Honorary or Memorial Gifts

The college may accept gifts such as benches or other equipment from private individuals for the purpose of honoring or memorializing individuals designated by the donor. The Spaces and Places Team will evaluate the proposed donation and either recommend the specific product to be purchased or approve a product proposed by the donor. The Spaces and Places Team will also either approve the location suggested by the donor or identify an appropriate location. All such donations for honorary or memorial gifts shall be made as a monetary donation to the college foundation, subject to the approval of the Spaces and Places Team and the President’s Cabinet. (The Spaces and Places Team is advisory to the President’s Cabinet and has representatives from facilities, grounds, purchasing, student activities, ASG, public relations, risk management, art and other faculty, students and classified staff.)

Purchase or Donation of Art

The selection and purchase of art associated with a building project shall be handled by the Spaces and Places Team, with the addition of at least two staff members who are to be occupants or users of the building. This team will determine the method and criteria for the purchase of the artwork, evaluate submissions, and make a recommendation to the President’s Cabinet on the purchase of a specific piece. The President’s Cabinet shall be kept informed and provide input throughout the process. The Board shall have ultimate authorization on the purchase of the artwork after reviewing the recommendation of the Spaces and Places Team.

For other art purchases for public spaces, the Spaces and Places Team will follow the procedure outlined above.

All donations of artwork to the college shall come through the college foundation. Proposed donations of art will be evaluated by the Spaces and Places Team before acceptance by the foundation. If the team determines the artwork will enhance MiraCosta’s collection and can identify an appropriate location to display it, a recommendation will be made to Cabinet and the foundation to accept the gift. If the college chooses not to accept the artwork for display, but the donor is willing to donate the artwork to the foundation to sell, foundation staff will determine the marketability of the piece before accepting the donation.

Depending on the scope of the project and the level of expertise required, the Spaces and Places Team may choose to hire a consultant to facilitate the selection, commissioning or evaluation of any artwork.
A committee chaired by the Superintendent/President, including broad representation from the College, is established to assess the long-term needs of the District and to plan how the resources of the District may be best deployed to satisfy those needs.

The committee will recommend a budget calendar for adoption by the board, review the plans of departments seeking financial support, evaluate specific funding proposals in the light of those plans and the overall needs of the District, and recommend to the Board the adoption of a district annual budget.
Following are examples of interprogram charges:

- Printing and copy machines
- Telephone toll charges
- Telephone moves, adds, and deletes
- Vehicles used for specially funded projects
- Custodial support to special events charging admission

A special example of interprogram charging occurs with the bookstore. See procedures in Section III.A, Auxiliary Services, for details of this arrangement.

The purpose of interprogram charging is to allocate support costs as nearly as possible to the activity generating them. This is especially important when the generator has a special source of funds different from the support activity. Examples with special sources of income are categorically funded projects, community services events charging fees or admission, and other events deriving income from admissions or "donations" at the event.

Another purpose of interprogram charges is to remind budget managers that there is a cost to these services and to discourage excessive use that is an uncontrollable cost to the cost center providing the support.

The following guidelines are to be observed in making interprogram charges:

- The charge will be as close as possible to the actual cost of providing the services. There are to be no "profitable" support services generating interprogram charges in excess of the cost of providing them.
- The cost of providing the support services must be significant enough to justify the cost of collecting and allocating the charges.
- The charges are to be timely so budget managers will be able to take them into account in fiscal planning.

The charges are to be made before profits from an event are determined to be available for other uses. (If this is not done, "profitable" events may be just a subsidy from another cost center.)

CHAPTER: Business and Administrative Services

Equipment Replacement

In order to plan adequately for replacing worn and/or obsolete equipment, a base annual budget for equipment replacement shall be established. A base annual budget amount shall be granted to Strategic Planning for Information Technology (SPIT) and to each of the four divisions (President’s, Instructional Services, Student Services, and Business & Administrative Services).

Each year the District’s Planning/Budgeting Council (PBC) may recommend an augmentation to the base annual budget to plan for replacement of PBC-approved additions to the plant, of Total Cost of Ownership and Enhancement additions to the plant, and of Furniture, Fixtures & Equipment (FF&E) additions to the plant that are related to new and upgraded facilities.

Base annual budget funds that are unspent by June 30th of each year shall roll over to the next fiscal year. Each division may spend up to the base plus carry forward budget without obtaining prior approval from PBC. Proposed expenditures in excess of the base plus carry forward amount shall require prior approval from PBC.

PBC shall review the equipment replacement expenditures for SPIT and each of the four divisions on a yearly basis as part of the budget preparation cycle.
CHAPTER: Business and Administrative Services Division

Billing for Accounts Receivable

When it is necessary to charge students, faculty, staff, or the public for services rendered and materials supplied by the College, the budget manager for the cost center supplying the service or materials shall complete a billing advice and send it to the Fiscal Services Office. Copies of the form may be obtained by calling the Supervisor of Accounting at extension 6831.
CHAPTER:  Business and Administrative Services Division

College Acceptance of Credit Cards

The District provides VISA, Discover, and MasterCard service to students and staff for purchases of books and bookstore items, registration fees, tickets, community service fees, and other materials and services offered to the public. The District maintains accounts with a designated bank to provide processing services.

The following areas are equipped to provide VISA, Discover, and MasterCard services: Oceanside and San Elijo Cashier's Office, Community Services Office, Theater.

Normally the District will accept credit card payments only from authorized signers. During registration the District will accept credit card payments from students who present notes from the authorized signers granting the students permission to use the cards.

When any college employee is instructed by the credit card issuing bank to hold a credit card, any rewards offered by the bank shall be collected by the District and not the employee. Employees should always use caution and common sense when the retrieval of a card is directed. At no time should a District employee attempt to seize or retain a card by physical force.

Cards collected by employees will be submitted to Fiscal Services for submission to the credit-card processor as required by the District's contract.
CHAPTER: Business and Administrative Services Division

Internal Operational Reviews

The internal operational review is an appraisal activity carried on by the Fiscal Services staff under the supervision of the Director of Fiscal Services. The objectives of the reviews are:

- To determine the adequacy of internal controls to account for and to safeguard the District's assets.
- To verify compliance with existing policies, procedures, contracts and other district commitments.
- To investigate the completeness and reliability of the fiscal reporting system.
- To gather information as a basis for improvement in management of the District's resources.

As a means of meeting the above objectives recommended for review, the Director of Fiscal Services will prepare an annual schedule of district operations that are recommended for review and evaluation. An outline of the internal operational review procedure in accordance with American Institute of Certified Public Accountants guidelines will be submitted by the Director of Fiscal Services for review and approval by the Vice President, Business and Administrative Services.

The operational reviews will be conducted with the assistance, as appropriate, of the department or enterprise being reviewed. A summary of the operational review report will be presented to the employee representing the department or enterprise for discussion and clarification prior to preparation of the final draft. Comments on effective practices and achievements and a plan for correction of deficiencies, if any, and a plan for follow-up will be included as part of the final report.

The final draft of the report is to be signed by the administrator, director or chair of the department and by the Director of Fiscal Services and the Vice President, Business and Administrative Services. A copy of the report will be forwarded to the Cabinet. Copies of internal operational review reports will be available to the external auditor performing the annual audit for the District.
a. Acceptance of Gifts

Gift, donations, and bequests may be accepted for the use and benefit of the District in accordance with the following guidelines:

- All gifts to the District must be accepted by the Board of Trustees.

- Other than money and negotiable instruments, gifts estimated by the Superintendent/President to be worth less than $200 may be accepted tentatively for District use subject to board ratification.

- Property donated to the District is not to be used without tentative acceptance by the Superintendent/President.

- No gift may be used contrary to the terms and conditions agreed to or imposed by the Board of Trustees in accepting the gift.

- Accepted gifts are the property of the District and subject to all laws, regulations, and policies applying to other district property.

- Equipment accepted for district use, other than equipment intended for repair as a class project, must comply with the safety requirements of similar equipment owned by the District.

b. Procedures

The following procedures must be followed when accepting gifts, donations, and bequests:

- Persons wishing to donate items to the District notify the District of their intent by letter to the Superintendent/President. The letter includes a description of the item, including serial and model numbers, and any conditions restricting the District’s use of the property.

- The Superintendent/President determines if it is in the District’s interest to accept the property. Items estimated by the Superintendent/President to be worth less than $200 may be put to use immediately, subject to Board ratification of acceptance.

- If the Superintendent/President finds acceptance of the property is not in the interest of the District, the Superintendent/President will notify the potential donor.
• If the Superintendent/President tentatively accepts the property, the Superintendent/President designates the department to have custody of the property and notifies the Purchasing and Material Management Department. Purchasing obtains any additional information necessary to identify and obtain title to the property and prepares an agenda item for acceptance by the Board.

• Items worth less than $200 may be accumulated for periodic submittal to the Board.

• Equipment items accepted by the Board are entered into the inventory of the District by the Purchasing and Material Management Department.

• Monetary gifts are deposited by Fiscal Services to the appropriate accounts.

• Negotiable instruments, stocks, and similar properties are placed in safe keeping by the Vice President, Business and Administrative Services, or converted to cash for deposit, as appropriate.

• The Superintendent/President notifies the donor of the Board’s acceptance of the donated item.
CHAPTER: Business and Administrative Services Division

Retention of Fiscal Records

The following schedule of retention period and methods are in accordance with Education Code 59023 et seq. Those items that are listed as legally permanent must be kept indefinitely.

<table>
<thead>
<tr>
<th>Document</th>
<th>Class</th>
<th>Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget, adopted</td>
<td>Legally permanent</td>
<td>Microfiche for security; original kept in Fiscal Services Office indefinitely</td>
</tr>
<tr>
<td>Audit Reports</td>
<td>Legally permanent</td>
<td>Microfiche for security; original kept in Fiscal Services Office indefinitely</td>
</tr>
<tr>
<td>Warrant register</td>
<td>Legally permanent</td>
<td>Microfiche for archive; original kept in Fiscal Services Office two years; dead storage three years; destroy after seven years</td>
</tr>
<tr>
<td>Vouchers for other than capital outlay</td>
<td>Optional permanent</td>
<td>Original kept in Fiscal Services Office for two years; dead storage for three years; destroy after five years</td>
</tr>
<tr>
<td>Vouchers for capital outlay</td>
<td>Legally permanent</td>
<td>Microfiche for security; original in Fiscal Services Office indefinitely</td>
</tr>
</tbody>
</table>

Effective Date: 1/21/92

Adoption History: Revised 7/16/96, 7/15/97

MiraCosta Community College District
Employees purchasing items for the District from their own funds and expecting to be reimbursed do so at their own risk. Reimbursement will be made only if in the normal purchasing sequence a purchase order would have been issued for the item or services purchased. Examples of why a purchase order might not have been issued are: 1) not an emergency; 2) unsuitable or unsafe for its intended usage; 3) not legally viable (e.g. A contractual obligation to purchase from another vendor); 4) insufficient budget funds; 5) could have been purchased at a significantly lower price from another source; 6) failure of the product to meet established District standards; and 7) repeated abuse or pattern of requests for reimbursement of unauthorized purchases.

Requests for reimbursement must be by purchase request (B-148) accompanied by an itemized original invoice or sales slip from the vendor. The department chair or other appropriate budget manager must approve the request. If the employee purchase is reimbursable, a Request for Payment will be issued and the employee will be reimbursed by commercial warrant.

In the event that the employee purchases food from a restaurant or other food service provider which would typically include the payment of a tip or gratuity, it is understood that a tip is a normal cost directly related to such service and should be treated as a collateral cost of providing meal services. To that end, the District will approve the reimbursement of tips not to exceed the standard eighteen percent (18%) margin normally allocated for such service.
CHAPTER: Business and Administrative Services Division

Central Receiving and Warehousing

In general, all shipping and receiving of goods is to be through the warehouse at the Oceanside campus. Drop shipments to the San Elijo campus or the Adult Learning Center are to be approved by the Director of Purchasing and Material Management as exceptions. Primary responsibility for receiving shipments rests with the Director of Purchasing and Material Management.

A summary of the receiving and shipping procedures follows.

a. Receiving Procedures

Warehouse staff unpacks shipments and checks the items off against the packing slips. Material received in a damaged condition must have this fact noted on the Bill of Lading at the time the material is received from the freight company.

Warehouse staff assembles, tags, and delivers equipment and furniture to the department ordering the items. A Delivery Receipt Form (B-147) will be completed by the warehouse/delivery staff person.

A person in the ordering department signs the B-147 receiving form for the delivered items. If there is a problem with the order, the person originating the order notifies Purchasing within three working days by noting the nature of the problem on the B-147 delivery receipt. If there is no complaint, after three days Purchasing certifies receipt to Accounts Payable.

b. Shipping Procedures

Items to be shipped are delivered to the warehouse or, on request and with sufficient lead time, picked up by warehouse staff. Normally the method of shipment will be decided by the lead warehouse/delivery person. Requests for shipment should be addressed to the Director of Purchasing and Material Management.
The enterprises accounting technician will prepare an inventory input sheet for fixed assets purchased through the bookstore for the Associated Students, enterprise, or trust funds and forward it to the Director of Purchasing and Material Management.

The Purchasing and Material Management Department will tag the equipment items and enter the item in inventory. The equipment thereafter will be inventoried annually along with other District equipment.

The Purchasing and Material Management Department will tag and inventory all Associated Students, trust, and enterprise equipment purchased through normal purchasing in the same way as for any other equipment.
CHAPTER: Business and Administrative Services Division

Moving District Furniture and Equipment

District furniture and equipment shall not be removed from the building where it has been assigned and inventoried without the approval of the Director of Purchasing and Material Management. Moves for longer than ten working days are to be noted for the physical inventory.
The use of district equipment and furniture off college premises by individuals or groups for private benefit is prohibited by board policy; however, equipment may be used for private purposes on college premises if the use of the equipment is specified in a use of facilities application and approved by the Board. Furniture for use of facilities need not be specified in the application unless it must be moved to another location.

Permission to move district equipment or furniture to an off-campus location for a non-college, public purpose shall be requested by memo to the Superintendent/President no less than one week before the requested move and shall be approved in writing prior to removal of the equipment.

Desktop computers and calculators, typewriters, and similar equipment may be removed from college premises for use on college business if the use has been approved by the Vice President, Business and Administrative Services. Without this permission, the individual is responsible for loss or damage to the property. The request should be submitted in writing to the Vice President, Business and Administrative Services, two working days prior to removal and must identify the equipment to be removed (including the serial number), the reason for removal, the length of anticipated use, and the location of the equipment.

Laptop or notebook computers and pocket calculators may be checked out for college use off premises. The person to whom the equipment is assigned is responsible for keeping track of it. The person checking it out must exercise reasonable care against theft or damage and return the equipment at the stipulated time.
CHAPTER: Business and Administrative Services Division

Disposal of Surplus Property

Proceeds from the disposition of surplus property shall revert to the General Fund except for the following circumstances:

- When the equipment has been purchased from a categorical grant and the District is required by the terms of the grant to restrict the use of the proceeds from the sale to the program for which the grant was received.

- When the equipment has been donated to the District to be used only in a designated program and when the proceeds of the sale also are restricted.

In the absence of either of the above provisions, the funds will be considered available for any purpose approved by the Governing Board.
a. U.S. Mail

The Purchasing and Material Management Department provides delivery and pickup of U.S. mail twice daily at the Oceanside and San Elijo campuses and to the Community Learning Center.

All outgoing U.S. mail is to be metered and deposited in the U.S. Post Office daily by 4:30 p.m. Mail generated after the afternoon pickup will be metered if it is delivered to the Purchasing and Material Management Department by 3:30 p.m.

All package and bulk correspondence will be sent Parcel Post unless the sender can justify the expense of priority mail. Otherwise, decisions concerning the class of mail and postage will be made by the Purchasing and Material Management Department.

When a reply is desired from a recipient of mail, a pre-printed, postage-paid reply envelope or card will be used. Metered postage cannot be applied to envelopes enclosed for reply. Reply envelopes or cards may be obtained from the Print Shop.

Special Services available at the Purchasing and Material Management Department include air mail, certified mail, special delivery, and metering of express mail. Each piece or bundle of mail must be labeled clearly if special service is required.

b. Mail Stations

See Appendix III.E-03.b for a list of the current mail stations.

c. Mail Stamps and Activity Numbers for Mail Charges

See Appendix III.E-03.c for a list of the current activity numbers for mail charges.

Each department or cost center has been issued an activity stamp. Each piece of mail must be stamped and bundled by activity number. Safeguarding the stamp is the responsibility of the user activity.

d. Intradistrict Mail

Itradistrict mail is picked up and delivered on the same rounds with U.S. mail. Plastic pickup boxes are located at each mailing station.
Annually following the establishment of premium rates for the current year, the Vice President, Business and Administrative Services, shall review the benefits to the District of continued membership in the JPA for each of the plans in which the District is participating. If withdrawal from the JPA is indicated or is a possibility, the Vice President, Business and Administrative Services, shall prepare a Board agenda item for the first meeting in November requesting authorization to notify the JPA of the District's intent to withdraw effective the following anniversary of renewal. If the Board approves, the Vice President, Business and Administrative Services, shall, according to the by-laws of the JPA, send a letter to the JPA Executive Board prior to December 31 notifying the JPA of the District's intent. A final determination of the District's intent shall be made by the following May 1.
CHAPTER: Business and Administrative Services Division

Student Insurance

a. Endorsement for Children's Center

The Children's Center staff shall furnish a count of the enrolled children at the beginning of each semester. This list is the basis for premium payment for accident insurance. It is not necessary that each child be enrolled by name.

The Vice President, Business and Administrative Services, will obtain an endorsement to the student insurance policy providing for medical care required from accidents at the Children's Center or on trips sponsored by the center. The coverage is secondary and covers only costs not covered by the child's primary insurance. Coverage is limited to the amount of the policy, presently $1,500. The Vice President, Business and Administrative Services, will notify the Children's Center of current coverage at the beginning of each year.

b. On-Campus and 24-Hour Coverage

Each year prior to the beginning of all classes the Vice President, Business and Administrative Services, will obtain student insurance coverage for accidental injury to students while on campus or while on college-sponsored field trips within the state. Claim forms and brochures describing the coverage will be furnished to Health Services.

Enrollment forms for 24-hour coverage are furnished to Health Services to be made available during registration to students who wish to obtain this coverage. Enrollment is voluntary. The student enrolls directly with the insurance company.

c. Athletic Insurance

The Vice President, Business and Administrative Services, shall obtain annually insurance coverage for students participating in athletic practices and events sponsored by the District. Cost of this insurance shall be paid from the General Fund of the District and shall be in addition to on-campus insurance purchased from student health fees.

Athletic insurance shall be in excess of the student's other health insurance coverage. The Vice President, Business and Administrative Services, will furnish copies of the coverage and claim forms to the administrator in charge of athletics, who shall be responsible for informing athletes of the coverage and procedures for filing claims.
d. Student Insurance for Field Trips

The District employee arranging for a field trip to another state or to a foreign country must submit to the Vice President, Business and Administrative Services, office a list of the students going on the trip. This written list must be turned in no later than a minimum of thirty (30) working days before the trip is to begin (see Procedure VII.C-02). The Student Accident Insurance does not cover field trips outside of the United States. California Education Code Section 35330 (d) provides that all persons participating in a field trip or excursion shall be deemed to have waived all claims against the District or the State of California for injury, illness or death occurring during or by reason of a field trip or excursion. The office of the Vice President, Business and Administrative Services, furnishes to the supervisor of the trip copies of the insurance provisions.

Any District employee arranging for a field trip to another state, to a foreign country, or if the trip will be overnight, must submit the following forms to the Vice President, Business and Administrative Services, one week prior to leaving on the field trip:

- B-169 Field Trip Liability Release and Agreement (formerly called "Hold Harmless")
- B-170 Participants' General Information Sheet
- B-171 Designation of Beneficiary
- B-172 Permission for Minor to Travel in Foreign Countries (if student is under 18 years of age)
The Vice President, Business and Administrative Services, shall prepare annually a schedule summarizing the District’s insurance coverage. This schedule is included in this manual as Appendix III.F-01.e. The schedule shall be included in a Board agenda for information to the Board and public.
CHAPTER: Business and Administrative Services Division

Proof of Insurance on Private Vehicles Used on District Business

Persons using their private vehicles for travel on District business must, as a condition of reimbursement for mileage, furnish evidence that the vehicles is insured for the District’s minimum automobile insurance liability policy limit requirement for driver accountability.

The following automobile insurance limits are in effect for 2007/2008:

1. Bodily Injury Limit of $100,000 per person/ $300,000 per accident or Combined Single Limit of $300,000.

2. Property Damage of $50,000.

3. Medical payments coverage of $2,000 per person.

The above limits are subject to change based upon the District’s insurance carrier’s requirements.

A copy of the current automobile liability insurance declaration page clearly showing the limits of liability required as evidence of insurance and will accompany the “District Motor Vehicle Authorization Request” Form B-167 and “Authorization for Use of Privately Owned Vehicles for District Business” Form B-165. Accounts Payable will forward a copy of the proof of insurance to the Vice President, Business and Administrative Services, or the designee for approval prior to payment of mileage reimbursement.

(In addition to the required proof of automobile liability insurance, the driver is required to have an approved “Authorization for Use of Privately Owned Vehicles for District Business” Form B-165 on file. See Section III, Procedure III.H-01 for details.)

Effective Date: 1/21/92
Adoption History: Revised 7/16/96, 7/15/97, 12/11/07

MiraCosta Community College District
CHAPTER: Business and Administrative Services Division

Employees Personal Property

The Human Resources Office shall include in each employee handbook a statement that property belonging to employees, district-affiliated groups, or others is not to be brought on campus unless the employee or district-affiliated group accepts fully and completely all risk of loss, damage, vandalism, misplacement, mysterious disappearance or destruction. The risk management program of the District does not provide for compensation for loss or damage involving personal property except for objects of art or other uses specifically approved by the Vice President, Business and Administrative Services.

The District may accept responsibility if the Vice President, Business and Administrative Services, is notified in writing of the desire of the employee or district-affiliated group to bring personal property onto the campus or other classroom location for a short, predetermined period of time and the Vice President, Business and Administrative Services, provides written approval. No other employee, except for the Superintendent/President, is authorized to accept responsibility for the repair or replacement of personal property.

Application Form B-133 is available in the office of the Vice President, Business and Administrative Services, to apply for district custody of private personal property.

Items of personal property include books, instructional materials not consumed in use, slides, transparencies, and other audio-visual media; apparatus for recording or playback of video or audio information; typewriters, calculators, computers (including software), or other office machines; cameras, projectors, and other photographic equipment; personal memorabilia, tools, instruments used in one's work assignment, musical instruments, or works of art. The district shall reimburse employees for the actual costs to replace or repair personal health care items such as prescription eye glasses, contacts and hearing aides lost or damaged while the employee was performing his/her assigned tasks or while he/she was participating in a district sponsored activity.

Employees and district-affiliated groups will be notified by the District when maintenance operations or reassignment of spaces require that a building space be vacated. It is then the employee's responsibility to remove all items of personal property not belonging to the District or to box and clearly label personal items to be transported to a new location for storage. Employees and district-affiliated groups electing the latter option shall be deemed to have relieved the District of responsibility for loss or damage to the employee's property.
CHAPTER: Business and Administrative Services Division

Antifraud

Employee Fraud Reporting

The District supports a culture of honesty wherein employees are provided with information to assist them in identifying possible signs of fraud and encourages them to report their suspicions without fear of reprisal.

The Governing Board and senior management have the ultimate responsibility for establishing controls and procedures to protect the District’s assets. A new auditing standard under SAS 99 has been created to provide for processes designed to prevent, deter, and detect fraud. The Superintendent/President and Board are responsible for setting a clear tone of high integrity and ethics by ensuring that codes of conduct, conflict of interest policies, and ethics policies are in place and enforced. They must also oversee senior management’s commitment to creating a culture of “zero tolerance” for fraud and for determining the risk of fraudulent financial reporting involving employee override of internal controls or collusion.

Fraud is defined as an intentional act that results in a material misstatement in financial statements that are the subject of an audit. There are two types of misstatements (1) misstatements arising from fraudulent financial reporting, and 2) misstatements arising from misappropriation of assets.

Fraudulent financial reporting may be accomplished by manipulation, falsification, or alteration of accounting records or supporting document; intentional omission from financial statements of events, transactions or other significant information; and intentional misapplication of accounting principles.

Misappropriation of assets may be accomplished by embezzling receipts, stealing assets, or causing an entity to pay for goods or services that have not been received.

Occupational fraud is defined as “the use of one’s occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization’s resources or assets.”

A culture of honesty supports employees by helping them to identify possible signs of fraud and occupational fraud, and encourages them to report their suspicions without fear of reprisal.

The following could be indicators of fraud or occupational fraud:

- Inadequate internal controls over assets, e.g. lack of segregation of duties or independent checks, especially in areas such as purchasing, accounts payable, cash handling, and payroll.
- Lack of management oversight.
- Lack of proper screening and hiring procedures.
• Poor physical safeguards over cash; investments, inventory or fixed assets.
• Lack of timely reconciliations of bank accounts.
• Infrequent or no vacations taken by employees performing key control functions.
• Inadequate management understanding of information technology, which could enable an employee to perpetrate a misappropriation.
• Inadequate access controls, such as passwords, over automated records, including controls over and review of computer security systems audit logs.
• Conflicts of interest.
• Management override of internal controls.
• Management repeated failure to react to employee misconduct.
• Theft.
• Workers’ Compensation fraud.
• Questionable accounting practices.

**How to Report a Suspicion of Fraud**

The Director, Risk Management shall receive all reports of suspected fraud: The District’s internal fraud hotline at (800) 860-0597 or to the Director, Risk Management, at (760) 795-6866. As needed, he/she shall form an ad hoc team of knowledgeable individuals to investigate all reports of suspected fraud. The reporting individual(s) name(s) will not be divulged unless and until legal proceedings are initiated. The team’s findings will be reported to the Superintendent/President and/or the President of the Governing Board.

Any one of these outside agencies may also be contacted: The State Auditor’s Whistle Blower Hotline at (800) 952-5665 or Investigations, Bureau of State Audits, 555 Capital Mall #300, Sacramento, CA 95814; State of California Department of Insurance Fraud Division, (619) 645-2485, 1495 Pacific Hwy., Suite 300, San Diego, CA 92101; WeTip Corporate Ethics Hotline, (800) 873-7283, P.O. Box 1296, Rancho Cucamonga, CA 91729-1296.

The above information will be posted on the District’s website.
CHAPTER: Business and Administrative Services Division

Disaster Plan Development

The Health and Safety Committee is assigned the task of developing a disaster preparedness plan. The plan will include contingency responses to minimize loss of life, injury, property loss, and identify and assign responsibilities for implementing the plan.
A training plan shall be developed by the Coordinator for Disaster Preparedness for review by the Health and Safety Committee and then by the Cabinet. The plan will include a schedule for practice and drill that will at least acquaint all staff and students with the existence of a plan and the broad scope of its provisions. The plan will provide for a schedule of more specific, recurring training for personnel key to the plan’s execution.

The training schedule shall provide for at least quarterly practice, rehearsal, or study of some aspect of the plan material to its successful execution. The schedule shall provide for at least one annual exercise designed to involve a broad segment of the staff and students.
CHAPTER: Business and Administrative Services Division

Disaster Contingency Supplies and Equipment

The Vice President, Business and Administrative Services, shall budget annually for supplies and equipment needed to respond to a disaster at district locations. Annual requirements will take into account the aging of supplies inventory and equipment obsolescence. Supplies, equipment, and information are to be accumulated and stored with provision for systematic update and renewal. The Coordinator of Disaster Preparedness shall maintain an inventory of supplies and equipment as a basis for preparation of the annual report.
CHAPTER: Business and Administrative Services Division

Accidents or Illness

On the Oceanside campus, college personnel should respond to medical emergencies that occur from 8 a.m. to 4:30 p.m., Monday through Friday, by calling Health Services, extension 6675. If there is no response, or if the emergency occurs after 4:30 p.m., call Campus Police at extension 6640.

On the San Elijo campus, call extension 7879 or 6640.

At the Community Learning Center, call 911 if the emergency is life-threatening. Call 795-6640, for emergencies that are not life-threatening.
CHAPTER: Business and Administrative Services Division

Reporting of Accidents

A. Injury Accidents

Accidents resulting in serious injury to students, public, or employees are to be reported immediately to the District's Risk Manager, at Extension 6866. If the offices are not open, leave a voice mail stating briefly what happened and the name and telephone extension or number of the person calling.

In addition to the initial oral report of serious incidents, all injuries to employees, students, and members of the public are to be reported, even if the injury seems trivial at the time. Student Incident Report forms and Workers’ Compensation (for employees and volunteers) report forms are available in the Athletic Office, Health Services Office, Human Resources Office. The report is to be made by the college employee who witnessed the injury, or is the first employee to become aware of the injury.

The Workers’ Compensation reports are filed in the Human Resources Office, whose staff are responsible for complying with the OSHA accident and safety reporting.

B. Property Damage Accidents

Accidents resulting in damage to district property over $1,000 and non-district property in any amount are to be reported to the District's Risk Manager on the appropriate "Accord" loss report form. These forms are available at the vice president's office.

C. Reporting to Insurance Carriers

In both injury accidents and property damage accidents, the District’s Risk Manager reports all accidents to the appropriate insurance carriers.
The Superintendent/President or designee may dismiss classes or may dismiss employees for the remainder of their working day when the following conditions exist:

- The classrooms are unsafe or unhealthful for the activity to be conducted and no practical alternate space is available.
- Electrical power failure has made the classrooms too dark to carry on instructional activity.
- The working space for the affected employees is unsafe or unhealthful and no practical alternate space is available.
- Electrical power failure has made the working spaces too dark to carry on productive work and no practical alternate space is available.
- A lack of water makes the restrooms unusable for a period of one hour and less than two hours of the employee's working day remain. If more than two hours of the working day remain, the employee is to be excused to leave the campus to use a restroom and then return to work. If water is off for more than 24 hours, the District will provide portable restroom facilities.
The Health and Safety Committee described in Chapter II shall consist of representatives from district departments with significant health and safety risk exposure or responsibility for disaster preparation. Following are the responsibilities of the committee:

a. Accident Reviews, Recommendations

The committee shall review reports of accidents that have occurred on district property or have involved staff, students, or members of the public at a district function. Emphasis of the review is to be on the development of recommendations for prevention of future occurrences of accidents. Recommendations requiring changes in traffic and parking regulations or facilities will be referred to the Traffic and Parking Committee. All other recommendations will be transmitted for disposition to the District’s Risk Manager.

b. Health Hazard Reviews, Recommendations

The committee shall consider reports of existing or potential health hazards in the college environment. The hazards may be to students, staff, or members of the public. Recommendations of the committee will be directed to the District’s Risk Manager, and if the hazard includes students, to Health Services.

c. Security Hazard Reviews, Recommendations

The committee shall consider reports of security hazards to the security and personal safety of students, staff, and the public. Recommendations are to be made to the District’s Risk Manager and the Vice President, Student Services as the division vice president responsible for security matters. The committee will not consider security topics relating to property, except as incidental to personal safety and security.

d. Handicapped Access Reviews, Recommendations

Although the Health and Safety Committee is not the initial evaluator of handicapped access conditions, the Coordinator of Disabled Student Services is a member of the Health and Safety Committee and may occasionally bring to the committee’s attention access issues if there are evident health and safety implications. Since most access issues entail physical plant, recommendations of the committee will be made to the Vice President, Business and Administrative Services, as the responsible division vice president.
e. **Safety Awareness and Education**

A major objective of the committee is to heighten awareness among staff and students of safety practices. The principal means of doing this is through review and approval of workshops and other staff development activities and through circulation of minutes of the committee’s meetings.

f. **OSHA Requirements**

MiraCosta as an employer is required to comply with Occupational Safety and Health Administration regulations and to maintain health and safety records for OSHA, both state and federal. Maintenance of these records and liaison with OSHA is the responsibility of the Risk Management Office, whose representative co-chairs the Health and Safety Committee. Questions, issues, and regulations relating to OSHA will be brought to the committee as a means of informing employees of general issues relating to occupational health and safety. Occasionally the committee may recommend District policy on OSHA topics.

g. **Disaster Preparedness Plan**

The committee develops, reviews, and recommends a Disaster Preparedness Plan. (See above in this section.) The Committee also plans, publicizes, and helps carry out disaster preparedness training.
Each faculty member has a direct responsibility to assure that all students, teachers and visitors wear approved eye protection devices in classrooms where activities or the use of hazardous substances are likely to cause injury to the eyes. "Hazardous substances" include working with hot molten metal; milling, sawing of solid materials; heat treating, tempering or kiln firing of any metal or other materials; gas or electric arc welding; repairing, servicing or operating of vehicles or other equipment; working with hot liquids or solids or with chemicals which are flammable, toxic, corrosive to living tissues, radioactive, or irritating.

Protection devices shall be of industrial quality and meet standards of the American Standards Association Safety Code for head, eye, and respiratory protection. Prescription lenses do not meet these standards.

The eye protection devices shall be worn in laboratories of chemistry, physics and biology; art and drama activity areas; and the machine shop, horticultural sciences, and auto mechanics and auto body shops whenever an individual is performing or observing an activity that is likely to cause injury to the eye.
Employees who have completed a course in first aid or CPR training at a MiraCosta Community College District class may present evidence of having completed the course to the Human Resources Office with a purchase requisition requesting reimbursement. The Human Resources Office will record the evidence of completion in the employee's record, endorse the requisition, and forward it for processing.
Employees shall report damage to buildings, building equipment and other safety hazards to the Director of Facilities by submitting a Facilities Work Request. The Director will schedule repair according to the urgency of the repair and available funds. A copy of a work request to correct a safety hazard shall be forwarded to the chairperson of the Safety Committee for inclusion in the next Safety Committee review.
The Director of Facilities will provide for a test of the manual and smoke detection systems in each campus building at least once each six-month period. He/she will provide a report of each test, the results, and corrections. The report will be signed by the person making the test and corrections, if any, and by the Director of Facilities. Files of the reports will be maintained in the Office of the Director of Facilities.
CHAPTER: Business and Administrative Services Division

Exposure to Bloodborne Pathogens: Acquired Immune Deficiency Syndrome (AIDS), Human Immunodeficiency Virus (HIV) and Hepatitis B Virus (Hep B)

All employees who are determined by the District to be at risk of exposure to bloodborne pathogens will be required to participate in a District sponsored exposure avoidance/control program. Any other employee(s) who are interested in participating in the program may do so on a space available basis.

Employees who are required to provide first aid in accordance with their job descriptions are considered "directly at-risk" of exposure to Hep B and will be offered the Hepatitis B vaccine, pre-exposure, at District expense. If the employee refuses the Hep B vaccine, the employee will be required to sign a "Hold Harmless" release form, releasing the District from liability and confirming the offer.

Employees who may provide first aid or other tasks in accordance with their job descriptions which could expose them to Hep B are considered "indirectly at-risk" and will not be offered the Hep B vaccine, pre-exposure.

All employees who are or who suspect that they may have been exposed to Hep B in the course of their employment with the District will be offered prophylaxis against Hep B consisting of the Hepatitis B immune globulin (HBIG) injection at District expense. These employees will be eligible for any and all other benefits and/or protection afforded them under Workers’ compensation regulations.

The District shall insure that all employees who may be at risk of exposure to bloodborne pathogens are properly trained to avoid exposure, informed of the possible consequences of exposure and appropriate treatment available for exposure, and that all applicable recordkeeping is maintained.

The District shall make available to its employees any and all protective wear and products deemed necessary and appropriate for avoidance of on-the-job exposure to bloodborne pathogens.

The District shall develop and maintain a current "Bloodborne Pathogens Exposure Control Plan" which incorporates information from the master plan prepared by the San Diego County Office of Education Risk Management Office. This plan shall specifically identify positions considered at risk of exposure both directly and indirectly; universal precautions to be taken by the District and employees/students; appropriate training and protective equipment; pre and post exposure procedures and personnel responsible for administration of said plan. The complete "Bloodborne Pathogens Exposure Control Plan" shall be available for review in the offices of the District Risk Manager and Student Health Services.

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MiraCosta Community College District
CHAPTER: Business and Administrative Services Division

Workplace Violence

The following are suggested steps that an individual should take when dealing with an emergency violent situation:

- Call the campus police or local law enforcement agency.
- If the incident involves a gun, lock the doors and order everyone to lie flat on the floor.
- If campus police have not been called, do so at the earliest opportunity.
- Provide first aid, as needed.
- Notice and remember participants and witnesses.
- After order has been restored, direct participants and witnesses to an appropriate area for information gathering.
- Notify the appropriate division head, Superintendent/President, and others with a need to know. Determine who will notify spouses or family members of victims and participants.
- Secure written statements that are signed and dated. (The statements must contain detailed facts, not conclusionary statements.)
- After the incident, provide for mental health counseling referral as needed by participants and witnesses.

Investigating Threats:

1. The Director of Campus Police in coordination with the supervisor, the appropriate division head, site administrator as appropriate, and the Director of Human Resources will conduct a thorough investigation, deciding how to approach the individual accused. Fairness and due process will require that the alleged perpetrator’s side of the story be told. Where the allegation of a threat of violence or violent conduct is believed to be genuine, it may be appropriate to suspend the alleged employee/student perpetrator pending conclusion of the investigation.

Most generally, the investigation will include:

a. Reviewing all previous incidents.
b. Visiting the scene of an incident as soon as possible.
c. Interviewing threatened or injured individuals and witnesses.
d. Examining the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator.
e. Determining the cause of the incident.
f. Taking immediate, temporary corrective action to prevent the incident from recurring.

g. Recording the findings and recommendations for more long-term corrective action.

h. Seeking expert assistance as appropriate.

Those conducting the investigation are expected to proceed with caution and to respect the rights of all individuals.

2. The Director of Campus Police will advise the alleged victim of the right to file a police report which could result in a criminal complaint being issued.

3. Upon conclusion of the thorough investigation, the Director of Campus Police and those with whom he/she has coordinated the investigation will make a report of finding and recommendation (finding of no threat, recommended discipline, or other action) to the Superintendent/President.

4. The supervisor should report back to the complaining party as to any planned action.

* At SEC or CLC, the lead campus police officer and/or the site administrator assigned at the location may perform these functions.

Disciplinary Action

1. Students who engage in threats or acts of violence will be disciplined in accordance with the Students Rights and Responsibilities Guidelines. A student who makes a threat and presents a danger by his or her presence shall be suspended until the completion of the investigation. The student will be directed not to return to class and/or campus until notified by the Vice President of Student Services or site administrator, as appropriate, and may be required to undertake a mental evaluation.

2. Employees of the District will be disciplined through the disciplinary procedure established in accordance with the District policies and procedures. An employee who makes a threat and presents a danger by his or her presence on the job shall be suspended for the remainder of the day and shall not return to work until the supervisor has provided further instructions to the employee, and may be required to undertake a mental health evaluation.

3. Community members who engage in threats or acts of violence will be asked to leave campus and make be barred from returning to campus or participating in any college-sponsored events.

Restraining Orders

In the event an employee or student obtains a restraining order against another person, the student or employees is encouraged to report this information to his/her supervisor/instructor and/or to campus police to assure a safe work/learning place.

A description of the individual (photograph if available) against whom the restraining order is filed should be provided to campus police.
CHAPTER: Business and Administrative Services Division

Health and Safety Program

Personal Protective Equipment - Safety Footwear

As provided in Board Policy III.G-k, permanent and probationary employees and temporary workers who are assigned to work activities which may expose them to foot injury and/or exposure to related hazards shall wear steel toed safety boots or other footwear at all times that meet or exceed standards approved by the American National Standards Institute (ANSI) ANSI Z 41.1-1991 or the American Society for Testing and Materials (ASTM) standard ASTMF 2413.05.

Permanent and probationary employees who are required to wear safety shoes will be provided with or reimbursed up to the current maximum for the purchase of new safety shoes and foot liners each fiscal year. The maximum annual allowance amount is $170 (total allowance including tax.)

Permanent and probationary employees who are eligible may obtain new safety shoes and foot liners using either of the methods described below:

A. The employee shall present a receipt to his/her supervisor for reimbursement of the actual expenses incurred up to the current fiscal year annual maximum allowed. Said receipt shall indicate the date and full price of the safety shoe purchased. The supervisor will verify that the safety shoes meet or exceed ANSI Z 41.1-1991 or ASTMF 2413.05 and will promptly prepare and submit a purchase request to their budget manager for approval.

B. The employee shall obtain a signed voucher from his/her supervisor which he/she may use to purchase new safety shoes and foot liners from an approved vendor. A list of vendors approved by the District’s Purchasing Department shall be available in the Facilities Department and the list will be updated annually.

Costs incurred which exceed the fiscal year maximum annual allowance shall be borne by the employee or with budget manager approval, from the supervisor’s supply allowance.