Objective: To determine if the department/unit has developed a comprehensive plan as it relates to achieving and maintaining compliance with the requirements under the Affordable Care Act (ACA).

Risk Level/Potential Impact: High; In the event of non-compliance GRU may face heavy fines.


Frequently Observed Weaknesses/Deficiencies:
- Failure to report tracking in a timely manner.
- Failure to reduce employee hours or move them to a regular position.
- Failure to acknowledge the proper positions as employees and not students.
- Failure to provide a 26 week break to temporary employees they have accumulated 1 year of service or 1300 hours.

Helpful Tools:
- Human Resources – http://gru.edu/hr/
- University Benefits – http://gru.edu/hr/benefits/university_benefits/university_benefits.php
- USG Employee Categories Policy – http://www.usg.edu/hr/manual/employee_categories

Best Business Practices:
1. Delegate responsibility for ACA oversight to a responsible member of your staff (they can serve as a point of contact for ACA questions for your department).

Best Business Practices Continued:
2. Understand the different types of university employees as it pertains the ACA:
   a. Regular Faculty: employed on a continuous basis and whose duration of employment may also be defined by agreement, contract, term, and/or restricted funding sources. May be full or part-time.
   b. Temporary/Limited-Term Faculty: employed for a specific period of time through a letter of appointment. Temporary faculty are non-benefits eligible; limited term Faculty are benefits eligible. Limited term faculty can be appointed for one year and may be appointment for one additional year (not to exceed two fiscal/academic years).
   c. Regular Staff: employed on a continuous basis and whose duration of employment may be defined by term and/or restricted funding sources. May be full or part-time.
   d. Temporary Staff: employed for a short duration with a written hire and termination date, and are non-benefits eligible.
   e. Student Employees: considered temporary and include graduate assistants and student workers.
3. Understand the requirements of the ACA on crediting hours for Part-Time Regular and Temporary Faculty/Staff to determine healthcare eligibility (see chart in USG Employee Categories Policy).
4. Ensure Temporary Faculty/Staff do not accumulate a total of 1,300 hours worked in a 12-consecutive month period. Temporary faculty and staff must take a 26 consecutive week break in service if they reach 1,300 hours of service or 12 consecutive months of employment, whichever comes first. Student employees must not reach 1300 hours. They are not subject to the 26 week break but must be offered healthcare coverage if they meet the 1300 hour limit in a 12 month period. (Students should not ever reach 1300 hours)
5. Ensure that employees not eligible for health insurance track their hours worked. This data must be submitted to HR by the fifth day of the month following the month for which you are reporting.
6. Review the list of all employees within your college or division not presently offered health insurance benefits to ensure accuracy.
Best Business Practices Continued:

7. Establish a process, performed at least quarterly, to review an employee’s hours to determine eligibility for health insurance. Any employee consistently averaging 30 hours or more a week should be reviewed. If a part time or temporary employee is approaching the 1,300 hour limit over 12 months, you will need to move them to a regular part time position if they are to remain employed. They will be eligible for healthcare insurance if they reach the 1,300 hours while employed.

8. Ensure employees know how, when and where to report fraud, waste, or abuse. This can be done several ways including: reporting to management; contacting the Office of Compliance and Enterprise Risk Management; contacting the Office of Internal Audit; or anonymously reporting through the Compliance Hotline 800-576-6623.
<table>
<thead>
<tr>
<th><strong>Self-Assessment of Internal Controls for Affordable Care Act (ACA)</strong></th>
<th><strong>Yes</strong></th>
<th><strong>No</strong></th>
<th><strong>N/A</strong></th>
<th><strong>Comments</strong></th>
</tr>
</thead>
</table>
| Does the department have:  
  a) An appropriately designated faculty/staff member for ACA oversight?  
  b) And an ACA point of contact for faculty and staff? | | | | |
| Are Temporary or Student employees exceeding 1,300 hours in a 12-month period? | | | | |
| Are Temporary employees taking the mandatory 26-week break in service when they reach 1,300 hours or a consecutive 12-month employment period? | | | | |
| Does the department understand the requirements for healthcare eligibility? (An average of 30 hours or more a week) | | | | |
| Is the department using the conversion chart provided by USG for any faculty hours not being tracked in BANNER? | | | | |
| Is the department tracking the hours of non-benefits eligible faculty and/or staff? | | | | |
| Is the department submitting documented hours to HR by the 5th of the month? | | | | |
| Does the department have a process, performed at least quarterly, to review the hours worked to determine employee health insurance eligibility? | | | | |
| Is the department aware that if a temporary or part-time faculty or staff member meets any of the limits stated above, they must be moved to the appropriate classification and offered benefits? | | | | |
| Do employees know how, when and where to report fraud, waste, or abuse? | | | | |