



Welcome to Focus on Finance & HR!

October 08, 2019

Agenda

- **Transfer Voucher Form – Monica Goldsby**
- **Non-Resident Alien (NRA) Tax Compliance – Giovanni Hickman**
- **Fraud Waste & Abuse – Vicki Deaton**
- **What's New? Who Knew? What's Due?**

Transfer Voucher Form

Transfer Vouchers

Create Transfer Voucher

Transfer Voucher Inquiry

Monica R. Goldsby – Manager - General Accounting
Accounting Department

Purpose for Transfer Voucher Form

- To reclass expenses from one FOAPAL to another.
- Classify expenses and revenue income in the proper period within the current fiscal year.
- Monthly departmental charges (such as Copier Vending, Physical Plant, etc.)
- Correct keying errors.

Transfer Voucher Form Needs:

- Date at the top left corner
- Account Title
- Index, Fund, Organization, Account and Program Activity (if applicable)
 - Or
- Fund, Org, Account and Program
- Amount
- Comments
- Signatures for:
 - Approver for Department Charged (unless on file)
 - Approver for Department Credited

Full Transfer Voucher Form

Remember
Index
populates
Complete
FOPA in
Banner. Refer
to Finance
Program
Guide.

Please
ensure to
include
Comments.

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MEMPHIS

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.

Approver for Department Charged:

Approver for Department Credited:

Signature Date

Signature Date

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.

Department Chair:

Dean:

Signature Date

Signature Date

Principal Investigator:

Grants & Contracts Accounting:

Signature Date

Signature Date

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.

Finance Program Guide

- Is extremely helpful.
- <https://bf.memphis.edu/spectrum>



Finance Program Guide

FOAPALS

search by index
search by fund
search by organization
search by program
search by activity
search by multiple fields
search by orgn title
search by index title

SIGNATURES

signatures by org
signatures by name
approval queues by org
approval queues by name
EPAF approval queues by
name

FOAPAL Lookup Results

0 Records Found.

Lookup Results Matching Program :

| Index ▲▼ | Fund ▲▼ | Organization ▲▼ | Activity ▲▼ | Location ▲▼ |
|-------------------|------------|--------------------|----------------|----------------|
| No records found. | | | | |

[Go Back](#)

Transfer Voucher Deadlines

<https://www.memphis.edu/accounting/deadlines.php>

| ACCOUNTING MONTHLY DEADLINES (FY-20) | | | | | |
|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <i>Month End</i> | <i>FUPLOAD JV</i> | <i>P-Card File</i> | <i>Journal Entry</i> | <i>Run F&A</i> | <i>Closing</i> |
| Jul | Tue, Aug 06, 2019 | Tue, Aug 06, 2019 | Thu, Aug 08, 2019 | Fri, Aug 09, 2019 | TBD |
| Aug | Thu, Sep 05, 2019 | Fri, Sep 06, 2019 | Fri, Sep 06, 2019 | Mon, Sep 09, 2019 | TBD |
| Sep | Fri, Oct 04, 2019 | Mon, Oct 07, 2019 | Tue, Oct 08, 2019 | Wed, Oct 09, 2019 | TBD |
| Oct | Tue, Nov 05, 2019 | Wed, Nov 06, 2019 | Thu, Nov 07, 2019 | Fri, Nov 08, 2019 | Fri, Nov 08, 2019 |
| Nov | Wed, Dec 04, 2019 | Thu, Dec 05, 2019 | Fri, Dec 06, 2019 | Mon, Dec 09, 2019 | Mon, Dec 09, 2019 |
| Dec | Mon, Jan 06, 2020 | Tue, Jan 07, 2020 | Wed, Jan 08, 2020 | Thu, Jan 09, 2020 | Thu, Jan 09, 2020 |
| Jan | Wed, Feb 05, 2020 | Thu, Feb 06, 2020 | Fri, Feb 07, 2020 | Fri, Feb 07, 2020 | Fri, Feb 07, 2020 |
| Feb | Thu, Mar 05, 2020 | Fri, Mar 06, 2020 | Fri, Mar 06, 2020 | Mon, Mar 09, 2020 | Mon, Mar 09, 2020 |
| Mar | Mon, Apr 06, 2020 | Tue, Apr 07, 2020 | Wed, Apr 08, 2020 | Thu, Apr 09, 2020 | Thu, Apr 09, 2020 |
| Apr | Tue, May 05, 2020 | Wed, May 06, 2020 | Thu, May 07, 2020 | Fri, May 08, 2020 | Fri, May 08, 2020 |
| May** | Thu, Jun 04, 2020 | Fri, Jun 05, 2020 | Mon, Jun 08, 2020 | Tue, Jun 09, 2020 | Tue, Jun 09, 2020 |
| Jun | Mon, Jul 06, 2020 | Tue, Jul 07, 2020 | TBD | After AP | TBD |

Common Mistakes

- **Dates missing**
- **FOAPAL information missing or incorrect**
- **No Comment or purpose for Transfer Voucher**
- **Approval Signature(s) missing**
- **Amounts missing**
- **Use of Budget Pool Account Codes (73000, 74000, etc.)**
- **Use of salary accounts (61xxx)**

Frequently Asked Questions

- Where can transfer voucher forms be found?
 - Accounting Webpage
<https://www.memphis.edu/bf/forms/>
 - Under the Finance Forms - **Accounting - Transfer Voucher - PDF**
- Who do I contact if an error is discovered and needs to be corrected?
 - Accounting Data Entry Error - Please email us at:
accounting@memphis.edu
 - Department Error – Resubmit correct Transfer Voucher

What's Wrong?

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Transfer Voucher

General Online Help

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

Date: 09/28/2018

TV No.

ACCOUNT CHARGED

| Account Title | Index | Fund | Organization | Account | Program | Activity | Amount |
|---------------|--------|--------|--------------|---------|---------|----------|--------|
| Accounting | 262200 | 110001 | 511000 | 73200 | 4600 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

ACCOUNT CREDITED

| Account Title | Index | Fund | Organization | Account | Program | Activity | Amount |
|---------------|--------|--------|--------------|---------|---------|----------|--------|
| Grants | 262300 | 110001 | 511030 | 73200 | 4600 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |



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What's Wrong?



Date: 09/28/2018

TV No.

ACCOUNT CHARGED

| Account Title | Index | Fund | Organization | Account | Program | Activity | Amount |
|---------------|--------|--------|--------------|---------|---------|----------|--------|
| Accounting | 262200 | 110001 | 511000 | 74470 | 4600 | | 200.75 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

ACCOUNT CREDITED

| Account Title | Index | Fund | Organization | Account | Program | Activity | Amount |
|---------------------------|--------|--------|--------------|---------|---------|----------|--------|
| Unallocated General Acctg | 265105 | 110001 | 800500 | | 4600 | | 200.00 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

What's Wrong?

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Transfer Voucher

General Online Help

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

Date: 09/28/2018

TV No.

ACCOUNT CHARGED

| Account Title | Index | Fund | Organization | Account | Program | Activity | Amount |
|---------------|--------|--------|--------------|---------|---------|----------|--------|
| Accounting | 262200 | 110001 | 511000 | 74470 | 4600 | | 175.00 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

ACCOUNT CREDITED

| Account Title | Index | Fund | Organization | Account | Program | Activity | Amount |
|---------------|--------|--------|--------------|---------|---------|----------|--------|
| Payroll | 262155 | 110001 | 513000 | 74000 | 4600 | | 175.00 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

TVs Requiring Add'l Processing Time

Prior to posting:

- **Grants Accounting**: Must review all transfer vouchers with **Index Numbers** that begin with **“5XXXXX.”**
- **Fixed Assets**: Must review all transfer vouchers with **Account Numbers** that begins with **“78XXX, 74504, 74510, and 74511.”**

QUESTIONS?



accountspayable@memphis.edu

901-678-2271

Foreign Tax Compliance



Giovanni Hickman | Tax Compliance | Finance

Case 1

- Professor wants to invite two foreign researchers to campus, and pay a “stipend” for a month.
- No other information about the two foreign persons are known (i.e. visa type, U.S. taxpayer number, history of U.S. travel)
- What should you do?
 - Know that anyone employed under the direction of the Professor is an employee.

Case 1

Data is very important to our Finance office, it's less taxing trying to "read in between the lines." No guessing games allowed, but intelligently observing a set of data and applying reasoning and critical thinking skills are upmost of importance in drawing conclusions.

Case 1

- Researchers need a J-1 visa and a DS2019 document signed by the U of M Counsel.
- A U.S. social security number is required.
- Passport
- Dependent compensation is paid via payroll
- Potentially exempted from both federal income taxes (if tax treaty apply), and FICA Medicare and FICA Social Security Taxes
- Foreign persons gets a W-2 form, unless federal tax exempted, then 1042-S form

Gather Facts



- Documents:
 - passport and visa (immigration status)
 - social security number (not required), however a tax saving strategy if tax treaty exist.
 - history of U.S. entry and exit dates (a huge determining factor to tax or not to tax)
 - should persons receive a 1099-MISC form or a 1042-S information return
 - W-8BEN form if person is not a resident alien then collect W-9 form if person is a resident.

Travel Payments – Taxable?

- **Yes or No**
- Foreign students on F-1 visa
 - Attends conference as a participant (meaning no services performed to benefit the U of M)
 - Taxable at 14%
- Foreign guest speakers, scholars, etc on ESTA visa, J-1.
 - Gives lecture, panel discussion (i.e.) at conference which is a service being performed and the services benefited the U of M.
 - Submit the request for payment to individual or contractor form stating the kind of services performed attached to the supporting travel expenses, etc.
 - Under the IRS Accountable plan, the expenses are then fully reimbursed.
 - Else, the tax treatment for travel expenses is subject to the 30% tax withholding rate.



Questions



Fraud Waste & Abuse



Vicki Deaton, Chief Audit Executive

Office of Internal Audit & Consulting

Internal Audit has direct reporting responsibility to the Audit Committee of the University of Memphis Board of Trustees. This reporting relationship enables Internal Audit staff to independently and objectively review matters involving any level of administration at the University.

What is Fraud, Waste or Abuse?

UofM Policy Definitions:

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

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

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

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

State of Tennessee Laws

State law requires that the University provide a means by which students, employees, or others may report suspected or known fraud, waste or abuse. In addition, the University is committed to the responsible stewardship of our resources.

Protection Under State Law

As Internal Audit investigates allegations of fraud, waste or abuse, the reporting individual's confidentiality is protected under *Tennessee Code Annotated* Title 10, Chapter 7 unless subject to court action requiring disclosure. If there is a separate legal obligation to investigate the complaint (e.g., complaints of illegal harassment or discrimination), the University cannot guarantee anonymity or complete confidentiality as other outside agencies could be involved. **State law prohibits discrimination or retaliation of any kind against employees who report, in good faith, allegations of fraud, waste or abuse.**

Other Complaints

Anyone wishing to make a complaint of discrimination, harassment, sexual misconduct or retaliation contact the **Office of Institutional Equity.**

Email: oie@memphis.edu

Online reporting form at memphis.edu/oie

Phone: 901.678.2713

When Should Suspected Fraud, Waste or Abuse Be Reported?

All UofM 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.

Reasonable Grounds

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

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

Examples of What Activities Should Be Reported

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

How is Suspected Fraud, Waste or Abuse Reported?

If you have information about activities you have reasonable ground to 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 may be made anonymously.

<https://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 UofM 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.

Preventing Fraud, Waste, and Abuse

Management of an institution is responsible for establishing and implementing systems and procedures to prevent and detect fraud, waste and abuse.

The basic elements of a proper control system include:

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

Preventing Fraud, Waste, and Abuse

- **Audits Required by State Law**

Examples:

President's Expense Audit

Follow Up of UofM 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**

Contact Information

Office of Internal Audit & Consulting – 271 Administration Building
678-2125, www.memphis.edu/audit/

Vicki D. Deaton, CISA, CFE
Chief Audit Executive
901.678.2125 / vddeaton@memphis.edu

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

Chelon Wilson, CFE
Senior Internal Auditor
901.678.1750 / cwlson14@memphis.edu

Emily Bridges, CPA
Senior Internal Auditor
901.678.4084 / ebridges@memphis.edu

Questions



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

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

- **New HR Employees**
- **First-Time Attendees at Focus on Finance & HR**

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

- Don't forget to review the University's current job openings at workforum.memphis.edu.
- Subscribe to our Twitter feed at [@umemphisjobs!](https://twitter.com/umemphisjobs)

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

- UofM Portal and web applications will be receiving a new look!
- The design changes support the design of the University Web site and the strategic plan priority of Brand Enhancement and Global Visibility.
- Changes to web application designs will be applied during fall break and changes to the UofM Portal will be applied in December.

UMDrive

[UMDrive help](#)

UMWiki



Qualtrics Survey

Access your courses

To view only online courses click on the myMemphis portal Student tab 'Look Up Classes' function, you will need to use the sort options of Instructional Method:

- RODP Web Asynchronous - UG or GR to view undergraduate (UG) or graduate (GR) RODP courses
- Web-Asynchronous to view UM Online courses

UoM RODP 

iAM

Use [iAM](#) to view your Banner ID, modify your email preferences, change your password, and perform other general identity management functions.

Note: If you change your password via iAM, you should log out of the myMemphis portal and log in again using the updated password.

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

- Issues with WorkforUM Requests to Fill for FACULTY
 - Complete the Position Summary field
 - Make sure External Ad agrees with Internal Ad
 - Advertised Titles: Add specialties, avoid abbreviations
 - Make sure approvers REVIEW & APPROVE, not just approve
 - Make sure post-docs are marked as Fiscal Year appointments
 - Required vs. optional documents, plus handling “Other Documents” & special instructions to applicants
 - HigherEdJobs.com issues
 - Action returned? Check the comments!
 - Use the offer letter templates! And please don't say TBR!
 - Postings must wait 48 hours after requesting to close

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

- As some of you may be aware, the Dept. of Labor has issued its final ruling regarding the new salary threshold (\$35,568) for exempt employees.
- Changes must be made effective January 1, 2020.
- Human Resources is currently reviewing positions and/or employees that may be impacted. Additional information to follow.

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

- The annual benefits open enrollment period runs through this Friday, Oct. 11, at 4:30 p.m.
- If you need assistance with making any elections in the state's Edison system, contact the HR Service Center.

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

- Customer Service Training
October 8, 2019 - 2:00pm
AD177B

October 22, 2019 - 10:30am
AD177B

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

- E-Contract Trainings
 - Part-Time Faculty: October 29, 2019 2:00pm
AD178
 - Graduate Assistants: October 30, 2019 2:00pm
AD178
 - Extra Compensation: October 31, 2019 2:00pm
AD178

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

- Stay tuned for more information regarding training for both the Chrome River travel module as well as Student Appointment E-Contracts!

Overexpended Budget Notices



This is to advise you of an overexpended budget 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 website 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.

The FY19 carry forward funds have been posted into Banner Finance to account code 74000 operating. It is important to remember to shift carryforward funds, as well as any unallocated funds to the budget pools/account codes where the funds will be spent – be sure and incorporate spring semester spending as well. The “best practice” is to look at historical spending as compared to both your base and current year budgets (which includes carryforward funds) and submit budget revisions to properly align your budget

NOTE: The University central benefits pool does not cover GA Fee Waivers. If you have expenditures in Accounts 62750 – Masters GA Fee Waivers or 62760 Doctoral GA Fee Waivers, please transfer budget to these accounts from departmental funds.

Please remember that any online budget revisions must be entered and moved through the approval queues by the **end of day, on Thursday, October 10, 2019** to be included in the October budget submission. For assistance, please contact your Department/College Business Officer or Financial Representative. If additional information is needed, please contact budget@memphis.edu.

Banner Online Budget Revisions
must be entered and moved
through the approval queues by
the end of day on
Thursday, October 10, 2019
to be included in the
October Budget submission.



Division of Business and Finance

memphis.edu/bf

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

| <i>Activity</i> | <i>Due Dates</i> |
|--|----------------------------|
| Summer Comp. Effort Report - If required, submit Salary Redistribution Form to Grants Accounting | Thursday, October 17, 2019 |
| Summer Comp. Effort Report | Thursday, October 31, 2019 |
| E-Print Financial Reports (June - October 2019) | Friday, November 08, 2019 |
| October Over Expenditure Reports | Friday, November 15, 2019 |

Focus on Finance & HR

NEXT MEETING

November 12, 2019

University Center Theatre

9:30 a.m.

Thank you for attending!
memphis.edu/focus

