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News from the Controller

December 2009

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Historical Transaction Record Purge

A purge is scheduled for the evening of January 9th for all bursar transaction records with an effective date older than December 31, 2009 that are fully paid/ applied and billed. By purging now, removal of a large number of records eliminates issues with running reports and displaying data on the screens. The purged records cannot be accessed via SIS but are available to view/download to excel via the Administrative Information Reporting System (AIRS) at: <http://airs.okstate.edu>. Access to purged records within AIRS can be requested by emailing fim@okstate.edu and will be granted based on current SIS B/R access levels.

Electronic Direct Deposit of Bursar Account Semester Credit Balances

The Direct Deposit Program provides quicker access to refunds when bursar accounts have credit balances. For participants in the Direct Deposit Program, refunds are transferred to bank accounts within 48 hours after the semester credit balances become effective. For students wishing to participate, it is important to apply now! To sign up for Direct Deposit, log into our website <https://bursar.okstate.edu/BursarLogin/login.aspx>.

Remember, direct deposit is the fastest and easiest way to receive a refund!

PAYROLL

Online Employment Action (EA) Forms General Information

All Employment Action (EA) forms must be prepared using the Online EA application beginning January 1, 2010. Payroll Services will no longer accept paper EAs except for those that have previously been identified as requiring paper action. These transactions are extremely limited and must have prior approval.

BURSAR

- Departmental deposits are needed in the bursar office by noon December 23, 2009, for inclusion in December activity. Please contact Cindy Buford at 4-7790 if you have questions.
- **Spring 102 tuition and fees** are scheduled to calculate the evening of January 5th for enrolled students.
- 1098-T and 1098-E statements will be mailed by January 31, 2010.

Associate Vice President & Controller - 207 Whitehurst, Stillwater, Oklahoma 74078 - (405) 744-4188

To create an EA using the Online EA application, EA creators must attend a training class on using the Online EA application and have HRS access. EA approvers must either have HRS access or HRS value-based security established. To obtain either access, use the HRS Access Request Form located on the Human Resources Guides and Forms web page

(http://hr.okstate.edu/docfiles/HRS_System_Access.pdf).

Departments needing assistance with the creation of an online EA may call Payroll Services at 405.744.6372.

Benefits of the Online EA Application

The benefits of using the Online EA application process are:

- Decrease paper generated on campus for employment and pay processes.
- Reduce the time it takes for an employee's assignment to be entered or updated in HRS and allow for more timely and accurate pay to the employee.
- Reduce the number of assignment checks and overpayments.
- Provide the ability to track an EA's progress through the approval and processing sequence.
- Provide creators and approvers access to employees' employment action records. There will be no need to keep a paper copy of the EA in the office which will reduce the need for storage space. The EA will be conveniently available at their computer.

Paper EA Return Policy

Payroll Services' main objective is to pay employees timely and accurately. This is accomplished through a partnership between Payroll Services and all departments. Effective January 1, 2010, on-line EA's are mandatory except in very limited circumstances (see paragraph 1). If a paper EA is received after this date:

- Payroll Services will accept the EA form to ensure correct and timely payment to the employee. However, an email will be sent to the creator, the approvers, and the key administrative/fiscal officer for the department, informing them the department must follow procedure for all future EAs.
- If Payroll Services receives a second paper EA form from the same department, again the EA will be accepted to ensure correct and timely payment to the employee. At this point, an email will be sent to the creator, the approvers, the key departmental administrative/fiscal officer, the

appropriate Vice President, the Associate Vice President and Controller, and the Vice President for Administration and Finance informing them of the violation. The appropriate Vice President will be asked to obtain an explanation of the violation and additional training will be required.

PURCHASING

Purchasing Violations

For purchases over \$5,000 that violate OSU Purchasing Policy and Procedures, a Purchasing Violation Form must be completed and submitted to the Associate Vice President and Controller for consideration. The form is available on the Purchasing Department's website at www.purchasing.okstate.edu under 'forms' or the Associate Vice President and Controller's website at www.vpaf.okstate.edu under 'forms and exceptions'.

Important Dates

Board Dates:

- Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing: December 23, 2009, for the January 22, 2010 Board Meeting.
- Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing: February 10, 2010, for the March 4, 2010 Board Meeting.

Purchasing Policies and Procedures Seminar:

- March 2, 2010, 9:00 AM, 412 Student Union
- Ethics in Purchasing Seminar:
- March 23, 2010, 9:00 AM, 412 Student Union

You may register for either of these sessions by calling Human Resources at x5374, on the Human Resources web site at

http://fp.okstate.edu/hrosu/training_enroll.htm, or by Email: osu-trng@okstate.edu.

The Purchasing Department is available to conduct purchasing training on an as needed basis to departments and colleges. Please contact Purchasing at x5984 to schedule a date.

Purchasing can be contacted at:

Phone: 405-744-5984

Fax: 405-744-5187

Email: purchase@okstate.edu

Website: www.purchasing.okstate.edu

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FINANCIAL INFORMATION MANAGEMENT

Some Basics – FRS access

A majority of FRS security inquiries deal with not being able to access eprint, and 95% of those issues deal with an expired password. Things to remember and some helpful tips:

- Passwords last 120 days. Mark your calendar when you change your password to track it. Don't write your password down.
- Your SCTP FRS password (System 002) is your FRS eprint password.
- SCTP updates eprint each night passing active passwords to eprint. If your SCTP FRS password has expired, nothing is passed to give you eprint access.
- Eprint does not notify your password is about to expire.
- If you can't get into eprint and you know your password, log into SCTP FRS and the system will bring up a change password screen if your password has expired.
- When creating a new password, don't use "&" (ampersand) in your password.
- Changing your FRS password every 90 days can eliminate the hassle of having your password expire.
- Or you can change all your passwords every 90 days including your Okey password. This will help you remember your password and eliminate any of them from expiring.
- The command to change your password in SCTP is **PWC**. Enter PWC on the Screen line and it will bring up the change password screen.

As always, if you have a question about your FRS access, you can email frs.security@okstate.edu.

UNIVERSITY ACCOUNTING

Reminders – Travel Voucher Preparation

During a recent travel audit, several items were noted that do not appear to be in compliance with state guidelines. Below are the items for which corrective action needs to be taken. Therefore, please ensure that the following items are reviewed prior to submitting travel vouchers to University Accounting:

1. Provide proof of designated lodging in order to reimburse the lodging at the correct amount; otherwise lodging is limited to the state rate.
2. When staying in a hotel other than the designated lodging site, provide documentation to ensure that the combined cost of lodging and transportation do not exceed the designated lodging rate.
3. Check per diem calculations to ensure that correct per diem rates are used, the number of days and hours in travel status is calculated correctly, and the appropriate number of meals has been deducted from the per diem amount.
4. Prior approval should be obtained on all out-of-state travel requests.
5. Travel vouchers should contain the appropriate administrative approvals prior to submitting to University Accounting.

Mileage Reimbursement Rate Decreases for 2010

The Internal Revenue Service has announced a decrease in the mileage reimbursement rate, effective January 1, 2010, to \$0.50 per mile. This is a decrease from the \$0.55 rate for 2009. The new rate is for travel incurred on or after January 1, 2010.

GRANTS & CONTRACTS

Research Report

The audited financial section of the Annual Research Report has been completed, and the supplemental information (in-kind contributions, plant funds, and foundation funds) has been included. The research report includes, not only sponsored research expenditures, but expenditures of sponsored instruction, sponsored outreach, as well as associated capital expenditures. The report includes all OSU campus locations, the Center of Innovation and Economic Development (CIED), and the OSU-UML.

A summary of the report, highlighting the expenditures by function, can be found at:

<http://www.research.okstate.edu/research/total09.pdf> .
From FY 2005 to FY 2009, expenditures have jumped from \$204 million to \$340 million annually.

Store Rates

Winter will bring Store Rate Calculations.

Oklahoma State University Policies and Procedures (4-0140) defines a **store** (also referred to as a service center) as an operating unit providing services, a group of services, or products to users principally within the University community for a fee. The key phrase "...users principally within the University community" is what determines whether the service will be defined as a store or as an auxiliary. For OSU's purpose, stores can be broken down into three main categories: major stores whose operations have total annual expenditures of \$500,000 or more *per business*; minor stores whose operations have total annual expenditures of \$50,000 or more but less than \$500,000; and recharge centers whose annual expenditures are less than \$50,000.

Because store activity can result in charges, directly or indirectly, to federal grants and contracts at OSU, the University must comply with OMB Circular A-21, Cost Accounting Standards (CAS) as it pertains to "service centers" and any subsequent regulatory or statutory requirements as handed down by the federal government. Section J.44 of OMB Circular A-21 deals specifically with stores and is explicit in two concepts:

1. Recipients of federal funds are not to recover more than cost; and
2. They are not to discriminate in the price of services charged to government users and to non-government users.

What this basically means is that the stores should operate as closely to break-even as possible and that the government should *always* receive the best price. Cost Accounting Standards (501, 502, 505 and 506) deal primarily with consistency and uniformity in cost accounting. The four standards pertain to:

1. Consistency in estimating, accumulating, and reporting costs;
2. Consistency in allocating costs incurred for the same purpose;
3. Treatment of unallowable costs; and
4. The cost accounting period.

The federal government monitors OSU's compliance with these regulations through its cost and audit cognizant agencies. It is imperative that stores comply with the University policies and procedures to minimize any noncompliance issues that could adversely harm the University in the form of restitution to the federal government as well as the withholding of future awards.

RISK & PROPERTY MANAGEMENT

OSU Fire Alarm Policy



All employees of OSU are required to know and comply with safety guidelines, regulations and procedures, and to obey directions by emergency personnel during all emergency conditions. (*OSU Policy 3-0826, 3.03*)

When a fire alarm is sounded in any University building, all personnel and students shall immediately leave the building in an orderly manner by means of the nearest exit. Under no circumstances are any personnel to remain in the building or to return to the building without first securing the permission of EHS or fire officials. (*OSU Policy 3-0826, 5.01*)

True, fire alarms never seem to occur at convenient times. You might be in the middle of a class lecture or an important meeting, an urgent phone call, or working on a project with a strict deadline. However, if you do not evacuate a building during a fire alarm, not only are you jeopardizing your safety, but you are in violation of OSU Policy and State Law as well.

Oklahoma Law requires evacuation by all building occupants in the event of a fire alarm. When EHS Safety Officers respond to a fire alarm, one of their duties is to make sure everyone has left the building. Anyone still in the building is directed to leave.

All campus alarm systems are tested at least twice a year to make sure they are working properly. All departments with offices in a selected building are given about two weeks' notice and are told that evacuation is not required. In turn, each department is expected to spread the word by posting the notice for all building occupants.

A lot of effort is put into ensuring your safety. But being safe includes taking responsibility for your own actions—even when it isn't convenient.

More information on campus fire safety and the fire alarm test schedule can be found on the Environmental Health & Safety website at <http://ehs.okstate.edu/fire.htm>.

Office of the Bursar

Oklahoma State University
113 Student Union
Stillwater, OK 74078

Phone: 405.744.5993
Fax: 405.744.8098

Website: <http://bursar.okstate.edu/>
Email: bursar@okstate.edu

Financial Information Management

Oklahoma State University
334 & 335 Student Union
Stillwater, OK 74078

Phone: 405.744.7457
Fax: 405.744.7872

Website: <http://www.vpaf.okstate.edu/fim/>
Email: fim@okstate.edu

Fiscal & Administrative Compliance

Oklahoma State University
306 Whitehurst
Stillwater, OK 74078

Phone: 405.744.2296 (Fraud Deterrence)
405-744-8408 (PCard Administration)
Fax: 405.744.6404

Email: fraud.deterrence@okstate.edu

Grants & Contracts

Oklahoma State University
401 Whitehurst
Stillwater, OK 74078

Phone: 405.744.8239
Fax: 405.744.7487

Website: <http://vpaf.okstate.edu/gcfa/>

Payroll Services

Oklahoma State University
409 Whitehurst
Stillwater, OK 74078

Phone: 405.744.6372
Fax: 405.744.4149

Website: <http://vpaf.okstate.edu/payrollservices/index.htm>
Email: payroll.services@okstate.edu

Purchasing

Oklahoma State University
1224 North Boomer Road
Stillwater, OK 74078

Phone: 405.744.5984
Fax: 405.744.5187

Website: www.purchasing.okstate.edu
Email: purchase@okstate.edu

Risk & Property Management

Oklahoma State University
618 North Monroe
Stillwater, OK 74078

Phone: 405.744.7337
Fax: 405.744.7888

Website: <http://vpaf.okstate.edu/rpm/index.htm>

University Accounting

Oklahoma State University
304 Whitehurst
Stillwater, OK 74078

Phone: 405.744.5865
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