Office of Accounting Services
Monthly Newsletter

LSU
LOUISIANA STATE UNIVERSITY

The LSU Workday Implementation Project continues its testing phase. Representatives from all of the LSU institutions transitioning to Workday are working diligently through scenarios to ensure that our business processes will work appropriately in the new systems. In addition, efforts are underway to develop training materials and increase the general knowledge of the project across the multi-campuses. Training resources will be available in late spring/early summer before the implementation of the new system in July.

For additional information, please refer to the LSU Workday website: www.lsu.edu/workday. Questions or concerns regarding the LSU Workday Implementation may be directed online to www.lsu.edu/wdfeedback.

Business Managers' Meeting

There will be NO
March meeting.

The next meeting
will be held
Tuesday, April 12
from 9:30 am - 11:00 am
in the Atchafalaya Room,
LSU Student Union.

Sponsored Program Accounting

Progress Reports
All progress reports, regardless of sponsor, must have the principal investigator's signature and date. If this is not part of the report, it must be added. Since the cover letter is not considered part of the progress report, the signature needs to be on the actual progress report.

Board of Regents (BOR) Industrial Match
Industrial match commitment letters for BOR contracts are due to BOR by **March 31, 2016**. The original commitment letter should be mailed directly to BOR with a copy to SPA as long as there are no changes with sponsor, amount, or terms. If a change is necessary, you must contact your appropriate Sponsored Programs Office. The commitment letters are required in order for SPA to budget the next year's funding.

BOR R&D and Enhancement contracts expiring June 30, 2016
Any requests for rebudgeting and/or no-cost extensions must be submitted to BOR by **April 30, 2016.** Please allow time for review by Sponsored Program Accounting and/or the respective Sponsored Programs Office. Any questions regarding BOR accounts should be directed to the grant contact whose name can be found on COASPA which is the Sponsored Program Accounting screen of the Chart of Accounts (COA). The grant contact can also be found by accessing the Grant/Contract Account Information query under Reporting Tools through Financial Services in myLSU.

Inside this Issue

Subrecipient invoices should be forwarded to SPA for review. SPA will review the invoice and forward it to Accounts Payable for processing. Please remember to reference the LSU account number on the invoice and process a receiving report in PRO prior to sending it to SPA. In addition, refer to the PI Checklist for Subcontractor Invoices in the Post Award Manual on the SPA website. The link can be found at http://www.lsu.edu/administration/ofa/oas/spa/manual/postawardadministration.pdf.

Equipment
All equipment purchased on a sponsored project must be reconciled to both the Asset Works System and to the General Ledger System to ensure that all equipment purchased is tagged on the correct account. Ensure that purchase orders which are split between multiple accounts are tagged appropriately. When cost transfers are processed, ensure the funding source in Asset Works reflects the amount charged to each account.

General Purpose Office Supplies
General purpose office supplies (including printer cartridges and computers) are normally **not** allowable as a direct cost to federal or federal pass thru sponsored agreements. They are included in our F&A calculation.

Overdrawn Accounts
University policy states that restricted accounts are the responsibility of the department and should **not** be in an overdraft status. It is imperative that immediate attention be given to such accounts and appropriate action taken to clear the overdrafts. However, some accounts may be in an overdraft status which are acceptable due to extenuating circumstances (such as, a multi-year agreement or incrementally funded agreement or a pending request for additional funding).

Cost Transfers
A cost transfer is an after-the-fact reallocation of an expenditure from one account to a sponsored project via journal voucher (CJ or SJ) or personnel action form. Expenditures should be charged to the appropriate sponsored project when first incurred. However, if necessary, a cost transfer may be submitted within 90 days from the end of the month in which the original entry was recorded. To comply with allowability and allocability requirements of Office of Management and Budget (OMB) Uniform Guidance, it is necessary to explain and justify the transfer of charges. Justifications

"to clear an overdraft" or "to spend out the balance" are not acceptable. Frequent, tardy or unexplained (or inadequately explained) transfers can raise serious questions about the propriety of the transfers and our accounting system and internal controls. The cost transfer forms (AS226 – non personnel and AS227 – personnel) and approval signatures were developed to avoid audit questions regarding transfers.

Retroactive Personnel Forms
Payroll expenditures **cannot** be transferred via journal voucher. For retroactive personnel forms, the form must be loaded in HRS with a SPA Justification (SJ) on form AS227. Only the AS227 form will be accepted as SPA Justification. The form can be found on SPA's website at http://www.lsu.edu/administration/ofa/oas/spa/asforms/as227.pdf.

An AS227 is required when the HRS form is prepared more than 30 days after effective date. The completed AS227 must document why the salary expenditure is being moved to the sponsored agreement account. Justifications "to clear an overdraft" or "to spend out the balance" are not acceptable. When answering question #2, on the AS227, the response must detail duties the individual performed and how these duties fulfilled the goals and objectives of the project. For example, Mike Tiger is a Research Associate responsible for analyzing samples and compiling data for the ABC (sponsor name) project entitled XXX (grant name).

Early Termination
If an agreement is terminated for any reason, please notify both SPA and OSP in writing (e-mail is preferred). If the sponsor sent any written correspondence relating to the termination, e.g., e-mails, letters, etc., this must also be forwarded to both offices. Both SPA and OSP will work with the P.I., department, and sponsor to close the project. Additionally, if a P.I. or Graduate Assistant named on any project has left the University, please notify SPA and OSP immediately.

Personnel Activity Reports (PARs)
Importance of PARs
1) To document salary charged directly to sponsored agreements
2) To document salary cost sharing
3) Used in the calculation of the F&A rate
4) Included in the Higher Education Research & Development Survey (formerly called the NSF Survey)

Please certify and return all outstanding PARs. If applicable, ensure cost sharing is documented before returning the PARs.

The following PARs are due:

Fiscal	PAR 6	Due 02/22/16
Academic	PAR 1	Due 02/29/16
Wage	PAR G	Due 03/28/16
Wage	PAR H	Due 03/28/16

If you have any questions, please contact Sarah Ulkins at 578-1430 or sulkins@lsu.edu.

PARs must be certified by the employee or someone having first hand knowledge of his/her activities with the exception of graduate assistants. Graduate Assistants must have their PAR certified by their supervisor. PARs with delegated signatures are not acceptable.

Departmental administration cannot be documented from a sponsored agreement account (4, 5 or 6 in the sixth digit of the account number), nor can graduate assistants claim departmental administration.

Although the PAR system is capable of recording cost sharing effort to two decimal places, a reasonable cost sharing effort should be documented in whole percentages.

Post Award Training Dates for Spring Semester 2016
Training dates can be found on SPA's webpage at http://www.lsu.edu/administration/ofa/oas/spa/Training.php.

Daylight Saving Time begins March 13, 2016

Payroll

Academic Graduate Assistant (GA) Separation forms effective 05/13/2016 will be programmatically loaded to the HRS system on *March 18th*. Departments will be able to view these forms on HRS. The forms will be released programmatically and become current on 05/13/2016. If a GA is separating prior to 05/13/2016 or is due a merit prior to 05/13/2016, please contact Lorin Oliver at lolive7@lsu.edu or Mindy Bergeron at mbergero@lsu.edu to have the 05/13/2016 XSEP nulled.

Timesheets for student workers paid under the Federal Work Study program must be submitted with the ETA reports for each student payroll. If there are any questions about what documentation is required, please call Student Payroll.

Students Must be Paid for All Hours Worked
PS-33 states that students should not be allowed to work more that 20 hours a week during the fall and spring semesters. However, if the student actually works over 20 hours per week, per the FLSA (Fair Labor Standards Act) the student must be paid for **all** hours worked. Departments must submit all hours listed on the student timesheet to Payroll for payment.

Employee Time Certification
Louisiana Revised Statue 3311 A(3) requires administrative, professional and academic personnel to certify that they were either present or absent from their usual duty posts during the usual working day. It further requires that the certification be signed and reported monthly.

Civil Service Rule 15.2 requires classified employees and their supervisor to certify the number of hours of attendance or absence from duty on the time and attendance records.

University Policy Statement 33 requires that time be certified by the student employee and their supervisor.

University Policy Statement 12 requires that leave slips be signed by employees and approved by their supervisor.

Certification procedures should be performed with each payroll for student and classified employees and on a

monthly basis for administrative, professional and academic personnel. Leave slips should be signed and approved as leave is taken.

Helpful Tips to Prevent Payroll Fraud
Ensuring proper controls are in place is the first step to preventing payroll fraud. Each department should have payroll processing procedures that cover student employment eligibility and completion, processing, approval and submittal of employee timesheets. Additional tips for preventing payroll fraud are listed below:

- **Employee timesheets** should be completed for hours **actually** worked, including dates and times of work.
- **Supervisors** should monitor employee work hours and ensure that the time reported is accurate before approving the employee's timesheet.
- **Never** return a completed and approved timesheet back to the employee.
- **Do not accept** a timesheet that is written in pencil or erasable ink.
- **Changes** to a timesheet should be initialed by the employee and the supervisor.
- **Never** load time for a previous pay period on ETA. Process separation forms immediately for terminated employees and remove them from ETA.
- **Investigate** unexplained variances in pay such as a large increase in total pay for an employee or an employee working on non-scheduled work days.
- **Reconcile** University records such as payroll distribution reports and ledgers on a timely basis and investigate questionable items immediately.
- **Call Payroll** immediately for instructions regarding a current appointment form, if a new employee does not show up to work.

HRS Tip
Please do not load multiple forms in HRS and leave them in **INIT**, **INC** or **BAL** status. Incorrect forms should be deleted using the **Delete Button** found on the **Approve** tab. The HRS Form Search report or Reporting Tools can be used to identify these forms.

Forms in the referenced statuses will prevent subsequent forms released to RPAY from becoming current.

Tax forms and instructions available on the following websites:

Federal
http://www.irs.gov/app/picklist/list/formsInstructions.html

State
http://www.rev.state.la.us/Forms

Non-resident Alien Tax Assistance
The LSU Tax Law Club will host their annual VITA site which provides tax assistance for non-resident aliens free of charge on the following dates:

February 23, 24, 25
March 1, 2, 3, 8, 9, 10
6:00 p.m. - 8:00 p.m.

Non-resident aliens seeking tax assistance should go to Room W230 of the LSU Law Building. This is the west side of the Law Center, the side facing the parade grounds.

Who Qualifies:
Foreign students, teachers, and researchers (F, J, M or Q status)

What to Bring:
- 2015 W-2 Form and/or 1042-S Form (if applicable)
- 2015 1099 Form (if applicable)
- 2015 1098T Form (if applicable)
- Copy of 2014 Federal and State Tax Returns (if available)
- Passport and Visa
- Proof of bank account routing numbers and account numbers (i.e. blank check)
  - *if you wish to use direct deposit*

Tax Software for Non Resident Aliens
There are two software programs available for international taxpayers considered nonresident aliens to purchase and use to prepare their required U.S. Federal tax return. GLACIER Tax Prep is provided through ARCTIC INTERNATIONAL, which is a company that has provided international tax training to employers for many years. It can be found at the following link:

Payroll continued...

http://www.arcticintl.com/gtp_individual.asp. Another recent addition of software for this group of taxpayers can be found at https://www.sprintax.com/. These software programs do not prepare State tax returns.

CONTROL DATES
Monitoring Control Dates
Departments should be monitoring control dates that are associated with personnel action forms. The number of forms with expired control dates continues to grow and the failure to load the appropriate subsequent form results in inaccurate financial records. The following are some of the effects of forms with expired control dates :

$\Rightarrow$ Incorrect salary charges on ledgers
$\Rightarrow$ Incorrect PARs
$\Rightarrow$ Prevention of salary transfers
$\Rightarrow$ Incorrect salary encumbrances

Fund End Date vs Transaction Expire Date
The Fund End Date is used to control the funding of an employee's salary for a period of time. This date is generally associated with sponsored projects and should be monitored continuously for needed extensions or changes to the salary funding source. A Change in Source of Funds (XCSF) form is the appropriate form to use when updating the Fund End Date.

The Transaction Expire Date is used to control an action associated with the employee, such as, granting of sabbatical leave, the award of an honorific, or the end of a contract period. There are numerous control date codes associated with the Transaction Expire Date and the personal actions required to extend this date are varied. The HRS Help section has an excellent reference guide for assistance with loading the appropriate action. A XCSF form cannot be used to update the Transaction Expire Date.

Control Date Report
The Control Date report (in the 'Personnel Reports' section of Reporting Tools) is a very helpful resource to use when monitoring control dates. Any dates entered in " Control Dates" (located under the second, circled A action button) section of the personnel form will appear on the Control Date report. Departments

should run this report monthly to check for future expiration dates, and promptly process any personnel action forms needed to update expiring control dates.

Control Date Tips
Control dates should be checked on every form that is loaded to ensure the information is being appropriately updated.

Be sure to check for breaks in service when updating control dates. The effective date of the subsequent form should be no later than the next calendar date following the prior form's control date.

Accounts Payable & Travel

Form 1042-S for 2015 is available through myLSU
The IRS Form **1042-S** to all foreign visitors receiving income, all non-resident foreign students receiving exemptions and cash awards, and all tax treaty benefit recipients has been mailed. **The Form 1042-S is also available through myLSU in the same manner as the Form W-2.** A broadcast e-mail was sent to the non-resident foreign students and tax treaty recipients with a current myLSU account with instructions on how to retrieve the 1042-S form. For questions, please contact Patrice Gremillion at pgremill@lsu.edu or 578-3366.

Accounts Payable & Travel forms can be found on the AP website under AS Forms. Please use the current versions available and complete the forms with all information required. Incomplete or outdated forms may delay the processing of your payment request.

Special Handling Form (AS209) must be **attached to the top** of the invoice or document in order for the special handling request to be handled timely and properly. If a check is required by a certain date, please make sure the due date is specified in the Priority Handling section of the form. For questions, please contact Patti Bruce at 578-1549 or pmbruce@lsu.edu.

Departments are encouraged to contact a member of the PO Invoice Processing staff to assist with questions regarding pending invoices, creating a receiving report in PRO and/or viewing attached vendor invoices:

☎ Angie Mann   578-1620 or amann7@lsu.edu
☎ Laquinta Lee   578-1541 or laquinta@Lsu.edu

LSU GeauxShop Assistance

Departments are encouraged to contact a member of the PO Invoice Processing staff to assist with questions regarding pending invoices and/or creating a receiving reports. All other questions should be submitted to geauxshophelp@lsu.edu.

☎ Angie Mann   578-1620 or amann7@lsu.edu
☎ Laquinta Lee   578-1541 or laquinta@Lsu.edu

For all other LSU GeauxShop questions, please e-mail geauxshophelp@lsu.edu.

LACARTE

LaCarte and CBA BF entries must be released to AP using the online PCARD system with complete cost documentation no later than 30 days from the date of the purchase/transaction. Please make sure all entries are released to AP (RAPS status) when the final approvals are made.   The LaCarte card will be suspended for any outstanding entries past 30 days.

Helpful tip for LaCarte Users!

When trying to keep up to date with LaCarte entries, please utilize the Search Screen in the Procurement Card system to monitor outstanding entries. You can search by the first five digits of the department account number, status of your department's entries (NOTF, RAPR, RAPP, and RAPS), and also individually by the myLSUID or LSUID.

For LaCarte related questions, please contact a member of the LaCarte staff:

⌨ DeAnna Landry   578-1544 or deannal@lsu.edu
⌨ Theresa Oubre   578-1543 or talber3@lsu.edu
⌨ Kathleen Elders   578-8593 or kelder1@lsu.edu

TRAVEL

Short's Travel Management Contact Information:

SHORT'S TRAVEL MANAGEMENT
Toll Free - (888) 846-6810
Fax - (319) 433-0847

E-mail: state@shortstravel.com
Website: www.shortstravel.com/lsu

Preferred Seat Enhancement in STO

Short's Travel has added an enhancement to address requests to book preferred seats in STO. Travelers can now request preferred seats. There is a note added which indicates if the traveler does not qualify for a preferred seat, therefore, Short's Travel cannot guarantee that a seat will be assigned. In order for a traveler to qualify, the traveler must have a "preferred status" with the airline to book a preferred seat. If the traveler does not have preferred status, the airline will not confirm a preferred seat.

Safeguard Payment Information

Please make sure to remove credit card numbers, expiration dates and security codes from all receipts and documentation submitted.

Conference Lodging

If attending a conference/workshop or seminar, please attach the conference documentation providing the hotel name and nightly rate whenever the hotel nightly rate exceeds the routine lodging rate allowed for the business destination. Please refer to PM-13, "University Travel Regulations" for the lodging rates.

It is very important to save or print the conference hotel information at the time of registering for a conference/workshop/seminar, since many websites remove the conference lodging information once all rooms are booked, the deadline for booking has passed or the conference has ended.

An e-mail from the conference organizer providing the name of the conference hotel and nightly rate is acceptable documentation. In the event the conference hotel has no room availability, the actual lodging cost for

the non-conference hotel, which must be in the immediate vicinity of the conference hotel (no additional transportation charges incurred), will be reimbursed up to the conference lodging rate. The conference information which includes hotel name and nightly rate should be included in order to be reimbursed for the non-conference hotel. For questions, please contact a member of the Travel staff.

For travel related questions, please contact a member of the Travel staff:

- ✈ Arianna Creech 578-6052 or acreech@lsu.edu
- ✈ Doris Lee 578-3698 or dorislee@lsu.edu
- ✈ Janise Montgomery 578-3697 or jmont41@lsu.edu
- ✈ Valery Sonnier 578-3699 or vsonnier@lsu.edu
- ✈ Jennifer Driggers 578-1531 or jdrigg@lsu.edu

Financial Accounting & Reporting

Reporting Tools
Online ledgers/reports can be accessed by:
- Logging into myLSU
- Selecting Financial Services
- Selecting Reporting Tools

Important Notes
- Populate all parameters marked with an asterisk (*).
- Verify the data being entered is in the proper parameter format – for example February 29, 2016 month end date should be entered as 20160229 (YYYYMMDD).
- Verify mainframe access for that account, department or college.
- Adjust the print area through the Print Preview toolbar function when printing reports.

Access to these reports is granted based on GLS authorization. To update or acquire access, an online Security Access Request must be submitted. Instructions for the Security Access Request system can be found at http://www.lsu.edu/administration/ofa/fss/docs/SAF.pdf.

1099 Tax Forms
1099 forms issued to LSU should be forwarded to Jen Richard in Financial Accounting & Reporting, 204 Thomas Boyd Hall or jgendr1@lsu.edu.

Internal Transactions (ITs)
An IT is an entry type in GLS that enables departments to bill other departments or campuses for services rendered or merchandise sales. ITs should be initiated by the **rendering** department.

Important Reminders
- ➢ Appropriate documentation including detailed information about the services or merchandise must be attached to the IT
- ➢ There should be no travel object codes on an IT
- ➢ Rendering departments must be an established service center to charge a sponsored agreement account (excluding gift, University Foundation, and expired fixed price)

Petty Cash
Annual confirmation letters for petty cash funds will be distributed via e-mail this spring. Please ensure all of the information in the letter is accurate and return per instructions to FAR as soon as possible. FASOP: AS-03 provides guidelines to be followed with petty cash. The FASOP can be found at http://www.lsu.edu/administration/ofa/fasops/FASOPAS03.pdf.

Bank Reconciliation
Contact us at bankrecon@lsu.edu for questions/requests related to bank reconciliation to include the following:

- ➢ Stop payment requests
- ➢ Check copy requests
- ➢ Check status requests
- ➢ Unclaimed property
- ➢ Unrecorded deposits
- ➢ Expected wire or ACH payments

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at http://www.lsu.edu/administration/ofa/oas/far/forms.php. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

Administration

Picking up Checks
When picking up and signing for a check from Accounting Services, the individual must have a picture ID. Contact Desiree Esnault at desnault@lsu.edu with any questions.

AS Forms
The following link http://www.lsu.edu/administration/ofa/oas/asforms.php has a complete listing of all current AS forms used within Accounting Services. These forms are in a user-friendly fillable .pdf format. Please contact Danita King at dcking@lsu.edu with any issues accessing or using these forms.

Common Acronyms at LSU
Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

Common Terms & Documents

AMAF	Award & Award Modification Approval Form
BA	Budget Adjustment
BF	Batch Feed
CBA	Central Billed Account
CJ	Compound Journal Voucher
CR	Cost Reimbursable
CS	Cash Journal Voucher
CSAP	Chancellor Student Aid Program
CWSP	College Work Study Program
DJ	Departmental Journal Voucher
DT	Departmental Transmittal
EI	Encumbered Internal Transaction
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administrative Services Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
GLS	General Ledger System
HRS AUTH	HRS Authority
IPARF	Internal Prior Approval Request Form
IT	Internal Transaction
ITB	Invitation to Bid
ITIN	Individual Taxpayer Identification Number
JV	Journal Voucher
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
MC	LaCarte entry (similar to CS, DT, IT, JV)
NCE	No Cost Extension
PAF	Personnel Action Form
PAR	Personnel Activity Report
PAWS	Personal Access Web Service
PCI DSS	Payment Card Industry Data Security Standard
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PRAF	Proposal Routing & Approval Form
PROAUTH	PRO Authority
PS	Policy Statement
RAPS	Released to AP status
RFP	Request for Proposal
RGE	Record of Grant Establishment
SJ	Simple Journal Voucher
SSN	Social Security Number
STO	Short's Travel Online
TERR	Travel Expense Reimbursement Request

Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
DOE	Department of Energy
FAR	Financial Accounting & Reporting
FBI	Federal Bureau of Investigation
FDN	LSU Foundation
FEMA	Federal Emergency Management Agency
NIH	National Institutes of Health
NSF	National Science Foundation
ORED	Office of Research and Economic Development
OSP	Office of Sponsored Programs
PAY	Payroll
PROC	Procurement
PROP	Property Management
SACS-COC	Southern Association of Colleges and Schools Commission on Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	University Auxiliary Services
USDA	United States Department of Agriculture

Financial Systems

ABS	Advanced Billing System
APS	Accounts Payable System
BGT	Budget
COA	Chart of Accounts
DIR	Directory
ETA	Employee Time & Attendance
FMS	File Management System
GLS	General Ledger System
GSP	GeauxShop
HRS	Human Resources System
INS	Insurance
IPM	Investment Portfolio Management
LVT	Leave Tracking
PAR	Personnel Activity Reporting
PAY	Pay Control
PCARD	Procurement Card
PRO	Procurement
RCN	Bank Reconciliation
SAE	Student Award Entry
SPS	Sponsored Program System
SWC	Workers' Compensation
TIS	Treasurer Information System
USM	University Stores Management