

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			Shredder	Shondriel Myles	8-2132
Account Numbers (New)				Angie Mann	8-1620	SPA		
Agency	Katie Maglone	8-7682	Overdue	Jackie Chen	8-1536	Account Numbers	Oran Cain	8-2144
Plant Fund	Hope Rispono	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
	Oran Cain	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 Rispono	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		Maegan Picou	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		Jennifer Maillet	8-0774
Sponsored Programs	Oran Cain	8-2144	Ledgers - Corrections			Budgets	Oran Cain	8-2144
	Keri Tweed	8-2032	Auxiliary	Patrice Gremillion	8-3366		Keri Tweed	8-2032
Other	Tommy Smith (B&P)	8-1231	Sponsored Programs	Laurie Barbier	8-2435	Closings	Janet Parks	8-4878
Budget Salary Mgmt (Acct Changes/Transfers)				Yvette LeBlanc	8-3831	Cost Sharing	Sarah Ulkins	8-1430
	Katherine Provost	8-2026	Other Restricted	Katie Maglone	8-7682	Cost Transfers/Corrections	Laurie Barbier	8-2435
Budgets			Unrestricted	Patrice Gremillion	8-3366		Yvette LeBlanc	8-3831
Sponsored Programs	Keri Tweed	8-2032	Ledgers - Access Online	Front Desk	8-3321	Deposits	Henri Carruthers	8-2137
Other Restricted	Katie Maglone	8-7682	Letters of Credit - SPA	Janet Parks	8-4878	Distribution	Henri Carruthers	8-2137
Unrestricted	Tommy Smith (B&P)	8-1231	M			Effort/Gifts	Veronica Nolen	8-3706
Business Managers' Meetings			Microfilm	Shondriel Myles	8-2132	Financial Reports	Janet Parks	8-4878
C			Microfische	Shondriel Myles	8-2132	Personnel Activity Reports (PARs)	Sarah Ulkins	8-1430
Checks			MOT Accounts	Laurie Meyer	8-3847		Kristy Donald	8-4762
Cancelled/Stop Payments	Stephanie Laquerre	8-1450	N			Space Survey	Katie Maglone	8-7682
Check Requests	Jackie Chen	8-1536	Nonresident Alien Payments/Procedures (Non-employee)	Valery Sonnier	8-1531	Sponsors	Tanya Jackson	8-3371
	Deana Clement-Delage	8-1539	P			Student Jobs in Acct Svcs	Danita King	8-1432
Check Copy	Stephanie Laquerre	8-1450	Payroll			T		
Lost	Stephanie Laquerre	8-1450	Additional Comp	Mindy Bergeron	8-1530	Tax Exempt Cert's - 501(c)(3)	Brenda Wright	8-1439
Vendor Refunds	Valery Sonnier	8-1531	Courtesy Cars/Other Fringe Benefits				Desiree Esnault	8-0397
Centrally Billed Accounts (CBAs)				Mary Beth Boyd	8-1457	Tax Exempt Cert's - Resale	Mary Stallworth	8-2289
	Jennifer Driggers	8-1538	Direct Deposit	Jacanda Martin	8-2128	Tax Exempt Cert's (Sales Tax)	Deana Clement-Delage	8-1539
Closings			ETA	Jacanda Martin	8-2128	Teacher Tuition Exemptions	Tanya Jackson	8-3371
Entries	Hope Rispono	8-7462	Garnishments	Yolanda Clark	8-2592	Training	See AS Newsletter or HRM Website	
Yearend	Elahe Russell	8-1639	GA's	Lorin Oliver	8-8670	Travel	Kathleen Patrick	8-3699
Yearend - AP & Travel	Patrice Gremillion	8-3366	Insurance	Mallory Davis	8-6205		Vacant	8-3697
Complaints	Donna Torres	8-1623	Insurance	Rhett Sabadie	8-6207		Arianna Elwell	8-6052
Corrections			Insurance Deductions	Rhett Sabadie	8-6207		Doris Lee	8-3698
Sponsored Programs	Laurie Barbier	8-2435	Insurance - Retirees & LWOP				Jennifer Driggers	8-1538
	Yvette LeBlanc	8-3831		Rhett Sabadie	8-6207	Travel Expense Reimbursement Requests (Forms)		
Payroll (See Payroll)			LVT	HRM	8-8390		Front Desk	8-3321
Credit Card Merchants	Beth Nettles	8-3249	Nonresident Alien Tax Treaties			U		
D				Yolanda Clark	8-2592	Unclaimed Property	Stephanie Laquerre	8-1450
D-Code Changes	Keri Tweed	8-2032		Tracey McGoey	8-4844	University Cashier	Jennifer Minnick	8-3376
Deferred/Prepays	Katie Maglone	8-7682	Retirement Averages/Refund Requests			V		
Deposit Accounts	Jennifer Richard	8-1454		Vigi Balachandran	8-1633	VAT Recovery Program	Jackie Chen	8-1536
Direct Deposit			Salary Audit	Katherine Provost	8-2026	W		
Disaster Accounting	Janet Parks	8-4878	Salary Payroll	Mary Beth Boyd	8-1457	W-9 Requests	Brenda Wright	8-1439
E			Social Security/Medicare Tax				Desiree Esnault	8-0397
Employee Reimbursement	Jackie Chen	8-1536		Vigi Balachandran	8-1633	Wire Transfers	Angie Mann	8-1620
Encumbrance Accruals			Student Payroll	Angie Ogle	8-2019		Patti Bruce	8-1549
Restricted & Unrestricted	Angie Mann	8-1620		Ashlyn Caldwell	8-2018	Wires (Incoming)	Stephanie Laquerre	8-1450
	Patrice Gremillion	8-3366	Summer School Pay	Mary Beth Boyd	8-1457	STAFF CONTACTS		
Encumbrances - Liquidations/Corrections			Tax Shelter Annuities	Tracey McGoey	8-4844	Administration		
	Angie Mann	8-1620	Wage Payroll	Jacanda Martin	8-2128		Donna Torres, Associate Vice President	8-1623
	Patrice Gremillion	8-3366	Perkins Loan	Ashlyn Caldwell	8-2018	Accounts Payable & Travel Division		
Encumbrances - Salary	Sheantel Baker	8-2161		Melanie Powell	8-3378		Patrice Gremillion, Director	8-3366
	Tracey McGoey	8-4844		Lisa Jackson	8-7546		Jennifer Driggers, Asst Dir	8-1538
Exemptions - Sponsored Programs				Tamela Dickerson	8-3092		Valery Sonnier, Asst Dir	8-1531
	Janet Parks	8-4878	Petty Cash Accounts	Elahe Russell	8-1639	Bursar Operations Division		
F			PO Alterations	Purchasing	8-2176		Elahe Russell, Exec Director	8-1639
Fellowships	Janet Parks	8-4878	Prepaid/Deferred	Katie Maglone	8-7682		Beth Nettles, Assoc Bursar	8-3249
Foreign Drafts	Patti Bruce	8-1549	Professional Services	Patrice Gremillion	8-3366		Monica Esnault, Assoc Bursar	8-3335
G			Project Accounting	Katie Maglone	8-7682		Melanie Powell, Asst Bursar	8-3378
Gifts	Oran Cain	8-2144	R				Daniel Butcher, Asst Dir	8-3377
GL Entry Releasing	Jennifer Richard	8-1454	Receiving Reports	Angie Mann	8-1620	Financial Accounting & Reporting Division		
GLS Training	Katie Maglone	8-7682		Patti Bruce	8-1549		Elahe Russell, Exec Director	8-1639
I			Reconciliation (Accts/Ledgers)	Elahe Russell	8-1639		Justin Thornton, Director	8-1456
Imaging	Shondriel Myles	8-2132	Records Retention	Shondriel Myles	8-2132		Hope Rispono, Assoc Dir	8-7462
Internal Transactions (ITs)			Reporting Tools	Katie Maglone	8-7682		Katie Maglone, Asst Dir	8-7682
	Jennifer Richard	8-1454	Returned Checks/Bank Drafts	Laurie Meyer	8-3847		Laurie Wales, Asst Dir	8-2016
	Hope Rispono	8-7462	S			Payroll Division		
I			Security Access Request				Sheantel Baker, Director	8-2161
Invoices			ABS, SAE	Beth Nettles	8-3249		Tracey McGoey, Assoc Dir	8-4844
Construction	Patti Bruce	8-1549	APS	Patrice Gremillion	8-3366		Karen Jenkins, Asst Dir	8-1638
Credits	Valery Sonnier	8-1531	COA, PAR	Jaime Estave	8-2204		Rhett Sabadie, Manager	8-6207
Direct Charge	Patti Bruce	8-1549	DIR, GLS, IPM, RCN	Elahe Russell	8-1639	Sponsored Program Accounting Division		
Express Mail	Valery Sonnier	8-1531	ETA, INS, PAY	Sheantel Baker	8-2161		Jaime Estave, Director	8-2204
			FMS	Donna Torres	8-1623		Janet Parks, Assoc Dir	8-4878
			TIS	Monica Esnault	8-3335		Keri Tweed, Asst Dir	8-2032
							Laurie Barbier, Mgr	8-2435
							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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