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## News from the Controller

September 2009

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### New Employee Announcement:

Julie Baer, Senior Buyer, joined the Purchasing Department staff on August 24, 2009. Julie will be processing requisitions related to construction projects, furniture, Job Order Contract, team travel, food for resale, etc.

### Important Dates

Board Dates:

- Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing: September 30, 2009, for the October 23, 2009 Board Meeting.

Purchasing Policies and Procedures Seminar:

- November 3, 2009, 9:00 AM, 412 Student Union

You may register for training sessions by calling Human Resources at x5374, 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 at x5984 to schedule a date.

## PURCHASING

### Vehicle Purchases:

Requisitions for vehicles to be purchased from the State Contract must include the description with option details, justification for options and the State Contract number SW035. Vehicle purchases should be coordinated with Transportation Services prior to submission of the requisition. In addition, documentation is required as to whether the purchase is a replacement vehicle or an addition to the fleet. All vehicle purchases, whether they are an addition to the fleet or a replacement, must have detailed justification for the purchase attached to the requisition. Also, all additions to the fleet must have approval from the Vice President of Administration and Finance prior to a purchase order being issued.

*Purchasing can be contacted at:*

*Phone: 405-744-5984*

*Fax: 405-744-5187*

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

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

## FINANCIAL INFORMATION MANAGEMENT

### FRS Security

For all FRS password and eprint requests, please email [FRS.SECURITY@okstate.edu](mailto:FRS.SECURITY@okstate.edu) for timely service. Phone call requests may not be addressed if the individual is out of the office. FRS security is a group account monitored by multiple persons. Thank you!

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

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## **FRAUD DETERRENCE & COMPLIANCE PROGRAM**

The Fraud Deterrence and Compliance AND PCard Administration and Compliance areas of the Office of the Associate Vice President and Controller have moved to 306 Whitehurst.

### **FRAUD DETERRENCE AND COMPLIANCE PROGRAM**

#### **Fraud in Today's Economy Continued**

Many organizations are encountering a reduction in their workforce either as a result of layoffs or not being able to re-fill vacant positions, resulting in a need for an even stronger system of anti-fraud controls. In the survey results published in the 2009 report *Occupational Fraud: A Study of the Impact of an Economic Recession*, the respondents were asked to indicate the effect workforce reductions have had on internal controls. Only 3.2% reported an increase in internal controls, while 34.4% reported elimination of some controls. When employees are experiencing decreased morale combined with the pressure to perform additional job duties with fewer formal controls in place due to staff reductions, the stage is set for the opportunity for an increase in fraudulent activity.

Now is the time to make sure we have strong preventive controls (i.e., employee support programs, fraud training programs, and segregation of duties) and strong detective controls (i.e., fraud hotlines, confidential reporting systems, and audits).

Source: 2009 ACFE Report *Occupational Fraud: A Study of the Impact of an Economic Recession*

#### **Reporting Fraudulent Activity**

Fraudulent financial activity or suspicion of fraudulent financial activity is to be reported directly to the Office of the Associate Vice President & Controller or confidentially through EthicsPoint. A report can be filed through the EthicsPoint website ([www.ethicspoint.com](http://www.ethicspoint.com)) or by calling toll-free 866-294-8692.

### **PCARD ADMINISTRATION AND COMPLIANCE**

#### **Conflict of Interest Disclosure**

Cardholders have been added to the list of employees required to complete an annual Conflict of Financial Interest Report form. Forms are to be submitted to the individual's unit administrator and available for review. New cardholders will be required to complete the form at the time they pick up their card, then annually.

## **UNIVERSITY ACCOUNTING**

### **Online Travel Voucher Application**

Beginning September 21, 2009, the online travel application will be available in the Administrative Information Resource System ([airs.okstate.edu](http://airs.okstate.edu)) for processing in-state and out-of-state travel vouchers. You should continue to submit paper travel vouchers for non-state employees and for all out-of-country travel.

Training for the online travel process is being offered by University Accounting. Anyone interested in attending may enroll via the Training Services website:

<http://hr.okstate.edu/hr/training/training.htm>.

### **Travel Listserv – Updates to Contact Information**

University Accounting maintains a travel listserv that is used to communicate travel information to individuals who prepare travel vouchers. In an effort to distribute travel information timely, we need to make sure that we have the correct contact information for the travel listserv.

If you have had any changes in the travel preparers for your department or if you need to add a travel preparer to the listserv, please email Charles McCoy ([charles.e.mccoy@okstate.edu](mailto:charles.e.mccoy@okstate.edu)) with the appropriate changes.

### **Master Real Property Lease Program**

The Master Real Property Lease program allows University colleges and departments to finance the acquisition of real property including land, buildings, and other improvements. Renovation and upgrading of real property is also allowed. The next round of Master Real Property Lease is set to begin the approval process in November with funding available around August, 2010. If interested in participating in the Master Real Property Lease program, please contact Susan Rackley at 405-744-5886 as soon as possible for more details.

## **BURSAR**

### **Bursar News**

**The 1st bursar billing statement** for the Fall semester generated September 1.

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 are associated with the payment option plan or enrollment holds placed if payments are made as promised.

Visit our website link for the POP application:  
<http://bursar.okstate.edu/forms/osupop.pdf>

Also available online is the handbook describing bursar information. Check it out:  
<http://bursar.okstate.edu/forms/BursarCatalog.pdf>

## **OSU Enrollment Policy:**

Enrollment at Oklahoma State University incurs a financial obligation and responsibility of the student to pay all amounts owed in a timely manner. In order to remain in favorable financial standing with the University, and thereby continue to participate in its educational programs, services, and benefits, a student must meet all financial obligations incurred at the University on or before the due date. Any outstanding balance could delay registration for the spring semester. The 1<sup>st</sup> spring enrollment holds were placed September 16<sup>th</sup> and email notifications were sent.

√√ **Check enrollment holds via SIS**  
**<http://prodosu.okstate.edu> - spring registration begins**  
**October 14<sup>th</sup>**

## **Bursar Optional Charge Monitoring Policy:**

Optional charges are monitored closely to reduce the bad debt risk to the University, to reduce student/employee exposure to unmanageable bursar balances, and to help students maintain continuous enrollment at OSU by keeping bursar bills low enough to be paid off each semester per University policy.

Automatic holds are placed on accounts with a past due balances and email notifications are sent. In order to reinstate charging privileges on campus, the account must be brought current and the individual must see the financial counselor. A message for individuals that should no longer be allowed to charge can be viewed on SIS screen 448 with reason code OH "Charging Privileges Revoked – Current Term".

The following is emailed to the bursar account holder:

## **OPTIONAL CHARGING NOTIFICATION**

Oklahoma State University extends bursar optional charging privileges to students in order to facilitate use of campus based services. You have recently charged a substantial amount to your bursar account. In order to maintain charging privileges with the University, a payment to cover these charges must be received by our office within 5 business days or your charging privileges will be revoked.

Payments are accepted at 113 Student Union by cash, cashier's check, or money order. Payments may also be mailed to P.O. Box 1583, Stillwater, OK 74076. For your convenience, credit card payments are accepted at <http://prodosu.okstate.edu/>.

If there are extenuating circumstances or you have documentation of scholarships or financial assistance for the current semester that have not been applied to your account, please contact our office to visit with a financial counselor by calling (405) 744-6472 or visit our office in 113 Student Union.

This is the only notice you will receive pertaining to your charging privileges; therefore, not responding will result in you no longer being allowed to charge optional items/services to your bursar account.

## **Departmental Deposit Attestation:**

There are numerous unattested deposits on the AIRS system. Policy 3-0331 states that "A timely electronic approval and certification via AIRS is required by the department head or designee to authenticate the deposit. This includes verifying the bursar teller receipt and appropriate disposition of the funds. This shall be a different individual than the person assigned the responsibility for deposit preparation."

Please log in to AIRS to authenticate your deposits; failure to do so will show as a finding with internal audits.

## **GRANTS & CONTRACTS**

### **Understanding American Recovery and Reinvestment Act (ARRA) of 2009 (H.R.1, P.L. 111-5)**

ARRA (pronounced Ah-rah) has been a hot topic since January. Many organizations, including Oklahoma State University, have received funding from this program and additional dollars will continue to flow over the next twelve to thirty-six months. While most people have heard about ARRA, the understanding of the program is limited because the details of the program are vague, misunderstood, complicated and, in some cases, controversial. One of the keys to knowing about ARRA is to know the difference between "1512" funds and "Stabilization" funds.

The number "1512" is used often when discussing ARRA funding, and it does cause some confusion. However, "1512" is the number of the section in the legislation that requires ARRA recipient organizations to report on the use of the funds. Section "1512" is also called the "Jobs Accountability Act." The ARRA funding may come directly to an organization in the form of a grant, contract, or loan and is usually for a specific project proposed to an agency of the federal government. ARRA funds may be used for any number of programs ranging from capital projects to research initiatives to societal improvement usually within the framework of a federal agency familiar with these specific programs. As an example, the US Department of Transportation may offer ARRA funds to a city of state government to repair roads. Oklahoma State University has proposed projects for any number of research programs focusing on energy improvement. When awarded, an organization such as Oklahoma State University receiving

ARRA funding is required to provide a quarterly report, mandated by section 1512, to the federal government. The report accounts for the money awarded, federal funds spent by the organization, the purpose of the project, the description of the project, a recap of all activities pertaining to the project, numbers of jobs created or retained by the project, the funds used in sub-contracts and paid to vendors, and a number of other bits of information that are believed to keep the funding process transparent.

ARRA Stabilization funds are those funds directed by the Federal Government to State Government to assist, supplement, and in some cases, supplant State spending in areas such as Medicaid, transportation, education, and job training. In these ARRA scenarios, the State has received the funds directly and determines, with some directives, the distribution of the funds.

Please bear in mind that regardless of the path the ARRA funding may take from the federal government to Oklahoma State University, the accountability requirements are unprecedented. For 1512 funds, these dollars will be considered as high-risk program dollars for the purposes of the University's A-133 audit. In essence, every dollar expended at OSU on an ARRA-funded project will be within the scope of the University's audit and place under intense scrutiny.

Ref: Council on Governmental Relations  
StateRecovery.org

## RISK & PROPERTY MANAGEMENT

### HOLDING PUBLIC ASSEMBLIES ON CAMPUS

Oklahoma State University strives to provide all faculty, staff, students, and visitors a campus that is reasonably safe against fires and other emergencies. Among the many tools that Environmental Health & Safety uses to achieve this goal is the regulation of public assembly. OSU Policy & Procedures #3-0830 stresses the importance of providing for safety during events when large numbers of persons are in attendance (concert, seminar, speaker, banquet, commencement, sports,



etc.). The Life Safety Code addresses these concerns when at least 50 people are assembled for an event.

Three main areas of concern are the occupancy load of the location, the number of exits required, and the presence of crowd control management personnel. These variables change as

the number of expected attendance increases.

In order to assist you and your group in planning your next event involving public assembly, the University Fire Marshal (UFM) provides the following checklist:

1. Once you have gained approval for use of the space where your event will be held, contact the UFM to

discuss the event. The calculation of occupancy load may be necessary to determine how many tickets can be sold for the event or how many people will be permitted to attend. ***This should be done as far in advance as possible to avoid over-selling of tickets.***

2. Once the occupancy load has been established, the UFM can work with you to establish the number of Crowd Managers and similar EHS support that will be required to safeguard attendees. In the case of smaller events, this may not be required; however, this should be confirmed ahead of time with the UFM.
3. Approximately 14 days in advance, *if EHS support is required*, contact Stephen Boles of EHS to arrange for scheduling of EHS staff. You must provide him with the name of the contact person(s) and how the EHS crew may contact them once they arrive on assignment at the event. This person must be available to meet with EHS personnel at the time of the event.
4. No less than 10 days prior to the event, contact the Physical Plant and OSU PD to confirm their ability to support the event.

Please feel free to contact the University Fire Marshal at 744-7241 if you have questions or need additional information.

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

### **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)

### **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)

### **Fiscal & Administrative Compliance**

Oklahoma State University  
306 Whitehurst  
Stillwater, OK 74078

Phone: 405.744.2296 (Fraud Deterrence)  
405-744-8408 (PCard Administration)  
Fax: 405.744.6404

Email: [fraud.deterrence@okstate.edu](mailto:fraud.deterrence@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  
618 North Monroe  
Stillwater, OK 74078

Phone: 405.744.7337  
Fax: 405.744.7888

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

### **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/>