Campus Resource Guide

Controller’s Office

- The Controller's Office provides a system for financial reporting and accountability of all University of Nevada, Reno and university-related funds and is responsible for collection, disbursement and custody of these funds. The Controller's Office provides a number of services including the following:
- Cashiering/Student Fee Assessment and Collection/Student Loan Disbursement and Collection
- Accounts Payable/Purchasing Card/Travel
- Assisting international students, scholars and visitors with non-resident alien taxation issues.
- Payroll
- Recharge Center Rates and Regulations
- Financial reporting and internal controls
- E-mail: Controller@unr.edu

Cashier's Office

- E-mail address: cashiersoffice@unr.zendesk.com
- Cashier's Deposit Form- 06272013.xlsx
- Shirley Chambers, Manager of Student Accounts, 784-6915
- e-mail: schambers@unr.edu
- Barbara Erickson, Assistant Manager Cashier's Office, 682-7009
- e-mail: bericksen@unr.edu

Deposits

- All funds received, including credit card receipts, must be promptly deposited with the Cashier's Office or with the Foundation accounting office.
- Receipts in excess of $500 must be deposited within 24 hours of receipt.
- Lesser amounts must be deposited within 72 hours of receipt.
- Transport of cash in the amount of $1,000 or more must be performed by 2 employees.
- New deposit form:
- http://www.unr.edu/campus-business/all-forms#572
- **If you are expecting a wire please send the pertinent information to the Controller's Office so they will be able to get your money to you timely.**

Bank Reconciliation

- All deposits at the Cashier's Office end up as part of the bank reconciliation. Deposit forms must be completed accurately and all addition must be correct not only for the reconciliation process but also for the bank. Timely deposits are necessary for the bank reconciliation and if any thing is done out of the ordinary the bank reconciler as well as the Cashier's Office must be notified.
- Cindy Erskine phone - 784-1453
- e-mail - cindye@unr.edu

Accounts Payable

- When requesting that paperwork be sent with a check, the additional paperwork must be attached. If it is being sent a way other than U.S.Mail you must attach the envelope with postage to the request for check.

- For the various forms:
  - Ensure General Ledger coding is complete and funds are available
  - Appropriate approvals

- Any questions call Joyce Stauffenberg 784-1203, sjoyce@unr.edu

Hosting Form

- All hosting has to be documented on a Host Expense Form, paid from a designated host account and approved by only the Executive Vice President & Provost, Vice Provost, Vice President or Dean. Approval cannot be delegated below the Dean.
- Considered hosting: food, including snacks, candy, condiments, etc.
- Beverages, including alcohol, soft drinks, water and coffee service
- Gifts, including flowers, plants, mementos, cards (**not allowed for employees**)
- There is a policy regarding business meals, alcohol, snacks & refreshments, gifts to volunteers. Different policies apply to hosting for recruitment and hosting for donors.
- Please review the policy at section 1,067 Host expenses in the UAM.
- Items not considered hosting: Participant funded, student recruitment activities, student athlete recruitment, team meals, training table or payments from agency accounts (Fund Account 1900), unless reimbursement of an employee occurs.
- For host forms completed in advance if the cost of the event exceeds amount approved on the host form the signature authority must approve the overage.
- http://www.unr.edu/administrative-manual/500-1999-fiscal-and-business-affairs/accounting-regulations-and-procedures/1067-host-expenses
- Hosting Form http://www.unr.edu/Documents/administration-finance/campus-business/controllers-office/Host_Expense_Form_4-22-13.pdf

Purchasing Card

- Small Dollar Purchases (valued at less than $2,000) changed March 1, 2014 individual card limits up to $4,999.99, $10,000/month, must apply for new limits. No change to departmental card limit.
- Purchases of supplies and services, up to $1,999 and/or $4,999.99, shall be made using the most effective and efficient means available, while maintaining adherence to basic purchasing policies. The preferred method of payment is to use the P-Card. **Please note that splitting purchases to accommodate the P-Card limit is prohibited and the Board of Regents pay attention to this issue**.
- **Splitting transactions to be under $2,000 or $4,999.99, depending on card limit, all on one day or for a number of days are found when Internal Audit reviews expenditures.**
- P-cards are subject to de-activation for P-card violations.
- Purchases must be shipped to the university, not to an employee's home address, the only exception is home-based employee.

Travel

- All travel (rental car, airfare, registration) on P-card must have a travel claim completed to account for the business purpose.
- Hotel.com, etc. must have a final check out receipt from the hotel even if it is for zero dollars.
- UNR does not use 75% of first and last day of travel per diem rule.
- Higher mileage rate must have dean or VP approval.
- According to policy " An advance will not be made if a previous advance has not been cleared."

Independent Contractor/Guest Speaker and International Speaker

- Common audit findings:
  - contracts not being completed and signed prior to work being performed
  - insurance coverage must be provided for the entire period of work performed
  - guest speaker form being prepared AFTER the speaker has made their presentation
  -guest and international speaker must have flyer attached

These types of contracts are complex and have many rules and forms. Please go to the link to familiarize yourself with the requirements and contact Kellie Grahmann at kgrahmann@unr.edu or 784-1404 for assistance.

http://www.unr.edu/campus-business/units-and-services/controller/independent-contractor

Awards, Scholarships and Stipends

- Award payments to students must be processed on the Award Request Form
- Scholarship payments must be processed on the Scholarship Request Form
- There are two types of award payments and scholarship payments: compensatory and non-compensatory
- Sometimes these are complex issues. The Controller's webpage in the accounts payable section details the requirements.
- Contact Kellie Grahmann at **kgrahmann@unr.edu** or 784-1404 for assistance in processing these payments.
- Stipends are payments to employees as a lump sum payment or fixed amount over the contract period. These payments are processed only through the personnel payroll system.

BCN Payroll

- **All employees are encouraged to use the Employee Self Serve (ESS) because you can:**
- Sign up (or make changes) for direct deposit (mandatory now) and paperless advices (check stubs)
- Sign up for electronic W-2
- Make changes to W-4
- Complete address changes

Student Workers

- **Common Audit Findings:**
- Timesheet not signed by student or approved by supervisor.
- Hours not calculated correctly, hours not totaled correctly.
- Student worked more than 8 hours was not paid overtime.
- Student did not get unpaid lunch break after 6 hours of work as required by Student Employment policy.
- Student worked during class time and documentation was not provided on timesheet as required when this occurs.
- Student not eligible for employment based on the number of credits enrolled in or GPA.
- **Departments are responsible for maintaining the original timesheets for student workers**

****

- **Student Workers** http://www.unr.edu/hr/training-and-development/student-employment/student-employment-faq

- Below is a link to the booklet "Employer Guide to Student Employment" which contains much needed information for any department that hires student employees.
- http://www.unr.edu/Documents/administration-finance/hr/hr-hiring-compensation/GuidetoStudentEmployment-2013.pdf

- Timesheet http://www.unr.edu/Documents/administration-finance/hr/hr-student/timesheet.pdf

Leave Records

- **Common audit findings:**
- Annual leave approved after leave was taken. Annual Leave used before compensatory leave is exhausted.
- Sick leave forms not turned in timely.
- Leave form not signed and/or dated by either the employee and/or the supervisor.
- Errors in calculating leave balances, carry forward balances or leave taken is omitted from the Attendance and Leave Records.

****

- Leave Records UAM Section 2676
- Leave request form
- http://www.unr.edu/Documents/administration-finance/hr/hr-leave/LeaveRequestForm.pdf

Recharge

- Any university activity which charges for providing goods and/or services to other departments and/or accounts on campus is considered a "recharge center." Any recharge center which has recharges for goods or services must adhere to the guidelines for establishing costs of a recharge center to be borne by users. More information can be found at the Campus Business website under policies and procedures. Contact Pradeep Gandhi in the Controller's Office at 784-1338 or pgandhi@unr.edu.

Telephone

- Departments are responsible for reviewing the long distance telephone report on a monthly basis. The report must by signed and dated when the review is completed and retained in accordance with the university's retention policy.
- Personal toll calls must not be made from university telephone extensions.
- http://www.unr.edu/administrative-manual/500-1999-fiscal-and-business-affairs/accounting-regulations-and-procedures/1066-telephone-charges

Self-Supporting Budgets

- Self-supporting budgets are non-state appropriated accounts that are approved annually by the Board of Regents. Any self-supporting account with annual expenditure activity of $25,000 or more must be budgeted and approved by the Board of Regents.
- Self-supporting accounts are intended to be break-even operations and are not profit centers. Revenues should be reviewed annually to assure that they are only sufficient to cover the costs of operation and any necessary reserves.
- Unlike state funds, cash balances (or deficits) in any fiscal year carry over as the opening cash balance for the succeeding fiscal year. Self-supporting accounts are expected to end the fiscal year with a positive cash balance. If a self-supporting account ends the fiscal year with a negative cash balance, either departmental, college, or divisional resources are expected to be used to clear the deficit. All accounts (excluding state appropriations, scholarships, grants & contracts, loans and plant funds) with negative cash balances greater than $5,000 at any quarter end are submitted to the Chancellor's Office as part of the fiscal exception reporting process.
- There are special rules about budgeting accounts in the 1200-1300 account range. Please contact the budget office for information.

Purchase Orders

- A purchase order (PO) is a commercial document issued by a buyer to a seller, indicating types, quantities and agreed prices for products or services the seller will provide to the Buyer.

- Departments submit a requisition to BCN Purchasing to purchase goods/services for all procurements not handled through the P-Card.

The requisition must contain complete information related to the purchase noted below:

- Requested by
- Funding source
- Suggested vendor
- Detailed description of items/service
- Quotations
- Delivery date or date needed
- Special handling requests
- Competitive exception document

Blanket Purchase Orders

- Blanket purchase orders are required for repeat purchases from the same vendor totaling $24,999.99 or more annually.

- Open purchase orders or blanket purchase orders may be used when a department expects to request partial shipments or partial performance of service over an extended period of time, such as monthly services. These reduce the paperwork necessary to process an individual purchase order for each separate delivery.

- Blanket purchase orders may be based on negotiated pricing and other specified terms. This type of purchase order can be set up to enable everyone in the department (or specifically named individuals) to request goods or services from the same purchase order.

Contracts

- Any agreement between two parties is a contract, they can be called an agreement, memorandum of understanding, letter of agreement, lease, lease agreement, grant, etc.
- The contracting party for the University is: **BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION** on behalf of the institution and sub-unit of the institution.
- Similarly, the signature block should read: **BOARD OF REGENTS OF THE NEVADA SYSTEM OF HIGHER EDUCATION** on behalf of (name of the institution and college or sub-unit, if necessary).
- If the contract period is more than 5 years or for an indefinite period, or is for more than $1,000,000 the contract must be signed by the Chancellor and must be routed through the President's Office.
- **Common Audit Findings:**
- All signatures are not present on copies of contracts. Departments fail to copy final signed contract for their files.
- Contracts being signed by unauthorized employee. Contracts must be routed through the Controller's Office, Sponsored Projects or BCN Purchasing to obtain the appropriate signature(s).
- The hold harmless clause and other specific wording is omitted from the contract.

****

- http://www.unr.edu/administrative-manual/500-1999-fiscal-and-business-affairs/contract-grants-leases/505-president-delegated-signature-authority

Signature Stamps

- UAM 505:
- **Stamps**, other forms of facsimile signatures , or others signing the name of the designated individual **are not permitted**. However, when an electronic process permits an authorized “signature” to be entered, the Vice President responsible for that specific process – with legal counsel approval and after proper security has been established - may authorize its use.

Inventory

Inventory is defined as :

- a unit cost of $5,000 or more
- is complete in itself
- does not lose its identity even though it may become a component part of another item when placed in use
- is of a non-expendable, non-repairable, durable nature with a life expectancy of one year or more
- Each department must complete a full inventory of all assets listed on the location code list. As assets are relocated, or transferred to surplus this needs to be documented throughout the year with a Property Transfer form to enable purchasing to maintain an up-to-date inventory list. This is a regular audit finding.
- Make sure all equipment has an inventory tag, if it is missing contact purchasing to get another, also a regular audit finding.
- Work related borrowing of University equipment, i.e. computers, laptops, etc., necessitate a completed Equipment Loan Agreement form that is retained by the department. Be sure to obtain all required signatures. This is a frequent audit finding.
- There is a power point presentation on the Controller's webpage which provides a general overview that is very informative.

Inventory

- **Link to inventory information:** http://www.bcn-nshe.org/purchasing/inventory/
- **Equipment loaned between institutions inside NSHE:** http://www.bcn-nshe.org/downloads/purchasing/memorandum%20of%20understanding%20%28mou%29%20%E2%80%93%20between%20nshe%20institutions.pdf
- **Equipment loaned to entity outside of NSHE:** http://www.bcn-nshe.org/downloads/purchasing/memorandum%20of%20understanding%20%28mou%29%20%E2%80%93%20between%20nshe%20and%20outside%20entity.pdf
- **Equipment Loan Agreement:** Equipment is loaned to an employee to be able to work somewhere other than the office. http://www.bcn-nshe.org/downloads/purchasing/equipment%20loan%20agreement%20%E2%80%93%20nshe%20employees.pdf
- **Property Transfer Form:** used to transfer property from one department to another or to change room locations. http://www.bcn-nshe.org/downloads/purchasing/property%20transfer%20form.pdf

Sensitive Equipment List

- Effective March 1, 2008, computers (desktops, servers, laptops, PDAs) **must be tracked regardless of acquisition cost**. The following items must be separately tracked by the responsible department if the items have a value in excess of $2,000 and less than $5,000:

  1. Bicycles
  2. Cameras – digital, film, video
  3. Cell phones, two-way radios, individual communication devices
  4. Copy, fax and multifunction machines
  5. Lawn mowers
  6. Microscopes and telescopes
  7. Music systems and components
  8. Musical instruments
  9. Printers
  10. Scales and balances
  11. Televisions
  12. Video – projectors, recorders, monitors

- The responsible department must send the sensitive equipment inventory list with the annual inventory

- **Equipment purchasing requirements**: http://www.bcn-nshe.org/purchasing/inventory/

- **Equipment Loan Agreement form** http://www.bcn-nshe.org/downloads/purchasing/equipment%20loan%20agreement%20%E2%80%93%20nshe%20employees.pdf

Surplus Property

- The purchasing department must be notified when property, including inventoried equipment, is deemed to no longer be of use to the responsible department.
- Purchasing will decide on a course of action based on age, condition, usefulness to other departments, disposal or salvage value, and costs to remove the property.
- Equipment and furniture disposed of by one department but deemed to have some useful life will normally first be made available to other departments.
- NSHE departments may avail themselves of this merchandise without cost other than moving expenses.
- Merchandise not claimed by NSHE departments beyond thirty (30) days, and items deemed to be unacceptable for re-use within the System, will be disposed of through public sale, sale to surplus or salvage dealers, or disposal through donation or refuse.
- Complete the surplus property form on line. Staff from surplus will come and pick up your old or excess furniture & equipment.
- **Reminder: Keep all surplus property forms as documentation to where assets went.** Make notation on sensitive equipment or fixed asset report.
- **Surplus Property** http://www.bcn-nshe.org/purchasing/surplus/
- **Surplus Property Online Form** http://www.bcn-nshe.org/purchasing/forms/surplus/

Record Retention

- Sponsored Projects - 6 years from the termination of the grant or contract which includes student timesheets.
- Accounting Services, JV's, Transfers, DPO's, etc. - 6 Years
- Vendor payments, DPO's, Guest speakers, Independent Contractors, etc. - 6 Years
- Loan documents - 3 years after payoff of loan
- Student timesheets – 7 years (exception students who work on grants)
- For others, see Record Retention Schedule http://www.unr.edu/campus-business/all-forms

Record Retention Policy

RECORDS RETENTION SCHEDULE		3/25/2010
ADMINISTRATION AND FINANCE		
RECORD	OFFICE OF RECORD	RETAIN FOR
Sponsored Projects file folders including correspondence, proposals, awards/contracts and invoices	Grants & Contracts	6 years from the termination of the grant or contract
G&C Aged Invoices report-A/R aging schedule	Grants & Contracts	2 years
Board of Regents Report	Grants & Contracts	Indefinitely
Letter of Credit Folders	Grants & Contracts	Indefinitely
Journal vouchers, JVAs	Accounting Services	6 years
Transfer Vouchers	Accounting Services	6 years
Internal DPOs	Accounting Services	6 years
Bank Reconciliations and supporting documentation	Accounting Services	6 years
Requests to modify or establish accounts	Accounting Services	6 years
Loan Documents	Cashiers	3 years after payoff of the loan
Deposits and supporting documentation	Cashiers	3 years
Vendor Payments		
DPOs	Accounts Payable	6 years
Code & Approve	Accounts Payable	6 years
Independent Contractors	Accounts Payable	6 years
Guest Speakers	Accounts Payable	6 years
PCs	Accounts Payable	6 years
SCs	Accounts Payable	6 years
Student Stipends	Accounts Payable	6 years
Reoccurring Payment Vouchers	Accounts Payable	6 years
Agency Fund	Accounts Payable	6 years
Refund Vouchers	Accounts Payable	6 years
Travel Claims	Accounts Payable	6 years
Diners Club	Accounts Payable	6 years
Purchasing Card	Accounts Payable	6 years
Wires and Foreign s	Accounts Payable	6 years

Volunteers

- Volunteers provide an invaluable service to the NSHE; therefore, we need to ensure that our volunteers are protected in case they sustain injuries while performing these services for the university.
- The purpose of this policy and procedure is to provide NSHE institutions with a guideline that will allow them to properly select volunteers, obtain needed information from volunteers, and ensure that volunteers have workers compensation and general liability coverage.
- Volunteer forms should be scanned and e-mailed to workers comp adriab@unr.edu
- **Volunteer information**
- http://bcn-nshe.org/hr/wcrm/workerscomp/volunteers/
- **Volunteer Agreement** http://www.bcn-nshe.org/downloads/workerscomp/VolunteerAgreementNEW.pdf

Effort Reporting

- Effort reporting certification is a requirement of the A-21 and federal research guidelines. As a research university we are required to certify effort on a timely basis. The university has policy regarding this requirement. We expect effort to be certified on a timely basis and for the certification to be correct. Re-certifications call into question the original certifications. If effort was certified as correct originally then changed, the validity of the 2nd certification is questioned, since it was assumed it was correct the first time. Federal auditors do not like to see re-certifications.
- **Effort Reporting Policy:**
- http://www.unr.edu/Documents/research/OSP/lifecycle/Effort_Reporting_Policy_April_2010.pdf
- **Effort Reporting Tutorial Series includes training in the following areas: Effort Reporting Basics, PI Responsibilities in Effort Reporting, Pre-Reviewer and Certifier Responsibilities in Effort Reporting**
- http://www.unr.edu/sponsored-projects/training/effort-reporting-tutorial-series
- Questions or help: Michele Dondanville, 784-6360
- e-mail: mdondanville@unr.edu

Social Security Numbers

- If personal information about a person is required to be included in a document that is recorded, filed or otherwise submitted to a governmental agency on or after January 1, 2007, pursuant to a specific state or federal law, for the administration of a public program or for an application for a federal or state grant, a governmental agency shall ensure that the personal information is maintained in a confidential manner and may only disclose the personal information as required:
- (a) To carry out a specific state or federal law; or
- (b) For the administration of a public program or an application for a federal or state grant.
- Any action taken by a governmental agency pursuant to this subsection must not be construed as affecting the legality of the document.
- A governmental agency shall take necessary measures to ensure that notice of the provisions of this section is provided to persons with whom it conducts business.
- On or before January 1, 2017, each governmental agency shall ensure that any personal information contained in a document that has been recorded, filed or otherwise submitted to the governmental agency before January 1, 2007, which the governmental agency continues to hold is:
- (a) Maintained in a confidential manner …or
- (b) Obliterated or otherwise removed from the document, by any method, including, without limitation, through the use of computer software…
- University Administrative Manual Section 64 gives additional detail regarding university departments that are authorized to collect and maintain social security numbers.

- **Social Security number state law NRS 239B** http://www.leg.state.nv.us/NRS/NRS-239B.html

Credit Cards and PCI Compliance

- The Payment Card Industry Data Security Standard (PCI-DSS) Program is a mandated set of security standards that were created by the major credit card companies to offer merchants and service providers a complete, unified approach to safeguarding cardholder data for all credit card brands.
- Departments may receive credit card numbers by phone, fax or mail. Credit cards **may not** be transmitted via email. The university has a new email system that blocks the email and will automatically send a warning to the sender when a credit card number is detected.
- All new employees that have access to credit card information must take the university PCI Training.
- Contact Melanie Lever at 682-5097 to obtain password needed to access the training.
- https://vle.securingthehuman.org/auth/login.php

PCI Compliance

- More detail of university policy is in the UAM Section 1030.
- Gateways: Incorrect gateway selection or set-up can impact institutional compliance with the PCI. Prior to acquiring gateway, institutions shall provide vendor information to NSHE System staff who will verify with the merchant bank that the gateway is PCI compliant.
- Using a cube device to process credit card charges are not allowed on campus unless you have received approval from Network Security.
- If you have any questions, please contact Melanie Lever at 682-5097 in Information Technology.

Identify Theft Protection

- The university is required to abide by the Fair and Accurate Credit Transactions Act and its "Red Flag" rules as promulgated by the U.S. Federal Trade Commission.
- New employees who have not previously taken Red Flag training and have access to a "covered account" must take the training. A covered account is any university account maintained primarily for a student or employee related to a loan administered by the university, which involves multiple payments or transactions and any university account for which there is a reasonably foreseeable risk from identity theft.
- Specific departments on campus are required to ensure employees take the training: Campus Card, Cashiers, Extended Studies, Financial Aid, Lombardi, Parking, Real Estate Rentals, Residential Life and Housing and the WolfShop.
- Contact Melanie Lever at 682-5097 or mel@unr.edu to set up training.

Conflict of Interest Policy

- The conflict of interest policy is covered in the Board of Regents Codification of Policy Statements Manual, Title 4, Chapter 10, Section 1 – Subsection 7. Below is a brief summary. (NSHE includes UNR, UNLV, DRI, TMCC, WNC, GBC, CCSN, NSC, System Office)
- In addition to such conflicts of interest prohibited by law, it shall also be prohibited for a member of the Board of Regents or an employee of the NSHE:
- 1) To become a contractor or a vendor for the purchase of supplies, equipment, services and construction under any contract or purchase order of any kind authorized by the NSHE under the provisions of this chapter, or
- 2) To be interested, directly or indirectly, through any member of a Regent's or employee's household, as defined by *Nevada Revised Statutes 281A.100*, or through any business entity in which the Regent or employee has a financial interest, in any kind of contract or purchase order so authorized by the receipt of any commission, profit or compensation of any kind.

Campus Audit

The campus audit website contains useful information about Best Practices and Internal Control Processes. An internal control self-assessment tool is the best way to assess your department's internal control.

- http://www.unr.edu/Documents/administration-finance/campus-business/controllers-office/audit_assessment_tool.pdf

The website also has an anonymous improper activity form for reporting suspected wrongdoing such as fraud, theft, or other violations of university policies, federal, state or local laws.

- http://www.unr.edu/campus-business/units-and-services/campus-audit/improper-activity/report-improper-activity-form

- http://www.unr.edu/campus-business/units-and-services/campus-audit

CAIS

- Campus Advanced Information System (CAIS) is an online analytical processing and reporting tool for the University's Financial, Human Resources, and PeopleSoft Student Systems data warehouse.
- You must apply for access.
- **Training material:**
- http://www.unr.edu/campus-business/all-forms?c=562

- **Additional training links:**
- http://www.cis.unr.edu/training/events.aspx
- http://www.unr.edu/it/training

Forms

- http://www.unr.edu/faculty-staff-forms
- Controller's Office forms: http://www.unr.edu/campus-business/all-forms

Links and Resource List

- **UNR Administrative Manual**:

http://www.unr.edu/administrative-manual

- **State of Nevada Administrative Manual**:

http://budget.nv.gov/uploadedFiles/budgetnvgov/content/Documents/State%20Administrative%20Manual.pdf

- **Board of Regents Handbook**:

http://system.nevada.edu/Nshe/index.cfm/administration/board-of-regents/handbook/

- **Board of Regents Procedures-Guidelines Manual:**

http://system.nevada.edu/Nshe/index.cfm/administration/board-of-regents/procedures-guidelines-manual/

- **Campus Auditors:**

Renee Reed: 784-3573, e-mail: rmreed@unr.edu

Last updated 3/17/16