

*Takin' Care Of Business
At PSU*

Dee Wendler

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The Environment

Increased focus on:

- Fiscal reporting & accountability
- Data security
- Prevention of Identity Theft
- Accountability/Approvals

Five Audits in progress at PSU:

- Two Internal Auditors permanently stationed at PSU
- **All** Audit reports go to the State Board and become public records, accessible by the Media

Fiduciary Responsibility

- Institution Funds
- Appropriate use
- Accountability
- Ethics



APPROVALS

- Program
- Budgetary
- Compliance



Areas of Interest

- **Ethics – ORS 244**
 - “Oregonian” Test
 - “Appearance” of Impropriety
 - “Things Public Officials Should Know”
- **Fiscal Irregularities – New OUS hotline**
http://www.pdx.edu/media/f/a/fadm_financial_irregularities_policy.pdf
- **Security/compliance requirements:**
 - Cashiering/Revenue (PCI Compliance)
 - Identity Theft (Red Flags Rule)
 - Computer Passwords/Data Security
 - Building Access/Key Control
- **Equipment Inventory/Safeguarding of Assets**

“Items Of Interest”

- Purchasing Limits
- Procurement Card Transactions
- Personal Reimbursements
- Hosting
- Travel Reimbursements
- Contract Signature Authority

Purchasing

“Frequently Reviewed” Purchases:

- Department Meetings/Retreats
- Hosting
- Travel
- Subscriptions

“Frequently Reviewed” Points:

- Delivery Address
- Proper Documentation
- Business Purpose
- Timeliness of Payment
- Appropriate Approvals

Purchasing

- **Limits**

- \$0 - \$25,000 – direct buy!
- \$25,000 - \$100,000 – 3 quotes required*
- Over \$100,000 – Formal Request for Proposal*

** New Requirement: Posting on OUS Website – Contact Purchasing*

- **Payment Options**

- Invoice PSU Department
- Centralized Billings
- Visa P-Card
- Costco Card
- Personal Reimbursements



VISA P-Cards

New Banner P-Card Module

- P-Card transactions post directly to Banner – no more JV's!
- Allows Services (1099 Reportable)
- Custodian can change index in Banner or split charges!
- Log *must* be reviewed and ***initialed*** by Dept Chair *monthly*!



Centralized Billings

Office Supplies/Hosting/Recruiting/Other

- Office Depot/Corporate Express/Office Max /Staples– discounts
- Costco- must use Costco card- pick up in Purchasing Department
- PSU Bookstore
- B & B Print Source (Business Cards/ Letterhead /Envelopes)- discounts
- Fed Ex-Kinkos – discounts
- Clean Copy
- Aramark
- Oregonian

Travel

- Airfare/Travel – Azumano, Journeys, Uniglobe
- University Place
- Enterprise Rent-A-Car/Zipcar (within Oregon only)/Oregon Motor Pool



Centralized Billing vs. Reimbursements

	<u>Our cost</u>	<u>Actual cost</u>
▪ Hanging folders (colored)-25/bx	\$8.44/bx	\$25.00/bx
▪ Sharpie, King size permanent marker	\$9.75/dz	\$21.48/dz
▪ Sharpie, Fine point permanent marker	\$5.40/dz	\$14.40/dz
▪ Desk calendars	\$4.52/ea	\$8.00/ea
▪ Recycled copy paper	\$3.00/rm	\$4.00/rm
▪ Batteries, various sizes	\$5.58-12.48	\$9.99-13.50
▪ Ball point pens	\$0.66/ea	\$0.80/ea
▪ Digital voice recorder	\$86.00/ea	\$105.00/ea

Signatures

Deans, directors, department chairs, and supervisors need to have signatures ***on file*** in BAO:

http://www.pdx.edu/media/b/a/BAO_department_authorized_signatures.pdf

- May Delegate Signature Authority for Travel and Personal Reimbursements:

http://www.pdx.edu/media/b/a/BAO_delegated_signature_form.pdf

- Signatures may be pen & ink or electronic

http://www.pdx.edu/media/b/a/BAO_facstf_access_request.pdf



Signatures

So what are you asked to sign?

- Travel Authorizations
- Personal & Travel Reimbursements
- P-Card Logs (if Budget Authority)
- Personal Services Contracts
- Purchase Orders (electronic)
- Direct Payments (electronic)
- Monthly Account Reconciliations
- Key Requests



Responsibility includes approving documents for ***allowable, accurate*** and ***budgeted*** expenses

Personal & Travel Reimbursements

Who needs to sign?

- Claimant
- Department Approver
 - Supervisor or higher
 - If subordinate is delegated authority to sign, use their own name and have a delegation form on file
 - NO rubber stamps
 - Signature form must be on file with BAO



“Is there anything I shouldn't sign???”

CONTRACTS!



What constitutes a contract?

- Signature Required (may be electronic or by default!)
- Includes “Terms and Conditions”
- Lease agreements (copiers, printers)
- Memorandum of Understanding (MOU)
- Intergovernmental Agreement (IGA)
- Waivers/Hold Harmless
- Hotel/Conference Agreements



When in doubt, call Purchasing, 5-3441!

Hosting

- Original Itemized Receipt
- Business Purpose/Benefit to PSU
- Names of Attendees
- 15% Gratuity Limit
- Cannot host PSU Employees Only
- Approved rates:
 - \$10 Breakfast
 - \$15 Lunch
 - \$30 Dinner

NO ALCOHOL!



Department Meetings

- *Must* Last more than 2 hours
- *Must* have a formal Agenda
- Working Lunch (catered in)
- Staff retreat OK



Travel Reimbursements

MUST Separate Personal from Business Travel!

- Itinerary should include the daily location, meals and lodging location of the traveler
- Personal time should be noted as “personal day”
- Itemized receipts must match the Itinerary

Travel Reimbursements should be turned in no later than 60 days after completion of trip. After 60 days a written explanation is required

Foreign Travel

*FOR PER DIEM RATES U.S. DEPARTMENT OF
STATE*

<http://perdiem.hqda.pentagon.mil/perdiem/perdiemrates.html>

Includes monthly per diem rates for Alaska, American Samoa, Guam, Hawaii, Johnston Atoll, Midway Islands, Northern Mariana Islands, Puerto Rico, Virgin Islands, and Wake Island.

International per diem rates

http://aoprals.state.gov/content.asp?content_id=184&menu_id=78



Foreign Travel

THE CURRENCY SITE

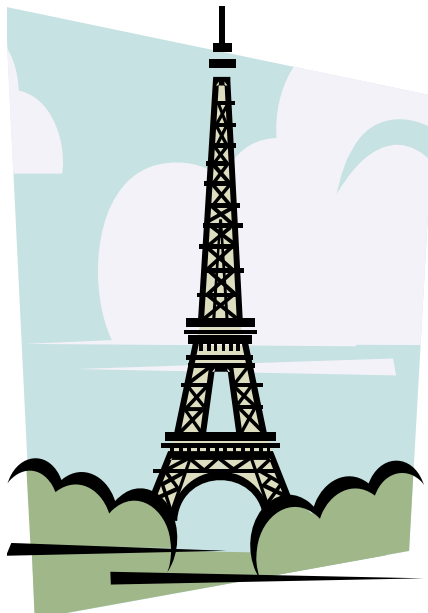
<http://www.oanda.com/convert/classic>

- Convert, print and attach to your travel reimbursement or use your visa conversion rate (must attach to document for support)
- An Excel Spreadsheet is available on the BAO web site to use for foreign travel reimbursement.

Conference Attendance

When requesting reimbursement for conference expenses attach a brochure showing...

- Date & Location of conference
- Agenda
- Meals provided
- Lodging rates/host hotel(s)



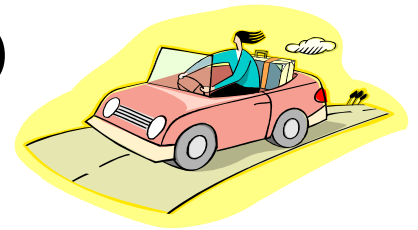
Original Itemized Receipt for Lodging

- Occupant's Name
- Room number
- Dates of stay
- Number of persons occupying the room
- Room rate
- Lodging taxes
- Actual amount and how it was paid

Milage & Meals

Private Auto Miles (personal vehicle only)

- Driver registration form must be on file with BAO travel office before claiming mileage reimbursement
- Indicate actual odometer reading or print out mapquest mileage from official work station to destination. Miles in excess of OUS mileage chart will need justification



Meals

- Reimbursement dependent upon departure & return times as indicated on the itinerary
- Actual costs cannot exceed allowable per diem rate



Rental Vehicles

Purchase Limited Damage Waiver (LDW) coverage, also known as CDW UNLESS:

- Renting with your corporate travel credit card
- Renting under the state's contract with Enterprise Rent-a-Car (46OR007-ORE)
- This is crucial as the deductible doubles from \$2500 to \$5000 when LDW insurance was available but was not purchased!

Relocation/Moving:

- Allowed *If the 50 mile test has been met!*
- Please call Travel Desk @ 5-3733 for more information.



Equipment

- ***Complete the required physical inventory of equipment on time and return it to BAO!***
- ***Equipment Loan Agreement*** is required when faculty and staff use PSU-owned equipment (laptops, cameras, PDAs, etc.) at their place of residence or other facilities off campus
- ***Equipment may only be used*** for educational or research purposes, ***not for personal gain***
- ***Equipment must be returned*** to PSU at the end of loan term
- ***Use of personal equipment*** for PSU business must be documented

Summary

- Know the policies and procedures, \$dollar\$, and limitations
- Collect your documentation, receipts, packing slips, etc. as required for payment or reimbursement
- State the official business purpose/benefit to PSU
- Complete the appropriate forms
- Obtain the appropriate signatures
- Meet the required deadlines
- Reconcile regularly!
- ***Call us with questions!!***

Policies & Procedures

Policies:

- <http://www.pdx.edu/bao>

Forms:

- http://www.pdx.edu/media/b/a/BAO_forms.html

E-mail:

- sasap@pdx.edu

Phone Numbers:

- http://www.pdx.edu/media/b/a/BAO_phone_list.pdf
- http://www.pdx.edu//media/b/a/BAO_Contacts.pdf





Questions???

