
Centers for Medicare and Medicaid Services (CMS)
Internal Revenue Service (IRS)
National Aeronautics and Space Administration (NASA)
National Institutes of Health (NIH)
National Science Foundation (NSF)

**State**
Department of Labor and Industries (L&I)
Employment Security Department
Executive Ethics Board
Liquor and Cannabis Board
Office of Minority and Women’s Business Enterprises
UW boards and committees

The boards and committees documented here (in alphabetical order) currently provide guidance and oversight with regard to financial compliance practices on the University of Washington’s three campuses, including UW Medicine.

Activity Based Budgeting (ABB) Oversight Committee

The ABB Oversight Committee is responsible for providing advice and information relating to the UW’s activity-based budgeting model, which distributes operating revenue based on particular formulations, with greater transparency for all schools, colleges and administrative units.

Membership: The committee includes senior leaders from administrative and academic units across the UW, as well as a representative from the GPSS. The committee is charged by the Provost.

Law/regulation: None

UW policy: None

Advisory Committee on Real Estate (ACRE)

ACRE advises the Board of Regents (and/or its appropriate committee) and the UW President on matters relating to management of the University’s commercial income-producing properties and other significant real estate investments.

Membership: The committee shall consist of no more than eight members, to be appointed by the Board, plus the UW President in an ex officio capacity. One or two of the members shall be selected from the Board of Regents itself.

Law/regulation: None

UW policy: Board of Regents Governance (Standing Orders, Chapter 4 – Advisory Committees of the Board of Regents)

Advisory Committee on Socially Responsible Investing (ACSRI)

ACSRI advises the Board of Regents, or an appropriate committee, on the social and ethical aspects of issues related to socially responsible investing, including proposals to divest submitted by members of the University community which meet the criteria specified in the Divestment Guideline, and shareholder engagement initiatives.

Membership: Twelve members, with consideration given to tri-campus representation, including three faculty members, three students, three members with staff, alumni or donor status, and three members external to the UW.

Law/regulation: None
UW policy: Board of Regents Governance (Standing Orders, Chapter 4 – Advisory Committees of the Board of Regents)

Audit Advisory Committee

The Audit Advisory Committee advises the Board of Regents or a standing committee, and the University President or her/his designee, on matters relating to the University's financial practices and standards of conduct. The committee is responsible for reviewing and advising on any external and internal financial audits, and internal controls.

Membership: Eight members, appointed by the Board. Committee leaders are recommended by the Governance Committee and approved by the full Board after consultation with the President or a designee. One or two members are selected from the Board, with remaining members being appropriately-experienced professionals.

Law/regulation: None

UW policy: Board of Regents Governance (Standing Orders, Chapter 4 – Advisory Committees of the Board of Regents)

Faculty Senate Committee on Planning and Budgeting

This committee of the Faculty Senate advises the administration and informs the Faculty Senate on long-range planning, preparation of budgets, and distribution of funds, with a particular focus on faculty concerns. The committee consults with the Senate Executive Committee and the Faculty Senate on matters of policy.

Membership: Twelve faculty members, the Provost, Vice Provost for Planning and Budgeting, a representative of the Board of Deans and Chancellors, one student jointly-nominated by ASUW and GPSS, and the presidents of ASUW and GPSS (ex officio without vote).

Law/regulation: None

UW policy: Faculty Code and Governance (Faculty Code, Chapter 22 – Constitution of the Faculty Senate)

Finance and Asset Management Committee (FAM)

A standing committee of the UW Board of Regents, FAM oversees the financial, capital, and other assets of the University. The committee is responsible for monitoring eleven institutional functions and activities enumerated in Article IV, BRG.

Membership: The chair, vice chair, and members are recommended by the Governance Committee and approved by the Board. The committee consists of at least four members, with a minimum of three voting members.
Husky Card Advisory Committee

The Husky Card Advisory committee:

- Advises the Husky Card Data Trustees and Husky Card program management on policies, practices and matters pertaining to the Husky Card program;
- Assesses and evaluates risk factors associated with and opportunities for improvement of the Husky Card program;
- Advises the Husky Card Data Trustees & Custodians on policies, practices and matters pertaining to data stored in the Husky Card Database, on Husky Cards, or associated with the Husky Card program; and,
- Serves as a resource to campus entities considering use of the Husky Card for physical credentialing and identification. In collaboration with UW Information Technology (UW-IT), provides direction to UW organizations regarding the selection of appropriate magnetic stripe and Radio Frequency Identification (RFID) reader equipment.

Membership: Unknown

NSEOF [New Student Enrollment & Orientation Fee] Advisory Board

NSEOF recommendations and activities are reviewed by the NSEOF Advisory Board. The board provides recommendations to the Vice Provost and Undergraduate Academic Affairs (UAA) Dean for final approval.

Membership: Current committee members hold positions in UAA, First Year Programs, and Academic Support Programs.

Law/regulation: Chapter 28B.15 RCW (College and university fees.)

UW policy: Board of Regents Governance (Bylaws, Article IV); EO 44 (User Fee Approval Policy)

New Student Enrollment and Orientation Fee Committee – Tacoma

The committee provides guidance and oversight regarding the allocation of NSEOF funds. The committee convenes during the winter quarter of each year for annual allocations.

Membership: The committee is comprised of three Student and Enrollment Services members appointed by the vice chancellor of Student and Enrollment Services.
Law/regulation: Chapter 28B.15 RCW (College and university fees.)

UW policy: Board of Regents Governance (Bylaws, Article IV); EO 44 (User Fee Approval Policy)

Provost Advisory Committee for Students (PACS)

PACS provides the Provost with the input and advice of the UW student body on a host of issues, including annual budgets, tuition levels and state tuition policy proposals, financial aid, admissions and enrollment management, and long-range budget and allocation planning.

Membership: Fourteen voting student members (including representatives from ASUW-Bothell and ASUW-Tacoma) and seven ex officio members (the Provost, Executive Vice Provost, and representatives from key University units).

Law/regulation: None

UW policy: Student Governance and Policies – Chapter 206 (Provost’s Advisory Committee for Students)

Risk Management Advisory Committee

The Risk Management Advisory Committee is appointed by the President to advise the Vice President for Business and Finance and the Vice President for Health Sciences on the structure, policies, and operation of the University's Risk Management program. The committee is also responsible for preparing an annual report to the President summarizing the committee's activities for the prior academic year.

Membership: The membership of the committee consists of faculty, staff, and student representatives. The Director of Risk Management serves ex officio, and the Office of Risk Management provides administrative support to the committee.

Law/regulation: None

UW policy: Employment and Administrative Policies – Chapter 202 (Risk Management Policy)

Senate Committee on Planning & Budgeting

The Senate Committee on Planning and Budgeting advises the administration and informs the Faculty Senate on long-range planning, preparation of budgets, and distribution of funds, with a particular focus on faculty concerns. The committee consults with the Senate Executive Committee and the Faculty Senate on matters of policy.

Membership: Twelve faculty members (specifically designated by Section 22-91), the Provost, the Senior Vice President for Planning & Management, a representative of the Board of Deans,
one student member nominated jointly by ASUW and GPSS, and the presidents of ASUW and GPSS (ex officio).

**Law/regulation:** None

**UW policy:** Section 22-91: Senate Committee on Planning and Budgeting (Faculty Code – Chapter 22: Constitution of the Faculty Senate)

### Services & Activities Fee Committee (SAF) – Seattle, Tacoma and Bothell

The SAF committee allocates the Services and Activities Fee paid by students. It develops annual recommended budgets detailing how funds collected from the S&A fee should be spent; the committee also recommends the fee level each year. The recommended budget is presented to the Board of Regents for their approval along with recommendations from the Vice Provost for Student Life. S&A fees were established to provide funding for student activities and programs or the payment of bonds to cover all or part of the cost of acquiring, constructing, or installing any lands, buildings or facilities. Each UW campus maintains its own SAF Committee.

**Membership:** On the Seattle campus: seven students, four from ASUW and three from GPSS. The committee also includes two non-voting members appointed by the Faculty Senate, and three non-voting members appointed by University administration. All appointments to the Committee are for a length of one year and no member may serve more than five consecutive terms.

**Law/regulation:** Chapter 28B.15 RCW (College and university fees.)

**UW policy:** EO 44 (User Fee Approval Policy)

### Sponsorship Advisory Committee

This Sponsorship Advisory Committee advises on issues related to sponsorship, communicates broadly with UW units, and approves and monitors sponsorship policy. It provides guidance and support for current and future sponsorship marketing activities at the UW.

**Membership:** Represented units include ASUW, the Attorney General’s Office, ICA, the Faculty Senate, GPSS, UW Bothell, UW Tacoma, and UW Medicine, among others.

**Law/regulation:** None

**UW policy:** Presidential Orders (Executive Order 15: University of Washington Sponsorship Policy)

### Student Technology Fee Committee – Bothell, Seattle and Tacoma

The Student Technology Fee Committee is charged with managing the funds generated by the per-quarter technology fee assessed to students. The committee manages the proposal process
and approves funding requests for technology fee-funded projects or resources that will benefit and be used by students.

**Membership:** Unknown

**Law/regulation:** RCW 28B.15.051 ("Technology fees" – Defined – Use – Student government approval.)

**UW policy:** Student Governance and Policies (Student Policies, Chapter 206)

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**Technology Recharge Fee Advisory Committee**

The committee is charged with supporting the IT Service Investment Board in its annual review and assessment of the Technology Recharge Fee by providing analysis, identifying issues, and making recommendations. This includes evaluation of the services to be covered, costs to provide those services, rate levels, and allocation methodology. It may include a review of services not currently covered by the TRF, including those provided by Information Management and self-sustaining services.

**Membership:** The TRF Advisory Committee is made up of UW administrators representing UW academic and administrative units, and UW Medicine. Members are appointed by the Vice President for UW-IT and CIO. The Chief Financial Officer of UW-IT will coordinate all meetings and serve as co-Chair of the Committee. An additional member will be appointed by the Vice President for UW-IT and CIO to serve as co-Chair of the TRF Advisory Committee and to act as liaison to the IT Service Investment Board.

**Law/regulation:** Chapter 28B.15 RCW (College and university fees.)

**UW policy:** EO 44 (User Fee Approval Policy)

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**Universal Student U-PASS Advisory Board**

Per the Board’s bylaws, it is charged with reporting to and making recommendations regarding fee changes to the ASUW Board of Directors and GPSS Executive Committee regarding the Universal Student U-PASS. The Board operates pursuant to a Memorandum of Understanding between ASUW, GPSS, Transportation Services, and Student Life.

**Membership:** Voting members include seven students appointed by the ASUW and GPSS, and one selected by the ASUW Student Senate. Non-voting members include a technical advisor appointed by the Director of Transportation Services, and one advisor appointed by the Vice Provost and Vice President of Student Life.

**Law/regulation:** None

**UW policy:** None
University of Washington Investment Committee

The University of Washington Investment Committee (UWINCO) was established in May 2001 as an advisory committee to the Board of Regents to help oversee the University’s investment programs. A Statement of Principles was adopted to address the administrative functioning of the Committee.

Membership: UWINCO is comprised of both Regent and non-Regent members. Non-Regent members are investment professionals whose global expertise brings added perspective to the investment process at the University. The President of the University serves as an ex officio member.

Law/regulation: None

UW policy: None

University of Washington Retirement Plan (UWRP) and Voluntary Investment Program (VIP) Fund Review Committee

This standing committee has a fiduciary role regarding both plans, and is authorized by the Board of Regents. The committee’s structure and authority are outlined in the plan documents.

Membership: Committee members include senior professional staff, and faculty.

Law/regulation: None

UW policy: None

UW Medicine

UW Medicine includes UW Medical Center, Harborview Medical Center, Northwest Hospital & Medical Center, Valley Medical Center, UW Neighborhood Clinics, UW School of Medicine, UW Physicians, and Airlift Northwest. Financial compliance at UW Medicine involves both business and clinical functions. UW Medicine has a stand-alone compliance program to detect and prevent fraud, waste and abuse of federal funds used for healthcare service, and to comply with Medicare billing rules. This program is reported separately to the UW Medicine Compliance Committee, and is part of the annual UW Medicine Board healthcare compliance report to the Board of Regents.

UW Medicine Board – Finance & Audit Committee

The committee is responsible for reviewing and evaluating the financial results, plans and audits of UW Medicine and its component entities. The committee prepares the chair of the Board to advise senior University leaders on the implementation and effectiveness of UW Medicine finance and audit programs.
**Membership:** The committee’s membership consists of at least four Medicine board members and up to three persons who are not members of the board.

**Law/regulation:** None

**UW policy:** None
Designated financial officials and their roles

Finance
Kirsten DeFries, Director, Grant and Contract Accounting | Fiscal Officer for Sponsored Projects
UW service providers

Although many University departments integrate financial compliance protocols and policies into their operations, the following offices provide centralized services on the three University of Washington campuses.

Administration & Planning – Bothell

Contracts and Risk Management. The Office of Risk Management and Contracts has the responsibility for the preservation of assets, both human and physical. This is accomplished by identifying, evaluating, and controlling loss exposures. The office coordinates its work with Risk Services on the Seattle campus to organize, coordinate, and implement programs to control risks for the Bothell campus.

Fiscal & Audit Services. The office provides central administrative and business functions such as cashiering, payroll, purchasing and travel. The office also provides guidance for audits and fiscal compliance.

Institutional Planning & Budget. The Institutional Planning & Budget office supports the University’s priorities by identifying, projecting, allocating, and managing resources available for operating and capital expenditures. The unit employs sound budget projection and allocation practices, makes resource allocation recommendations; and provides financial planning that informs executive leadership decision-making and strategic planning processes.

Capital Planning & Development (CPD)

CPD advises and assists the Executive Vice President, Provost, President and Board of Regents with the planning, oversight and allocation of existing and future resources. Its business units include:

- Office of the Associate Vice President
- Capital & Space Management
- Real Estate
- Special Projects
- Major Projects
- Strategic Sourcing
- Business Applications
- Finance

Facilities Services

Facilities includes nine departments, many of which ensure compliance with budgetary and fiscal mandates. These include:

- Building Services Department
Finance and Administration, Division of – Tacoma

UW-T’s Division of Finance and Administration is comprised of six units; three of them handle specific budget and/or fiscal operations:

**Campus Planning & Real Estate.** This unit handles capital projects, master planning for the Tacoma campus,

**Finance.** The Finance Office handles grants, payroll, purchasing, and travel. The office also supports processes employed for maintaining departmental budgets.

**Human Resources.** The unit oversees hiring, compensation, benefits, and payroll.

Financial Aid, Office of – Bothell

*See Student Financial Aid, Office of (Seattle and Tacoma)*

Finance

**Equipment Inventory.** The office is responsible for tagging, reporting, and controls over 64,000 equipment assets with a total value of nearly $1B. It manages the OASIS system, which catalogs and houses all data on the University’s fixed assets which include, among other things, land, buildings, infrastructure, intangible assets, and art and capital collections.

**Financial Accounting.** The office is responsible for financial accounting, including the University’s annual report. It also provides banking and cash payment methods support for campus departments.

**Global Operations Support.** Provides guidance, tools and resources to staff and faculty planning and administrating research, projects or programs abroad, including compliance with relevant U.S. and international laws and regulations.

**Grant & Contract Accounting.** The office assists the University community by facilitating the post-award financial administration of sponsored programs, from budget set-up to closeout.
Management Accounting & Analysis. The office provides subject matter expertise for federal compliance related to F&A Rates, Effort Reporting, and Recharge and Cost Centers.

Post-award Fiscal Compliance. The office assists both campus and central administrative units with information, training, and advice to mitigate risk of non-compliance with sponsor terms and conditions.

Procurement Services. The office provides tools and guidance to the UW community for a seamless procure-to-pay process.

Records Management. Manages and oversees University compliance with state and federal laws and regulations relating to the preservation and destruction of electronic and paper information, including financial and budget documents.

Student Fiscal Services. The office manages student accounts, bills and collects tuition and fees, disburses loans and aid, and manages third-party scholarships.

Tax. The Tax Office works collaboratively with University departments to reduce the institution’s tax burden, and to ensure compliance with international, federal, state, and city tax laws.

Travel. Manages and coordinates travel reimbursements for employees, students and visitors in compliance with University and state policy.

Treasury. The Treasury Office is responsible for the investment and administration of the UW’s assets including the Consolidated Endowment Fund, Invested Funds (operating funds), life income and non-consolidated endowed gifts.

Human Resources

Among its many functions, Human Resources is responsible for employee compensation and benefits. Details of those functions with specific compliance mandates are as follows:

Total Benefits: retirement plan design and administration; health insurance plans administration; tax-deferred savings programs; dependent care assistance/flex spending programs; optional benefits administration

Compensation: wage and hour compliance; delegated authority to exempt positions to Professional Staff; staff temporary pay adjustments, period activity pays, and one-time adjustments;

Internal Audit

Internal audit conducts scheduled audits, investigations, special projects, external audit liaison, and training services. Services focus on financial, operational, and compliance related controls that help ensure the excellence and integrity of the University's ongoing operations.
Planning and Budgeting, Office of (OPB)

The University of Washington Office of Planning & Budgeting (OPB) supports the UW community in accomplishing its goals through the planning and allocation of financial and physical resources, and by providing analysis and information services to enhance University decision-making, planning and policy formation. OPB reports to the UW Provost.

Sponsored Programs, Office of (OSP)

OSP, a unit of the Office of Research, supports and advises the UW academic community on securing external support for sponsored projects and collaborations. It reviews, negotiates, approves, and provides administrative oversight related to proposals and establishment of awards on behalf of the University in accordance with applicable policies and regulations.

Student Financial Aid, Office of – Seattle and Tacoma

The Office of Student Financial Aid assists students and their families by providing information on ways to pay for education. This includes federal and private student aid options, including programs unique to the UW, as well as grants and student employment. The office provides relevant forms and information on aid deadlines, and fosters financial literacy and debt management skills.

Risk Services

Risk Services organizes, coordinates and implements programs to control risks for all UW campuses. Services include risk financing and insurance, equipment insurance, risk consulting, claims services and workers compensation. Risk Services works closely with the UW Division of the Attorney General’s Office and EH&S to mitigate key health and safety risks, as well as managing numerous operational and fiscal functions regarding high-risk activities such as construction, research, food services and facilities maintenance.

University Advancement

Advancement Services, and its Associate Vice President, are responsible for annual giving, donor relations, and gift services. UW Medicine maintains its own Advancement office.

University of Washington Investment Management Company (UWINCO)

The University of Washington Investment Management Company (UWINCO) is the investment office for the UW and operates as a separate, self-sustaining unit. All endowment assets are managed by UWINCO and held in the University's name. The Board of Regents maintains policy
oversight with investment advisory support from the UWINCO Board. The UWINCO team is led by the Chief Investment Officer and consists of a group of investment professionals and operational staff.

**UW Medicine**

**Clinical Research Budget & Billing.** CRBB provides centralized pre- and post-award support for investigators and research staff, and is responsible for:

- Establishing and maintaining procedures for clinical research budgeting and billing;
- Providing education and outreach regarding clinical research billing procedures;
- Providing technical assistance, advice, tools and resources to PIs, study coordinators, staff at study sites and department administrators regarding third party payer reimbursement, budget development and billing, and Clinical Trials Policy (CTP) coverage analyses;
- Allocating study charges to research study accounts;
- Maintaining inventories of clinical research studies and study subjects reported by research study teams; and,
- Reporting unresolved billing concerns to appropriate compliance offices.
Listed below are relevant Administrative Policy Statements, Board of Regents Governance provisions, Faculty Code and Governance provisions, Presidential Orders, Student Governance and Policies, as well as Washington Administrative Code sections that mandate financial compliance at the University of Washington. A sample of additional policy sources is also included in this section.

**Administrative Policy Statements (APS)**

- **APS 2.3** Information Technology, Telecommunications and Networking Projects and Acquisitions Policy
- **APS 14.1** University Risk Management and Insurance Programs
- **APS 22.1** Tuition Exemption Program
- **APS 31.1** Internal Controls to Minimize Risk Over Cash Receipts
- **APS 31.6** State Sales and Use Tax
- **APS 32.1** Accounting for Revenues from Sales of Goods and Services: An Administrative Operating Guide
- **APS 32.3** Independent Contractor Policy
- **APS 32.4** Payments to Foreign Nationals
- **APS 33.3** Fee Increases Subject to Initiative 601 Limitations
- **APS 34.1** Payment of Moving Expenses Incurred by New or Transferred Employees
- **APS 34.2** Lump Sum Relocation Payment
- **APS 35.1** Compliance Policy for Payment Card Industry Data Security Standards
- **APS 35.2** Identity Theft Protection: Red Flag Rules
- **APS 36.1** Standards for Acceptance of Gifts in Place
- **APS 40.4** Insurance Benefits and Retirement Plans
- **APS 43.2** Payroll Deduction Policy for Classified Staff Employee Representative Dues
- **APS 44.1** Student Employee Compensation
- **APS 45.2** Leave Use and Compensation for Classified and Professional Staff During Suspended Operations and During Inclement Weather
- **APS 45.7** Overtime Eligibility and Compensation for Staff Employees
- **APS 47.2** Personal Use of University Facilities, Computers, and Equipment by University Employees
- **APS 47.3** Outside Consulting Activities and Part-time Employment by Professional or Classified Staff Employees
APS 47.4  University Restitution Process for Financial Losses or Irregularities
APS 47.5  Acceptance of Gifts or Contributions from Representatives of the Alcoholic Beverage Industry
APS 47.10  Policy on Financial Irregularities and Other Related Illegal Acts
APS 52.1  Procurement of Goods and Services
APS 52.6  Installation of Vending Machines on University Premises
APS 53.5  University Stadium Boat Moorage Permits and Fees
APS 55.1  Mobile Device Use and Allowance Policy
APS 56.1  Provision of Facility Alterations Services
APS 56.2  Disposal of Surplus Property
APS 56.4  Leasing and Other Real Property Transactions
APS 59.4  Technology Transfer
APS 59.5  Policy on Sales of Goods and Services
APS 61.1  Equipment Inventory Management
APS 61.8  Construction Capitalization Policy
APS 70.2  General Travel Policies
APS 71.1  University Travel Policy Regarding Travel on Private Aircraft and Acceptance of Payment of Travel Costs
APS 73.2  Travel Expenses for Prospective Employees
APS 78.1  Convention and Conference Planning Requirements

Board of Regents Governance

Regent Policies

6  Facilities and Spaces Naming Policy
9  Endowment and Program Naming Policy
13  Policy Regarding Regent Conflicts of Interest
14  Statement of Ethical Principles
16  Statement of Business Equity for the University of Washington

Standing Orders

Chapter 3  Gifts to the University
Chapter 7  Policy Governing Approval of Investments
Faculty Code and Governance

Chapter 42 Faculty Councils (the Standing Committees of the University Faculty) and Their Duties (Section 42-44: Faculty Council on Benefits and Retirement)

Presidential Orders

Executive Orders (EO)

- **EO 15** University of Washington Sponsorship Policy
- **EO 25** Allocation of Institutional Allowances Associated with Graduate Fellowships
- **EO 26** Internal Support of Graduate Study and Research
- **EO 32** Employee Responsibilities and Employee Conflict of Interest
- **EO 33** Policy Governing Acceptance of Honoraria
- **EO 41** Gifts to the University
- **EO 44** User Fee Approval Policy
- **EO 48** Payroll Deduction Plans
- **EO 49** Continuing Education Fee Policy
- **EO 62** The Vice President for University Advancement

Student Governance and Policies

Student Policies

- **Chapter 202** Guidelines Relating to the Expenditure of Public Funds and the Use of University Facilities by the ASUW, GPSS, and Other Affected Organizations
- **Chapter 205** Voluntary Fees of Students
- **Chapter 206** Provost’s Advisory Committee for Students

Washington Administrative Code (WAC)

- **Chapter 478-350 WAC** Alternative contracting process for the University of Washington.
- **Chapter 478-355 WAC** Small works roster.
Other policy sources

The official policies listed above have University-wide application and are therefore centrally reviewed, approved and maintained, with support from the Rules Coordination Office.

A number of departments and administrative units have established local policies, some with corresponding procedures and relevant committees, to help fulfill key financial compliance obligations. Numerous training and/or informational manuals, guides, and plans – that may function as *de facto* policy – are also maintained on the three UW campuses and at UW Medicine. A sample of these sources is below.

*Grants Information Memoranda (GIM)*

- **GIM 1** Review and Submission Requirements for Proposals
- **GIM 2** Fiscal Responsibilities on Grant and Contract Accounts
- **GIM 3** Employee Benefit Costs under Sponsored Program Accounts
- **GIM 7** Sponsored Program Subaward Administration
- **GIM 8** Subrecipient Monitoring
- **GIM 9** Advance Budget Numbers (Advance Notices)
- **GIM 10** Financial Conflict of Interest Policy
- **GIM 13** Facilities & Administrative (F&A) Cost Rates
- **GIM 15** Transfer of Expenditures Between Budgets
- **GIM 21** Cost Sharing Policy on Sponsored Agreements
- **GIM 23** Costing Policy for Sponsored Agreements
- **GIM 34** Classification of Outside Support
- **GIM 35** Effort Reporting Policy for Sponsored Agreements
- **GIM 38** Faculty Reduced Responsibility Status Involving External Funding
- **GIM 39** Closeout of Sponsored Programs

**Faculty Outside Activities/Consulting/Conflict of Interest (Department of Sociology)**

**Guide to Ethics Policies**

**IRB Member Conflict of Interest**

**UW Bothell**

- Policy on the use of University of Washington, Bothell facilities

**UW Medicine**
UW Medicine Board Conflict of Interest Policy

Department of Medicine (UW School of Medicine): Conflicts of interest policy

UW School of Medicine Policy on Potential Financial Conflicts of Interest for Commercial and Non-Profit Entities