

FISCALLY FIT

News from the Controller

December 2011

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The OK Corral is coming February 6, 2012!

The OK Corral, the OSU and A&M Systems' e-Procurement solution, will go live February 6, 2012 for the Stillwater, Tulsa and NEO campuses. OK Corral will be the requisitioning system after that date. We will be contacting the other campuses for their go-live dates. The goal is to have all Faculty/Staff trained for OK Corral by the live date. Please check with your Fiscal Officer to determine your role and when you should attend training for your particular role. Faculty/Staff can sign up for the training now through Human Resources at osu-trng@okstate.edu. Please provide your name and CWID when you sign up with HR.

BURSAR

Bursar News

- Departmental deposits are needed in the bursar office by noon December 22, 2011 for inclusion in December activity. Please contact Cindy Buford at 405-744-7790 if you have questions.
- **Spring 2012 term tuition and fees** are scheduled to calculate the evening of January 4th for enrolled students.
- 1098-T and 1098-E statements will be mailed by January 31, 2012

Historical Transaction Record Purge

A purge is scheduled for the evening of January 7th for all bursar transaction records with an effective date older than December 31, 2011 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!

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

UNIVERSITY ACCOUNTING

Travel Claims - Audit Findings in Recent Audit

In the recent claims audit conducted by the Office of State Finance, there were several findings involving travel reimbursement vouchers. In order 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. Mileage should be separated appropriately between map miles and vicinity miles. Map miles are determined by using the Oklahoma Mileage Table on the Oklahoma Department of Transportation website. Vicinity miles include any extra miles that were driven to reach the travel destination. Map miles should be listed separately from the vicinity miles on the travel voucher.
2. When any of the major expense categories (e.g. meals, lodging, mileage or airfare) are excluded or omitted from a travel voucher, the travel voucher must be annotated with a statement to show (a) a cross-reference to another claim number where the omitted expense is being claimed, (b) payment of omitted expense is made by another form, source, or agency, or (c) no reimbursement to be claimed for omitted expense. Marking "yes" to a government-owned vehicle would be sufficient for omitting mileage. Checking "Pcard" or "Agency Direct Purchase" for lodging or airfare would be sufficient for omitting that expense. However, if any of these expenses are not being claimed or if the traveler is claiming less than allowable, a comment must be included on the voucher. (Reference OSF Procedures Manual, Chapter 300, Section 330.B.12.)
3. Travel vouchers cannot be signed and dated prior to the end of the trip. This is most common for non-employee travel vouchers.
4. When a conference charges a registration fee, any meals provided by the conference are required to be deducted from per diem, with an exception being continental breakfasts. If the cost of a meal cannot be determined from the amount of registration, then one meal must be deducted from per diem for each meal provided. However, if the amount of a particular meal included with registration can be determined, then the amount of that meal must be deducted from per diem instead of reducing per diem by a meal. For example, if a conference includes a lunch and a dinner, but the dinner costs an additional \$50 to attend, then per diem must be reduced by one meal for the lunch and reduced again by \$50 for the cost of the dinner.

(Reference OSF Procedures Manual, Chapter 300, Section 330.C.3.a & d.)

The OSF Procedures Manual can be found at:

http://www.ok.gov/OSF/Comptroller/Procedures_Manual.html

Master Equipment Lease Program

The Master Equipment Lease Program permits University colleges and departments to finance the acquisition of items of personal property, or refinance or restructure outstanding equipment lease obligations to achieve cost savings. The Master Equipment Lease Program financing for 2012 is arranged to begin the approval process in February with funding expected to be available in May. Agenda items for the February 24, 2012, A&M Board of Regents Board meeting must be submitted no later than February 6th. Any department that would like to participate in the Master Equipment Lease Program, Series 2012 financing should contact Michelle Tidwell, 405-744-5671, or Lynette Venard, 405-744-6819, for additional information.

FINANCIAL INFORMATION MANAGEMENT

Avoiding Identity Theft

As the rise in numbers of people with some sort of online presence continues to grow, the number of identity thefts and similar crimes perpetrated online will continue to rise as well. Here are five tips to help you reduce your risk of being a victim of identity theft online.

1. Don't put any information online that can be used to compromise your identity. Providing personal info such as birthdates, phone numbers, email addresses, or home addresses on sites like Facebook or Twitter can make you an easy target for identity thieves.
2. Make sure that you always use strong passwords, and that you have a different password for all of your online accounts. Change your passwords frequently. Consider using a password vault program such as KeePass or browser extensions like Lastpass to help you keep up with all of them.
3. Monitor your online accounts frequently. Check your credit scores at least once a year to make sure that no new accounts have been opened using your identity without your knowledge.
4. Stay wary, especially around major holidays and after major news events. Phishing attacks using emails relating to fake online e-cards, package deliveries, purchase confirmations, or news article links typically peak near these times.

5. Remember to use encrypted connections whenever possible. Many common sites use encryption (also referred to as SSL or HTTPS) by default, but others such as Facebook and many web-mail clients only offer it as an option. Make sure that the URL displayed in your browser's address bar includes HTTPS at the beginning to make sure the session is safe.

If your identity is stolen, the Federal Trade Commission and your local Police Department can help you start the process of regaining control of your identity. Please view [this link](#) for the steps to follow in this process.

FISCAL & ADMINISTRATIVE COMPLIANCE

Reporting Fraudulent Activity

ALL fraudulent financial activity or suspicion of fraudulent financial activity is to be reported directly to the Fiscal and Administrative Compliance section of the Office of the Associate Vice President & Controller or confidentially through EthicsPoint. A report can be filed through the EthicsPoint website or by calling toll-free 866-294-8692. The website can be found at:

https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=10933

RISK & PROPERTY MANAGEMENT

Fire Doors Play an Important Role in Your Safety

Enclosing areas with fire barriers – fire doors, walls, ceilings and floors – is the best means of containing fire. Fire barriers play an integral role in managing a fire by interrupting the spread of smoke, toxic gases, and the fire itself from one fire zone to another.

While fire walls are difficult for lay persons to recognize, fire doors generally are easily identified by the label that is attached to the edge of the door near the hinges. Unfortunately, we find daily examples on the OSU campus where someone has unwittingly endangered themselves, their co-workers, and our wonderful facilities by debilitating fire doors.



In order for the fire walls and doors to do their job they must be installed, maintained and utilized in accordance with the fire and building codes and with applicable OSHA regulations. Key among the requirements is that fire doors must close and latch automatically and that they not be propped open by devices such as wooden wedges, door stops, potted plants, etc.

Failure to follow these simple requirements creates an opportunity for fire and smoke to rapidly spread from the point of origin of a fire and to quickly fill an entire building with smoke and fire. Actually, more people die from smoke inhalation than from actual burns.



Dangerously Wired Open



Safe Electromagnetic Release

Fortunately, there are ways that fire doors can be held in the open position by methods that do not endanger the safety of our coworkers. Devices are available that hold the doors in the open position and release upon activation of the building's fire alarm and detection system. These devices are very effective and increase the likelihood that fire doors do not get propped open in a dangerous fashion.

We can all be a part of the solution by closing fire doors and reporting problems to our Deans, Directors and Department heads. As you go about your day, please remember the important role that fire doors play toward life safety and the protection of our great facilities.

PURCHASING

Important Dates

Board Dates:

- Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing, December 21, 2011, 5:00pm, for the January 20, 2012, Board Meeting.
- Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing, February 1, 2012, 5:00pm, for the February 24, 2012, Board Meeting.

Purchasing can be contacted at:

Phone: 405-744-5984

Fax: 405-744-5187

Email: purchase@okstate.edu

Website: www.purchasing.okstate.edu

GRANTS & CONTRACTS

Revision of ARRA Terms and Conditions

The National Science Foundation (NSF) recently issued a “Dear Colleague” letter describing their intent to revise the terms and conditions of ARRA awards. Below is the letter in its entirety:

NSF Notice of Intent to Revise American Recovery and Reinvestment Act (ARRA) Award General Terms and Conditions to Ensure Project Completion by September 30, 2013

Dear Colleagues:

This notice applies to all NSF grantees with active awards that were issued pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA). The purposes of this notice are to:

1. notify grantee organizations, Principal Investigators (PIs) and co-Principal Investigators (co-PIs) that NSF will be amending the terms and conditions of active ARRA awards as described below. These amendments will revise the current automatic no-cost extension authority by eliminating the ability of awardees to extend the expiration date beyond September 30, 2013 without prior NSF approval;
2. establish a procedure for grantees to request prior NSF approval for extensions beyond September 30, 2013;
3. provide options for those grantees that are unable to accept the terms and conditions, as revised; and
4. notify grantees of ARRA awards with expiration dates after September 30, 2013 of a potential amendment limiting the award expiration to September 30, 2013.

Background

A key purpose of ARRA is to spur economic activity, invest in long-term growth, and to expeditiously impact the nation's economy. On September 15, 2011, the Office of Management and Budget issued OMB memorandum [M-11-34](#), “*Accelerating Spending of Remaining Funds from the American Recovery and Reinvestment Act for Discretionary Grant Programs*”. This memorandum directed NSF and other federal agencies to take steps to ensure grantees complete ARRA projects by September 30, 2013, and directed agencies to “...revise the terms of Recovery Act discretionary grant agreements, to the extent permitted by law, to provide for reclamation of funds that remain unspent after September 30, 2013, absent a waiver issued by OMB pursuant to this memorandum.” At this time, NSF has not completed its assessment of the need for waiver requests to OMB so NSF continues to strongly encourage grantees to *responsibly* accelerate expenditures for all active ARRA grants regardless

of the current expiration date. Grantees are reminded that, in accordance with the terms and conditions of the award, all expenditures must be allowable pursuant to applicable cost principles and that requested payments must be necessary to meet current needs.

Amendment of Award General Terms and Conditions for ARRA Awards to Limit the Unilateral Authority to Extend the Award Expiration Date without Additional Funds

All NSF grants awarded with ARRA funds incorporated NSF's standard general award terms and conditions. These terms and conditions include the authority for grantees to unilaterally extend the final expiration date, for up to 12 months, without additional funds. In accordance with the aforementioned OMB memorandum, NSF will revise all ARRA awards that currently extend beyond (or could potentially extend beyond) September 30, 2013 to limit this authority. It is important to note that the majority of the NSF ARRA-funded grants are not impacted by this award term modification. NSF ARRA grants fall into several categories. Each category and an associated strategy is described below.

1. Grants That, Even with the Exercise Of Grantee-Approved No-Cost Extensions, Will Not Expire After September 30, 2013

While no modifications will be made to this category of ARRA awards, NSF encourages grantees to responsibly accelerate expenditures, wherever possible, for this and all categories of active ARRA awards set forth below.

2. Grants that Expire On or Before September 30, 2013 but are Currently Eligible for Extension Beyond September 30, 2013 with a Grantee-approved No-Cost Extension

Grants in this category will be amended to limit the unilateral extension authority so that such extensions may not go beyond September 30, 2013. The following award term will be included in amendments on these awards:

“This award is amended to limit the no-cost extension provision incorporated into the general terms and conditions. Should an extension be necessary for this project, the project may not be extended beyond September 30, 2013, without the prior written approval of the Grants Officer. By drawing down funds through the FastLane/Research.gov payment module, the grantee agrees to this amended provision and all other terms and conditions listed in the original award notice.”

Grantees are reminded that all required notifications of this initial extension must still be submitted through the FastLane Notification and Request Module. Grantees in this category are hereby notified that they are not permitted to utilize FastLane to approve no-cost extensions beyond September 30, 2013, and that any such grantee-approved actions will not be recognized by NSF.

3. Grants that Expire After September 30, 2013

A. Amendment Relating to No-cost Extension Authority

Grants in this category will be amended to eliminate the grantee-approved no-cost extension authority. The following award term will be included in amendments on these award

“This award is amended to delete the Grantee-approved no-cost extension provision of the award terms and conditions. Should an extension be necessary for this project, the project may not be extended without prior written approval from the Grants Officer.” By drawing down funds through the FastLane/Research.gov payment system, the grantee agrees to this amended provision and all other terms and conditions listed in the original award notice.”

Grantees in this category are hereby notified that they are not permitted to utilize FastLane to approve no-cost extensions, and that any such grantee-approved actions will not be recognized by NSF.

B. Potential Amendment Limiting Award Expiration Date to September 30, 2013

NSF staff administering these grants will reach out to grantees to discuss possible strategies for responsibly accelerating progress and expenditures, including the potential amending of the award expiration date to September 30, 2013. Decisions regarding limiting award expiration dates for this category will be made in conjunction with waiver requests on or before June 1, 2012.

Process for Requesting Prior Approval to Extend Beyond September 30, 2013

For any ARRA award in category 2 or 3 above anticipated to continue past September 30, 2013, NSF grantees must contact the Program Officer identified in the Award Notice in writing that an extension of the expiration date is vital for the completion of the project. All requests must be received on or before June 1, 2012, regardless of the current project expiration date. Prior written approval to extend beyond September 30, 2013 will only be considered under one or more of the following circumstances, as described in OMB Memorandum [M-11-34](#) and, **only if NSF receives a waiver from OMB:**

- The project is long-term by design, and acceleration would compromise core programmatic goals;
- The project must undergo complex environmental review that cannot be completed within this timeframe;

- Contractual commitments between the awardee and vendors/subrecipients legally prevent adjusting the timeline for spending; and/or
- Special circumstances exist where acceleration may cause unnecessary harm or unreasonable risk to vertebrate animals or human subjects involved in the research.

Process for Recipients Unable to Accept the Revised Award Terms

Grantees with concerns regarding these revised terms and conditions must contact the cognizant Program Officer in the award notice to discuss ways to accelerate grant expenditures and ensure project completion by the target date of September 30, 2013.

For general inquiries regarding this notice, please contact:
Policy Office
Division of Institution & Award Support
National Science Foundation
Telephone: (703) 292-8243
Email: NSFARRAReviewer@nsf.gov

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
040 Student Union
Stillwater, OK 74078

Phone: 405.744.7457
Fax: 405.744.7872

Website: www.fim.okstate.edu
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
Website: <http://faac.okstate.edu/>

Grants & Contracts

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Fax: 405.744.7487

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

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Email: avpc@okstate.edu
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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
Fax: 405.744.1832

Website: <http://www.vpaf.okstate.edu/ua/>