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SECTION 1: POLICY STATEMENT AND PURPOSE

This policy outlines the practices for the responsible purchase of all goods and services for Drury University, except as noted in the next paragraph. The policy addresses ethical practices, purchasing methods, competitive bidding, approval of purchase transactions, restricted purchases, signatory authority, and sales tax issues.

Purchases not covered by this policy include

- procurement of and payment to investment management services,
- procurement of insurance,
- procurement of and payment to employee benefit programs,
- procurement of real estate,
- services related to intellectual property rights,
- and contracting and related services for major construction projects.

Said purchases are covered under separate policies and fall under the oversight of the university's administration or Board of Trustees.

Individuals within the university community are expected to act as stewards of university funds when making purchases on the university's behalf. Responsible expenditure of university funds requires the proper consideration of necessity, price, quality, reliability, service and delivery terms, compatibility with the university's mission, and compliance with donor, grant and/or sponsor restrictions. To this end, Drury University will incur or reimburse expenses that are:

- For a university business purpose;
- Reasonable and necessary;
- Aligned with the University's best business practices;
- Aligned with the university's strategic imperatives and campus master plan;
- Properly documented, approved, and submitted; and
- Compliant with federal, state, and local laws.

SECTION 2: PURCHASING METHODS

A. The university employs various methods of purchasing, listed below in order of preference:

1. Direct purchase from a vendor, paid by check through the Accounts Payable system (see 405.201G1: Payments & Reimbursements)
 - a. Employees and/or students make a purchase directly with a vendor with whom the university has established a credit account and payment terms, after which the vendor invoices the employee/student.
 - b. An invoice is sent to Accounts Payable which then is paid by check, electronic fund transfer, ePayables, or wire transfer.
 - c. This payment method provides for longer, more reliable payment history, best tracking of university spending, and compliance with policy and applicable laws.
2. University credit card (named or temporary) (see 405.202P: University Credit Cards)
 - a. Employees and students pay a vendor with a named or temporary university credit card.
 - b. This method also provides beneficial purchase tracking and history, and spending controls may be adjusted as needed by the university administration.

3. Cash advance through Accounts Payable (see 405.201G1: Payments & Reimbursements)
 - a. A requested check made payable to an employee is cashed so that cash may be used for purchasing in situations in which a university check or credit card will not/cannot be accepted.
 - b. The employee's personal university account is billed for the entirety of the request until receipts for the purchase are received and processed by the Business Office.
 - c. This method typically is used only for Study Abroad purchases in foreign countries where university checks and credit cards are not accepted.
 4. Employee/student reimbursement (see 405.201G1: Payments & Reimbursements)
 - a. Employees/students submit receipts to the Business Office for reimbursement of personal funds expended for the university.
 - b. This method is **strongly discouraged** and should be used only in instances in which a university credit card cannot be used or is malfunctioning.
 - c. Sales tax paid by individuals **will not** be reimbursed (except in situations in which an individual's university card did not function properly).
 - d. The university is not obligated to reimburse expenses made with personal funds if said purchase was made without prior authorization or in a manner not in compliance with this and other applicable policies.
- B. Purchases made on behalf of student organizations should be made on a university credit card to the fullest extent possible.
1. Such purchases will be exempt from the purchase order policies below, as students must gain spending approval via Form 405.202F3: Student Credit Card Request before a card is issued.
 2. In situations in which a university credit card will not be accepted, student organizations should seek assistance from the university's Business Office to secure payment for the vendor using one of the alternate methods above. For all such non-credit card transactions, the policies related to purchase orders (below) shall be in effect.

SECTION 3: PURCHASING FROM BUDGETED VS. NON-BUDGETED ACCOUNTS

- A. The university's general ledger is comprised of both budgeted (1-04-XXX-XXXXX-XXXXX) and non-budgeted accounts (e.g., accounts beginning 2- or 1-41-).
- B. For clarity of expense reporting, the university prefers, to the extent possible, to expense purchases directly from budgeted accounts.
- C. Purchasers who wish to use funds from a non-budgeted account must complete a request to transfer funds from their non-budgeted account to their budgeted account via form 405.001F3: Restricted Fund Transfer Spending Proposal **before** a purchase order request is submitted (if applicable) or the purchase is made.
- D. Exemptions from this requirement include, but may not be limited to, the following purchases:
 1. Purchases from agency accounts (1-41-000-XXXXX-00000; e.g., student organization accounts, special event net accounts).
 2. Purchases from restricted operating funds (i.e., "2-book" funds) related to:
 - a. Scholarships
 - b. Grants
 - c. Construction in progress
 - d. Camps

- e. Student Government Association-funded projects
- f. Fundraising events
- g. Event concessions

3. All other exemptions to this policy require written authorization from the Chief Financial Officer.

E. Once funds are transferred to an operating budget, the budget manager should spread the funds from the transfer budget line to the appropriate budget line to which the purchase will be expensed.

SECTION 4: PURCHASING APPROVAL THRESHOLDS

A. The manner in which the university approves a purchase depends on multiple factors, including cost, purchase order requirements, bid requirements, etc. Below is a summary of approval thresholds for university purchases.

	Purchase Threshold	Purchase Approver	PO Required	Bid Required	Policy Reference
1.	\$1-499	Budget Manager/Dept. Chair	No	No	Section 5 below
2.	\$500-1,499	Individual in Section 4A1 above Budget Manager’s Supervisor (e.g., dean) +	Yes	No	Section 5 below
3.	\$1,500-4,999	Individuals in Section 4A1-2 above Divisional Vice President/Executive Dir. +	Yes	No	Section 5 below
4.	\$5,000-19,999	Individuals in Section 4A1-3 above Divisional Vice President/Executive Dir. +	Yes	Yes	405.102P: Competitive Bidding
5.	\$20,000-99,999	Individuals in Section 4A1-4 above Chief Financial Officer +	Yes	Yes	405.102P: Competitive Bidding
6.	\$100,000-499,999	Individuals in Section 4A1-5 above President +	Yes	Yes	405.102P: Competitive Bidding
7.	\$500,000-999,999	Individuals in Section 4A1-6 above Board of Trustees Financial Committee +	Yes	Yes	405.102P: Competitive Bidding 400.000P: Bylaws
8.	\$1,000,000+	Entities in Section 4A1-7 above Full Board of Trustees +	Yes	Yes	405.102P: Competitive Bidding 400.000P: Bylaws

B. Understanding that certain departments purchase in such volume and nature that the above approval structure becomes overly cumbersome and impedes the efficient operation of the department(s), the threshold whereby a purchase order is required (see Section 5 below) and approval beyond the budget manager(s) is required is extended to \$5,000 for the following departments:

- 1. Technology Services
- 2. Facilities Services
- 3. The Chief Financial Officer reserves the right to require a purchase order at his/her discretion.

C. Further, per the reasoning in Section 4B above, the threshold whereby competitive bidding is required is extended to \$10,000 for the following departments:

- 1. Technology Services
- 2. Facilities Services
- 3. The Chief Financial Officer reserves the right to require bidding for a purchase at his/her discretion.

D. Splitting/Pyramiding Transactions

- 1. Splitting a purchase into two or more purchases – also known as pyramiding – in order to avoid purchase order authorization or competitive bidding is prohibited.

SECTION 5: PURCHASE ORDER SYSTEM

- A. Drury's purchase order (PO) system is designed to require budget managers and division heads to approve expenditures **before** they are made and to track encumbrances against departmental/divisional budgets.
 - 1. POs must be issued **prior** to the placement of an order.
 - 2. POs must be issued after the signing of any contract/agreement. A copy of the executed contract should be attached to its related purchase order requisition.
- B. A PO must be used to authorize and encumber all purchases over \$500, except those types of purchases noted below. POs are not necessary for orders less than \$500 unless required by the vendor.
- C. The requirement for purchase orders applies regardless of the purchasing method (Accounts Payable, credit card, cash advance, reimbursement, etc.).
- D. Exceptions to Purchase Order Requirement
 - 1. Travel (e.g., fares, gas, lodging, tolls, etc.)
 - a. This does **not** include any registration fee for a conference, etc., that will require travel. Such fees require a purchase order if over \$500.
 - 2. Meals/food service (e.g., travel meals, catering, etc.)
 - 3. Wage garnishments
 - 4. Educational agreements (e.g., dual credit teacher and/or cooperating school payments, post-enrollment invoicing programs, student teacher cooperation payments)
 - 5. Legal settlements
 - 6. Severance settlements
 - 7. Library database subscription renewals
 - 8. Mainframe/student information system software renewals
 - 9. University insurance payments and life insurance payments
 - 10. Settlement payments (day-of or at-close-of event) for contracted entertainment events at university venues for which payment amount is based on final revenues.
 - 11. Athletic Department game guarantees, tournament fees/registrations
 - 12. Interest and principal payments on university debt
 - 13. Cost of goods postage and shipping
 - 14. Utilities
 - 15. Background check services
 - 16. Employee benefit services
 - 17. Internal university purchases (e.g., Central Supply, etc.)
 - 18. Refunds paid by the university
 - 19. Tax payments
 - 20. Institutional dues (only those paid from the central administrative dues account and authorized by the President)
 - 21. Accreditation (payments to accreditation body only)
- E. Emergency Expenditures
 - 1. In cases of emergency or extreme urgency, it may be necessary for the university to engage vendors to initiate repairs of facilities and/or equipment or serve the university community without a purchase order in place.
 - 2. Emergency expenditures may be **authorized** (i.e., permission given to university personnel below to make emergency expenditures), **in writing**, only by the following personnel:
 - a. President

- b. Chief Financial Officer
 - c. Provost
3. Emergency expenditures may be **initiated** (i.e., to give a vendor or employees instruction to begin work) only by the following personnel (assuming prior written authorization is in place):
 - a. President
 - b. Chief Financial Officer
 - c. Provost
 - d. Director of Facilities Services (or equivalent position)
 - e. Director of Technology Services (or equivalent position)
 4. The President, Chief Financial Officer, and/or Provost may override the purchase order approval thresholds above for the purposes of emergency expenditures, up to \$500,000. Emergency expenditures in excess of \$500,000 must involve the applicable Board of Trustees parties, as detailed above.
 5. In emergency situations in which expenses are initiated without a purchase order, a purchase order(s) must be generated as soon as an estimate may be obtained from the involved vendor(s). Invoices for emergency repairs should not be submitted for payment without a purchase order or without written authorization from the Chief Financial Officer. A copy of the written authorization to initiate expenses without a purchase order must be attached to all related invoices or credit card receipts.

SECTION 6: CENTRALIZED PURCHASING

- A. In order to maintain university standards, avoid duplication and/or excessive spending, obtain optimal pricing, and operate more efficiently, some types of expenses are centralized in, or delegated to, certain departments. The university may amend this list at its discretion.
- B. **These expenses are prohibited for purchase by individual employees or departments, except as listed below (rare exceptions must be documented in writing):**

	ITEM	AUTHORIZED DEPARTMENT	ADDITIONAL POLICY
1.	Condolence, congratulatory, and celebratory goods and services for individuals (e.g., deaths, marriages, births, promotions, etc.)	University Advancement	405.108P: Gifts from the University (policy in development)
2.	Employee recognition items (e.g., awards, prizes, retirement gifts, etc.)	Staff: Human Resources, Faculty: Academic Affairs, Retirement: Administrative Services	405.108P: Gifts from the University (policy in development)
3.	Donations to other non-profit organizations (e.g., Cash donations, purchases of tables at charitable events, team sponsorships, etc.)	Office of the President, Marketing & Communications	405.108P: Gifts from the University (policy in development)
4.	Employee business cards, nametags	Marketing & Communications	

5.	Marketing goods (i.e., “swag”) All items must conform to university design standards and policies as set by Marketing & Communications. Purchases made with Student Government Association funds or student organization dues are exempted from this purchasing restriction, but not from design standards.	Marketing & Communications, Enrollment Management, Freshman Experience, Drury GO, Athletics	
6.	Advertising	Marketing & Communications	
7.	Technology equipment (>\$100), communication devices (>\$100), and software (>\$500).	Technology Services	405.106P: Technology Hardware and Software Procurement
8.	Security and surveillance equipment	Safety & Security	
8.	Cellular/mobile phone contracts	Technology Services	
9.	Resale Items (e.g., books, clothing, gifts, etc.)	Bookstore Operations, Postage & Logistics, Athletics	
10.	Discount clubs and purchasing memberships (e.g., Sam’s Club, Costco, Amazon)	Administrative Services	See Below
11.	Furniture purchases over \$1,000 (single or grouped)	Facilities Services	
12.	Firearms and Ammunition, Tasers	Law Enforcement Academy, Shooting Sports Coach(s), Safety & Security	
13.	Rental of construction and outdoor equipment (e.g., lifts, lawn & garden, lighting, etc.)	Facilities Services, Athletics Event Staff, Event Operations Staff	
14.	Hazardous Chemicals	Chemistry Department, Facilities Services	
15.	Investment Management Services	Administrative Services, Board of Trustees	400.201P: Investment Policy Statement
16.	Legal Services	General Counsel, Administrative Services	
17.	Tax, Accounting Services	Financial Services, Administrative Services	
18.	Employee Benefits	Human Resources, Administrative Services	
19.	Insurance	Administrative Services	

20.	Architectural, Engineering, Construction Services	Facilities Services	
21.	Intellectual Property Rights	Academic Affairs, General Counsel, Marketing & Communications	

SECTION 7: RESTRICTED AND ADDITIONALLY REGULATED PURCHASES

- A. To reduce the university’s liability and risk of fraud, some purchases are restricted as described below. Other purchases, due to their more complicated nature, are regulated by policies in addition to this policy.
1. Gift Cards
 - a. Due to tax regulations and complications with student financial aid, the purchase of gift cards/gift certificates is prohibited in most circumstances.
 - b. See policy 405.108: Gifts from the University for limited exceptions.
 - c. Exceptions to the gift card restriction may be granted only by the Chief Financial Officer.
 - d. Exceptions must be documented in writing and attached to the expense documentation.
 2. Fireworks
 - a. University personnel are prohibited from purchasing fireworks.
 - b. A licensed, insured vendor must be contracted for all fireworks.
 - c. All fireworks contracts must be reviewed by all applicable personnel prior to engagement of the vendor (see Section 13 below and form 404.004F1: Contract Checklist) and filed with Administrative Services once signed.
 - d. The vendor’s certificate of liability insurance must be attached to the signed contract before filing.
 3. Drones
 - a. Due to liability and insurance issues, the purchase of drones or similar devices must be approved by the Vice President of Administration/Chief Financial Officer.
 4. Alcohol
 - a. The approval, purchase, and distribution of alcohol for and at university meals and social events is governed by the *Community Standards Handbook* and policy 404.002P: Alcohol at Meals & Social Events.
 - b. Alcohol must be purchased from and served by a trained and/or licensed third party vendor (e.g., restaurant, catering service, bar service).
 5. Entertainment Acts
 - a. The Vice President for Administration/Chief Financial Officer, General Counsel, and Executive Director of Marketing & Communications must be consulted before any entertainment acts are contracted to ensure all university, insurance, governmental, and legal requirements are met.
 - b. Requester should provide all specifications and contracts to the Vice President of Administration/Chief Financial Officer and General Counsel for review with adequate time to complete the process before the act is due to be confirmed.
 6. Membership Dues for Professional and Social Organizations
 - a. The university will pay or reimburse expenses for memberships only as follows:

- 1) Membership dues which are necessary to maintain a professional certification or credential as a requirement of an employee's position, as approved by the employee's divisional vice president/executive director.
 - 2) Membership dues which reduce other future expenses for the university by an amount that exceeds the cost of the dues.
 - 3) Membership dues which provide access to necessary data or information not available from other sources (membership limited to one university employee per department).
 - 4) Membership dues for social organizations (e.g., country clubs, rotary, etc.) in which the university has determined that membership is a strategic benefit (membership limited to one university employee per department/organization).
- b. The Office of Administrative Services shall maintain all university-wide memberships in coordination with the Office of the President.
7. Subscriptions to Magazines, Journals, Newspapers, etc.
- a. Departments should take care not to duplicate university subscriptions whenever possible.
 - b. Subscriptions paid by the university must not be issued in the name of an individual, but rather in the name of the applicable department.
 - c. University employees are prohibited from having subscriptions of any type that are paid by the university delivered to their home address.
8. Personal Cellular Phone Expenses
- a. Payment of personal cellular phone expenses by the university is a rare occurrence and must conform to policy 405.107P: Cell Phones and Phone Service.
9. Travel
- a. See policy 405.103P: Travel Expenses
10. Meals & Entertainment
- a. See policy 405.104P: Meals & Entertainment Expenses
11. Professional Development
- a. See policy 405.105P: Professional Development Expenses
12. Purchases Delivered Elsewhere than Drury University
- a. Purchasers are strongly discouraged from having university purchases delivered to an address other than that belonging to the university (e.g., purchaser's home address, other business, etc.).
 - b. Exceptions may be allowed in instances in which the university is sending a gift directly to a person or entity.
 - c. Should a purchase be sent directly to a non-university address, an explanation as to the rationale must be attached to the purchase documentation.

SECTION 8: PROHIBITED PURCHASES

A. Purchases for Personal Use/Benefit

1. Under no circumstances will university funds be used to purchase any goods or services for the personal use of university employees or non-university persons.
 - a. This includes items for which the individual uses university funds to purchase an item and then reimburses the university for the item.

2. Under no circumstances will the university arrange to create or facilitate any buyer-seller arrangements between individuals and university suppliers/vendors for personal use by university employees or non-university persons.
 - a. Example: At an individual's request, the university purchases paint at the university's negotiated reduced cost and then sells the paint to the individual at cost.
3. Illegal goods or services.

SECTION 9: DISCOUNT CLUBS, PURCHASING MEMBERSHIPS, AND DIRECT CREDIT ACCOUNTS

- A. The university maintains purchasing memberships and direct bill/credit accounts with certain discount clubs and other vendors. These memberships and accounts are authorized and maintained by Administrative Services.
- B. University employees and students are prohibited from opening memberships or direct bill/credit accounts in the university's name at discount clubs or with other vendors without express written authorization from the Controller or Chief Financial Officer.
 1. All credit applications for direct bill/credit accounts with vendors must be signed or approved by the Chief Financial Officer or Controller.
- C. Employees or departments desiring to join a discount club or purchasing program not listed below should contact and obtain approval from Administrative Services.
- D. Current Central Memberships
 1. **Sam's Club**
 - a. Individual employees must be carded as members on the university's business account in order to purchase on behalf of the university.
 - 1) Membership must be requested through form 405.203F1: Application for university Sam's Club Card.
 - 2) Members must be university employees. Students are prohibited from joining the university's Sam's Club account.
 - b. Due to membership costs and limitations, an applicant must demonstrate a regular-to-frequent need to purchase items from Sam's Club or demonstrate a need for items only available from Sam's Club (a rare occurrence).
 - 1) Membership will be limited to one employee per department/athletic team.
 - 2) Memberships will be reserved for those with the highest need. Membership will be reevaluated annually to assess continued need and most efficient use of membership availability.
 - c. The cardholder's department is responsible for all membership fees.
 - d. Employees are prohibited from loaning/delegating their cards to another person so that the borrower may make purchases on the cardholder's behalf or the borrower's.
 - 1) Carded employees must be present in store for every purchase made with their card.
 - 2) Employees or student purchasers without a university Sam's Club card in their name must be accompanied by a carded employee in order to make a purchase on behalf of the university.
 - e. Members on the university's account are prohibited from adding complementary members to their memberships; these complementary memberships are the property of the university.
 - f. University Sam's Club purchases must be paid with the employee's university credit card.

- g. While the university's Sam's Club cards also allow the cardholder to make personal purchases, **the cardholder must ensure that the University's tax exemption is not applied to any personal purchase.**
 - 1) University Sam's Club cards must **never** be loaned to a non-university person (e.g., family, friend, etc.) in order to facilitate personal purchases.
- h. Employees are prohibited from opening individual business memberships in the university's name at Sam's Club.
- i. The university will not pay or reimburse employees for other personal or business Sam's Club memberships.
- j. The university will not reimburse sales tax paid on purchases made with a personal or non-university business membership.

2. Amazon Business Prime

- a. In order to qualify for exemption from state sales tax, Amazon purchases must be made through an Amazon Business account. The university purchases a single, centralized account for all university Amazon purchases.
- b. All Amazon purchases for the university must be made using the central business account maintained by Administrative Services.
- c. Employees are prohibited from opening separate Business Prime accounts. Any charges found for additional accounts will be billed to the cardholder's personal university account until the membership(s) is cancelled.
- d. Employees or student organizations wishing to purchase items through Amazon must apply via form 405.203F2: Application for university Amazon Business Prime Membership.
 - 1) Due to membership limitations, membership will be limited to one person per department, student organization, or athletic team.
 - 2) Memberships will be reserved for those with the highest need. Membership will be reevaluated annually to assess continued need and most efficient use of membership availability.
- e. Employees are prohibited from using the Amazon Business Prime Account for personal purchases or storing personal credit card information on the university's Amazon Business Prime account.
 - 1) As all purchases on the Business Prime account are tax-exempt, use of the university's account for personal purchases will endanger the university's tax-exempt status and is prohibited.
- f. The university will not pay for or reimburse employees or departments for personal Amazon Prime memberships.
- g. The university will not pay or reimburse sales tax paid on purchases made with a personal or non-university business Amazon account. Sales tax found on purchases made for the university outside of the university's Business Prime account will be billed to the purchaser. See Exemption from Sales Tax herein.
- h. The university will not pay or reimburse shipping fees incurred through purchases on an Amazon account other than the University's central business account.
- i. Employees are prohibited from storing university credit card information on an Amazon account other than the university's central business account.

SECTION 10: CAPITAL EXPENDITURES

- A. Purchases of equipment that has a value of or greater than \$5,000 and construction projects that will total at or above \$5,000 must be capitalized, in most cases.
- B. Capital purchases are designated to certain areas of the general ledger.
 - 1. The purchaser must contact Administrative Services to confirm that capitalization is necessary and ensure that the necessary general ledger accounts are present and funded for the equipment/project.
 - 2. General ledger accounts for capital expenditures must be created and funded **prior** to the submission of a purchase order requisition.

SECTION 11: VENDOR INSURANCE REQUIREMENTS

- A. To lessen the university's liability, vendors performing services for the university are required to submit proof of liability insurance (\$1,000,000 per occurrence, \$2,000,000 aggregate) and worker's compensation insurance (\$500,000) before they may be hired.
 - 1. Single-employee vendors are not required to hold worker's compensation insurance but *are* required to hold general liability insurance.
- B. This requirement must be included in any bid/quote/RFP specs or otherwise communicated to each vendor prior to the initiation of any purchase, signing of any contract, or start of any work.
- C. Insurance certificates should be sent to the Accounts Payable Coordinator for filing.

SECTION 12: EXEMPTION FROM SALES TAX

- A. Drury University is exempt from sales and use tax in Missouri and other states.
- B. All employees are responsible for ensuring that purchases within Missouri and other applicable states are not charged state sales and use tax.
- C. If sales tax is charged on a purchase in error, the employee responsible for the purchase must contact the vendor to obtain credit for the sales tax.
- D. Avoidable Missouri sales tax will be billed to the employee responsible for the purchase.
- E. Tax-exempt certificates for Missouri and other states and vendors may be found at www.drury.edu/tax-exempt.

SECTION 13: SIGNATORY AUTHORITY FOR CONTRACTS/AGREEMENTS

- A. Signing of contracts/agreements in the name of the university is restricted to the following university officers (see 400.004P: Signatory Authority):
 - 1. President
 - 2. Chief of Staff
 - 3. Vice President for Administration
 - 4. Chief Financial Officer
 - 5. General Counsel
 - 6. Provost/Vice President for Academic Affairs
 - 7. Vice President for Student Affairs (only for contracts of value <\$1,000, and which are related only to student field trips and events (i.e., venue & equipment rentals))

- B. Any one of the above officers may sign contracts up to \$10,000; contracts above \$10,000 require the signatures of two of the above officers.
- C. All contracts/agreements must be reviewed **prior to signing** (see 400.004: Signatory Authority and 400.004F1: Contract Checklist).

SECTION 14: ETHICAL PRACTICES

- A. All university employees are governed by the ethical policies outlined in the *Community Standards Handbook*, *Faculty Handbook*, and *Staff Policy Handbook*.
- B. Additionally, employees making purchases for the university must comply with the principles outlined in policy 405.000P: Standards of Business Conduct.

SECTION 15: ENFORCEMENT

- A. Violation of any portion of this policy by individuals may result in disciplinary action, up to and including suspension or termination of employment, enrollment, or association with the university; civil penalties and/or criminal prosecution also may be applied.
- B. Attempts to circumvent this policy and other related purchasing policies will inhibit an individual's ability to make purchases on behalf of the university and may result in other disciplinary action, up to and including termination of employment or enrollment.
- C. Individuals who incur expenses in violation of this policy may be expected to reimburse the university for the expense. In such cases, the amount of the identified unauthorized expense will be added to the individual's university account. Standard terms of payment will apply.