URI Controller’s Office

Financial Administration Meeting
Sharon Bell, Controller
March 26, 2014
URI Ethics Hotline

- Hotline implemented December 2012
- Vendor – Global Compliance
- Confidential, Easy to Use and Always Available

Report on web or call
- URI Internal Audit Department has the link to the hotline website
  [http://www.uri.edu/administration/internal_audit/](http://www.uri.edu/administration/internal_audit/)
- 1–855–236–1845

Follow up on a reported concern with PIN #
URI Ethics Hotline (Cont.)

- 24 Cases reported, 21 cases closed
- Reported by
  - Hotline calls – 6
  - Web submission – 16
  - Mail or Office visit – 2
- Reporter
  - Anonymous – 18
  - Identified 6
Employee Action Form Update

- Online Employee and Position Actions Forms (formerly USP–1, 2, 5, 12) with workflow approval
- [http://web.uri.edu/ecampus/action-forms/](http://web.uri.edu/ecampus/action-forms/)
- Pilot Departments
  - CELS
  - Dining Services
  - Business Services
  - Pharmacy
  - HHS
Employee Action Form Update

- Roll Out Delayed
  - Staff changes on project
  - PS HR/Student split & upgrade project
  - Working on resolving production issues

- Forms processed from October 22, 2013 through mid March
  - 274 Employee Action Forms
  - 48 Position Action Forms
Accounting Updates

- PCard
- Travel
  - Candidate Travel
  - New Travel Agency – Pan Am
- Student Payments:
  - Scholarships | Stipends | Grad Assistants | Awards | Honorariums
- ACH / Direct Deposit
- Invoice Voucher Update
- Vendors
- Credit Invoices
We currently have 467 PCards

The average dollar spent is approximately $200/transaction

Most frequent violations:
- Sales tax charged
- Receipts that are missing a ship to address if applicable
- Missing TARs to support Travel related payments
Pan Am – new travel agency

Training for new travel agency today

All travelers and travel arrangers strongly suggested to attend

Business travel combined with personal travel – requires a quote by Travel Agency

Personal travel should not be paid by the University
Scholarships | Stipends | Awards

- Requires payment through student eCampus account
- If paid through invoice voucher, then it’s subject to tax reporting and W-9 required
- Current form to use – SGA2
- Developing new form with Enrollment Services
- This is not payment for services, payment of services for students needs to be paid through student payroll
Employees – travel and other reimbursements
Vendors/Suppliers – payment for services and goods
Checks are processed once per week
  ◦ mailed checks (delivery takes 5–10 days)
ACH Payments – processed once per week
  ◦ in bank account within 24–48 hours
ACH signup form on Controller’s website
Sample list of allowable items paid on invoice voucher:

- Books, texts, library books
- Dues, Subscriptions, Licenses, Memberships
- Employee reimbursements (however prefer employee to have Pcard)
- Honorariums (foreign requires add’l info)
- Insurance
- Legal services
- Meals – not does include catering
- Postage
- Payments to cities and towns (with no written agreement)
- Student and parent refunds
- Registration and conference seminar fees (Pcard strongly encouraged)
- Reprints of books and periodicals, this is not printing services
- Education and Study Abroad payments

Check the website often for updates of Allowable Items

Extraordinary payments need to be approved by the URI Controller
Vendors

- All Vendors requiring a Purchase Order must register through the vendor registration
- A URI W-9 is required for all new vendors
- Make sure vendor gets registration number
- One time vendors under $1,000 that meet criteria of Pcard strongly encouraged to use Pcard
- Address changes for existing vendors can be updated using the Vendor Change Request Form
- International vendors only need W-8BEN – no registration required
Credit Invoices

- Credit Invoices
- Must be applied back to original chartfield where invoice/PO was posted
- Do not hold credit invoices – send to Accounts Payable
Financial Reporting

Cindy Mace
Associate Controller
Cash & Banking Issues

Office of Higher Education
- Cash handling

Deposits
- All deposits must be deposited to Enrollment Services within 7 days
- Any questions on deposits, contact Dave Gentile 874–5293 or financial_reporting@etal.uri.edu

No bank accounts should be opened by individuals on behalf of the University
Payroll

Jim Cacciola
Assistant Controller
ENCOURAGE!!

State Payroll – HR form
Internal Payroll – Self Service
W2 – Request for Duplicates

- **STATE PAYROLL**
  - Contact – Human Resources Office (Nancy Gardner)

- **INTERNAL PAYROLL – Request by email**
  - A–L  Chris Morelli  
    (cmorelli1@mail.uri.edu)
  - M–Z  Beth Ulricksen  
    (bulricksen@uri.edu)
Timecard Submitting / Approval

- SCHEDULES MUST BE ADHERED TO

- Review and update departments’ approval structures

- State Payroll – Use delegates when necessary
PeopleSoft Projects

- Database split – HR/Payroll and Student

- HR Update Version 9.0 to 9.2
  - Scheduled to occur July 17–22, 2014

- VERY IMPORTANT TO:
  - Enter jobs, contracts, department budget tables in a timely manner
  - Have all reported hours either APPROVED or DENIED prior to conversion
Dave Hansen
Associate Director
PeopleSoft Financials Projects

- **Budget Transfers**
  - Complete – Budget Office will be rolling it out in the future

- **Signature Authorization**
  - Electronically in PS with workflow
  - In final testing phase
  - Reminder – Signature Collection required for all signers
  - [http://web.uri.edu/controller/psfinancials/](http://web.uri.edu/controller/psfinancials/)

- **Employee Expense Module**
  - early stage of implementation

- **Grants Portal**
  - Implemented
  - Expanding users

- **Grant Billing & Receivables Module**
  - Project scheduled to start early FY2015

- **Security Audit ongoing**
Sponsored & Cost Accounting

Michele Wood
Assistant Controller
Sponsored & Cost Accounting Updates

- FY 14 F&A Rate Proposal
  - Space survey
- PeopleSoft Grants Module & Portal Enhancements
- Sponsored Projects/Grant Close-outs
  - Fixed price close outs continue
- New OMB Omni-Circular (2 CFR Part 200)
- Service center reviews
- ARRA Update

- New staff: Ann Cannon, Chief Accountant (ARRA, F&A Rate, Service Centers, etc.)
F&A Rate Proposal

- FY 2014 is the Base Year for the upcoming proposal

- There will be a space survey conducted in April/May

- Space survey training will be conducted soon…
Testing of cost share is not complete but is currently being tested
  o Portal will enable departments to track cost share by award and project compared to budget
Feedback on milestones – mixed reviews. Working on addressing some user issues
Please continue to provide me feedback
Email
Schedule training/site visit
Billing and A/R will most likely begin in FY15
Sponsored Projects/Grant Close Outs

- Joint process between Office of Sponsored Projects (OSP) and S&CA:
  - OSP – Tracking expenditures, transactions **through 30 days after project end date (or through final expenditure posting)**. **Best practice: final expenditure posting by 30 days after project end date**
  - S&CA – issuing final invoices, cash drawdown and reports, closeout in PeopleSoft – follows AFTER OSP completion above. **Best practice: final invoice/draw 45 days after project end date, final report 90 days after project end date, final PeopleSoft project close–out 120 days after project end date**

- We are still seeing transactions posted after 30 days past end date
- Please transfer costs to department overhead or create dean’s pledge if expecting new award, or request NCE as early as possible (at least 60 days as some agencies require at least 30 days notice)
- If you are experiencing difficulty with this please contact me to see if there are PS reporting solutions, etc.
## Grant Close Out Timing Example

<table>
<thead>
<tr>
<th>Project end date</th>
<th>Budget definitions end date</th>
<th>January grants close completed</th>
<th>Final invoice to be generated by S&amp;CA</th>
<th>Cash to be received on final invoice</th>
<th>SF-425 Federal Deadline</th>
</tr>
</thead>
</table>

Transactions posted month following project end date for final payroll, encumbrances, etc.

F&A is posted to project for January transactions

After close is completed, the expenditure data is summarized by invoice and sent to agency with any requested supporting documentation

Typical cash receipt terms are net 30 days; letter of credit draw is normally completed within 15 days of billing cycle

Per SF-425 instructions, final SF-425 forms are due 90 days after the project/grant end date

<table>
<thead>
<tr>
<th>End date +</th>
<th>30 days</th>
<th>40 days</th>
<th>45 days</th>
<th>75 days</th>
<th>90 days</th>
</tr>
</thead>
</table>

Example of Sponsored & Cost Accounting's Internal Timelines Affecting Project Close-Outs
OMB Circular 2 CFR Part 200 Update

- Issued 12/26/13 – streamlines 8 circulars into 1 to ease administrative burden and reduce waste fraud and abuse
- Uniform implementation 12/26/14 – applicable to new awards and to incremental funding awarded on or after 12/26/14
- Audits requirements will apply to audits of fiscal years beginning on or after December 26, 2014
  - URI, fiscal year beginning 7/1/2015
Establishes uniform administrative requirements, cost principles and audit requirements for all types of non-federal entities

Overall increased focus on internal controls throughout; written procedures

Increased focus on obtaining Federal awarding agency prior approval
Form to request new Service Center
http://web.uri.edu/controller/files/New_Service_Center_Request_form.pdf

Friendly reminder: Service Center annual rate renewals will be due in July (after fiscal year end)

Please ensure billing and expenditure posting up to date as we approach 6/30/2014
Currently 3 active ARRA awards (1 ends 7/31/2014, 2 end 8/31/14)

The Consolidated Appropriations Act signed into law by President Obama in January 2014 ended the ARRA 1512 Reporting as of February 1, 2014

State ARRA reporting still in effect until all spending has ended (8/31/2014)
Questions

Please do not hesitate to contact me
874–2353
mgwood@mail.uri.edu