

LSU OFFICE OF ACCOUNTING SERVICES

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Administration	Accounts Payable & Travel	Bursar Operations	Financial Accounting & Reporting	Payroll	Sponsored Program Accounting
204 Thomas Boyd Front Desk 578-3321 Fax 578-7217	217 Thomas Boyd Front Desk 578-1550 Fax 578-2052	125 Thomas Boyd Front Desk 578-3357 Fax 578-3969	204 Thomas Boyd Front Desk 578-3321 Fax 578-7217	204 Thomas Boyd Front Desk 578-3321 Fax 578-7217	336 Thomas Boyd Front Desk 578-5337 Fax 578-7217

Who We Are and What We Do

The Office of Accounting Services performs accounting, reporting, and record keeping functions for LSU, LSU Law Center, LSU AgCenter, LSU at Alexandria, LSU at Eunice, LSU System Office, and Pennington Biomedical Research Center. **Donna K. Torres** is **Associate Vice President for Accounting Services** and reports to Daniel T. Layzell, **Vice President for Finance and Administration & CFO**. The Vice President is responsible for overall management of the office and accounting for all financial transactions in accordance with applicable State and Federal laws as well as University regulations, policies, and procedures.

The Office of Accounting Services has approximately 80 employees and 30 student workers organized into the divisions above. Each division is described on the back of this page and an alphabetized **Services Index** below provides contact information for specific issues.

Services Index

Description	Name	Ext	Description	Name	Ext	Description	Name	Ext
A			LA State Sales Tax Accruals & Returns	Angie Mann	8-1620	Shredder	Shondriel Myles	8-2132
Account Numbers (New)						SPA		
Agency	Katie Maglone	8-7682	Overdue	Jackie Chen	8-1536	Account Numbers	Vacant	8-2144
Plant Fund	Hope Risponne	8-7462		Deana Clement-Delage	8-1539		Keri Tweed	8-2032
Sponsored Programs	Keri Tweed	8-2032		Valery Sonnier	8-1531	Accounts Receivable	Sarah Ulkins	8-1430
	Vacant	8-2144	Vendor & Dept Inquiries on PO Invoices			Billings	Laurie Barbier	8-2435
Other Restricted	Katie Maglone	8-7682		Angie Mann	8-1620		Nekisha Cobb	8-1783
University Foundation	Keri Tweed	8-2032		Patti Bruce	8-1549		Hortensia Hale	8-2140
Unrestricted	Tommy Smith (B&P)	8-1231		Valery Sonnier	8-1531		Janet Parks	8-4878
Accounts Receivable - SPA			J				Morgan Gueho	8-0750
	Sarah Ulkins	8-1430	Journal Vouchers				Yvette LeBlanc	8-3831
ACH Payments	Stephanie Laquerre	8-1450	Auxiliary	Patrice Gremillion	8-3366		Bronson Hopkins	8-3110
Archive Requests	Shondriel Myles	8-2132	Plant	Hope Risponne	8-7462		Pamela Prince	8-3956
AS Forms	Danita King	8-1432	Sponsored Programs	Laurie Barbier	8-2435		Lakedra Fisher	8-4879
AS Newsletters & Website	Danita King	8-1432		Yvette LeBlanc	8-3831		Chantel Brown	8-1625
B			Other Restricted	Katie Maglone	8-7682		Vacant	8-6771
Bank of America Travel Visa Card			Unrestricted	Patrice Gremillion	8-3366		Falynn Rivere	8-2139
	Doris Lee	8-3698	L				Casey Cohoon	8-6327
Bank Recon	Stephanie Laquerre	8-1450	LaCarte P-Card Auditors	DeAnna Landry	8-8593		Jennifer Stewart	8-5443
Billings (see SPA)				Theresa Oubre	8-1543		Kristy Donald	8-4762
Board of Regents				Catherine Herman	8-1544		Matthew Coldiron	8-6913
Budget Adjustments			LaCarte P-Card Enrollment	Patti Bruce	8-1549	Budgets	Vacant	8-2144
Sponsored Programs	Vacant	8-2144	Ledgers - Corrections				Keri Tweed	8-2032
	Keri Tweed	8-2032	Auxiliary	Patrice Gremillion	8-3366	Closings	Janet Parks	8-4878
Other	Tommy Smith (B&P)	8-1231	Sponsored Programs	Laurie Barbier	8-2435	Cost Sharing	Sarah Ulkins	8-1430
Budget Salary Mgmt (Acct Changes/Transfers)				Yvette LeBlanc	8-3831	Cost Transfers/Corrections	Laurie Barbier	8-2435
	Katherine Provost	8-2026	Other Restricted	Katie Maglone	8-7682		Yvette LeBlanc	8-3831
Budgets			Unrestricted	Patrice Gremillion	8-3366	Deposits	Henri Carruthers	8-2137
Sponsored Programs	Keri Tweed	8-2032	Ledgers - Access Online	Front Desk	8-3321	Distribution	Henri Carruthers	8-2137
Other Restricted	Katie Maglone	8-7682	Letters of Credit - SPA	Janet Parks	8-4878	Effort/Gifts	Veronica Nolen	8-3706
Unrestricted	Tommy Smith (B&P)	8-1231	M			Financial Reports	Janet Parks	8-4878
Business Managers' Meetings			Microfilm	Shondriel Myles	8-2132	Personnel Activity Reports (PARs)	Sarah Ulkins	8-1430
C			Microfische	Shondriel Myles	8-2132		Kristy Donald	8-4762
Checks			MOT Accounts	Laurie Meyer	8-3847	Space Survey	Katie Maglone	8-7682
Cancelled/Stop Payments	Stephanie Laquerre	8-1450	N			Sponsors	Tanya Jackson	8-3371
Check Requests	Jackie Chen	8-1536	Nonresident Alien Payments/Procedures (Non-employee)	Valery Sonnier	8-1531	Student Jobs in Acct Svcs	Danita King	8-1432
Check Copy	Stephanie Laquerre	8-1450	P			T		
Lost	Stephanie Laquerre	8-1450	Payroll			Tax Exempt Cert's - 501(c)(3)	Brenda Wright	8-1439
Vendor Refunds	Valery Sonnier	8-1531	Additional Comp	Mindy Bergeron	8-1530	Tax Exempt Cert's - Resale	Desiree Esnault	8-0397
Centrally Billed Accounts (CBAs)			Courtesy Cars/Other Fringe Benefits			Tax Exempt Cert's (Sales Tax)	Mary Stallworth	8-2289
	Jennifer Driggers	8-1538	Direct Deposit	Mary Beth Boyd	8-1457	Teacher Tuition Exemptions	Deana Clement-Delage	8-1539
Closings			ETA	Jacanda Martin	8-2128	Training	See AS Newsletter or HRM Website	
Entries	Hope Risponne	8-7462	Garnishments	Jacanda Martin	8-2128	Travel	Kathleen Patrick	8-3699
Yearend	Elahe Russell	8-1639	GA's	Yolanda Clark	8-2592		Janise Montgomery	8-3697
Yearend - AP & Travel	Patrice Gremillion	8-3366	Insurance	Lorin Oliver	8-8670		Arianna Elwell	8-6052
Complaints	Donna Torres	8-1623	Insurance	Mallory Davis	8-6205		Doris Lee	8-3698
Corrections			Insurance	Rhett Sabadie	8-6207		Jennifer Driggers	8-1538
Sponsored Programs	Laurie Barbier	8-2435	Insurance Deductions	Rhett Sabadie	8-6207	Travel Expense Reimbursement Requests (Forms)		
	Yvette LeBlanc	8-3831	Insurance - Retirees & LWOP				Front Desk	8-3321
Payroll (See Payroll)			LVT	HRM	8-8390	U		
Credit Card Merchants	Beth Nettles	8-3249	Nonresident Alien Tax Treaties			Unclaimed Property	Stephanie Laquerre	8-1450
D				Yolanda Clark	8-2592	University Cashier	Jennifer Minnick	8-3376
D-Code Changes	Keri Tweed	8-2032		Tracey McGoey	8-4844	V		
Deferred/Prepays	Katie Maglone	8-7682	Retirement Averages/Refund Requests			VAT Recovery Program	Jackie Chen	8-1536
Deposit Accounts	Jennifer Richard	8-1454		Vigi Balachandran	8-1633	W		
Direct Deposit			Salary Audit	Katherine Provost	8-2026	W-9 Requests	Brenda Wright	8-1439
Disaster Accounting	Janet Parks	8-4878	Salary Payroll	Mary Beth Boyd	8-1457		Desiree Esnault	8-0397
E			Social Security/Medicare Tax			Wire Transfers	Angie Mann	8-1620
Employee Reimbursement	Jackie Chen	8-1536		Vigi Balachandran	8-1633		Patti Bruce	8-1549
Encumbrance Accruals			Student Payroll			Wires (Incoming)	Stephanie Laquerre	8-1450
Restricted & Unrestricted	Angie Mann	8-1620		Angie Ogle	8-2019			
	Patrice Gremillion	8-3366	Summer School Pay	Ashlyn Caldwell	8-2018	STAFF CONTACTS		
Encumbrances - Liquidations/Corrections			Tax Shelter Annuities	Mary Beth Boyd	8-1457	Administration		
	Angie Mann	8-1620	Wage Payroll	Tracey McGoey	8-4844		Donna Torres, Associate Vice President	8-1623
Encumbrances - Salary	Patrice Gremillion	8-3366	Perkins Loan	Jacanda Martin	8-2128	Accounts Payable & Travel Division		
	Sheantel Baker	8-2161		Ashlyn Caldwell	8-2018		Patrice Gremillion, Director	8-3366
Exemptions - Sponsored Programs	Tracey McGoey	8-4844		Melanie Powell	8-3378		Jennifer Driggers, Asst Dir	8-1538
	Janet Parks	8-4878	Petty Cash Accounts	Lisa Jackson	8-7546		Valery Sonnier, Asst Dir	8-1531
F			PO Alterations	Tamela Dickerson	8-3092	Bursar Operations Division		
Fellowships	Janet Parks	8-4878	Prepaid/Deferred	Elahe Russell	8-1639		Elahe Russell, Exec Director	8-1639
Foreign Drafts	Patti Bruce	8-1549	Professional Services	Purchasing	8-2176		Beth Nettles, Assoc Bursar	8-3249
G			Project Accounting	Katie Maglone	8-7682		Monica Esnault, Assoc Bursar	8-3335
Gifts	Vacant	8-2144	R				Melanie Powell, Asst Bursar	8-3378
GL Entry Releasing	Jennifer Richard	8-1454	Receiving Reports	Katie Maglone	8-3366		Kelly Forbes, Mgr	8-3377
GLS Training	Katie Maglone	8-7682	Reconciliation (Accts/Ledgers)	Patrice Gremillion	8-3366		Perkins Loan Collection	8-3092
I			Records Retention	Angie Mann	8-1620	Financial Accounting & Reporting Division		
Imaging	Shondriel Myles	8-2132	Reporting Tools	Patti Bruce	8-1549		Elahe Russell, Exec Director	8-1639
Internal Transactions (ITs)			Returned Checks/Bank Drafts	Elah Russell	8-1639		Justin Thornton, Director	8-1456
	Jennifer Richard	8-1454		Shondriel Myles	8-2132		Hope Risponne, Assoc Dir	8-7462
	Hope Risponne	8-7462	S	Katie Maglone	8-7682	Payroll Division		
I			Security Access Request	Laurie Meyer	8-3847		Sheantel Baker, Director	8-2161
Invoices			ABS, SAE				Tracey McGoey, Assoc Dir	8-4844
Construction	Patti Bruce	8-1549	APS	Beth Nettles	8-3249		Karen Jenkins, Asst Dir	8-1638
Credits	Valery Sonnier	8-1531	COA, PAR	Patrice Gremillion	8-3366	Sponsored Program Accounting Division		
Direct Charge	Patti Bruce	8-1549	DIR, GLS, IPM, RCN	Jaime Estave	8-2204		Jaime Estave, Director	8-2204
Express Mail	Valery Sonnier	8-1531	ETA, INS, PAY	Elahe Russell	8-1639		Janet Parks, Assoc Dir	8-4878
			FMS	Sheantel Baker	8-2161		Keri Tweed, Asst Dir	8-2032
			TIS	Donna Torres	8-1623		Laurie Barbier, Mgr	8-2435
				Monica Esnault	8-3335		Yvette LeBlanc, Mgr	8-3831

ADMINISTRATION

Administration (ADM) consists of all Distribution/Front Desk and Imaging personnel. Distribution/Front Desk personnel are responsible for printing and distributing checks, ledgers and other reports. Additionally, this section is responsible for the sorting and distribution of all incoming and outgoing mail of Accounting Services.

Imaging manages all document imaging activities related to responsibility for the physical maintenance and custody of University financial documents in accordance with approved record retention schedules. Imaging activities include the organizing, indexing, processing, reproduction, filing, retrieving, distribution, imaging, preservation and disposal of documents and records.

ACCOUNTS PAYABLE & TRAVEL

This division processes all disbursement requests other than payroll, is responsible for paying invoices for goods and services furnished by the University by companies and organizations. Accounts Payable (AP) & Travel issues travel advances, reimburses authorized travel expenses, issues checks for credit balances on student accounts, sales taxes, consultant fees, registration fees, plant fund payments for construction and renovation, non-employee nonresident alien payments, and all other University disbursement obligations, with the exception of payroll.

AP administers the LaCarte Procurement Card program and audits all purchases for compliance with University and State procurement regulations. AP provides training and support for Shorts Travel Online, the on-line self-booking reservation system.

AP ensures compliance with Federal regulations regarding payments made to or fee exemptions processed on behalf of international nonresident alien students and payments made to visiting non-employee nonresident alien scholars. AP administers tax withholding on payments and establishes student Accounts Receivable as required by Federal law. AP monitors and ensures compliance with income tax treaty benefits claimed by international students and visitors.

AP manages the control and clearance of prior year purchase orders, maintains the retainage account for construction projects, processes journal vouchers for correction of unrestricted and auxiliary ledgers, prepares 1099 and 1042 income forms for payments to non-employees and nonresident aliens, and prepares various reports as required by the University and the State.

BURSAR OPERATIONS

Bursar is a Latin term meaning "official in charge of funds" or "keeper of the purse." This division (also called OBO) is the primary service unit for managing students' financial records and needs. OBO also assists and serves the University's colleges and departments, faculty and staff, the general public, private and corporate businesses, and federal and state agencies in performing their financial responsibilities.

Such services include, but are not limited to:

- Billing, collection and reconciliation of student and non-student Accounts Receivable
- Preparation and distribution of student registration fee bills
- Coordination of all aspects of student registration
- Distribution of sponsorships, scholarships, financial aid, student and emergency loan checks
- Collection of student organizational deposits and the distribution of those funds to the appropriate student organizations

In addition, OBO has the overall responsibility for maintaining and updating the Advanced Billing System (ABS) and the Treasury Information System (TIS). ABS houses exemptions and awards for students and validates each student's eligibility for those exemptions/awards. That information is then combined with the student's course selections made through the personal access web service (PAWS) to calculate the total fees due for a student. The calculated fee and award information for each student is then stored on the TIS system from which fee bills are generated. The TIS system houses the accounting information for each Accounts Receivable transaction (in excess of 50,000 accounts) and feeds that information nightly to the General Ledger System (GLS).

FINANCIAL ACCOUNTING & REPORTING

A primary responsibility of the Financial Accounting and Reporting (FAR) division is the maintenance of the GLS in which all of the University's financial data is processed and stored. GLS entries are balanced and released daily by FAR, and key elements of the GLS (i.e. object codes, project tables, etc.) are established and maintained by FAR. The division monitors all general ledger transactions, all transactions within the plant, endowment, restricted (other than sponsored programs), and agency funds. In addition, FAR approves and establishes on the Chart of Accounts all new accounts related to these funds.

The division assesses cash flow requirements and manages LSU's investment program, monitors the collateralization of all investments, records all investment transactions, and maintains the Investment Portfolio Management (IPM) System. FAR also coordinates the issuing of bonds for University projects financed with self-generated funds, manages the accounting for all capital construction, and handles all long-term debt accounting records.

FAR reconciles the University General Fund Bank Account including wire transfers, deposits and Payroll & AP checks written. Other duties include stop payments, processing reissues, check copy requests, all checks returned in the mail and unclaimed property.

FAR's responsibilities also include management of the fiscal yearend closing process, preparation of all financial statements, and coordination of the Legislative audit. Two official University reports - the "LSU Financial Report" and the "Supplement to the Financial Report" - are published on-line annually by FAR. Numerous other reports and the University's tax return are issued by the division. FAR also handles calculations for the annual Fringe Benefit Rates as well as the Facilities and Administrative Costs study for the University.

PAYROLL

The Payroll (PAY) division processes salary & wage payments for all employees – academic, administrative and professional, classified, students and graduate assistants – and accounts for the salary and wage expenditures by budgetary unit. Payroll administers payroll deductions required by law – federal and state income tax withholding, medicare and social security taxes and retirement contributions, federal and state tax levies, garnishments and child support – as well as employee-authorized deductions such as health & life insurance premium deductions and supplemental retirement account contributions. Payroll ensures compliance with USCIS regulations, verifying all I-9 documents for graduate assistants and student employees.

Payroll monitors and ensures compliance with income tax treaties between the United States and foreign countries for all nonresident alien employees.

Payroll's Insurance section maintains tax sheltered premium amounts for the LSU Flexible Benefits Plan as well as the records for employee and retiree group insurance coverage and premium deductions.

The Disbursements section of Payroll processes all federal and state tax deposits and payroll tax returns, submits retirement contributions and the employer match with monthly reports of earnings to all retirement systems, and processes payment for all other payroll deductions.

SPONSORED PROGRAM ACCOUNTING

Sponsored Program Accounting (SPA) is responsible for the post-award administration of sponsored programs (federal, state, local and private grants, contracts, and cooperative agreements). SPA establishes and maintains sponsored program accounts on the Chart of Accounts (COA), budgets funds upon receipt of sponsored agreements, prepares billings and requests for reimbursement, receives and records payments, records gifts made to LSU, monitors collection of payments from sponsors, prepares financial, property and patent reports, and processes sponsored program budget adjustments and expenditure transfers.

SPA also administers Personnel Activity Reports (PARs) for the documentation of effort and salary cost sharing on sponsored projects.

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