



Welcome to Focus on Finance & HR!

December 10, 2019

Assistant Controller

Shan Arnold

svmiller@memphis.edu

Agenda

- **Transfer Voucher Form – Monica Goldsby**
- **Time Sheet Input - Russ Teague**
- **Building Access / Key Control - Vicki Deaton**
- **HR Announcements – Danny Linton**
- **Lucky Numbers - Shan Arnold**

Transfer Voucher Form

Monica R. Goldsby – Manager -
General Accounting
Accounting Department

Transfer Vouchers

[Create Transfer Voucher](#)

[Transfer Voucher Inquiry](#)

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
- All Journal Vouchers will need supporting documentation, NO EXCEPTIONS

Acceptable Supporting Documentation – JVs:

Proper Backup - Proof of Payment:

- **Invoice with account numbers or PO #**
- **Banner Print Screen Vendor Payment**
FAIVNDH = Vendor Detail Payment History
or
FGITRND = Detail Transaction Activity

Full Transfer Voucher Form

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Transfer Voucher
General Online Help

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

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

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:

Signature Date

Approver for Department Credited:

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:

Signature Date

Principal Investigator:

Signature Date

Dean:

Signature Date

Grants & Contracts Accounting:

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/results-program.php?program=4769>



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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](#)



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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)
- Reclassing Expenses before charges actually hit FOAPAL
- Reclassing Expenses in different fiscal years (paid in FY19, reclassing in FY20) – NOT ALLOWED

Frequently Asked Questions

- Where can transfer voucher forms be found?
 - Accounting Webpage
<https://www.memphis.edu/bf/forms/finance.php>
 - 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

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.”**

Transfer Vouchers for restricted accounts must:

- ✓ Be completed and submitted within 90 calendar days of the initial charge, or within a shorter time frame if mandated by the sponsor.
- ✓ Be fully documented. Documentation includes the FOAPALs affected by the change, dollar amounts, copy of invoice and written explanations providing reasons for change.
- ✓ Have authorized approvals. Principal Investigators and Business Officers are responsible for cost transfers to sponsored projects. The Principal Investigator must sign the form. The Principal Investigator certifies the charge transferred is an appropriate expenditure for the sponsored agreement charged, and the expenditure complies with the terms and restrictions governing the sponsored agreement. The signatures of the Chair and Dean are required when a cost transfer exceeds 90 calendar days of the initial charge.



Accounts Payable Invoice Due Date

- 1) Invoices in Accounting Office by December 12th will be processed and mailed by December 23rd
- 2) All other invoices will be processed after holidays

Questions



Web Time Entry Holiday Hours Bi-Weekly Paid Employees



**Russ Teague, Manager
Payroll**

HR5020 - University Holidays Policy

- All regular full-time and part-time employees in an active pay status (not in Leave Without Pay) will qualify for holiday pay. Regular part-time employees receive the holiday benefit on a pro rata basis.

The following provisions apply:

1. Employees who are in an active pay status on the work days immediately preceding and following a holiday will receive payment for the holiday.
2. Any holiday falling within a period of an employee's sick, annual, or other leave with pay shall be considered holiday leave and recorded as such.

Bi-Weekly Employees Work Week and Overtime

- A standard University work week is 37.5 hours.
- Overtime is calculated weekly on a Saturday through Friday basis.
- On a weekly basis an employee qualifies for:
 - Straight overtime when total hours exceed 37.5.
 - Premium overtime when hours worked exceed 40.

Time Sheet – Leave, Holiday Pay & Overtime

Earning	Shift	Default Hours or Units	Total Hours	Total Units	Saturday Feb 03, 2018	Sunday Feb 04, 2018	Monday Feb 05, 2018	Tuesday Feb 06, 2018	Wednesday Feb 07, 2018	Thursday Feb 08, 2018	Friday Feb 09, 2018
Regular Bi-Weekly Pay	1	0	22.5		Enter Hours	Enter Hours	12	Enter Hours	Enter Hours	10.5	Enter Hours
Holiday Pay	1	0	7.5		Enter Hours	Enter Hours	Enter Hours	Enter Hours	7.5	Enter Hours	Enter Hours
Interim Assignment - Hourly	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Overtime 1.0	1	0	10		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	1.5	8.5
Overtime 1.5	1	0	1.5		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	1.5
Annual Leave	1	0	7.5		Enter Hours	Enter Hours	Enter Hours	7.5	Enter Hours	Enter Hours	Enter Hours
Sick Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Inclement Weather	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Bereavement	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Military Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Jury Duty	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Voting Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Unpaid Leave - LWOP	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Parental Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Total Hours:			49		0	0	12	7.5	7.5	12	10
Total Units:				0	0	0	0	0	0	0	0

- Hours worked are recorded in Regular Bi-Weekly Pay until hours equal 37.5, less leave taken. ($37.5 - 15 = 22.5$)
 - 7.5 hours Annual Leave. (Employee leave does not count as hours worked, e.g. annual, sick, jury duty, inclement weather.)
 - 7.5 hours Holiday is included in hours worked when computing overtime.
- After 37.5 total hours, any additional hours worked are recorded in Overtime 1.0 up to 40 hours worked. ($40 \text{ hours} - \text{Regular Hours} - \text{Holiday Pay} = \text{Overtime 1.0}$ *** $40 - 22.5 - 7.5 = 10.0$)
- Hours worked in excess of 40 hours are recorded in Overtime 1.5.

Time Sheet - Holiday Pay, Worked Holiday & Overtime

Earning	Shift	Default Hours or Units	Total Hours	Total Units	Saturday Feb 03, 2018	Sunday Feb 04, 2018	Monday Feb 05, 2018	Tuesday Feb 06, 2018	Wednesday Feb 07, 2018	Thursday Feb 08, 2018	Friday Feb 09, 2018
Regular Bi-Weekly Pay	1	0	30		Enter Hours	Enter Hours	5	10	10.3	4.7	Enter Hours
Holiday Pay	1	0	7.5		Enter Hours	Enter Hours	7.5	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Interim Assignment - Hourly	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Overtime 1.0	1	0	2.5		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	2.5	Enter Hours
Overtime 1.5	1	0	7.8		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	.3	7.5
Annual Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Sick Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Inclement Weather	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Bereavement	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Military Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Jury Duty	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Voting Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Unpaid Leave - LWOP	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Parental Leave	1	0	0		Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours	Enter Hours
Total Hours:			47.8		0	0	12.5	10	10.3	7.5	7.5
Total Units:				0	0	0	0	0	0	0	0

- Worked 5 hours on the Holiday – Record 7.5 Holiday Pay and 5 hours Regular Bi-Weekly Pay. **NOTE:** Holiday Pay hours are included in hours worked for calculation of overtime.
- Daily hours worked are recorded in Regular Bi-Weekly Pay until hours equal 30. (37.5 – 7.5 Holiday = 30 Hours Worked)
- After 37.5 (including Holiday Pay), hours worked up to 2.5 hours are recorded in Overtime 1.0.
- Hours worked in excess of 40 hours are recorded in Overtime 1.5.

Time Sheet – Remember This

- Regular total hours must equal 37.5 before hours are logged into any overtime category.

STOP – DROP – ROLL

- **STOP** and add up the total hours, should be 37.5 hours.
- **DROP** into Overtime 1.0 for any additional hours until hours worked equal 40.
- **ROLL** all hours worked over 40 into Overtime 1.5.



RECAP:

- You must be **PRESENT** or on **PAID** Leave both the day before **AND** after the holiday in order to be paid for the holiday.
- Holidays are **INCLUDED** in hours worked when calculating overtime.
- The University calculates overtime on a weekly basis, **NOT** by the day. This is very important to remember when reporting time for holidays!



Payroll Processing Due Dates

- Due to the Christmas/Winter holidays, all biweekly time sheets for the period of December 7 – 20th are due for approval **by 4:30 p.m. on Monday, December 16th**. Since time sheets must be turned in early, it will be necessary to estimate the time for work performed on December 17th – December 20th. Any adjustments or corrections to the time reported should be submitted no later than January 3, 2020, and will be processed with the next biweekly payroll to be paid on January 10, 2020.
- Due to the Martin Luther King Jr. holiday, all biweekly time sheets for the period of January 4 – 17th are due for approval **by 4:30 p.m. on Thursday, January 16th**. Since time sheets must be turned in early, it will be necessary to estimate the time for work performed on January 17th. Any adjustments or corrections to the time reported should be submitted no later than January 31, 2020, and will be processed with the next biweekly payroll to be paid on February 6, 2020.

Payroll Office:

Email: payroll@memphis.edu

Phone: 901.678.3841

Website: <http://www.memphis.edu/payroll/>

[Staff Directory](#)

[Payroll Schedules](#)

[Miscellaneous Info](#)

[Accounting](#)

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FOCUS ON FINANCE

Focus on Finance is a monthly communication & networking resource for those within the University community who provide financial services in their respective areas.

Questions



Audit Notes



Vicki Deaton, Chief Audit Executive

Building Access & Key Control

- One of our areas of audit is building access and key control.
- An audit of building access and keys is included in all departmental audits.
- A compliance audit of the Building Access & Key Control Policy was performed during FY2017.

All faculty and staff are required to complete an annual inventory of building and door access keys, even if they have no keys assigned to them. The annual inventory was due to be completed in the Access Control System by Friday, December 6, 2019. If you or others have not completed the annual inventory, the system is still open!

Internal Audit Objectives

- 1. To ensure compliance with University Policy GE2009 Building Access/Key Control.**
- 2. To obtain a current listing of the Department's personnel with assigned keys, fobs, and building access privileges.**
- 3. To choose several key/fob holders and verify that the key/fob is in their possession.**
- 4. To ensure that any master keys are assigned only to full-time faculty and staff.**

Audit Issues Identified

While auditing building access and key control from FY2017 to the present, we have found:

- 1. Departmental key control records are incomplete and inaccurate.**
- 2. Some employees did not possess their assigned keys or stated that other individuals had custody of the keys that were assigned to them.**
- 3. Physical Plant did not have a listing of all University keys and their disposition, and they had not performed an audit for several years.**

Audit Action Plans Developed

Physical Plant management agreed to complete the following steps to address these audit issues:

- A physical key inventory of all current faculty and staff would be conducted. The inventory would be used to produce a listing of departmental personnel who have University access devices.**

Audit Action Plans Implemented

Physical Plant management initiated an Access Control Process Improvement Team.

- The team reviewed the current process for requesting keys, fobs and campus card access, and developed a streamlined and electronic process.**
- The Access Control System is the web based system available for faculty, staff, and students to submit an online request form for keys, locks, fobs and campus card access of buildings and rooms. Financial managers/designees are the approving officials for facility access in the Access Control System.**

Audit Action Plans Implemented

- The team defined an annual key inventory process by creating a key inventory form for faculty, staff, and students to input records and update their current key inventory in the Access Control System. **The annual inventory was due to be completed by Friday, December 6, 2019.** In January 2020, Financial Managers (Facility Access Approvers) will receive a report of their employees who did not comply with the annual inventory of building and door access keys.

GE2009 Policy Requirements

- All requests relating to keys, locks, fobs and campus card access to buildings and rooms must be submitted via the online Access Control System.
- Physical Plant is responsible for the cutting of keys, re-keying of locks, and distribution of access devices, as requested in the Access Control System.
- The duplication of any University key by anyone other than Physical Plant is prohibited.

GE2009 Policy Requirements

- **Information Technology Services is responsible for processing Access Control System online request forms for fobs and campus card access and maintaining user information in the door access databases.**
- **Residence Life management is responsible for assigning keys to students in University housing, entering group device information in the Access Control System, and producing an inventory report for Physical Plant when requested.**

GE2009 Policy Requirements

- Physical Plant will conduct a yearly audit of issued devices and will report the results to University management.
- Physical Plant will produce a current listing of all keys manufactured and their disposition. **The listing is available in the Access Control System if all faculty and staff complete the annual key inventory.**

GE2009 Policy Requirements

- Financial managers/designees are the approving officials for facility access.
- Facility access approvers must comply with Physical Plant's annual audit of University access devices and holders.
- Facility access approvers must maintain a current listing of personnel to whom they have issued University access devices and assigned access privileges. **The listing is available in the Access Control System if all faculty and staff complete the annual key inventory.**

GE2009 Policy Requirements

- Individuals to whom University access devices are issued are responsible for their physical security. Access devices are to be used **only** by the person to whom they are issued.
- Facility access approvers must investigate and report to Physical Plant and Police Services incidents involving the loss of University access devices.
- Facility access approvers must collect all access devices from individuals at the termination of their employment or when their duties no longer require University access.

ONE MORE TIME!

All faculty and staff are required to complete an annual inventory of building and door access keys, even if they have no keys assigned to them. The annual inventory was due to be completed in the Access Control System by Friday, December 6, 2019. If you or others have not completed the annual inventory, the system is still open!

In January 2020, Financial Managers (Facility Access Approvers) will receive a report of their employees who did not comply with the annual inventory of building and door access keys.

Questions



HR Announcements

- 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)!

HR Announcements

- 2019 Total Compensation will be electronically distributed in mid-January 2020 via the MyMemphis portal.

HR Announcements

- Total Compensation statements are not to be confused with W-2 tax forms. Please consider opting out of receiving a paper W-2 by visiting the Employment Details portlet of the MyMemphis portal.



HR Announcements

- Student Appointment E-Contracts went into production yesterday (Dec. 9th).
- All appointments should now be made online at *memphis.edu/econtract*, and no more paper forms will be accepted.

HR Announcements

- **HR Open House**
 - Wednesday, December 11 (Tomorrow!) 9:30-11am
 - Administration Building First Floor
 - Coats for Kids collection at the event. All proceeds will go to the students at Sea Isle Elementary School. Please consider donating one of the following items: new coats, jackets, outerwear, hats, gloves & scarves.

HR Announcements

- Customer Service Training
December 10, 2019 - 2:00pm
AD177B
- Budget Basics Training
January 22, 2020 – 9:30am
AD178

HR Announcements

- **Banner Navigation**
Online Training is now live!
- **WorkforUM Training**
January 29, 2020 - 1:30pm
AD178

Announcements & Deadlines

Next Meeting
January 14, 2020
201 Manning Hall
9:30 a.m.

Lucky Numbers!!

5 Lucky Numbers from 1-42 !

13 16 22 36 41

Thank you for attending!
memphis.edu/focus

