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# FISCALLY FIT

## News from the Controller

August 2008

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### FINANCIAL INFORMATION MANAGEMENT

#### Online Requisition System

The electronic requisition application is now in AIRS for submittal and approval routing. This application is available for the entire Stillwater campus. Online requisitions allow attachment of supporting documents, budgetary review of accounts, and validation of required fields.

Some of the benefits of this system include the ability to determine where in the routing process the requisition is located and what is happening at each step.

Online requisitions, along with a routing hierarchy, are the first applications in a workflow system for handling administrative business. Financial Information Management is currently reviewing administrative business processes for additional candidates to convert to online processing. If you have ideas or comments, please email [FIM@okstate.edu](mailto:FIM@okstate.edu).

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### PAYROLL

#### Online W-2 Coming Your Way

Beginning with calendar year 2008, OSU employees may choose to receive their W-2 electronically through Web for Employees. These employees will not receive a paper copy of the W-2.

Employees who choose to receive their W-2 electronically through Web for Employees will receive an email notification when their W-2 forms are ready. They will be able to login to Web for Employees to view and even print their W-2 at their convenience. The printed version of this online W-2 can be used for Federal and State income tax filings as long as the stated guidelines are followed when printing.

What are the advantages of receiving the W-2 online?

- Earlier access to the W-2 form – don't have to wait on the printing and mailing process
- The access to the W-2 form is available on Web for Employees
- The possibility that a form may be lost, stolen, delayed, or misplaced is reduced
- The employee can review and/or print his/her W-2 information anytime with an internet connection and Web for Employees login and password
- Web for Employees is a secure site, so the W-2 information is protected

Employees who do not choose to receive their W-2 electronically will receive a paper copy. However, they will also be able to view and/or reprint their W-2 at any time from Web for Employees.

There are strict IRS guidelines for online W-2 forms regarding disclosure notices and printing standards. There will be more information as soon as all the procedures are determined.

## GRANTS & CONTRACTS

### Domestic Terrorism by Animal Rights Organization

Separate firebomb attacks at the home and on a car of two University of California, Santa Cruz researchers are thought to have come from animal rights protestors. The attacks led the University, the City of Santa Cruz, FBI, and the Humane Society of the United States to combine and to offer a \$50,000 reward for information leading to the arrest of those responsible for the attacks.

According to Jeffrey Kordower (Rush University Medical Center), "the attacks escalate the trend of increasing violence and frequency of actions by people who oppose research involving animals. Scientists around the country now feel more at risk."

While there are many animal rights groups operating in the United States, most participate in activism inside the law. Others, such as the Animal Liberation Front who claimed responsibility for the Santa Cruz fires, are taking a much more militant and dangerous stance against animal research and researchers. A favorite method of the militant groups is to publish researchers' personal information on websites and flyers noting the specific testing done by the scientists.

Kordower stated that many organizations across the country have been stepping up security measures in an attempt to prevent attacks and have offered security assessments at the homes of researchers.

Ref: Chronicle of Higher Education (August 15, 2008) Lila Guterman and Josh Keller)

## BURSAR

### Direct Deposit of Bursar Account Credit Balances

The Direct Deposit Program provides fast access to refunds when the bursar account has a credit balance for the semester. For participants in the Direct Deposit Program, refunds are transferred to bank accounts within 48 hours after the credit balances become effective on their bursar accounts. For students wishing to participate, it is important to apply now! To sign up for Direct Deposit, visit our website [bursar.okstate.edu/Refund.html](http://bursar.okstate.edu/Refund.html).

If students have previously signed up for direct deposit, the Direct Deposit Program will still be in effect for refunds.

**Remember, direct deposit is the fastest and easiest way to receive a bursar refund!**

### Bursar Billing – 1<sup>st</sup> Statement for Fall Generates September 1

Billing statements are viewable and payable electronically. Use your O-Key User ID and Password to login at our secure website <https://bursar.okstate.edu/login.asp> to view the bursar monthly billing statement.

When the monthly bursar bill is ready to be viewed, an e-mail notification is sent to the OSU "O-Key" e-mail account.

Parents can receive a copy of the same e-mail notification their student receives by having the student update the E-MAIL BILLING ADDRESS on SIS at <http://prodosu.okstate.edu>. While this e-mail does not give parents the ability to view the bill, it reminds parents to obtain a copy of the bill from their student or to encourage their student to utilize the guest billing access feature described in the following paragraph.

**Guest Billing Access Feature:** Students can set up guest access by using their O-Key login at our website: <https://bursar.okstate.edu/login.asp>.

Click on "Manage Guest Login" and create a user ID and password for your guest. Account holders can limit the guest access to any/all/none of the following:

- Billing Statement
- 1098T Information
- Phone Statement

### Monthly Payment Plan

In efforts to assist our students in meeting financial obligations, Oklahoma State University offers an in-house administered payment option plan (POP) as an alternative to the traditional lump-sum payment method. This plan provides an opportunity for families and students to pay University-billed expenses in regular monthly payments either by the semester or annually. No finance charges or enrollment holds are associated with the payment option plan if payments are made as promised. Visit our website link for the POP application: <http://bursar.okstate.edu/forms/osupop.pdf>.

The handbook describing bursar information can be found at <http://bursar.okstate.edu/forms/BursarCatalog.pdf>.

## UNIVERSITY ACCOUNTING

### Encumbrance Maintenance

With the implementation of the online requisition system, it is more important than ever to review encumbrances on your accounts and ensure that they are correct. If you discover encumbrances that have not liquidated properly, please send an email to University Accounting with the account number and purchase order information and we will make the necessary corrections.

## FRAUD DETERRENCE & COMPLIANCE PROGRAM

### Duration of Fraud Schemes Before Detection

One of the differences between occupational fraud and other forms of theft is that occupational frauds are typically ongoing crimes. At any given time, an organization may be completely unaware that it is a victim of occupational fraud. It can be months, or even years, before the fraud scheme is detected. Of the 959 cases included in the 2008 Report to the Nation on Occupational Fraud & Abuse compiled by the Association of Certified Fraud Examiners, the responders from 925 cases were able to report how long the scheme was going on before it was detected. The number of months before detection varied based on the type of fraud perpetrated.

Type of Fraud	Median Months to Detection
<b>Check Tampering</b> Any scheme in which a person steals his or her employers' funds by forging or altering a check on one of the organization's bank accounts, or steals a check the organization has legitimately issued to another payee	30
<b>Fraudulent Financial Statements</b> Schemes that involve the intentional misstatement or omission of material information from the organization's financial reports	30
<b>Cash Larceny</b> Any scheme in which cash receipts are stolen from an organization <b>after</b> they have been recorded on the organization's books and records	26
<b>Payroll</b> Any scheme in which an employee causes his or her employer to issue a payment by making false claims for compensation	25
<b>Corruption</b> Schemes in which fraudsters use their influence in business transactions in a way that violates their duty to their employers in order to obtain a benefit for themselves or someone else	24
<b>Billing</b> Any scheme in which a person causes his or her employer to issue a payment by submitting invoices for fictitious goods or services, inflated invoices, or invoices for personal purchases	24
<b>Expense Reimbursements</b> Any scheme in which an employee makes a claim for reimbursement of fictitious or inflated business expenses	24

<b>Skimming</b> Any scheme in which cash is stolen from an organization <b>before</b> it is recorded on the organization's books and records	24
<b>Register Disbursements</b> Any scheme in which an employee makes false entries on a cash register to conceal the fraudulent removal of cash	22
<b>Non-Cash</b> Any scheme involving the theft or misappropriation of physical, non-cash assets such as inventory, equipment, or supplies; any scheme in which an employee steals or otherwise misappropriates proprietary confidential information or trade secrets; any scheme involving the theft or misappropriation of stocks, bonds, or other securities	21
<b>Cash on Hand</b> Any scheme in which the perpetrator misappropriates cash kept on hand at the victim organization's premises	17

### Reporting Fraudulent Activity

Tips have been reported to be the most common means of detection of occupational fraud. Fraudulent financial activity or suspicion of fraudulent financial activity is to be reported to the Office of the Associate Vice President and Controller. This activity can be reported directly to the OAVPC (207 Whitehurst, 405-744-4188) or reported confidentially through EthicsPoint.

Source: *ACFE 2008 Report to the Nation on Occupational Fraud & Abuse*

## PURCHASING

### Requisitions

Reminder: When processing requisitions

- Documentation is important and must accompany every requisition. Reference to another requisition is not acceptable as documentation. Missing documentation may delay processing.
- Documentation includes but is not limited to:
  - Sole Source Affidavits
  - Continuation Sheets
  - Specifications
  - Quotes
  - Contracts, agreements, subcontracts, etc.
- Other required information:
  - Contact name
  - Phone number
  - Department
  - Delivery department and address
  - Special handling requirements

Associate Vice President & Controller - 207 Whitehurst, Stillwater, Oklahoma 74078 - (405) 744-4188

## Important Purchasing Dates

### Board Dates:

- Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing August 20, 2008, for the September 12, 2008, Board Meeting.

### Pcard Training:

- August 21, 2008, 1:30 PM, 412 Student Union

### Purchasing Policies and Procedures Seminar:

- October 23, 2008, 9:00 AM, 412 Student Union

You may register for either of these sessions by calling Human Resources at 744.5374, on the Human Resources web site at [http://fp.okstate.edu/hrosu/training\\_enroll.htm](http://fp.okstate.edu/hrosu/training_enroll.htm), or by Email: [osu-trng@okstate.edu](mailto:osu-trng@okstate.edu).

The Purchasing Department is available to conduct purchasing training on an as needed basis to departments and colleges. Please contact Purchasing to schedule a date.

## ENVIRONMENTAL HEALTH & SAFETY

### Who Pays for Personal Protective Equipment?

In an effort to reduce the injury rate of employees, the Occupational Safety and Health Administration (OSHA) recently made significant changes to their rules regarding Personal Protective Equipment (PPE). Statistics developed by OSHA showed that a significant number of workers are injured each year due to their having failed to wear appropriate PPE. The information developed by OSHA also pointed to cost as being a reason why employees had failed to obtain and wear appropriate PPE.



Therefore, OSHA requirements found in the Personal Protective Equipment section of the General Industry Standard (29 CFR 1910.123) now state that if an employer requires employees to wear PPE, the employer shall provide the PPE **at no cost** to the employee.

The rules exempt steel-toed footwear and prescription glasses from the requirement, but most other types of PPE (hard hats, gloves, special footwear, vests, goggles, etc.) are covered by the regulations.

Any department requiring the use of PPE, except for steel-toed footwear and for prescription eyewear as noted above, shall make the equipment available to employees **at no cost** to them.

Replacement equipment should also be provided; however, replacement of items intentionally damaged or lost should not be covered by the employer.

### Office of the Bursar

Oklahoma State University  
113 Student Union  
Stillwater, OK 74078

Phone: 405.744.5993  
Fax: 405.744.8098

Website: <http://bursar.okstate.edu/>  
Email: [bursar@okstate.edu](mailto:bursar@okstate.edu)

### Environmental Health & Safety

Oklahoma State University  
120 Physical Plant Services Bldg.  
Stillwater, OK 74078

Phone: 405.744.7241  
Fax: 405.744.7148

Website: <http://ehs.okstate.edu/>

### Financial Information Management

Oklahoma State University  
334 & 335 Student Union  
Stillwater, OK 74078

Phone: 405.744.7457  
Fax: 405.744.7872

Website: <http://www.vpaf.okstate.edu/fim/>  
Email: [fim@okstate.edu](mailto:fim@okstate.edu)

### Fraud Deterrence & Compliance Program

Oklahoma State University  
207 Whitehurst  
Stillwater, OK 74078

Phone: 405.744.2296  
Fax: 405.744.6404

Email: [brenna.dixon@okstate.edu](mailto:brenna.dixon@okstate.edu)

### Grants & Contracts

Oklahoma State University  
401 Whitehurst  
Stillwater, OK 74078

Phone: 405.744.8239  
Fax: 405.744.7487

Website: <http://vpaf.okstate.edu/gcfa/>

### Payroll Services

Oklahoma State University  
409 Whitehurst  
Stillwater, OK 74078

Phone: 405.744.6372  
Fax: 405.744.4149

Website: <http://vpaf.okstate.edu/payrollservices/index.htm>

Email: [payroll.services@okstate.edu](mailto:payroll.services@okstate.edu)

### **Purchasing**

Oklahoma State University  
1224 North Boomer Road  
Stillwater, OK 74078

Phone: 405.744.5984

Fax: 405.744.5187

Website: [www.purchasing.okstate.edu](http://www.purchasing.okstate.edu)

Email: [purchase@okstate.edu](mailto:purchase@okstate.edu)

### **Risk & Property Management**

Oklahoma State University  
C070A Bennett Hall  
Stillwater, OK 74078

Phone: 405.744.7337

Fax: 405.744.7888

Website: <http://vpaf.okstate.edu/rpm/index.htm>

### **Transportation Services**

Oklahoma State University  
113 Motor Pool  
Stillwater, OK 74078

Phone: 405.744.7945

Fax: 405.744.7948

Website: <http://osuts.okstate.edu>

Email: [mp.reservations@okstate.edu](mailto:mp.reservations@okstate.edu)

### **University Accounting**

Oklahoma State University  
304 Whitehurst  
Stillwater, OK 74078

Phone: 405.744.5865

Fax: 405.744.1832

Website: <http://www.vpaf.okstate.edu/ua/>