

## **Title: UNIVERSITY CONTROLLER'S CODE OF CONDUCT / ETHICS**

The University of North Carolina at Asheville is a State supported institution and as such is held up to high standards of conduct in its service and business activities/functions. State agencies such as the University of North Carolina – General Administration (UNC-GA), Office of State Budget and Management (OSBM), Office of State Purchasing and Contract (OSPC), Office of State Personnel (OSP), Office of the State Controller (OSC), and the Office of State Auditor (OSA) exercise oversight responsibilities and establish rules and regulations over the operations of the University. Management is responsible for and establishes controls and safeguards to ensure that such rules and regulations are complied with.

As a State supported institution, the University is also held up to close scrutiny by the public and is responsive to all questions regarding the use of State funds. In addition:

- Illegal acts are promptly reported to the State and to Campus Security.
- Management takes appropriate action to address all control weaknesses highlighted by self-evaluations and by internal or external audits.
- Provisions of the State Executive Budget Act are followed.
- Timely and accurate reporting is made to UNC-GA, OSBM, OSC and OSA.
- Information and assistance requested by the OSA is provided promptly.
- Journal entries made for financial reporting are supported with appropriate supporting documentation.
- The annual financial statements and tax returns are completed in a timely manner, are fairly stated in all material respects, and are in accordance with the established reporting standards.
- Decisions and responses to questions are done so with due care, competence, diligence, and without misrepresentation of the facts.
- Employees act with honesty and integrity and avoid relationships that would appear to be a conflict of interest.
- Employees interact with customers, fellow employees and others in a businesslike manner, using ethical behavior, proper communication, a professional attitude, and due respect.
- Employees are responsive to the need for security of information and computers.
- Employees are responsible for the assets and resources entrusted to them.
- Employees are responsive to communicating to their supervisor or to the University Controller observations of questionable behavior or of potential abuse or illegal acts.

## **UNIVERSITY- WIDE - CODE OF CONDUCT / ETHICS REFERENCES:**

### **Hotline for Potential Fraud, Waste or Abuse of State Funds:**

Primary hotline: <http://www2.unca.edu/news/reportfraud.html>

<http://www.reportlineweb.com/unca>

<http://www.ncauditor.net/>

### **UNC Asheville Internal Audit and Internal Audit Fraud Report Form**

<http://www2.unca.edu/audit/>

Audit Report Form, PDF version: <http://www2.unca.edu/audit/AuditReport.pdf>

### **Outside Activities, Employment, and Directorships:**

<http://www2.unca.edu/policies/46.pdf>

### **Data Management & Usage:**

<http://www2.unca.edu/policies/74ab.pdf>

<http://www2.unca.edu/policies/72.pdf>

### **Protection for Reporting Improper Government Activities:**

<http://www2.unca.edu/policies/106.pdf>

Approved by: John Pierce

Approved on: 7/21/10

Next review: 7/21/12