



Mobile Communication Resources

Policies and Procedures

These Mobile Communication Resources Policies and Procedures provide guidelines to ensure that cell phones, PDA's, and other mobile communication resources supported by the University are appropriately approved and documented with a business purpose that benefits the University.

Disbursement Control and Accounts Payable

General Information: (213) 740-2281

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SECTION 1 DEFINITIONS / POLICY PURPOSE / DEPARTMENTAL CONTROLS

1.1 DEFINITIONS OF MOBILE COMMUNICATION DEVICES AND SERVICES

This policy applies to mobile communication devices and services, collectively 'mobile communication resources.' The terms mobile communication 'devices' and 'services' are defined below.

- **MOBILE COMMUNICATION DEVICES** – Mobile communication 'devices' are defined herein as cellular or satellite phones, personal digital assistants (PDA), and other mobile instruments that facilitate voice and data communications. Pagers and two-way radios are not considered mobile communication devices.
- **MOBILE COMMUNICATION SERVICES** – A mobile communication 'service' is defined herein as the device's respective service provider, such as, but not limited to, AT&T, T-Mobile, and Verizon.

Not covered by these policies are laptops, personal computers, telephones, facsimile machines, and communication services (DSL, cable, etc.) purchased for use in non-University premises, such as in home offices. Reference the University's [Expenditure Policies and Procedures](http://www.usc.edu/policies) for applicable guidelines (www.usc.edu/policies).

1.2 POLICY PURPOSE

These policies and procedures provide University departments with guidelines to ensure that University funds used to support mobile communication resources are appropriately approved and documented with a business purpose that benefits the University. These policies and procedures also explain when use of a mobile communication resource may result in taxable income to the employee due to personal calls.

Unauthorized payments for mobile communications resources or excessive personal use of resources paid for by the University is considered a misappropriation of University funds and is subject to disciplinary processes of the University.

1.3 DEPARTMENTAL CONTROLS

Compliance with this policy will require Senior Business Officers and Authorized Signers to adhere to the [Expenditure Policies and Procedures](#), in particular Section 1, which explains how Senior Business Officers and authorized signers are responsible for approving the use of departmental funds.

To facilitate the administration of this policy, Senior Business Officers are further required to i) maintain within the department's business office a list of employees whose mobile communication resources are supported by the University, ii) conduct periodic departmental reviews to ensure approvals, business purpose, and support documentation are obtained in compliance with this policy, and iii) assist with document production during University or outside audits.

Compliance with this policy will require Home Department Coordinators to follow procedures articulated in the [Payroll User's Guide](#).

As with all purchasing and expenditure policies, additional constraints may be imposed by a Senior Vice President, Vice President, Dean or Director within his/her organizational unit. These constraints should be monitored by internal controls within the organizational unit.

SECTION 2 BUSINESS PURPOSE / REIMBURSEMENT FOR OCCASIONAL USE / AUDITS

2.1 BUSINESS PURPOSE

When an employee's job duties require use of a mobile communication resource to facilitate University business, a University department may allocate funds to support such a resource. The department head, director-level or equivalent may authorize use of University funds for mobile communication resources, provided the authorization is obtained in writing and funding is based on a documented business need that benefits the University. The different procedures (based on method of payment) for documenting a business need and obtaining written authorization are addressed in Section 4, Figure A.

In general, mobile communication resources may be assigned to employees when the nature of their work requires wide mobility and simultaneous access to the telephone and/or Internet as illustrated by, but not limited to, the following examples:

- Frequently out of the office on University business or travel;
- Typically works in the field or at job sites where alternative communication devices (land line phones and desk top computers) are not readily available;
- Job duties require being "on call" to frequently respond to work calls outside of regular business hours; and
- Job duties require being "on call" for University-related emergency/disaster response.

2.2 REIMBURSEMENT FOR OCCASIONAL BUSINESS USE

When having a mobile communication resource is of minimal benefit to the University, University funds may not be used to support a payroll allowance, full direct payment (ITS direct bill, purchase order, or check request) or full reimbursement (personal funds or Travel^{Plus} Card). In cases where an employee only occasionally uses a mobile communication resource for University business, the employee may request reimbursement for business calls made using their personal resource at a rate of \$.10 per minute. When requesting a \$.10 per minute reimbursement request, a business purpose for each call must be provided in the University's WEBBAQ.Quick Expense Report process (QE Report). Statements confirming length of call must be submitted with the QE Report.

2.3 LACK OF BUSINESS PURPOSE DURING AUDIT

The Department of Disbursement Control and Accounts Payable may conduct periodic and random audits of mobile communication resources, regardless of the form of payment used, to confirm the business purpose and authorization. Note below the consequences of an audit that reveals that a mobile communication resource was supported by the University without being substantiated by a business purpose and/or supported by an allowable authorization.

- **SUPPORTED BY A PAYROLL ALLOWANCE** – If the mobile communication resource was supported in the form of a payroll allowance and an audit reveals the lack of a business purpose and/or an authorization (Section 4, Figure A), the payroll allowance will be revoked for subsequent months until proper justification is provided. If the payroll allowance for the audited period was already paid to the employee, the department must report it to University Payroll Services as a payroll overpayment. When the net overpayment reimbursement amount has been calculated, the employee should reimburse the University the overpayment amount.

- **PAID OR REIMBURSED BY USC** – If the mobile communication resource is supported in full by the University through a direct payment (ITS direct bill, purchase order, or check request) or reimbursement (personal funds or Travel^{Plus} Card) and an audit reveals the lack of a business purpose and/or an authorization (Section 4, Figure A), the University will report and withhold taxes for income and employment purposes on the employee’s W-2 “Wage and Tax Statement” the entire amount paid by the University for the mobile communication resource for the period called into question.

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SECTION 3 SERVICES PLANS / SERVICE PLAN ASSESSMENTS / STATEMENT REVIEWS / DEVICE AND ACCESSORY PURCHASES / DEVICE OWNERSHIP

3.1 SERVICE PLANS

Departments should select cost-effective mobile communication service plans that reflect the anticipated business use.

First, the department should determine a reasonable number of plan minutes per month needed to conduct business. Second, the department should select the lowest-cost plan to accommodate the business need. For example, if reasonable business usage is 700 minutes per month and plan choices are 500, 800, or 1200 minutes per month, the department should select the 800-minute plan.

USC's Information Technology Services (ITS) can be consulted for guidance in identifying a reasonable plan ([Appendix A](#)).

Use of 'retail' plans (e.g. plans available to the general public) is discouraged as they are typically more expensive than the plans negotiated by ITS.

3.2 SERVICE PLAN ASSESSMENTS

Prior to the renewal of any mobile communication service plan, the employee and supervisor should adjust service contracts so that they continue to accurately reflect the business-related use. This review should also be conducted to make certain that departments are not overpaying for underutilized service plans or paying penalties for exceeding limits. The need to adjust service plans to reflect business-related use extends to employees receiving a mobile communication resource payroll allowance.

ITS is available to assist departments whose service plans are negotiated by ITS to "true" their plans (e.g., adjust either up or down), according to historical cycles ([Appendix A](#)).

3.3 STATEMENT REVIEWS

Section 3.3 does not apply to mobile communication resources paid via a payroll allowance.

If the mobile communication service is supported in full by the University through a direct payment (ITS direct bill, purchase order, or check request) or reimbursement (personal funds or Travel^{Plus} Card), it is the responsibility of the mobile communication resource holder to review cell phone and/or PDA service statements on a monthly basis to ensure charges are accurate and to determine if any quantifiable incremental costs due to personal use were incurred by the University (Section 5).

3.4 DEVICE AND ACCESSORY PURCHASES

If the University supports a mobile communication resource via a payroll allowance, costs for mobile communication devices and accessories are considered part of the payroll allowance rate and can not be reimbursed or paid at actual cost.

If the mobile communication resource is supported in full by the University through a direct payment (ITS direct bill, purchase order, or check request) or reimbursement (personal funds or Travel^{Plus} Card), actual costs for mobile communication devices and accessories can be paid via any of the payment methods listed in Section 4.1. Mobile communication resource holders should be cost conscious when

selecting devices and accessories, and should select devices and accessories with features needed for business.

3.5 DEVICE OWNERSHIP

When a mobile communication device is paid for by the University, regardless of payment method used, it is University property and should be checked on the Employee Inventory Form (<http://policies.usc.edu/forms/forms.html>). Upon termination, University-owned devices need to be returned to the University and services disconnected and/or transferred. The department has responsibility for ensuring that service payments to mobile communication resource providers are discontinued upon termination.

Because employees who have mobile communication resources supported by an allowance do not have their actual device costs paid for by the University (Section 3.4), the device is not considered University property.

**SECTION 4
PAYMENT METHODS, SUPPORT DOCUMENTATION, AND APPROVALS / SPONSORED
PROJECT PARAMETERS / FAMILY PLANS**

4.1 PAYMENT METHODS, SUPPORT DOCUMENTATION AND APPROVALS

When a department decides to allocate funds to support the business use of a mobile communication resource for an employee, the department must submit or retain support documentation and approvals as charted in Section 4 Figure A (next page). Reference the University's Expenditure Policies and Procedures for the University's receipt definition and receipt retention requirements.

The University prefers to support mobile communication resources via a payroll allowance, for reasons specified in Section 6.

1. Payroll Allowance (preferred)
2. Procurement Card
3. Travel ^{Plus} Card
4. Reimbursement
5. Check request to vendor
6. Information Technology Services (ITS) direct bill
7. Purchase order to vendor

As is the case with all University expenditures, mobile communication resource holders may not submit a duplicate claim to the University using more than payment sources.

Support by the university, regardless of the payment method used, can be discontinued at any time.

4.2 SPONSORED PROJECT PARAMETERS

If the mobile communication resource cost is allocated in full to a sponsored project account (an account number that begins with the number '5'), the device and service must exclusively benefit the project and may not be used to benefit the University or other projects.

Therefore, if the mobile communication resource is allocated in full to a '5' account through a direct payment (ITS direct bill, purchase order, or check request) or reimbursement (personal funds or Travel ^{Plus} Card), advanced approval is required from Financial Analysis (Appendix A). Furthermore, a mobile communication payroll allowance cannot be funded by a sponsored project account without advance approval.

A copy of the email approval from Financial Analysis must be submitted with the payment request (if processed as a reimbursement, check request, or purchase order) or must be on file in the department (if paid as a payroll allowance or on a P-Card). The resource must be on the Exception List, if paid via ITS direct bill (Appendix A).

Personal use of a mobile communications resource that is funded by a Sponsored Project is subject to the University's limitations, which are addressed in Section 5.

4.3 FAMILY PLANS

Under no circumstances will the University pay for or reimburse a family member's mobile communication resources.

Figure A: Payment Methods, Support Documentation, Approvals, and Retention

Payment Methods	Support Documentation	Approvals	Frequency of Approvals	Retention
Monthly Payroll Allowance (for Service only)	<p><u>Employee Data Form</u> with amount of allowance identified</p> <p>Attach <u>Mobile Communication Resource Authorization Form</u> to <u>Employee Data Form</u></p>	<p><u>Employee Data Form</u> signed by Home Department Coordinator</p> <p><u>Mobile Communication Resource Authorization Form</u> signed by director or equivalent</p>	<p><u>Employee Data Form</u> submitted each fiscal year</p> <p><u>Mobile Communication Resource Authorization Form</u> attached each fiscal year</p>	<ul style="list-style-type: none"> • <u>Employee Data Form</u> obtained from University Payroll Services • <u>Mobile Communication Resource Authorization Form</u> obtained from Disbursement Control • Submit both <u>Forms</u> to Payroll Services • Retain copies for four (4) years in department (okay to retain original <u>Mobile Communication Resource Authorization</u> in Department) • No other documentation needs to be submitted or retained
P-Card	Attach mobile resource statements and a written business purpose to P-Card statement	P-Card statement signed by cardholder and director or equivalent	Monthly	Retain support documentation and approvals within the department for four (4) years (unrestricted accounts) or four (4) years after final project payment or completion of final audit (sponsored project accounts).
Travel^{Plus} Card or Reimbursement	Attach mobile resource statements and a written business purpose to QE Report	QE Report signed by reimbursee and director or equivalent and imprinted with Expenditure Card;	Monthly	<ul style="list-style-type: none"> • Mail approved hardcopy QE Report with support documentation to Disbursement Control • Retained centrally in WEBBA
Check Request to Vendor	Attach mobile resource statements to and a written business purpose in a Form Check Request	Form Check Request imprinted with Expenditure Card	Monthly	<ul style="list-style-type: none"> • Mail or deliver hardcopy Form Check Requests with support documentation to Disbursement Control • Retained centrally in WEBBA
ITS Direct Billing	Attach mobile resource statements to <u>Mobile Communication Resource Authorization Form</u>	Sign <u>Form</u> by director or equivalent	Sign <u>Form</u> each fiscal year	<ul style="list-style-type: none"> • <u>Form</u> obtained from Disbursement Control • Attach support documentation to <u>Form</u> • Retain within department for four (4) years
Purchase Order to Vendor	<u>Mobile Communication Resource Authorization Form</u>	Sign <u>Form</u> by director or equivalent	Sign <u>Form</u> each fiscal year	<ul style="list-style-type: none"> • <u>Mobile Communication Resource Form</u> obtained from Disbursement Control • Retain <u>Form</u> in department for four (4) years. • Submit Requisition to Purchasing Services • Submit statements referencing Purchase Order Number to Accounts Payable for payment

SECTION 5 PERSONAL USE OF RESOURCE

5.1 PERSONAL USE OF RESOURCE

Use of University supported mobile resources for personal calls is permitted only as described below.

- **SUPPORTED BY A PAYROLL ALLOWANCE** – Because the University has based the payroll allowance rate on the portion of the mobile communication resource needed for business, personal use of the mobile resource is permitted. However, employees are responsible for personally paying the entire mobile resource bill, including costs incurred i) for both personal and business calls, ii) above the received payroll allowance amount, and iii) for devices and accessories.
- **PAID OR REIMBURSED BY USC** – If the mobile communication service is supported in full by the University through a direct payment (ITS direct bill, purchase order, or check request) or reimbursement (personal funds or Travel^{Plus} Card), the mobile communication service may be used for personal use provided that such use is incidental and does not burden the University with quantifiable incremental costs. Supervisors who anticipate that their employees will use their mobile communication resources for personal calls beyond an incidental level must discontinue paying for the mobile communication services in full and, instead, either reimburse the employee for actual business use (Section 2.2) or have their mobile communication services supported via a payroll allowance (Section 6).

5.2 PERSONAL USE DURING AUDIT

Section 5.2 does not apply to mobile communication resources paid via a payroll allowance.

If the mobile communication service is supported in full by the University through a direct payment (ITS direct bill, purchase order, or check request) or reimbursement (personal funds or Travel^{Plus} Card) and if an employee uses a mobile communication service for incidental personal use and such use results in quantifiable incremental costs to the University, the employee must reimburse the University for expenses associated with personal use. For example, if personal use results in exceeding the service plan limit, the employee should reimburse the University the difference between the service plan limit and the overage. The service plan limit is established to meet only the business purpose of the device; not personal usage.

Checks for payment of expenses associated with personal use that has resulted in quantifiable incremental costs owed to the University should be made out to the University of Southern California and submitted to the employee's business office for deposit. Checks must be submitted to the department within three (3) months of the applicable billing statement.

If an audit identifies quantifiable incremental costs associated with incidental personal use, the University will report and withhold taxes for income and employment purposes on employee's W-2 "Wage and Tax Statement" the entire amount of the mobile resource for the period called into question.

SECTION 6 PAYROLL ALLOWANCE DETAILS

6.1 OVERVIEW OF PAYROLL ALLOWANCE OPTION

The University prefers to support a mobile communication resource via a payroll allowance. The payroll allowance supports the portion of the mobile communication resource needed for business without the administrative burden of retaining monthly statements and distinguishing business from personal use. The allowance also assures appropriate tax treatment of the resource.

A payroll allowance for mobile communication resource will increase the employee's gross income, and the amount will be subject to income and employment taxes. Therefore, the actual net amount received by the employee for the payroll allowance will depend on the individual employee's tax status (e.g. income tax bracket, number of reductions).

No benefits are taken from the allowance amount, including retirement contributions.

The allowance is subject to the University's fringe overhead. Therefore, an allowance to an employee of \$100 per month will create an expense to the department's budget \$100 + the current fringe overhead rate.

6.2 MAXIMUM PAYROLL ALLOWANCE RATE

The payroll allowance rate should be established based on the portion of the mobile communication resource needed for business (Section 3). However, the maximum payroll allowance rate may not exceed \$200 / month / person. Amounts exceeding the maximum require approval from a Vice President / Dean.

6.3 PROCESSING PAYROLL ALLOWANCES

To establish a payroll allowance, the Home Department Coordinator must indicate the amount of the payroll allowance and provide an original signature on the University Payroll Services' Employee Data Form (Appendix A). Additionally, a copy of the Mobile Communication Resource Authorization Form (Appendix A) signed by a director or equivalent and including the business purpose must be attached. University Payroll Services does not return forms to the Department. The Department must retain copies of the two forms within the department for four (4) years. No other support documentation (e.g. statements) needs to be retained or submitted under the payroll allowance option.

When processing a payroll allowance, use the following Object Code and Earn Type:

- **OBJECT CODE** – The object code for mobile communication services: 14242.
- **EARN TYPE** – The earn type for mobile communication services: MOBERN.

Because University Payroll Services needs to verify approvals and business purpose, the payroll allowance amount can neither be entered directly into the Budget Development System (BDS) nor into the employee funding screen in the Payroll system.

Departments may stop or change the allowance at any time. To discontinue or change the amount of a payroll allowance for an employee continuing on active payroll status, the Home Department Coordinator must notify University Payroll Services of the discontinuation or change with an Employee Data Form. At least one month notice is required to make the adjustment.

6.4 ALLOWANCE PAYROLL CYCLE

For employees paid on the biweekly pay frequency, half of the payroll allowance will be paid on the employee's first paycheck of the month and the second half will be paid on the employee's second paycheck of the month, for a total of 24 payments each year. There are 26 pay cycles each year. Two (2) pay cycles each year will not have allowance portions.

For employees paid on the monthly pay frequency, the payroll allowance will be paid on the employee's monthly payroll.

6.5 COST FOR DEVICES

See Section 3.4

6.6 COSTS INCURRED BEYOND PAYROLL ALLOWANCE

Any costs incurred by the employee for the mobile communication resource beyond the payroll allowance amount are the employee's personal responsibility. Costs incurred above the payroll allowance amount will not be paid or reimbursed by the University.

If an employee's payroll allowance rate needs to be adjusted because the current payroll allowance rate does not accurately reflect the portion of the mobile communication resource needed for business, an Employee Data Form needs to be submitted to University Payroll Services, as charted in Section 4 Figure 1.

SECTION 7 DRIVER SAFETY / SAFEGARDS / INSURANCE

7.1 DRIVER SAFETY

Effective July 1, 2008, the State of California requires drivers to use hands-free accessories when using a mobile communications device while operating a motor vehicle. This California law applies to the operation of all motor vehicles, including, but not limited to, cars, vans, trucks, buses, electric carts, and chariots.

Use of mobile devices while operating a motor vehicle is strongly discouraged, even when a hand-free accessory is available. If it is absolutely necessary to use the device, University employees driving a motorized vehicle should (i) be familiar with the mobile device and its features, (ii) position the mobile device so that it is within easy reach, (iii) let the person with whom the driver is speaking know that a vehicle is being driven, (iv) suspend the call in heavy traffic or hazardous conditions, (v) not take notes or look up information while driving, (vi) drive sensibly and periodically assess the traffic, and (vii) place calls only when not moving or before pulling into traffic.

University employees driving during the course of duty, regardless of vehicle ownership, are required to comply with all local and state driving regulations, in any jurisdiction in which they are driving. Any resulting citations are the sole responsibility of the employee; citations will not be reimbursed by the University.

Failure to operate a motor vehicle in accordance with the law while in the course of conducting University business is cause for disciplinary action including termination. For faculty, disciplinary action will follow the procedures set out in the [Faculty Handbook](#).

7.2 SAFEGUARDING RESOURCES AND DATA

The employee is responsible for safeguarding the mobile device, controlling its use, and protecting its data. No data that requires enhanced protection, as defined in the University's [Information Security Policy](#), may be stored on any mobile communication resource in an unencrypted state (www.usc.edu/policies).

7.3 INSURANCE COVERAGE

At the department's discretion and expense, an insurance policy that covers any lost, stolen, or damaged mobile device owned by the University may be purchased by the department. However, before purchasing such insurance, departments should determine the cost effectiveness of such coverage.

Note that the University's self-insurance policy through Risk Management ([Appendix A](#)) only covers claims resulting from theft if over \$25,000 (per occurrence), and from loss if over \$5,000 (per occurrence). Because of these high deductibles, replacing a lost, stolen, or damaged mobile communication resource through the University's self-insurance coverage is unlikely. Lost or stolen mobile communications resources should be reported to the USC Department of Public Safety.

APPENDIX A

The following departments are referenced in the Mobile Communication Resources Policy and Procedures.

■ ACCOUNTS PAYABLE

- www.usc.edu/dc
- The Department of Accounts Payable has responsibility for processing invoice payments against purchase orders. Contact Accounts Payable at: (213) 740-9794.

■ DISBURSEMENT CONTROL

- www.usc.edu/dc
- The Mobile Communication Resource Authorization Form can be downloaded from: www.usc.edu/dc/forms. The Department of Disbursement Control has responsibility for paying Check Requests and Quick Expenses Reports. Disbursement Control also has responsibility for administering the Procurement Card and Travel^{Plus} Card programs, and for auditing expenses. Contact Disbursement Control at (213) 740-9794.

■ FINANCIAL ANALYSIS

<http://fbs.usc.edu/depts/ofa/>

Financial Analysis should be petitioned for direct billing of mobile communication resources on a sponsored project account by sending an email to: jmt@usc.edu.

- **INFORMATION TECHNOLOGY SERVICES (ITS)**

http://www.usc.edu/its/pricing/additional_voice/cellular.html.

The Mobile Communication Resource Authorization Form can be downloaded from: www.usc.edu/dc/forms. Information Technology Services (ITS) provides schools and units with an array of core telephone and computing services, along with optional, enhanced services. ITS maintains contracts with mobile communication service providers.

■ PAYROLL SERVICES (UNIVERSITY)

<http://usc.edu/payroll>

The Employee Data Form can be downloaded with payroll access from:

<http://ais-ss.usc.edu/ppbsd/doc/UPSppbs.html>. University Payroll Services processes all payroll checks and direct deposits. The office also has responsibility for reporting applicable expenses as income. Contact University Payroll Services at: (213) 740-8855 (UPC) or (323) 442-2775 (HSC).

■ PURCHASING SERVICES

www.usc.edu/purchasing

Purchasing Services is responsible for processing requisitions into purchasing orders. Contact Purchasing Services at: (213) 740-9794.

■ TRAVEL MANAGEMENT AND CORPORATE CARD SERVICES

www.usc.edu/pcard

The Department of Travel Management and Corporate Card Services has responsibility for the University's Procurement Card program. Contact Travel Management and Corporate Card Services at: (213) 740-9794.

■ **UNIVERSITY POLICIES**

<http://www.usc.edu/policies>

- The University policy web pages are maintained by Administrative Operations, Policy Development and Communication. Individuals seeking interpretation of a particular policy should contact the department noted in that policy. Questions about how to access policies, find answers to particular policy questions, or concerning the protocol for establishing or changing University policy may be sent to mceldown@usc.edu or (213) 821-8103.

■ **RISK MANAGEMENT**

<http://capsnet.usc.edu/Risk/>

The Department of Risk Management should be contacted if University items are lost or stolen and a claim needs to be processed. Contact Risk Management at: (213) 740-7518.