

#### MIDDLE TENNESSEE STATE UNIVERSITY

Office of Compliance and Enterprise Risk Management

## **Compliance Tip of the Month #1**

# **Arrangements and Gifts**

When accepting in-kind services and/or gifts, the following are compliance and risk management tips to remember:

- 1. **MTSU Policy.** Policy 659 *Gifts, Prizes, and Awards* provides procedures and documentation regarding the acceptance of gifts of a certain amount, as well as outlines the IRS reporting information required for certain gift amounts.
- 2. **Federal and State regulations.** If a service, gift, or service arrangement could provide the appearance of violating a federal or state regulation, and/or actually does violate such regulations, avoid accepting the gift or service. Such federal and state regulations may include, but may not be limited to, any of the following:
  - a. IRS rules and reporting requirements (*Note:* the value of the in-kind gift for an individual or agency may not be the same as the value the IRS prescribes to the in-kind gift, or allows, for tax purposes. For example, gifts of time and service are not generally considered tax deductible. Additionally, the value of a charitable donation/contribution is the reporting responsibility of the donor and not MTSU. Gifts to MTSU also must be related to the University's mission; therefore, the gift must be program-related (academically or athletically), or related/aligned in some other way to MTSU's mission).
  - b. Healthcare regulations and statutes (*Note:* healthcare regulations and statutes may include such laws as Fraud and Abuse, Anti-Kickback, Beneficiary Inducement Statute, False Claims Act, prohibitions on Upcoding, prohibitions on Undercoding, violations of provider insurance contract provisions, and others).
  - c. Rules and/or regulations from the U.S. Department of Health and Human Services, such as those from the National Institutes of Health or the Office for Human Research Protections.
  - d. State of Tennessee, Financial Integrity Act of 1983, T.C.A. § 9-18-102.

For questions, guidance, or additional information regarding in-kind services, gifts, or service arrangements, please contact any of the following offices:

- Office of Business and Finance Finance and Accounting Departments
- Office of Compliance and Enterprise Risk Management
- Office of University Advancement (Foundation)

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### **Compliance Tip of the Month #2**

# Records Retention: Revised Database, Annual Destruction Database, and State RDA Changes

The MTSU Records Retention Database ("Database") has reopened, and changes have been made to the Database to better assist with records information capture, processing, and State reporting. A series of training sessions has been scheduled for Records Coordinators by our Records Officer, Mrs. Carroll Lewis, to discuss:

- 1. State of Tennessee Records Management Division RDA/Statewide Classification Changes
- 2. Changes to the Database
- 3. Certificate of Records Destruction Procedural Changes
- 4. Database Instructions
- 5. Annual Records Destruction Days for October 2018

In addition, the email address for Records Management and Records Retention questions has changed. The new email address is RDAretention@mtsu.edu.

Thank you, and have a great month of July.

Contact: Carem@mtsu.edu
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