

# 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



Vicki D. Deaton Chief Audit Executive 901.678.2125 vddeaton@memphis.edu

Melanie Murry University Counsel 901.678.2155 <u>mmurry@memphis.edu</u>

Ceecy Reed Office for Institutional Equity Interim Director 901.678.4930 creed@memphis.edu Maria Alam Chief Human Resources Officer 901.678.2867 <u>malam@memphis.edu</u>

Amanda Clarkson Director, Employee Relations, Benefits & Data Management 901.678.3076 <u>aclarksn@memphis.edu</u>

#### 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 <u>UoM\_audit@memphis.edu</u> 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 <u>http://www.comptroller.tn.gov/hotline</u>

Fraud, Waste, & Abuse Reporting Other Complaints



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

Email: <u>oie@memphis.edu</u> Online reporting form at Memphis.edu/oie Phone: 901.678.2713



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.



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.





#### **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



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 <u>www.memphis.edu/audit/</u>

Vicki D. Deaton, CISA, CFE Chief Audit Executive vddeaton@memphis.edu

Jesse Pierce, CISA, CRISC Senior Information Technology & Network Security Auditor jjpierce@memphis.edu

Devonia Banks, CISA Senior Internal Auditor drlucas@memphis.edu

Ben Frederick, CFE Internal Auditor bfredrck@memphis.edu





# **QUESTIONS?**





#### Ladonnal Curry, Office of the CFO



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





- 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.



#### **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



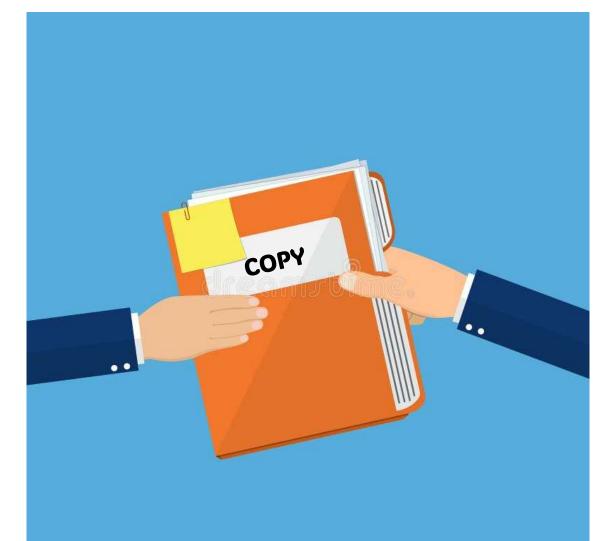


이 일 같은 것 그야? 안 것 같은 것 같은 것 같은 것 같이	ion of the Tennessee Department of State is charged with ensuring that State Agenci proper storage and disposal method for a State record series. It includes a descriptio		영 옷 승규는 여름을 다 승규는 것이다.	이 가슴이 아닌 것 같아? 알았다. 정말	
The Records Disposition Author	ization Schedule lists common record series found in University departments and sho	uld be used when managir	ng university reco	rds,	
To use the schedule database,	search for records by "Office" or using simple search terms.				
For assistance, please contact I	adonnal Curry at 901.678.2121 or lcurry@memphils.edu.				
Search by Office		- Solect			
Search by keyword		Search	Heset		
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 - Fieet Management, GM - Grants, IN - Inventory, IU - Inter-Unit	University and Student Business Services/Accounting	5W01	5 years	

- To destroy records:
  - elapsed minimum retention period as indicated on the <u>Records</u> <u>Disposition</u> <u>Authorization Schedule</u>,
  - approval by Provost, CFO or appropriate VP, and
  - University Records Officer.







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



- 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





#### **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 <u>Records Disposal and</u> <u>Authorization Form</u>.

The form is located in Etrieve.

College or Administrative Unit		Department/Office				
are eligible for dis	posal in accordance	with the Relention at	nd Disposa	Schedule for Unit	alive purposes and that they ersity Records (referenced i ccordance with this policy	
specify only one)		uled records listed b		o be disposed of	in the manner checked	
O Destruction		nning/Destruction	C Other:			
veneer and Type o	- Macono					
Date From	Date To	Volume of Record	6	Retention Period	Proposed Disposal Date	
MMDR/YYYY	MADD(VYX9				MMIDG2CC/YC	
Description/Com	ments					
Add Saction Requestor Name			Date	Phone		
Ladiumal Curry			11/15/20	23		
Approving Authority Username		Approving Authority Name		Approv	Approving Authority Email	
Approving Authority Username		Approving Authority Name		Approv	Approving Authority Email	
Provost/Vice President Username		Provost/Vice President Name			Provost/Vice President Email	







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.





# What can I shred without requesting approval?

**ANSWER:** Copies/Working Papers or Temporary Records





### 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.





#### 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.



For additional questions, please see the <u>Records Management Program</u> website or contact Ladonnal Curry at <u>Icurry@memphis.edu</u> or 901-678-2121.

**Records Disposition Authorization** 

Records Management Training: Register in Learning Curve





## **QUESTIONS?**



### Know the Difference: An HR Quiz



#### Danny Linton, Human Resources

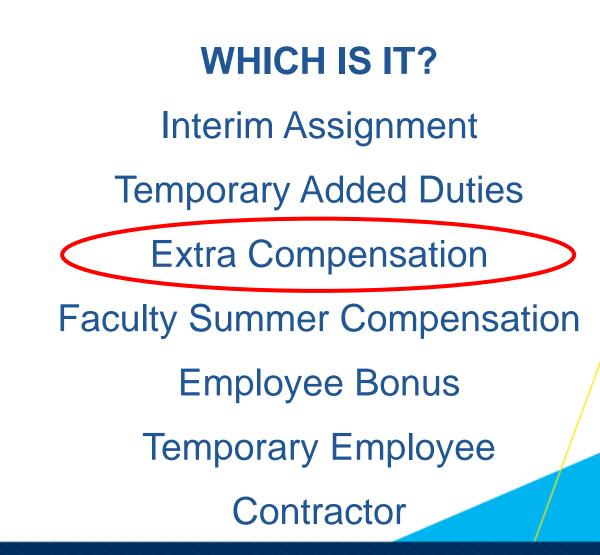


# Know the Difference: An HR Quiz

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

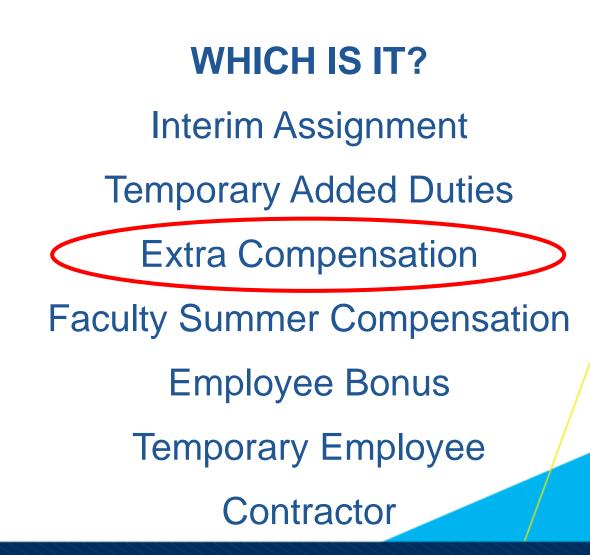
 Danny is doing his regular job in HR, but the Communication department wants him to teach some movie classes for them at night.





- 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...





# 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** 

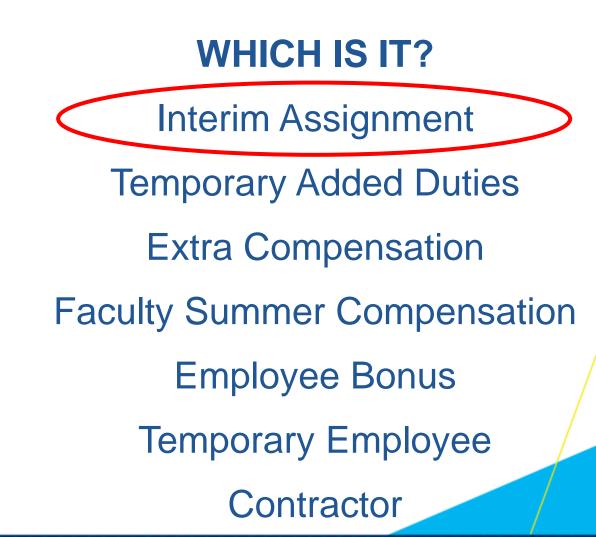
Contractor

- 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

- 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...





 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

 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

- 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

- 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

- 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...

### U M

### NONE OF THESE!

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





## **QUESTIONS?**





#### **Danny Linton, Associate Director – HR**



- 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



- Remember to review the University's current job openings at workforum.memphis.edu.
- Follow the Division of Business & Finance on Twitter at @uofmemphisbf!
- Subscribe to our WorkforUM Twitter feed at @<u>umemphisjobs</u>!
- Follow us on Instagram! @uofmhr



#### **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: <u>memphis.edu/grants/effort.php</u> & <u>memphis.edu/research/researchers/manage\_award/post-award-toolbox.php</u>



#### **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.
- <u>https://umwa.memphis.edu/sep-clear</u>



- 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.



- 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.



- 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.



### 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 <u>online</u>.



### **NEW WEBSITES FOR EXECUTIVE SEARCHES**

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

U M

**Next Effective Search Committees training:** 

- Dec. 14, 2023, 10am
- Sign up in Learning Curve!



**Next WorkforUM training:** 

- January 31, 1:30pm in AD177B
- Sign up in Learning Curve!



### **Form I-9 Information**

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



### SAVE THE DATES!

- The HR Holiday Open House is currently scheduled for Wednesday, December 13.
- Have your department participate in our 2<sup>nd</sup> 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.)





#### **CONGRATULATIONS SHRM-MEMPHIS WINNERS & NOMINEES!**





# Thank you for attending!

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

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