

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 | 240 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. **Elahe Russell is the Associate Vice Chancellor for Accounting Services & Controller** and reports to the Chief Financial Officer of the Flagship Institution. The Associate Vice Chancellor & Controller 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 | | | Letters of Credit - SPA | Jaime Estave | 8-2204 | Billings | | |
| Account Numbers (New) | | | M | | | | Pamela Prince | 8-3956 |
| Restricted | Hope Rispone | 8-7462 | Microfilm | Brenda Wright | 8-1439 | | RachelGuillory | 8-2542 |
| University Foundation | Keri Tweed | 8-2032 | Microfische | Brenda Wright | 8-1439 | | Susan Buzbee | 8-4762 |
| Unrestricted | Tommy Smith (B&P) | 8-1231 | MOT Accounts | Danielle Lavergne | 8-3847 | | Kelli Speyrer | 8-5443 |
| Accounts Receivable - SPA | | | N | | | | Tanner Thibodeaux | 8-6347 |
| | Jessica Leblanc | 8-2144 | Nonresident Alien Payments/Procedures | | | | Tina Constantin | 8-1430 |
| ACH Payments (Incoming) | Stephanie Laquerre | 8-1450 | (Non-employee) | Jessica Hodgkins | 8-1541 | | William Blanchard | 8-1068 |
| Archive Requests | Brenda Wright | 8-1439 | P | | | | Allyson Alexander | 8-3786 |
| AS Forms | Danita King | 8-1432 | Participant Payments | Jessica Hodgkins | 8-1541 | Budgets | Jessica LeBlanc | 8-2144 |
| AS Newsletters & Website | Danita King | 8-1432 | | Valery Sonnier | 8-1531 | | Keri Tweed | 8-2032 |
| B | | | Payroll | | | Closings | Janet Parks | 8-4878 |
| Bank Recon | Stephanie Laquerre | 8-1450 | Commitments | Kade Kieschnick | 8-2026 | Cost Sharing | Kristy Donald | 8-3513 |
| Billings (see SPA) | | | Direct Deposit | Jacanda Martin | 8-2128 | Cost Transfers/Corrections | Janet Parks | 8-4878 |
| Board of Regents | | | Fringe Benefits | Kiana Bradley | 8-1530 | Deposits | Jennifer Martel | 8-1781 |
| Budget Adjustments | | | Garnishments | Jasmine Capers | 8-8130 | Distribution | Jennifer Martel | 8-1781 |
| Sponsored Programs | Jessica LeBlanc | 8-2144 | GA's | Kiana Bradley | 8-1530 | Effort/Gifts | Veronica Brooks | 8-3706 |
| | Keri Tweed | 8-2032 | Insurance | Katie Maglone | 8-2161 | Financial Reports | Janet Parks | 8-4878 |
| Other | Tommy Smith (B&P) | 8-1231 | | Candice Lockwood | 8-2023 | Space Survey | Laurie Wales | 8-2016 |
| Budgets | | | Insurance Deductions & LWOP | | | Sponsors | Tanya Jackson | 8-3371 |
| Sponsored Programs | Jessica LeBlanc | 8-2144 | | Anne Landry | 8-6242 | Student Jobs in Acct Svcs | Danita King | 8-1432 |
| Unrestricted | Helen Reaux (B&P) | 8-1253 | Insurance - Retirees | Caleb Brown | 8-6205 | Supplier Payments | | |
| Business Managers' Meetings | | | Nonresident Alien Tax Treaties | | | Direct Charge | Carly Carpenter | 8-7828 |
| | Patrice Gremillion | 8-3366 | | Candice Lockwood | 8-2023 | Purchase Orders | Jessica Hodgkins | 8-1541 |
| C | | | | Diane Bohn | 8-4891 | T | | |
| Checks | | | PAP, OTP, PIA | Lorin Oliver | 8-8670 | Tax Exempt Cert's (Sales Tax) | | |
| Cancelled/Stop Payments | | | Professional & Academic | Lorin Oliver | 8-8670 | | Deana Clement-Delage | 8-1539 |
| | Stephanie Laquerre | 8-1450 | | Kiana Bradley | 8-1530 | Teacher Tuition Exemptions | | |
| Check Requests | Carly Carpenter | 8-7828 | Retirement Averages/Refund Requests | | | | Tanya Jackson | 8-3371 |
| | Deana Clement-Delage | 8-1539 | | Kade Kiesnick | 8-2161 | Training | See AS Newsletter or HRM Website | |
| Check Copy | Stephanie Laquerre | 8-1450 | Social Security/Medicare Tax | | | Travel | Julian White | 8-2780 |
| Lost | Stephanie Laquerre | 8-1450 | | Candice Lockwood | 8-2023 | | Jonathan Fresina | 8-3672 |
| Supplier Refunds | Valery Sonnier | 8-1531 | Student Payroll | John Pilgrim | 8-1457 | | Henry Woodard | 8-2007 |
| Centrally Billed Accounts (CBAs) | | | | Tracey Johnson | | | Kalyn Lewis | 8-8929 |
| | Jennifer Driggers | 8-1538 | Summer School Pay | Lorin Oliver | 8-8670 | | Jennifer Driggers | 8-1538 |
| Closings | | | Tax Shelter Annuities | Vacant | | U | | |
| Entries | Hope Rispone | 8-7462 | Time & Absence | HRM | 8-8200 | Unclaimed Property | Stephanie Laquerre | 8-1450 |
| Yearend | Hope Rispone | 8-7462 | Wage Payroll | Jacanda Martin | 8-2128 | University Cashier | Natasha Porch | 8-3376 |
| Yearend - AP & Travel | Patrice Gremillion | 8-3366 | Perkins Loan | Tracey Johnson | | W | | |
| Complaints | Elahe Russell | 8-1639 | | Tamela Dickerson | 8-3092 | W-9 Requests | Brenda Wright | 8-1439 |
| Credit Card Merchants | Kaleb Taylor | 8-7852 | Petty Cash | Rosalyn Lacey | 8-5898 | | Desiree Esnault | 8-0397 |
| D | | | PO Alterations | Stephanie Laquerre | 8-1450 | Wire Transfers | Jessica Hodgkins | 8-1541 |
| Declining Balance Cards | Valery Sonnier | 8-1531 | Prepaid/Deferred | Procurement | 8-2176 | | Maci Jones | 8-1620 |
| Deferred/Prepays | Laurie Wales | 8-2016 | Project Accounting | Jennifer Richard | 8-1454 | Wires (Incoming) | Stephanie Laquerre | 8-1450 |
| Deposit Accounts | Jennifer Richard | 8-1454 | R | Hope Rispone | 8-7462 | Workday Reports | | |
| Disaster Accounting | Janet Parks | 8-4878 | Receipts | | | Accounts Payable | Angie Mann | 8-3761 |
| E | | | Purchase Orders | Jessica Hodgkins | 8-1541 | FAR | Laurie Wales | 8-2016 |
| Employee Reimbursement | DeAnna Landry | 8-8593 | Reconciliation (Accts/Ledgers) | Hope Rispone | 8-7462 | Payroll | Katie Maglone | 8-2161 |
| Encumbrances - Liquidations/Corrections/Inquiries | Jessica Hodgkins | 8-1541 | Records Retention | Brenda Wright | 8-1439 | SPA | Pamela Prince | 8-3956 |
| | Kade Kieschnick | 8-2026 | Reporting Tools | Jennifer Richard | 8-1454 | STAFF CONTACTS | | |
| Encumbrances - Salary | | | Returned Checks/Bank Drafts | Danielle Lavergne | 8-3847 | Administration | | |
| Exemptions - Sponsored Programs | | | S | | | Elahe Russell, Associate Vice Chancellor | | 8-1639 |
| | Janet Parks | 8-4878 | Security Access Request | | | Accounts Payable & Travel Division | | |
| F | | | ABS, SAE | Melanie Powell | 8-3378 | Patrice Gremillion, Sr. Director | | 8-3366 |
| Fellowships | Janet Parks | 8-4878 | DIR, GLS, IPM, RCN | Elahe Russell | 8-1639 | Jennifer Driggers, Assoc Dir | | 8-1538 |
| G | | | INS, PAY | Karen Jenkins | 8-1638 | Valery Sonnier, Assoc Dir | | 8-1531 |
| Gifts | Veronica Brooks | 8-3706 | FMS | Elahe Russell | 8-1639 | DeAnna Landry, Asst Dir | | 8-8593 |
| I | | | TIS | Melanie Powell | 8-3378 | Jessica Hodgkins, Asst Dir | | 8-1541 |
| Imaging | Brenda Wright | 8-1439 | Shredder | Brenda Wright | 8-1439 | Bursar Operations Division | | |
| Internal Transactions (ITs) | | | SPA | Keri Tweed | 8-2032 | Melanie Powell, Director | | 8-3378 |
| | Jennifer Richard | 8-1454 | Account Numbers | Jessica LeBlanc | 8-2144 | Mary Catherine Smiley, Director | | 8-7546 |
| Invoices | | | | Keri Tweed | 8-2032 | Rosalyn Lacey, Asst Director | | 8-5898 |
| Construction | Austin Ledet | 8-1545 | Accounts Receivable | Jessica Leblanc | 8-2144 | Perkins Loan Collection | | 8-3092 |
| Direct Charge | Carly Carpenter | 8-7828 | Billings | | | Financial Accounting & Reporting Division | | |
| | Jessica Hodgkins | 8-1541 | | Casey Cohoon | 8-6327 | Hope Rispone, Director | | 8-7462 |
| Purchase Order | | | | Culley Shannon | 8-6771 | Laurie Wales, Assoc Dir | | 8-2016 |
| | Austin Ledet | 8-1545 | | Emily Richards | 8-2140 | Jennifer Richard, Asst Dir | | 8-1454 |
| | Maci Jones | 8-1620 | | Falynn Serio | 8-2139 | Payroll Division | | |
| | Jessica Hodgkins | 8-1541 | | Hannah Sonnier | | Karen Jenkins, Director | | 8-1638 |
| Special Meals | DJ Morgan | 8-7886 | | Janet Parks | 8-4878 | Katie Maglone, Assoc Dir | | 8-2161 |
| L | | | | Lakedra Fisher | 8-4879 | Jacanda Martin, Asst Dir | | 8-2128 |
| LA State/City Sales Tax | Jessica Hodgkins | 8-1541 | | Matthew Coldiron | 8-6913 | Sponsored Program Accounting Division | | |
| LaCarte P-Card Auditors | DeAnna Landry | 8-8593 | | Morgan Burkhalter | 8-0750 | Jaime Estave, Director | | 8-2204 |
| | Theresa Oubre | 8-1543 | | Nekisha Cobb | 8-1783 | Janet Parks, Assoc Dir | | 8-4878 |
| | Christian O'Brien | 8-1544 | | Leah Njeri | | Keri Tweed, Assoc Dir | | 8-2032 |
| LaCarte P-Card Enrollment | Jessica Hodgkins | 8-1541 | | Vacant | | | | |

ADMINISTRATION

Administration (ADM) consists of all Distribution/Front Desk and Imaging personnel. Distribution/Front Desk personnel are responsible for printing and distributing checks. 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 Christopherson Business Travel (CBT) Concur Online Booking 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

This division is the primary service unit for managing students' financial records. Bursar Operations also assists and serves the University's colleges and departments, faculty and staff, parents and guardians, the general public, private and corporate businesses and organizations, and federal and state agencies in performing their financial responsibilities.

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 financial aid, scholarships, fellowships and sponsorships
- Collection of student organization deposits and the distribution of those funds to the appropriate student organizations

Bursar Operations has the overall responsibility for maintaining and updating the Advanced Billing System (ABS) and the Treasury Information System (TIS). ABS housing the fee schedules, exemptions and awards for students and validates each student's eligibility for those exemptions and awards. That information is then combined with the student's course selections made through myLSU to calculate the total tuition and fees due for students from which Fee Bills are generated. The TIS system houses the student account history and the accounting information for each Accounts Receivable transaction for more than 50,000 accounts and feeds that information nightly through an integration to Workday.

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 online 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 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, 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 Effort Certifications for the documentation of effort and salary on sponsored projects.