Cycle 2 Internal Control Assessment (ICA) training will be held twice during the fall semester in the Human Resources training room. Watch for the fall training dates to be published in the next newsletter.

Employee Conflict of Interest Policy

University of Mississippi employees have a legal and ethical responsibility to maintain University and personal compliance with State ethics and other laws regarding employee conflicts of interest. Under State ethics laws, it is a breach of ethical standards (wrong) for an employee to use his position at the University to obtain any sort of financial gain for himself or a family member, other than the employee's compensation. A conflict of interest would include, but is not limited to, an employee's participation directly or indirectly in procurement when: (a) the employee or any immediate member of the employee's family has a financial interest pertaining to the procurement; (b) a business organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; (c) any other person, business, or organization is involved in the procurement with which an employee or any member of an employee's immediate family is negotiating or has an arrangement concerning prospective employment. Under some circumstances, an employee's spouse may benefit from a contract with the University if the employee does not have direct or indirect
control over the contract. For further information, please consult the Mississippi Code of 1972, Annotated, Sections 25-4-101 et seq., and Section 1200 of the Policies and Bylaws of the Board of Trustees for Institutions of Higher Learning. To ensure compliance, conflict of interest language has been added to all University payment documents, as well as the purchase requisition (PR) and purchase order (PO). If you are involved in authorizing a request for, or setting up a vendor, processing a PR or PO, or submitting an HR Form 13 or a Request for Payment form, consider whether a conflict of interest might exist. If you are in doubt, please contact Procurement Services, Human Resources, Internal Audit, or the University Attorney's office for clarification. Do not hesitate to ask for additional information or a ruling if there is any doubt regarding the relationship of an employee or an employee's family member to the payee or payment recipient. At times it may seem logical or even make good business sense to allow for a compromise to this policy; but even a procurement that seems to serve the University's interest may nevertheless be illegal. If a transaction violates State ethics laws, full restitution of all funds involved may be required, and an employee who violates state ethics laws may also be subject to disciplinary action, up to and including TERMINATION, as well as CRIMINAL PROSECUTION by the State of Mississippi.

The above policy may be found online within the policy directory at the following link:

http://secure4.olemiss.edu/umpolicyopen/ShowDetails.jsp?istatPara=1&policyObjidPara=10656208
Current Audit Cycle

Cycle 2 of the Internal Control Assessments (ICA) has begun; all departments will be audited within this cycle. Prior to each audit, department heads will be notified of start dates and asked for preliminary information. Once notification is received, department heads should inform **ALL** departmental employees of the upcoming audit, as five departmental computers (not just within the administrative office) will be randomly selected for testing. Other areas to be reviewed will be discussed in more detail in ICA training. We recommend someone from each department attend an ICA Cycle 2 training session.


A sample of the Cycle 2 Policies and Procedures Manual is now available upon request. If you are interested in receiving a copy, email auditing@olemiss.edu or call 7017.

External Reviews or Audits on Sponsored Projects Policy

Primary responsibility for the fiscal administration of a grant or contract lies with the Principal Investigator. If a request or visit is made by a sponsoring agency for any type of review or audit (i.e. program review, desk audit, etc.), the agency representative must be directed to the Accounting Office for coordination of the work. Any audit report sent directly by a sponsoring agency to the
Principal Investigator or to his/her department must be sent to the Accounting Office for coordination of a response. Any unresolved audit disallowance will be the responsibility of the Principal Investigator and his/her department.

**EthicsPoint**

Effective January 9, 2012, each of the IHL universities implemented EthicsPoint. EthicsPoint is a reporting system through which employees, students, and others have an effective means of reporting behavior that appears inappropriate (i.e. unethical, criminal, or other inappropriate behaviors) or in violation of university policies. The system is designed to protect the identity of individuals reporting suspect behavior by providing a means of indirect and anonymous two-way communication. We encourage employees to report legitimate concerns through the EthicsPoint system via the internet [https://secure.ethicspoint.com/domain/media/en/gui/31500/index.html](https://secure.ethicspoint.com/domain/media/en/gui/31500/index.html) or telephone (toll free: 877-310-0424).

The University of Mississippi is committed to maintaining the highest standards of moral and ethical behavior in all areas and asks for your cooperation in ensuring that our University is practicing the highest levels of ethical conduct.