

Office of Accounting Services

Monthly Newsletter



204 Thomas Boyd Hall Baton Rouge, LA 70803 (225) 578-3321
www.fas.lsu.edu/AcctServices

Issue 395

September 2017

Payroll

Graduate Assistants Switch to 12-month Appointments

Beginning in the Fall of 2017 **ALL** Graduate Assistants (GAs) will be appointed using a 12 month annual work period and disbursement period, with payment on the **last working day** of each month.

The GAs appointment period will still follow an academic, semester or fiscal basis, but LSU will no longer use the 9 or 4 month annual work and disbursement periods for GAs. All GAs will now be appointed using a 12 month annual work period/disbursement plan period (AWP/DPP). These fields are required and should not be left blank.

The standard academic dates used are as follows:

Academic Year 08/15 – 05/14
Fall Semester Only 08/15 – 12/14
Spring Semester Only 01/15 – 05/14

This transition will facilitate a uniform payment process for all GAs.

Time Adjustments for Prior Period

Time for a prior period must be adjusted in Time Tracking on the corresponding time calendar. Time worked for a prior period cannot be included on the current period time calendar. Managers and Timekeepers should ensure the time reported for a period is actually worked in the period indicated. Inaccurate time reporting should be returned to the employee for correction. Time entry will be closed permanently for adjustments after 6 months.

Any adjustments needed for closed time periods should be submitted on a manual timesheet with any necessary supporting documentation. The timesheet should be completed as a full replacement for the pay period.

Cost Allocations Notes

Accounts for Cost Allocations must be included in the Details portion of the transaction and not just listed in comments. This occurs frequently when the cost allocation is a sub process of another transaction.

September Business Managers' Meeting

Topics to be discussed include:

- ◆ Procurement Summit
- ◆ Workday Update
- ◆ Training Update

Tuesday, September 12, 2017
9:30 am—11:00 am
Atchafalaya Room, LSU Union



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Payroll continued...

Cost Allocations on the Create Position transaction must have a begin date equal to the date the position is created. This typically defaults to the date the transaction is processed.

Position Restriction Cost Allocations should not have an end date. The Position Restriction allocation should be viewed as the commitment budget for the position and must cover the entire life of the position. Cost Allocations can be updated as needed but should typically not have an end date.

When adding a new Cost Allocation be sure to end the old allocation and add an additional record. Just updating the Start and End dates of the current allocation will not preserve the audit trail. This will also result in time periods without costing, which will cause an error record for the employee when payroll is processed.

Cost Allocation Tips:

- Expired Cost Allocations will prevent an employee from being paid
- Missing Position Restriction cost allocations will prevent Payroll Commitments from posting
- Cost Allocations that end mid pay period will result in incorrect costing. Even if the employee is only paid thru mid period, costing must cover the entire period.

Financial Accounting & Reporting

Reports

Workday allows users to view reports/transactions in real-time. As soon as transactions are processed, the activity is displayed in reports available in Workday. A list of reports can be found on the Workday Training website under Training Materials, Finance Training, Reporting: http://www.lsu.edu/workday/finance_training.php.

Some of the most useful reports most used by departments are:

- ⇒ Revenue & Expense by "Driving Worktag Chosen"
- ⇒ Journal Line Details with Employee Name
- ⇒ Trial Balance

Financial Accounting & Reporting continued...

Cost Transfers

The following are tips when completing cost transfers:

- ⇒ The journal source should be "Manual Journal" not "Accounting Journal – Corrections."
- ⇒ The journal line needing correction must be reversed with all related worktags. All information should be the same as on the original entry, with only the amount moving from debit to credit or vice versa.
- ⇒ Run the report "Journal Line Details" and print it to PDF to use as backup. Avoid printing, highlighting, and rescanning the report because the size of the text causes it to become illegible. Instead, use the highlight and comment tools in Adobe to note which lines to use or if a partial transfer is being done.
- ⇒ On partial transfers, note the amount being moved.
- ⇒ FD940 is not required on an entry – please only use if balancing error is received when submitting the journal.

The "Create Journal Entry: Correcting Journal" job aid provides specific instructions on completing a cost transfer and can be found on LSU's Workday training webpage: https://uiswcmweb.prod.lsu.edu/training/cost_center_manager/create_journal_entry.pdf.

Credit Card Merchant Procedures

Those units who accept Credit Cards for sale of merchandise or services should be completing a **daily** CARD entry for their previous day's transactions.

- ⇒ Please include the transaction date and merchant name in the description and comments.
- ⇒ Please verify that the correct card type and MOP are being used. Each merchant should have one MOP for Visa/MasterCard/Discover and one MOP for American Express.

Once approved, the CARD entry and supporting documentation should be brought to the vault in the Bursar's Office, 125 Thomas Boyd Hall.

Internal Billings

An Internal Billing is a Manual Journal in Workday that enables departments to bill other departments or campuses for services rendered or merchandise sales. Internal Billings should be initiated by the department rendering the service or sale.

A step-by-step Job Aid and How-to Video can be found on the Workday Training webpage at http://www.lsu.edu/workday/finance_training.php.

Financial Accounting & Reporting continued...

- ⇒ Financial Accounting
 - ⇒ Create Journal Entry: Internal Billing

Important Reminders

- ⇒ Worktags on Internal Billings must match the attached supporting documentation – please do not use Legacy Account numbers
- ⇒ Internal Billings should be initiated by the rendering department
- ⇒ Appropriate documentation, including detailed information about the services or merchandise, must be attached
- ⇒ There should be no travel spend categories on Internal Billings
- ⇒ Rendering departments must be an established service center to charge a sponsored agreement account (excluding gift, University Foundation, and expired fixed price)
- ⇒ **Verify the Company on the line matches the Driving Worktag used** – for example, PG003159 LSUAM | Accounting Services must have Company: Louisiana State University and Agricultural and Mechanical College

Bank Reconciliation

Contact us at bankrecon@lsu.edu for questions/requests related to 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://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.

**** Unclaimed Deposits/Wire Transfers ****

Departments that are missing funds (expected ACH or wire transfers to LSU) should contact Stephanie Laquerre at 578-1450 or slaquer@lsu.edu. Please be able to provide estimated date of deposit and amount. If you wish to be added to the monthly unclaimed deposit notifications that are e-mailed, please e-mail your name and contact information to Stephanie.

Petty Cash

The university will no longer accommodate petty cash funds within departments and units. If funds are needed for an event, an AS750: Petty Cash Check Request should be e-mailed to Crystal Hebert at crystal@lsu.edu using **Beth R. Nettles (SPL-23055)** as the supplier. Once received, the check can be cashed at the vault in Bursar Operations, 125 Thomas Boyd Hall. When the event is over and the cash is no longer needed, the deposit of funds should be recorded in the Customer Accounts Receivable and Deposit (CARD) application to record the deposit of the funds. A job aid is available for the CARD application. https://uiswcmsweb.prod.lsu.edu/training/finance/department_transmittal.pdf

Employee reimbursements will be processed by submitting an expense report in Workday. A job aid for this process is posted under Expenses on the Finance Training tab of the Workday website. https://uiswcmsweb.prod.lsu.edu/training/finance/emp_reimbursement-expense_rpt.pdf

For non-employee reimbursements (non-travel related), an AS541-NW: Expense Reimbursement for Non-Workers should be submitted to Accounts Payable and Travel for processing. The AS541-NW is available on the Accounts Payable & Travel website.

Any questions related to Petty Cash should be directed to Crystal Hebert at crystalh@lsu.edu or 578-1456.

Accounts Payable & Travel

International Visitors

Payments to international visitors must be in accordance with the FASOP: AS-04, NRA Consultant, Contractor, Scholarship & Fellowship Payments and are subject to federal tax withholding at the rate of 30% unless a reduced withholding or an exemption from withholding is provided by a tax treaty and the tax treaty benefits are claimed by the international visitor.

It is critical to determine if the visa classification and other circumstances related to the international visitor allow for payment of any kind. If the visa classification does not allow the international visitor to receive payment or reimbursement of expenses, no payment request will be processed.

Departments with international visitors requiring a payment must contact Valery Sonnier at vsonnier@lsu.edu or 578-1531 for requirements prior to contracting.

Purchase Order Invoices

Please do not attach purchase order invoices to the **Receipt**. The purchase order invoice should be forwarded to the respective Accounts Payable office to be matched against the PO and Receipt.

PO Invoice Processing

Departments are encouraged to contact a member of the PO Invoice Processing staff to assist with questions regarding pending invoices and/or viewing attached supplier invoices:

☎ Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu

☎ Sandy Pavlick 578-1545 or spavlick@lsu.edu



LACARTE

LaCarte Cardholder Terminations

We are experiencing many outstanding LaCarte transactions that are not expensed by the 30-requirement and prior to cardholders leaving the University. As a reminder, departments must have Exit Procedures in place to account for and destroy cards, as well as, to ensure all LaCarte transactions have been expensed/approved. Any outstanding transactions not expensed upon termination, the department should obtain receipts and any other supporting documentation from the cardholder. The Exit Procedures should also include contacting the LaCarte Administrator upon notification of the cardholder's termination to ensure all Expense Reports for the cardholder are reviewed/approved prior to the employee's last work day. For questions, please contact DeAnna Landry at deanna@lsu.edu or 578-8593.

An Expense Report should be created for LaCarte procurement and CBA transactions with complete cost documentation no later than 30 days from the date of the purchase/transaction. LaCarte transactions related to business travel must be included on the Expense Report for the trip after the travel has been taken. Cardholder privileges will not be affected for travel expenses paid with LaCarte prior to the travel.

Annual Cardholder Review

Each Department Head is required to conduct an annual review of their unit's LaCarte cardholder profiles, spending limits and last usage date to determine if each employee should retain his/her card and/or if the cardholder's spending limit should be adjusted. AP & Travel will be providing a list of the unit's cardholders by September 29, 2017 that must be reviewed and certified by the Department Head. The listing should be returned to AP & Travel no later than October 31, 2017 where the information will be centrally filed.

LaCarte transactions must be imported into the Expense Report

In an effort to eliminate expense reports from being created without LaCarte transactions, a custom validation has been added to not allow users to submit expense reports if the business purpose is "LaCarte Procurement Expenses not related to Travel" and there is no amount reflected in the "Company Paid" field. This validation should help users review the expense report and properly import the LaCarte transactions, as well as, alleviate the LaCarte auditors from having to send back the expense reports to have the LaCarte transaction imported.

Business Purpose on Expense Reports is Important!

In order to ensure timely processing of expense reports to the appropriate Expense Partners for final review and approval, please make sure the correct Business Purpose is selected. The Business Purpose drives the routing of the expense report to the correct Expense Partner in Accounts Payable. If the incorrect Business Purpose is selected, the expense report will be routed to the incorrect Expense Partner in Accounts Payable resulting in the expense report being sent back. The wrong Business Purpose of "Employee Reimbursement" is being used for travel/special meals, conference registration, travel and LaCarte. The Employee Reimbursement business purpose should be used for procurement expenses paid with personal funds.

Do Not Ignore Replacement Card E-mails

Cardholders who receive a replacement card e-mail notification from the AP & Travel office that their replacement card is in, should come and pick up the new card within 30 days of the e-mail. Bank of America will cancel the original card after 30 days. Cardholders who fail to pick up the new card within the 30-day requirement will experience card declines because the card they are using has been closed.

Disputed or Fraudulent Transactions

Disputed or fraudulent transactions must be reported to Bank of America and the LaCarte Administrator immediately, and the transaction should be coded to the "Disputed Item" expense item along with attaching the Disputed Form. Simply attaching the Disputed Form to an Expense Report and coding the transaction to other expense item is not a notification. Failure to follow the process may result in the University not being able to seek a refund of the transactions within the 60-day period.

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

☎ Theresa Oubre 578-1543 or talber3@lsu.edu
☎ DeAnna Landry 578-8593 or deannal@lsu.edu



TRAVEL

Travel Agency 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

Summary of pertinent information:

1. Short's Travel Management normal business hours are 8:00 am to 5:00 pm CST Monday-Friday.
2. The agent-assisted transaction fee is \$19.50.
3. Short's Travel On-line should be used for University business travel only.
4. A 24-hour Emergency Travel Service at (888) 846-6810 is available 24 hours/7 days a week. The 24-hour Service is designed to support travelers in the event of a "true emergency". There is a \$21 per call transaction fee for use of the after hour services. The fee will be reimbursable only if the service was used for a "true emergency". In the event the 24-hour Service is used for any non-emergency transactions, the transaction fee will be a personal expense and will not be reimbursed.

Short's Travel On-line (STO) is the innovative easy-to-use online self-booking system that is available for

University travelers to make their own travel arrangements. **The transaction fee for online bookings is \$2 per transaction.** STO can be accessed through the AP & Travel website at <http://www.fas.lsu.edu/AcctServices/acctpay/> or directly at www.shortstravel.com/lsu. To login the system, the users will need to enter the following information:

Username: **Employee's PAWSID**

Password: **lsutigers1** (all lowercase)

Only upon the initial login, the system will prompt the user to create a new password. Given the savings per booking, travelers are strongly encouraged to use the system.

Unused Tickets

Travelers/departments should always monitor unused tickets and take them into consideration when making travel arrangements.

Vehicle Rentals

Enterprise Rent-A-Car is the in-state travel state contract vendor and use is mandatory for employees and LSU students. Please refer to the Accounts Payable & Travel website for updated contract rates.

Enterprise Rent-A-Car, Hertz and National are the out-of-state travel state contract vendors and use is mandatory for employees and LSU students when renting a vehicle out-of-state. The use is encouraged for University guests and contractors. It is at the traveler's discretion which rental company is utilized.

Travel Expense Reports

The processing of Travel Expense Reports will be delayed if the appropriate supporting documentation is not provided. The following is a list of common travel expense items and the required supporting documentation that should accompany the travel expense reports:

1. **Mileage** – a mileage odometer log or MapQuest is required
2. **Foreign Travel paid in foreign currency** – a copy of the conversion is required if LaCarte is not used
3. **Taxi fares** – a written receipt is required
4. **Lodging** – hotel folio with a zero balance is required
5. **Mileage** – a mileage odometer log or MapQuest is required

Accounts Payable & Travel continued...

6. **Vehicle Rental** – an itemized receipt/final invoice from the car company is required
7. **Airfare** – traveler's final itinerary is required
8. **Conference travel (i.e. hotel, registration fees)** – conference agenda is required

AS499, "Request for Special Meals" form must be approved prior to the event. Please submit the form at least 7-10 business days prior to the event to allow enough time for processing. Please make sure the form is approved, all sections completed and any required supporting documentation (i.e., agenda, flyers, etc.) is attached.

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

- ➔ Arianna Elwell 578-6052 or acreech@lsu.edu
- ➔ Doris Lee 578-3698 or dorislee@lsu.edu
- ➔ Janise Montgomery 578-3697 or jmont41@lsu.edu
- ➔ Kathleen Patrick 578-3699 or kelder1@lsu.edu

Sponsored Program Accounting

LA Board of Regents (BOR)

Results of recruitment activities and information on students recruited (if applicable), status reports, and invoices are due to BOR by October 1, 2017, for continuing LEQSF graduate fellowship and doctoral contracts. Please submit the status reports and recruitment reports (if applicable) to Sponsored Program Accounting by Friday, September 15 as they are needed for invoice preparation. This due date will allow for timely submission of reports and invoices. If you have any questions, please contact Lakedra Fisher at 578-4879 or lfisher@lsu.edu or Darren Ledet at 578-2139 or dledet9@lsu.edu.

Final expenditure reports for BOR R&D and Enhancement contracts which expired June 30, 2017, are due electronically to BOR by September 30, 2017. In order to expedite the reporting process, please ensure cost sharing requirements are met, encumbrances are paid, and any unallowable charges are removed from the accounts. Also, unexpended balances will be refunded to BOR. Questions should be directed to the SPA contact. Annual and final project reports for BOR contracts must be submitted by the due date specified in the contract.

Sponsored Program Accounting continued...

BOR will withhold payment until the reports are submitted.

Subrecipients Invoices

In accordance with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "**Uniform Guidance**"), subrecipient invoices must be paid within 30 days of receipt. If you receive a subrecipient invoice in the department, please forward to SPA immediately. Also, please verify that technical reports and deliverables have been submitted before approving the final invoice. Other requirements that must be followed when approving subrecipient invoices can be found in the Post Award Manual on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/manuals/postawardadministration.pdf>.

Auditors

If an auditor from a sponsoring agency requests information, please contact Jaime Estave at jestav1@lsu.edu or 578-2204 in SPA. No notification is needed if an auditor from the LA Legislative Auditor Office or the LSU Internal Auditor Office is requesting information.

Travel expenditures charged to a sponsored agreement must benefit/relate to the project. Please ensure that the expense report includes a description of the travel noting its benefit to the project.

Workday Roles

For Effort Certification Reviewer role, please note that it is best practice to only have one reviewer per cost center. This must be considered when requesting security access.

Please ensure that the role of PI on grants has the correct person assigned. This role is included in business processes (BPs) and transactions can be held up if there is no PI role on the grant. PI changes that have to be approved by the sponsor must be routed through OSP.

If a PI or Co-PI terminates, please remove the PI or Co-PI role from the position. If this is not done, the new hire will automatically be added to any grants/awards that have that position assigned. Since sponsor approval is needed, in most cases, to replace PIs and Co-PI, the new PIs and Co-PIs cannot be replaced by

filling a position.

Payroll Accounting Adjustments (PAAs) must have an AS227: Justification for Retroactive Personnel Form attached stating why the transfer is being made. It is essential to stress the benefit to the project receiving the cost. An AS227 is **not required** for transfers to the following accounts: Foundation, state funds, gift and expired fixed price accounts. In addition, any retroactive personnel forms must comply with Payroll guidelines before they are processed. The AS227 can be found on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/asforms/asforms.php> and can be attached to the PAA. Only the AS227 form will be accepted for the SPA Justification.

Cost Sharing

Salary cost sharing is documented on a separate award line/grant in Workday and costing allocations must be processed to add the cost sharing grant.

The correct source of cost sharing funding must be indicated on the Request for Cost Sharing Grant form. This form should be submitted prior to award line/grant set up and can be found on SPA's webpage at <http://www.lsu.edu/administration/ofa/oas/spa/asforms/asforms.php>.



Administration

Business Managers' Meetings

Meeting dates for the remainder of the fiscal year are as follows: October 10, November 14, December 12, February 6, March 13, April 10 and May 8. Meetings are normally held in the Atchafalaya Room of the LSU Union (room 339) at 9:30 – 11:00 am. Please keep in mind the following:

- To be added to the Business Managers Mailing List, submit an idea for a future topic, or submit specific questions on topics announced for future meetings, please contact Danita King at dcking@lsu.edu.
- Information on prior meetings can be found at <http://www.lsu.edu/administration/ofa/oas/bsmgrmtg.php>.

Finance Trainings

For upcoming Finance Trainings, please refer to the **LSU Training and Event Registration** website at training.lsu.edu. Please monitor training.lsu.edu as additional classes will be continuously added.

To register for LSU Finance training classes:

- Log in to myLSU
- Click on 'Employee Resources'
- Click on 'LSU Training and Event Registration'
- Locate the appropriate training then click on 'View Classes'
- Click on the appropriate Training Date
- Click 'Register'
- E-mail confirmation of the registered course will be immediately received

For questions, please contact Lindsay Berthelot at lberthe@lsu.edu.



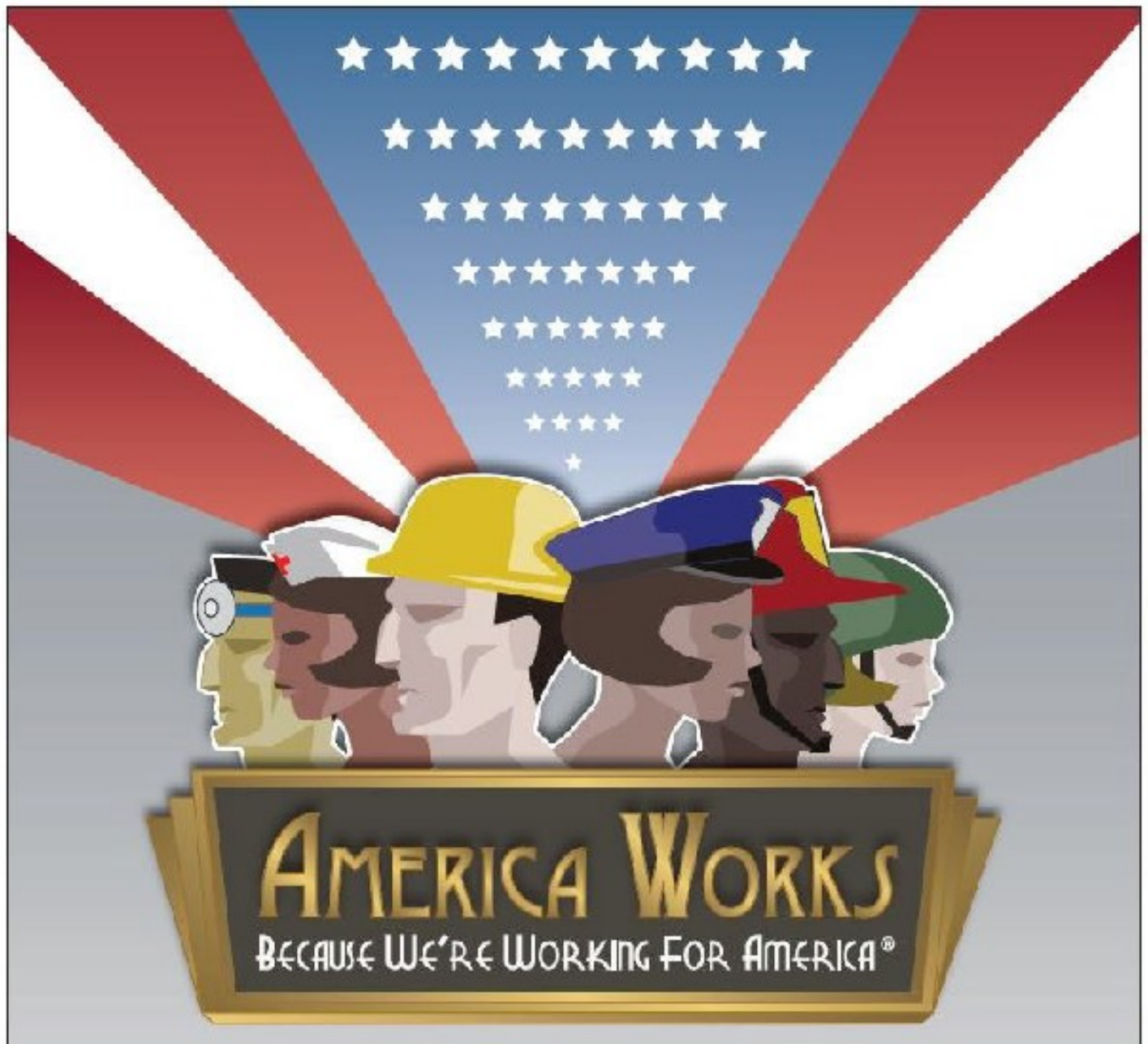
BURSAR OPERATIONS



Congratulations to **Larry Butcher** on his retirement!

Welcome **Brittney Leahman** to Bursar Operations. She joins the team as an Assistant Manager and can be reached at bleahman1@lsu.edu or 578-5683.

Congratulations to **Kattie Gregoire** on the arrival of her new bundle of joy, *Addison Rae*, 7lbs, 8 ozs and 18.5 inches.



September 4-8, 2017
www.nationalpayrollweek.com

**NATIONAL
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National Payroll Week® was founded by the American Payroll Association, the nation's leader in payroll education. Pick the 2017 "Getting Paid In America" survey at www.nationalpayrollweek.com to be eligible to win a free paycheck.

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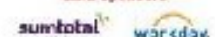
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Common Acronyms at LSU

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
CBA	Central Billed Account
CR	Cost Reimbursable
CSWS	Community Service Work Study
CWSP	College Work Study Program
DT	Departmental Transmittal
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administration Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
IPARF	Internal Prior Approval Request Form
ITIN	Individual Taxpayer Identification Number
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
NCE	No Cost Extension
OTP	One Time Payment
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
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
STO	Short's Travel Online
WAE	Wages As Earned

Financial Systems

ABS	Advanced Billing System
CARD	Customer Accounts Receivable & Deposit
DIR	Directory System
FAMIS	Facility Services' Computerized Maintenance Management System
FMS	File Management System
SAE	Student Award Entry System
SPS	Sponsored Program System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BG	Basic Gift
BP	Business Process
CC	Cost Center
CCH	Cost Center Hierarchy
CCM	Cost Center Manager
CI	Customer Invoice
CO	Change Order
EG	Endowed Gift
FD	Fund
FDM	Financial Data Model
FN	Function
FS	Funding Source
GR	Grant
GRC	Grant Conversion
PAP	Period Activity Pay
PG	Program
PJ	Project
SO	Supervisory Organization
TC	Transfer Company



Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
BOS	Board of Supervisors
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
OBO	Office of Bursar Operations
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	Auxiliary Services
USDA	States Department of Agriculture