The Direction of the Ecole polytechnique fédérale de Lausanne hereby adopts the following:

Preamble
A closing inventory (assets, finances, contracts, HR, legal matters, etc.) is drawn up in the event of the departure of a head of unit or closing of a unit at EPFL.

The aim of these inventories is particularly:

1. **Financing of personnel**: to identify the source of financing for the unit’s staff members until the expiry date of their contracts and, if necessary, inform them as to which unit they will be attached to until their contracts end;

2. **Inventory of assets and liabilities**: to draw up the inventory of the unit’s assets and liabilities, scientific and administrative equipment, and contracts and commitments in order to ensure a smooth transition following the departure of the head of unit.

If the unit is being taken over by a new person, this inventory constitutes an essential document for ensuring a transfer of activities and responsibilities to the new head of unit.

If the unit is being closed permanently, the closing inventory serves as a final inventory; this written procedure is filed with other legal documents in the EPFL archives.

**Article 1**  Sphere of application
The present procedure is applicable to all those persons responsible for cost centres of EPFL units, whatever their function (especially full, associate, assistant and adjunct professors, Swiss National Science Foundation grant holders, and heads of services or sections).

**Article 2**  Sequence of operations

<table>
<thead>
<tr>
<th>Preparation of information</th>
<th>Each month the EPFL Human Resources service prepares a list of heads of units who will be leaving their post within the following 24 months.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Verification of information</td>
<td>HR co-ordinates and validates this information with the appropriate HR managers and the Head of Faculty Affairs.</td>
</tr>
<tr>
<td>Communication</td>
<td>This information, once consolidated and checked, is forwarded to the EPFL Direction and to the Deans for their particular Schools.</td>
</tr>
<tr>
<td>Informing of head of unit</td>
<td>The General Counsel informs the head of the unit concerned of the launching of the closing inventory procedure at least six months in advance.</td>
</tr>
<tr>
<td>Informing of secretariats and ETH Board internal audit committee</td>
<td>The General Counsel also informs the secretariats and ETH Board internal audit committee of the launching of the procedure, which they are responsible for certifying.</td>
</tr>
</tbody>
</table>
### Planning of review by internal audit committee

The ETH Board internal audit committee plans operations in close collaboration with the head of unit.

### Involvement

The schools’ general services, HR managers, and those responsible for finance/controlling in the Colleges and the Vice-Presidency are also involved.

The schools’ general services, respectively college, HR managers, those responsible for finance/controlling and the Vice-Presidencies, are also involved.

### Verification

The internal audit committee checks all the items on the List of Operations and Verifications (Annex 1) with the head of unit.

### Report

The closing inventory report is signed by the head of unit and internal audit committee and forwarded to the EPFL Direction for information purposes.

### Archives

The General Counsel files the reports and relevant documents in the archives.

## Article 3 Entry into force


On behalf of the EPFL Direction:

President: Patrick Aebischer  
General Counsel: Susan Killias
Annex 1 - List of Operations and Verifications

**Finance and management**
- Balances of budgetary funds at the date of the closing of the unit or departure of unit head
- Balance of third-party funds at the date of the closing of the unit or departure of unit head, and the related finance contracts
- Status of current contracts with suppliers
- Status of current contracts with customers (debtors)
- List of bank or post office accounts
- Cash book
- Latest declaration of completeness and secondary activities

**Human Resources**
- List of personnel and sources of financing
- Status of staff holidays and overtime
- Newly employed staff due to take up their posts after the closing inventory

**Inventories**
- Inventory of scientific equipment
- Inventory of furniture
- Inventory of IT equipment and special programmes
- Inventory of other assets

**Contracts, patents and licences**
- List of all contracts signed by the unit over the last 10 years
- List of patents, licences (check with the TTO)

**Archives**
- Inventory and filing system of scientific archives (hard copy and electronic versions)
- Inventory and filing system of administrative archives (hard copy and electronic versions)

**Miscellaneous**
- List of passwords for computer accounts and directories
- Any other information concerning commitments of any kind