September 21, 2021

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Subject:  Health Sciences Faculty Vacation Leave Reporting Report 2021-08

The final report for Health Sciences Faculty Vacation Leave Reporting, Report 2021-08, is attached. We would like to thank all members of involved Health Science departments for their cooperation and assistance during the review.

Because we were able to reach agreement regarding management action plans in response to the audit recommendations, a formal response to the report is not requested. The findings included in this report will be added to our follow-up system. We will contact you at the appropriate time to evaluate the status of the management action plans.

UC wide policy requires that all draft reports be destroyed after the final report is issued. We also request that draft reports not be photocopied or otherwise redistributed.

Christa Perkins
Director
Audit & Management Advisory Services

Attachment

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Health Sciences Faculty Vacation Leave Reporting
Report No. 2021-08
September 2021

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ATTACHMENT A - UC San Diego Health Sciences Guidelines, Faculty Vacation Accrual and Reporting
EXECUTIVE SUMMARY

Audit & Management Advisory Services (AMAS) has completed a review of Health Sciences Faculty Vacation Leave Reporting, Report 2021-08, as part of the approved audit plan for Fiscal Year 2020-2021. The objective of our review was to evaluate whether internal controls related to practices for faculty vacation leave reporting in Health Sciences provided reasonable assurance that processes were effective, resulted in accurate financial reporting, and were compliant with relevant policies and procedures. Focus of the review was intended to evaluate department processes with respect to faculty nearing the vacation maximum, due to the financial impact of the vacation liability continuing to be charged after an employee reaches the vacation max.

Based on our review, we concluded that internal controls related to practices for faculty vacation leave reporting in Health Sciences need improvement to provide reasonable assurance that processes are effective, result in accurate financial reporting, and are compliant with relevant policies and procedures. In addition to the Guidelines (Attachment A) issued by the Vice Chancellor Health Sciences and the periodic UCPath reminders for faculty at or near vacation maximums, 13 (62%) of the departments surveyed encouraged faculty members at or near vacation accrual maximum to enter their monthly vacation accruals as vacation usage and two departments (10%) implemented automatic reporting of vacation for the majority of faculty in order to reduce the Vacation Leave Assessment (VLA).

We evaluated the description of the automatic leave reporting for two departments. Based on our understanding of the reporting within these two departments, this practice does not violate policy as long as the reporting is accurate and faculty members have a method to adjust the activity to represent actual vacation usage. However, these two departments had not documented these processes in the approved departmental compensation plan. Some additional departments/divisions have expressed a desire to require vacations and/or automatic reporting of vacation usage. However, they have also expressed concerns about the appropriateness of this practice. We also recognize that these two departments utilize shifts for clinical commitments; therefore, the implementation of automatic reporting into the clinical commitments of other departments may be more complex.

We evaluated 59 faculty members within six departments (two automatic reporting departments and four manual reporting departments). We found that there were potential variances in the automatic reporting of vacation usage, variances in the manual reporting of vacation usage, and some vacation reported was not supported for faculty that did not enter their own vacation.

Furthermore, based on the responses we received from Health Sciences department administrators, departments did not feel that a vacation day was clearly defined by the University. Therefore, it may be helpful for departments to further clarify this definition and provide examples to assist faculty members in their understanding of vacation leave.

We noted opportunities for improvement to ensure that faculty vacation leave reporting reflects actual leave usage in accordance with University policy. Management Action Plans to address our findings are summarized below:

A. Faculty Vacation Leave Reporting
   1. Academic Administration will coordinate with Health Sciences departments/divisions to ensure that vacation leave processes are documented, referenced in the approved departmental compensation plan, and include a process for correcting leave reporting that
does not reflect actual usage. Academic Personnel Services (APS) may be consulted for policy interpretation or guidance as needed.

2. Academic Administration will coordinate with departments/divisions sampled to adjust vacation leave reported to reflect actual leave for the variances identified.

3. Academic Administration will coordinate with Health Sciences departments to explore enhancements in the language of faculty notifications who are at or approaching leave maximums to include their financial impact once accrual is reached. In addition, they will develop guidelines for monitoring faculty vacation leave reporting to ensure that faculty vacation is reported appropriately and supported and/or attested to by the faculty member.

4. Academic Administration will disseminate the *UC San Diego Health Sciences Guidelines for Faculty Vacation Accrual and Reporting* developed by the Office of the Vice Chancellor for Health Sciences to department faculty, business officers, and administrative staff to ensure that faculty vacation is reported appropriately and supported and/or attested to by the faculty member.

5. Academic Administration will consult with APS, University Counsel, and other stakeholders as appropriate to compile their input and guidance related to vacation leave usage. Academic Administration will disseminate additional guidelines based on these consultations to Health Sciences faculty, business officers, and administrative staff, as appropriate.

Observations and related management action plans are described in greater detail in section V. of this report.
II. BACKGROUND

Audit & Management Advisory Services (AMAS) has completed a review of Health Sciences Faculty Vacation Leave Reporting, Report 2021-08, as part of the approved audit plan for Fiscal Year 2020-2021. This report summarizes the results of our review.

According to University Policy (University of California Academic Personnel Manual (APM) 110-4), faculty of the University are academic appointees in a school, college, division, department, or program of instruction and research who have independent responsibility for conducting approved regular University courses for campus credit. As an exception, students in a University of California (UC) degree program who teach independently within their discipline are not considered faculty. The APM defines the academic titles or series which are considered faculty.

Health Sciences faculty are members of the Health Sciences Compensation Plan (HSCP) (Plan) at APM 670 if they hold a University appointment at 51% or greater in any of the following salaried professorial series titles: Professor, Professor in Residence, Professor of Clinical X (e.g., Medicine), Adjunct Professor, Acting Professor, Clinical Professor, Visiting Professor, Health Sciences School Dean titles and any other title series approved for membership in the Plan by The Regents. Membership in the Plan is a term and condition of employment. Neither the HSCP nor its Local Implementation Procedures contain additional provisions for vacation leave or the implementation thereof.

University policy (APM 730-20, Leaves of Absence/Vacation) states “Accrued vacation shall be used at a time or times in keeping with the program of work being conducted by the appointee and approved by the appointee’s supervisor or department chair or chair’s designee.” Also, University policy (University of California, BFB BUS-10, Principles of Accountability with Respect to Financial Transactions) states that every employee who conducts transactions that affect University funds must understand and comply with all applicable laws, regulations, and special restrictions.

According to University policy (Policy & Procedure Manual (PPM) 230-10, Academic Leave Policy), the rate of vacation accrual is two working days (16 hours) per month for full-time service. Eligible appointees employed at 50% time or more accrue vacation leave at a proportionate rate; appointees employed at less than 50% time do not accrue vacation leave. Vacation credit may accumulate to a maximum of 48 working days for full-time employees. Each department is required to maintain records of vacation accrual and usage and should have specific procedures for processing vacation leave requests. Health Sciences faculty are generally appointed on a fiscal-year basis, and therefore accrue vacation if they are appointed for six months or more at 50% time or more. Campus faculty are generally appointed on an academic-year basis, and therefore do not accrue vacation.

Ecotime is a flexible timekeeping and payroll reporting tool that automates complicated pay calculations. Ecotime is integrated with the UCPath Payroll & Human Resources system for pay and leave reporting, which replaced the prior UCSD Payroll Personnel System (PPS) on June 1, 2020. With the implementation of UCPath, the calculation of the method of funding the vacation leave liability account was revised, and a new funding method called the Vacation Leave Assessment (VLA) was implemented.

According to University policy (University of California, P-196-13, Payroll: Attendance, Time Reporting and Leave Accrual Records), there are three distinct rates in UCPath that have been developed to facilitate the assessment of vacation leave. Those rates “must be evaluated annually and, if applicable, adjusted to
ensure that the total accumulation of funds just cover the estimated salary costs for vacation leave earned in the current fiscal year adjusted for vacation not accrued due to the employee reaching the leave vacation accrual maximum... [T]he assessment rates are designed to accumulate in the Vacation Leave Liability account only enough funds to cover the current fiscal year expenditures for vacation leave usage and related employee benefit payments... However, locations may adjust rates during the fiscal year to account for system errors, or other extenuating circumstances.”

Moreover, it was noted that in UCPath, “the assessment continues to be charged against applicable earnings even after an employee reaches their respective leave accrual maximum.” Prior to this change, the accrual liability had been based on the salary and monthly accrual of each individual, but ceased when the employee reached maximum vacation accrual. Of note, the goal of the VLA analysis process is to avoid a large vacation liability account surplus or deficit. The VLA assessment process does provide for a VLA monitoring process. Therefore, significant changes in the actual vacation leave usage may require an adjustment to the VLA in the current year or in the subsequent year.

In January 2020, the UCSD Vice Chancellor Health Sciences issued *UC San Diego Health Sciences Guidelines, Faculty Vacation Accrual and Reporting (Guidelines)*, *Attachment A*, in anticipation of these changes. These Guidelines reminded Health Sciences faculty of the organizational policies for faculty vacation accrual and reporting.

### III. AUDIT OBJECTIVE, SCOPE, AND PROCEDURES

The objective of our review was to evaluate whether internal controls related to practices for faculty vacation leave reporting in Health Sciences provide reasonable assurance that processes were effective, resulted in accurate financial reporting, and were compliant with relevant policies and procedures. Focus of the review was intended to evaluate department processes with respect to faculty nearing the vacation maximum, due to the financial impact of the vacation liability continuing to be charged after an employee reaches the vacation max. In order to achieve our objective, we performed the following:

- Reviewed:
  - Relevant University policies and procedures, and University guidance; and,
  - Applicable prior AMAS reports;
- Interviewed and/or conducted surveys of administrators within:
  - Academic Resources Center;
  - Departments of Anesthesiology; Cellular & Molecular Medicine; Dermatology; Emergency Medicine; Neurosciences; Obstetrics, Gynecology & Reproductive Medicine; Ophthalmology; Orthopaedic Surgery; Pathology; Pediatrics; Psychiatry; Radiation Medicine & Applied Sciences; Surgery; Urology; School of Pharmacy & Pharmacology Science;
  - Divisions of Biomedical Informatics; Family Medicine & Public Health; Hospital Medicine, Hematology & Oncology, and Blood & Marrow Transplantation; Infectious Diseases and Global Public Health, and the Owen Clinic; Pulmonary, Critical Care, Sleep Medicine and Physiology;
  - Financial Analysis Office;
  - Payroll; and,
  - School of Public Health; and,
- Evaluated:
IV. CONCLUSION

Based on our review, we concluded that internal controls related to practices for faculty vacation leave reporting in Health Sciences need improvement to provide reasonable assurance that processes are effective, result in accurate financial reporting, and are compliant with relevant policies and procedures. In addition to the Guidelines (Attachment A) issued by the Vice Chancellor Health Sciences and the periodic UCPath reminders for faculty at or near vacation maximums, 13 (62%) of the departments surveyed encouraged faculty members at or near vacation accrual maximum to enter their monthly vacation accruals as vacation usage and two departments (10%) implemented automatic reporting of vacation for the majority of faculty in order to reduce the VLA. However, additional improvement is needed to ensure that faculty vacation leave reporting reflects actual leave usage in accordance with University policy.

We evaluated the description of the automatic leave reporting for the two departments we sampled. Based on our understanding of the reporting within these two departments, this practice does not violate policy as long as the reporting is accurate and faculty members have a method to adjust the activity to represent actual vacation usage. However, these two departments had not documented these processes in the approved departmental compensation plan. Some additional departments/divisions have expressed a desire to require vacations and/or automatic reporting of vacation usage. However, they have also expressed concerns about the appropriateness of this practice. We also recognize that these two departments utilize shifts for clinical commitments; therefore, the implementation of automatic reporting into the clinical commitments of other departments may be more complex.

We evaluated 59 faculty members within six departments (two automatic reporting departments and four manual reporting departments). We found that there were potential variances in the automatic reporting of vacation usage, variances in the manual reporting of vacation usage, and some vacation reported was not supported for faculty that did not enter their own vacation. Specific potential variances in the sampled faculty were seven faculty (18%) were under reported and 13 faculty (33%) were unsupported.

We recognize that due to the coronavirus pandemic, vacation usage may have been significantly different for the period of our sample than it may be in prior years. Since March 2020, clinical faculty workloads may have been impacted differently based on their specialty, other faculty may not have been able to perform research, and some may not have been inclined to utilize vacation usage given coronavirus restrictions during this time.

University policies require the recording of transactions in compliance with applicable financial reporting and federal funding requirements. Financial Management functions and departments at the campus and system-wide levels are entrusted with ensuring consistent, University-wide application of these accounting principles. Therefore, accurate leave reporting is necessary to ensure compliance with these requirements.
Based on the responses we received from Health Sciences department administrators, departments did not feel that a vacation day was clearly defined by the University. Therefore, it may be helpful for departments to further clarify this definition to assist faculty members in their understanding of leave, including vacation leave, and the Department’s ability to accurately record leave. These opportunities for improvement are discussed further in the remainder of this report.

V. OBSERVATIONS REQUIRING MANAGEMENT ACTION

A. Faculty Vacation Leave Reporting

Health Sciences departments have implemented varying methods of reporting faculty vacation leave. However, these methods may not reflect the actual vacation leave usage.

Risk Statement/Effect

Health Sciences receives funding from many fund sources, including state and federal funds. These funding sources require accurate and consistent recording of financial transactions.

Management Action Plans

<table>
<thead>
<tr>
<th>A.</th>
<th>Faculty Vacation Leave Reporting</th>
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<tbody>
<tr>
<td><strong>A.1</strong></td>
<td>Academic Administration will coordinate with Health Sciences departments/divisions to ensure that vacation leave processes are documented, referenced in the approved departmental compensation plan, and include a process for correcting leave reporting that does not reflect actual usage. APS may be consulted for policy interpretation or guidance as needed.</td>
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<tr>
<td><strong>A.2</strong></td>
<td>Academic Administration will coordinate with departments/divisions sampled to adjust vacation leave reported to reflect actual leave for the variances identified.</td>
</tr>
<tr>
<td><strong>A.3</strong></td>
<td>Academic Administration will coordinate with Health Sciences departments to explore enhancements in the language of faculty notifications who are at or approaching leave maximums to include their financial impact once accrual is reached. In addition, they will develop guidelines for monitoring faculty vacation leave reporting to ensure that faculty vacation is reported appropriately and supported and/or attested to by the faculty member.</td>
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<tr>
<td><strong>A.4</strong></td>
<td>Academic Administration will disseminate the <em>UC San Diego Health Sciences Guidelines for Faculty Vacation Accrual and Reporting</em> developed by the Office of the Vice Chancellor for Health Sciences to department faculty, business officers, and administrative staff to ensure that faculty vacation is reported appropriately and supported and/or attested to by the faculty member.</td>
</tr>
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<td><strong>A.5</strong></td>
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A. Accurate Faculty Leave Reporting – Detailed Discussion

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It is the policy of the University, and a requirement of the federal government, that vacation leave charges be allocated equitably to all fund sources, and that such charges be given the same cost accounting treatment regardless of fund source. As such, the University must charge a vacation assessment to all funding sources. These assessments must be accumulated and recorded into a liability account from which applicable salaries for vacation used must be charged.

**Financial Impact of VLA**

In November 2020, there were 520 Health Science faculty that were already at vacation accrual maximum. The VLA for these 520 faculty was $835,767\(^1\) for that month alone. The department most impacted by the VLA assessment for faculty at max was the Department of Medicine with 220 faculty at the maximum and a VLA of $350,192 for the month of November 2020.

UCPath automatically sends reminders to all individuals at or near vacation leave maximum each pay period. In addition to the Guidelines *(Attachment A)* distributed in January 2020, many of the departments were encouraging vacation leave reporting for those at or approaching maximums in order to associate the VLA costs with the vacation leave benefit. We surveyed all Health Sciences departments and the divisions of one of these departments. Of the 21 departments and divisions surveyed, 13 (62%) encouraged faculty members at or near vacation accrual maximum to enter their monthly vacation accruals as vacation usage and two departments (10%) implemented automatic reporting of vacation for the majority of faculty in order to reduce the VLA. As a result, it is probable that an increase in vacation leave will represent an increase in vacation leave usage costs in the current year compared to historical costs. The change in the vacation leave accrual via the VLA implemented in FY 2021 represented a financial incentive for departments to monitor vacation reporting as departments continued to be charged vacation accrual beyond a faculty member’s achievement of vacation accrual maximums. Departments perceived the VLA cost to be a financial impact for no additional benefit for the individual associated with the charge. However, the VLA was actually a change in accrual method for the vacation usage liability costs and had the VLA discontinued upon achievement of vacation maximum for an individual it would have required an adjustment in the rate to achieve the estimated annual vacation usage costs.

We recognize that due to the coronavirus pandemic, vacation usage may have been significantly different for the period of our sample than it may be in prior years. Since March 2020, clinical faculty workloads may have been impacted differently based on their specialty, other faculty may not have been able to perform research, and some may not have been inclined to utilize vacation given coronavirus restrictions during this time.

**Automatic Leave Reporting**

Two Health Sciences departments fully implemented automatic reporting of vacation leave for clinical faculty equivalent to the monthly rate of accrual of 16 hours (referred to as automatic reporting). Several additional departments/divisions have expressed a desire to require vacations and/or automatic reporting of vacation usage. However, they have also expressed concerns about the appropriateness of these requirements so have not fully implemented this practice. We also recognize that these two departments utilize shifts for clinical commitments; therefore, the implementation of automatic reporting into the clinical commitments of other departments may be more complex.

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Each year fully appointed fiscal year faculty earn 192 hours of vacation, which equates to 4.8 weeks per year. We evaluated the description of the automatic leave reporting for the two departments we sampled. We were advised that the clinical schedule is developed for a 45 week clinical commitment for faculty to allow for vacations and non-clinical commitments. Based on our understanding of the reporting within these two departments, this practice does not violate policy as long as the reporting is accurate and faculty members have a method to adjust the activity to represent actual vacation usage. However, the two departments that had implemented automatic vacation usage reporting had not documented these processes in the approved departmental compensation plan. It may also be beneficial to request a periodic attestation of faculty members to support the vacation leave reported and to eliminate the need to reconcile the schedule to the leave reported should it be questioned. Additional information regarding the overall results of faculty leave reporting can be found below.

**Accuracy of Faculty Vacation Leave Reporting**

In evaluating Health Sciences department/division responses to a survey of faculty vacation leave practices and a sample of faculty member leave reporting and supporting documents for selected periods between July 1, 2020 and December 31, 2020, we determined that many departments/divisions did not have processes in place to ensure that faculty vacation leave usage accurately reflected vacation leave reported.

We reviewed selected faculty members in the two departments with automatic reporting for clinical faculty. In order to evaluate these clinical faculty, we first needed to determine their percentage of clinical appointment. Therefore, we utilized the Position Funding report for July 2020 through December 2020 as of January 28, 2021 to identify the Position Funding Common Chart of Accounts (CCOA) Fund descriptions and position Funding Distribution Percentage related to clinical funds to determine the clinical percentage for each faculty member. We applied the clinical appointment percentage to the department’s description of expected clinical commitment for each selected faculty member. We then evaluated the clinical schedules for these faculty members for the calendar year 2020 to evaluate if the faculty member appeared to meet these clinical commitment estimates. For selected faculty members without clinical commitments, we evaluated vacation support or conducted interviews and evaluated vacation reported. We inquired with non-clinical faculty regarding the accuracy of their vacation reported.

For the automatic leave reporting departments, we identified variances in over and under reporting of the clinical commitments of sampled faculty members. However, as the clinical schedules represented the only support for the automatic vacation usage, we were unable to determine if these variances were based on the under/over reporting of vacation, the allocation of vacation usage to the areas of responsibilities for the faculty member, the calendar year clinical commitment of these faculty members, or an improper allocation of funding for these faculty member’s clinical commitments. We also determined that, for one automatic reporting department, a researcher had attempted to report actual vacation taken via communications with the business office; however, leave reporting was not properly recorded for this researcher.

Departments that have not fully implemented automatic reporting are considered manual reporting departments for the purposes of this report. For manual reporting departments, we evaluated four departments by reviewing support such as clinic schedules and time off requests and comparing it to the leave balance summary report for selected dates between July 1 and December 31, 2020. We observed the following:
With the exception of automatic leave reporting for clinical faculty, faculty vacation reporting was primarily based on an honor system for most department/division faculty members.

APS manages the development, analysis, revision, implementation, and interpretation of campus policies for academic appointees. University policy (BFB BUS-10) requires the recording of transactions in compliance with applicable financial reporting requirements, including Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) Statements, Cost Accounting Standards Board (CASB) Statements, and applicable policies and standards of the University, campuses, and medical centers. Accounting principles must be applied consistently. Financial Management functions and departments at the campus and system-wide levels are entrusted with ensuring consistent, University-wide application of these accounting principles. Additionally, federal agencies and entities which serve as conduits for federal funds require adherence to Uniform Guidance (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). Therefore, accurate leave reporting is necessary to ensure compliance with these requirements. Health Sciences departments/divisions should develop processes to ensure that vacation is reported timely and accurately. Additional processes to ensure that vacation is accurately reported, such as administrator assistance, inquiries, and reconciliations and/or periodic faculty member attestations that vacation reporting reflects actual vacation usage could help in ensuring accurate and consistent recording of leave reporting and its associated financial reporting for compliance with funding source requirements.

**Clarification of Vacation Leave Policy**

Based on the responses we received from Health Sciences department administrators, departments did not feel that a vacation day was clearly defined by the University, had not further defined it within their departments/divisions, and faculty members typically felt that they were always working. Therefore, many faculty members did not have a sense of responsibility that they should be reporting vacation usage, and administrators had a difficult time articulating to faculty when a vacation day should be taken.

According to University policy (PPM 230-10) the definition for an academic leave of absence is any leave from normal duties during the prescribed periods of service represents leave. Therefore, if a faculty member normally works at a UCSDH clinic, hospital, lab, office, classroom, or other typical location performing research, clinical, or other University activities and generally works a particular schedule or assigned schedule, any significant deviation from those University activities or schedule should represent a leave of absence. It may be helpful for departments to further clarify and/or provide examples of vacation leave to assist faculty members in their understanding of vacation leave reporting requirements.
January 21, 2020

UC San Diego Health Sciences Guidelines
Faculty Vacation Accrual and Reporting

References


Applicability
These organizational guidelines are applicable to all Health Sciences faculty at UC San Diego who report to the Vice Chancellor for Health Sciences. MSP providers are excluded, as they follow staff leave policies.

Definitions

A. Academic Appointees – Academic appointees subject to policies and procedures within the APM include, but are not limited to, faculty such as professorial rank faculty, lecturers and clinical faculty; academic research professionals such as professional researchers and specialists; academic service professionals such as librarians and cooperative extension specialists and advisors; and graduate student employees such as research and teaching assistants (see Academic Personnel and Programs).

B. Faculty – A member of the faculty of the University is an academic appointee in a School, College, Division, Department, or Program of instruction and research who has independent responsibility for conducting approved regular University courses for campus credit. As an exception, students in a UC degree program who teach independently within their discipline are not considered faculty. Members of the faculty are individuals appointed to the following titles or series and include those recalled to active service (see APM 110):
   a. Professor series
   b. Acting titles in the Professor series (students who hold the Acting Instructor title are not considered faculty)
   c. Visiting titles in the Professor series
   d. Professor in Residence series
   e. Adjunct Professor series
   f. Professor of Clinical (e.g., Medicine) series
   g. Health Sciences Clinical Professor series
   h. Clinical Professor of Dentistry (50 percent or more time) series
1. Supervisor of Physical Education series
2. Supervisor of Teacher Education
3. Lecturer
4. Senior Lecturer
5. Lecturer with Potential for Security of Employment
6. Lecturer with Security of Employment
7. Senior Lecturer with Security of Employment
8. Acting titles in the Lecturer with Security of Employment Series
9. Lecturer in Summer Session
10. Coordinator of Field Work
11. Field Work Supervisor
12. Field Work Consultant

C. **Vacation** – a period of exemption from work granted to a faculty member.

**Purpose**

This provides guidance to Health Sciences faculty regarding vacation accrual and reporting. Faculty with appointments at Rady Children’s Hospital-San Diego or VA San Diego Healthcare System may have additional requirements in accordance with those organizations’ policies.

1. **Vacation Accrual** ([APM 730-18](https://www.ucop.edu/academic-personnel-programs/_files/apm/apm-730.pdf))
   a. Academic personnel appointed on a fiscal-year basis accrue vacation at the rate of two (2) working days per month for full-time service.
   b. Health Sciences faculty accrue vacation proportional to their UC San Diego appointment.
      i. For faculty who are full time the accrual is two (2) days per month.
   c. Regularly scheduled days off and University administrative holidays shall not be charged against vacation time.
   d. Vacation shall not accrue during a leave of absence without salary.
   e. Vacation credit may accumulate to a maximum of forty-eight (48) working days for full-time employees.

2. **Use of Accrued Vacation** ([APM 730-20](https://www.ucop.edu/academic-personnel-programs/_files/apm/apm-730.pdf))
   a. Vacation hours cannot be used before they are accrued.
   b. Accrued vacation can be used for sick leave purposes ([APM 710, 715, and 760](https://www.ucop.edu/academic-personnel-programs/_files/apm/apm-710.pdf)).
   c. Records of vacation leave used shall be recorded in one (1)-day increments only.

3. **Reporting Vacation**
   a. Every faculty appointee is required to report vacation hours taken. Failure to do so is in violation of University policies.
   b. Vacation hours are reported through the Academic Resource Center (ARC) via the department administrator.
   c. The Department is responsible for submitting the number of vacation hours and associated date(s) on a monthly or quarterly basis for each faculty member.
   d. Vacation hours will be charged in proportion to the distribution of payroll effort for each respective faculty member.
      i. Example: If a faculty member who is 0.5 clinical FTE takes 7 days of vacation, not more than 3.5 days of vacation can be taken from their clinical commitments.
   e. The Department must be notified in advance of vacation hours according to Department policies (but at a minimum of 60 days).