Western Carolina University

COMPLIANCE PLAN

&

ENTERPRISE RISK MANAGEMENT ACTIVITIES

Reviewed by Executive Council: April 7, 2014
Reviewed by Chancellor’s Leadership Council: April 14, 2014
Initially Approved by the Chancellor: April 7, 2014
Initially Approved by the Board of Trustees: June 6, 2014
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Mary Ann Lochner, General Counsel 2
SECTION I
BACKGROUND

COMPLIANCE IN HIGHER EDUCATION

Colleges and universities for the most part are created and organized under state law. As legal entities, they are subject to a variety of laws, including federal and state constitutions, statutes, regulations, and common law. Beyond this basic premise, colleges and universities also are subject to a wide range of federal laws and regulations that apply uniquely to them because of their special charitable purposes -- teaching and research -- which are directly or indirectly supported financially by state and federal governments.

Federal funding of higher education has increased substantially since World War II. Regulation of colleges and universities has increased commensurate with federal financial support. Generally, regulatory activity can be divided into four categories:

- Laws applied as a condition of funding that specifically promote and protect the government’s interests in research (e.g., terms and conditions included in research grants and contracts);
- Laws and regulations applied as a condition of funding that promote a specific governmental or public policy agenda (e.g., access to higher education under the GI Bill and the Pell Grant program and students’ privacy and other interests under the Family Educational Rights and Privacy Act or “FERPA”);
- Laws of general application (e.g., equal opportunity and non-discrimination laws); and
- Laws that regulate colleges and universities based on their tax-exempt status (e.g., the Internal Revenue Code and Treasury Regulations)

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Mary Ann Lochner, General Counsel
UNDERSTANDING COMPLIANCE AND ENTERPRISE RISK MANAGEMENT AT WCU

The Western Carolina University ("WCU") compliance program will be a comprehensive and continuing schedule of activities - suitable to WCU’s size, complexity of operations and activities, and resources - designed to: (i) promote compliance with legal and regulatory requirements; (ii) inculcate in students, faculty, and staff the importance of personal and institutional integrity; and (iii) promote the ethical conduct of business. The compliance program will be a part of and is integrated into the university’s broader enterprise risk management activities.

Enterprise risk management ("ERM") is the strategic, regular, and recurring process of risk identification and management across all university operations and activities. For these purposes, "risk management" means either risk mitigation or removal based on the institution’s risk tolerance.

REASONS TO ESTABLISH A COMPLIANCE PROGRAM AND ERM FUNCTION

1. Trustees’ Fiduciary Duties
   - Duty of care; duty of loyalty; and duty of obedience

2. WCU Core Values and Guiding Principles
   - Responsible stewardship and organizational effectiveness (which contemplates preservation of university resources and assets to further its educational mission through the effective mitigation or removal of institutional risk)

3. Strategic Plan ("2020 Plan") Goals and Initiatives
   - Goal 5.1 – implement sustainable funding models to ensure fiscal stability
• Goal 5.3 – improve the effectiveness and efficiency of campus business processes to ensure continuous improvement and to realize financial savings
• Goal 5.5 – maintain and improve campus safety systems, capabilities, and infrastructure in support of the university’s strategic priorities
• Initiative 5.5.1 – complete and maintain updated emergency response plans and business continuity plans for critical functions of the university
• Initiative 5.5.2 - implement sustainable funding models in support of campus safety systems and infrastructure
• Initiative 5.5.3 – enhance campus wide emergency preparedness with ongoing communication and training
• Initiative 5.5.5 – systematically assess and upgrade technologies in support of campus safety objectives

4. SACS Accreditation

• Compliance Certification – institutional assessment of its compliance with accreditation requirements. Signed by the Chancellor and the SACS liaison who certify that the process of institutional self-assessment has been thorough, honest, and forthright, and that the information contained in the document is truthful, accurate, and complete
• Principle of Integrity 1.1 – the institution operates with integrity in all matters
• Comprehensive Standard 3.10.2 – the institution audits financial aid programs as required by federal and state regulations
• Comprehensive Standard 3.10.3 – the institution exercises appropriate control over all its financial resources
• Comprehensive Standard 3.10.4 – the institution maintains financial control over externally funded or sponsored research and programs
• Comprehensive Standard 3.11.1 – the institution exercises appropriate control over all its physical resources
• Comprehensive Standard 3.11.2 – the institution takes reasonable steps to provide a healthy, safe, and secure environment for all members of the campus community
• Federal Requirement 4.7 – the institution is in compliance with its program responsibilities under Title IV of the most recent Higher Education Act as amended

5. 1991 Federal Sentencing Guidelines for Organizations

In the post Enron, WorldCom, and Tyco era, the 1991 Federal Sentencing Guidelines for Organizations, as amended (“FSGO”), represent the most significant single source of standards that inform compliance activities of corporations and other legal entities, public and private alike. Organizations that have effective compliance and ethics programs, cooperate with government investigations, and accept responsibility for criminal violations can reduce their potential federal criminal fines by up to 95%.

Organizational compliance programs developed consistent with the FSGO share the following elements:

1. The organization establishes standards and procedures to prevent and detect criminal conduct.
2. The organization’s governance body is knowledgeable about the content and operation of the compliance program and exercises reasonable oversight with respect to the implementation and effectiveness of the compliance program. High level personnel of the organization ensure that the organization has an effective compliance program. Specific individuals within the organization are delegated day-to-day operational responsibility for the compliance program.
3. The organization uses reasonable efforts not to include within the “substantial authority personnel” of the organization any individual whom the organization knew, or should have known through the exercise of due diligence, has engaged in illegal activities or other conduct inconsistent with an effective compliance program.
4. The organization takes reasonable steps to communicate its standards and procedures and other aspects of the compliance program by conducting effective training programs and distributing information.
5. The organization takes reasonable steps to ensure that the organization's compliance program is followed, including: (i) conducting reviews and audits to detect criminal conduct; (ii) evaluating periodically the effectiveness of the organization's compliance program; and (iii) developing and publishing a mechanism where the organization's employees and agents may report or seek guidance, including anonymous reports, regarding potential or actual criminal conduct without fear of retaliation.

6. The organization's compliance program is promoted and enforced consistently throughout the organization through: (i) appropriate incentives to perform in accordance with the compliance program; and (ii) appropriate disciplinary measures for engaging in criminal conduct and for failing to take reasonable steps to prevent or detect criminal conduct.

7. After criminal conduct has been detected, the organization takes reasonable steps to respond appropriately to the criminal conduct and to prevent further similar criminal conduct, including making any necessary modifications to the organization's compliance program and policies.

[End Section I]
SECTION II
EXECUTIVE SUMMARY OF WCU COMPLIANCE PLAN

The compliance program at WCU represents best practices in line with the guidance and standards found in the FSGO. Successful and timely implementation of the program, as well as on-going program administration, will require the establishment of a new position: the Chief Compliance Officer ("CCO"). The CCO will report to the General Counsel, with dotted-line reporting relationships to the Chancellor and the Finance and Audit Committee of the Board of Trustees.

The CCO will be responsible for the development, implementation, administration, and general oversight of an enterprise-wide compliance program. In discharging these responsibilities, the CCO will:

- Implement the compliance program and ERM activities for the Fiscal Year 2014-2015 consistent with the work plan found in Section III, Part E
- Convene the Compliance and Enterprise Risk Management Council (the "Council"), comprised of representatives from each division. Representatives will work collectively and individually within their respective divisions to review areas of compliance vulnerability and risk, and develop and implement correction plans.
- Assist division managers and the Safety and Risk Management Office in implementing ERM activities that will be coordinated with the compliance program
- Work closely with the Chancellor’s Executive Council ("EC") on ERM activities. The EC, comprised of the Chancellor; Provost and Vice Chancellor for Academic Affairs; Vice Chancellor for Administration and Finance; Vice Chancellor for Student Affairs; Chief of Staff; Chief Information Officer; Director of Athletics; and General Counsel, is responsible for oversight of the university’s ERM activities.

[End Section II]
SECTION III
WCU COMPLIANCE PLAN

Part A. Introduction

WCU is committed to compliance with federal and state laws and regulations, WCU and University of North Carolina ("UNC") policies, including the Code of the Board of Governors of UNC, and to promoting ethical conduct based on core institutional values enumerated in the university's 2020 Plan. Upon approval by the Board of Trustees, this compliance plan will be the foundational document governing the establishment, implementation, and continuing activities of the university's compliance program. This compliance plan is unique to WCU. The plan reflects the distinctive university culture and risk tolerance, WCU's 2020 Plan, the organizational structure of WCU's operating divisions, the university's staffing, and WCU's financial and physical resources.

Key elements of WCU's compliance program:

1. High-level personnel will have oversight authority and have a reporting relationship to the Chancellor and Finance and Audit Committee of the Board of Trustees;
2. The university has university-wide and unit specific policies and procedures and regulations;
3. The university will have a code of ethical conduct;
4. The university will have compliance training and education programs;
5. The university will have a compliance communications plan;
6. Compliance standards will be enforced through published policies;
7. The university has internal compliance monitoring and auditing;
8. The university takes remedial and corrective action to substantiated violations of policies, laws or regulations; and
9. The university will conduct routine and periodic compliance reviews and risk assessments under this compliance plan.

[End Part A]
Part B. WCU Compliance Office Organizational Chart

[End Part B]
Part C. Compliance Structure

- Finance and Audit Committee of the Board of Trustees oversees the implementation and effectiveness of the compliance plan and ERM functions.

- Chancellor (through the EC) receives reports of findings and recommendations from the CCO, and approves action.

- Compliance and ERM Council assists the CCO with review of legal requirements and policies, review of institutional compliance, and recommendations for training, internal controls, work plans, and corrective actions.

[End Part C]
Part D. Compliance and Enterprise Risk Management Council Charter

PURPOSE

The WCU Compliance and Enterprise Risk Management Council (the "Council") is hereby established to assist the CCO with the activities of the university’s compliance program and related enterprise risk management activities. The Council serves to facilitate communication and coordination of activities between and among the CCO, WCU’s divisional managers, members of the EC, various university compliance officers, and others charged with compliance, audit or risk management responsibilities.

MEMBERSHIP

The members of the Council are:

1. CCO, who serves as chair and represents the Chancellor’s Division;
2. Legal Counsel;
3. Director of Internal Audit;
4. Title IX Coordinator;
5. Associate Vice Chancellor for Finance, who represents the Administration and Finance Division;
6. Director of Budgets and Financial Planning;
7. Associate Provost, who represents the Academic Affairs Division;
8. A faculty member appointed by the Provost;
9. Chief Research Officer;
10. Chief Information Officer;
11. Clery Coordinator;
12. Assistant Athletic Director for Academics and Compliance;
13. Director of Safety and Risk Management; and
14. Assistant Vice Chancellor for Student Affairs, who represents the Student Affairs Division.
Responsibilities of the Council include:

1. Assist the CCO with the implementation of this compliance plan, and regular and periodic review and revision of the plan as necessary based on best practices;
2. Assist the CCO with the implementation and administration of the university’s compliance program;
3. Assist the CCO in reviewing areas of compliance and risk vulnerabilities, including new and emerging risks, and developing plans of correction or management;
4. Assist the CCO in identifying resources necessary to correct or manage compliance and risk vulnerabilities as part of the university’s annual budget hearings;
5. Assist the CCO with regular and periodic review of institutional policies to: (i) ensure conformance with applicable laws and regulations and UNC policies; and (ii) ensure that the policies are appropriate based on WCU’s organizational structure and activities;
6. Assist the CCO in developing and delivering training and education programs pertaining to compliance and risk management activities and related laws, regulations, UNC policies, and WCU policies;
7. Assist the CCO with compliance communications plan activities;
8. Assist the CCO in preparing reports of findings and recommendations for corrective actions to the EC on a quarterly basis or more frequently as warranted; and
9. Assist the CCO in preparing annual reports to the Chancellor and the Finance and Audit Committee of the Board of Trustees.

[End Part D]
## Part E: 2014-2015 Compliance Work Plan (proposed)

<table>
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<tr>
<th>Work Plan Activities</th>
<th>Target</th>
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<tr>
<td>Recruit and hire CCO</td>
<td>September 2014</td>
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<td>Convene Council</td>
<td>October 2014</td>
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<td>Develop Council’s procedures pertaining to organization, activities, reporting, and accountability</td>
<td>December 2014</td>
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<td>Develop compliance program resources, including office website – CCO</td>
<td>January 2015</td>
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<td>Develop compliance anonymous reporting system</td>
<td>January 2015</td>
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<td>Develop compliance program written informational materials that include the code of conduct and summaries of key policies and procedures for distribution to employees and appropriate contractors</td>
<td>March 2015</td>
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<tr>
<td>Develop and implement compliance communications plan – CCO</td>
<td>April 2015</td>
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<td>Review 1st compliance focus area - campus safety and Title IX compliance and report findings and recommendations to the Chancellor and BOT by the end of the academic year</td>
<td>June 2015</td>
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<td>Provide compliance training to Board of Trustees, administrators, faculty, and staff – CCO</td>
<td>June 2015</td>
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<td>Begin review of university policies and develop policies for high risk areas as needed – CCO</td>
<td>June 2015</td>
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<tr>
<td>Review focus areas for compliance review and priorities: develop 2015-2016 work plan – CCO</td>
<td>July 1, 2015</td>
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<td>Initial Priority Order</td>
<td>Focus Areas for Compliance Review</td>
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[End Part E]
Part F. WCU Code of Ethical Conduct

Upon approval of this compliance plan by the Board of Trustees, this WCU Code of Ethical Conduct is hereby authorized and approved.

POLICY STATEMENT

This Code of Ethical Conduct (the "Code") requires all WCU personnel to assume personal responsibility for safeguarding and preserving university assets and resources in furtherance of WCU's educational mission. It is the responsibility of all WCU personnel to comply with this Code and the laws, regulations, and policies relevant to their official duties and responsibilities.

It is the responsibility of managers to ensure that their personnel receive appropriate information and training pertaining to the laws, regulations, and policies relevant to the discharge of the employees' duties. Further, it is the responsibility of managers to enforce compliance with those laws, regulations, and policies.

SCOPE AND APPLICATION OF THE CODE

This Code applies to all WCU faculty, staff, managers, and student workers, as well as the staff, managers, volunteers, contractors, and agents of university-recognized organizations, university affiliates, and university associated entities (collectively referred to hereafter as "Personnel" for purposes of this Code).

For purposes of this Code, the term "manager" means the chancellor, vice chancellors, assistant and associate vice chancellors, the provost, assistant and associate provosts, chief of staff, athletic director, chief information officer, general counsel, deans, assistant and associate deans, department heads, academic program directors, administrative directors, and administrative supervisors.

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Mary Ann Lochner, General Counsel
1. **Fraud and Theft.** Any act that involves fraud, theft, embezzlement, misappropriation or misuse of WCU property is prohibited.

2. **Fair Dealing.** WCU Personnel must deal fairly with vendors. No unfair advantage shall be taken of prospective or current vendors through intentional acts of manipulation, concealment, abuse/disclosure of confidential information or misrepresentation of material facts.

3. **Financial Reporting.** All WCU accounts, financial reports, tax information returns, expense reimbursements, and other documents that are completed in the course of business must contain complete and accurate information.

4. **Personnel Records.** All WCU Personnel must ensure that human resources and payroll records submitted in connection with their employment (or financial aid in the case of student workers) are complete, accurate, and timely, consistent with all applicable laws, regulations, and policies.

5. **Compliance.** Managers must ensure that their Personnel receive adequate information and training to understand federal and state laws and regulations, and WCU and UNC policies and procedures relevant to the discharge of their assigned duties. All WCU Personnel are expected to assume personal responsibility and accountability for understanding and complying with all applicable laws, regulations, and policies.

6. **Authority to Contract.** WCU transactions must be reviewed and approved by appropriate officials in accordance with applicable policies, procedures, and regulations, and WCU contracts must be executed by only those persons with signature authority in accordance with University Policy #62 (http://www.wcu.edu/about-wcu/leadership/office-of-the-chancellor/university-policies/numerical-index/university-policy-62.asp).

Mary Ann Lochner, General Counsel
7. Conflicts of Interest, Conflicts of Commitment, and External Activities for Pay. WCU Personnel shall adhere strictly to institutional conflicts of interest and related policies and procedures set forth in University Policy #54 (http://www.wcu.edu/about-wcu/leadership/office-of-the-chancellor/university-policies/numerical-index/university-policy-54.asp).

8. Stewardship of WCU Resources. WCU assets and resources must be used prudently and effectively to further WCU’s mission and strategic initiatives.

9. Gifts. To avoid conflicts of interest or the appearance of conflicts of interest or impropriety, WCU Personnel shall not directly or indirectly give, offer, solicit or accept for personal benefit, any gift or gratuity, in cash or in kind, from any current or potential vendor. Personnel who are covered under the North Carolina State Ethics Act shall comply in every aspect of the provisions of the act (http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=138A). All Personnel shall comply with the gift prohibitions set forth in NCGS §133-32 (http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=133-32).

10. Bribery, Kickbacks, and Payoffs. Acts of bribery, kickbacks, and payoffs connected with the discharge of official duties are prohibited.

11. Confidentiality. WCU Personnel must use reasonable diligence to maintain the security and confidentiality of information and records entrusted to them, specifically including personnel records, student education records, protected health information, law enforcement investigatory records, and any other information or record that is not considered a public record under federal or state law. Confidentiality must be maintained except when disclosure is authorized by law or policy. Personnel must take reasonable steps to protect and restrict the disclosure of confidential information and records to unauthorized persons. Authorized disclosures should be made only to Personnel who need access to the information to discharge their official job duties.

Mary Ann Lochner, General Counsel
12. **Accuracy of Records.** WCU Personnel are responsible for the integrity and accuracy of the records they prepare or maintain in the course of business. No false, misleading or artificial entries, or unauthorized alterations, shall be made in WCU’s books, records or reports that are required to be made by law or policy.

13. **Record Retention.** WCU Personnel must ensure that university records are retained and destroyed in accordance with the requirements of the UNC Record Retention and Disposition Schedule (http://www.wcu.edu/about-wcu/leadership/office-of-the-chancellor/university-policies/numerical-index/university-policy-108.asp). Electronic records, including email, must be retained consistent with the digital records policies and guidelines published by the State Archives of North Carolina.

14. **Responsible Management of Government Funding.** WCU Personnel shall comply with government grant and contract terms and conditions.

15. **Political Activities.** WCU Personnel are expected to know and comply with state law and WCU and UNC policies pertaining to holding public office, candidacy for public office, and campaigning for or endorsing political candidates. Personnel shall not, in their official university capacity, endorse political candidates or use WCU resources to support or oppose a political candidate or issue. (http://www.wcu.edu/about-wcu/leadership/office-of-the-chancellor/university-policies/numerical-index/university-policy-28.asp).

16. **Commercial Endorsements.** WCU Personnel shall not endorse commercial products or services in their official university capacity except as specifically authorized by appropriate university officials.

17. **Institutional Endorsements.** Institutional endorsements will be handled in accordance with WCU agreements and policies regarding branding, trademarks, and licensing.
18. Reporting Suspected Violations of the Code and Enforcement. All WCU Personnel are expected to uphold the values of the university and to report suspected violations of the Code to the CCO, the Legal Counsel Office, the Director of Internal Audit, or the appropriate manager. Reports may also be made anonymously by (i) calling the compliance hotline at [####], or (ii) filing a written report at the compliance website [http://###].

Reports of suspected violations will be investigated as appropriate by authorized WCU officials. Managers have a special duty to adhere to the Code, to encourage their staff to do so, and to recognize and report suspected violations. All Personnel are expected to cooperate fully with any investigation, and those who refuse to cooperate may be subject to disciplinary action. WCU may take corrective and disciplinary action against any person who violates the Code, aids or abets a violation of the Code, or allows a violation to occur and continue due to a failure to exercise reasonable diligence. WCU may make appropriate disclosures to governmental agencies, including law enforcement agencies in connection with investigations of suspected violations of the Code.

19. Prohibition against Retaliation. There shall be no adverse action or retaliation for the good faith reporting of a suspected violation of the Code, even if allegations prove to be without merit upon thorough investigation. WCU may, however, pursue disciplinary action against any Personnel who knowingly and intentionally files a report containing false or misleading allegations.

[End Part F]
Part G. University Policy Development

A framework of coherent, well-founded, and accessible university and unit specific policies and procedures and regulations is essential to the success of any compliance program. Toward that end, university policies and unit specific policies shall be developed and adopted in accordance with applicable governance channels and monitored for legal compliance and best practices consistent with WCU's mission, the 2020 Plan, and other stated institutional goals and objectives. University policies shall be developed, approved, and reviewed in accordance with University Policy #113, which may be accessed at http://www.wcu.edu/about-wcu/leadership/office-of-the-chancellor/university-policies/numerical-index/university-policy-113.asp.

University Policy #113 is printed in its entirety on the following pages.
University Policy 113
Policy Development, Approval, and Review Procedures

Initially approved: August 15, 2011
Revised: September 17, 2012
Revised: November 18, 2013

Policy Topic: Governance and Administration

Administering Office: Legal Counsel Office

I. POLICY STATEMENT

As chief executive officer of Western Carolina University (the “University”), the Chancellor is ultimately responsible for the University’s Policies, with the exception of those policy matters reserved by statute or the University of North Carolina (“UNC”) Code or Policy Manual to other authorities. The purpose of this policy is to: set forth the required elements of a University Policy; to describe the manner in which University Policies are proposed, developed, approved, and reviewed; and to promote the regular review of University Policies.

II. SCOPE AND APPLICATION OF POLICY

This policy does not apply to policies pertaining to: (i) faculty instructional responsibilities; (ii) tenure, promotion, and reappointment; or (iii) curriculum development and revision, which are within the exclusive purview of the faculty pursuant to the Faculty Handbook, subject to any external approval requirements.

This policy does not apply to the development and administration of Unit Specific Policies.

This policy does not apply to the development and administration of Standard Operating Procedures and Regulations.

III. DEFINITIONS

“Administering Office” is the University office charged with overseeing the implementation, administration, and review of designated policies.

“Divisional Manager” means the Chancellor, Provost, the Vice Chancellor for Administration and Finance, the Vice Chancellor for Student Affairs, the Chief of Staff, the Chief Information Officer or the Athletic Director.
"Procedures" are statements that provide for the orderly implementation of policies through detailed, prescribed actions. Responsibility for the implementation of policies and the routine administration of policies thereafter rests with the Administering Office.

"Standard Operating Procedures and Regulations" are prescribed instructions pertaining to common business practices and activities for the University, including the policies and regulations applicable to State agencies. Standard Operating Procedures and Regulations generally pertain to broad categories of University business operations such as property management, fiscal regulations, travel regulations, purchasing and contracting regulations, information technology regulations, and personnel/payroll management.

"University Policy" is defined as a policy that:

- has broad applicability beyond the internal operating procedures of a single office, department or division;
- requires the Chancellor’s, or his/her designee’s, review and approval for adoption and revision;
- ensures compliance with applicable federal and state laws and regulations;
- ensures compliance with the Code of the Board of Governors of the University of North Carolina as well as applicable policies adopted by the Board of Governors;
- promotes operational effectiveness and efficiencies and reduces institutional risks; and
- supersedes other institutional policies or regulations adopted by offices, departments or divisions in the event of conflicts or inconsistencies between or among the policies.

"Unit Specific Policy" is a policy that pertains only to the internal operating procedures of a single academic or administrative office, department or division (e.g., Academic Policies and Regulations).

IV. REQUIRED ELEMENTS OF A UNIVERSITY POLICY

University Policies shall include the following information:

University Policy number;
University Policy name;
Date of initial approval and revision history thereafter;
Policy topic;
Administering Office;
Policy statement;
Definitions;
Detailed implementing procedures if necessary;
Schedule for regular and periodic review by the Administering Office; and
Related policies and resources.


Policy topics include: governance and administration; academic affairs; advancement and public relations; University facilities and state property; personnel; educational outreach, conferences and events; business administration and auxiliary services; information technology; research and sponsored activities; and student activities and services.

Mary Ann Lochner, General Counsel
V. UNIVERSITY POLICY DEVELOPMENT AND APPROVAL PROCESS

A. Policy Proposals

Proposals for new University Policies or revisions to existing University Policies may be initiated by any member of the University community. Proposals from SPA and EPA non-faculty employees normally proceed through administrative levels to their Divisional Manager, with review at each level.

Consistent with Section 3.01 of the Faculty Handbook, a faculty member may initiate proposals for new University Policies or revisions to existing University Policies through the appropriate council of the Faculty Senate, through departmental, college or General Faculty committees, through individual members of the Faculty Senate, through the Chair of the Faculty, or through appropriate administrative channels. Recommendations pertaining to University Policies must be forwarded to the Chancellor by the Faculty Senate, which is the chief policy-recommending body of the General Faculty.

B. Policy Development

A complete draft of a proposed new or revised University Policy and its related procedures should be developed through an integrative and cooperative process by which all appropriate and impacted individuals, offices, departments, and divisions are involved in the development of the draft. The drafters should ensure the following: (1) all stakeholders have been involved in the development of the draft; (2) consistency in format and presentation; (3) that there are no conflicts between the proposed University Policy and other University Policies; (4) consistency with laws or other external policies or regulations germane to the policy; and (5) consistency with the mission of the University.

Drafters shall submit a complete draft of the University Policy to their Divisional Manager through appropriate supervisory levels. Drafters shall also submit a development history with the draft that should include a description of the individuals, offices, departments or divisions involved in the development.

C. Policy Approval Process

All University Policies ultimately must be approved by the Chancellor through the process described in this section. Some policies may require additional approval of the University Board of Trustees, the UNC President, and/or the UNC Board of Governors pursuant to North Carolina law, the Code of the Board of Governors of the University of North Carolina or the Bylaws of the Board of Trustees of the University.

1. Executive Council Review

After proposed policies are developed in accordance with Section V.B above, Divisional Managers will submit proposed new or revised University Policies to the Chancellor’s Executive Council (“EC”) for its review and approval through the Assistant to the Chancellor/Assistant Secretary to the Board of Trustees. A University Policy will be effective upon the review and approval of EC and final approval by the Chancellor unless it requires the review of the Chancellor’s Leadership Council (“CLC”) in accordance...
with Section V.C.2 below. A summary of the approved University Policy will be provided to the campus community when the policy is posted.

2. Chancellor's Leadership Council Review

Following the initial review and approval by EC and the Chancellor, the Chancellor, in his/her discretion, may submit certain University Policies to the Chancellor's Leadership Council ("CLC") for review and comment. A University Policy reviewed by CLC pursuant to this Section V.C.2 will be effective upon review by CLC, approval by the EC, and final approval by the Chancellor. A summary of the approved University Policy will be provided to the campus community when the policy is posted.

3. Interim University Policies

In the event a change in law, regulation or UNC policy necessitates the immediate development of a new University Policy or the revision of an existing University Policy, such policy will be developed or revised as expeditiously as possible by General Counsel and posted as an interim University Policy following approval by the Chancellor. Interim University Policies shall be effective and enforceable upon posting. Interim University Policies will become permanent policies upon review and approval in accordance with the applicable procedures described in this Section V.C.

VI. ROLE OF ADMINISTERING OFFICE: MANAGER'S ENFORCEMENT RESPONSIBILITIES

The Chancellor will appoint an Administering Office for all approved University Policies. The manager of the Administering Office will be responsible for policy implementation, administration, and review/revision.

Responsibility for interpretation of policies that are the subject of this policy ultimately rests with the Legal Counsel Office.

It is the responsibility of all University managers to ensure that their employees are familiar with and comply with applicable policies. For purposes of this policy, the term "manager" includes vice chancellors, associate and assistant vice chancellors, deans, associate and assistant deans, directors, department heads, and supervisors.

VII. REVIEW AND REVISION OF POLICIES

Administering Offices shall formalize a procedure and schedule for a periodic review of its designated policies in order to ensure that policies reflect current operational imperatives and compliance with applicable law and external policies and regulations. The period of review shall be appropriate to the subject matter, and shall be included in each University Policy.

VIII. POLICY TEMPLATE

The policy standard template, which is available in Section XI below, must be used for all University Policies.

Mary Ann Lochner, General Counsel
IX. ARCHIVING POLICIES

The Legal Counsel Office will maintain the University Policies website, and keep, to the extent reasonably practicable, an archive of University Policies, including their effective dates and revision history. A searchable archive of University Policies will be published and maintained on the University Policies website.

X. POLICY REVIEW

This policy shall be reviewed and revised as necessary every four (4) years.

XI. RELATED POLICIES AND RESOURCES

University Policies: http://www.wcu.edu/359.asp


Academic Procedures and Regulations: http://www.wcu.edu/11544.asp

Faculty Handbook: http://www.wcu.edu/10323.asp

University Policy Standard Template: Appendix A

[End Part G]
Part H. Communications Plan

The communications plan is a critical part of the WCU compliance program and is integral to establishing a culture of compliance. Communications must promote an awareness of the Board of Trustees' and Chancellor's expectations pertaining to the ethical conduct of all members of the university community, as well as regulatory obligations pertaining to specific offices and positions. Communications should be delivered by various means and media. The communication plan should include, at a minimum:

- Compliance Office outreach to key constituencies, including the Board of Trustees, EC, the Council of Deans, the Faculty Senate, the Staff Senate, and the Student Government Association;
- Compliance Office outreach at new faculty and employee orientation;
- Compliance Office outreach to faculty, staff, and managers in the various divisions and departments;
- Development of the Compliance Office website;
- Development and distribution of brochures and other written materials pertaining to specific compliance concerns and requirements; and
- Inclusion of compliance goals and objectives in key university publications, manuals, and governance and procedural documents, including the Faculty Handbook and the Code of Student Conduct

[End Part H]
Part I. Annual Review of the Plan

The CCO shall review this compliance plan annually. Any proposed revisions to the plan, except revisions to annual compliance or risk management work plans, must be: (i) reviewed by the Council; (ii) reviewed by the Executive Council; (iii) reviewed and approved by the Chancellor; and (iv) reviewed and approved by the Board of Trustees at its June meeting.

The CCO shall review and revise the university’s focus areas for compliance review and priorities at least annually.

[End Part I]
Part J. Annual Reports to the Board of Trustees

The CCO shall report to the Board of Trustees annually at its June meeting. The report shall include the following information:

- Findings, recommendations, and actions taken pertaining to focus areas for compliance review during the prior academic year;
- Brief summary of significant compliance program and ERM activities during the prior academic year;
- Assessment of compliance program effectiveness; and
- Discussion of proposed compliance program and ERM work plans for the upcoming academic year.

[End Part J]
SECTION IV
ENTERPRISE RISK MANAGEMENT ACTIVITIES AND WORK PLAN

OVERVIEW

Initially ERM activities on campus will be overseen by the EC. The EC will develop and regularly review and revise the university risk register, which is the central catalog of significant institutional risks identified by the EC, including risk categories (e.g., reputational risk, financial risk or criminal penalties), the probability of an adverse risk event, and the severity of impact or consequence of a risk event. The EC is responsible for overseeing the university’s risk management activities, specifically including risk identification and management.

ERM PROCESS AND WORK PLAN OUTLINE

<table>
<thead>
<tr>
<th>STEP</th>
<th>ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>EC develops the university risk register and regularly reviews and revises it as necessary.</td>
</tr>
<tr>
<td>2</td>
<td>Beginning with risk of highest concern, EC develops a preliminary work plan to systematically assess and manage the risk(s).</td>
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<tr>
<td>3</td>
<td>EC identifies the vice chancellor (or other member of EC) responsible for implementing the work plan.</td>
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<tr>
<td>STEP</td>
<td>ACTIVITY</td>
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<tr>
<td>------</td>
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<tr>
<td>4</td>
<td>The responsible vice chancellor works closely with the CCO to convene a work group tasked with implementing the work plan, and to coordinate the group’s activities. The work group will include members of the (Compliance and Enterprise Risk Management) Council and representatives from divisions and departments having an operational stake in the risk issue.</td>
</tr>
<tr>
<td>5</td>
<td>The work group undertakes a systematic analysis of risk – to high degree of granularity - and develops a proposed risk management plan for review and approval by EC.</td>
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<tr>
<td>6</td>
<td>Upon approval of all or part of the proposed risk management plan by EC, the work group oversees the implementation of the risk management plan.</td>
</tr>
<tr>
<td>7</td>
<td>The responsible vice chancellor and CCO make periodic and regular reports to the EC on the implementation of the risk management plan.</td>
</tr>
<tr>
<td>8</td>
<td>Upon completion of the risk management plan, the responsible vice chancellor provides a final report to EC, and the risk is reclassified on the risk register and identified for periodic review at a later date.</td>
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<tr>
<td>STEP</td>
<td>ACTIVITY</td>
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<tr>
<td>9</td>
<td>The ERM process is repeated for the next highest risk of concern beginning at Step 2. All risks – whether newly identified, existing or managed risks requiring periodic reviews at later dates – will be addressed in this manner.</td>
</tr>
</tbody>
</table>

[End Section IV]
APPENDIX A

TABLE OF KEY FEDERAL LAWS AND REGULATIONS

AFFIRMATIVE ACTION

Non-Discrimination Notice Requirements

Civil Rights Act of 1866

Title VI of the Civil Rights Act of 1964

Affirmative Action Programs

COPYRIGHT and FAIR USE / PATENTS / OTHER INTELLECTUAL PROPERTY

U.S. Copyright Law

Copyright Term Extension Act

Digital Millennium Copyright Act

Visual Artists Rights Act

http://www.law.cornell.edu/uscode/text/17/107 (limitations on Fair Use)

http://www.law.cornell.edu/uscode/text/17/108 (limitations on reproduction by libraries)

http://www.law.cornell.edu/uscode/text/17/121 (reproduction for blind or other people with disabilities)

DISABILITIES

ADA Employees

Rehabilitation Act-Employees

ADA Students

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Rehabilitation Act—Students

General Revision of the Copyright Law

The Rehabilitation Act of 1973 (Section 504)

Americans with Disabilities Act of 1990

DISCRIMINATION and CIVIL RIGHTS

Civil Rights Act of 1964 (Title VII)

Title IX of the Education Amendments of 1972

Civil Rights Act of 1866

Equity in Athletics Disclosure Act of 1994

Age Discrimination Act of 1975

Title VI of the Civil Rights Act of 1964

EMPLOYMENT

Civil Rights Act of 1866

Civil Rights Act of 1964

Civil Rights Restoration Act of 1987

Civil Rights Act of 1991

Civil Rights Tax Relief Act of 2004

Pregnancy Discrimination Act of 1978

Family and Medical Leave Act of 1993

Equal Pay Act of 1963

Age Discrimination in Employment Act of 1967

Older Workers Benefit Protection Act of 1990

Title IX of Education Amendments of 1972
Executive Orders 11246 and 11375

Americans with Disabilities Act of 1990

Rehabilitation Act of 1973

The Veterans Readjustment Benefits Act

Uniformed Services Employment and Re-employment Rights Act

Fair Credit Reporting Act (FCRA)

Immigration and Nationality Act

Genetic Information Nondiscrimination Act of 2008 (GINA)

Occupational Safety and Health Act of 1970

Labor Management Relations Act of 1947

National Labor Relations Act of 1935 (NLRA)

The Labor-Management Reporting and Disclosure Act of 1959

Fair Labor Standards Act

Employee Retirement and Income Security Act

Small Business Job Protection Act of 1996

COBRA, Health Care Continuation Coverage Requirements

The Health Insurance Portability and Accountability Act of 1996

The Immigration and Nationality Act of 1952

Mutual Educational and Cultural Exchange Act of 1961

Employee Polygraph Protection Act of 1988

Omnibus Transportation Employee Testing Act of 1991

The Personal Responsibility and Work Opportunity Act of 1996
ENVIRONMENTAL HEALTH AND SAFETY

General Environmental Compliance Information

Resource Conservation and Recovery Act of 1976

Hazardous and Solid Waste Amendments of 1984

Comprehensive Environmental Response Compensation and Liability Act of 1980

Emergency Planning and Community Right to Know Act

Hazardous Materials Transportation Act of 1994

Toxic Substances Control Act

Public Health Service Laws on Quarantine, Inspection and Licensing of Biological Products

Clean Air Act

Clean Water Act

Federal Insecticide, Fungicide and Rodenticide Act

The Nuclear Regulatory Commission (NRC)

Low-Level Radioactive Waste Policy Amendment Act

Atomic Energy Act

Residential Lead-Based Paint Hazard Reduction Act of 1992

The Public Health Security and Bioterrorism Preparedness and Response Act of 2002

EXPORT CONTROLS

Arms Export Control Act

International Traffic in Arms Regulations (ITAR), 22 C.F.R. Parts 120-130

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Export Administration Act

Export Administration Regulations (EAR), 15 C.F.R. Parts 730-774

Trading with the Enemy Act (TWEA)

International Emergency Economic Powers Act (IEEPA)

FERPA / STUDENT EDUCATION RECORDS

20 U.S.C. § 1232g;

34 C.F.R. § 99.1 et seq.

FINANCE

Sarbanes Oxley Act of 2002

FINANCIAL AID

Higher Education Opportunity Act

Student Right to Know Act

Title IV - Student Assistance

GRAMM LEACH BLILEY ACT / FINANCIAL SERVICES & PRIVACY

Gramm Leach Bliley Act

Privacy Regulations

Safeguarding Financial Information

HEALTH CARE / HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT

HIPAA codified at 42 U.S.C. § 300gg and 29 U.S.C § 1181 et seq. and 42 USC 1320d et seq.

45 CFR 144 Purpose & Definitions

45 CFR 146 Requirements for Group Health Ins.

45 CFR 160 General Adm. Requirements

45 CFR 162 Transaction Standards and Security Regulations

Mary Ann Lochner, General Counsel
45 CFR 164 Security and Privacy Regulations

Patient Protection and Affordable Care Act

IMMIGRATION

Employment Based Non-Immigrant Classifications

Immigration and Nationality Act (non-discrimination provisions)

Immigration and Nationality Act of 1952 (as amended) (employment)

Immigration and Nationality Act of 1952 (as amended) (students)

Immigrant Employment Based Classifications

Inviting and Paying International Scholars and Visiting Faculty

Mutual Educational and Cultural Exchange Act of 1961 (students)

Verification of Employment Eligibility

PROGRAM INTEGRITY RULES / DISTANCE EDUCATION

U.S. Department of Education, Program Integrity Issues, Final Rule


U.S. Department of Education - Regulations on Gainful Employment - Debt Measures

U.S. Dept. of Education Guidance on Determining Whether a Program is a Gainful Employment Program

RESEARCH AND GRANTS MANAGEMENT

The National Science Foundation Act of 1950

The Controlled Substances Act of 1970

Cooperative Research and Technology Enhancement Act of 2004 (CREATE Act)

The Public Health Service Act

The Public Health Security and Bioterrorism Preparedness and Response Act

Federal Food, Drug and Cosmetic Act

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Institutional Review Boards

Federal Policy on Recombinant DNA

Animal Welfare Act

The Bayh-Dole Act of 1980

Export Administration Act (EAA) and the Arms Export Control Act (AECA)

DHS: Security of High Risk Chemical Facilities

Regulations on Objectivity in Research

SAFETY and SECURITY

Campus Security Act of 1990

Campus Sexual Assault Victim Bill of Rights

Campus Sax Crimes Prevention Act

Drug-Free Schools and Communities Act Amendments of 1989

Violence Against Women Act of 1994

Jeanne Clery Act

TAX COMPLIANCE

Wages

Withholding

Independent Contractor

Fringe Benefits

Taxpayer Identifying Numbers and Requirements to Furnish to the IRS

Retirement and Other Deferred Compensation Arrangements

The Social Security Act

The Federal Unemployment Tax Act
Royalty Payments to Faculty

Legislative and Political Activities

Intermediate Sanctions for Excess Benefits

Research and Contracts

Unrelated Business Income Tax

Debt Structure/Unrelated Use of Bond Financed Facilities

[End Appendix A]
APPENDIX B

TABLE OF KEY STATE LAWS, REGULATIONS, AND POLICIES

ALCOHOL

ABC Laws

BUDGET & FINANCE

State Budget Act

Uniform Prudent Management of Institutional Funds Act

Cash Management

CONSUMER PROTECTION

Identity Theft Protection Act

HIGHER EDUCATION

NCGS Chapter 116

UNC Code and Policy Manual

EMPLOYMENT

State Human Resources Act

Workers’ Compensation

Political Activities of Employees

State Employee Retirement System

State Health Plan
ENVIRONMENTAL HEALTH AND SAFETY

Air Quality

Air and Water Resources

Oil and Hazardous Substances

Air Pollution Control

Sedimentation Pollution

Solid Waste Management

Water Resources

Watershed Protection

ETHICS / LOBBYING and POLITICAL ACTIVITIES

State Government Ethics Act

GAMBLING

Gambling Prohibitions

OPEN MEETINGS LAW

Open Meetings

PUBLIC BUILDINGS/CONSTRUCTION

State Buildings

Sustainability

Building Code

Review and Approval of Projects

Design Contracts
Inspection of Construction

PUBLIC CONTRACTS/PROCUREMENT

Building Contracts

Minority Business Participation

Bidding

PUBLIC RECORDS

Public Records Act

PUBLIC HEALTH & SAFETY

2012 Fire Code

STATE PROPERTY/LANDS

Property Control

Acquisition Disposition of State Lands

Misuse of State Property

TORT CLAIMS

Tort Claims Act

Defense of State Employees Act

UMSTEAD ACT – COMPETITION WITH BUSINESS

Umstead Act

UTILITIES

Public Utilities Act

[End Appendix B]
APPENDIX C

FEDERAL SENTENCING GUIDELINES
(Reprinted from the 2011 Federal Sentencing Guidelines Manual, Chapter 8, Part B)

§8B2.1. Effective Compliance and Ethics Program

(a) To have an effective compliance and ethics program, for purposes of subsection (f) of §8C2.5 (Culpability Score) and subsection (b)(1) of §8D1.4 (Recommended Conditions of Probation - Organizations), an organization shall—

(1) exercise due diligence to prevent and detect criminal conduct; and

(2) otherwise promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law.

Such compliance and ethics program shall be reasonably designed, implemented, and enforced so that the program is generally effective in preventing and detecting criminal conduct. The failure to prevent or detect the instant offense does not necessarily mean that the program is not generally effective in preventing and detecting criminal conduct.

(b) Due diligence and the promotion of an organizational culture that encourages ethical conduct and a commitment to compliance with the law within the meaning of subsection (a) minimally require the following:

(1) The organization shall establish standards and procedures to prevent and detect criminal conduct.

(2) (A) The organization's governing authority shall be knowledgeable about the content and operation of the compliance and ethics program and shall exercise reasonable oversight with respect to the implementation and effectiveness of the compliance and ethics program.

(B) High-level personnel of the organization shall ensure that the organization has an effective compliance and ethics program, as described in this guideline. Specific individual(s)
within high-level personnel shall be assigned overall responsibility for the compliance and ethics program.

(C) Specific individual(s) within the organization shall be delegated day-to-day operational responsibility for the compliance and ethics program. Individual(s) with operational responsibility shall report periodically to high-level personnel and, as appropriate, to the governing authority, or an appropriate subgroup of the governing authority, on the effectiveness of the compliance and ethics program. To carry out such operational responsibility, such individual(s) shall be given adequate resources, appropriate authority, and direct access to the governing authority or an appropriate subgroup of the governing authority.

(3) The organization shall use reasonable efforts not to include within the substantial authority personnel of the organization any individual whom the organization knew, or should have known through the exercise of due diligence, has engaged in illegal activities or other conduct inconsistent with an effective compliance and ethics program.

(4) (A) The organization shall take reasonable steps to communicate periodically and in a practical manner its standards and procedures, and other aspects of the compliance and ethics program, to the individuals referred to in subparagraph (B) by conducting effective training programs and otherwise disseminating information appropriate to such individuals' respective roles and responsibilities.

(B) The individuals referred to in subparagraph (A) are the members of the governing authority, high-level personnel, substantial authority personnel, the organization's employees, and, as appropriate, the organization's agents.

(5) The organization shall take reasonable steps—

(A) to ensure that the organization's compliance and ethics program is followed, including monitoring and auditing to detect criminal conduct;

(B) to evaluate periodically the effectiveness of the organization's compliance and ethics program; and

(C) to have and publicize a system, which may include mechanisms that allow for anonymity or confidentiality, whereby the organization's employees and agents may report or seek
guidance regarding potential or actual criminal conduct without fear of retaliation.

(6) The organization's compliance and ethics program shall be promoted and enforced consistently throughout the organization through (A) appropriate incentives to perform in accordance with the compliance and ethics program; and (B) appropriate disciplinary measures for engaging in criminal conduct and for failing to take reasonable steps to prevent or detect criminal conduct.

(7) After criminal conduct has been detected, the organization shall take reasonable steps to respond appropriately to the criminal conduct and to prevent further similar criminal conduct, including making any necessary modifications to the organization's compliance and ethics program.

(c) In implementing subsection (b), the organization shall periodically assess the risk of criminal conduct and shall take appropriate steps to design, implement, or modify each requirement set forth in subsection (b) to reduce the risk of criminal conduct identified through this process.

Commentary

Application Notes:

1. Definitions.—For purposes of this guideline:

"Compliance and ethics program" means a program designed to prevent and detect criminal conduct.

"Governing authority" means the (A) the Board of Directors; or (B) if the organization does not have a Board of Directors, the highest-level governing body of the organization.

"High-level personnel of the organization" and "substantial authority personnel" have the meaning given those terms in the Commentary to §8A1.2 (Application Instructions - Organizations).

"Standards and procedures" means standards of conduct and internal controls that are reasonably capable of reducing the likelihood of criminal conduct.
2. **Factors to Consider in Meeting Requirements of this Guideline.**

(A) **In General.**—Each of the requirements set forth in this guideline shall be met by an organization; however, in determining what specific actions are necessary to meet those requirements, factors that shall be considered include: (i) applicable industry practice or the standards called for by any applicable governmental regulation; (ii) the size of the organization; and (iii) similar misconduct.

(B) **Applicable Governmental Regulation and Industry Practice.**—An organization's failure to incorporate and follow applicable industry practice or the standards called for by any applicable governmental regulation weighs against a finding of an effective compliance and ethics program.

(C) **The Size of the Organization.**

(i) **In General.**—The formality and scope of actions that an organization shall take to meet the requirements of this guideline, including the necessary features of the organization's standards and procedures, depend on the size of the organization.

(ii) **Large Organizations.**—A large organization generally shall devote more formal operations and greater resources in meeting the requirements of this guideline than shall a small organization. As appropriate, a large organization should encourage small organizations (especially those that have, or seek to have, a business relationship with the large organization) to implement effective compliance and ethics programs.

(iii) **Small Organizations.**—In meeting the requirements of this guideline, small organizations shall demonstrate the same degree of commitment to ethical conduct and compliance with the law as large organizations. However, a small organization may meet the requirements of this guideline with less formality and fewer resources than would be expected of large organizations. In appropriate circumstances, reliance on existing resources and simple systems can demonstrate a degree of commitment that, for a large organization, would only be demonstrated through more formally planned and implemented systems.

Examples of the informality and use of fewer resources with which a small organization may meet the requirements of this guideline include the following: (i) the governing authority's discharge of its responsibility for oversight of the compliance and ethics program by directly managing the organization's compliance and ethics efforts; (ii) training employees through informal staff meetings, and monitoring through regular "walk-
arounds" or continuous observation while managing the organization; (III) using available personnel, rather than employing separate staff, to carry out the compliance and ethics program; and (IV) modeling its own compliance and ethics program on existing, well-regarded compliance and ethics programs and best practices of other similar organizations.

(D) Recurrence of Similar Misconduct.—Recurrence of similar misconduct creates doubt regarding whether the organization took reasonable steps to meet the requirements of this guideline. For purposes of this subparagraph, "similar misconduct" has the meaning given that term in the Commentary to §8A1.2 (Application Instructions - Organizations).

3. Application of Subsection (b)(2).—High-level personnel and substantial authority personnel of the organization shall be knowledgeable about the content and operation of the compliance and ethics program, shall perform their assigned duties consistent with the exercise of due diligence, and shall promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law.

If the specific individual(s) assigned overall responsibility for the compliance and ethics program does not have day-to-day operational responsibility for the program, then the individual(s) with day-to-day operational responsibility for the program typically should, no less than annually, give the governing authority or an appropriate subgroup thereof information on the implementation and effectiveness of the compliance and ethics program.

4. Application of Subsection (b)(3).—

(A) Consistency with Other Law.—Nothing in subsection (b)(3) is intended to require conduct inconsistent with any Federal, State, or local law, including any law governing employment or hiring practices.

(B) Implementation.—In implementing subsection (b)(3), the organization shall hire and promote individuals so as to ensure that all individuals within the high-level personnel and substantial authority personnel of the organization will perform their assigned duties in a manner consistent with the exercise of due diligence and the promotion of an organizational culture that encourages ethical conduct and a commitment to compliance with the law under subsection (a). With respect to the hiring or promotion of such individuals, an organization shall consider the relatedness of the individual's illegal activities and other misconduct (i.e., other conduct inconsistent with an effective compliance and ethics program) to the specific responsibilities the individual is anticipated to be assigned and other factors such as: (i) the recency of the individual's illegal activities and other misconduct; and (ii) whether the individual has engaged in other such illegal activities and other such misconduct.
5. Application of Subsection (b)(6).—Adequate discipline of individuals responsible for an offense is a necessary component of enforcement; however, the form of discipline that will be appropriate will be case specific.

6. Application of Subsection (b)(7).—Subsection (b)(7) has two aspects.

First, the organization should respond appropriately to the criminal conduct. The organization should take reasonable steps, as warranted under the circumstances, to remedy the harm resulting from the criminal conduct. These steps may include, where appropriate, providing restitution to identifiable victims, as well as other forms of remediation. Other reasonable steps to respond appropriately to the criminal conduct may include self-reporting and cooperation with authorities.

Second, the organization should act appropriately to prevent further similar criminal conduct, including assessing the compliance and ethics program and making modifications necessary to ensure the program is effective. The steps taken should be consistent with subsections (b)(5) and (c) and may include the use of an outside professional advisor to ensure adequate assessment and implementation of any modifications.

7. Application of Subsection (c).—To meet the requirements of subsection (c), an organization shall:

(A) Assess periodically the risk that criminal conduct will occur, including assessing the following:

(i) The nature and seriousness of such criminal conduct.

(ii) The likelihood that certain criminal conduct may occur because of the nature of the organization’s business. If, because of the nature of an organization’s business, there is a substantial risk that certain types of criminal conduct may occur, the organization shall take reasonable steps to prevent and detect that type of criminal conduct. For example, an organization that, due to the nature of its business, employs sales personnel who have flexibility to set prices shall establish standards and procedures designed to prevent and detect price-fixing. An organization that, due to the nature of its business, employs sales personnel who have flexibility to represent the material characteristics of a product shall establish standards and procedures designed to prevent and detect fraud.

(iii) The prior history of the organization. The prior history of an organization may indicate types of criminal conduct that it shall take actions to prevent and detect.

(B) Prioritize periodically, as appropriate, the actions taken pursuant to any requirement set forth in subsection (b), in order to focus on preventing and
detecting the criminal conduct identified under subparagraph (A) of this note as most serious, and most likely, to occur.

(C) Modify, as appropriate, the actions taken pursuant to any requirement set forth in subsection (b) to reduce the risk of criminal conduct identified under subparagraph (A) of this note as most serious, and most likely, to occur.

**Background:** This section sets forth the requirements for an effective compliance and ethics program. This section responds to section 805(a)(2)(5) of the Sarbanes-Oxley Act of 2002, Public Law 107–204, which directed the Commission to review and amend, as appropriate, the guidelines and related policy statements to ensure that the guidelines that apply to organizations in this chapter “are sufficient to deter and punish organizational criminal misconduct.”

The requirements set forth in this guideline are intended to achieve reasonable prevention and detection of criminal conduct for which the organization would be vicariously liable. The prior diligence of an organization in seeking to prevent and detect criminal conduct has a direct bearing on the appropriate penalties and probation terms for the organization if it is convicted and sentenced for a criminal offense.

**Historical Note:** Effective November 1, 2004 (see Appendix C, amendment 673). Amended effective November 1, 2010 (see Appendix C, amendment 744); November 1, 2011 (see Appendix C, amendment 758).

**EFFECTIVE November 1, 2011**
United States Sentencing Commission

[End Appendix C]
APPENDIX D
WCU REPORTING COMPLIANCE CALENDAR

[Begins on the next page]
<table>
<thead>
<tr>
<th>MONTH</th>
<th>DIVISION</th>
<th>ACTIVITY</th>
<th>CITATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>JAN</td>
<td>A&amp;F</td>
<td>1098 Forms</td>
<td>26 U.S.C. § 6041</td>
</tr>
<tr>
<td>JAN</td>
<td>A&amp;F</td>
<td>1099 Forms</td>
<td>26 U.S.C. § 6050(N)</td>
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<td>26 CFR § 1.6041-1</td>
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<td>JAN</td>
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Mary Ann Lochner, General Counsel

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| AUG | A&F | New Hire Report | NCGB §110-129, 2 |
| AUG | A&F | Sales and Use Tax Form E-500 | NCGB §105-164, 16 |
| AUG | A&F | Transmit Federal Tax and FICA Tax | 26 CFR §1.6041-1 |
| AUG | Student Affairs | ASG Collection Receipts Remittance | UNC BoG action of 3/2/2002 |
| SEP | A&F | EO50 Enhanced Purchasing | NCGB §143-59 |
| SEP | A&F | Financial Aid Availability Information | 34 CFR §§668.42 and 668.43 et seq. |
| SEP | A&F | HUB Report | Executive Order No. 13 |
| SEP | A&F | New Hire Report | NCGB §110-129, 2 |
| SEP | A&F | Sales and Use Tax Form E-500 | NCGB §105-164, 16 |
| SEP | A&F | Transmit Federal Tax and FICA Tax | 26 CFR §1.6041-1 |
| SEP | A&F | Veterans' Employment Report | 41 CFR §86-250.10 |
| SEP | Student Affairs | ASG Collection Receipts Remittance | UNC BoG action of 3/2/2002 |
| SEP | Chancellor | IPEDS | 41 CFR §60-1, 7 |
| OCT | A&F | 941 Reconciliation to IRS | 26 CFR §1.6041-1 |
| OCT | A&F | Annual Security and Fire Safety Report | 20 USC §1092(f) |
| OCT | A&F | EO50 Enhanced Purchasing | NCGB §143-59 |
| OCT | A&F | Equity in Athletics | 34 CFR §§668.41 and 668.47 |
| OCT | A&F | New Hire Report | NCGB §110-129, 2 |
| OCT | A&F | Personnel Data File | UNC-GA |
| OCT | A&F | Quarterly Income Tax Withholding | NCGB §105-163, 6 |
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| DEC | A&F | Withholding exemption certificates | 26 CFR §31.3402(f)(2)-1(c)(3) |
APPENDIX E
WCU 2013 - 2014 RISK REGISTER

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