CONTROLLER’S FINANCIAL ADMINISTRATION MEETING

- **WELCOME – SHARON BELL**
  - Processing Unclaimed Property

- **GENERAL ACCOUNTING – TRISH CASEY**
  - Internal/Deposit
  - Travel – signature requirements on TAR
  - Travel - candidates

- **GRANTS & CONTRACT ACCOUNTING – TOM PITASSI**
  - Direct/Indirect Cost
  - Clerical/Administration cost
  - Grant Audit Development & News

- **PAYROLL & OTHER – JIM CACCIOLA**
  - Fellowship
  - Invoice Voucher (Non-US Vendor)
  - Direct Deposit / W-4 – State Payroll
  - USP-2 – Distribution percent
  - Effort Certification Reports

- **FACILITIES – PEYTON GIBSON**
  - Central Stores Blanket Renewals
  - Access Control Office

- **OPEN DISCUSSION FOR OTHER ISSUES AND QUESTIONS & ANSWERS**
Unclaimed Property

- Controller’s Office is responsible for filing “unclaimed property” forms.
- If a department is notified of any “unclaimed property” then notify Controller’s Office and provide backup documentation, if any, and which department the funds belong.
- When a check is received by the Controller’s Office, we will contact responsible department for deposit.
Unclaimed Property

State of Rhode Island and Providence Plantations
Office of the General Treasurer

UNCLAIMED PROPERTY DIVISION

Frank T. Caprio
General Treasurer

UNIVERSITY OF RHOPE ISLAND
ARTS ACTS DIV.
75 LOWER COLLEGE RD, RM 110
KINGSTON RI 02881

Dear UNIVERSITY OF RHOPE ISLAND

Thank you very much for your recent unclaimed property inquiry. We are pleased to report that a search of our records using the information provided by you, revealed the item listed below.

Original Owner: URI DINING SERVICES
Co-Owner:
Address: 581 PLAINES RD
City: KINGSTON ST, RI ZIP: 02881 USA
Holders Name: SHELL CIL PRODUCTS
Property: ACCOUNT PAYABLE

$175.00

In order to guarantee that we are always returning property to its rightful owners, we are required by law to collect the information listed below. To complete your claim, please follow the instructions below. Please note that all forms must be signed and notarized by all owners.

- Please complete the enclosed Claim For Return Of Property form. If you are the original owner, please complete sections 1, 2, and 5. If you are not the original owner, please complete all sections. This form must be signed and notarized.
- Please complete the enclosed Release. This form must be signed and notarized.

Please include proof of the account address listed above. Examples of such proof include utility bills, bank statements, or lease agreements.

If certified copies of required proof of ownership cannot be obtained, please indicate such. In this instance, please provide notarized affidavits, from at least two disinterested individuals familiar with the facts, to substantiate the relationship of the claimants to the original owners and the claimants’ right to these assets.

Once you return the enclosed forms – completed, signed, and notarized – we will begin processing your claim. Should you have any questions or need any assistance completing the enclosed forms, please feel free to contact this office at the phone number listed above and we will be happy to help you.

Sincerely,
Office of the General Treasurer
Unclaimed Property Division
Unclaimed Property

State of Rhode Island and Providence Plantations
Office of the General Treasurer

CLAIM FOR RETURN OF PROPERTY

Claim is hereby filed for abandoned property transferred to the General Treasurer in accordance with Chapter 21-1 of Title 31 of the General Laws of Rhode Island. Complete and mail to the address below:

1. Name of Claimant: University of Rhode Island
   
2. Property Description: Unknown

Claimant: University of Rhode Island

3. Claimant Address: 50 College Road, Kingston, RI 02881

4. Method of collection: None

5. Claimant Contact Information:
   
6. Property Location:

7. Property Description:

8. Property Value: $125.00

9. Signature of Claimant:

UNCLAIMED PROPERTY DIVISION

RELEASE

State of Rhode Island and Providence Plantations
Office of the General Treasurer

Frank Caprio
General Treasurer

KNOW ALL MEN BY THESE PRESENTS, that I,

Sharon E. Carter, Clerk, for $1.00,

residing at 1040 High Street, Providence, Rhode Island, in the city and town of Providence, in the State of Rhode Island, for and in consideration of the sum of $1.00, the receipt of which is hereby acknowledged, do hereby release and forever discharge the said General Treasurer and the State of Rhode Island and its agencies and their successors from all debts, demands, actions and liabilities whatsoever, which against the said General Treasurer and the State of Rhode Island that I now or ever had, arising out of or relating to the aforesaid money or property.

In further consideration of the payment of the aforementioned sum, I hereby agree to indemnify and save harmless the General Treasurer, the State of Rhode Island, its Agencies and their successors from all claims or demands of any other person or persons on the same account.

Sworn to before me this 15th day of February, 2018.

Christine Mattan
Notary Public

1040 High Street
Providence, RI 02904

Notary Public

Sworn to and subscribed before me this 15th day of February, 2018.

Christine Mattan
Notary Public

File: 4350-2 Providence, State House

Unclaimed Property Division

State of Rhode Island and Providence Plantations
Office of the General Treasurer

Frank Caprio
General Treasurer
ACCOUNTS PAYABLE
TRISH CASEY

- Internal Deposits
- Travel – signature requirements on TAR
- Travel – candidates
INTERNAL DEPOSIT CHANGES

- Departments: Dining, Bookstore, Memorial Union, Alton Jones, Ryan/Boss
- Email to patriciacasey@uri.edu
- Send hard copy to Cash Reconciliation with full backup
Accounts Payable - Deposits

- Departments responsible for own deposits
- Do not send checks requesting Accounting process your deposits
- Deposit Slips available Printing Services
- Processed at Enrollment Services
Accounts Payable - Deposits

- Deposits for travel, cell phones, etc.
- Prepare deposit slip and bring to Enrollment Services
- Attach copy of check and deposit slip to TEV/Cell Phone usage form
- General Accounting will no longer be processing departments deposits
TAR/TEV

- Travelers must sign TAR and TEV
- TAR-signature indicates traveler is aware of URI Travel Policies and Procedures
- TEV-signatures certifies traveler’s expenditures are valid and comply with all state and federal policies and procedures
Candidate Travel

- TAR - recruits/candidates signature not always possible. Department authorized agent may sign and indicate signature not available but takes responsibility.

- TEV - if $$ going to recruit/candidate they must sign the TEV. If no $$ department signs and takes responsibility of all documents/certification and closing of TAR.
Candidate Travel

- Candidate Travel
- Not required to use Donovan but expenses must be reasonable for reimbursement
- TAR is required but held at department level until travel completed
- Department is responsible to make sure TEV is completed accurately and in accordance with policies and procedures
GRANT & CONTRACT

TOM PITASSI

- Direct / Indirect Cost
- Clerical / Administration Cost
- Grant Audit Development & News
Administrative & Clerical Costs

- **OMB A-21 Section F.6.b (URI Policy)**
- Charge administrative and clerical salaries directly when:
  1. There is a “major project or activity”
  2. The charge is explicitly budgeted and approved by the sponsor
  3. The effort can be specifically identified with the project with a high degree of accuracy.
  4. Major project justified in the proposal
Administrative & Clerical Costs

- **Major Project:**
  - Is defined as a project that requires an extensive amount of administrative or clerical support, which is significantly greater than the routine level of such services provided by academic departments.
Review of Administrative & Clerical Cost at URI

- 30 Awards were reviewed (100%)
  - 28 Were found to be non-compliant
  - No justification of Major Project in the proposal
Plan of Action

- Meet with V.P. for Research and pre-award staff
- Contact Principal Investigators
  - Justify “Major Project” in writing
- Address awards that don’t qualify
30 Institutions have been targeted for next fiscal year

Results of Payroll Distribution Audits
- Timeliness of Payroll changes
  - Prospectively not Retrospectively
- Effort Reports not returned timely
- Lack of Internal Evaluation of Payroll Distribution
- Problems with “suitable means of verification”
- University should define “significant changes”
  - 5% based on 1979 federal interpretation
Questions?

Thank You!!!!!
PAYROLL
JIM CACCIOLA

- Fellowships and Stipends
- Invoice Vouchers – (Non US Vendors)
- Direct Deposit and W4 Input – State Payroll Employees
- Effort Certification Policy
- USP-2 Distribution Percent
Fellowships and Stipends

Taxability and reporting requirements
Based on “Facts and Circumstances”

- Services, “Employee/Employer relationship”
  - Payroll – W2
- No Services, no withholding, reportable
  - Invoice Voucher - 1099
- No services, no withholding, receiving academic credit (URI student receives small stipend to offset costs for a project that he/she is required to complete)
  - Invoice Voucher with backup – Not reportable
- Form on Controller’s web site
Fellowship / Stipends / Participant Support
Payment Characterization Checklist

Recipient Name: _____  Student ID: _____ or PS Vendor ID #: _____

Payments are to be considered either a stipend or a payment involving services, depending on the following factors.

<table>
<thead>
<tr>
<th>Payment Characterization</th>
<th>Payment for Stipend</th>
<th>Payment Involving Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Recipient</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Is the Recipient currently or will be enrolled in a degree program at the University of Rhode Island at the time payment is made?</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>2. Foreign National—if yes, enter country</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>B. Activity Control &amp; Benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Does a representative of the University or other entity tell the recipient where, when and how to work?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>2. Does the University or other entity have the right to exercise control or supervision over the sequence of work performed?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>3. Is the recipient required to report on anything other than academic progress?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>4. Is the benefit primarily to the University or other entity?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>5. Is the recipient serving in a capacity for which the University, in the absence of that same recipient, would need to hire an employee or contractor?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>6. Does the University have contractual obligations with outside entities under which the recipient is required to produce specific deliverables?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>E. Other Factors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Is the payment awarded in consideration of past services or future services to the University or other entity required?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>2. Was the recipient selected primarily on the basis of work experience?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>3. Is the amount of the payment based upon compensation of employees performing similar activities?</td>
<td>NO</td>
<td>YES</td>
</tr>
<tr>
<td>4. Is this payment for any of the following: Travel, Tuition, Student Fees, Books/Supplies/Equipment, Housing/Room &amp; Board</td>
<td>YES</td>
<td>NO</td>
</tr>
</tbody>
</table>

For Stipend payments, complete an invoice voucher and W-9 with PeopleSoft vendor ID. If no vendor ID in PS, complete a W-9. Also provide a copy of the Grant Award or other documentation to support the purpose of the payment along with the payment checklist.

For “Payments Involving Services” an IP-1, I-9 and Drug-Free Workplace Acknowledgment form must be completed and sent to Human Resources. Also provide a copy of the Grant Award or other documentation to support the purpose of the payment along with the payment checklist.

If you have any questions, please refer to the Controller’s website or contact Jim Cacciola.

Department Chair has indicated his/her approval by signing below that to the best of his/her knowledge, the payment has been correctly categorized as a stipend OR payment for services to the recipient is appropriate.

Authorized Signature - Print name ____________________ Signature ____________________ Date ________

Department Chair - Print name ____________________ Signature ____________________ Date ________

Review by: Human Resources __________ Payroll’s Office __________ Documents Attached ________
INVOICE VOUCHER
(Non US Vendor)

Non-Vendor – Yes / No
- Not completed on most Invoice Vouchers

Federal Regulations on the taxation of non-US Citizens
- 30% on “Independent Personnel Services”
  Performed in the US
- Tax treaty may exempt

Form located on web at
http://www.uri.edu/controller/general_accounting.html

Contact Tracy Cardillo (Payroll) 874-5827
- prior to arrival in US
<table>
<thead>
<tr>
<th>INVOICE VOUCHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNIVERSITY OF RHODE ISLAND</td>
</tr>
<tr>
<td>OFFICE OF THE CONTROLLER</td>
</tr>
</tbody>
</table>

| voucher no: |
| voucher date: |

1099 Reportable: YES / NO

**URI Controller's Office**
103 Carlotti Admin. Bldg.
75 Lower College Road
Kingston, RI 02881-0806

See Instructions on URI Controller's website
http://www.uri.edu/controller/
Invoice Voucher Instructions

<table>
<thead>
<tr>
<th>NAME, ADDRESS OF VENDOR AND PS VENDOR'S ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>PS vendor ID</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DESCRIPTION OF ITEMS</th>
<th>TOTAL PRICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>NUMBER OF UNITS</td>
<td>PRICE PER UNIT</td>
</tr>
</tbody>
</table>

**PEOPLESOFTH CHARTFIELD DISTRIBUTION:**

<table>
<thead>
<tr>
<th>ACCT</th>
<th>FUND</th>
<th>DEPT</th>
<th>PROG</th>
<th>PROJ</th>
<th>AMOUNT</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

AUTHORIZED SIGNATURE: Date

PRE-AUDIT: CHECK NO: DATE PAID: TOTAL: $0.00
GRANTS & CONTRACT: Date
DIRECT DEPOSIT / W4 INPUT FOR STATE EMPLOYEES

Still a paper process through HR

PeopleSoft self service for PeopleSoft employment only
EFFORT CERTIFICATION

- Policy on Controller’s web site
- Recent audit findings at other institutions
  - Govt. focusing on timeliness of returns
- New Policy Developed to Avoid Potential Disallowances of Salary/Fringe Charges

Don’t wait until third notice to react to a problem
Avoid requesting distribution changes that appear to be for the purpose of fund availability rather than effort.

Examples:

- 2111111 50%
- 533333 24.2%
- 533334 14.6%
- 533335 11.2%
USP2 DISTRIBUTION %

Example

- **USP2 #10000**
  - 533333  50%
  - 533334  50%

- **USP2 #10050**
  - 533333  48%
  - 533334  52%