

**University of Connecticut
Department of Student Activities**

**Operating Policies and Procedures for Trustee Accounts
Updated August 2009**

I. Introduction

This document contains policies and procedures designed to ensure that student fee funded organizations (Trustee Accounts) are operated in compliance with Sections 4-52 through 4-57a of the Connecticut General Statutes, the State of Connecticut Comptroller's Office, Accounting Procedures Manual for Activity and Welfare Funds and relevant state and University policies. This document is further intended to provide guidance and assistance to student officers of Trustee Accounts in fulfilling their responsibility to ensure that student fees are managed in accordance with relevant policies and procedures and within sound business and financial management principles.

It is the officers' responsibility to familiarize themselves with these policies and ensure that their organization is in compliance at all times.

- ⇒ Trustee Accounts are established by the University with approval from the State of Connecticut, and are managed on a daily basis by students with oversight by the University. Organizations may develop specific internal operating policies and procedures to meet their organization's objectives. Likewise, organizations may establish a 'board of directors' to assist in developing organizational vision, direction and for consideration and approval of organization policies and procedures. Organization policies, procedures and management decisions may not be in conflict with the policies of the State of Connecticut or the University of Connecticut. The Department of Student Activities (DSA) must review and approve all internal operating policies and procedures of Trustee Accounts prior to implementation by the organization.
- ⇒ These policies and procedures apply to the Storrs Student Trustee Accounts: Daily Campus, Graduate Student Senate, Nutmeg Yearbook, UConnPIRG, UCTV, Undergraduate Student Government and WHUS.
- ⇒ An organization's failure to adhere to State of Connecticut or University policies and procedures may result in the suspension of privileges related to the processing of business transactions within DSA, and/or referral to disciplinary proceedings through the student judicial system, and/or other measures as appropriate.

Annual Review

The Operating Policies and Procedures for Trustee Accounts shall be distributed to organization Chief Operating Officers and Chief Financial Officers upon their election/appointment.

Policies will be reviewed in the fall of each year through a meeting between DSA staff and an officer from each Trustee Account. Both DSA staff and Trustee Account Officers will be given an opportunity to present and discuss proposed new policies and changes to the collective group prior to the end of the fall semester.

Final approval of any new or changed policy shall rest with DSA. Trustee Account Officers may appeal any DSA decision to the Vice President for Student Affairs. Dissenting opinions on policies and proposed policies and policy changes will be kept on file by the Director of DSA.

DSA may update or modify Trustee Account policies at any time if required by the State of Connecticut or University policy.

II. Trustee Account Registration Requirements

- A. Organization Registration Form – An up-to-date student organization registration form must be on file with DSA before disbursements will be made from the organization's account with the Business Office.
- B. Constitution – Each year the officers should review and, if necessary, update their constitution with advisement from DSA in areas such as officer and staff responsibilities, hiring/staffing policies, budgetary/fiscal matters, and officer stipends (if applicable). An up-to-date copy of the constitution must be on file with DSA at all times.

III. Trustee Account Web Site Requirements

Student Fee-Funded organizations must develop and maintain an organization website. As officers of the organization, it is your fiduciary responsibility to provide information about the group and activities that is easily accessible to the student body.

A. Minimum required elements:

- Home page – interesting, informative (not too busy!), easy to navigate
- Purpose / Mission Statement
- Constitution / Bylaws
- List of Student Officers, including office hours and contact information
- List of board and staff members (if applicable) with contact information
- Information on how to get involved
- Meeting dates, times, location, agendas (**must** be updated regularly!)
- Information on upcoming events (again, **must** be updated regularly!)
- Minutes (updated regularly!)

B. Suggested Enhancements:

- Organization history
- Pictures of organization events / members
- FAQs (if applicable)
- Calendar (critical that this be current if included)
- News and Announcements (also must be current!)
- Links to Student Activities website, other pertinent sites

All content should be reviewed for accuracy, spelling and grammar. The website will be sending a message about your organization to other UConn students; it is important that the message be a positive and current portrayal of your group!

IV. Financial Records

A. Budgets

1. A budget plan for each fiscal year ending June 30th or each academic semester must be adopted and recorded in the minutes of the meetings for each Trustee Account. The organization's operating policies (i.e., constitution and by-laws) should specify the process for approval of the budget and subsequent changes.
2. The approved budget (along with appropriate evidence of approval) must be submitted to DSA. Any changes to the budget must be submitted to DSA along with appropriate evidence of approval. Requests for expenditure may not be processed without an approved budget.
3. Organizations must comply with requests for information pertaining to the budget from the University of Connecticut Student Fee Advisory Committee or DSA.

B. Minutes of Meetings

1. Minutes must be kept for all organizational meetings. The minutes must clearly document all action taken by the group. Discussions and decisions regarding all funding/financial matters, including but not limited to, planned events, revenue, funding allocations, expenditures, appropriations, and transfers must be included.

2. Copies of the minutes of all meetings must be submitted electronically to the Student Activities Business Office within one week after the meeting. We are cognizant that minutes submitted within a week of the meeting date will usually not have been approved by the members; a motion to approve can be recorded in the minutes of the next meeting and will be sufficient for our records. This is standard practice for meeting minutes. Minutes must be typed. The organization should retain a copy for their records.
 3. Failure to submit timely, clearly documented minutes may result in restrictions to the Trustee Account.
- C. Reporting Requirements – Each student organization may have different reporting requirements due to differences in the nature of each organization’s activity. DSA will provide each student organization with a list of reports required for compliance with State of Connecticut and University reporting policies. In general, a monthly financial statement is required. The statement must provide the cash balance, budget amounts and income and expense information. An accounts receivable report and aging report is required if applicable to the organization.
- D. Financial Files – Fee funded student organizations are required to keep original supporting documentation on file for at least 7 seven years. Records may not be destroyed without written approval from DSA.

V. Expenditures

A. General Policies

1. Review of Proposed Expenditures

- Organization officers are expected to review all disbursement requests and consider the reasonableness of each request prior to approving. Consideration should be given to cost/benefit, need, benefit to organization and/or student body and other similar considerations.
- All expenditures must be approved in a meeting of the organization and documented in minutes before payments can be approved.
- All contracts, purchase orders, and other financial commitments by the trustee account must be reviewed and approved by DSA prior to being sent to a vendor.
- Individuals who commit funds without prior approval by the organization governing body, or organization officers authorized to approve the expenditure, may be held personally responsible for payment of goods or services. DSA will not pay for such expenses without proper organization approval.
- A transmittal form that lists all documents being submitted to DSA must accompany all types of documents. The transmittal form is for tracking purposes and the organization should retain a copy for their records before sending documents to the Business Office.
- Payment in advance for goods and services shall be prohibited.
- Bills should be paid in a timely manner in order to avoid being assessed late payments or penalties.

2. Signatures

- a. Only properly elected organization officers can be the authorized signatories on the fund's account. Signature sheets expire June 30th each year and must be renewed. Trustee account non-student employees are prohibited from signing contracts, purchase orders, vouchers, check requests or other financial documents.
- b. Two signatures are required on all vouchers (check requests). One signature must be the Chief Financial Officer (unless payable to him/her) and the second signature must be the Chief Organization Officer or his/her designee (designee must be an elected officer). Check requests payable to the Chief Financial Officer must be approved by the organization Chief Organization Officer and another registered officer. Check requests payable to the Chief Organization Officer must be approved by the Chief Financial Officer and another registered officer.

3. Check Requests

- a. Check requests must include a complete, clear, and concise description of the reason for the expense.

- b. Expenditures must be supported by adequate documentation, including minutes approving the payment, and the business purpose must be documented. The original and one copy of each invoice, receipt, contract, bid, quote or similar supporting documentation demonstrating proof of payment must accompany the voucher or check request. Supporting documentation must be itemized. All vendors must have a current W-9 on file in the Business Office before they can be paid. It is the responsibility of the Student Trustee Account to obtain the W-9.
- c. Requests will normally be processed within two working days after complete documentation has been submitted to DSA. Original supporting documentation will be returned to the organization.
- d. In cases where supporting documentation is not available, a written statement containing pertinent data should be prepared to support the check request. The approval of the Director of Student Activities is required before the check is processed.
4. Sales Tax – Trustee Accounts are exempt from sales and use taxes. Organizations should provide the vendor with a properly completed Sales and Use Tax Exempt Certificate for Purchases by Qualifying Governmental Agencies (Cert-134) along with the Sales Tax Authority letter. The letter confirms that activity funds are included in the exemption from sales and use taxes in Conn. Gen. Stat. Number 12-412(1)(A). Cert-134 exempts the Trustee Account from sales and use tax on tangible personal property and services. It can not be used to purchase food, meals, or lodging. Trustee Accounts are not necessarily exempt from collecting sales tax if they engage in the sale or resale of tangible personal property or services. Organizations must contact the DSA Business Office before any sales are made to determine if sales tax should be charged.
5. Outstanding Checks – On a monthly basis, DSA will provide the Trustee Account with a list of outstanding checks. The Trustee Account must investigate all outstanding checks and notify DSA of their status in a timely manner.
6. Tips or Gratuity – Tips or gratuity, an optional payment given in addition to a required payment, usually to express appreciation for excellent service, should be limited to a maximum of 20%.
7. Telephone expenses – Telephones should be used by the Trustee Accounts for official organizational business. Long distance telephone calls should be for business purposes only. Trustee Accounts must review all long distance telephone bills. If personal calls are noted, reimbursement should be requested for personal calls made. Trustee Accounts should develop written policies and procedures for telephone usage.
8. Gift Cards – Purchases of gift cards to be used as gifts, prizes, etc. are subject to the following rules:
 - The expenditure must be approved in meeting minutes.
 - The gift card(s) use must be explained in writing.
 - The organization must obtain a signed receipt from the gift card recipient(s).
9. Unauthorized Expenses - Student Trustee Accounts may not be used to reimburse or pay for any expense that is for personal benefit, including but not limited to fines, penalties, or similar charges to individuals. In addition, the following expenses are deemed unallowable by the State Comptroller (Accounting Procedures Manual for Activity and Welfare Funds, September 2000):
 - a. Payments that would benefit state or University of Connecticut employees or otherwise should be the responsibility of the state or University of Connecticut.
 - b. Routine expenditures such as equipment, supplies, forms and postage for state use.
 - c. Repair or maintenance of state equipment (except certain jointly used equipment).
 - d. Professional books, magazines and memberships in professional organizations not related to specific activity/welfare fund functions or for which the greater benefit does not accrue to students.
 - e. Salaries for services that are the responsibility of the institution or agency.
 - f. Gifts, services, or donations to State employees, private citizens, or organizations (except other entities organized to benefit students -- example: donations from a class restricted account to a student alumni association). Specific fund raising events for charitable organizations are not excluded and must be accounted for in a restricted account. Only the net profits of the proceeds may be donated to the charitable organization. If the fundraiser event does not meet the expenditures for the event, proceeds may not be donated to the charity organization. The

fundraiser must cover all expenditures of the event and all funds must be accounted for in a restricted account.

- g. Loans to state employees and persons other than students, or clients of the University.
- h. Expenses associated with University staff traveling with students on a trip paid for by the Trustee Account.
- i. Alcohol may not be purchased as per the University's Policy on Alcohol and other Drugs (IV.1f. *Alcohol Procurement*)

B. Purchasing Policies

1. General – Purchases should be made at the best prices obtainable. Before making a purchase, the organization should contact the DSA staff to obtain information about special rates that may be available on state or University contract. Whenever possible, the organization should shop around for the best possible price. A Letter of Agreement must be used to secure professional or technical services with an individual, partnerships, or corporations. These contractors are hired for a fee to provide services that are infrequent and unique, and are usually considered noncompetitive in nature so they do not require a bid process.
2. Purchases of supplies or equipment over \$1,000 and under \$10,000 – Copies of three quotes, competitive bids or other supporting documents for purchases over \$1000 and under \$10,000 demonstrating the search must be submitted to DSA when seeking approval for the purchase. It is understood that there may be special circumstances where this is not feasible, i.e. sole source vendor, please contact the DSA Business Office for assistance.
3. Purchases of supplies or equipment \$10,000 and over – All purchases \$10,000 and over must be processed through the University Purchasing Department following the prescribed procedure appropriate for the expense. Refer to the Purchasing Department website www.purchasing.uconn.edu for up to date information.
4. Letter of Agreement for Personal Services – In most cases, the organization is required to use the standard agreement provided by the DSA Business Office. If a contractor requires the organization to use a different agreement then the organization must submit the (unsigned) proposed agreement to the DSA Business Office at least one month prior to the date services are to be rendered. Third party contracts are not permissible. If the contract will be signed by an agent or any person other than the contractor or service provider, a Certified Resolution must accompany the agreement. Please contact the DSA Business Office for the proper form.
5. Letter of Agreement for Personal Services under \$3,000 - The organization is required to use the standard agreement provided by DSA (see 4 above for policy on non-standard agreements). The agreement must be signed by the contractor prior to being signed by the COO or CFO of the organization and before services are rendered. Third party contracts are not permissible. If the contract will be signed by an agent or any person other than the contractor or service provider, a Certified Resolution must accompany the agreement. Please contact the DSA Business Office for the proper form. The DSA Business Office must review the agreement before services are rendered.
6. Letter of Agreement for Personal Services \$3,000 and over – The organization is required to use the standard agreement provided by DSA (see 4 above for policy on non-standard agreements). The agreement must be submitted to the DSA Business Office 3 weeks prior to the date services are to be rendered. Upon approval from the DSA Business Office, the organization can send the agreement to the contractor for signature. Third party contracts are not permissible. If the contract will be signed by an agent or any person other than the contractor or service provider, a Certified Resolution must accompany the agreement. Please contact the DSA Business Office for the proper form. After receipt of the signed agreement from the contractor, the organization must resubmit the agreement to the DSA Business Office no less than 1 week prior to the date services are required. The agreement must be approved and signed by a University Representative. The DSA Business Office will return the completed signed agreement to the organization.
7. Travel/Mileage Payments and Reimbursements
General: Trustee Accounts may sponsor travel programs that have a clear educational and developmental purpose; that are consistent with the mission of the organization; and have support from the Director of Student Activities. Student Travel Programs that are primarily social, and tend to involve alcoholic related activities, i.e. Spring Break Trips, Senior Celebrations, or

overnight and weekend long trips should not be supported by Trustee Account Funds. Trustee Accounts should not subsidize any trip that is deemed, or perceived to be, primary of a social or an alcoholic related travel program. Trustee Account Advisor's should use professional discretion in approving all travel programs.

- a. All travel must be approved by the organization, or officer with approval authority, prior to any travel by any individual. DSA will not pay for or reimburse travel without written notification of this approval.
- b. A copy of the travel itinerary/conference information that provides the travel information must be submitted with the purchase request and/or check request when seeking payments or reimbursements for travel related expenses.
- c. A list of the students traveling must be submitted when seeking payments or reimbursements for travel related expenses.
- d. Use of a personal vehicle in the performance of official organization business shall be approved only if the driver/owner of the vehicle carries insurance for minimum liability coverage of \$50,000/100,000 and \$5,000 in property damage, or, in lieu thereof, a minimum of \$100,000 liability coverage for bodily injury and property damage. A copy of the valid insurance policy or rider showing coverage and expiration date must be on file with the organization prior to travel authorization. A copy of the insurance information showing the required insurance coverage must be submitted with the check request before a mileage reimbursement can be processed.
- e. The mileage rate shall be consistent with the current rate for University travel. Please consult with DSA for the current rate. Use www.mapquest.com (or equivalent) to calculate mileage for the proposed travel. A copy of the print out showing mileage must be attached to the check request as documentation.

8. Petty Cash

- a. A petty cash fund may be established by the Trustee Account if needed. Petty cash funds should be limited to miscellaneous payments for which it would be impractical to issue individual checks. As a general guide, the fund should be used for the purchase of expenses in the amount of \$5.00 or less. The amount of funds maintained for this purpose should be as small as possible, but adequate for the requirements of the fund.
- b. Establishment of the fund must be approved by DSA. The Trustee Account must designate a custodian of the fund. The custodian should contact the DSA Business Office to establish the petty cash fund. A copy of the minutes from the meeting designating the custodian, the amount of the fund and the anticipated usage must be provided to the DSA Business Office before the fund is issued to the custodian. The Business Office will provide the custodian with a packet of petty cash vouchers and instructions for maintenance of the fund.
- c. As expenditures are made by the custodian of the fund, petty cash vouchers should be prepared. A copy of each voucher should be retained in the petty cash box until the reimbursement is made through the DSA Business Office. At all times, there should be cash and vouchers in the box totaling the amount of the petty cash fund.
- d. The petty cash fund should be replenished on a monthly basis. The custodian should submit all petty cash vouchers to the DSA Business Office. The DSA Business Office will prepare an expenditure voucher to cover all petty cash vouchers. The expenditure voucher will show the total to be charged to each activity in accordance with the petty cash vouchers. The custodian must sign for the amount of the replenishment funds.

9. Cash Advances – If funds are needed to cover small purchases associated with a specific project or activity, funds may be obtained from the petty cash fund in the following manner:

- a. The amount of money required by the representative of the organization as an advance should be given to him/her out of the petty cash fund and a petty cash voucher must be prepared. The petty cash voucher should be placed in the petty cash box and remain there until such time as the representative submits a paid detailed itemized receipt for the purchase and/or the (unspent) cash, making up the total amount of the advance. The custodian of the fund will issue a receipt to show that the advance has been accounted for.

- b. If the amount of the petty cash fund is not sufficient to cover the advance in addition to the current operations of the fund, an additional amount of petty cash should be established. The funds must be placed in the petty cash box.
 - c. The expenditure reimbursement will be handled in the usual manner for petty cash replenishment. If, upon return of the advance, there are more funds in the petty cash box than will be needed for the normal operations of the petty cash fund, the balance should be returned to the organization's account with DSA Business Office.
10. Cash for Change Purposes
- a. If funds are needed for making change at some location other than that at which the petty cash account is carried, this sum of money may be taken from the petty cash fund. A petty cash voucher must be prepared and placed in the petty cash box. The voucher should remain in the petty cash box until such time when the cash is returned. Change fund cash should be returned to the petty cash box promptly when the need for change has been met.
 - b. If the organization does not have a petty cash fund, the organization should prepare a check request to withdraw funds to establish a change fund for the specific event or program. The payee of the check request should be the individual that will be responsible for safeguarding the funds and return of the funds to the organization's account. The check request must include the purpose of the change fund, the date the funds are to be used, and the date the funds will be returned to the account. DSA Business Office must review and approve all change fund requests.
 - c. If the change fund is to be used in conjunction with an event where admission or sales of merchandise will take place, the organization should meet with DSA Business Office staff at least one week prior to the event to review cash handling procedures and secure the necessary equipment for the event.
11. Reimbursements to Individuals – Every effort should be made to pay a vendor directly for supplies or services. There may be times when it is impractical to issue a check if the amount of the expense is very small. The organization should follow procedures for establishing a petty cash fund if it is determined that the fund is necessary. Reimbursements to individuals should be kept to a minimum. Properly completed check requests and supporting documentation demonstrating proof of payment for out of pocket expenses by representatives of the organization must be submitted to the DSA Business Office within 30 days of the date of the expense.

VI. Revenue

A. General Policies

- 1. All cash belonging to the Trustee Account must be submitted to the DSA Business Office for deposit within 24 hours or next business day after receipt except if the total amount is less than \$500. Total daily receipts of less than \$500 may be held until the total receipts to date amount to \$500, but not for a period of more than 7 calendar days.
- 2. All cash receipts in the form of currency, coin, checks or money orders will be deposited intact. Funds are not to be placed in the petty cash fund or used directly for payment of any obligation.
- 3. A pre-numbered cash receipt form must be used for all Trustee Account revenue transactions.

B. Revenue Producing Events or Activities – Income derived from and expenses incurred for social activities and/or similar events should be accounted for as follows:

- 1. Pre-numbered tickets for all revenue producing events must be approved by DSA. Ticket inventory records will be set up and maintained to account for tickets purchased, sold, and returned, and should be controlled by serial numbers.
- 2. When tickets are issued to the person in charge of the social event (Ticket Chairperson), a signed statement should be obtained indicating the number of tickets issued. The Ticket Chairperson should control the ticket sales by maintaining a list of tickets assigned to individuals for sale. Each person selling tickets will be responsible for the price of the tickets assigned to him/her. A list of names of persons receiving complimentary tickets should be maintained by the Ticket Chairperson. All unsold tickets should be returned promptly to DSA.
- 3. Expenses incurred in connection with events should not be paid directly out of cash receipts. All proceeds received from the sale of tickets and other items must be deposited to the Trustee

Account's account before any payments are made as described in section V.A.1 listed above. All expenses must be paid by check through the organization's account.

4. Within ten business days after each income producing event or activity sponsored by the organization, a financial report is to be prepared itemizing the income and expenditures, and showing the accountability of tickets.

C. Contributions, Gifts, Trusts and Bequests

1. Contributions to a Trustee Account with a value under \$25 may be accepted with the approval of DSA. These refer to small monetary donations and minor items of commodities or equipment donated to the Trustee Account. The funds must be deposited to the Trustee Account's account with DSA.
2. Contributions of \$25 or more are to be considered gifts. All gifts, trusts and/or bequests of cash, property or equipment in the amount of \$25 or more, donated to the Trustee Account may be accepted with the approval of DSA. The request must be submitted in writing to include the purpose and any conditions under which the gift or bequest is made and proposing the purpose for which the gift is to be expended or used. Upon approval, the following procedure shall be used to process the gift.
 - a. The funds must be deposited to the Trustee Account's account with DSA. DSA will provide guidance on how to record the gift on the books.
 - b. Personal Property or Equipment – If property is converted into cash, the property should be disposed of in accordance with good business practices (i.e., competitive bid, advertising, etc.) in order to obtain the best possible price. Funds derived from the sale of the property must be deposited to the Trustee Account's account with DSA. If the property is retained, the donated property should be included on the Trustee Account's inventory at its market value.

VII. Events

For all events or programs that will generate revenue and /or have expenses, event registration and assessment must be completed.

A. Event Registration

An Event Registration Form and Projected Budget must be completed and submitted to the DSA Business Office at least two weeks prior to the planned event.

B. Event Assessment

An Event Assessment must be submitted to the DSA Business Office no later than one week following the event.

VIII. Compensating For Services Rendered By Non-Corporated Entities

The Trustee Account must keep track of payments made to non-corporated entities. The Trustee Account is required to obtain a W-9 for each vendor that is engaged for services and paid. A 1099 form must be issued at the end of the calendar year to each non-corporated entity that was paid \$600 or more during the calendar year. DSA will coordinate with the University Accounts Payable Department to issue 1099s as identified by DSA and the Trustee Account. This process is currently in discussions. DSA will contact you by October 1 each year with additional information.

Completed W-9 forms may be submitted at any time but must be on file with the Business Office before a check request is processed. The Trustee Account should retain a copy of the W-9 for their records.

IX. Inventory

- A. The Chief Organization Officer and Chief Financial Officer of each Trustee Account shall be responsible for inventory control.
- B. All equipment valued at \$1,000 or more, acquired by the organization (including donations), shall be tagged and recorded on an official Inventory Control Form provided by the DSA.
- C. Organizations must maintain adequate records for all controllable property regardless of value (i.e. printers, cameras, cell phones, etc.).
- D. The organization Chief Organization Officer or Chief Financial Officer shall be responsible for conducting a physical inventory at least annually to verify accuracy of inventory records. It is

strongly recommended that a physical inventory be conducted twice per year (at the start of the fall semester and the end of spring semester).

- E. Equipment must be used for its intended purpose by the organization only and for the benefit of students at the University of Connecticut. Equipment should not be used for the personal benefit of any individual(s) nor should equipment be used for any purpose that is illegal or in violation of any state or University policy.
- F. Missing equipment must be reported to DSA and the University of Connecticut Police Department immediately upon detection. All possible steps should be taken to determine the disposition of the missing equipment. A Trustee Account Report of Loss or Damage to Equipment form (provided by DSA) must be filled out immediately by the Chief Organization Officer or Chief Financial Officer of the organization and filed with DSA.
- G. An up-to-date inventory report must be submitted to DSA annually by each student organization. The Chief Financial Officer or Chief Organization Officer should submit this report no later than April 1st of each year.

X. Trustee Account Employees

- A. In General, payments to students that are employed by, receiving stipends from, or providing contractual services to the Trustee Account will be processed through the University's payroll system. University Student Employment and Payroll procedures must be followed.

Refer to the Student Employment website www.studentjobs.uconn.edu and the payroll website www.payroll.uconn.edu for up to date information.

B. Non-Student Employees

1. General Policies

- a. All personnel actions (i.e., hiring, rate of pay, disciplinary action, etc.) must be approved in advance by DSA.
 - b. Trustee Account employees work for the Trustee Account. A specific supervisor for the paid employee must be designated (usually the Chief Organization Officer or equivalent of the Trustee Account). The supervisor must be prepared and able to properly discharge supervisory responsibilities, including but not limited to, employee training, providing of direction, approval of work time, performance oversight, performance evaluation, approval of leave, and discipline.
 - c. The official voice of Trustee Accounts is the designated student officer or designee. Generally, Trustee Account non-student employees are not to represent the Trustee Account's interests publicly.
2. **Position Description** – A position description is required for each Trustee Account employee. A position description is a written statement that defines the relationships, duties, and responsibilities of the employee and the competencies needed for the position. All position descriptions must be reviewed and approved by DSA prior to filling or refilling positions.

The following elements must be included in the position description:

- Position Title
 - Date the position description was prepared (or revised)
 - Title of immediate supervisor
 - Position summary (statement of the purpose of the position)
 - Specific duties and responsibilities
 - Other information related to the position
 - Minimum/desired qualifications, i.e., education, previous relevant work experience, and required competencies (knowledge, skills, and abilities)
3. **Employee Classification** – Employee classification levels shall be comparable to general market standards for similar positions, as researched and documented by the Trustee Account. Classification levels shall be reviewed and approved in advance by DSA.

4. Benefits – Benefits for Trustee Account employees shall be comparable to general market standards for similar positions, as researched and documented by the Trustee Account. All benefit packages must be reviewed and approved in advance (prior to an offer as part of an employment contract) by DSA. Employees may be responsible for paying a designated percentage of specific costs/premiums for particular benefits.
5. Employment Search - A search must be conducted to fill or refill any and all positions. All positions must be advertised. Minimum advertising requirements shall include:
 - University employment bulletin
 - Additional advertising to further demonstrate that sufficient recruitment efforts have been made to ensure an appropriate applicant pool
6. Offer of Employment – An offer of employment may be extended to an individual only upon prior written approval by DSA. The content of the offer letter must be approved by DSA. A sample offer letter will be provided. The employment offer must be extended in writing and must be signed by the head of the Trustee Account.
7. Employment Agreement (Terms and Conditions of Employment) – The purpose of an employment agreement is to identify specific terms, conditions, and expectations of employment in order to minimize the risk of disputes between the employee and the Trustee Account during and after the employment relationship. An employment agreement must be completed for each position and must be reviewed and approved by DSA prior to discussing with the potential employee. The employment agreement must be signed by the employee, the head of the Trustee Account organization and by the Director of the Department of Student Activities.

The following terms must be included in the employment agreement:

- Days/Hours of employment (number of regular work hours per week and overtime threshold).
 - Term of employment – start and end date (maximum period of employment is 1 year).
 - Hourly rate of pay.
 - Immediate Supervisor, title/position
 - General duties to be performed – with reference to job description.
 - Probationary period stipulations.
 - Employee acknowledgement of receipt of the agreement, as well as understanding of and intent to comply with, all relevant terms and conditions of employment.
8. Tax Forms – Each employee must complete the necessary state and federal tax forms.
 9. Probationary Period – A new employee will be probationary for the first 6 months of employment. The probationary period may be extended if necessary. The employee is subject to termination if they do not successfully complete the probationary period. Approval by DSA is required to remove or extend an employee from probation.
 10. Employee Conduct – Employees shall, at all times, faithfully, industriously, and to the best of their ability, perform all of the duties that are required of them pursuant to the express and implicit terms of their job description and employment agreement. Employees shall obey all local, state and federal laws. Employees shall also adhere to all terms and conditions stated in this document (Operating Policies and Procedures for Trustee Accounts) and any other relevant policies and procedures. Employees' inability or unwillingness to conduct themselves in accordance with these terms and conditions may result in immediate dismissal.
 11. Overtime – All overtime must be approved in writing in advance by the designated supervisor. The overtime rate will not exceed 1.5 times the regular hourly rate. Payment for overtime wages must be supported by written documentation of approval.
 12. Attendance – Employees are expected to be present to fulfill their job responsibilities. All requests for non-emergency time off must be submitted to the employee's supervisor in writing in advance and approved in writing by the supervisor in advance.
 13. Paid Leave Time
Holidays – Full time employees receive 12 paid holidays per year: New Year's Day, Martin Luther King Jr.'s Birthday, Abraham Lincoln's Birthday, George Washington's Birthday,

Good Friday, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran’s Day, Thanksgiving Day, and Christmas Day.

Vacation Time – Full time employees earn vacation time at the rate shown below and it is available for use upon accrual. Employees may carry over vacation days from one year to the next with the approval of the Organization. Employees shall be paid for unused vacation time up to 44 days upon termination of employment with the organization.

The organization may be required to escrow funds for such payouts and future unfunded liabilities.

Completed Years of Service	For each 80 hours of Service	Total hours/Days Earned annually
Up to 10 years	4.62 hours	120 hours or 15 days
10 years or more	6.16 hours	160 hours or 20 days

Sick Leave – Full time employees earn sick time at the rate shown below and it is available for use upon accrual. A medical certificate may be required for absences of more than five consecutive days, and may be required for any illness-related absence at the request of the supervisor. Unused sick time will be added to a sick bank in the employees name and may be used in the future should the employee exhaust their annual sick leave. Upon termination of employment with the organization, employees shall not be compensated for unused sick time.

Employees receive sick leave for bona fide personal illness. Sick leave may also be used for illness or death in the immediate family. Immediate family shall mean parent (guardian, stepparent), parent-in-law, spouse, son, daughter, stepson or stepdaughter, son-in-law, daughter-in-law, stepson-in-law, stepdaughter-in-law, sibling-in-law, grandparent, grandparent-in-law, niece, nephew, aunt, uncle, or any person living with the employee. Employees shall be allowed to use sick leave for doctors’ appointments for themselves, the employee’s mother, father, child, or any person living with the employee.

For each 80 hours of Service	Total hours/Days Earned annually
4.62 hours	120 hours or 15 days

14. Time Reporting Procedures

Time Cards – Time cards are required for all employees. Completed time cards must be submitted with the time sheet to ensure that employees are paid. The use of a time clock is strongly recommended.

- Time cards must be completed and signed by the employee and supervisor.
- Accrual/usage of all paid time (sick/vacation/holiday), as well as beginning and ending balances must be noted on the time card.
- Overtime hours must be supported by written documentation of approval

Time Sheets – A time sheet listing each employee and their gross bi-weekly wages must be completed and signed by the Trustee Account Chief Financial Officer or the Chief Operating Officer in order for payroll to be processed.

15. Employment Forms

- All relevant employment forms, federal and state tax forms must be on file with the Business Office before an employee is allowed to work.

16. Performance Evaluation

- All Trustee Account employees should be formally reviewed by the student supervisor at a minimum of every 6 months.
- Employees will be evaluated by the criteria established in a performance plan. The performance plan shall be consistent with employee’s job description and related expectations.

- Probationary employees should be evaluated six months after employment date.
 - Copies of each employee Performance Evaluation must be submitted to DSA for review.
17. Salary Adjustments – Recommendations for salary adjustments and bonuses must be reviewed and approved by the Trustee Account in accordance with its approved policies for review and approval of major expenditures. The approval must be documented in the respective meeting minutes of the Trustee Account. All salary adjustments or bonuses must be reviewed and approved by DSA prior to notification of the affected employee. Salary adjustments or bonuses must be supported by appropriate reason(s) or criteria for change and documented accordingly. For example, salary adjustments must be supported by appropriate annual cost of living increase, documented performance that is consistently outstanding, or similar criteria. A copy of the relevant performance evaluation, meeting minutes, and other relevant supporting documentation must be submitted to DSA.