



FOCUS ON FINANCE & HR

November 21, 2023



AGENDA

- Fraud, Waste, and Abuse Reporting
- Records Destruction 101
- Know the Difference: An HR Quiz
- Announcements & Deadlines

Fraud, Waste, & Abuse Reporting



Vicki Deaton, Office of Internal Audit & Consulting

Fraud, Waste, & Abuse Reporting

State of TN Laws



The State of Tennessee Audit Committee Act requires that the UofM Board of Trustees Audit Committee provide a means by which members of the campus community may confidentially report illegal, improper, wasteful, or fraudulent activity at the University.

Fraud, Waste, & Abuse Reporting

UofM Board of Trustees Audit Committee



The UofM Board of Trustees Audit Committee Charter says the committee must “ensure that a process exists for assessing, reporting, and investigating illegal, fraudulent, wasteful, or improper activity at the University, including a confidential reporting mechanism.”

Fraud, Waste, & Abuse Reporting University Management



The University is committed to the responsible stewardship and accountability of our resources.

University management is responsible for establishing and maintaining internal controls within the organization.

Fraud, Waste, & Abuse Reporting University Management



The basic elements of a proper control system include:

- Creating a culture of honesty and high ethics
- Evaluating risks and implementing processes, procedures and controls to prevent, deter and detect fraud, waste and abuse
- Developing an appropriate oversight process

Fraud, Waste, & Abuse Reporting UofM Complaint Triage Team



The Audit Committee has the authority to conduct or authorize investigations into any matter within its scope of responsibility.

In August 2020, University management created the Complaint Triage Team (CTT) with input from the Audit Committee.

Fraud, Waste, & Abuse Reporting UofM Complaint Triage Team



The Audit Committee authorized the CTT to:

- Establish methods to report suspected fraud, waste, and abuse (FWA), illegal activities, conflicts of interest, and noncompliance with policies, laws, and regulations
- Establish methods to process reports received
- Conduct investigations
- Communicate results with Audit Committee, UofM management, and state and federal agencies as required

Fraud, Waste, & Abuse Reporting UofM Complaint Triage Team Members



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Fraud, Waste, & Abuse Reporting

How Are Reports Made?



If you have information and are reasonably certain about activities you believe constitute illegal, improper, wasteful, or fraudulent activities, you may submit a report online to the University of Memphis Office of Internal Audit and Consulting through the Internal Audit page of the University's website. Reports may be made anonymously.

<https://www.memphis.edu/audit/report.php>

Or you may contact Internal Audit at 678-2125 or
UoM_audit@memphis.edu

Fraud, Waste, & Abuse Reporting

How Are Reports Made?



Other Methods of Reporting

- Tell your supervisor (unless your supervisor may be involved)
- Notify a member of the Complaint Triage Team
- Notify another University official
- Contact the Tennessee Comptroller @ 1-800-232-5454 or <http://www.comptroller.tn.gov/hotline>



Fraud, Waste, & Abuse Reporting Other Complaints

Contact the Office for Institutional Equity to make a complaint of discrimination, harassment, sexual misconduct or retaliation.

Email: oiie@memphis.edu

Online reporting form at [Memphis.edu/oiie](https://www.memphis.edu/oiie)

Phone: 901.678.2713



Fraud, Waste, & Abuse Reporting

When Should Reports Be Made?

All UofM faculty, staff, students, and other interested citizens are strongly encouraged to report known or suspected illegal, improper, wasteful, or fraudulent activity at the University.

It is not necessary to have proof of wrongdoing at the time of reporting dishonest or suspicious activity; however, anyone reporting such activity should have reasonable grounds for doing so.



Fraud, Waste, & Abuse Reporting

When Should Reports Be Made?

Before making allegations of fraud, waste or abuse, be reasonably certain of any claims. Such allegations could seriously and negatively impact the accused individual's life and adversely affect the working environment of the department.



Fraud, Waste, & Abuse Reporting

When Should Reports Be Made?

UofM Policy Definitions:

Fraud – An intentional deception that violates a law or the public trust for personal benefit or the benefit of others.

Waste – Behavior involving the extravagant careless, or needless use of government funds, property, and/or personnel.

Abuse – Behavior involving the use of government funds or property that a prudent person would not consider reasonable and necessary business practice given the facts and circumstances.

Reference: GE2014 Reporting Fraud, Waste, or Abuse of University Resources

Fraud, Waste, & Abuse Reporting

When Should Reports Be Made?



Examples of activities that should be reported:

- Theft or misappropriation of funds, supplies, property, or other institutional resources
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Falsification of reports to management or external agencies
- Pursuit of a benefit or advantage that could be a conflict of interest
- Authorization or receipt of compensation for hours not worked

Fraud, Waste, & Abuse Reporting Protection Under State Law



The State of Tennessee Audit Committee Act prohibits retaliation for reporting or cooperating with the Audit Committee, Internal Audit, or TN Comptroller auditors, or for reporting any information to the University. Any person who knowingly and willingly retaliates or takes adverse action of any kind against any person for reporting alleged wrongdoing commits a Class A misdemeanor.

Fraud, Waste, & Abuse Reporting Protection Under State Law



As investigations are performed, the reporting individual's confidentiality is protected under TCA Title 10, Chapter 7, unless subject to court action requiring disclosure. If there is a separate legal obligation to investigate the complaint (e.g., complaints of illegal harassment or discrimination), the University cannot guarantee anonymity or complete confidentiality as other outside agencies could be involved.

Fraud, Waste, & Abuse Reporting

What Happens When Reports Are Received?



The CTT meets to discuss the report and:

- Determines if alleged activity falls under the umbrella of possible illegal, improper, wasteful, or fraudulent activity
- Refers any actual or alleged reports of criminal activity to the appropriate law enforcement agency
- Informs the TN Comptroller if necessary
- Determines if there is enough information to perform an investigation
- Assigns the investigation to the appropriate University office or external agency

Fraud, Waste, & Abuse Reporting

UofM Reporting to the TN Comptroller



The State of Tennessee Audit Committee Act also includes that if we believe that illegal, improper, wasteful, or fraudulent activity may have occurred, then we must promptly report the information to the TN Comptroller of the Treasury.

Fraud, Waste, & Abuse Reporting UofM Reporting to the TN Comptroller



TCA 8-4-119

Any state agency having determined that a theft, forgery, credit card fraud or any other intentional act of unlawful or unauthorized taking, or abuse of public money, property, or services, or that other cash shortages have occurred in the state agency, shall report the information to the office of the Comptroller of the Treasury.

Fraud, Waste, & Abuse Reporting UofM Investigations



The investigation report is a public document. The investigating office shares the report with the Triage Team, the Audit Committee, and effected University management. The Chief Audit Executive will also share the report with the TN Comptroller as needed.

A management letter will be provided for each investigation that identifies issues that need to be brought to the attention of management.

Fraud, Waste, & Abuse Reporting

Office of Internal Audit & Consulting Contact Information



271 Administration Building

www.memphis.edu/audit/

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QUESTIONS?

Records Destruction 101



Ladonnal Curry, Office of the CFO



Records Destruction 101

Records are the evidence of what an organization does and capture the business activities and transactions of the organization.



Records Destruction 101

- **As a State university, we are considered an agency under T.C.A. 10-7-301(1) and are required to follow public record laws and rules established by the Public Records Commission.**
- **Each University office has the primary legal responsibility for the proper care and management of its records.**





Records Destruction 101

Common University Record Types



Working Papers (copies of documents)

Temporary Records

Transfer Vouchers

Budget Revisions

Invoices

Journal Entries

Vendor Contracts

Emails

Student applications, forms, files and exams

Classroom rolls

Employee leave requests

Search Committee files

Records Destruction 101



RECORDS DISPOSITION AUTHORIZATION SCHEDULE

Home

Welcome H

The Records Management Division of the Tennessee Department of State is charged with ensuring that State Agencies retain and store State records in a proper manner. A Records Disposition Authorization (RDA) defines the proper storage and disposal method for a State record series. It includes a description of the record series, a retention schedule, destruction method, and other information.

The Records Disposition Authorization Schedule lists common record series found in University departments and should be used when managing university records.

To use the schedule database, search for records by "Office" or using simple search terms.

For assistance, please contact Ladonnal Curry at 901.678.2121 or lc Curry@memphis.edu.

Search by Office

Search by keyword

Show 100 entries

Search:

Record Name	Description	Office	RDA Number	Period
Accounting Journal Vouchers and Deposit Slips	Documents Relating to Accounts Receivables and Deposits with Supporting Documentation EXAMPLES: AG - Agency Only Approval Journals, AL - Allocation Process, AM - Assets Management, AP - Accounts Payable, AR - Accounts Receivable, BA - Balances from STARS, BI - Billing, CL - Closing Process, CM - Cash Management, CN - Contracts, DA - Division of Accounts Approval, EX - External Application, FM - Fleet Management, GM - Grants, IN - Inventory, IU - Inter-Unit Transaction, JV - Online Journal Voucher, KK - Commitment Control Journals, LA -	University and Student Business Services/Accounting	SW01	5 years

- To destroy records:
 - elapsed minimum retention period as indicated on the [Records Disposition Authorization Schedule](#),
 - approval by Provost, CFO or appropriate VP, and
 - University Records Officer.

Records Destruction 101



Copies (Working Papers) and/or Temporary Records can be destroyed without a request.

Records Destruction 101

- **NEVER** dispose of documents (papers, file folders, etc.) containing social security numbers or any sensitive information without shredding.
- All sensitive paper documents **MUST** be disposed by cross-cut shredding





Records Destruction 101

Electronic Forms

NOTE:

ITS is in the process of transitioning from DocuSign to Softdocs Etrieve Forms. Effective November 1st, Etrieve Forms will be our primary enterprise solution for electronic forms.




Destruction requests are submitted on the [Records Disposal and Authorization Form](#).

The form is located in Etrieve.

Records Destruction 101



 **Records Disposal and Authorization**

College or Administrative Unit Department/Office

We certify that the records listed below are no longer of any value for official or administrative purposes and that they are eligible for disposal in accordance with the [Retention and Disposal Schedule for University Records](#) (referenced in University of Memphis policy BF4005). We therefore request and authorize disposal in accordance with this policy.

NOTICE OF INTENTION: The scheduled records listed below are to be disposed of in the manner checked (specify only one):

Destruction Scanning/Destruction Other:

Select the Type of Record

Date From Date To Volume of Records Retention Period Proposed Disposal Date

MMDD/YYYY MMDD/YYYY MMDD/YYYY MMDD/YYYY

Description/Comments

Requestor Name	Date	Phone
<input type="text" value="Ladinnal Curry"/>	<input type="text" value="11/15/2023"/>	<input type="text"/>
Approving Authority Username	Approving Authority Name	Approving Authority Email
<input type="text"/>	<input type="text"/>	<input type="text"/>
Provost/Vice President Username	Provost/Vice President Name	Provost/Vice President Email
<input type="text"/>	<input type="text"/>	<input type="text"/>



Records Destruction 101



I submitted transfer vouchers, invoices, student files, etc. to other departments and/or entities, but I have copies in my office. Should I submit a request to destroy?

ANSWER: The destruction of **COPIES**, also known as **Working Papers**, does not require approval.



Records Destruction 101



What can I shred without requesting approval?

ANSWER: Copies/Working Papers or Temporary Records

Records Destruction 101



How can I determine if records are ready for destruction?

Answer: Use the **Records Disposition Authorization Schedule**, retention schedule, to determine destruction dates for records.

If the retention schedule lists a 5-year retention and your record end date is 2018, the record is ready for destruction in 2023.

Records Destruction 101



Should I keep student exams?

ANSWER: Student exams (non-accreditation) are to be kept for one full academic year to respond to any grade appeals. The grade is the actual record.

For academic integrity issues, the exams or paper should be submitted to the Office of Student Accountability to maintain.

Records Destruction 101



For additional questions, please see the [Records Management Program](#) website or contact Ladonnal Curry at lc Curry@memphis.edu or 901-678-2121.

[Records Disposition Authorization](#)

Records Management Training: Register in [Learning Curve](#)



Records Destruction 101



QUESTIONS?

Know the Difference: An HR Quiz



Danny Linton, Human Resources



Know the Difference: An HR Quiz

- Interim Assignment
- Temporary Added Duties
- Extra Compensation
- Faculty Summer Compensation
- Employee Bonuses
- Temporary Employee
- Contractor



Scenario 1

- Danny is doing his regular job in HR, but the Communication department wants him to teach some movie classes for them at night.

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 2

- Dr. Feelgood is doing his regular faculty job in Philosophy, which involves teaching 3 classes.
- The department needs him to teach an extra class in the fall while his colleague is out on maternity leave.
- This is a case of...

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor

Know the Difference: An HR Quiz



- Dr. Feelgood is doing his regular faculty job in Philosophy, which involves teaching 3 classes.
- The department needs him to teach an extra class in the summer while his colleague is out on maternity leave.
- This is a case of...

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 4

- Kristil is doing her regular job in HR. Her boss, Maria, needs to be out on parental leave to have her quadruplets.
- While Maria is out, Kristil will be handling a couple of duties that are usually Maria's responsibility. This situation calls for...

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 5

- Amanda is doing her regular job in HR. Her boss, Maria, needs to be out on parental leave to have her quintuplets.
- While Maria is out, Amanda will be handling all duties that are usually Maria's responsibility. This situation calls for...

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 6

- There's some painting on campus that Physical Plant doesn't have resources to do, so Joe is being brought in to handle it. Joe is providing his own paint, equipment, and crew. Joe is a what?

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 7

- HR needs some help with processing open enrollment requests and wants to hire Lee to help for six weeks. HR will provide the computer workstation and dictate Lee's hours and schedule. Lee is a...

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 8

- Julie is an HR employee who, during the course of her regular job, served a vital leadership role in launching a major new system that will be used campus-wide.
- Her supervisor would like to reward her for her excellent work on this major project. This calls for...

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 9

- Maria is doing her regular job in HR. Her employee, Paige, needs to be out on parental leave to have her septuplets.
- While Paige is out, Maria will be handling all duties that are usually Paige's responsibility. This situation calls for...

WHICH IS IT?

Interim Assignment

Temporary Added Duties

Extra Compensation

Faculty Summer Compensation

Employee Bonus

Temporary Employee

Contractor



Scenario 9

- Maria is doing her regular job in HR. Her employee, Paige, needs to be out on parental leave to have her septuplets.
- While Paige is out, Maria will be handling all duties that are usually Paige's responsibility. This situation calls for...

NONE OF THESE!

Since Maria is Paige's boss, this would fall under "Other Duties as Assigned" and this extra work is NOT compensable.

Topic 4



QUESTIONS?



Announcements & Deadlines



Danny Linton, Associate Director – HR



Announcements & Deadlines

- Welcome to all first-time attendees at Focus on Finance & HR!
- Need someone added to the Focus on Finance & HR mailing list? Don't forward to them—forward to us!
- hr@memphis.edu



Announcements & Deadlines

- Remember to review the University's current job openings at workforum.memphis.edu.
- Follow the Division of Business & Finance on Twitter at [@uofmemphisbf](https://twitter.com/uofmemphisbf)!
- Subscribe to our WorkforUM Twitter feed at [@umemphisjobs](https://twitter.com/umemphisjobs)!
- Follow us on Instagram! [@uofmhr](https://www.instagram.com/uofmhr)



Announcements & Deadlines

Tips & Tricks: Labor Redistributions

- Why is the Certify Button missing?
 - The Certifier has selected the “Request Changes” Icon on Effort Certification. How do I resolve?
 - Verify the changes required by the certifier.
 - Ask PI to go back in and select “Clear Changes.”
 - Submit Labor Redistribution in Banner – Make sure you select the “Change All” Check Box.
 - Approve Labor Redistribution.
 - Email Research Accountant to request final approval.
 - The Certifier will be able to complete certification the next business day, after selecting “Update Effort” icon.
- How do I update a PI’s prior months effort and make changes for current month forward?
 - If the PI has not certified:
 - Submit a Labor Redistribution in Banner – Make sure you select the “Change All” Check Box.
 - Approve Labor Redistribution
 - Email Research Accountant to request final approval.
 - If the PI has certified, submit and Effort Reset Request Form before entering Labor Redistribution in Banner.
- Submit a Job Labor Change Request Form (Before the 15th of the month.)
- RESOURCES: memphis.edu/grants/effort.php & memphis.edu/research/researchers/manage_award/post-award-toolbox.php



Announcements & Deadlines

Separation & Clearance

- Please remember to immediately complete an online separation notice for any employee in your area that is departing the University!
- Not doing so places the University at risk because the employee would still have system access and could lead to an audit finding.
- Keep in mind it is HR's practice to process clearances closer to the date of separation so that leave balances can be accurately calculated for payouts.
- <https://umwa.memphis.edu/sep-clear>



Announcements & Deadlines

- PLEASE make sure that all leave reports for your department are submitted and approved each month!
- This includes all exempt staff and faculty employees.
- Leave reports are due by the 10th of the month following the month being reported.
- Remember to put at least one “0” on any one date for one leave category (such as Annual Leave) in any month in which no leave was used.



Announcements & Deadlines

- The known Banner 9 Web Time Entry bug preventing proxy/superusers from seeing orgs in which no one has started their time/leave should be in production on Dec. 2.
- Remember that proxies should only be acting as his/herself now, not on behalf of someone else.



Announcements & Deadlines

- If you have employees who contract COVID-19, HR does not need to be notified at this time.
- The employee should stay home while testing positive and report sick leave as appropriate. Like any other illness, employees should notify their supervisor of the situation.
- HR encourages you to stay up-to-date with the latest safety guidelines on the CDC website.



Announcements & Deadlines

FACULTY TITLES IN WORKFORUM

- Remember to compare your faculty titles in WorkforUM with Banner (and what you know to be true).
- If a faculty member received a promotion, remember that happens outside of the WorkforUM process, and a retitle action may be necessary.
- A guide to performing a retitle is available [online](#).



Announcements & Deadlines

NEW WEBSITES FOR EXECUTIVE SEARCHES

- <https://www.memphis.edu/hr/searches.php>
- <https://www.memphis.edu/aa/searches/index.php>



Announcements & Deadlines

Next Effective Search Committees training:

- Dec. 14, 2023, 10am
- Sign up in [Learning Curve!](#)



Announcements & Deadlines

Next WorkforUM training:

- January 31, 1:30pm in AD177B
- Sign up in [Learning Curve!](#)



Announcements & Deadlines

Form I-9 Information

- Appointments not needed during regular business hours.
- Visit 178 Administration Building, M-F 8-4:30.
- Questions? i9@memphis.edu



Announcements & Deadlines

SAVE THE DATES!

- The HR Holiday Open House is currently scheduled for Wednesday, December 13.
- Have your department participate in our 2nd Annual Gingerbread House Contest! (Scan the QR code!)
- The Career Milestone Awards marking work anniversaries that occurred in 2023 will be held in January 2024. (Exact date forthcoming.)





Announcements & Deadlines

CONGRATULATIONS SHRM-MEMPHIS WINNERS & NOMINEES!





Thank you for attending!

Next Meeting: January 16, 2024 @ 2:30pm

Recordings & presentations available at *memphis.edu/focus*