Office of Accounting Services
Monthly Newsletter

LSU
LOUISIANA STATE UNIVERSITY

Financial Accounting & Reporting

Important Changes to End of Month Process

The deployment of Workday has brought about changes to the monthly closeout process. The monthly closeout is scheduled to take place the first working day of the new month (i.e. November 2016 is scheduled to be closed on December 1, 2016).

In our legacy systems, the monthly closeout process was completed within the central accounting offices. However, in order for the monthly closeout process to be completed in Workday, all "In Progress" manual journal entries must be approved. Otherwise, the accounting date on the entry must be moved into the next open month. For the July through October 2016 closeouts, many of you have probably noticed entries returning to your Workday inbox with no explanation. When the accounting date is changed, the entry reroutes through the entire business process.

In an effort to mitigate having entries reroute, initiators of manual journals should:

* Track entries by following the Find Journal job aid posted on the Workday Training page to find "In Progress" entries https://uiswcmsweb.prod.lsu.edu/training/finance/find_journal.pdf
* Initiate entries as early as possible in the month to allow enough time for them to make it through the entire business process prior to closeout. Since July 1, 2016, entries initiated in the last five days of the month typically end up having their accounting date changed to the next month

Cost Center Managers and all other approvers on journals should:

* Approve any entries in your inbox in a timely manner
* Make an extra effort to clear inboxes the last week of the month

LSU in Shreveport

LSU in Shreveport (LSUS) joined the other LSU and related campuses and moved to Workday on July 1, 2016. Services provided by one LSU and related campus to another should use Internal Billings to bill/pay for the services. Therefore, those departments that previously performed services for or received services from LSUS should now use

---

Business Managers' Meeting

FLSA
Workday Update
Master Contracts

Tuesday, November 8, 2016
9:30 am—11:00 am
Atchafalaya Room, LSU Union

Inside this Issue

the Internal Billing manual journal to record the transaction as outlined below.

Internal Billing (Replaces Legacy IT entries)
A step-by-step Job Aid and How-to Video can be found on the Workday Training webpage at http://www.lsu.edu/workday/finance_training.php

* Financial Accounting
* Create Journal Entry: Internal Billing

Important Reminders
* Worktags on Internal Billings must match the attached supporting documentation
* Internal Billings should be initiated by the rendering department
* Appropriate documentation, including detailed information about the services or merchandise, must be attached
* There should be no travel spend categories on Internal Billings
* Rendering departments must be an established Service Center to charge a Grant (excluding fixed price)

Recent Workday Updates/Changes:
There have been many updates and changes made to the visibility of financial information in Workday. All employees can now view the following:

Requisitions, Purchase Orders, Receipts and Supplier Invoices
Business Processes
Programs
Endowments
Journals
Expense Report
Suppliers
Grants
Budgets
Spend Authorizations and Expense Reports

Requests for New Workday Dimensions
Departments who need new dimensions established in Workday should submit one of the following forms that can be found on the Accounting Services, Financial Accounting & Reporting webpage: http://lsu.edu/administration/ofa/oas/far/forms.php

AS502: Request for Agency/Clearing
AS505: Request for Program
AS509: Request to Establish Endowed Scholarship
AS551: Request for Project
AS600: FDM Request Form - Expense, Ledger, Revenue, Spend
AS600-A: FDM Request Form - Cost Center
AS600-B: FDM Request Form - Budget, Classification, Debt, Loan, Transfer Company

Departments requesting a restricted program must have Board Resolution approval to do so. A standing approval is in place for the following: Restricted program can be established for registrations fees associated with training, academic sessions, camps, professional development and conferences. Fees collected for space usage can be restricted to be used exclusively for the operation and maintenance of the venues.

Reporting
Below is a list of commonly used reports in Workday and can be accessed by typing the Report name into the Workday search box.

* **Data Audit** – Provides a list of values for FDM dimensions (various reports).
* **Journal Line Details** – Provides a list of detail journal entries by period.
* **Journal Line Details with Employee Name** – Provides a list of detail journal entries by period which includes the employee name for salary and expense report transactions.
* **Find Credit Card Transactions by Employee Cost Center** – Provides the ability to find credit card transactions by employees in a cost center or cost center hierarchy based on the organization assignment.
* **Revenue & Expense Transactions with No Driving Worktag** – Provides a list of detail revenue and expense journal entries by period that have no driving worktag (program, project, grant, gift, loan receivable, funding source, or agency/clearing.
* **Expense Transactions with No Function** – Provides a list of detail expense journal entries by period that have no function.
* **Payroll Accounting per Worktag** – Provides payroll detail by organization.
* **Trial Balance** – Displays beginning balance, debits, credits, and ending balance for dimensions chosen.

* **Revenue & Expense** – Provides budget, current month actuals, cumulative encumbrances, tentative and balance (various reports by dimension chosen).
* **My Accessible Reports** – Provides a list of reports to which you have access.

Workday Security Access

Workday Access can be requested through myLSU:
* Financial Services
* Workday Security Access Request

Bank Reconciliation
* Contact us at bankrecon@lsu.edu for questions/ requests related to the following:
* Stop payment requests
* Check copy requests
* Check status requests
* Unclaimed property
* Unrecorded deposits
* Expected wire or ACH payments

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at http://www.lsu.edu/administration/ofa/oas/far/forms.php. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

Petty Cash

The university will no longer accommodate petty cash funds within departments and units. If funds are needed for an event, an AS750: Petty Cash Check Request should be e-mailed to Crystal Hebert at crystal@lsu.edu using Laurence S. Butcher (SPL-11564) as the supplier. Once received, the check can be cashed at the vault in Bursar Operations, 125 Thomas Boyd Hall. When the event is over and the cash is no longer needed, the deposit of funds should be recorded in the Customer Accounts Receivable and Deposit (CARD) application to record the deposit of the funds. A job aid is available for the CARD application. https://uiswcmsweb.prod.lsu.edu/training/finance/department_transmittal.pdf

Employee reimbursements will be processed by submitting an expense report in Workday. A job aid for this process is posted under Expenses on the Finance Training tab of the Workday website.

https://uiswcmsweb.prod.lsu.edu/training/finance/emp_reimbursement-expense_rpt.pdf

For non-employee reimbursements (non-travel related), an AS541-NW: Expense Reimbursement for Non-Workers should be submitted to Accounts Payable and Travel for processing. The AS541-NW is available on the Accounts Payable & Travel website.

Any questions related to Petty Cash should be directed to Crystal Hebert at crystalh@lsu.edu or 578-1456.

Directory (DIR)

In order to reduce duplicate records in DIR and subsequent merges, departments should verify that an individual does not already have a DIR record prior to adding them. The following search options are available in DIR:

By Social Security Number (UCHG Screen)
By 89 ID number (UCHG Screen)
By name (VNAM Screen)

Any questions related to Directory merge requests or corrections should be directed to Crystal Hebert at crystalh@lsu.edu or 578-1456.

Questions related to Workday merges should be directed to Human Resources.

Sponsored Program Accounting

SPA Financial Reports

There are two new reports available in Workday that can be used to reconcile grants and awards. *Expense by Award* and *Expense by Award – by Ledger Account*. Job Aids for these reports can be found on the Workday website under Training Materials, Finance Training, Grants http://www.lsu.edu/workday/.

Fabrication

When fabricating a piece of equipment, spend category SC0142: Equipment Components purchased for Fabrication and ledger account 6200: Supplies should be used for all components.

Once the fabrication is completed, departments must process a manual journal to transfer the fabrication costs to the appropriate equipment spend category and ledger account. It is not necessary to transfer line item by line item. In this case, a lump sum transfer can be done. If the value of the fabricated equipment will be less than $5,000, the journal should credit - SC0142/ledger account 6200 and debit - the appropriate equipment spend category/ledger account 6200: Supplies. If the fabricated equipment will be more than $5,000, the journal should credit - SC0142/ledger account 6200 and debit - the appropriate equipment spend category/ledger account 6350: Equipment/Major Repairs. Once the journal is posted a notification will be sent to Property Management so the item can be tagged.

Checks

Departments should promptly forward checks for sponsored agreements to Accounting Services, 204 Thomas Boyd, Attn: SPA. Checks for sponsored agreements on the Ag campus should be sent to Ag Center's Sponsored Programs Office who will forward to SPA. Please include all identifying documentation with the check, such as the LSU account number, principal investigator name, proposal number, and a name and phone number to contact, if necessary.

Subawards

Subrecipient invoices should be forwarded to SPA immediately. Due to the implementation of Workday, SPA must establish a separate grant under the award for each subaward. Please note that these grants are for subaward invoice payment only.

Cost Transfers

Cost transfers must be processed within **90 days** from when it was originally recorded. The memo section of the journal must reference a unique identifying number i.e. supplier invoice #, expense report #, etc. The detail ledger from the new Expense by Award report displays these numbers and can be used for backup. The detail ledger is displayed when drilling down into current expenditures. If a partial charge is being transferred, it must be noted on the backup documentation. All expenditures must be in Posted status in order to be transferred. In addition, an AS226 Request for Non-Payroll Cost Transfer must be attached (if required). An AS226 must be completed if expenditures are being transferred to a sponsored agreement. An explanation of how the cost benefits the project receiving the charge must be provided.

Closeout Period

The closeout period for sponsored agreements is usually 30 to 90 days after the expiration date of the award. It is less than 30 days for some agreements. This period is intended for paying outstanding bills. All work must have been completed and all items purchased must have been received by the expiration date of the award.

LA Board of Regents ENH and R&D awards

Prior approval of the Board of Regents (BOR) is required for the purchase of equipment not listed in the approved budget, unless the change in equipment involves no more than a change in make or model number.

Also, prior approval must be obtained from BOR to reduce the amount of salaries for graduate assistants. If approval to rebudget funds from the graduate student category is not received, the remaining balance in the graduate student category will have to be refunded to BOR along with the associated F&A costs.

A complete list of the categories requiring prior approval can be found in Section IX of the contract from BOR titled Rebudgeting. Please be aware that the BOR does not approve such requests after the expiration date of the contract.

Invention/Patent Certifications

All invention/patent certifications must be sent to Andrew J. Maas, Office of Innovation & Technology

Commercialization, 206 Louisiana Emerging Technology Center after being signed by the Principal Investigator. For Ag Center, the certifications must be sent to Wade Baumgartner, LSU Agriculture Center, Office of Intellectual Property.

No Cost Extensions

PIs should request no cost extensions if the work (including deliverables) is not completed on sponsored agreements. It does not matter if the agreement is cost reimbursable or fixed price. Requests for extensions must be routed through the appropriate Sponsored Programs Office before submitting to the sponsor. Requests for no cost extensions must be made before the expiration date in accordance with the agency's guidelines.

Tentative Accounts

Projects with tentative account numbers should be monitored and the fully executed agreements for sponsored agreements should be forwarded to OSP upon receipt. Other campuses should route to SPA through their own sponsored programs office. Invoices for expenditures on the tentative account are not prepared until the executed agreements are received. If it is subsequently determined that an award will not be received, please notify Sam Phillips in writing so that the account can be deactivated. Questions concerning tentative account numbers should be directed to Sam Phillips at 578-3786 or spaga@lsu.edu.

Personnel Activity Reports (PARs)

All outstanding FY 16 PARs must be certified and returned now.

If you have any questions regarding PARs, please contact Sarah Ulkins at 578-1430 or sulkins@lsu.edu.

November 6, 2016

Payroll

TAX TOPICS - International Employees
Tax treaty benefits expire December 31, 2016. Any employee who is eligible for treaty benefits for 2017 should attend the tax treaty workshop on one of the following days:

Wednesday, November 9
Thursday, November 10
8:30 am to 4:00 pm
Lobby of Thomas Boyd Hall

Employees must bring their Passport, Visa, I-94, I-20 or DS2019 with them in order to complete the paperwork. Completion of the required forms will take about 20 minutes.

Insurance Coverage at Retirement

Health premiums for retirees are determined by health participation as an active employee prior to retirement. Employees are encouraged to contact Human Resources for a vesting participation audit prior to retirement in order to ensure continuation in the OGB or LSU First Health plans are affordable and fit their changing needs due to retirement. Retiring employees who do not wish to keep their insurance coverage must cancel the coverage by completing a GB01 with Human Resources within 30 days of retirement. If the GB01 is not complete, insurance coverage will continue and the retiree will be billed for premiums.

Costing Allocations for Period Activity Pay (PAP):

When processing costing overrides for period activity pay, please be aware that those overrides are not supported in the retroactive pay process. If the period activity pay is submitted late the costing will revert to the worker position costing allocations. In these cases the department will be required to complete a Payroll Accounting Adjustment to correct the costing.

2016 FLSA Changes

Please refer to the HR website at http://www.lsu.edu/hrm/department_resources/flsa.php for the full details of the 2016 changes to FLSA or Fair Labor Standards Act, a new overtime rule is set to go into effect on December 1, 2016.

This new rule will require employers to **pay overtime to employees making less than or $913 per week or $47,476 annually for a full-time worker**.

Affected employees will move to a biweekly pay cycle and have their base salary converted to an hourly rate. The group of employees will now be required to enter their time in Workday to get paid. Timely manager approval in Workday is required in order for the employee to get paid.

Student Deadline Changes For Holidays

Payroll	Period Ending	Time Locked
◆ Student	November 04, 2016	Monday, November 07, 2016 at 11:59 p.m.
◆ Student	November 18, 2016	Friday, November 18, 2016 at 11:59 p.m.

Accounts Payable & Travel

Mark your calendars…
The final AP Settlement run for 2016 will be **Wednesday, December 21, 2016**. Please plan accordingly to ensure supplier payments (especially construction payments) are processed and approved by the final settlement run.

Direct Charge Worksheet (AS580) must be attached to **Direct Charge invoices** sent to AP & Travel. **Do not** use the AS580 form for Purchase Order invoices as this may cause a delay in processing. For questions, please contact Patti Bruce at 578-1549 or pmbruce@lsu.edu.

FIND SUPPLIER INVOICE BY WORKTAG report is now available in Workday. The report output provides a Worktag Column for users to filter for a particular worktag. This added feature should help users locate a supplier invoice for a particular worktag. This report is available to Cost Center Manager and Accountant-Department roles. For questions, please contact Angie Mann at amann7@lsu.edu or 578-1620.

AP & Travel Instructor Led Trainings have been scheduled and are published on the AP & Travel website under Trainings. To register for a particular session, log into **myLSU** => go to **Employee Resources** => select **HRM Training Programs.** Employees should communicate the

need for special accommodations during the registration process. The remaining training dates for the Fall Semester 2016 are:

Thursday, November 3	9:00 - 11:30 am	215 Williams
Thursday, November 17	1:00 - 3:30 pm	225 Peabody
Tuesday, December 6	9:00 - 11:30 am	225 Peabody

LACARTE

An Expense Report should be created for LaCarte's procurement and CBA transactions with complete cost documentation no later than 30 days from the date of the purchase/transaction, unless the transaction is related to travel.

Department Head Annual Review of LaCarte Cardholders
The cardholder reports were provided to the departments with all of the unit's LaCarte cardholders' profiles, spending limits and last usage date. The return date was October 15, 2016. There are still many departments that have not completed and returned the Department Head Annual Review by the deadline. *It is imperative that immediate attention is given to complete the request as soon as possible*. If a second copy is needed, please contact DeAnna Landry at deannal@lsu.edu or 578-8593.

Supporting Cost Documentation
All LaCarte transactions must have the appropriate supporting cost documentation that "tells the story". It is important that the receipt is itemized with a detailed description of the item. If a detailed description is not provided, an explanation of the item should be provided. This will help the LaCarte/Travel auditors expedite the review and approval process. Insufficient supporting cost documentation will delay the audit process for Expense Reports.

For LaCarte related questions, please contact a member of the LaCarte staff:

⌨ DeAnna Landry   578-8593 or deannal@lsu.edu
⌨ Theresa Oubre   578-1543 or talber3@lsu.edu

TRAVEL

Students are required to book airfare through the state contracted travel agency, Short's Travel. In order to establish a student profile in Short's Travel Online (STO), an e-mail request should be sent to Arianna Elwell at acreech@lsu.edu for a profile to be created. For questions, please contact Arianna Elwell at acreech@lsu.edu or 578-6052.

FAQ's related to Clarification of Processing Reimbursements for Students

Q. *Can the departmental CBA be used to pay for* *student's* *airfare and/or conference registration fees?*

A. Yes, the departmental CBA can be used.

Q. *Can a faculty or staff member's LaCarte card be used to pay for a* *student's* *airfare and/or conference registration fees?*

A. Yes, a faculty or staff member LaCarte card can be used.

Q. *What is the correct reimbursement process for students?*

A. The reimbursement process depends on whether or not the student is employed. Please see the summary for a quick reference guide.

Student	Y/N	Authorization	Travel Reimbursement	Procurement Reimbursement
Employed?	Yes	Spend Authorization	Expense Report	Expense Report
Employed?	No	AS516	AS300-NW*	AS541-NW*

Q. *If CBA or LaCarte is used to pay for airfare for an employed student, what Expense Item should be used?*

A. For employed students, the expense items should be assigned in the same manner as full-time employees (i.e., airfare, lodging, etc.).

Q. *If CBA or LaCarte is used to pay for airfare for a non-employed student, what Expense Item should be* *used?*

A. For non-employed students, the guest travel expense item should be used.

Q. *When should an employed student have a Spend Authorization created?*

A. a. Spend Authorization is required if the employed student is traveling on university business and will be subject to a reimbursement following the trip;

b. A Spend Authorization may not be required for the employed student if the student is traveling with other students as part of a group. In this case, the Lead Faculty Member should create his/her Spend Authorization and attach a student roster of those traveling. The student roster may consist of employed and non-employed students.

For travel related questions, please contact a member of the Travel staff:

- Doris Lee   578-3698 or dorislee@lsu.edu
- Arianna Elwell   578-6052 or acreech@lsu.edu
- Janise Montgomery 578-3697 or jmont41@lsu.edu
- Kathleen Elders   578-3699 or kelder1@lsu.edu

Administration

W-9 Requests
All requests for a W-9 should be forwarded to Brenda Wright at bwrigh4@lsu.edu or Desiree Esnault at desnault@lsu.edu. This document must be signed by Associate Vice President Donna Torres on behalf of the University. The W-9 will be sent directly to the vendor from Accounting Services with a copy sent to the requesting department.

AS Forms
The following link http://www.lsu.edu/administration/ofa/oas/asforms.php has a complete listing of all current AS forms used within Accounting Services. These forms are in a user-friendly fillable .pdf format. Please contact Danita King at dcking@lsu.edu with any issues accessing or using these forms.

Common Acronyms at LSU

Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

Common Terms & Documents

AMAF	Award & Award Modification Approval Form
CBA	Central Billed Account
CR	Cost Reimbursable
CSWS	Community Service Work Study
CWSP	College Work Study Program
DT	Departmental Transmittal
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administration Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
IPARF	Internal Prior Approval Request Form
ITIN	Individual Taxpayer Identification Number
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
NCE	No Cost Extension
OTP	One Time Payment
PAWS	Personal Access Web Service
PCI DSS	Payment Card Industry Data Security Standard
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PRAF	Proposal Routing & Approval Form
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
STO	Short's Travel Online
WAE	Wages As Earned

Financial Systems

ABS	Advanced Billing System
CARD	Customer Accounts Receivable & Deposit
DIR	Directory System
FAMIS	Facility Services' Computerized Maintenance Management System
FMS	File Management System
SAE	Student Award Entry System
SPS	Sponsored Program System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BG	Basic Gift
BP	Business Process
CC	Cost Center
CCH	Cost Center Hierarchy
CCM	Cost Center Manager
CI	Customer Invoice
CO	Change Order
EG	Endowed Gift
FD	Fund
FDM	Financial Data Model
FN	Function
FS	Funding Source
GR	Grant
GRC	Grant Conversion
PAP	Period Activity Pay
PG	Program
PJ	Project
SO	Supervisory Organization
TC	Transfer Company

Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
BOS	Board of Supervisors
DOE	Department of Energy
FAR	Financial Accounting & Reporting
FBI	Federal Bureau of Investigation
FDN	LSU Foundation
FEMA	Federal Emergency Management Agency
NIH	National Institutes of Health
NSF	National Science Foundation
ORED	Office of Research and Economic Development
OSP	Office of Sponsored Programs
OBO	Office of Bursar Operations
PAY	Payroll
PROC	Procurement
PROP	Property Management
SACS-COC	Southern Association of Colleges and Schools Commission on Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	States Department of Agriculture