

Welcome to Focus on Finance!
October 19, 2017



Agenda

- **Employee Awards – Terrice Watson**
- **IT Security Awareness – Walter Hoehn**
- **Dr. Rosie Phillips Bingham Student Emergency Fund & Tiger Pantry - Alison Brown**
- **Travel Purchase Orders – Monica Goldsby & Kate Sims**
- **Fraud, Waste, and Abuse – Vicki Deaton**
- **Tips & Tricks - Overexpended Budget Notice**
- **What's New? Who Knew? What's Due?**

Employee Awards



Terrice Watson - Assistant Controller
Accounting Office

Employee Award Payments

- **Award payments are considered taxable wages for the employee regardless of whether the payment is funded from the Foundation or the University and must be reported on the employee's W-2 and applicable payroll taxes withheld.**

Employee Award Payments

- **All Employee Award Payments (including temporary, student workers, and graduate assistants) which had previously been submitted to the Foundation for payment, will now need to be processed through the University payroll system.**
- **Award payments to students can still be paid from the Foundation directly, as long as the student is not an employee of the University.**

Employee Award Payments

- **Based on an established award program.**
- **Funding must come from the University of Memphis Foundation.**
- **Departments will need to submit a University Account Budget Request form to the UM Foundation for the gross amount payable to the University.**
- **Grants Accounting will set up a revenue and expenditure budget in the employee's home department for the award payment.**
- **The University will cover the benefits for payments made in E&G 110001.**

Process

- **Departments will need to submit an Employee Award Payment form with a copy of the award program guidelines and applicable signatures to Payroll AD272 for processing.**
- **Payroll will review approval signatures and that the payment is from an established award program and send to Grants to verify funding is in place.**
- **Award Payments will be included in the employee's next regular scheduled paycheck if the Employee Award form is submitted to Payroll by the following deadlines:**
 - **Monthly paid employees – 5th day of the month**
 - **Biweekly paid employees – the Monday before the end of the pay period**

Date:	<input type="text" value="07/24/17"/>	Submitting Department	<input type="text" value="Tiger Town"/>
Employee's Name:	<input type="text" value="John Doe"/>	UID:	<input type="text" value="U0000xxxx"/>
Position Number & Suffix	<input type="text" value="001955 - 00"/>	ECLS	<input type="text" value="F9"/>
Award Name	<input type="text" value="Tiger Award"/>	Award Date:	<input type="text" value="9/15/2017"/>
Account Code - 61602 Employee Award		Earnings Code - 122	
Foundation Fund Name	<input type="text" value="Tiger Town fund"/>	Foundation Fund #	<input type="text" value="12345"/>

UofM Fund/ORG/Program/Activity	Index	Gross Amount to be paid	%
<input type="text" value="xxxxxx/xxxxxx/xxxx/x"/>	<input type="text"/>	<input type="text" value="\$ 2,500.00"/>	<input type="text" value="100%"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text" value="\$ 2,500.00"/>	<input type="text" value="100%"/>

Payment Calculation		
Gross Amount:		\$ 2,500.00
Less: Income Tax Withholding (25%)		(625.00)
Less: FICA Tax (6.2%)		(155.00)
Less: Medicare Tax (1.45%)		(36.25)
Net Amount due to Employee:		\$ 1,683.75
<small>Note: Individuals in special tax situations (non-citizens, graduate students, etc.) may have more or less taxes deducted.</small>		

Please note: By signing this request you are verifying that this award payment request is from an established award program and Foundation funds are available. This payment will be processed through the payroll and reported as taxable income to the employee and applicable withholding taxes will be withheld from the payment. The employee's year-end tax statement (W-2) will include the gross amount of this award and all applicable taxes withheld in the year of the payroll check date. Please attach a copy of the established award program with your request.

Employee Award Payment Request Form

Payroll

- Adjustment Time Sheet (**NOTE:** For best results, please access this form only in Internet Explorer.)
- Administrative Employee Time Sheets (MS Excel):
December 2016 | BW1 (1/1-1/6/17) | BW2 (1/7-1/20/17) | BW3 (1/21-2/3/17) | BW4 (2/4-2/17/17) | BW5 (2/18-3/3/17) | BW6 (3/4-3/17/17) | BW7 (3/18-3/31/17) | BW8 (4/1-4/14/17) | BW9 (4/15-4/28/17) | BW10 (4/29-5/12/17) | BW11 (5/13-5/26/17) | BW12 (5/27-6/9/17) | BW13 (6/10-6/23/17) | BW14 (6/24-7/7/17) | BW15 (7/8-7/21/17) | BW16 (7/22-8/4/17)
Generic BW Time Sheet (Use for all pay periods after 8/4/17)
- Bi-Weekly Time Sheet (Regular Employee): [Web](#) | [PDF](#) | [Excel](#)
- Direct Deposit Authorization: [Web](#) | [PDF](#)
- [Employee Award Payment Request Form: Excel](#)
- Faculty/Staff Payroll Deduction Authorization
- Foreign National Tax Information Form
- Monthly Time Sheet (Regular Employee): [Web](#) | [PDF](#) | [Excel](#)
- Overtime Outside Regular Department Time Sheet: [Web](#)
- Pre-Tax Parking Guidelines
- Pre-Tax Parking Waiver
- Salary Redistribution Request
- Student or Temporary Bi-Weekly Time Sheet: [Web](#) | [PDF](#) | [Excel](#)
- W-4

Account Codes

- **Salary Account Code 61602 will be used for all employee awards and is appropriate for all types of employees (faculty, staff, and students) award payments**
- **Revenue account code 57013 - Cash Gifts Foundation**
- **<http://www.memphis.edu/bf/forms/finance.php>**

Frequently Asked Questions

- **What if the employee is a Student Worker or Graduate Assistant?**
 - Complete the Employee Award Request form. The process is the same for all employees.
- **What if the employee has terminated?**
 - Complete the Employee Award Request form.
- **What if it is a student award?**
 - Student awards are most likely scholarships and should follow the scholarship process.
- **How should we handle faculty awards?**
 - Complete the Employee Award Request form.

Questions



Information Security Program



**Walter Hoehn - Identity Mgmt Tech Developer
IT Security, ID Mgmt and Compliance**

Why is an Information Security Program Important?

- All of us, and our access to University data and services, are the primary target of hackers.
- Data breaches are expensive and damaging to our reputation as an institution.
 - Our Cyber Liability coverage with the State of TN has a \$500,000 deductible, and a major breach could easily top that in forensics and other fees
- Our Information Security Program and its policies and guidelines help control the risk of a data breach.

U of M IT Security Policies and Guidelines

Policies:

- **UM1804 – Information Security Program**
 - UM1337 – Data Access
 - UM1535 – Acceptable Use of IT Resources
 - UM1566 – Security and Protection of IT Resources
 - UM1672 – University Websites
 - UM1691 – Campus Data Security
 - UM1713 – Authorization for Use of Electronic Signatures
 - UM1762 – Payment Card Industry (PCI) Compliance
- **UM1805 – Email Use**

Guidelines and Best Practices:

- <http://www.memphis.edu/its/security/policies-guidelines.php>
- <http://www.memphis.edu/its/security/best-practices.php>

What can you do to support our program?

- **Annual IT Security Awareness Training**
- **In-Person Training For Your Department(s)**
- **Duo Account Security (MFA)**
- **Data Security**

Annual IT Security Awareness Training

- **Security Awareness Training is mandatory for all Banner Finance / HR users.**
- **Training must be completed before the end of the fiscal year.**
- **Employees are notified via email if they are required to take training.**
- **Completion reports will be generated for division leaders.**
- **Please remind your colleagues of the importance of completing training if it is required of them.**

In-Person Training For Your Departments(s)

- IT Security would appreciate the opportunity to provide in-person training to your faculty and staff.
- We can tailor content to your area and respond to specific questions or concerns.
- Typical training covers:
 - University Policies
 - Email Security
 - Safe Browsing
 - Ransomware
 - Privacy
 - Data Security and Encryption
 - Mobile Device Security / Duo Account Security
 - Incident Reporting
- Contact IT Security (securitytraining@memphis.edu) to schedule.

Duo Account Security (MFA)

- Duo Account Security is a multi-factor authentication (MFA) solution that allows you to use something else you control in addition to your password when you log in.
- If someone gains access to your username and password, Duo will block the sign-in attempt unless they also have your second factor.
- The second factor could be an app on your mobile device, receiving a phone call or text message, or even a one-time passcode.
- Protects anything behind our SSO login page, including the myMemphis portal, Banner, eCourseware, and many other services.
- Quick and easy to enable!

Data Security

- Per policy UM1691, all UofM employees are responsible for ensuring the security of the data that they access.
- Restricted or other sensitive data, as defined by UM1691, should not be stored on insecure or unsupported storage platforms.
- Dropbox, Box, Google Drive, and other personal cloud platforms are not appropriate for the storage of Restricted University data, as the University does not have contracts/agreements with these vendors.
- If a data breach were to occur through the use of a personal account under these services, the University may not be able to respond appropriately or in a timely manner.
- See <https://www.memphis.edu/its/security/data-storage-guidelines.php> for further guidelines on storing University electronic data.

Don't Get Phished!

- Phishing is one of the most common and successful attacks on the internet. Recent statistics cite up to 90% of successful attacks against businesses begin with a malicious email.

Do:

- Always verify the sender of a message.
- Always hover over web page links (URLs) in email messages to see where they link to – beware URL shortening services (like bit.ly) that may obscure the final web site destination.
- Be skeptical of messages with odd spelling/ grammar, improper logos or that ask you to upgrade or verify your account.
- Report suspicious emails to abuse@memphis.edu.

Don't

- Open an attachment from an unknown sender. Consider the source and whether or not the file was expected.
- Click on a link from an unknown sender.
- Email someone your username or password.

THANK YOU!



Dr. Rosie Phillips Bingham
Student Emergency Fund & Tiger Pantry

**Alison Brown - Administrative Associate I,
Office of VP for Student Affairs**

Dr. Rosie Phillips Bingham Student Emergency Fund

- Gives small grants for emergency expenses
- Limit of \$500: most awards are not that large
- Cannot be used for tuition

- More information:

<http://www.memphis.edu/studentlife/crisis/rpbsef.php>

Application Process

- **Students must complete both:**
 - Dr. Rosie Phillips Bingham Student Emergency Fund Application
 - Tiger Scholarship Manager General Application
- **Committee will respond to student within 2 business days with either approval or denial**

The screenshot shows the Tiger Scholarship Manager interface. At the top, it says 'TIGER SCHOLARSHIP MANAGER' with a logo. Below that, the title is 'Dr. Rosie Phillips Bingham Student Emergency Fund Application'. The user is logged in as 'Alison M Brown'. The main content area is titled 'Your Information' and contains a dropdown menu for 'What do you need help with?' and a section for 'Your information' with fields for Name, Select Role, UID Number, DOB, Phone number, Email address, and Address. On the right side, there is a sidebar with 'Application Progress' showing 'General Application' as the active step. Below this, there is a 'Note' about required fields and a 'Disclaimer' about the information provided. The 'General Application Questions' section includes fields for 'First Name', 'Middle Name', and 'Last Name'.

Tiger Pantry

- Food and toiletry pantry located on 3rd floor of UC
- Students check in at UC 359 (Dean of Students Office) to have door unlocked
- Hours available are 9 am – 3 pm on university business days
- More information: <http://www.memphis.edu/tigerpantry>
- “Wish list”:
<http://www.memphis.edu/studentlife/crisis/wishlist.php>

Supporting RPBSEF and Tiger Pantry

- **Emergency Fund:** <http://www.memphis.edu/give>
 - Choose “Student Affairs”
 - Choose “Bingham Student Emergency Fund”
- **Tiger Pantry**
 - Foundation fund: choose “fund not listed” and write “Tiger Pantry”
 - Donate items at:
 - Dean of Students Office (UC 359)
 - Vice President for Student Affairs Office (AD 235)
 - UC Help Desk (1st Floor)
 - Most needed items currently: hygiene products (tampons, pads), instant oatmeal, mac n cheese, fruit cups, canned protein (tuna, chicken, etc.)
 - Tiger Pantry does not accept clothing donations

Questions

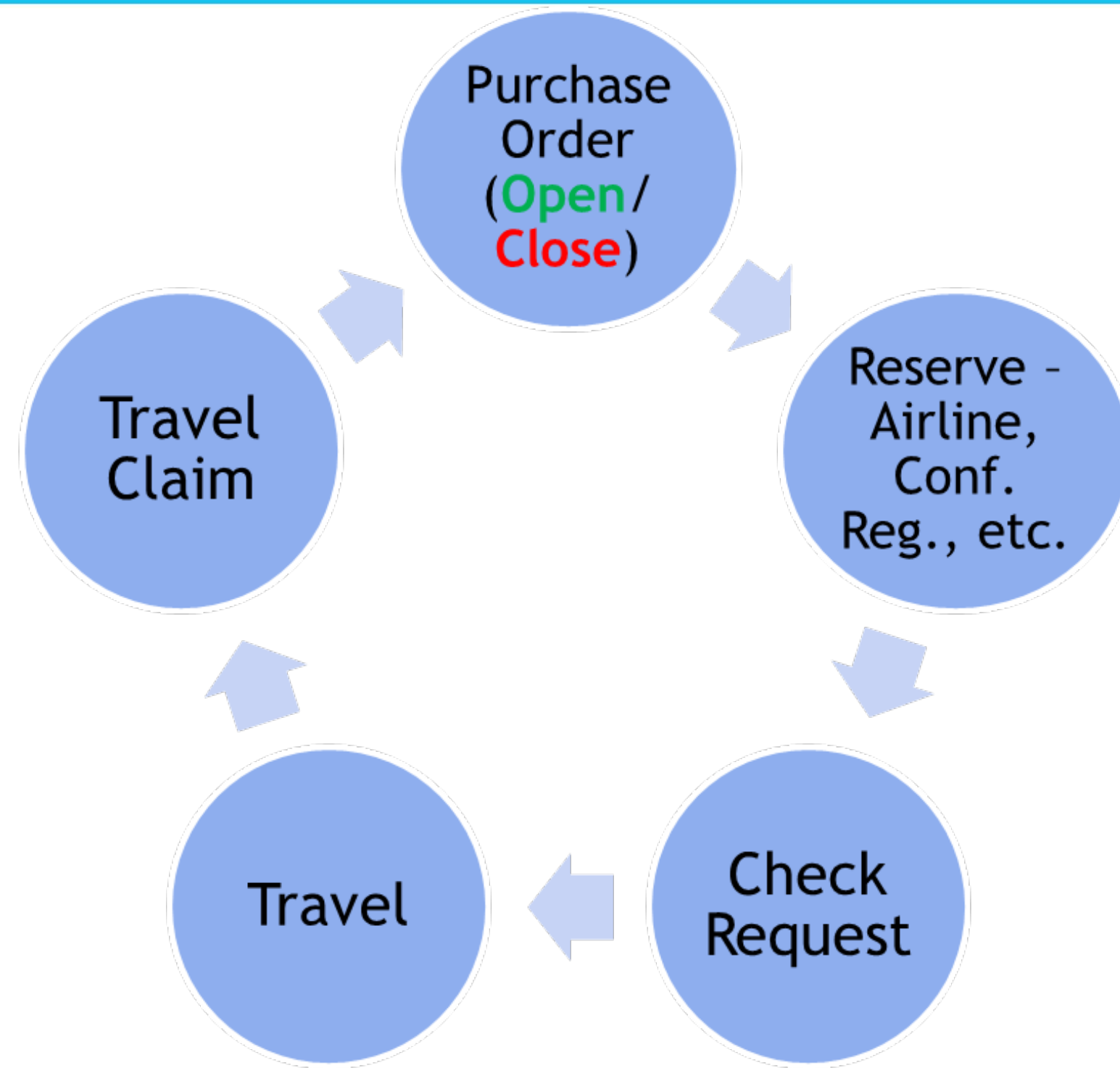


Travel Purchase Orders



Monica Goldsby – Manager, General Accounting
Kate Sims - Shared Services Representative

How Travel Should Flow - Purchase Order Open to Close!



Travel Resources

- **Accounting Travel Resources -**
<http://www.memphis.edu/accounting/travelmenu.php>
- **University Travel UM1309**
<http://umwa.memphis.edu/umpolicies/UM1309.htm>
- **Travel Estimator Worksheet**
- **Enterprise Car Rentals/ Travelennium**
- **Request for Travel Advance**
- **Request for Future Year Travel Authorization (FY-19 Travel)**
- **Claim for Traveling Expenses**
- **Authorization for Direct Deposit of Vendor Payments**

Search In Process Purchase Orders

Use Template

Retrieve

Transaction Date

Purchase Order Date

Delivery Date

Buyer Code

Vendor ID

Address Type Address Sequence

Vendor Contact Vendor E-mail

Requestor Name

Requestor E-mail

	Area Code	Phone Number	Extension
Requestor Phone	<input type="text"/>	<input type="text"/>	<input type="text"/>

Requestor Fax	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Chart of Accounts Organization

Currency Code Discount Code

Ship Code Attention To

Comments [Document Text](#)

Item	Commodity Code	Commodity Description	U/M	Quantity	Unit Price	Discount Amount	Additional Amount
1	<input type="text"/>	<input type="text"/>	None ▾	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	None ▾	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	None ▾	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	None ▾	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	None ▾	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Calculated Commodity Amounts

Item	Extended Amount	Discount Amount	Additional Amount	Net Amount
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Totals:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Dollars Percents

Seq#	Chart	Index	Fund	Orgn	Account	Program	Activity	Location	Accounting
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Save as Template

Shared

Travel Purchase Order Tips - Department

- Use Banner Self-Service to create the PO (If no UID#, obtain W-9 and copy of ID. Complete PO in Department Head's Name with the visitor's information in the Document Text in order to finalize arrangements in a timely manner.)
- PO required in advance of all non-local travel. (Same Day Travel no PO required.)
- Valid AP address required (If new AP Vendor, send an email to accountspayable@memphis.edu requesting address.)
- Fund/Organization security is used
- Available budget must be present
- Once started must complete (Save In Process Button does not work.)
- Automatically forwarded through approval queue - Including International Travel (73250, 73450, 73650 AND 73850 Requires President's Office Approval.) **Must be submitted 21 days prior to departure date.**

Estimated Travel Expenses Worksheet

Traveler: _____ U#: _____ Departure Date: _____
 Destination: _____ AP#: _____ Return Date: _____

Conference/Meeting

Event Title: _____
 Location: _____
 Conference Dates: _____
 Purpose of Attendance: _____

Conference Fee: (receipt required for reimbursement) \$ -

Air Transportation (receipt required for reimbursement) Estimated Cost: \$ -

[Estimate Airfare - Expedia.com](http://www.expedia.com)

Airline: _____ Flight: _____ Departure Date: _____ Departure City/Time: _____ Arrival City/Time: _____	Airline: _____ Flight: _____ Departure Date: _____ Departure City/Time: _____ Arrival City/Time: _____
---	---

One Night for 6 Employees

Hotel Information (receipt required for reimbursement) 0.00

CONUS rate reimbursed if not conference hotel

Hotel Name: _____ Address: _____ _____ _____ Phone: _____ Fax: _____ Cancellation Policy: _____	Reservation No: _____ Check-In Date: _____ Time: _____ Check-Out Date: _____ Time: _____ Daily Room Rate: _____
---	--

Estimated Travel Expenses Worksheet (Part 2)

Car Rental: (receipt required for reimbursement)

Car Rental Agency: _____
 Address: _____
 Phone: _____

Reservation No: _____
 Pick-Up Date: _____
 Time: _____
 Drop-Off Date: _____
 Time: _____

Two Travel Days for 6 Employees

Per Diem Estimates:

[CONUS Rates](#)

[UoM Travel Rate Schedule](#)

Meals and Incidentals

Full Day

No. Days

Travel Day

No. Days

Personal Auto Mileage:

[MapQuest - Estimate Mileage](#)

[UoM Travel Rate Schedule](#)

One Way Round Trip

From: _____ To: _____

Total Miles Driven:

Other Travel Expenses:

* (receipt required for reimbursement)

*

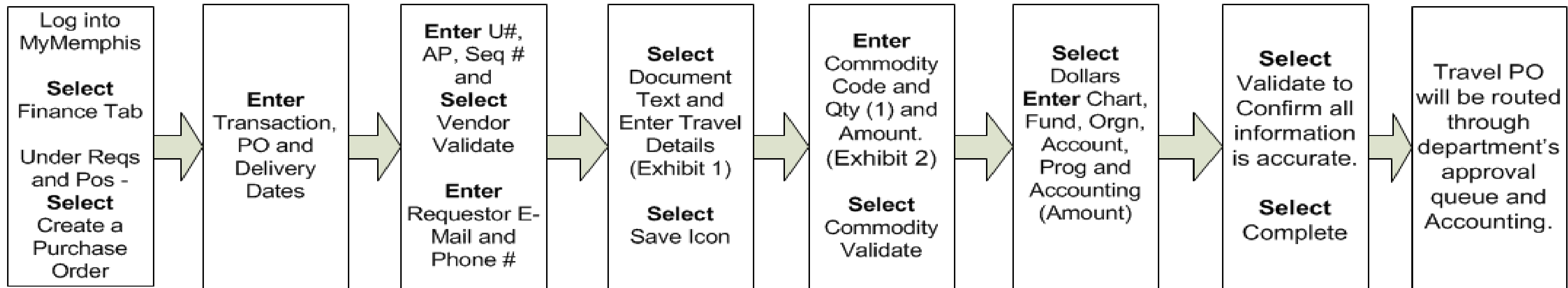
Airport Parking/Baggage Fee:

Taxi/Ground Transportation

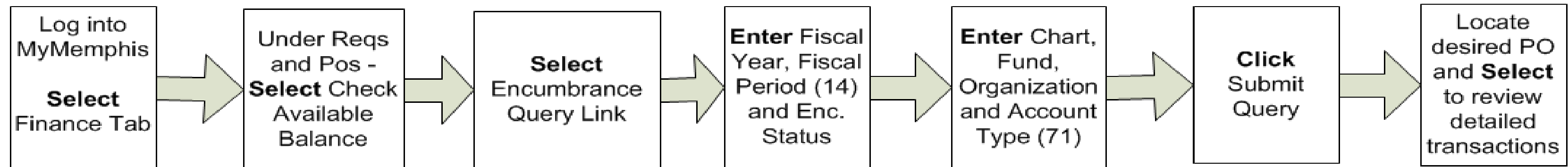
Miscellaneous:

Total Estimated Travel:

SSB – Create a Travel Purchase Order



SSB - Review an Approved Travel Purchase Order



SSB - Correct a Disapproved Travel Purchase Order

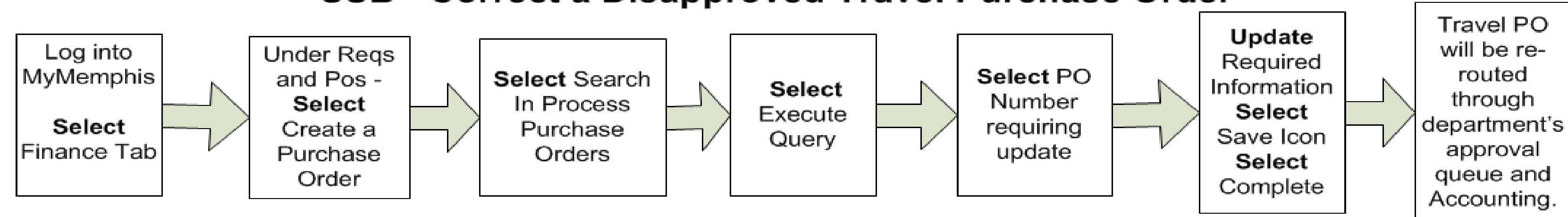


Exhibit 1

Document/Commodity Text

Enter Document Text, Print:

Dates of Travel
Destination
Conference Hotel (Should be Conference or Government Rate)
Mode of Travel
Faculty/Staff/Student
Purpose of Travel
Additional Information (International Travel - Breakdown of Expenses)

4000 Character Limit

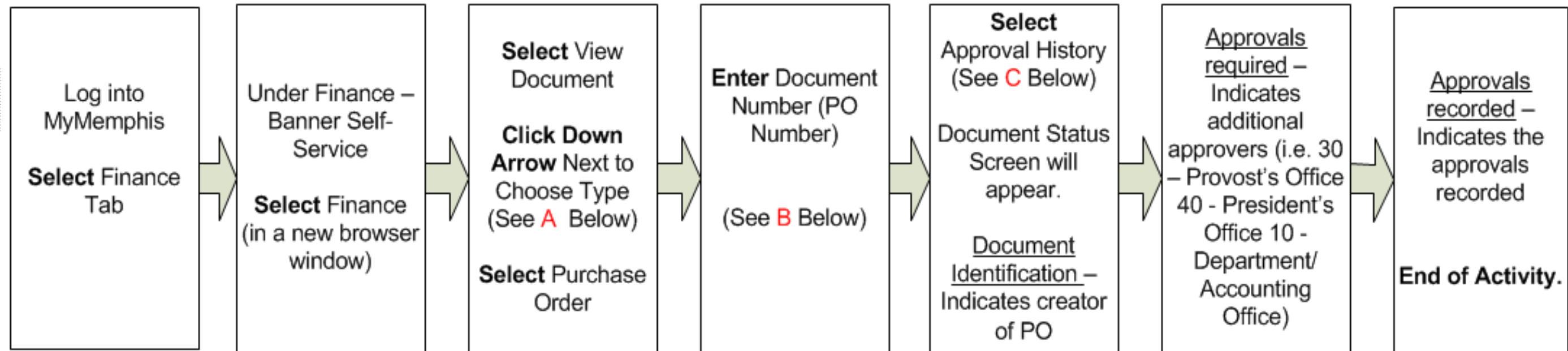
Enter Document Text, Print:

January 5 - 10, 2016
Little Rock, AR
Holiday Inn (Conference Rate/Government Rate)
Rental Car (Enterprise Direct Billed)
Staff
Attending SACUBO Accounting Training

Exhibit 2

Commodity Code	Account Code	Description
TVL IDV IS	73100	Individual Instate Travel
TVL IDV OS	73200	Individual Out of State Travel
TVL IDV OC	73250	Individual Out of Country Travel
TVL GRP IS	73300	Teams or Groups Instate Travel
TVL GRP OS	73400	Teams or Groups Out of State Travel
TVL GRP OC	73450	Teams or Groups Out of Country Travel
TVL VST IS	73500	Visitors Instate Travel
TVL VST OS	73600	Visitors Out of State Travel
TVL VST OC	73650	Visitors Out of Country Travel
TVL MOV EX	73700	Moving Expenses Travel
TVL ATH RC	73800	Athletic Recruitment Travel
TVL OTHER	73900	Other Travel

SSB - View Travel Purchase Order Approval Status



SSB – View Document (Purchase Order)

Choose type:

Submission#:

Display Accounting Information

Yes No

Display Document/Line Item Text **Display Commodity Text**

All Printable None All Printable None

The screenshot shows a web form for viewing a purchase order document. At the top, there are fields for 'Choose type' (set to 'Purchase Order'), 'Document Number' (set to 'P0159913'), 'Submission#' (empty), 'Change Seq#' (empty), and 'Reference Number' (empty). Below these are radio button options for 'Display Accounting Information' (Yes/No), 'Display Document/Line Item Text' (All/Printable/None), and 'Display Commodity Text' (All/Printable/None). At the bottom are 'View document' and 'Approval history' buttons. A blue arrow labeled 'A' points to the dropdown arrow of the 'Choose type' field. Another blue arrow labeled 'B' points to the 'Document Number' field. A third blue arrow points to the 'Approval history' button.

Shared Services – Travel Purchase Order


- The Shared Services Center (SSC) is currently providing support for domestic in-state and out-of-state travel, international, and blanket travel for staff and faculty travel.
- Note: Travel, within the SSC, is a multi-faceted process. Any business trip which includes reimbursement will involve different people/units, depending on where in the cycle the travel planning or reimbursement is located.

Service Request – Domestic/International Travel



Fields highlighted in Red must be completed Before requesting a Tra...

On Behalf of...
Self

 Edit

Request For: Terrice Watson

Requested By: Terrice Watson

Is This Domestic or International Travel? **(Required)**

- Domestic
- International

Trip Information

Name of Trip **(Required)**

Primary Destination City and State: **(Required)**

Blanket Travel **(Required)**

- Yes
- No

Trip Summary **(Required)**

Mode of Travel **(Required)**

Personal Vehicle
Rental Vehicle
Airline (Employee-paid)
Airline (via Travelennium)
University Vehicle

Purpose of Travel: **(Required)**

Conference, Convention, Symposium

Departure Date **(Required)**

Return Date **(Required)**

Service Request – Domestic/International Travel

Trip Funding (What index(es) will you be using to fund the trip?)

Department Index #1: **(Required)**

Amount for Index #1 **(Required)**

Department Index #2:

Amount for Index #2

Department Index #3:

Amount for Index #3

Alternate Contact Information (not required)

If we have questions, who in your department do we contact?

Email

Phone Number

This Field Will Be Completed by the Shared Services Center

P.O. Number (To be completed by SSC)

Add Attachment e.g. (Conference brochure, Travel Estimation Worksheet, related travel information)

Add Attachment

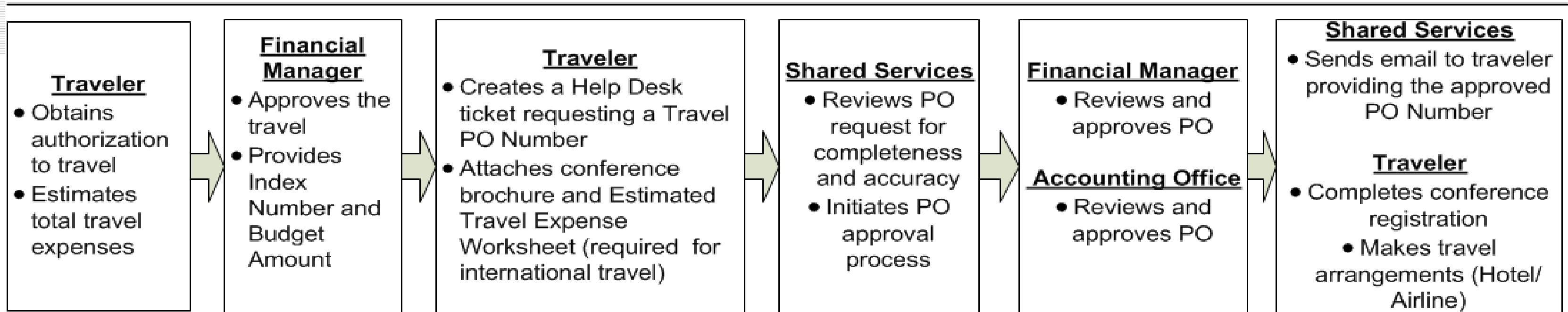


Submit

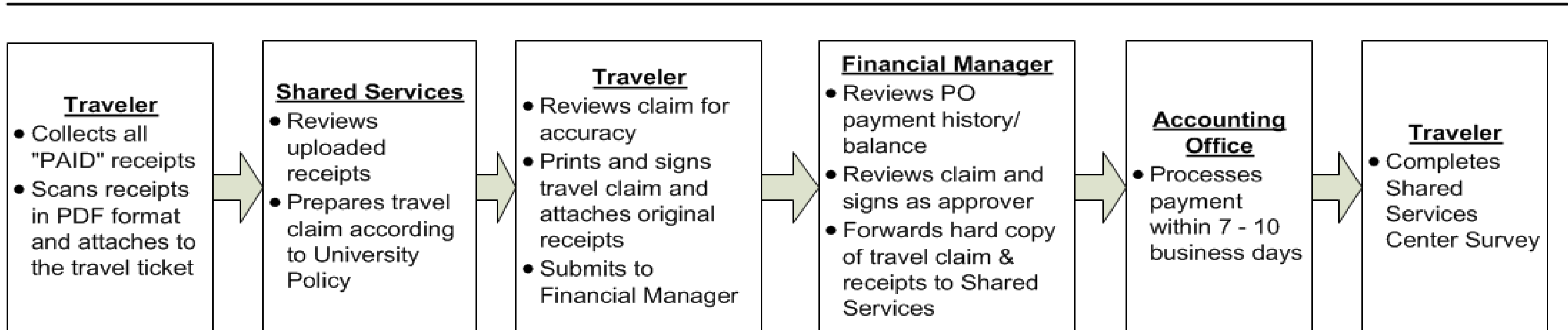
Cancel

Shared Services – Travel Purchase Order (PO)

Pre-Trip Activities – Process Flow



Pre-Trip Activities – Process Flow



Questions



Reporting Fraud, Waste or Abuse & the Role of Internal Audit



Vicki Deaton, Interim Chief Audit Executive

What is Fraud, Waste or Abuse?

UOM 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: UM1640 Reporting Fraud, Waste, or Abuse of University Resources

When Should Suspected Fraud, Waste or Abuse be Reported?

All UOM faculty, staff, students, and other interested citizens are strongly encouraged to report known or suspected acts of fraud, waste or abuse.

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

How is Suspected Fraud, Waste or Abuse Reported?

If you have information about activities you believe constitute fraud, waste or abuse, 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 made be made anonymously.

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

Other options for reporting fraud at the University include:

- Telling your supervisor
- Notifying a University official
- Contacting Internal Audit at 678-2125 or UoM_audit@memphis.edu
- Contacting the Tennessee Comptroller @ 1-800-232-5454 or <http://www.comptroller.tn.gov/hotline>

What Happens When Suspected Fraud, Waste or Abuse is Reported to UOM Internal Audit?

All reports of fraud, waste or abuse are reviewed carefully to determine if an Internal Audit investigation is appropriate. Internal Audit may:

- perform an investigation,**
- consult with others, such as HR or the Office of Legal Counsel,**
- refer reports to others, or**
- refer any actual or alleged reports of criminal activity to the appropriate law enforcement agency for investigation. (Internal Audit does not perform investigations of criminal acts but may provide support or assistance if requested by the law enforcement agency.)**

Internal Audit investigations generally have the objectives of determining the facts, maintaining confidentiality, determining responsibility, and recommending corrective actions.

Results of Internal Audit investigations are shared with the Audit Committee of the Board of Trustees and the Tennessee Comptroller of the Treasury.

Besides Investigations, What Kinds of Audits Are Performed?

- **Audits Required by State Law**

Examples:

President's Expense Audit

Follow Up of UOM Financial Audit Findings

- **Risk Based Audits**

Examples:

Departmental Audits

IT Security Audits

Grant Audits

Vendor Audits

Example Audit Objectives

- **Compliance with Cash Handling Guidelines for any cash or receipts**
- **Compliance with expenditure policies and procedures for procurement cards, travel expenses, meal expenses, memberships and subscriptions, other expenses, and close attention to approval of all expenses**
- **Fixed asset review with physical verification**
- **Compliance with sponsored agreement policies and procedures for charges to sponsored agreements, cost sharing, subrecipient monitoring, financial disclosure requirements, and effort certification**

Example Audit Objectives

- **Compliance with employee pay and leave policies and procedures for leave reporting, extra compensation, overtime charges, alternative work arrangements, outside employment, and wireless device allowance**
- **Other employee procedures for nepotism, conflict of interest, terminations, employee debt, annual financial responsibility certification, completion of FERPA training, and completion of IT Security Awareness training**
- **Physical considerations, such as facility access and security, lab safety, and facility fire protection**
- **IT controls and compliance with IT policies and procedures**

Discussion of Common Audit Issues

Beginning next month and at each Focus on Finance meeting, we will briefly discuss an audit issue that we have encountered at the UOM. General information will be shared – no departments will be named.

Questions?

Contact Information:

Office of Internal Audit & Consulting - 271 Administration Building

Vicki Deaton, CISA, CFE
Interim Chief Audit Executive
901.678.2125 | vddeaton@memphis.edu

Jesse Pierce, CISA, CRISC
Senior Information Technology and Network Security Auditor
901.678.1630 | jjpierce@memphis.edu

Paul Gogonelis, CIA, CFE, CRMA, CGAP
Senior Internal Auditor
901.678.1750 | pggnelis@memphis.edu

Tips & Tricks - Overexpended Budget Notice



Deborah Keeney, Associate Director
Financial Planning

Email to Financial Managers and Designees



Tue 10/10/2017 2:38 PM

Lorrean Lai Lim (llim)

Overexpended Budget Notice - Oct 2017

To 'OverExpBudgetOct17-L@listserv.memphis.edu'

This is to advise you of an overexpended budget situation as shown on Banner Finance records. As prudent managers of state resources, it is important to ensure that overexpended accounts are addressed promptly.

Please login to the following web site to review the details of the overexpenditure(s): <https://bf.memphis.edu/spectrum/cas/budgetoverexpended/index.php>. Only the Financial Managers and Designees for the affected organization will be able to view the data at this web site.

For assistance, please contact your Department/College Business Officer or Financial Representative. If additional information is needed, please contact budget@memphis.edu.

Thanks,

Lorrean

Lorrean Lim

Director, Financial Analysis & Treasury Services
Finance Office



The University of Memphis
276 Administration Building
Memphis, TN 38152

901.678.3088 | bf.memphis.edu/finance

Link to Finance Program Guide

Overexpended Budgets

To help you manage your accounts, we are providing this notice to advise of an overexpended budget as shown on Banner Finance records. Institutional policy is for all activities to operate within their approved budgets. Please determine what corrective action is required (commitment deobligation, budget revision, or error correction) and resolve accordingly. It is possible that a budget revision is in process or that action by someone else may be required.

Following are the details of the overexpenditure(s) as of October 10, 2017. Please note that this is a static file as of the date indicated.

Fund	Org	Prog	Actv	Account Pool	Current Budget	Actual Expenditures	Commitments	Overexpended Balance
No records found.								

Please resolve these overexpenditures promptly. If needed, the account code list is located [online](#). For assistance, please contact accounting@memphis.edu or call (901) 678-2271.

[Logout](#)

Budget – Expenditures – Commitments = Available Balance (Negative Balance = Overexpended)

Following are the details of the overexpenditure(s) as of October 10, 2017. Please note that this is a static file as of the date indicated.

Fund	Org	Prog	Actv	Account Pool	Current Budget	Actual Expenditures	Commitments	Overexpended Balance	
110001	211000	2000		61253	4636	3100	2313	-778	2-10400
110001	211000	2000		61256	0	8400	0	-8400	2-10400
110001	211000	2000		61272	0	7500	0	-7500	2-10400
110001	211000	2000		79000	0	1468	0	-1468	2-10400
110001	211100	2600		61255	0	2500	0	-2500	2-36300
110001	211100	2600		61272	0	2500	0	-2500	2-36300
126400	211000	2000		74000	0	1350	0	-1350	4-12710

Please resolve these overexpenditures promptly. If needed, the account code list is located [online](#). For assistance, please contact accounting@memphis.edu or call (901) 678-2271.

should be 2100

Overexpended Budget Notices sent

If negative balances in the following:

Unrestricted Funds **1xxxxx** or Auxiliary Funds **3xxxxx**

Account

Type

61 - Salary Accounts **61xxx** (individual)

62 - Benefit Accounts **62000** – 62999 (pool)

71 - Travel Accounts **73000** - 73999 (pool)

74 - Operating Expense Accounts **74000** – 77999 (pool)

75 - Departmental Revenue Accounts **75400** – 75499 (pool)

78 - Equipment/Fixed Asset Accounts **78000** – 78999 (pool)

79 - Scholarships/Fellowships Accounts **79000** – 79999 (pool)

Budget at the POOL,
but spend at the
individual ACCOUNT.
(Except Salaries)

Benefits Covered (or not)

- University will transfer budget to Account [62000](#) to cover expenses in Fund 110001 – Account 62990 – Fringe Benefits
 - See attached list of other funds covered.
- All other funds must cover all benefits expenses.
 - Budget in Account 62000, Employee Benefits Budget Pool
- University will **NOT** cover (even in Fund 110001)
 - Account 62750 – Masters GA Fee Waivers
 - Account 62760 – Doctoral FA Fee Waivers
(Budget in Account 62750/62760 – not 62000)

University will transfer budget to cover benefits expenses for the following:

ABR Fund from University Benefits Budget Pool

Benefits 62x (Omit 62750 and 62760 GA Fee Waivers)

Code lookup results

		Title	Fund	
1	UoM	Undesignated E and G	110001	E&G
2	UoM	Mail Services	112400	Misc
3	UoM	Cost Share	114500	Cost Share
4	UoM	Chairs of Excellence Cost Share	114501	Chair Cost Share
5	UoM	FCBE Academic Course Fees	126000	Misc
6	UoM	Hospitality Resort Mgmt Course Fee	126050	Misc
7	UoM	Engineering Academic Course Fees	126100	Misc
8	UoM	Broadcast & Film/Video Course Fees	126210	Misc
9	UoM	Performing Arts Academic Course Fee	126215	Misc
10	UoM	Nursing Academic Course Fees	126500	Misc
11	UoM	Education Academic Course Fees	126700	Misc
12	UoM	CSD Academic Course Fees	126800	Misc
13	UoM	Campus School	127345	Misc
14	UoM	Helmsman	127530	Misc
15	UoM	Vice Prov Extended Programs	127680	Misc
16	UoM	University College	127690	Misc
17	UoM	Conference Planning Operation	127760	Misc
18	UoM	UMF Support Foundation	127901	UMF thru 127999 + 128999
19	UoM	Herff Trust Unrest Gifts	127910	Misc
		Lambuth	116000	Special Reporting
UoM		UMF Support Foundation	127900	Covers their own Benefits

Updated: July 2017 for FY18

Note: Index 24155, CSD Partnership UT Le Bonheur ULPS Org 274000 CSD / Program 3400 Other Community Service with fund 110001 covers their own Benefits

INB, where is my Budget?

Banner INB:
Form: FGIBDSR
or FGIBDST

Oracle Fusion Middleware Forms Services: Open > FGIBDSR

File Edit Options Block Item Record Query Tools Help

Executive Summary FGIBDSR 8.5 (PROD)

Chart: U
Fiscal Year: 18
Index: 262100
 Query Specific Account
 Include Revenue Accounts
Commit Type: Both

Organization: 510000 AVP Finance
Fund: 110001 Undesignated E and G
Program: 4600 Fiscal Operations
Account:
Account Type: 74 Operating Expenses
Activity:
Location:

Enter Account Type for Available Balance in Pool of accounts.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
74000	E	Operating Expense Budget Po	39,961.00	0.00	0.00	39,961.00
74110	E	Printing of Supplies by UOM	0.00	223.75	0.00	-223.75
74130	E	Duplicating and Copying by U	0.00	66.45	0.00	-66.45
74210	E	Telephone Local Charges	0.00	309.06	0.00	-309.06
74220	E	Telephone Long Distance	0.00	56.10	0.00	-56.10
74230	E	Postal Charges	0.00	83.80	0.00	-83.80
74440	E	Consulting Services	0.00	1,204.75	0.00	-1,204.75
74500	E	Supplies	0.00	227.30	0.00	-227.30
74830	E	Training Costs for Employees	0.00	727.00	0.00	-727.00
74983	E	Meals and Food Services	0.00	80.00	0.00	-80.00
Net Total:			39,961.00	2,978.21	0.00	36,982.79

SSB, where is my Budget?

Self Service Banner

Budget Queries

i To create a new query choose a query type and select Create Query. To retrieve

Create a New Query

Type

Budget Status by Organizational Hierarchy

Create Query

Budget Queries

i Select the Operating Ledger Data columns to display on the report.

<input type="checkbox"/> Adopted Budget	<input checked="" type="checkbox"/> Year to Date
<input type="checkbox"/> Budget Adjustment	<input checked="" type="checkbox"/> Encumbrances
<input type="checkbox"/> Adjusted Budget	<input type="checkbox"/> Reservations
<input type="checkbox"/> Temporary Budget	<input type="checkbox"/> Commitments
<input checked="" type="checkbox"/> Accounted Budget	<input checked="" type="checkbox"/> Available Balance

Save Query as:

Shared

Continue

Budget Queries

i For a Budget Query to be successful, a user with Fund Organization query access Accounts fields. If Grant information is queried, all retrieved information is Grant

i To perform a comparison query select a Comparison Fiscal Year and Period in a corresponding comparison fiscal period.

Fiscal year: 2018 Fiscal period: 14
Comparison Fiscal year: None Comparison Fiscal period: None
Commitment Type: All

Chart of Accounts	U	Index	
Fund	110001	Activity	
Organization	510000	Location	
Grant		Fund Type	
Account		Account Type	
Program	4600		

Include Revenue Accounts

Save Query as:

Shared

Submit Query

Budget by the POOL

Click on Org

Query Results

Organization	Organization Title	FY18/PD14 Accounted Budget	FY18/PD14 Year to Date	FY18/PD14 Encumbrances	FY18/PD14 Available Balance
510000	AVP Finance	533,860.00	131,753.08	343,165.04	58,941.88
510000 Rollup		533,860.00	131,753.08	343,165.04	58,941.88

[Download All Ledger Columns](#) [Download Selected Ledger Columns](#)

Click on Account Type

Query Results

Account Type	Account Type Title	FY18/PD14 Accounted Budget	FY18/PD14 Year to Date	FY18/PD14 Encumbrances	FY18/PD14 Available Balance
50	Revenue				
60	Salaries and Benefits	489,399.00	128,774.87	340,165.04	20,459.09
70	Expenses	44,461.00	2,978.21	3,000.00	38,482.79
80	Transfers				
510000 Rollup		533,860.00	131,753.08	343,165.04	58,941.88

[Download All Ledger Columns](#) [Download Selected Ledger Columns](#)

Query Results

Account Type	Account Type Title	FY18/PD14 Accounted Budget	FY18/PD14 Year to Date	FY18/PD14 Encumbrances	FY18/PD14 Available Balance
71	Travel	4,500.00	0.00	3,000.00	1,500.00
74	Operating Expenses	39,961.00	2,978.21	0.00	36,982.79
75	Departmental Revenues				
78	Capital Expenses				
79	Scholarships and Fellowships				
7A	Depreciation Expense				
7B	Grant Related Expense Items				
7C	Other Nonoperating Expense Items				
7D	Loan Fund Deductions				
70 Rollup		44,461.00	2,978.21	3,000.00	38,482.79

[Download All Ledger Columns](#) [Download Selected Ledger Columns](#)

Budget Transfers (Online/Paper)

<u>Account</u>	<u>Same Fund Code</u>	<u>Online</u>	<u>Paper</u>		<u>Account</u>	<u>Same Fund Code</u>	<u>Online</u>	<u>Paper</u>
	<u>(Regular Positions)</u>		X		61366	Undistributed Salary Budget	X	
61110	Administrative		X		61374	Overtime Support Clerical	X	
61210	Academic Faculty		X		61375	Support Temporary Employee	X	
61310	Support Clerical Salaries		X		61410	Student Assistants Hourly	X	
61312	Monthly Support Clerical		X		61657	Admin Masters Graduate Assistants	X	
61610	Professional Support		X		61658	Admin Doctoral Graduate Assistants	X	
	<u>(All other Salary Accounts)</u>	X						
61150	Support Pay AdminProf	X			62000	Employee Benefits Budget Pool	X	
61250	Support Pay Academic	X			73000	Travel Budget Pool	X	
61253	Temporary Instructor Credit	X			74000	Operating Expense Budget Pool	X	
61256	Summer Credit Instruction	X			75400	Departmental Revenue Budget Pool	X	
61257	Academic Masters Graduate Assistant	X			78000	Capital Expense Budget Pool	X	
61258	Academic Doctoral Graduate Assist	X			79000	Scholarships and Fellow Budget Pool	X	
61266	Undistributed Salary Budget	X						
						Different Fund Codes		X

SSB: Transaction detail

Report Parameters

Organization Budget Status Report			
By Account			
Period Ending Jun 30, 2018			
As of Oct 13, 2017			
Chart of Accounts	U University of Memphis	Commitment Type	All
Fund	126400 UM Online Program Incentive	Program	2000 General Academic Instruction
Organization	211000 Philosophy	Activity	All
Account	All	Location	All

View Pending Documents

No pending documents exist

Click on “blue” item for more details

Query Results

Account	Account Title	FY18/PD14 Adjusted Budget	FY18/PD14 Year to Date	FY18/PD14 Encumbrances	FY18/PD14 Available Balance
74511	Computers (\$1,500 - \$4,999)	0.00	1,350.04	0.00	(1,350.04)
Report Total (of all records)		0.00	1,350.04	0.00	(1,350.04)

Download All Ledger Columns

Download Selected Ledger Columns

View Payroll Expense Detail

Parameters

Organization Budget Status Detail Report			
Summary Year to Date Transaction Report			
Period Ending Jun 30, 2018			
As of Oct 13, 2017			

Chart of Accounts:	U University of Memphis	Commitment Type:	All
Fund:	126400 UM Online Program Incentive	Program:	2000 General Academic Instruction
Organization:	211000 Philosophy	Activity:	All
Account:	74511 Computers (\$1,500 - \$4,999)	Location:	All


Document List

Transaction Date	Activity Date	Document Code	Vendor/Transaction Description	Amount	Rule Class Code
Aug 22, 2017	Aug 22, 2017	TB162640	Dell Marketing LP	1,350.04	INEI
Aug 23, 2017	Aug 22, 2017	!0082930	Dell Marketing LP	0.00	DNEI
Report Total (of all records):				1,350.04	

Available Budget Balance: (1,350.04)

Transfer Voucher

- To transfer an actual expense to another FOAPA
- Prepare, sign and submit to Accounting (Admin 275)


Transfer Voucher
General Online Help

Submit Completed Form to the Accounting Office, Administration Bldg., Room 275

Date: TV No.

ACCOUNT CHARGED							
Account Title	Index	Fund	Organization	Account	Program	Activity	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

ACCOUNT CREDITED							
Account Title	Index	Fund	Organization	Account	Program	Activity	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Request for cost transfer must be within 90 calendar days of initial charge, and occur in current fiscal year.

Comments – Provide reason for cost transfer, and how costs are allowable and allocable. If cost transfer exceeds 90 days of initial charge, explain why cost was charged incorrectly.

<p><small>Approver for Department Charged:</small></p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p><small>Signature _____ Date _____</small></p>	<p><small>Approver for Department Credited:</small></p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p><small>Signature _____ Date _____</small></p>
---	--

Approvals – Type & Sign Names. Signature of Chair and Dean required when cost transfer exceeds 90 days of initial charge. Signature of Grants & Contracts Accounting and Principal Investigator required when cost transfer affects restricted ledger 5 accounts.

<p><small>Department Chair:</small></p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p><small>Signature _____ Date _____</small></p>	<p><small>Dean:</small></p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p><small>Signature _____ Date _____</small></p>
<p><small>Principal Investigator:</small></p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p><small>Signature _____ Date _____</small></p>	<p><small>Grants & Contracts Accounting:</small></p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p><small>Signature _____ Date _____</small></p>

By signing above, the Principal Investigator certifies the cost transferred is an appropriate expenditure for the sponsored agreement charged, and the expenditure complies with the terms and restrictions governing the sponsored agreement.

Accounting Office Use Only

Accounting Office Signature _____
Received _____ Date _____

Argos report


Report available to Argos-FI-BusinessOfficers-RV group

Folder: Finance

General Ledger

▼  Overexpended Budgets by Organization

 Dashboard

 Overexpended Budgets

Double click

After selecting Orgs, click on wheel – data will open into Excel



Fiscal Year: 18 ▼

Overexpended Budgets by Organization

Enter Org Code:

OR select Org(s) from list below:

Org	Organization Title
100000	Office of President
100500	University Board Governance
100510	Chief Operations Officer
102000	University Counsel
103000	Staff Senate
104000	Athletic Committee
105000	Government and Community Relations

1178 items

Select ALL Orgs?

Resources

- **FINANCIAL PLANNING**
 - <http://www.memphis.edu/budget/>
 - » Presentations & Trainings
 - » FAQs
- **ACCOUNTING OFFICE**
 - <http://www.memphis.edu/accounting/>
 - » Policies and Procedures
 - » Forms
- **Finance Program Guide**
 - <https://bf.memphis.edu/spectrum/>
- **Learning Curve – training**
- **E~print reports**
- **Argos reports**

Questions



Who Knew? / What's New? / What's Due?



Who Knew?

<i>Workshops</i>	<i>Date</i>
Budget Basics Administration Bldg 178	Wednesday, November 08, 2017 9:30 - 11:00 AM
Accounting Basics Administration Bldg 178	Thursday, November 09, 2017 1:30 - 3:30 PM

What's New?



Driven by doing.

Procurement and Contract Services

Important Notice: Foundation-Funded Contracts

Effective immediately, University of Memphis Foundation-funded contracts will be issued by the University of Memphis and must be submitted to Procurement and Contract Services. The contracts must comply with University Procurement policies and procedures: <http://bf.memphis.edu/bfguide/pur.php>.

In order to process the request for purchase, the department shall request a transfer of funds from the Foundation to a University FOAP, enter a requisition into TigerBuy, and attach a contract routing form and contract to the requisition.

Please contact Procurement staff at purchasing@memphis.edu or 901-678-2265 if you have questions regarding the procurement process.

What's Due?

<i>Activity</i>	<i>Deadline</i>
Last Accounts Payable Check Run Prior to Thanksgiving Holiday (<i>In order to ensure payments are processed. Documentation should be received at least two weeks prior to deadline, Nov. 8th</i>)	Wednesday, November 22, 2017
Time Sheet for BW24 Biweekly Payroll (Nov. 11th - Nov. 24th)	Wednesday, November 22, 2017
Time Sheet for BW26 Biweekly Payroll (Dec. 9th - Dec. 22nd)	Friday, December 15, 2017
Last Accounts Payable Check Run of Calendar Year (<i>In order to ensure payments are processed. Documentation should be received at least two weeks prior to deadline, Dec. 7th.</i>)	Thursday, December 21, 2017

What's Due?

<i>Activity</i>	<i>Due Dates</i>
E-Print Financial Reports (June - September 2017)	Wednesday, October 18, 2017
October Over Expenditure Reports	Wednesday, November 15, 2017
Summer Comp. Effort Report - If required , submit Salary Redistribution Form to Grants Accounting	Monday, October 16, 2017
Summer Comp. Effort Report	Tuesday, October 31, 2017

Next Focus on Finance

November 16, 2017

1:30 – 3:00 PM

UC Memphis Room 340

- **Comments or suggestions?**
Email: bffin@memphis.edu
- **Focus on Finance website:**
<http://memphis.edu/focusonfinance>

Thank you for attending!
memphis.edu/focusonfinance

