



LSU Business Manager Meeting

Donna K. Torres, CPA

Associate Vice President for
Accounting Services

TOPICS

Required Training for Supervisors of Student Employees

Travel Changes Update

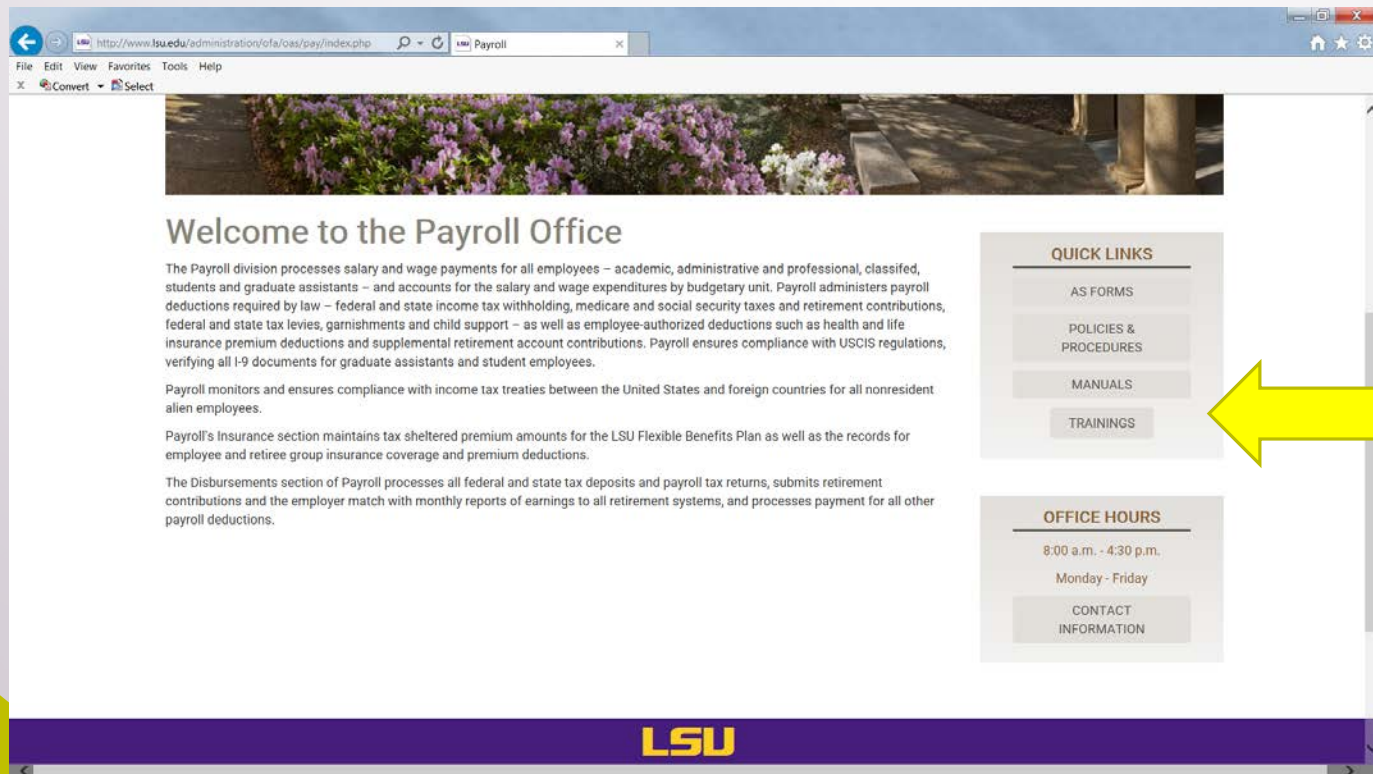
FuelTrac Policy Update

Required Training of Supervisors of Student Employees

- In response to the Student Payroll Audit February 19, 2015 Accounting Services implemented FASOP: AS-25 “Student Employment Best Practices” and developed the Online Student Payroll Training Course.
- The training course focuses on compliance with PS-33, FASOP: AS-25 and FLSA.
- Memo to be sent to all Department Heads indicating personnel required to complete the training.
- Deadline to complete the training is December 31, 2015

Required Training of Supervisors of Student Employees

- New Online Training Course on the Payroll Website Located Under the Training Tab.



The screenshot shows a web browser window with the URL <http://www.lsu.edu/administration/ofs/oa/pay/index.php>. The page title is "Payroll". The main content area features a header image of purple flowers and the text "Welcome to the Payroll Office". Below this, there are three paragraphs of text describing the payroll division's responsibilities. On the right side, there is a "QUICK LINKS" section with four buttons: "AS FORMS", "POLICIES & PROCEDURES", "MANUALS", and "TRAININGS". A yellow arrow points to the "TRAININGS" button. Below the "QUICK LINKS" section is an "OFFICE HOURS" section with the text "8:00 a.m. - 4:30 p.m. Monday - Friday" and a "CONTACT INFORMATION" button. The LSU logo is visible at the bottom of the page.

Welcome to the Payroll Office

The Payroll division processes salary and wage payments for all employees – academic, administrative and professional, classified, students and graduate assistants – and accounts for the salary and wage expenditures by budgetary unit. Payroll administers payroll deductions required by law – federal and state income tax withholding, medicare and social security taxes and retirement contributions, federal and state tax levies, garnishments and child support – as well as employee-authorized deductions such as health and life insurance premium deductions and supplemental retirement account contributions. Payroll ensures compliance with USCIS regulations, verifying all I-9 documents for graduate assistants and student employees.

Payroll monitors and ensures compliance with income tax treaties between the United States and foreign countries for all nonresident alien employees.

Payroll's Insurance section maintains tax sheltered premium amounts for the LSU Flexible Benefits Plan as well as the records for employee and retiree group insurance coverage and premium deductions.

The Disbursements section of Payroll processes all federal and state tax deposits and payroll tax returns, submits retirement contributions and the employer match with monthly reports of earnings to all retirement systems, and processes payment for all other payroll deductions.

QUICK LINKS

- AS FORMS
- POLICIES & PROCEDURES
- MANUALS
- TRAININGS**

OFFICE HOURS

8:00 a.m. - 4:30 p.m.
Monday - Friday

CONTACT INFORMATION

LSU



OFFICE OF SPONSORED PROJECTS
THE UNIVERSITY OF TEXAS AT AUSTIN

P.O. Box 7726 • Austin, Texas 78713-7726 • (512) 471-6424 • Fax: (512) 471-6564 • (mc A9000)

July 28, 2015

Via Email to: Keri Tweed
Interim Co-Director, Sponsored Program Accounting
Louisiana State University and Agricultural and Mechanical College
336 Thomas Boyd Hall
Baton Rouge, Louisiana 70803
Email: ktweed@lsu.edu

Re: Subawards or Subcontracts from The University of Texas at Austin - Management
Decision on Louisiana State University and Agricultural and Mechanical College A-133
Audit for Fiscal Year Ending 2014

Keri Tweed:

We have received the most recent audit report for your institution in accordance with OMB Circular A-133 for the fiscal year ending June 30, 2014, and have noted that it cited a reportable condition(s), instance(s) of noncompliance or other finding(s) relevant to your institution as follows:

Finding 2014-004: Improper Payments to Employees Based on Falsified Records

On the basis of your institution's corrective action plan or management response, The University of Texas at Austin will proceed based on your confirmation that none of the subawards or subcontract agreements pertains to The University of Texas at Austin. However, The University of Texas at Austin reserves its rights to terminate under the Article thereof entitled "Termination," or other language affecting same, in the event your institution fails to adequately perform in accordance with its A-133 corrective action plan(s) or management response(s).

Should you have any questions or require additional information, please contact The Office of Sponsored Projects at 512/471-6424 or via email at osp@austin.utexas.edu.

Sincerely,

The Office of Sponsored Projects

OSP/dgd

cc: OSP Subcontracts File

Ramifications of Student Payroll Fraud on Sponsored Program Accounting



July 1, 2015
Travel Policy Updates

Travel Approval Authority:

- Supervisor, or
- Person with fiscal responsibility

Unless

- The campus or department requires a higher level of approval authority

Supervisor Can Approve

- Authorization to travel
- Travel expense reimbursement requests
- International travel, excluding High Risk Destinations
- U S Department of State rates for international travel
- Airline charges for checked baggage

Supervisor Can Approve

- Change or cancellation fees
- Approval to reimburse lodging expenses within domicile
- Actual conference lodging costs when staying at the conference hotel
- Actual routine lodging costs, not to exceed 50% of allowable

Supervisor Can Approve

- Rental of vehicles
- Rental of larger size vehicle above intermediate category with written justification
- Navigation equipment in a rental vehicle

Supervisor Can Approve


- Purchase of a preferred airline seat, when in the best interest of the University

Employees can use their own vehicles

- In-state mileage reimbursement is .51 cents per mile
- Out-of-state mileage is limited to the lower of .51 cents per mile or lowest logical air fare


Short's Travel Management

- Remains the state contracted travel vendor
- Students are required to use Short's to book air fare
- Short's Travel Online booking rate is \$2
- Service fee for agent assistance is \$19.50
- Savings for an exception must be 10% amounting to at least \$100

- 
- Please be sure you are monitoring the unused tickets for your department.

The logo for Louisiana State University, featuring the letters 'LSU' in a bold, purple, sans-serif font.

LOUISIANA STATE UNIVERSITY

A photograph of the entrance to Audubon Hall at Louisiana State University. The building is a large, classical-style structure with a portico supported by several columns. The name 'JOHN J. AUDUBON HALL' is inscribed above the entrance. In the foreground, there are large, mature trees with thick trunks and a row of pink flowering bushes. The ground is covered with green grass and some fallen leaves.

University Fleet Fuel Program and Policy Review

Louisiana State University

9/15/2015

Program Background

- Program administered by University Stores
- Servicing vendor is Fueltrac
- Part of the Voyager Fleet Network
- 2-part system: Vehicle fuel card and unique driver ID number
- Monthly fuel purchases are billed via a single internal transaction
- Not to be used for rental or personal vehicles

Audit Background

- Completed July 2014
- Conducted to identify potential fraud risks
- Engaged University Stores, Property Management, and select departments
- Recognized a lack of comprehensive campus policy
- Need for monitoring of policy compliance
- Need for increased segregation of duties

Development of FASOP FS-01

- Committee led by Accounting Services and University Stores
- Solicited feedback from high-volume program users
- Draft submitted on 5/15
- Became effective 7/15
- Refinement and rollout will continue through December 2015

FASOP FS-01

- Provides an overview of fuel program
- Defines roles and responsibilities
- Establishes audits and controls
- <http://www.lsu.edu/administration/ofa/fasops/FASOPFS01.pdf>
- Will be distributed to department fleet contacts

Departmental Fleet Contacts

- Designated by department/program head
- Responsible for reviewing fuel transactions and implementing internal controls
- Shall not be a cardholder or driver

Departmental Fleet Contact Responsibilities

- Review monthly fuel usage reports
- Review monthly MV3 logs for accuracy and completeness
- Record monthly fuel/mileage utilization into Assetworks system
- Maintain control of miscellaneous fuel cards

Miscellaneous Fuel Cards

- Intended to be used for non-fleet vehicles or equipment
- Same reports as fleet vehicle cards
- MV3 reconciliation not required
- Should be controlled in the same manner as a credit card
- Check-in/check-out log will be provided

Fuel Usage Reports

- Generated monthly and e-mailed to fleet contacts
- 3 reports:
 - Fleet Report
 - GLS Account Report
 - Driver Report
- Can be accessed at <https://fueltrac.lsu.edu>

Enhanced Reports – Under Development

- Transaction exception reporting
 - Incorrect product grade for vehicle
 - Incorrect product type for vehicle
 - Incorrect vehicle mileage entered at pump
- Reconciliation reporting between Fueltrac/Asset Works
 - Will verify Assetworks data against Fueltrac data
 - Reports sent to department fleet contacts for follow-up
- Reports are currently under development

Contacts

- Fueltrac Program/Customer Service
 - University Stores - 578-6086
- Fleet MV3's or Assetworks
 - Property Management – 578-6921
- Fleet Fuel Policy or Travel
 - Accounting Services – 578-3321



Announcements



Deadlines Matter!

Please be sure you send requests for approvals at least 7 days in advance.



Preparing for Workday Implementation

For sponsored agreements,
sub awards will be monitored
in separate accounts.



Preparing for Workday Implementation

Please be sure the supervisor
information in HRS is correct.



Next Meeting

Tuesday, October 13

9:30 am, Atchafalaya Room

Brad Spring will present an update
on Health Plan Changes for 2016