UPMC POLICY AND PROCEDURE MANUAL

POLICY: HS-AC0500 * INDEX TITLE: Accounting

SUBJECT:Travel and Business ExpensesDATE:December 22, 2009

I. <u>POLICY</u>

It is the policy of UPMC to reimburse all employees and, in some cases, non-employees with business relationships to UPMC, for substantiated business-related expenditures. This includes expenses incurred while traveling on approved UPMC business or educational trips.

II. <u>PURPOSE</u>

The purpose of this policy is to document the expenses that UPMC will reimburse. In all cases Internal Revenue Service (IRS) statutes will be followed to determine if any tax ramifications to the recipient exist.

III. <u>SCOPE</u>

All UPMC employees (unless specifically excluded by Executive Management or governed otherwise (e.g., government or physician contracts)) are required to comply with this policy. If an employee violates this policy, UPMC may take one or more of the following actions:

- Delay or deny reimbursement.
- Impose corrective action or terminate employment based on management discretion and applicable laws.
- Facilitate taxation on reimbursements (treat as additional compensation).

The IRS requires documentation sufficient to substantiate the amount, date/time, location, and business purpose of the expense. Employees are expected to keep costs at a reasonable level.

Travel advances will not be issued to employees. Currently, travelers must use a personal credit card or eVoucher.

IV. <u>EMPLOYEE RESPONSIBILITY</u>

Each employee is responsible for the following:

- Determining if there is an alternative means of meeting business objectives without traveling. Teleconferencing or videoconferencing may meet business needs and result in less cost and less time away from home and work.
- Reasonably managing how UPMC's funds are spent and providing details as to the business reasons for those expenses through the submission process.
- Ensuring that all expenses incurred are in compliance with the standards of business conduct set out in other UPMC policies and other company guidelines regarding ethical conduct. Refer to http://compliance.infonet.upmc.com/.
- Taking proper precautions to ensure personal safety and to prevent theft or loss of UPMC property (e.g., tickets, computers) by keeping valuable property close at hand or locked in a secure location.
- Using UPMC-approved travel agency to book travel under negotiated corporate rates on airfare, hotel and rental cars.
- Submitting all expenses for reimbursement using the My Hub online tool within 90 days or sooner.
- Accumulating small dollar expense items for the same trip into one expense report (while remaining in compliance with 90 day rule).
- Reviewing his or her expense reports for accuracy before submittal, whether selfprepared or prepared by an assistant.
- Ensuring all appropriate receipt documentation is included within the expense envelope, including a copy of the pre-trip authorization form if appropriate.

V. <u>MANAGEMENT'S RESPONSIBILITY</u>

Each **approver** is responsible for the following:

- Ensuring that employees understand this policy, including the requirements for supporting documentation.
- Reviewing and validating the employee's expenses to ensure they are reasonable and consistent with business travel requirements and are in compliance with the policy.
- Taking necessary steps to investigate all suspected violations of this policy and taking appropriate action when those violations have been confirmed.
- Mandating the use of the online reimbursement module; use of paper forms should be extremely limited and only in very selected circumstances
- Ensuring that the expense form is properly completed and all associated and relevant documentation is included within the expense envelope (e.g. including a pre-approval form if appropriate).

Accounts Payable is responsible for the following:

- Conducting audits of employee expense reports.
- Investigating and disputing questionable charges, even those which have been approved by management.

VI. PRIOR APPROVAL

Prior approval of all out of town travel expenses should be obtained from the employee's department head or equivalent authority and included with the expense documentation submitted to Accounts Payable. The Travel Expense Request (Pre-Approval) form may be used for this purpose: <u>http://forms.infonet.upmc.com/</u> or a separate department approval process can be created. Prior approval is required for travel which includes any one of the following: overnight stay, car rental or air travel.

No one is permitted under any circumstances to approve his or her own travel and/or related expenditures; approval from an appropriate next higher level of authority must be obtained.

In cases of employees traveling together, the most senior level employee should pay for all group expenses (e.g., meals) to be submitted for approval and reimbursement; especially in cases where the travelers have a direct reporting relationship.

Prior approval is also required for Employee Activities (see section IX, item M.)

VII. <u>PREPAYMENT</u>

Registration fees and airfare (see section IX, item D) are the only costs that should be prepaid.

A Disbursement Request through eVoucher is the preferred method for payment of registration fees, rather than by personal credit card. Checks are then mailed directly to the payee by Corporate Accounts Payable.

Airline reservations made through the authorized UPMC travel agency do not require completion of a Disbursement Request through eVoucher. It is advised that the travel agency be used for all business related airfare instead of the use of personal credit cards. The payments are more controllable and made through an electronic submission by the vendor directly into the PeopleSoft system when the UPMC travel agency is used. It is encouraged that when the employee is completing their expense report, that the appropriate airfare be charged and listed as prepaid.

VIII. TRAVEL AND BUSINESS EXPENSE REPORT

The Travel and Business expense report is used to request reimbursement for travel and other expenses incurred which relate to approved UPMC business, including travel or educational trips.

The online Travel and Business Expense Report (accessible via MyHub) is to be completed, including all required approvals, by the employee within two weeks of the travel or business expense being incurred. Expense submissions that are received in Accounts Payable more than 90 days after the travel occurred will not be processed.

In keeping with IRS regulations, employees must document the business purpose of the expense and have documentary evidence, such as <u>original</u> receipts, canceled checks, bills, for any and all meals, hotel stays, automobile rentals, parking, tolls and other expenses. Boarding pass and itinerary are required for any and all flights not booked through the UPMC preferred travel agency. Procedures relating to the submission of documentary evidence are as follows:

- Documentary evidence must be provided to the approver for online submittals prior to obtaining approvals.
- Once approved, these documents should be forwarded to Accounts Payable for processing.
- Expenses for which receipts are not available may not aggregate more than \$75 per trip.
- A credit card statement alone is not acceptable documentary evidence.
- Documentary evidence will be considered adequate to meet IRS requirements if it shows the amount, date, location, and nature of the expense.

Examples of items that should not appear in a Travel and Business expense report include subscriptions, computer equipment, office supplies, and capital expenses. These items should be paid directly to the vendor via a purchase order requisition or eVoucher submission.

IX. <u>EXPENDITURE CATEGORIES</u>

Expenditures must be reported in the appropriate categories using the online Travel and Business expense report.

A. Ground Transportation

The means of transportation should be governed by the distance to be traveled, the city or area being visited (e.g., it is typically more feasible to take a cab in NYC than to rent a car), availability of public transportation, and the number of persons traveling together on the trip. If a personal vehicle is being used, please note that the combined costs of mileage, meals and hotels necessary during the drive and

incidental expenses may not exceed the cost of coach class commercial airline transportation.

UPMC will reimburse employees for normal, business-related expenses for ground transportation: taxi, shuttle, train, bus, trolley, etc. Limousine or car service expenses (when economically justified) should also be categorized as "Taxi". Employees should use their discretion in choosing a mode of transportation but are strongly encouraged to choose the most economical alternative relative to the distance traveled. When practical, receipts should be obtained and submitted.

UPMC business-related mileage for employees who are required to make routine daily or weekly trips as part of their position is generally reimbursable, but should not include mileage related to the employee's normal commute (see item B. below).

B. Privately-Owned Automobiles

If traveling in a privately-owned automobile, the owner is reimbursed at the IRS Business Standard mileage rate for the actual miles traveled less their normal commute. For example, an employee who traveled a total of 75 miles for business in a given day, and normal commute is 10 miles each way to/from their normal work location, would have incurred 55 miles of reimbursable mileage for that day.

The IRS rate is intended to be inclusive of insurance, maintenance, fuel, etc. The current rate is automatically populated in the online Travel and Expense system.

Expenses for repairs, collision damage, or other damage to the owner's car and/or any fines incurred are not reimbursable.

Specific guidance on Parking is provided in section IX, item L.

C. Rental Vehicles

Rental cars should be used when the nature of the trip is such that the use of local transportation, such as hotel shuttles and taxis is not cost-effective or practical. Prior approval by the employee's direct supervisor or equivalent authority must be obtained for all vehicle rentals and the authorized UPMC travel agent should be consulted to make arrangements to obtain the best pricing. A rental car company with a UPMC corporate contract should be used if possible.

Rental car size must either be midsize, if no more than two are traveling to the same destination, or full-size if three or more are traveling. Weather conditions may dictate use of a 4WD vehicle for personal safety, but this should only be utilized in limited circumstances.

Only collision insurance should be purchased; UPMC maintains liability insurance coverage.

Generally, the fuel pre-purchase option should be declined and all rental cars should be returned with a full tank of gas. The refueling fee charged by the car rental company can be substantially higher than the gas station price. However travelers expecting to use a full tank of gas may utilize the fuel pre-purchase option if the per gallon rate is lower than posted local rates.

If travel plans change, the traveler is required to notify either the authorized UPMC travel agency or the car rental company directly if they do not intend to rent the car. Travelers will be held personally responsible for any no show fees assessed by the car rental company.

D. Air Transportation

Airline reservations should be made through the authorized UPMC travel agency or other software reservation system when introduced. Travelers must make an effort to choose the lowest available fare, but may choose a shorter, higher priced flight if the difference is within reason. Booking of **non-refundable** flights is required to contain costs for all domestic flights; the staff member should notify the authorized UPMC travel agency immediately in the event of cancellation. For purposes of clarification, a traveler should look for all flight options – regardless of carrier - within a 2 hour departure window in determining what is a comparable lower cost flight option.

It is strongly recommended that the UPMC travel agency be used under all circumstances for airline travel and payment that are expected to be reimbursed and paid by UPMC. It is not appropriate for individuals to use personal credit cards that entitle individuals to accrue credit card perks such as additional airfare miles, cash back, points for gifts, etc. In the unusual circumstance where an individual does need to be reimbursed directly, the traveler must provide a printout of his/her itinerary and e-ticket or boarding pass for proof of travel if the ticket is not booked by the preferred UPMC travel agency.

Employees may participate in airline mileage programs but they must select lowcost flights regardless of such programs. Please note, these mileage program numbers can be provided to our selected travel agency and kept in the traveler's profile to assure proper credit.

Airline ticket savings can sometimes be realized by staying over the weekend. See section IX, item O, "Travel Extensions and Travel with Other Parties". *Airline Fees:* Flight change fees are reimbursable if the change is supported by a valid business purpose. Fees resulting from lost or unused airline tickets are the personal responsibility of the traveler and will not be reimbursed. Fees charged by an airline to check one bag are reimbursable for trips of four nights or more. Extra bag fees or overweight bag fees are not reimbursable.

Class of Service – Coach class is required for all flights originating and ending within North America, within Europe, within South America, and within Australia. Business class may be permitted only for intercontinental flights over six (6) hours in duration and if the arrival day is a work day. Refer to section IX. item K. Foreign Travel.

E. Meals

Business-related meals (defined as meals purchased and consumed during travel that includes at least one night hotel stay or for recruitment) are generally reimbursable and must be supported by a receipt. Reimbursement is limited to the lesser of the actual expenses incurred, excluding gratuity or the following maximum reimbursement thresholds:

Breakfast - \$15 Dinner - \$35

Lunch should not be submitted for separate reimbursement except for specific manager approval submissions, i.e. overseas travel.

Employees must submit receipts that clearly show the amount, date/time, location and nature of the expense, as well as the names of attendees (UPMC and non-UPMC). Please note, both the itemized meal receipt as well as the payment receipt should be submitted. The business purpose of the meal should be documented in the expense report. Meal expenses that are elaborate or excessive will not be reimbursed. Meals purchased during the course of travel for normal business purposes where an overnight stay is not warranted or meals purchased for meetings amongst employees from multiple UPMC departments are generally not reimbursable.

For UPMC staff traveling together, meals should generally be purchased and submitted for reimbursement by the most senior-level employee. Managers should never effectively approve their own expenses by having their subordinate(s) pay for and submit them for reimbursement.

F. Gratuity

Gratuities should be reasonable. The following are some guidelines:

- Meals: 15% 20% of the bill, unless a gratuity or service charge is included in the bill. Taxi/limousines: 15% of the bill.
- Parking valets: \$1-\$2.
- Bell hop: \$1 per bag.
- Room service: 15% of the bill, unless a gratuity or service charge is included.
- Housekeepers: \$1 -\$2 per day.

Gratuities in excess of the guidelines may be subject to non-reimbursement.

G. Accommodations

Reservations for hotel accommodations should be made through the authorized UPMC travel agency to obtain corporate discounts and best available rates. Employees should, however, take advantage of any discounts available with specific programs or seminars.

Reimbursement is generally limited to the amounts set forth for the applicable city in the U.S. GSA publication linked below. Exceptions to these rates should be documented. The per-night lodging amounts shown exclude taxes, which are reimbursable. As of October 1, 2008, these rates ranged from \$70 - \$360 per night and varied based on destination.

http://www.gsa.gov/perdiem

Only single-room rates will be reimbursed.

An itemized hotel receipt/folio must be submitted with the employee's expense report for reimbursement. The receipt should show separately: room rate, all applicable taxes, meals/room service, additional charges (e.g., phone calls, internet fees, in-room movie). Refer to section IX, item V., "Non-Reimbursable Expenses".

Hotel room cancellation charges are the responsibility of the traveler unless approved by an appropriate level of authority or supported by valid business purpose. The traveler is required to contact the authorized UPMC travel agency or the hotel directly to make the cancellation.

H. Conferences

Employees may, with valid, documented, business purpose and management's approval, travel to conferences for continuing education purposes.

In addition to the supporting documents for expenses listed in the applicable sections of this policy, the employee must include the conference agenda (meeting schedule) or the registration form to support the business purpose and timing of the trip.

Employees should take advantage of discounted room rates for hotel stays which are available by booking through the conference host.

I. Memberships and Dues

An employee may be a member of an organization if the membership is directly related to the goals and mission of UPMC and will materially benefit UPMC in the following ways:

- Representation for the organization in matters affecting the industry
- Required to conduct business operations
- Provides access to industry data (i.e. benchmarking information) through publications and websites
- Provides research and education opportunities for employees
- Promotes networking with other industry members
- Promotes community relationships, involvement and initiatives

UPMC will reimburse 50% of the cost of membership, limited to annual dues, of an individual if pre-approved by the employee's supervisor. Donations or other discretionary amounts which may be paid in conjunction with annual dues are not reimbursable. Supervisors are responsible for ensuring that memberships paid fall within the departmental budget.

UPMC will pay 100% of an individual's membership under the following circumstances:

- is part of a documented employment agreement or
- a predetermined, documented compensation package

Memberships in civic associations or social clubs are not reimbursable.

Medical Staff dues are excluded from this policy.

The Travel and Business Expense Report is to be used for 50% reimbursement for memberships and dues. (Refer to section VIII.)

J. Licensure and Certification

Professional licensure and certifications are governed by policy HS-HR0706 "<u>Licensure, Certification, Registration of Staff Members</u>", and may be reimbursed at 100% if supported by appropriate documentation and required as a condition of employment. Further, such expenses should be approved by the employee's department head or supervisor.

The Travel and Business Expense Report may be used for reimbursement of approved, employee-paid licensure and certification expenses. Alternatively, eVoucher may be used for direct payment to the vendor. (Refer to section VIII.)

K. Foreign Travel

Travelers to foreign locations must submit receipts for expenses incurred, including a detailed hotel folio for reimbursement of lodging and applicable taxes. Support for conversion rates used or payment in US\$ should be submitted with receipts. Reasonable charges for telephone and internet connectivity will be reimbursed with appropriate documentation (i.e., hotel folio or other receipts). General guidelines for meals and lodging are set forth for the applicable geographic area in the U.S. Department of State publication linked as follows: http://aoprals.state.gov/content.asp?content_id=184&menu_id=78

L. Parking

For employees traveling between UPMC locations, the use of low-cost transportation options, such as public transportation and off-site parking lots, is strongly encouraged. However, parking expenses incurred may be reimbursable, up to a daily maximum of \$12.

The \$12 daily maximum applies to all parking situations where employees must travel between UPMC locations, even if employees park in locations which are priced in excess of \$12 (e.g., US Steel Tower), or for employees who must make multiple trips during the day.

Validated parking may be available at the discretion of individual departments, who are responsible for the cost of parking validation stickers.

To the extent possible, management should make every attempt to choose meeting locations which minimize parking costs.

When parking at the Pittsburgh International Airport, reimbursement is limited to the current daily Long-Term parking rate. Use of Extended parking is encouraged to contain costs. Additionally, it may also be more cost effective and convenient if the total travel period is > 7 days to consider a UPMC approved car service for pickup and drop-off at the airport in lieu of paying for parking.

M. Employee Activities

This category includes activities that focus on employees, not customers. These expenses are only reimbursable as part of an HR approved Staff Recognition program and must be pre-approved by an appropriate level of HR management and are typically budgeted as part of a Business Unit's staff recognition program. Requirements include:

- Expenses for each event MUST BE reasonable. A key factor in making this determination is how often such events are held and how many times any individual employee attends the event. For example, it would be reasonable to spend more for an annual holiday party than it would be for a teambuilding event attended by the same employees four times a year. Tax rules require employees to be taxed if the value of these events is more than de minimis.
- Gift cards given to employees (when the giftor is reimbursed by UPMC or the cards were purchased by UPMC) are included in the employee's taxable income through notification of Payroll by the approver.
- For insurance and liability reasons, activities held at personal residences require prior approval from management.
- A full attendee list, description of the event and receipts must be submitted for reimbursement.

These items should be noted as staff recognition along with a clear explanation of the reason, evidence of prior written approval and expensed to the staff recognition account (PeopleSoft G/L account number 863750).

N. Alcohol

The purchase of alcohol for business entertainment purposes with dinner or as necessary for business partner/customer interactions is at the discretion of the most senior individual and must comply with UPMC policy HS-HR0743 "<u>Use of Alcoholic Beverages on UPMC Premises</u>". No reimbursement should be sought by the individual for the purchase and consumption of any form of alcohol except within the meal allowances previously stated. For example, drinks at the bar after work with fellow UPMC employees or consumption of alcohol from the minibar in hotel rooms should not be reimbursed.

O. Travel Extensions and Travel with Other Parties

Employees intending to have a family member or spouse accompany them on a business trip, or to extend their business trip for personal reasons, must obtain prior approval from their immediate manager.

The cost savings generated by extending a trip should be documented and approved by the manager prior to the trip. Additional hotel expenses and weekend meals may be reimbursed up to the amount of the savings.

It will be the responsibility of the employee who submits his/her expense report to track personal expenses separately from business expenses associated with such modified travel arrangements (e.g., double room occupancy, meals). It is the responsibility of the manager to verify the business expenses for such situations.

P. Discretionary Funds

To the extent discretionary funds are available and/or provisions of a contract are applicable, specific policies or contractual terms governing those funds should be followed. However, the Internal Revenue Service's requirements for proper documentation and/or taxability as previously described in this policy must be followed.

Q. Travel Insurance

UPMC has a travel accident insurance policy that covers all personnel traveling on UPMC business. The beneficiary of this insurance is automatically the same beneficiary as listed on each staff member's UPMC life insurance policy. The coverage limit is \$100,000 and is for accidental death and dismemberment only. Premiums for additional travel insurance are not reimbursable by UPMC.

R. U.S. Government Unallowable Expenses / Gifts Provided to Government Employees

Government Contracts/Grants – Expenses incurred for meals and accommodations which will be billed to the Government or a grant department will be reimbursed consistently with UPMC policy, outlined herein, and with the terms of the contract, if applicable.

Further, certain expenses are not recoverable under U.S. Government contracts or grants and must be withdrawn from the costs that UPMC bills directly to the Government or to a grant department. These costs are identified as "unallowable" by Government regulations and are frequently referred to as "Costs Voluntarily Withdrawn (CVW)". Classification of expenses as unallowable or CVW is not an indication of whether or not UPMC will reimburse the employee for such expenses.

Common CVW or unallowable expenses include:

- Alcohol
- Premium air fare
- Spousal / family expenses

- Social and entertainment expense
- Gifts
- All other costs associated with personal use

Gifts to officials and employees of any level of governmental unit of the U.S. and other countries are subject to a variety of laws and regulations, including the Foreign Corrupt Practices Act, that limit the amount and type of such gifts. It is the policy of UPMC to comply strictly with these laws and regulations. UPMC employees and agents should not give any gifts to, or accept any gifts from, any government employee or official unless there is specific knowledge that they are permissible under UPMC policies and applicable laws and regulations. Further, these gifts should be approved by the employee's department head or equivalent authority. Refer to UPMC policy HS-EC1806 The Foreign Corrupt Practices Act ("FCPA") and Other Anti-Bribery Statutes.

S. Electronic Communications - Telephone, Wireless Devices and Data Service

Communication expenses are reimbursable when they are incurred for a legitimate business purpose. This includes:

- Business-related telephone calls made while traveling for business (from a landline).
- Charges to access the internet, when used for business.
- Business use of a personal cellular telephone, pager/two-way radio or PDA/Blackberry /wireless PC.

Travelers are encouraged to use their cell phone or a prepaid calling card to reduce the telephone fees typically charged by hotels. For business related telephone calls made from a hotel or other offsite location, a bill supporting the charges should be submitted for reimbursement.

Similarly, an invoice or bill should be submitted to document fees paid to access the internet when access is used for business while traveling.

• <u>UPMC provided mobile devices or remote communication service</u>

- If an employee's job duties include the frequent need of a wireless device (Blackberry, Cell Phone, etc.) or regular internet access from a remote location contact ISD Voice Communications (412-647-5087) or http://isdhelpdesk.upmc.edu/Voice/Default.htm
- Cellular/PDA phone or other wireless devices
- Three levels of cellular/PDA phone service are outlined in Corporate policy "<u>Cellular Phones</u> (HS-AC0506)": Full Liability, Limited Liability and Personal/Sponsorship.

• Personal/Sponsorship phones refer to devices for employees whose day to day responsibilities do not warrant a Full or Limited Liability plan, but who occasionally use their personal device for business.

<u>Reimbursement through the Travel and Business expense report is only</u> <u>applicable to Personal/Sponsorship phones.</u>

- In cases where an employee exceeds their allotted monthly minutes, business use of a personal device is reimbursable through the Travel and Business expense report. Supporting documentation should consist of a copy of the employee's bill with business calls identified and subtotaled. Calls are reimbursed by multiplying the minutes used times the actual rate charged by the employee's plan, not to exceed \$0.39/minute.
- Contact <u>APTelecombilling@upmc.edu</u> for more information.
 - Full/Limited Liability phone expenses / charges are not reimbursable through a Travel and Business expense report. These services must be obtained through ISD Voice Communications and expenses approved / paid through the respective processes aligned with Corporate contracts.
 - o Internet Service
- Employees whose normal job responsibilities require regular internet access from home (e.g., 24/7 IT support) must have their expenses paid under UPMC Corporate contracts. Contact <u>APTelecombilling@upmc.edu</u> for more information. Such charges are not reimbursable through a Travel and Business expense report.

Employees must also comply with all related Corporate policies, including "<u>Use</u> of Wireless Communication Transmitting Devices (HS-FM0210)".

T. Fundraising/Charitable Giving

Expenditures relating to fundraising or for charitable giving must be submitted for approval through eVoucher and paid directly to the charity. Such expenditures are not reimbursable through the Travel and Business expense report.

U. Relocation Expenses

Certain relocation expenses are reimbursable and will be specifically discussed in a separate Relocation procedure. Typically these expenses are <u>not</u> reimbursed through the Travel and Business expense report.

V. Non-Reimbursable Expenses

Non-reimbursable expenses for domestic travel include, but are not limited to the following. Exceptions to this list as they relate to foreign travel will be stipulated in that Policy.

- barber and/or beauty parlor expenses
- hotel laundry charges, except for trips over seven business/work days domestically. For international trips, this time period may be shortened based on pre-approval
- extra bag or overweight bag fees, except for trips over seven business/work days
- movies
- in-room mini bar/liquor
- incremental expenses incurred for spousal or guest accompaniment
- health club fees
- spa treatments
- travel related child or pet care
- membership fees for airline, hotel, rental vehicle and frequent flyer clubs
- incremental costs of double-occupancy over single-occupancy rates for spouse/guest
- hotel charges associated with cancellation, where reasonably prudent actions were not taken to avoid such charges
- parking tickets/traffic violations
- personal credit card fees
- personal entertainment or recreation items (e.g., magazines, books, movies)
- personal expenses incurred in employee's absence (e.g., lawn care, snow removal)
- adult entertainment
- payments to research participants. These must be processed via the "We Pay" system, where available.

X. <u>PAYMENTS</u>

All expense-related disbursements will be direct deposited into the individual's bank account (using Payroll information) or will be sent directly via check to the employee's home address. Checks will not be available for pick-up from the Accounts Payable Department.

Any questions concerning the status of payments or requests for changes should be directed to Supply Chain Customer Service: (412) 647-8070 or http://purchasing.infonet.upmc.com/Inquiries.htm

 SIGNED: Robert DeMichiei Senior Vice President, UPMC and Chief Financial Officer
ORIGINAL: October 1, 1999
APPROVALS: Policy Review Subcommittee: November 17, 2009 Executive Staff: December 22, 2009
PRECEDE: October 19, 2009
SPONSOR: Corporate Controller, UPMC

* With respect to UPMC business units described in the Scope section, this policy is intended to replace individual business unit policies covering the same subject matter. In-Scope business unit policies covering the same subject matter should be pulled from all manuals.