

**LSU OFFICE OF ACCOUNTING SERVICES**  
**204 Thomas Boyd Hall ~ Baton Rouge, LA 70803-2901**  
**Office: 225-578-3321 Fax: 225-578-7217**

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 **Associate Vice President for Accounting Services & Controller** and reports to Donna Torres, **Vice President of Finance**. The Associate Vice President & 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
<b>A</b>			Letters of Credit - SPA	Jaime Estave	8-2204	Billings	Falynn Rivere	8-2139
Account Numbers (New)			<b>M</b>				Casey Cohoon	8-6327
Restricted	Hope Rispone	8-7462	Microfilm	Brenda Wright	8-1439		Tamara Phillips	8-5443
University Foundation	Keri Tweed	8-2032	Microfische	Brenda Wright	8-1439		Matthew Coldiron	8-6913
Unrestricted	Tommy Smith (B&P)	8-1231	MOT Accounts	Danielle Lavergne	8-3847		Mason Vicknair	8-4762
Accounts Receivable - SPA			<b>N</b>				Tanner Thibodeaux	8-2435
	Jessica LeBlanc	8-2144	Nonresident Alien Payments/Procedures (Non-employee)	Jessica Hodgkins	8-1541		Tina Constantin	8-1430
ACH Payments (Incoming)	Stephanie Laquerre	8-1450	<b>P</b>			Budgets	Allyson Alexander	8-3786
Archive Requests	Brenda Wright	8-1439	Participant Payments	Catherine Herman	8-1549		Jessica LeBlanc	8-2144
AS Forms	Danita King	8-1432		Valery Sonnier	8-1531		Keri Tweed	8-2032
AS Newsletters & Website	Danita King	8-1432	Payroll			Closings	Janet Parks	8-4878
<b>B</b>			Commitments	Kade Kieschnick	8-2026	Cost Sharing	Kristy Donald	<a href="mailto:kdonald1@lsu.edu">kdonald1@lsu.edu</a>
Bank Recon	Stephanie Laquerre	8-1450	Direct Deposit	Jacanda Martin	8-2128	Cost Transfers/Corrections	Janet Parks	8-4878
Billings (see SPA)			Fringe Benefits	Kiana Bradley	8-1530	Deposits	Henri Smith	8-2137
Board of Regents			Garnishments	Chandra Daniel	8-4844	Distribution	Henri Smith	8-2137
Budget Adjustments			GA's	Kiana Bradley	8-1530	Effort/Gifts	Veronica Nolen	8-3706
Sponsored Programs	Jessica LeBlanc	8-2144	Insurance	Katie Maglone	8-2161	Financial Reports	Janet Parks	8-4878
	Keri Tweed	8-2032	Insurance Deductions & LWOP	Rhett Sabadie	8-6207	Space Survey	Laurie Wales	8-2016
Other	Tommy Smith (B&P)	8-1231		Anne Landry	8-6242	Sponsors	Tanya Jackson	8-3371
Budgets			Insurance - Retirees	Caleb Brown	8-6205	Student Jobs in Acct Svcs	Danita King	8-1432
Sponsored Programs	Jessica LeBlanc	8-2144	Nonresident Alien Tax Treaties			Supplier Payments		
Unrestricted	Helen Reaux (B&P)	8-1253		Candice Lockwood	8-2023	Direct Charge	Jessica Morris	8-1536
Business Managers' Meetings			PAP, OTP, PIA	Lorin Oliver	8-8670	Purchase Orders	Jessica Hodgkins	8-1541
	Patrice Gremillion	8-3366	Professional & Academic	Lorin Oliver	8-8670	<b>T</b>		
<b>C</b>				Kiana Bradley	8-1530	Tax Exempt Cert's (Sales Tax)		
Checks			Retirement Averages/Refund Requests	Vigi Balachandran	8-1633		Deana Clement-Delage	8-1539
Cancelled/Stop Payments	Stephanie Laquerre	8-1450	Social Security/Medicare Tax			Teacher Tuition Exemptions		
Check Requests	Jessica Morris	8-1536	Student Payroll	Candice Lockwood	8-2023		Tanya Jackson	8-3371
	Deana Clement-Delage	8-1539		John Pilgrim	8-1457	Training	<i>See AS Newsletter or HRM Website</i>	
Check Copy	Stephanie Laquerre	8-1450	Summer School Pay	Casey Forbes	8-2019	Travel	Kathleen Patrick	8-3699
Lost	Stephanie Laquerre	8-1450	Tax Shelter Annuities	Lorin Oliver	8-8670		Andrea Chu	8-3698
Supplier Refunds	Valery Sonnier	8-1531	Time & Absence	HRM	8-8200		Arlyn Becnel	8-3697
Centrally Billed Accounts (CBAs)			Wage Payroll	Jacanda Martin	8-2128		<b>Vacant</b>	8-6052
	Jennifer Driggers	8-1538	Perkins Loan	Casey Forbes	8-2019		Jennifer Driggers	8-1538
Closings				Lorin Oliver	8-8670	<b>U</b>		
Entries	Hope Rispone	8-7462	Project Accounting	Yolanda Clark	8-2592	Unclaimed Property	Stephanie Laquerre	8-1450
Yearend	Hope Rispone	8-7462		HRM	8-8200	University Cashier	Natasha Porch	8-3376
Yearend - AP & Travel	Patrice Gremillion	8-3366	Petty Cash	Stephanie Laquerre	8-1450	<b>W</b>		
Complaints	Elahe Russell	8-1639	PO Alterations	Procurement	8-2176	W-9 Requests	Brenda Wright	8-1439
Credit Card Merchants	Daniel Butcher	8-3377	Prepaid/Deferred	Jennifer Richard	8-1454	Wire Transfers	Desiree Esnault	8-0397
<b>D</b>			Project Accounting	Hope Rispone	8-7462		Jessica Hodgkins	8-1541
Declining Balance Cards	Valery Sonnier	8-1531	<b>R</b>				Maci Jones	8-1620
Deferred/Prepays	Laurie Wales	8-2016	Receipts			Wires (Incoming)	Stephanie Laquerre	8-1450
Deposit Accounts	Jennifer Richard	8-1454	Purchase Orders	Jessica Hodgkins	8-1541	Workday Reports		
Disaster Accounting	Janet Parks	8-4878	Reconciliation (Accts/Ledgers)	Hope Rispone	8-7462	Accounts Payable	Angie Mann	8-3761
<b>E</b>			Records Retention	Brenda Wright	8-1439	FAR	Laurie Wales	8-2016
Employee Reimbursement	DeAnna Landry	8-8593	Reporting Tools	Jennifer Richard	8-1454	Payroll	Katie Maglone	8-2161
Encumbrances - Liquidations/Corrections/Inquiries	Jessica Hodgkins	8-1541	Returned Checks/Bank Drafts	Danielle Lavergne	8-3847	SPA	Pamela Prince	8-3956
Encumbrances - Salary	Kade Kieschnick	8-2026	<b>S</b>					
Exemptions - Sponsored Programs	Janet Parks	8-4878	Security Access Request					
<b>F</b>			ABS, SAE	Melanie Powell	8-3378			
Fellowships	Janet Parks	8-4878	DIR, GLS, IPM, RCN	Elahe Russell	8-1639			
<b>G</b>			INS, PAY	Karen Jenkins	8-1638			
Gifts	Veronica Brooks	8-3706	FMS	Elahe Russell	8-1639			
<b>I</b>			TIS	Melanie Powell	8-3378			
Imaging	Brenda Wright	8-1439	Shredder	Brenda Wright	8-1439			
Internal Transactions (ITs)			SPA	Keri Tweed	8-2032			
	Jennifer Richard	8-1454	Account Numbers	Jessica LeBlanc	8-2144			
Invoices				Keri Tweed	8-2032			
Construction	Jessica Hodgkins	8-1541	Accounts Receivable	Jessica LeBlanc	8-2144			
Direct Charge	Jessica Morris	8-1536	Billings	Nekisha Cobb	8-1783			
Purchase Order	Catherine Herman	8-1549		<b>Vacant</b>	8-2140			
	<b>Vacant</b>	8-1545		Janet Parks	8-4878			
	Maci Jones	8-1620		Morgan Gueho	8-0750			
	Jessica Hodgkins	8-1541		Devyn Singleton	8-3831			
<b>L</b>				Bronson Hopkins	8-3110			
LA State/City Sales Tax	Jessica Hodgkins	8-1541		Pamela Prince	8-3956			
LaCarte P-Card Auditors	DeAnna Landry	8-8593		Lakedra Fisher	8-4879			
	Theresa Oubre	8-1543		Chantel Brown	8-1625			
	Christian O'Brien	8-1544		<b>Vacant</b>	8-6771			
LaCarte P-Card Enrollment	Catherine Herman	8-1549						

**STAFF CONTACTS**

**Administration**

Elahe Russell, Associate Vice President 8-1639

**Accounts Payable & Travel Division**

Patrice Gremillion, Director 8-3366  
 Jennifer Driggers, Assoc Dir 8-1538  
 Valery Sonnier, Assoc Dir 8-1531  
 DeAnna Landry, Asst Dir 8-8593  
 Kathleen Patrick, Asst Dir 8-3699

**Bursar Operations Division**

Melanie Powell, Director 8-3378  
 Rosalyn Lacey, Asst Director 8-5898  
 Perkins Loan Collection 8-3092

**Financial Accounting & Reporting Division**

Hope Rispone, Director 8-7462  
 Laurie Wales, Assoc Dir 8-2016  
 Jennifer Richard, Asst Dir 8-1454

**Payroll Division**

Karen Jenkins, Interim Director 8-1638  
 Katie Maglone, Assoc Dir 8-2161  
 Yolanda Clark, Asst Dir 8-2592

**Sponsored Program Accounting Division**

Jaime Estave, Director 8-2204  
 Janet Parks, Assoc Dir 8-4878  
 Keri Tweed, Assoc Dir 8-2032

## 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.