MISSION (OVERVIEW)

The Associate VP and Controller's responsibilities are defined by BOT rule 3359-3-1. It calls for oversight of the following functions; 1) purchasing, 2) student accounts/bursar, 3) the general accounting department (which includes payroll, accounts payable, and a financial analyst support department); and 4) the fiscal oversight of the operations of the office of research administration.

The BOT rule also stipulates the following deliverables of the Office of the Associate VP/Controller:

- Must maintain the accounting records on a consistent basis and in conformance to generally accepted accounting principles so as to clearly show at all times the financial condition of the university;
- Shall keep an inventory of all university property;
- Will provide financial reporting to university board of trustees, state and federal agencies as required;
- Be responsible of the receipt and disbursement of all funds and assist the treasury in the investment of all available current funds;
- Assist the CFO with any other duties that are assigned.

As presently structured, the Office of the Associate VP/Controller has eight direct reports, of which includes a senior administrative assistant.

SERVICES/FUNCTIONS

Each of the services provided under the auspice of the Associate VP/controller are included in separate administrative review documents that are attached. The support services provided by this office are essential to the success and sustainability of the university.

PARTNERS AND END USERS

- The reach of the office is immense and includes the: 1) the entire campus community, 2) students (and parents), 2) federal and state agencies, and; 3) external auditors, vendors, banks, bond rating agencies, etc.

  Mandatory reporting/Ad hoc request requirements are massive.

KEY PERFORMANCE ANALYSIS

- An unqualified audit opinion (external validation of the university's finances as recorded)
- Meeting the immense financial deadline filings that are required
- Provide accurate and timely financial data to internal and external users
- Provide students (and parents) with easily understandable billing information, deadline requirements, etc.
- Secure goods and services in the most efficient and economical way for the benefit of the university

Greater detail is provided in each unit reviews.

ASSESSMENT

- Clearly, the professionals that make up the department are its greatest asset.
- Referring to the above, one of the biggest challenges the office faces is the ability to acquire/maintain talent given the University's current salary structure.
- The University's plan in the near term is to move from its current ERP system to a cloud solution. This will be a major challenge for the division and will require many employee hours to accomplish.
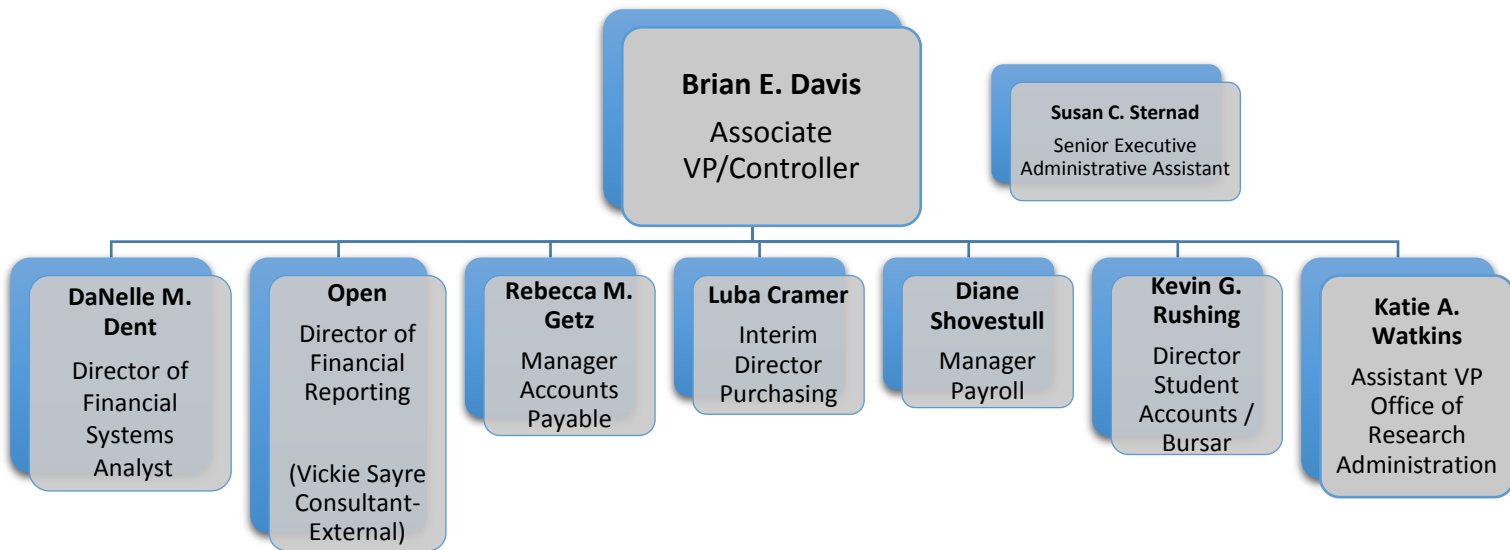
RESOURCES

Equipment and technology: Other than the investment in personnel, technology is the second most important investment in our department. Having updated computer equipment and dependable software increases efficiency and assists in accuracy.

Space: Please see individual unit reports.

FUTURE PLANS

The University's current Associate VP and Controller will be retiring 12.31.18. With this retirement, the office could change in responsibility and structure.

ORGANIZATIONAL CHART

Brian E. Davis
Associate VP/Controller

Susan C. Sternad
Senior Executive Administrative Assistant

DaNelle M. Dent
Director of Financial Systems Analyst

Open
Director of Financial Reporting
(Vickie Sayre Consultant-External)

Rebecca M. Getz
Manager Accounts Payable

Luba Cramer
Interim Director Purchasing

Diane Shovestull
Manager Payroll

Kevin G. Rushing
Director Student Accounts / Bursar

Katie A. Watkins
Assistant VP Office of Research Administration

1. Purchasing

The Department of Purchasing
Office of Risk Management
PCard & TE Report Processing

Prepared by: Luba Cramer
July 27, 2018

The review is an opportunity for your unit to reflect on its mission, the services you provide, your strengths and challenges, and your future plans. It will be used to inform decisions about resource allocations across the campus. This document should be used as a guideline and you should address only the sections that are applicable to your unit.

I. Basic Facts and Description of the Unit.

    a. Mission and goals. Describe your unit's mission/role on campus and its nearterm/long-term goals.
    b. Services. Describe the primary services provided by your unit, organizing them into major categories. Indicate how your unit prioritizes its services in terms of importance or effort. Describe the relative magnitude of the major categories (e.g., by department workload, students or customers served, revenue generated, etc.).

      • For each primary service, describe the following:

      • Critical partners. List your key partnerships with other units inside and outside of the
    University. Note if there is overlap or duplication of services with other units at UA.
      • Customers or end-users of your services. List your customers (e.g., departments,
      divisions, organizations/groups inside and outside of UA, etc.) or types of students
    served and include some indication of the relative volume of service provided to ach.

- **Key performance analysis.** Present the most important metrics (in charts, tables, etc.) you track to measure performance. Provide the most recent three-to-five years of results, targets, and comparisons to peer institutions, as available. For every metric, provide the corresponding analysis, including a comment on important trends, conclusions, or insights drawn from the data.
- **Brief assessment.** Highlight (in a couple of sentences) any noteworthy strengths, challenges, or opportunities.

c. **Resources.** Describe your resources as outlined below. Highlight (in a couple of sentences) any noteworthy strengths, challenges, or opportunities related to your resource allocation.

- **Personnel.** Include an organizational chart of your unit, supplemented with a table that includes titles, a short description of the key functions of each position-type, and the number of people in each position-type (including number of FTEs, if applicable). (The appendix should include an org chart showing how your unit fits into the larger University structure.)
- **Financials.** Provide a line-item summary of the unit's budgeted and actual expenses (and revenues, if applicable) over the past five years. Briefly explain key takeaways (e.g., causes of budget deficits, trends in expenditures).
- **Equipment and technology.** If applicable, describe the equipment and technology critical to your unit's operations.

- **Space.** If relevant to your unit's operations, describe your unit's location(s) and space allocation.

II. **Future Plans.** This section should provide insight into the future of your unit, based on your mission and goals, opportunities you intend to pursue, and/or emerging trends that will likely impact your operations.

a. **Potential changes.** Are there specific ways you are planning for your unit to evolve (e.g., new/discontinuation of services, changes in strategies for how you operate) in the next 3-5 years? If so, what are you planning? Why do you believe these changes will be necessary?

b. **Trends.** As you think about factors external to your unit (at UA, in your field/industry, or nationally/globally), are there emerging

trends that will significantly impact your unit (and are not addressed above)? How do you plan to respond?

I. **Basic Facts and Description of the Unit -**

    The Department of Purchasing
    Office of Risk Management
    PCard & TE Report Processing

    a. **Mission and Goals -**

    The Department of Purchasing Mission
    The Department of Purchasing strives to support the University's mission by offering services and programs to the campus in the most cost efficient and effective manner possible. The Department of Purchasing mandate is to organize and administer the procurement of services, equipment, and materials for The University of Akron in accordance with the responsibility and authority delegated by the Board of Trustees, the University President and the laws of the State of Ohio.

    The Department of Purchasing Goals
    The Department of Purchasing is a service-oriented support to both internal and external customers. Our primary goals are to provide information, guidelines, and collaboration to assist in all aspects of the procurement process. Customer service and accountability are our top priorities.

    The Department of Purchasing Services
    The primary services of the Department of Purchasing is to provide procurement services to all University departments, programs, and offices. To administer purchase agreements for material, equipment, and services, and to conduct research in order to maintain the most effective purchasing practices and procedures. The purchasing department implements cost saving programs, and assures that vendors have equal opportunity to compete for University business and that all vendors comply with applicable laws.

- Issue Purchase Orders
- The purchase of goods or services initiated by a PeopleSoft requisition
- Issue (Requests for Proposals) RFP's- Solicit proposals through a competitive bid process, most often the Public Purchase bidding tool is used

- ESM- E-procurement online shopping solution. Currently there are 21 contracted suppliers on the ESM as punch-out. All purchases are paid through Pcard.
- Vendor Management/Sourcing- Request vendor registration forms and documentation.
- Contract Management

The Department of Purchasing Construction Mission
To provide representation for The University in regards to the procurement and bidding of construction and design services. In addition, administrating a competitive and fair bidding environment in compliance with the Ohio Revised Code 153 and selected delivery method.

The Department of Purchasing Business Diversity Mission
To create sound business relationships and competitive procurement opportunities that strengthen the economic development and viability for diverse businesses. Continually develop strategies to increase spend with diverse owned suppliers to procure approximately 15% of goods and services from state of Ohio Certified Minority Business Enterprises and 5% from certified Encouraging Diversity, Growth and Equity (EDGE) businesses as mandated by the State of Ohio.

Business Diversity Goals
- **Continue increasing vendor data base with qualified diverse suppliers/contractors for the purpose of bringing innovation, competitive pricing and UA's commitment to the economic growth in our community.**
- Continue hosting annual Greater Summit Business Conference/Expo Conference on UA Campus.
- Mentor <u>diverse suppliers in forging alliances that strengthen their scope and scale.</u>
- Continue meeting with Department Leadership and share Business Diversity Mission/Goals then offer support in attaining spend goal by providing qualified diverse suppliers to procure from.

Office of Risk Management Mission
The Office of Risk Management recognizes its role of stewardship of the assets of the institution, both tangible and intangible. It interprets its responsibility as requiring the highest possible concern for the safety of its students, employees, and the public; combined with a specific intention to safeguard the assets of the institution.

Office of Risk Management Goals

- Continually look for ways to reduce annual insurance premiums through collaborative or self-insured opportunities.
- Continually work with campus departments, in particular Safety, to promote safe, risk reduction practices on campus.
- Continually work with general counsel to reduce and transfer risk away from the University.
- Identify, investigate and document potential claims to promote recovery where possible or reduce potential liability when applicable.

Office of Risk Management Services
Manage all property & casualty insurance policies in addition to directing and overseeing the Student Health Insurance Program & Auto Liability Self-Insurance Pool; includes maintaining property lists and vehicle list & registration, claim recovery, loss control, endorsements, renewals, etc.

- Work with General Counsel and other departments on insurance contract language, waiver language, emergency release language, etc.
- Provide direction to outside agents and brokers regarding the University's various insurance programs and risk management efforts.
- Administers risk analysis reviews for programs & publications at the University. Advises faculty, staff & students on the risk exposures present within current and proposed activities or programs. Work with the various groups to develop risk management techniques.
- Explore innovative insurance and/or risk reduction programs that can reduce cost of insurance premiums or transfer risk to others thus avoiding the cost of premiums completely.

PCard & TE Report Processing Mission
To utilize a procurement process that allows for the placement and payment of small dollar orders in a more efficient and cost effective manner while, at the same time, reducing the number of POs.

To quickly and efficiently review TE Reports to verify compliance with University policies prior to payment.

PCard & TE Report Processing Goals
- Promote responsible increase in procurement card spend.
- Help to promote and increase usage of ESM system and vendors.

- Train all procurement card users on rules set forth in the Procurement Card manual.
- Maintain/improve systems to continually monitor and encourage Procurement Card user compliance.
- Maintain/improve system to review all travel/expense reports within 2 business days of receipt.
- Maintain/improve system to properly review and verify all travel/expense reports are within the travel rules set forth by the University.
- Look for new ways to further streamline or improve the T&E process.
- Continually identify and promote ways to increase Fuel Card usage vs PCard.
- Establish a training system that T&E users can use to learn the proper protocols and rules for University travel and reimbursement as set forth by the University.
- Identify and investigate new methods to improve efficiency and ease of the Travel Expense process.

PCard & TE Report Processing Services
- Oversee and manage the University's Credit Card program, Fleet Fuel Card Program, and Travel Expense Reporting.
- Revise, design and develop web pages for the various card programs and the travel expense reporting area.
- Train all procurement card users so they stay within the established protocols and rules as set forth in the Procurement Card manual.
- Set up systems to continually monitor Procurement Card user compliance and procedures to follow when a user is out of compliance.
- Set up system that guarantees all travel/expense reports are reviewed within 2 business days of receipt or email notification.
- Maintain system to properly review all travel/expense reports to verify the amounts claimed are within the travel rules set forth by the University.

Requests for Proposals (RFP's)

RFP's Issued by Buyer FY15 - FY18
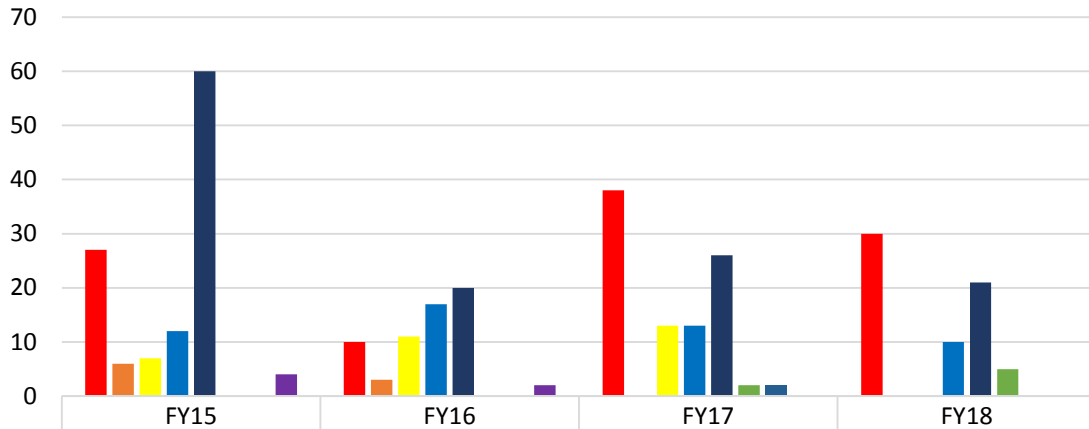
	FY15	FY16	FY17	FY18
ADP	27	10	38	30
AR/others	6	3		
BJJ	7	11	13	
DNL	12	17	13	10
LBC	60	20	26	21
MWB			2	5
MWB/LBC			2	
SAM	4	2		

Total RFP's Issued FY15-FY18

	FY15	FY16	FY17	FY18
Total	116	72	85	66
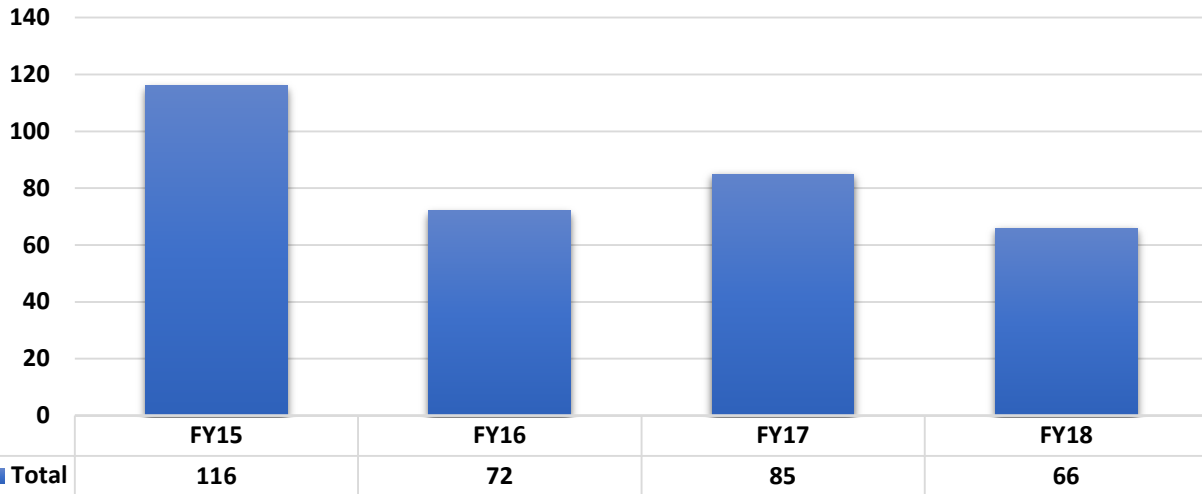
Purchase Orders

Number of PO's Processed by Buyer FY16-FY18

	Roth	Beaven	Collins	Cramer	Christenson	Irish	Jenkins	Lee	Lightner	Parker
FY16	24	8	31	551			107	566	541	786
FY17		196		421			75	926	824	649
FY18		238		311	35	150	5	641	866	631
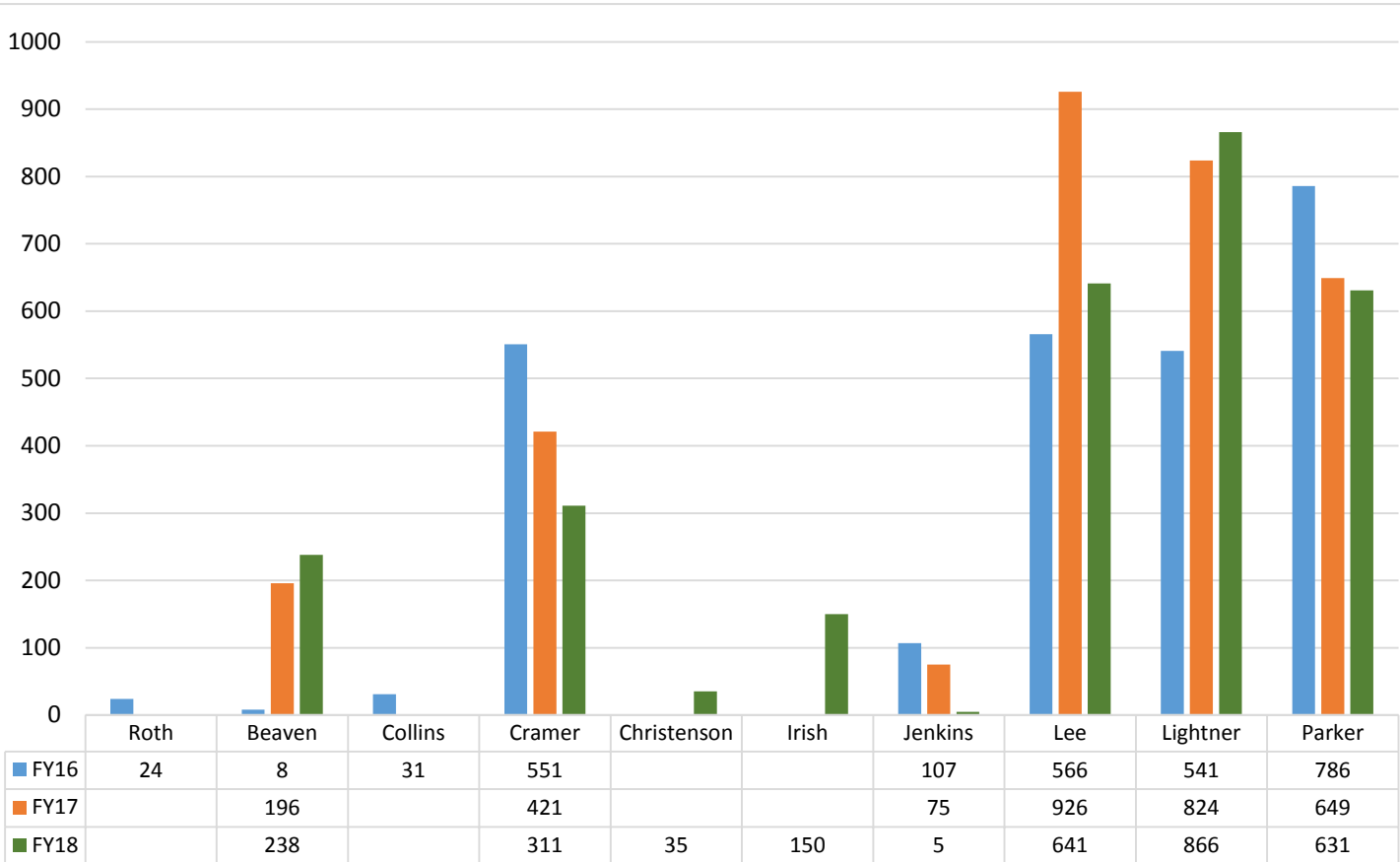
■ FY16 ■ FY17 ■ FY18

Total PO's Processed FY16-FY18

FY16	FY17	FY18
3173	3082	2877

ESM Spend FY16-FY18

	FY16	FY17	FY18
Spend	$1,707,381	$1,337,203	$1,698,075

Number of PCards Issued

	2016	2017	2018
PCards	1,250	1,320	1,312
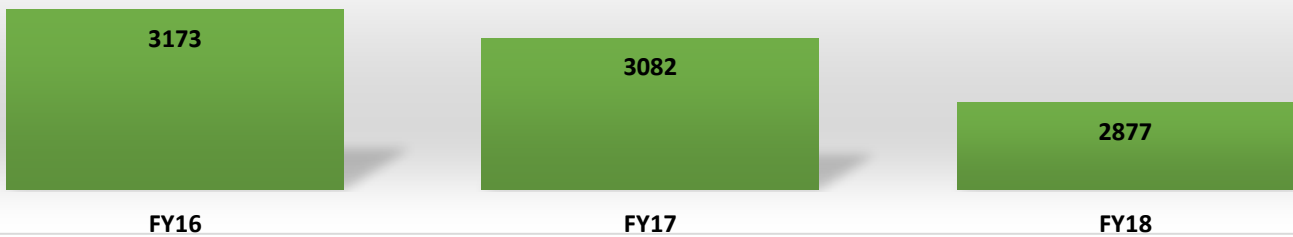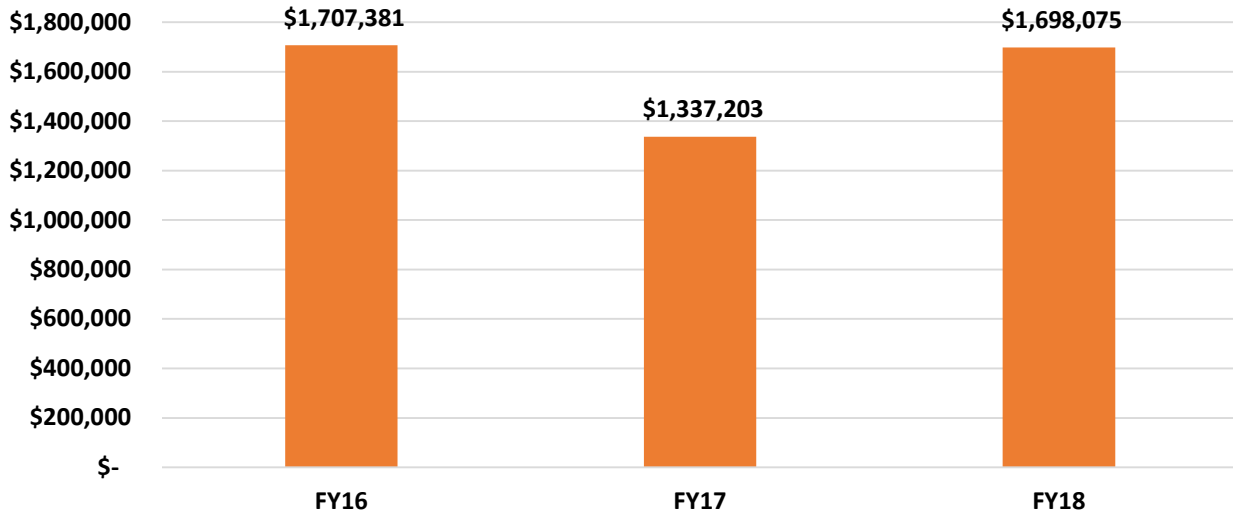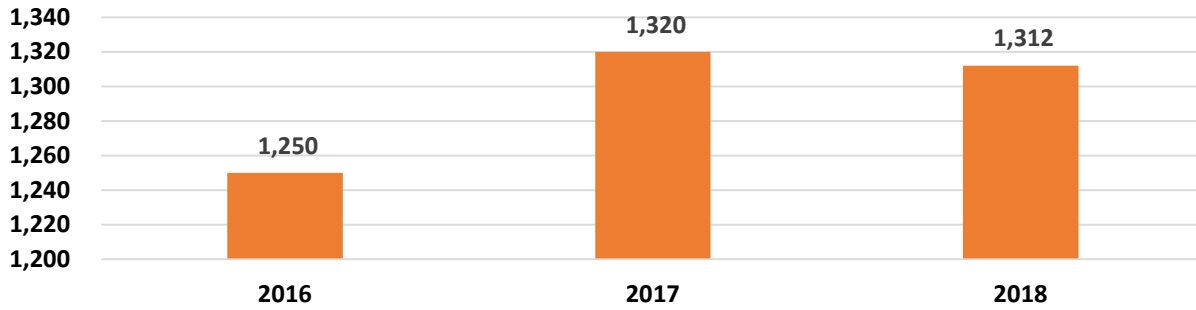
Total number of PCard transactions

	2016	2017	2018
Transactions	76,151	66,613	74,127
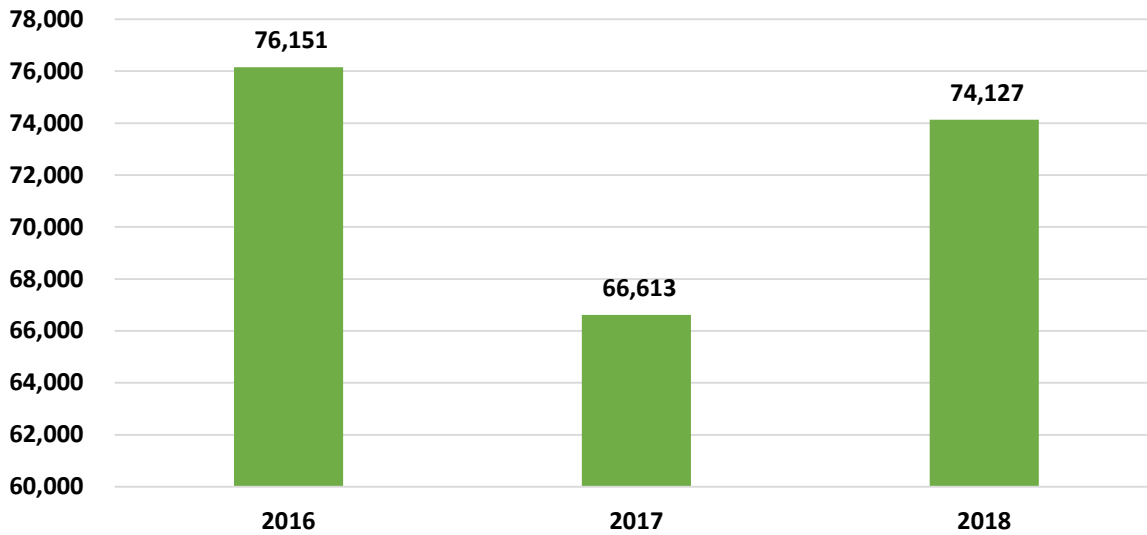
PCard (Visa) Spend 2010-2018

FY10	$9,227,769
FY11	$11,168,457
FY12	$12,141,385
FY13	$13,577,546
FY14	$16,098,311
FY15	$17,974,757
FY16	$18,756,631
FY17	$17,707,791
FY18	$19,298,626

PCard (Visa) Rebate

2015	$220,303
2016	$342,515
2017	$298,770
2018	$322,287
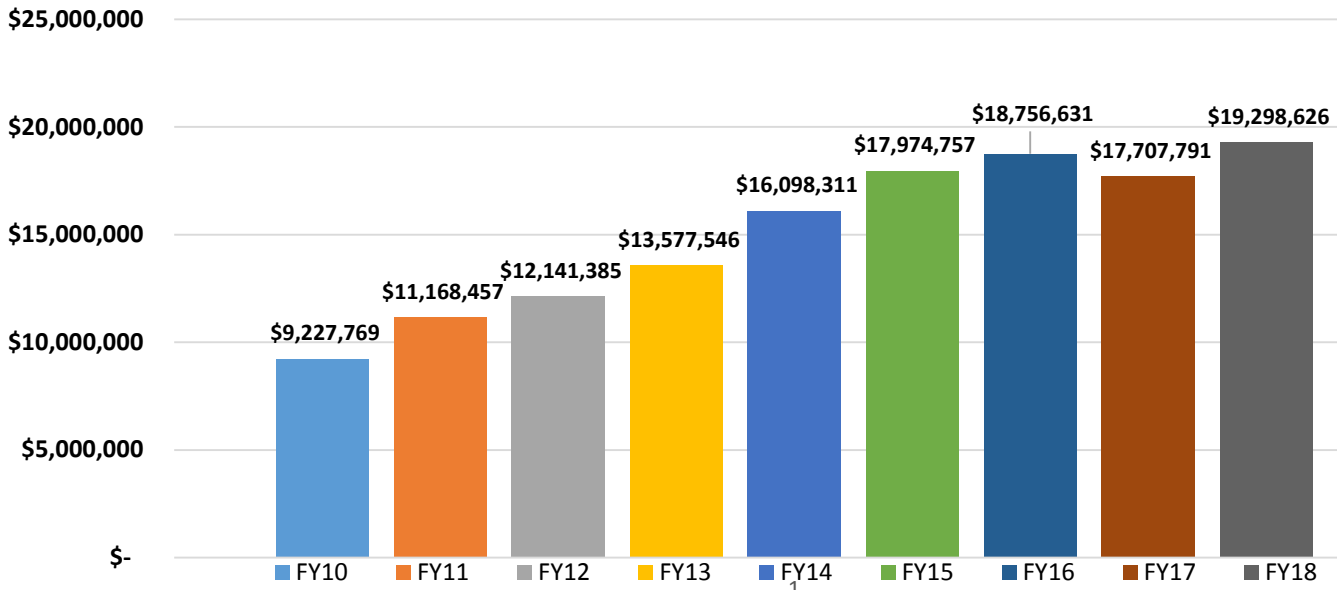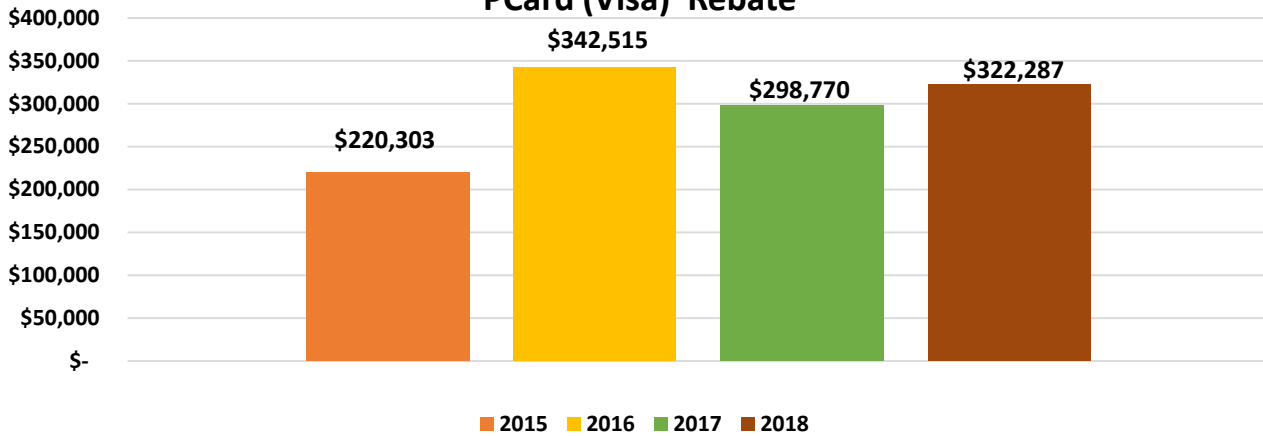
**NOTE: 2018 Rebate amount is an estimated projected amount

Number of Travel Expense Reports Processed

	FY16	FY17	FY18
	3019	2774	2543
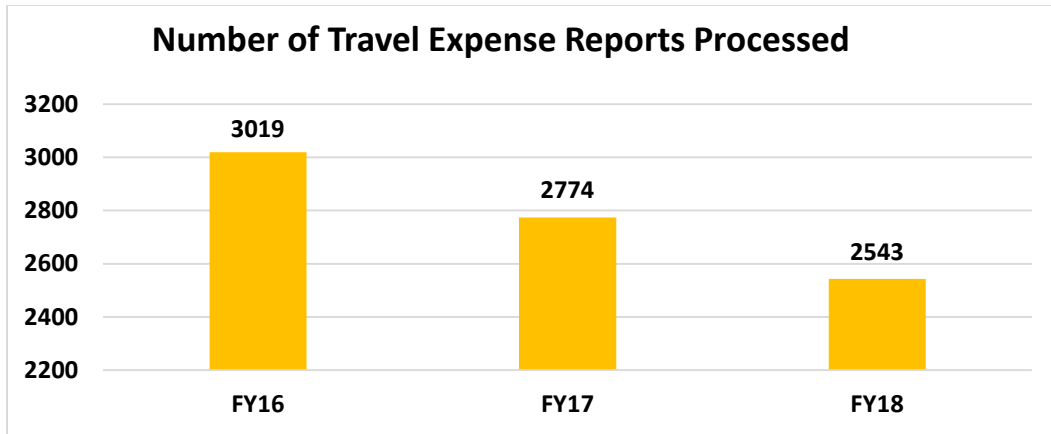
c. Resources

Personnel

The current Full Time Employee (FTE) count is seven with one (Part Time) PTE. Student workers supplement purchasing tasks, although many do not stay longer than two academic years. Currently, two part time students that assist with scanning, coping, and recording information for the department. Three part time students assist with Travel Expense. Because of the high turnover, a continual training process occurs. In 2009, the FTE count was 12. Since 2014 the department was reduced by four, which made a significant impact. Currently, two staff members have less than a year of experience. Within 3- 5 years, I would expect at least one retirement with the potential of two, and the potential for one disability leave.

Luba Cramer
Director Purchasing

Denise N. Lightner
Associate Director Purchasing

Shandra L. Irish
Assistant Director Purchasing

Matthew W. Beaven
University Enterprise Risk Manager

Todd J. Christenson
Coordinator Purchasing Administrator

Alan D. Parker
Purchasing Agent

Lori A. Horton
Coordinator Procurement Card Program

Barb A. Fuller
Part Time - TE-PCard Assistant

The Department of Purchasing Organizational Chart - July 2018

Director of Purchasing – Luba Cramer
- Oversees/directs the department as a whole
- Signature/Contract Authority – Signature authority for all contracts at the University.
- Member IUC-PG – represent the University of Akron Purchasing Department
- BOT - Reporting - Over 25K monthly Reports and Board Reports
- Reporting for Governor's Task Force
- Issues RFP's and process PO's
- Issue Purchasing analytics/KPIs/Reports as needed

Associate Director of Purchasing – Denise Lightner
- Issues RFP's and process PO's
- Peoplesoft/Oracle - Budget Errors and Problems
- PeopleSoft Report/Queries
- Designated back-up for Director in her absence
- Review/approve over $25K Purchase Orders
- Oversee/direct Purchasing Agent
- Training for departments and users

Assistant Director of Purchasing – Shandra Irish
- Over 60% of construction responsibilities
- Conduct pre-bid and pre-construction meetings
- Consult with Capital Planning, Architects, PFOC, and other campus departments regarding specifications, notifications, awards/contracts.
- Compliance with Ohio Revised Code 153, University policies and procedures, and State of Ohio rules and regulations
- Responsible for bid tabs, bids, evaluations, and selection of vendors/contractors.
- Prepares contracts and execution of Purchase orders for Capital Planning and PFOC.
- 10-15-18 - 6-30-18 (FY18) SH issued 7 Request for Quote (RFQ), 10 RFP's

Purchasing Agent – Alan Parker
- Diversity Officer (Identified above in Business Diversity Mission)
- Issues RFP's and processes PO's

Coordinator, Purchasing Administration – Todd Christenson
- Manage front office and oversee students
- Provide administrative role for the Purchasing Department
- Implement/monitor –procurement system (ESM)

- Process professional services agreements
- Create/maintain department website

University Enterprise Risk Manager – Matthew Beaven
- Risk Manager (Identified above in Office of Risk Management Mission)
- Issue RFPs for Group Travel
- Process POs for travel/equipment maintenance
- Manage Gas Pump/Computer/Gas cards

Coordinator Procurement Card Program – Lori Horton
- Administer all aspects of the Procurement Card
- Field phone calls and emails from cardholders or approvers.
- Develop comprehensive training program for cardholders and educate new cardholders and approvers on policies and procedures.
- Update website when needed.
- Process requests for increases and decreases to limits.
- Serve as liaison with the banks for declines or fraud.
- Close out accounts when necessary.
- Reassign approvers and reconcilers.
- Process new cardholder applications and set up new cardholder accounts.
- Maintain cardholder files.
- Run month end query and reconcile with bank statement. Verify report for errors.
- Process travel expense reports and verify expenses.
- Monitor procurement card activity and usage patterns for compliance, negotiation of contracts and program growth opportunities.
- Maintain confidential personnel files and generate relevant reports.
- Responsible for directing and monitoring the work of student and/or temporary workers.

TE-PCard Assistant (Part Time)- Barb Fuller
- Train students/employees for Travel Expense/PCard
- Train/run queries and reports
- Serve as a back up to PCard Coordinator

Financials

Budget information as reported in Peoplesoft. The budget for FY19 is less than half compared to FY15. The reduced budget is reflective of the reduced FTE, as well as all other reduced budget lines.

		FY15 Budget	FY15 Actual	FY16 Budget	FY16 Actual	FY17 Budget	FY17 Actual	FY18 Budget	FY18 Actual	FY19 Budget
5100	Administration	271,260.01	271,260.08	212,709.16	212,709.16	43,855.18	43,855.22	101,381.00	101,308.22	190,917.00
5150	Part-time Contr Prof			17,571.66	17,571.66	18,603.62	18,603.62	8,991.75	8,991.75	
5200	Full Time Staff	177,187.49	177,187.49	160,605.51	160,605.51	200,377.13	200,370.65	181,950.35	181,955.26	104,231.73
5220	Part-time Staff			362.10	362.1	48,399.66	47,335.60	461.68	461.68	
5240	Staff Overtime	266.28	266.28	291.87	291.87	700	221.51			
5600	Fringe Benefits	172,770.54	172,770.54	172,952.11	172,952.11	159,799.21	159,799.21	137,058.59	154,275.16	
	**Total Compensation	621,484.32	621,484.39	564,492.41	564,492.41	508,019.73	487,293.47	429,843.37	446,992.07	
5400	Student Assistants	2,847.64	2,847.64	8,838.89	1,846.65	7,984.93	984.93	601.55	542.26	1,130.00
5700	Supplies & Services	13,697.45	13,697.45	11,705.02	10,150.88	15,300.00	5,106.57	7,290.84	7,290.84	19,000.00
6300	Communications	10,298.51	10,298.51	11,000.00	9,205.68	11,000.00	9,205.68			
6800	Plant Fund Expense	9,420.00	9,420.00		4,605.83					
7000	Travel & Hospitality	3,080.27	3,080.27	6,000.00	9,205.68	2,000.00	1,810.48	2,324.68	2,324.68	
7400	Cost Sharing	-10,000.00	-10,000.00		4,605.83					
	**Total Other Costs	29,343.87	29,343.87	37,543.91	25,809.04	36,284.93	17,107.66	10,217.07	10,157.78	22,730.00
	***Grand Total	650,828.19	650,828.26	602,036.32	590,301.45	508,019.73	487,293.47	440,060.44	457,149.85	317,878.73

Equipment and technology
The equipment and technology that is critical to the Department of Purchasing are computers, printers, scanners, phone, and various office equipment. Computer software/ERP systems that are user user-friendly and that have the capability to extract data/reports/queries easily are challenging. Metrics/analytics are the normal business practice, yet they are very time consuming and cumbersome to extract.

Space
The Department of Purchasing, Office of Risk Management, and PCard & TE Report   Processing are all located at 100 Lincoln St. Akron, OH 44325, 2nd Floor. Currently, there are open cubical space where employees where once occupying that space.

II. Future Plans

Potential changes

Currently, we are reactionary more so than proactive in many areas as we do not have the resources to develop more services. We have to grow the services that we have and deal with crisis management more so than improvements that can be made. We are having difficult times managing the workloads at times. My current plan is to manage things on a daily, weekly, and monthly basis.
We have launched a new user interface in ESM in which we hope to continue to grow the supplier base that are under E&I and IUC contracts.

Purchasing has/is becoming more decentralized with the ESM and PCard options for procurement. In addition, those areas need oversite to certain that end users are following the purchasing policies.

Purchasing is responsible for insuring that the policies, procedures, BOT rules are followed, but the stakeholders have their own needs/goals and this can pose a huge challenge if the purchasing policies are not adhered to. The goal of collaborating with the purchasing department at the early phases continually reinforced.

Trends

Analytics and data retrieval are common expectations. The processes we currently have are cumbersome, not automated, and not user friendly. As more emphasis is placed on technology, it appears we are lagging further and further behind. This poses a huge problem when there are not enough employees to cover the daily tasks so that the larger initiatives can be focused on.

As the internet, and online shopping continues to grow so does the awareness of instant price comparison. An example is Amazon as a storefront where several vendors can have pricing and availability instantly. This trend may be positive for the end user, but it creates difficulty when contracts are negotiated as those prices do not fluctuate so quickly. This is a challenging new dynamic for Purchasing.

Also, the trend to decentralize the procurement function creates difficulty when trying to then provide oversight of the goods/services that are being purchased.

2. Student Accounts/Bursar

MISSION

The Department of Student Accounts/Bursar strives to support the University's mission by making available accurate and timely student account information, collecting and processing payments, issuing refunds, and ensuring the timely deposit of University funds. Student Accounts also endeavors to support that mission by providing friendly, professional, reliable service to the constituents of the University through the use of streamlined processes and new, efficient technologies. Our mission will be accomplished through the implementation of sound financial procedures and controls while maintaining compliance with all State and Federal regulatory requirements. The Office of Student Accounts/Bursar is under the direction of the Vice President for Finance and Administration.

SERVICES

The Student Accounts Office coordinates charges and billing for student accounts including, tuition and fee charges, room, board, housing charges, and other miscellaneous charges. The office is also responsible for administrating Payment Plans, distributing Financial Aid refunds, and assisting students who have third party sponsors.

The Student Accounts office maintains cashier windows for supporting cash transactions concerning the University of Akron. The services include: Receipting Cash, Checks and Payment Card Transactions, Check Cashing, and Disbursing certain cash/check payments.

Partners: In order to ensure students have accurate up-to-date information on their student accounts the student account department works with other University departments such as the Financial Aid office, University Registrar, Military Services, ZipAssist, Institutional Research, Advising, Admissions, Accounts Payable, Housing and Dining, Human Resources, IT, and the Accounting department. Outside partnerships include third party organizations, banks, and school districts.

End-users: Our department takes pride in serving any individual student or employee as well as the University of Akron's Board of Trustees, departments, various agencies, and alumni.

Assessment: The individuals that make up the department are our greatest asset. The student account office employees have an average of fifteen years' experience in higher education. Ever changing policies and procedures are a constant challenge and an opportunity to increase our knowledge base. Webinars,

seminars, trainings, and continuing professional education (CPE) are all utilized to assure the department has the most up-to-date information.

RESOURCES

The student accounts office is a student customer centric department. Our focus is to provide excellent service to parents, students, and organizations, external and internal customers. We take every opportunity to reduce the expenses of the University through controlling expense accounts.

Personnel: There are currently thirteen positions and one student in the student account office. Attached is a detailed organizational chart that reflects a restructure of the department. All positions except for the student are traditionally full time.

Financials: A cost analysis is attached separately that include the Student Account Office finances. The two accounts managed by the Bursar are combined.

Equipment and technology: Other than the investment in personnel, technology is the second most important investment in our department. Having updated computer equipment and dependable software increases efficiency and assists in accuracy.

Space: The student account office is located in Simmons Hall Suites 106. Most employees have an office and the department utilizes a conference room and a secure cashiering area, which includes a vault room.

```
┌─────────────────────────────┐        ┌──────────────────────────┐
│      Bursar/Director         │────────│ Business Systems Analyst │
│   Student Account Services   │        │        (Vacant)          │
└─────────────────────────────┘        └──────────────────────────┘
```

Bursar/Director

Student Account Services

Business Systems Analyst

(Vacant)

Assoc. Director

Collections/Cashiering

Assoc. Director

3rd Party/AG/Refunds

Collections/Cashiering		3rd Party/AG/Refunds
Cashier Manager	Bursar Coordinator	Bursar Coordinator
SA Counselor/Cashier	SA Counselor/Collections	SA Counselor/3rd Party, VA, CCP
SA Student Cashier	SA Counselor/Collections (vacant)	SA Counselor/Perkins & Nursing
SA Student Cashier (vacant)		SA Counselor/Bankruptcy & AG
SA Student Cashier (vacant)		SA Counselor/Loans, Check Reissue, Refunds
SA Student Cashier (vacant)		

Scenario 1: Position Replacement and Budget Recommendation for Reorganization

Position Budget Allocation 2018-2019

Collection Mgr. $50,000 retired

SA Counselor $28,000

_____

Budget Allocation $78,000

Proposed New Budget & Position Allocation 2018-2019

Assoc. Director $10,000 (Amelia)

Cashier Super. $4,160 ($16.04 Robyn-new rate)

SA Counselor $28,000

3 SA Students $20,000

_____

Proposed Budget $62,170

*Compensation for Merit – Increased responsibility across office: **$15,000**

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Bursar/Director
Student Account Services
```

```
Student Account
Sr. Administrator
(Vacant)
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```
Assoc. Director Customer
Service/Cashiering
```

```
Assoc. Director
Operations/Systems
```

```
Cashier Supervisor
```

```
Bursar Coordinator
```

```
Bursar Coordinator
```

```
SA Counselor/Cashier
"DO NOT FILL"
```

```
SA Specialist/Collections
```

```
SA Counselor/3rd Party,
VA, CCP
```

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SA Student Cashier
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SA Specialist/Collections
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SA Counselor/Perkins &
Nursing
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SA Student Cashier
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SA Counselor/Bankruptcy
& AG
```

```
SA Student Cashier
```

```
SA Counselor/Loans,
Check Reissue, Refunds
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```
SA Student Cashier
```

Scenario 2: Position Replacement and Budget Recommendation for Reorganization

<u>Position Budget Allocation 2018-2019</u>

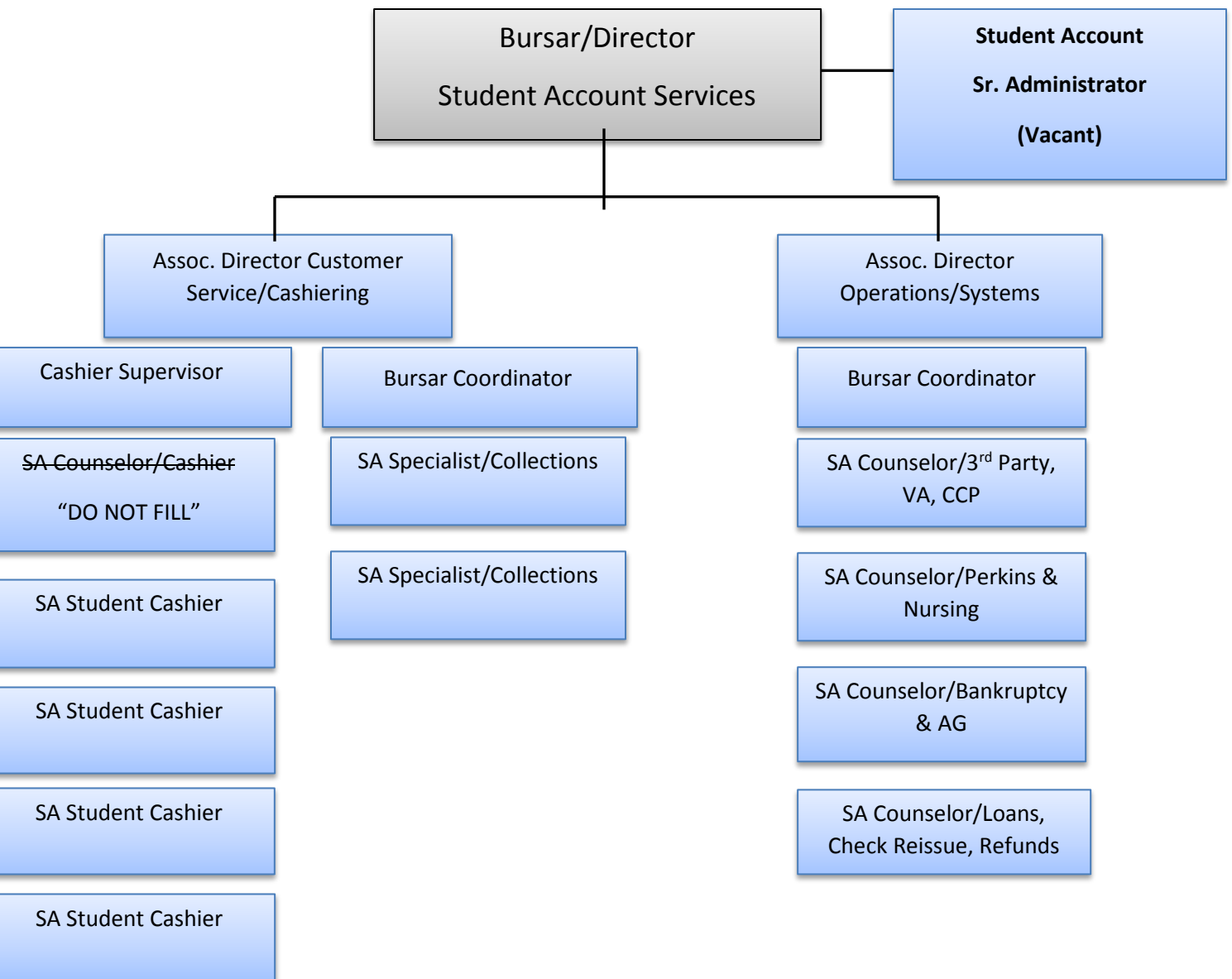Collection Mgr. $50,000 retired

SA Counselor $28,000

_____

Budget Allocation   **$78,000**

<u>Proposed New Budget & Position Allocation 2018-2019</u>

Assoc. Director $10,000 (Amelia)

Cashier Super. $4,160 ($16.04 Robyn's-new rate)

3 SA Students $20,000

_____

Proposed Budget $34,160

*Compensation for Merit – Increased responsibility across office: **$20,000**

Budget Savings   **$78,000 - $54,160= $23,840**

Student Accounts/Bursar
Speedtype 200218 & 309863
For years ended June 30, 2014-2018

		2018	2017	2016	2015	2014
4400	Sales & Services	$ 356,070	$ 459,725	$ 407,185	$ 297,555	$ 302,912
5100	Administration	190,421	149,349	140,709	177,007	171,657
5150	Part-time Contr Pro	-	-	41,162	45,735	15,245
5200	Full Time Staff	386,176	406,440	437,677	468,091	481,566
5220	Part Time Staff	-	-	16,381	17,113	15,432
5240	Staff Overtime	5	5	1,243	163	451
5600	Fringe Benefits	283,513	284,264	288,091	296,798	314,084
	Personnel	504,045	380,333	518,078	707,352	695,523
5400	Student Assistants	1,350	-	1,377	1,611	1,425
5700	Supplies & Services	123,491	97,852	121,687	128,279	128,325
6300	Communications	4,044	15,723	15,723	17,585	18,507
7000	Travel & Hospitality	5,026	4,294	2,305	2,087	2,363
7300	Indirect Costs	-	-	-	5,951	-
7400	Cost Sharing	3,250	-	-	-	4,544
7750	Non-Mand Trf-Out	1,338	349,257	-	-	-
		$ 642,544	$ 847,459	$ 659,170	$ 862,865	$ 850,687

Personnel Expense
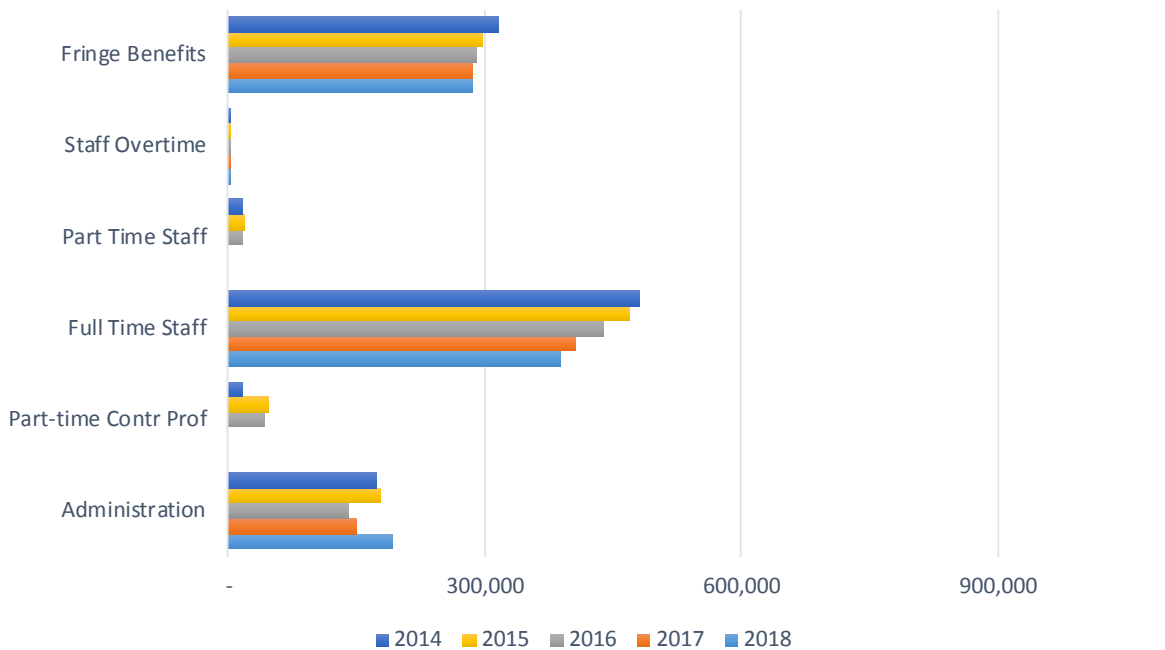
3. <u>Accounting</u>

MISSION

It is the mission of the of the general accounting department to support the University of Akron's students, employees, and board of trustees by providing accurate, timely, and professional accounting and financial services. The University of Akron's financial accounting policies and procedures follow the generally accepted accounting principles of Fund Accounting as prescribed by the National Association of College and University Business Officers (NACUBO) and the Governmental Accounting Standards Board (GASB). The general accounting department strives to safeguard all assets by implementing and adhering to internal control procedures.

SERVICES

The general accounting department is responsible for the University financial reporting, general ledger fund and account maintenance, maintenance and updates of the PeopleSoft software and other supporting software, reconciliation of bank accounts, fixed asset recording and tracking, accounting for auxiliary funds, scholarships, restricted funds and sales accounts, and other financial functions.

Because accounting is governed by outside regulatory authorities all services of the department are equally important. Higher priorities will naturally be placed on external deadlines from the Ohio Auditor of State (AOS), the Ohio Department of Higher Education (ODHE), the Ohio Office of Budget and Management (OBM), the University external auditors or other outside agencies.
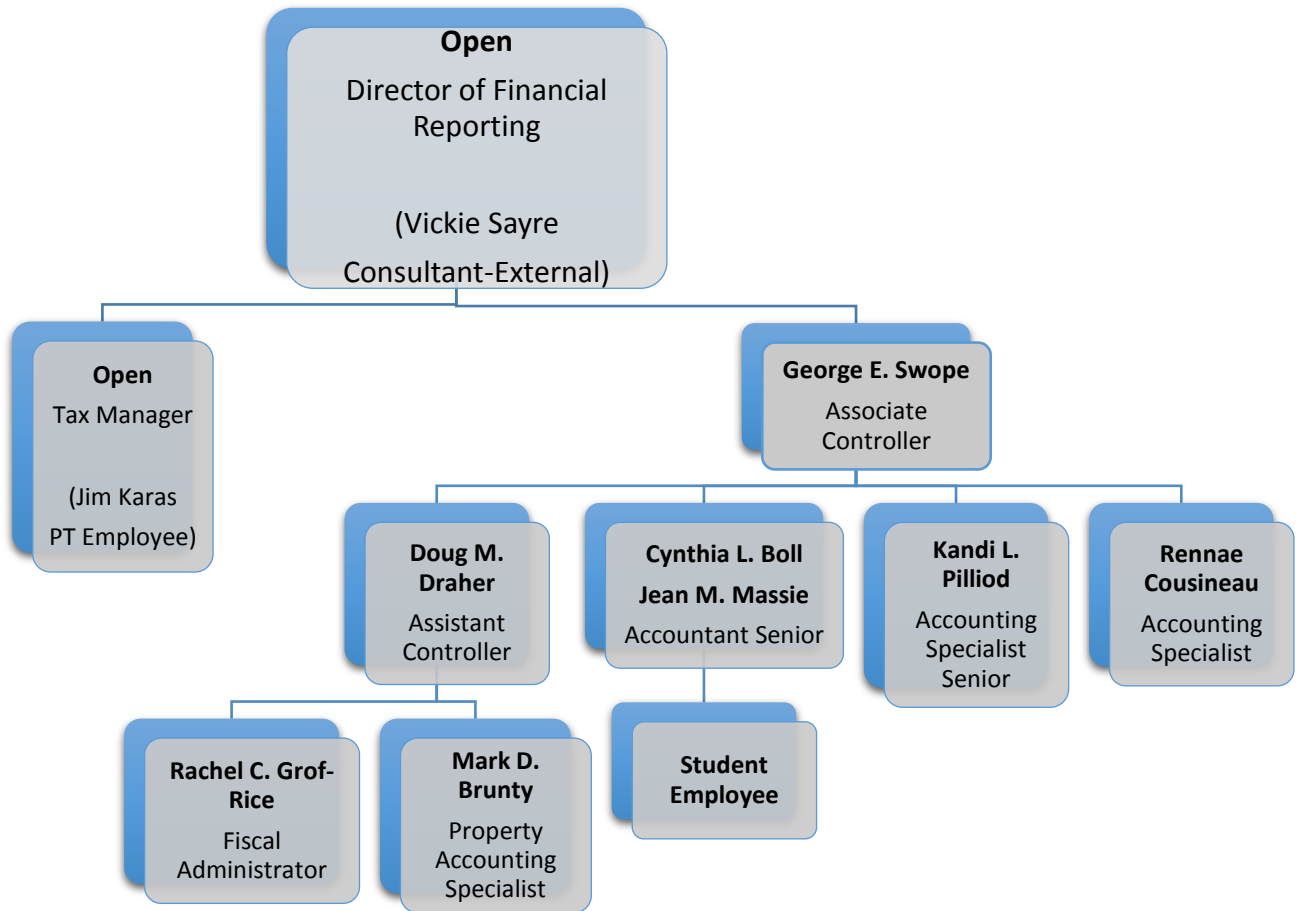
Partners: In order to meet any reporting deadline the general accounting department relies on other University departments such as the Bursar, University of Akron Foundation, Institutional Research, Capital Planning, and Human Resources. Outside partnerships include CPA firms, banks, and actuaries.

End-users: Our department takes pride in serving any individual student or employee as well as the University of Akron's Board of Trustees, various reporting agencies, donors, and investors.

Key performance analysis: Receiving an unqualified audit opinion from our external auditors year after year is the key indicator the many positions and transactions the general accounting department is in charge of or has a part in come together successfully every yearend.

Assessment: The individuals that make up the department are our greatest asset. The general accounting department employees have an average of fifteen years experience in higher education. Ever changing rules and laws are a constant challenge and an opportunity to increase our knowledge base. Classes,

seminars and continuing professional education (CPE) are all utilized regularly to assure the department has the most up-to-date information.

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                    ┌──────────────────────┐
                    │        Open          │
                    │ Director of Financial│
                    │      Reporting       │
                    │                      │
                    │   (Vickie Sayre      │
                    │ Consultant-External) │
                    └──────────────────────┘
              ┌────────────────┴───────────────────┐
    ┌──────────────┐                      ┌──────────────────┐
    │     Open     │                      │  George E. Swope │
    │  Tax Manager │                      │    Associate     │
    │              │                      │    Controller    │
    │  (Jim Karas  │                      └──────────────────┘
    │ PT Employee) │         ┌──────────┬──────┴──────┬──────────────┐
    └──────────────┘  ┌───────────┐ ┌───────────┐ ┌──────────┐ ┌──────────┐
                      │  Doug M.  │ │ Cynthia   │ │ Kandi L. │ │  Rennae  │
                      │  Draher   │ │ L. Boll   │ │ Pilliod  │ │Cousineau │
                      │ Assistant │ │ Jean M.   │ │Accounting│ │Accounting│
                      │ Controller│ │ Massie    │ │Specialist│ │Specialist│
                      └───────────┘ │Accountant │ │  Senior  │ └──────────┘
                  ┌────────┴────┐   │  Senior   │ └──────────┘
          ┌───────────┐ ┌──────────┐└───────────┘
          │ Rachel C. │ │  Mark D. │    ┌──────────┐
          │ Grof-Rice │ │  Brunty  │    │ Student  │
          │  Fiscal   │ │ Property │    │ Employee │
          │Administra-│ │Accounting│    └──────────┘
          │    tor    │ │Specialist│
          └───────────┘ └──────────┘
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RESOURCES

Even though the general accounting department is a cost center, cost savings, though hard to measure, are always a focus. We take every opportunity to reduce the expenses of the University through tax strategies and cost calculation corrections when we can.

Personnel: There are currently thirteen positions and one student as detailed in the attached organizational chart. All positions except for the student are traditionally full time.

Financials: A cost analysis is attached separately that include all departments under the Associate VP/Controller. General accounting department costs are not broken out.

Equipment and technology: Other than the investment in personnel, technology is the second most important investment in our department. Having updated

computer equipment and dependable software increases efficiency and assists in accuracy.

Space: The general accounting department is located in Suites 150 and 152 of the Administrative Services Building (ASB). Every position has an office and the department utilizes a conference room and a training room.

Assoc VP/Controller
Speedtype 200210
For years ended June 30, 2014-2018

		2018*	2017	2016	2015	2014
5100	Administration**	$ 871,030	$ 856,163	$ 891,600	$ 864,630	$ 931,514
5150	Part-time Contr Pro	-	17,363.38	-	-	-
5200	Full Time Staff	468,566	503,590	522,765	582,017	662,067
5220	Part Time Staff	83,446	94,660	28,169	26,665	40,066
5240	Staff Overtime	20,872	8,695	13,776	26,007	20,706
5600	Fringe Benefits	660,410	701,752	621,836	626,622	672,090
	Personnel	2,104,323	2,182,224	2,078,146	2,125,941	2,326,442
5400	Student Assistants	40,004	36,850	12,291	15,650	17,867
5700	Supplies & Services	71,700	61,667	67,222	60,415	73,557
6300	Communications	-	17,709	17,709	22,490	22,304
7000	Travel & Hospitality	4,208	8,550	17,956	1,772	155
		$ 2,220,235	$ 2,307,000	$ 2,193,325	$ 2,226,269	$ 2,440,326

Personnel Expense
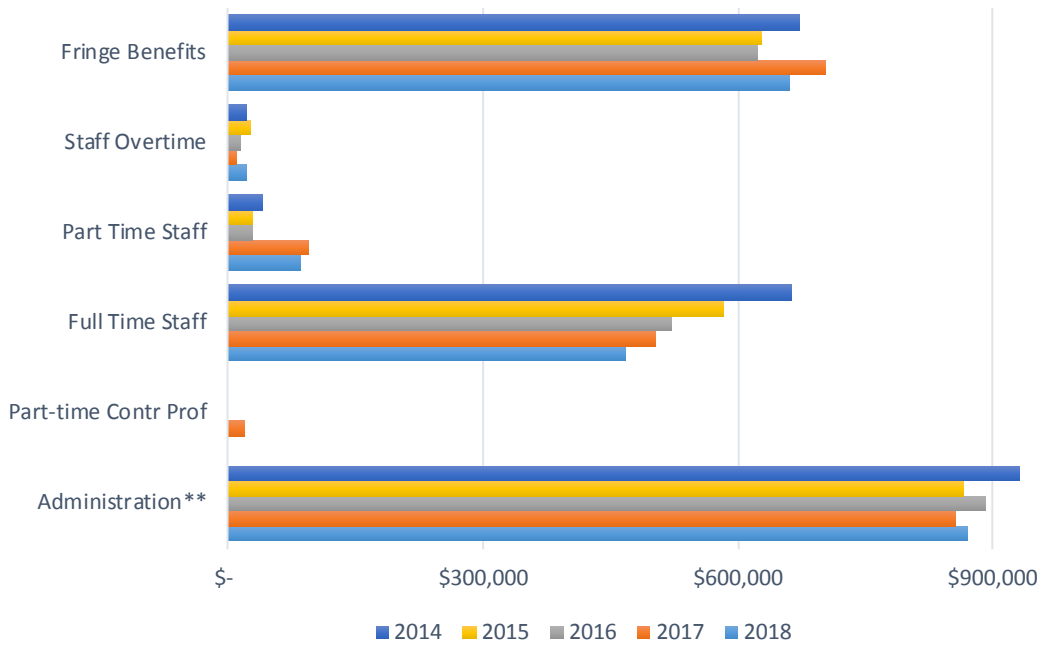
Notes:
*All year end entries have not been posted as of the date of this report
**Consultant expense moved to administration line from supply line.

4. <u>Payroll Office</u>

Mission

The mission of the Payroll Office is to assure that all employees are paid accurately and in a timely manner while remaining compliant with all University rules, Federal and state laws, rules and regulations and collective bargaining agreements.

Goals

- Process a timely and accurate payroll
- Balance efficiencies with excellent and responsible customer service
- Stay compliant with University rules, Federal and state laws, rules and regulations and collective bargaining agreements
- Maintain professionalism and adhere to the highest ethical standards

Services

The Payroll Office provides a wide range of services that are outlined below.

- **Payroll Processing**: Process regular monthly and bi-weekly payrolls for faculty, staff, graduate assistants and student assistants. Process and issue non-scheduled checks. Manually calculate accrued vacation, sick and compensatory payoffs, retroactive pay increases and changes to health benefit costs, and decreases in pay that result in overpayment calculations and collection.

	2017	2016	2015
Direct deposits	101,676	114,160	125,459
Checks	9475	10,857	12,945
Off-cycle checks	450	382	400
Pay reversals/adjustments	466	396	373

Key partnerships are with HRIS, Benefits and Student Employment. We also work with departments on time reporting and issues, new employee paperwork and questions on Personnel Action Forms (PAFs).

Our biggest challenge is getting PAFs and Student Employment forms in a timely manner. We process many pays after the pay period in which the employee should have been paid.

Another challenge is getting termination PAFs in a timely manner so that employees, mostly graduate assistants, are not overpaid.

An additional challenge is tracking graduate and student enrollment in the summer used to determine whether a student may be exempt from state retirement and Medicare. This is a manual process that takes hours to

complete the necessary steps. We make our determination by reviewing enrollment for the first 2 pays of the summer. We then determine to which retirement system students must contribute, if required. Once done, we manually track their status during the summer. At the end of the summer we have to ensure we either continue withholding retirement or return them to exempt status. The process for this is different between OPERS and SERS as the two retirement systems have different requirements. Failure to not do this process correctly could result in an audit exception or penalties and interest charged by the state retirement system.

- **Payroll Data Maintenance**: Update and maintain employee tax withholding information, direct deposit information, student retirement elections and voluntary deductions.

  We would like to utilize self-service functionality available in PeopleSoft to eliminate some of the manual effort, but this would require customizations and dedicated resources.

- **Garnishment processing:** Update, maintain, respond to and comply with garnishment orders, tax levies and support orders received from various governmental agencies. In May 2018, the Payroll Office withheld for 71 (bi-weekly counted once) withholding orders from employee's paychecks.

  As long as the withholding order is set up correctly, PeopleSoft does a good job of processing orders in compliance with Federal and state laws.

- **Employment Verification Reporting**: Respond to employment verification requests. Requests come from governmental agencies, lending institutions, residential property management and background check companies. In the past three years, the Payroll Office has responded to the following number of written employment verification requests:
  - **2017** – 646
  - **2016** – 664
  - **2015** – 699

  We do not track the number of requests received by phone.

- **Employer Withholding Reporting**: Federal, state and local withholding tax reporting on a monthly, quarterly and annual basis. In the past 3 years, Payroll issued the following year end forms:
  - **2017** - 8006 W-2's and 255 1042S's
  - **2016 -** 9156 W-2's and 294 1042S's
  - **2015 -** 9793 W-2's and 311 1042S's

  The biggest challenge with year-end processing is the manual effort it takes to audit and update employee tax balances.

- **Retirement Processing and Reporting**: Maintain state system and alternative retirement plan forms. Report STRS, SERS, OPERS, PERS-LE and ARP employee and employer contributions on a per-pay, monthly and annual basis. Report newly hired employees and submit various termination and retirement certifications and refund applications.

    OPERS reporting is still very much a manual process. Programming has been started, but due to the lack of time to test and work with IT, very little progress has been made.

- **Service Certification**: Respond to current and former employee requests for historical payroll data for the purpose of purchasing service credit.
    - **2017** – 39 requests
    - **2016 –** 22 requests
    - **2015 –** 36 requests

    Student Assistants are trained to look up the information on microfiche/film. The final document is completed by a staff member. One person's request may take several hours to complete as it may require pulling and viewing over 100 rolls of microfilm.

    It would be ideal to have the microfiche and film converted to digital images saved on a network drive, but this would cost tens of thousands of dollars.
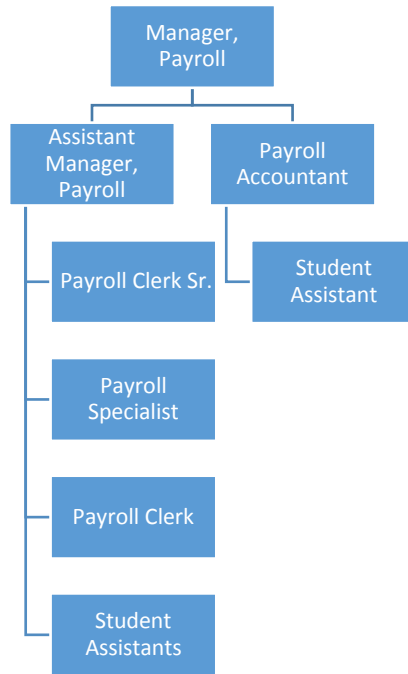
- **Ad hoc requests**: Requests come from the Office of General Counsel in response to public records requests and Subpoenas. They also come from various academic units.

    Public records requests can be time consuming because they require queries to be run from PeopleSoft and then the data must be analyzed and manipulated.

- **EmpCenter:** Respond to inquiries from users, resolve issues reported to the Help Desk, contact employees and supervisors regarding exception messages, incorrect time reported or unapproved amended time sheets.

- **Deduction Remittance**: Report and remit deductions withheld to internal and external entities and organizations. Remit via check, ACH credit or debit and wire transfer.

Resources

- **Personnel**

Title	Name	Description of Duties	FT/PT
Manager, Payroll	Diane Shovestull	Manage office, design and maintain payroll portion of the HCM system, functional analyst, resolve issues, year-end processing and respond to internal and external inquiries, federal and state tax reporting	Full-time
Assistant Manager, Payroll	Vacant as of 8/10/18	Supervise daily operations of the office, runs payroll processes in PeopleSoft; supervise student assistants	Full-time
Payroll Clerk Sr.	Susan Allshouse Carla Corsaro Annemarie Crouse Ruth Roberts Sandy White	Process payroll, calculate payoffs, overpayments, retroactive pay increases, respond to employee inquiries	Full-time
Payroll Specialist	Brenda McHenry	Maintain Glacier, assists with running payroll processes in PeopleSoft, initiates bank file transfers, SDIT reporting	Full-time
Payroll Clerk	Deborah Fields	Employment verifications and payroll window	Part-time
Payroll Accountant	Krista Horn	Retirement reporting, deduction remittance, city tax reporting	Full-time
Student Assistants		Perform various clerical duties, assist Payroll Accountant with reporting	

A high level of staff turnover in the past 5+ years has been the biggest challenge in the office. We have been consistently working with less than a full staff, which has required other staff and managers to work a lot of overtime. Once hired, it takes at least a year to fully train an employee. Unfortunately, those who have been hired have not stayed for more than a year, and the hiring and training process has to start over again. This is time consuming and frustrating.

- **Financials**: See Controller's Office financials

- **Equipment and Technology**
  - PeopleSoft – ERP system used for processing payroll
  - EmpCenter – third party software for time and attendance tracking
  - Glacier – third party software used for non-resident alien residence analysis and tax treaty exemption determination
  - Scanner – used for scanning various forms for permanent digital storage
  - Microfilm/fiche viewer – used to view historical payroll data stored on microfilm and microfiche

- **Space** – Other than the payroll manager and payroll accountant who have an office, the remainder of the payroll staff occupies one large space with cubicles. In addition, there are 3 other rooms:
  - One has numerous file cabinets used to store payroll files of terminated employees. We have reached capacity in this room. It would cost over $100,000 to convert these files into a digital format. Additional space will have to be identified for storage.
  - Off of file room is a smaller room where the safe, check stock and some old payroll reports are stored.
  - A third room is used for storage and is where the scanner and microfilm/fiche viewer are located.
  - Two additional offices located in the AVP/Controller suite are used for storage.

Future Plans

Short term:
- Stabilize Payroll Office staffing
- Automate OPERS reporting
- Implement some PeopleSoft delivered self-service functionality
- Overpayment procedures documented
- Review and possibly implement delivered plan limits functionality for state retirement plans, ARP and 403(b) and 457(b) plans

- Redesign and improve existing reports

Long term:
Assist in the selection and implementation of a new ERP system. With a new system, some of the efficiencies we would like to see realized are:
- The system designed to perform calculations currently done manually
- Automatically process late payments
- Electronic PAF and Student Employment Forms
- Extensive self-service functionality
- Ability to upload scanned forms and documents and save in an employee folder so that originals may be shredded thus eliminating paper files
- Useful and well-designed reports

5. <u>Accounts Payable</u>

Completed By: Becky Getz
August 6, 2018

Brian E. Davis
Associate Vice-President & Controller

I have completed the "Administrative Activities Review" of Accounts Payable. As agreed upon, the period of review consists of the last three fiscal years; therefore, the numbers presented are from July 1, 2015 thru June 30, 2018. Student refunding came back in house June 23, 2016; therefore, those figures will not reflect the full three fiscal years. I have included some information regarding staffing that pre-dates this time period. Per our discussion, financials are not requested of accounts payable.

As requested, I have included the following information:
- Mission and goals of the Accounts Payable department
- Services/Duties
- History of staffing and Duties of each full time employee
    - Becky Getz
    - Lisa Boyd
    - Donna Jeffries
    - Lucille McCalister
- Performance Indicators for our department
- Future Plans
    - Potential Changes
    - Trends

Accounts Payable Department
Akron, OH 44325-6214
330-972-6559

Mission and Goals of the Accounts Payable Department

The Accounts Payable Department provides services to internal and external customers such as faculty, staff, students and vendors by providing efficient, timely and accurate information and payment processing in accordance with The University of Akron policies and procedures as well as with the federal and state requirements, such as the IRS and State Retirement regulations. Our goal is to ensure we provide excellent service with all inquiries regarding invoices, payments and the proper procedure on how to purchase on behalf of The University of Akron.

Our goal is to provide excellent customer service as well as timely and accurate payment processing. We work closely with all departments, vendors, faculty and staff to ensure invoices are received and processed and that payment is processed timely.

Services/Duties

Report Filing/Regulations

➢ 1099-Misc Reporting. Accounts payable (as of Jan 2017) assumed the responsibility to produce the 1099-Misc forms; prior to that Claire Purdy (retired 12/31/2015 from controller's office) handled the processing to produce test file; hard copy and the file sent to the IRS. Filing Deadline: Jan 31st annually. Accounts Payable is responsible for ensuring the accuracy of the withholding table that produces this report. 1099-Misc. forms and are compiled by calendar year per IRS guidelines.

➢ Ohio New Hire Reporting. Accounts payable as of 04-13-18 is complying with Ohio State Requirements to report all independent contractors that are paid over $2,500. Two queries are used to identify individuals to report. 38 have been sent since starting this in April 2018.

➢ OPERS Form Monthly Reporting. Effective 09/29/16, OPERS regulations require that I provide a copy of all OPERS Independent Contractor/Worker Acknowledgment forms. Filing deadline: monthly. 1,051 forms have been sent to the State Retirement system since Sept 2016.

➢ OPERS Non-Contributing List. Effective 01/30/17, OPERS regulations require that I upload a file of the independent contractors who provide a service that we have paid through Accounts Payable that aren't contributing to OPERS. Filing Deadline: Jan 31st annually through OPERS website.

➢ Title IV Funds. Accounts payable compiles a list of all outstanding refund checks written to students – this list is provided to student accounts and if any amount of that outstanding check is from title IV funds, we are obligated to return to the funding source within 240 days from the date on the check. Filing Deadline: monthly.

➢ Taxable Payments to Employees (moving expenses and awards, etc.). Regulations require payroll to include these payments. Filing Deadline: I provide the list to the payroll manager weekly.

Vendors

➢ Accounts Payable is responsible for adding vendors and maintaining the file. Queries are generated to ensure attachments are being added as well as to ensure duplicates aren't occurring. We have worked with the Department of Financial Reporting to assist in cleaning up the file as there are old vendors that need inactivated – this project is scheduled in the near future. We utilize the IRS website for TIN Matching to ensure our files are accurate with IRS data – this step has reduced our number of B-Notices from the IRS (B-Notices are sent by the IRS when a vendor name doesn't match the TIN number that we indicate on the 1099-Misc form) . Accounts Payable added 8,575 new vendors during FY 2016 thru FY 2018.

Outstanding checks

➢ Accounts payable as of June 2015 assumed the responsibility to review outstanding checks; prior to that Joe Kerekes (retired 12/31/2014 from controller's office) handled outstanding checks. From June 2015 thru June 2018, Accounts Payable has review approximately 2000 outstanding checks. (965 (AP checks) and 1035 (student refund checks)).

Producing payments for independent contractors

➢ If we are paying a non US citizen, the tax manager will be involved to ensure we get the proper paperwork for paying an international visitor. Accounts Payable will help to determine if an independent contractor should be an employee by using the IRS 20 questions document. A W-9 is required as of 12/16/14 and an OPERS form as of 09/29/16.

Single Use Credit Card Payments (SUA)

➢ Accounts Payable produced 2006 single use credit card payments for FY 2016 thru FY 2018. The associated rebate from JPMorgan Chase has been approx. $40,000 for fiscal year 2016; and approx. $28,000 for fiscal year 2017. This involves requesting that the vendor sign up for the program. JPMorgan recently has completed a vendor analysis and offered to conduct a vendor campaign in order to increase vendor participation. Below is the rebate percentage chart. P-cards are a slightly higher rebate than single use (SUA) credit cards.

Rebate Qualification Level	1.67%
Large Ticket Rebate Qualification Level	0.60%
SUA Rebate Qualification Level	1.52%
SUA Large Ticket Rebate Qualification Level	0.60%

Archiving

➢ In accordance with IUC Model Retention Schedule, we have archived and shredded Accounts Payable documents. Queries are generated annually to pull out Bond related payments and are kept indefinitely. Grant accounting and accounts payable has generated queries to pull vouchers that are related to grants due to the different retention schedules for Grant related payments. Accounts Payable purged/shredded 80 boxes in June 2016 to free up space in the archive section. We plan to annually shred in accordance with university guidelines as set by IUC and The University of Akron.
➢ Regulations require that we retain bond payments indefinitely; therefore, annually we pull the bond vouchers from the filing cabinets to archive them separately so that they do not get shredded.
➢ Regulations require that we retain grant payments (The University has adopted the IUC Records Retention Schedule as its guideline for developing University of Akron policies and practices concerning records retention. However, Scott Campbell has created internal modifications for grants. (Active +10 is the policy to follow for grants), therefore, annually we pull the grant vouchers to archive them separately (stored in the grant department).

Student Refunding- (PNC processed 07/01/2015-06/22/2016)
Accounts Payable processed from 06/23/2016-06/30/2018

➢ Accounts Payable had been processing student refunds in house up until Feb 6, 2014. PNC was contracted through student accounts to produce student refunds from Feb 11, 2014 through June 22, 2016. Accounts Payable started in house processing again on June 23, 2016; therefore, the figures below do not reflect a full 3 year analysis.
➢ Accounts Payable has processed a total of 97,665 student refunds. This number consists of 34,492 direct deposits and 63,173 checks from June 23, 2016 through June 30, 2018.
➢ Student Refunds also includes :
  ➢ Voiding checks to re-issue and to not-reissue when the loan money is returned or used for a balance on student account.

- ➢ Provide monthly report of all SF (student financial) voids
  - ➢ Provide monthly report of all outstanding checks
  - ➢ Process manual refunds

Processing invoices/direct pays

➢ Accounts payable is responsible for processing invoices, reimbursements and issuing payments in a timely manner along with ensuring compliance with the Board Rules as well as Federal and State guidelines.
➢ CAP-6-01 is used to determine which payments can be made direct such as direct payment of:
  - o travel expenses
  - o reimbursements
  - o awards
  - o student refunds
  - o stipend
  - o Refunds requested by any department (orientation, zip card, overpayments for camps etc.)
  - o Officials
  - o Police Officers
  - o Honorariums
  - o Moving expenses
  - o Workshop participants
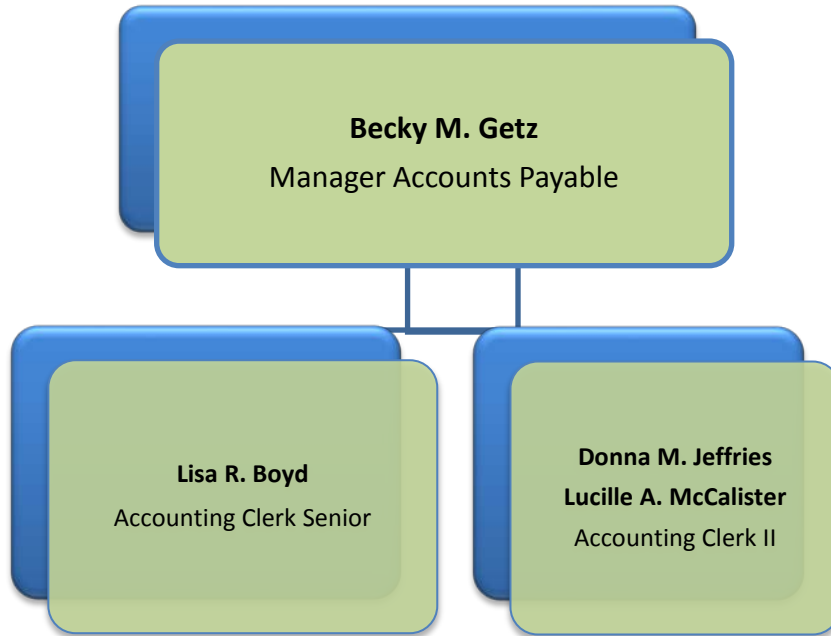 - o Research experience

Ensuring Accuracy

➢ The employee and the supervisor together review the essential functions of their duties and discuss areas of improvement as well as areas that the employee has excelled in.
➢ We continue to improve the payment process.
➢ Accounting clerks play a vital role in ensuring accuracy of entries. Invoice number, vendor name, address, amount etc. are all double checked by running a query daily to check work.

History of staffing (duties of each FTE (full time employee))
Background

➢ Prior to Aug 2013 there were 7 FTEs (Fred May, Denise Cook, Lisa Boyd, Lucille McCallister, Donna Jeffries, Judy Bacon and Cathy Ware). We have had reduction in staff due to retirements, resignations, attrition and elimination of a position. Currently, we have 4 FTEs as shown below:

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                    ┌─────────────────────────┐
                    │      Becky M. Getz       │
                    │  Manager Accounts Payable │
                    └─────────────────────────┘
                         │               │
            ┌────────────────┐    ┌──────────────────────┐
            │  Lisa R. Boyd  │    │  Donna M. Jeffries    │
            │                │    │  Lucille A. McCalister │
            │ Accounting     │    │                        │
            │ Clerk Senior   │    │  Accounting Clerk II   │
            └────────────────┘    └──────────────────────┘
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Becky Getz, Manager Accounts Payable

➢ Manage office, order supplies, EMP center, providing direction/assistance and customer service to students, staff, faculty and external customers as needed. Handle any issues that may arise.
➢ Comply with university rules as well as federal and state regulations to ensure compliance such as IRS W-9s, OPERS forms and New Hire regulations for independent contractors.
➢ Updating and maintaining the withholding file.
➢ Reconciling statements provided by vendors – responding to payment discrepancies and disputes.
➢ Responding to vendor invoices and identifying the department where the invoice belongs. Investigate non-paid invoices.
➢ Respond to inquiries and problems from student, faculty, staff & external vendors.
➢ Determining payment for independent contractors.
➢ Process some voids.
➢ Upload Athletic stipends (first one in August is manual due to student accounts balance for Fall) and upload travel expense reports.
➢ Sub-Coding of direct pays. Ensure we do not direct pay an employee for an additional service they may have performed – these are handled on a one-time PAF. I ensure honorariums have all the proper paperwork.
➢ Outstanding checks. Notify departments when a check that they request has not been cashed.
➢ Manage accounts payable email by reviewing daily and responding timely.
➢ Voucher Corrections. Run queries to ensure accuracy.
➢ Send New hire forms monthly to the state.
➢ Send OPERS forms monthly to the state.

- Reconcile SUA (single use credit cards) every month.
- Run the bond and grant report annually to pull vouchers prior to shredding.
- Involved in fiscal year end procedures.
- Provide documentation and explanation to external auditors as needed.
- Responsible for recruitment and review of staff performance. Identify best practices within each task of accounts payable.
- Provide guidance and support to campus (all departments) on proper policy for purchasing and/or reimbursement.
- Monitor daily activities utilizing queries that include: ensuring attachments on vendors and vouchers; ensuring withholding table is accurate; ensuring withholding on vendors and vouchers are accurate; budget errors are addressed timely. I run mismatch reports to ensure vendors have the proper withholding listed and duplicate supplier report to ensure no duplicates exist.
- Responsible for handling all ACH returns and takebacks; handle all reports as described above under report filing/regulations.
- Communicate priorities, procedures in order to be consistent with processing.
- Backup for all tasks for employees in accounts payable

Lisa Boyd, Accounting Clerk Senior

- Enter purchase order vouchers for payment. The supporting documents are scanned and attached to the voucher in PeopleSoft.
- Process most voids.
- Review invoices for purchase orders and contacts departments regarding issues/concerns. Works closely with the Purchasing Department regarding PO issues.
- Respond to inquiries and problems from student, faculty, staff & external customers.
- Back-up for sorting and dispersing checks.
- Responsible for processing daily check run which includes auditing direct deposit and single use credit card payments. Also includes uploading data (checks/ACH/SUA) to the bank and ensures confirmation of receipt from the bank.
- Supervise department in absense of Account Payable manager.
- Answer main phone line and service the front window.

Donna Jeffries, Accounting Clerk II

- Enter direct pay vouchers for payment (legal, utilities, awards, stipends, etc.). The supporting documents are scanned and attached to the voucher in PeopleSoft.
- Handles budget errors.
- Opens and distributes daily mail.

- ➢ Back-up for sorting and dispersing checks.
- ➢ In absence of manager, will sub-code for rush requests.
- ➢ Vendor codes some direct pay requests.
- ➢ Respond to inquiries and problems from student, faculty, staff & external customers.
- ➢ Answer main phone line and service the front window.

Lucille McCalister, Accounting Clerk II

- ➢ Enter new vendors. The supporting documents are scanned and attached to the vendor in PeopleSoft.
- ➢ Enter opers forms and W-9s.
- ➢ Ensure tins are correct utilitzing the IRS website (TIN Matching).
- ➢ Update vendor information as needed.
- ➢ Vendor codes direct pay requests.
- ➢ Respond to inquiries and problems from student, faculty, staff & external customers.
- ➢ Answer main phone line and service the front window.
- ➢ Backup to entering direct pay vouchers for payment.

Student assistant

- ➢ Audit the check run for quality control by ensuring correct invoice number, vendor, amount etc.
- ➢ Call the departments to notify when a check is ready for pickup.
- ➢ Pull copies of vouchers for voids.
- ➢ File voucher copies.
- ➢ Retrieve main line messages.
- ➢ Compares reports for 1099 vendor address.
- ➢ Archive vouchers.

Performance Indicators for our department

There are several accounts payable functions that we can measure. Our performance is measured by timely payments and infrequent phone calls from customers/staff/faculty and students. Our goal is to produce payment within 1 week of receiving a request. We continue to accomplish this most of the year; however, there are peak times that cause payments to be made within 2 weeks or more. Student refunds are done the same day. Phones calls have decreased by scanning documents in PeopleSoft and continuing to instruct campus on how to look up information regarding our payments.

1. Number of Invoices/vouchers processed.
    a. FY 2016 thru FY 2018 Accounts Payable has processed 91,764 vouchers.

2. Number of voids reissue/no reissues processed.
   a. FY 2016 thru FY 2018 accounts payable processed 4042 voids. Voids are requested for many reasons such as check was lost, misplaced or never received.
3. Number of payments processed per fiscal (there are currently three methods of payment for Accounts Payable (Check, ACH and single use credit card).
   a. FY 2016 thru FY 2018 our department has produced 88,714 payments.
      i. 6,890 Direct Deposits
      ii. 2,006 Single use Credit Cards
      iii. 81,823 Checks
4. Number of voucher corrections.
   a. FY 2016 thru FY 2018 we have corrected 1047 vouchers. Many times this has to do with departments across campus that select the incorrect code while adding a requisition.
5. Number of 1099-Misc forms.
   a. Produced 1,953 based on calendar year per IRS. Calendar year 2015, 2016 and 2017.

Future Plans

Potential Changes
Currently, we are maintaining.   However, if resources are available, I would recommend the potential changes below:

➢ Uploading more vouchers from spreadsheets, such as utilities and legal invoices.   We currently upload travel and athletic living allowances (the first living allowance is manual from student accounts and we are able to utilize the spreadsheet to upload and produce a voucher). This process of uploading is efficient and reduces the chance of error.
➢ Increasing ACH and single use credit card payments.
➢ Implementing PeopleSoft Payment Request Module.
➢ New ERP System.

Trends
Procurement card and capturing rebate dollars appears to remain the trend – I spoke with Emily (AP Manager) at Kent State and they are currently increasing their credit card usage.   As we review potential ways to increase other revenue, I would suggest reviewing our current P-Card program and analyze our current compliance with policies, ensuring accounting is accurate and posted timely as well as enforcing the use of a university credit card.   Direct Deposit is also a way to reduce paper and expenses such as check stock, postage, printing expenses and the elimination of manually handling a check.

6. <u>Financial Systems Analyst</u>

<u>MISSION</u>

Our main function at UA as Business System Analyst for Finance Department is to serve as a liaison between the campus community, business units, and the IT organization providing business process solutions to meet departmental and institutional needs. We work closely with the finance department on a daily basis to resolve daily issues and create procedure changes. We are constantly reviewing transactions and providing back up, looking for areas for improvement, improving reports, system functionality, avoiding prior errors/issues, etc. We also monitor other third party systems (empcenter/ tma/ etc.) that interface with PeopleSoft as well. We research and approve the financial system security for all UA users.

Our mission is to make sure our financial departments can conduct daily University business operations without interruption, while at the same time make system improvements/upgrades as needed. The system improvements/ upgrades are done so with the goal of making certain the integrity of the financial data is maintained.

<u>SERVICES/FUNCTIONS</u>

- Assist in the redesign, analysis, development, implementation and support of business processes and systems for finance, purchasing, accounts payable, and grants.
- Analyze issues within supported business processes and systems and provide recommendations.
- Prepare testing plans, design and maintain test scripts for the processes and systems that are supported. Conduct testing of upgrades and enhancements applied to supported systems.
- As requested, provide ad hoc reports and queries for business processes and systems that are supported.
- Maintain user and training documentation for supported business processes and systems. Provide training for primary users of systems and processes that are supported.
- Maintain system configurations for business processes.

PARTNERS AND END USERS

- As previously mentioned the Unit's primary partners are the financial units under the reporting umbrella of the Office of the CFO. These include the financial functions of: The Office of Resource Analysis and Budget, Accounts Payable, Payroll, Purchasing, the Office of the Bursar and Grant Accounting.

  In addition, the unit supports and provides education to university personnel in academic colleges and other support units that are in need of access to financial data.

KEY PERFORMANCE ANALYSIS

- The University's current ERP system (PeopleSoft) has required many upgrades, tweaks, improvements, and involves meeting user specific requests. With 2.5 FTE currently dedicated to this function, the challenges and performance indicators are primarily met by satisfying deadlines. This includes; 1) meeting system upgrade and testing deadlines; and 2) satisfying our campus financial professionals needs with the ability to access financial data and report such as needed by the administration in a timely fashion.

ASSESSMENT

The individuals that make up the department are the department's greatest asset. Ever changing technology changes, ERP upgrades, and customer demands are a constant challenge. Classes, seminars and continuing professional education are needed to assure the department has the most up-to-date information.

RESOURCES

Personnel: At present 2.5 FTE are currently dedicated to this department. With the scheduled retirement of the .5 FTE, permission was received to replace with a full FTE. The search is currently in process.

Financials: The cost analysis for this department is included in the Office of the Associate VP/Controller. The costs of the department are not broken out separately, but are mostly personnel. Current personnel costs for the department (including fringe benefits), is approximately $250K on an annual basis.

Equipment and technology: Other than the investment in personnel, technology is the second most important investment in our department. Having updated computer equipment and dependable software increases efficiency and assists in accuracy.

Space: The department is located in Suites 150 and 152 of the Administrative Services Building (ASB). Every position has an office and the department utilizes a conference room and a training room.

FUTURE PLANS

The University's plan is to eventually migrate from our current PeopleSoft ERP system (in three to 5 years) to a cloud solution. As a result-at some point in the near future- reporting of this department may most likely be shifted to the Information and Technology Division once the conversion to the cloud solution begins.

DaNelle M. Dent

Director of Financial Systems Analyst

Financial Systems Analyst

Ryan D. Taylor

Accountant Senior

Beverly Brockett

Accountant Senior