

Business Operations Training

The Controller's Office

Fall 2008

Brent Morgan
Controller

Chris Viton
Deputy Controller



Controller's Website

Office of the Controller UNLV
University of Nevada, Las Vegas Search UNLV GO

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Welcome to the Controller's Office

The Controller's Office provides effective financial guidance, information and control, while ensuring efficient accounting for the employees, students and vendors of the University of Nevada, Las Vegas.

Top Links for this Division

- Advantage System
- Financial Data Warehouse
- General Campus Information for Financial/ Resource Administrators
- Internal Controls and Responsibility of University Financial Administrators
- Business Operations Guide
- Pocket Travel Guide
- Authorized Signature Update
- Account Addition /Change Request Form

News from the Controller

General Campus Information for Financial/Resource Administrators

The Controller's Office has updated the annual summary key information for financial/resource administrators. The update is available from the 'Top Links' list above or by following this [Link](#).

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<http://controller.unlv.edu>



Objectives

Answer the Following Questions:

1. What does the Controller do?
2. What are the objectives of the office?
3. How is the function organized?
4. What are the functional responsibilities?
5. What about those Metrics?
6. What's the focus for the future?
7. Other FAQ's



Controller's Job = All About the Money

- **Financial Information Reporting Systems**
 - chart of accounts, general ledger, account & student receivables, collections, accounts payable, payroll etc.
- **Financial Accounting**
 - timely general ledger processing, closings & reconciliations
- **Provision of accurate financial information to external and internal users**
 - audited financial statements, IPEDS, FISAP, BOR reports, other
- **Financial Business Services**
 - Financial Reporting, General Accounting, Accounts Payable, Payroll/Business Center South, Cashiering, Student Accounts, Loan Administration



How Much Money?

- **Over \$1 Billion in Assets**
 - \$500 million in Revenues & Expenses
 - \$250 million in construction
 - Support complex multi-campus University
 - Undergraduate/Graduate/Professional Schools & Continuing Education Programs
 - Research Programs & Centers
 - Community Service
 - UNLV Singapore
 - University Foundation



It's About Liaison

- **Liaison with System Administration and State Offices**
 - issues related to financial accounting, reporting & systems development
- **Share responsibility** with appropriate groups to maintain master data impacting financial data
- **Effective financial tax policy** related to accounting
- **Institutional debt management**
 - University Finance Team
- **Maintain key relationships with external entities**
 - e.g. auditors, bank, and service providers



It's About Financial Reporting

- **Banks**
 - Compliance & Credit
- **Bond Rating Agencies**
 - Cost of Money
- **Fundraising**
- **Grant Proposals**
- **Statutory Requirements**
 - Government Agencies, NCAA, etc.
- **Departments**



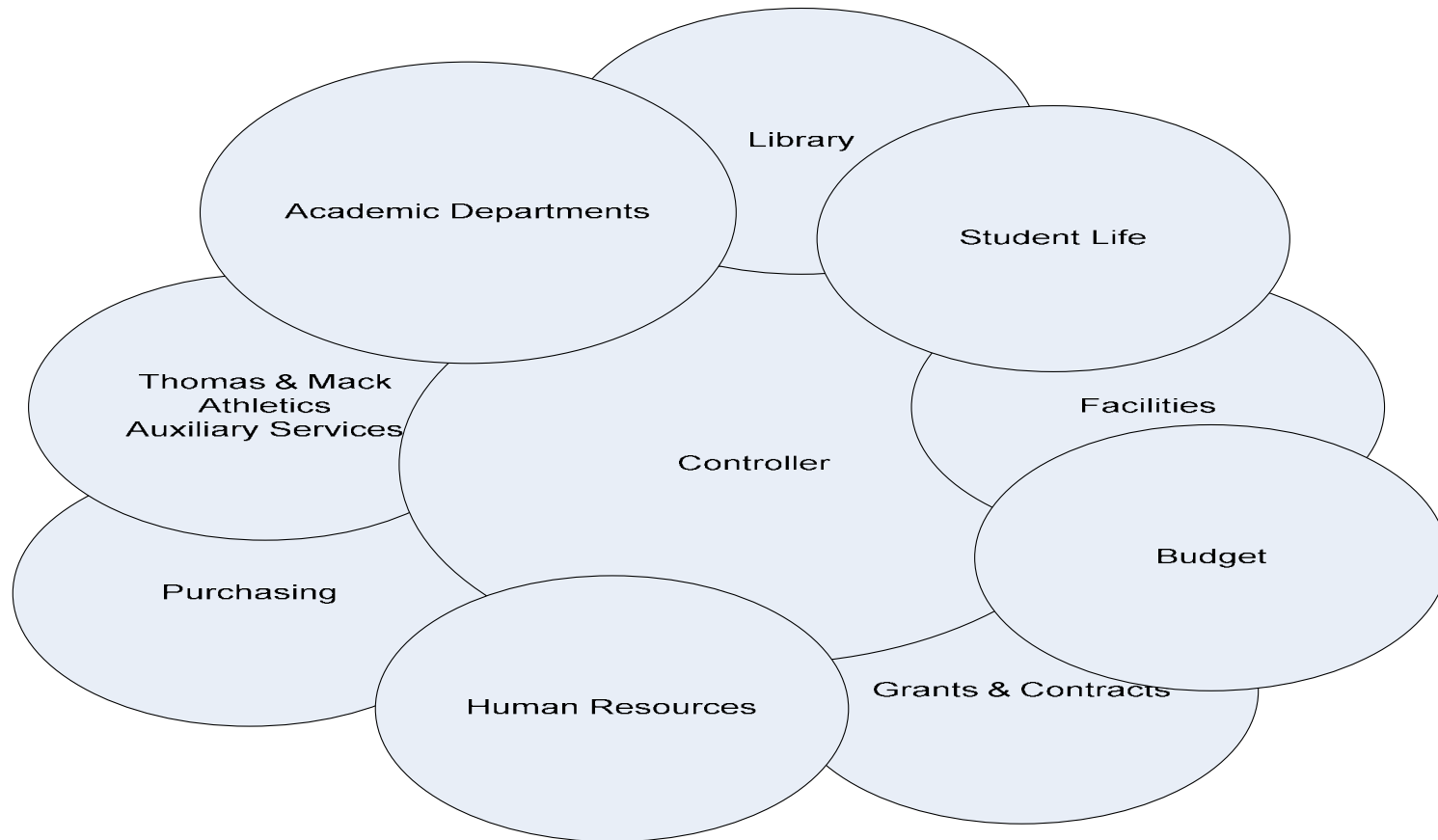
Where is the Focus?

- ***Focus*** is on:
 - Customer Service
 - Leadership
 - Efficient and Effective Processing
 - Continuous Process Improvement
 - Training
 - Performance Measurement



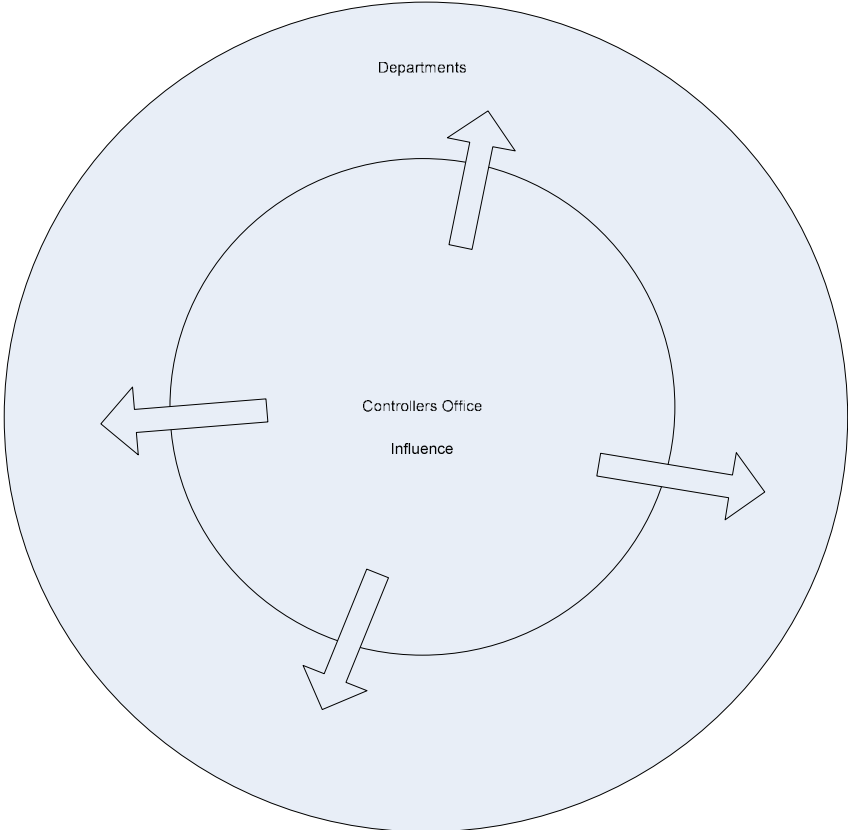
Administrative Interface

Key Administrative Interfaces



Leadership Development Model

Leadership Model



Process Improvement

- **“Process Improvement Team” Implementation**
 - Charged with streamlining & improving processes targeted toward:
 - Increased Efficiency
 - Quality Control
 - Paper Reduction
 - Effective Data Monitoring and Tracking

HR/Payroll Process Improvement Team
A/P/Purchasing Process Improvement Team
Bursar/Financial Aid Process Improvement Team
Departmental Surveys and Focus Groups



Paperless Initiative

GO PAPERLESS

"Hi. I'm obsolete."

STATEMENT OF EARNINGS
 FOR: DOS, JCOMM I
 Pay Period End Date: 02/29/08
 Pay Date: 02/29/08
 ADFICE NUMBER: A123456
 TAX DATA

UNIVERSITY OF NEVADA
 PAYROLL DEPT.
 LAS VEGAS, NV
 89154-1052

EMPLOYER ADDRESS
 224 STREET CORC
 LAS VEGAS, NV
 89123

INSTITUTION
 BANK OF AMERICA

DIRECT DEPOSIT
 Amount: 1,234.56
 Account Number: *****0123

Filing Status: R
 Allowances: 0
 Additional: 0

TOTAL GROSS		FEDERAL TAXABLE GROSS		TOTAL TAXES		TOTAL DEDUCTIONS		NET PAY	
Current	Year to Date	Current	Year to Date	Current	Year to Date	Current	Year to Date	Current	Year to Date
2234.56	2234.96	2345.07	2345.07	100.00	100.00	1100.00	1100.00	\$ 1,234.56	

MOORS AND EARNINGS		EMPLOYEE TAXES	
Rate	Hours	Current	Year to Date
	2345.07	54.68	109.35
		295.21	410.42

STANDARD DEDUCTIONS		EMPLOYER RETIREMENT CONTRIBUTION	
Description	Current	Description	Current
1RS SUPPLIVE MTO	14.00	RPA EMS	411.45
TOTAL:	32.00	TOTAL:	822.89

FEDERAL WITHHOLDING PRE-TAX DEDUCTIONS		TOTAL:	
Description	Current	Current	Year to Date
PAVING	37.30	14.00	32.00
HEALTH INS PRE	347.07	14.00	32.00
RPA EMS	411.45	14.00	32.00
TOTAL:	822.89	14.00	32.00

TOTAL: 576.92 2153.63 TOTAL: 14.00 32.00 TOTAL: 411.45 872.89

Paper-free. Clutter-free. Hassle-free.
 Going paperless is not only great for the environment – it saves you time and it saves the university money. You'll reduce clutter at home and in the office. Make paper a thing of the past.

Direct Deposit

Paperless Direct Deposit Advice

Paperless Signature Authority Updates

EFT for Travel, Host, and Expense Reimbursements



Cycles of Finance

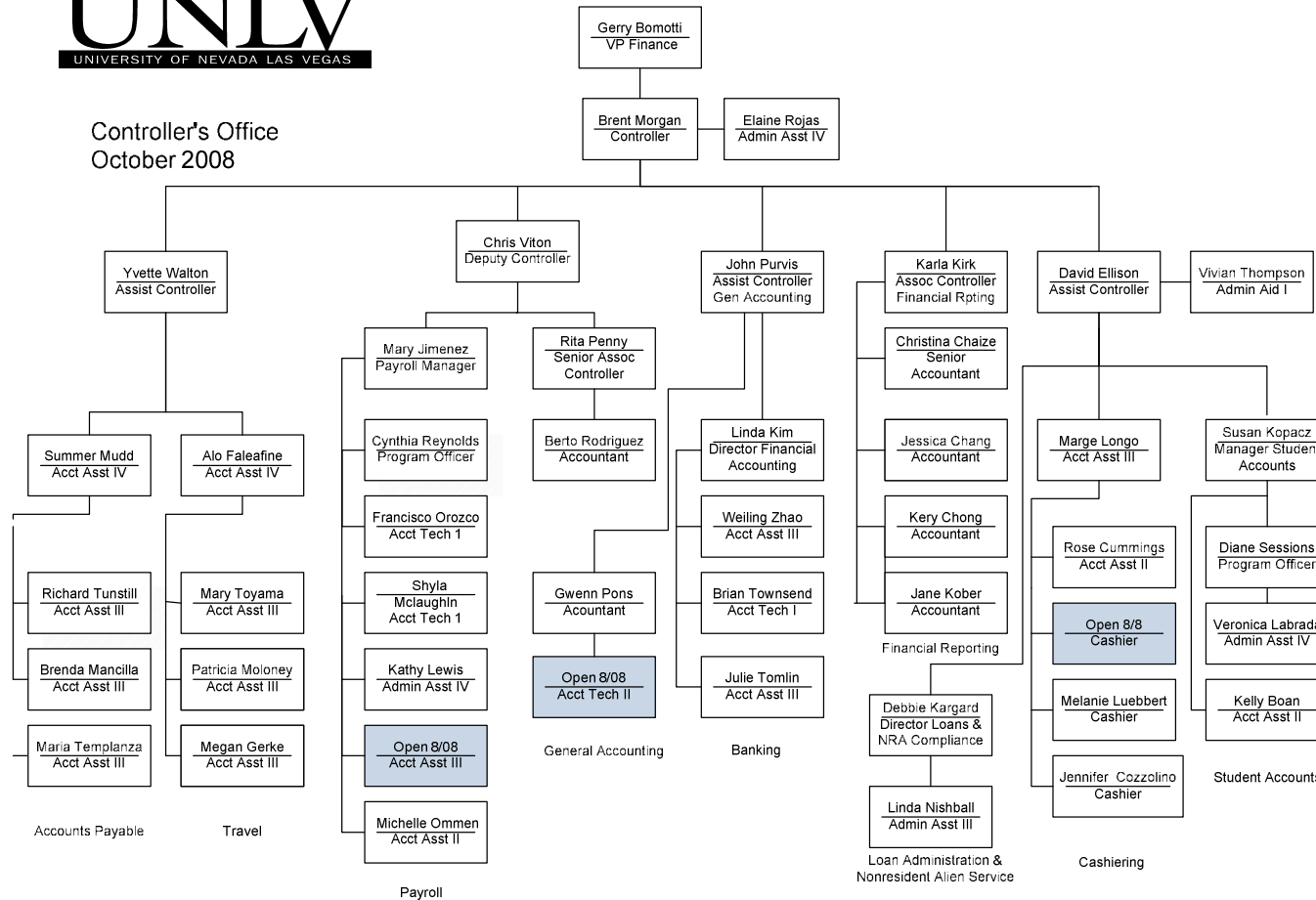
- Financial Reporting Cycle
- Student Accounts/Cashiering Cycle
- Payroll Cycle
- Accounts Payable Cycle
- Year-End Close



Organization cont.



Controller's Office
October 2008



Functional Areas

- Financial Reporting
- General Accounting
 - Accounts Payable & Travel
- Business Center South - Payroll
 - Student Accounts/Cashiering
- Loan Servicing & NRA Compliance



Financial Reporting

- Annual Financial Statements
- External Audit Coordination
- NSHE & Institution Financial Reporting
- Tax Coordination
- Chart of Accounts
- Financial Analysis
- Recharge Center Cost Rates
- System Administration
- Data Warehouse Training



Financial Reporting

Deputy Controller

Chris Viton

895-5578

Financial Reporting & Analysis, Chart of Accounts Management

Karla Kirk, Associate Controller

895-4182

Christina Chaize, Senior Accountant

895-1163

Jessica Chang, Accountant

895-0849

Kery Chong, Accountant

895-4821

Jane Kober, Accountant

895-1631

Plant Accounting, Recharge Center Rates, Debt Service

Rita Penny, Sr. Associate Controller

895-0840

Gualberto Rodriguez, Accountant

895-5738



Independent Audit

- **Not one but several audits:**
 - Interim fieldwork (May/June)
 - A-133 Audit – Financial Aid, Grants and Contracts (June/July)
 - Year-End Financial Statement Audit fieldwork (September/October)
 - NCAA Audit (September/October)



Internal Controls

- New Audit Risk Assessment Standards - SAS 104-111
 - Effective for fiscal year 2008
 - Requires increased documentation of control environment
 - Requires collaborative effort



Audit Inquiries – SAS 99

- Written representations from management
- Knowledge of fraud, suspected fraud, allegations of fraud
- Understanding about the risks of fraud
- Programs or controls the organization has established to mitigate specific fraud risk
- Nature and extent of monitoring operating locations and segments



UNLV Business Officers

- **Responsibilities Covered in University Organization/Governance & Accountability**

- Expectations of Business Officers
- Code of Ethics
- Annual Business Officer Attestation

Document can be found on Controller's website <http://controller.unlv.edu>



General Accounting

- IDR's
- Reassignments & Cash Transfers
- Signature Control
- Banking, Receipts & Reconciliations
- Journal Processing
- Report Distribution
- Financial System Training and Access



General Accounting

Main Office	895-3957
<u>Assistant Controller</u> – John Purvis	895-0981
<u>Director</u> – Linda Kim <i>Banking Receipts & Signature Control</i>	895-1142
Accounting Assistant – Weiling Zhao	895-3430
Accounting Assistant – Brian Townsend	895-1160
Accounting Assistant – Julie Tomlin	895-5145
<u>Accountant</u> – Gwenn Pons <i>IDR's Reassignments, System Access & Use</i>	895-1166
Accounting Technician - La Tasha Grayson	895-1161



Accounts Payable

- **Payment Vouchers**
 - Reimbursements
 - Conference Registrations
 - Moving Allowances
 - Hosting
 - Petty Cash Replenishment
 - Library & Bookstore Invoices
- **Vendor Invoices**
- **Independent Service Provider Payments**



Accounts Payable Vendor Team

Vendor Team

Phone: 895-1157

Vendor Payments Include items such as:

- Payments against open purchase orders (vendor Invoices)
- Construction and retention payments to contractors
- Employee and student non-travel reimbursements
- Hosting
- Library & Bookstore
- On-line payment vouchers
- Petty cash replenishment

Summer Mudd, Supervisor

- Independent service providers
- "Cash with order"
- Scheduled/auto payments
- Training

Brenda Mancilla

- Vendors A through F

Richard Tunstill

- Vendors G through P

Maria Templanza

- Vendors Q through Z



Accounts Payable Travel Team

Travel Team

Phone: 895-1156

Fax: 895-1519

- **Alo Faleafine, Supervisor**
 - Team & Foreign travel documents
 - Diners Club payments
 - Travel Advances
 - Training
- **Megan Gerke**
 - Travel Documents for A-G Travelers (last name)
 - Enterprise Car Rental and State Motor Pool Payments
 - Non-Lodging Related POs and PVs
 - Check Cancellation & Check Distribution
- **Patricia Maloney**
 - Travel Documents for H-O Travelers (last Name)
 - Candidate Reimbursements and Employee Recruitment Reimbursements
 - Moving Allowances
 - Check Cancellation & Check Distribution
- **Mary Toyama**
 - Travel Documents for P-Z Travelers (last Name)
 - Prepayment of Conference Registrations
 - Prepayment of Lodging and Lodging Invoices
 - Check Cancellation & Check Distribution



Payroll Office - BCS

- Monthly Processing
 - UNLV, CSN, NSC
 - Faculty and Professional Staff
 - Graduate Students
 - Adjunct Faculty
- Semi-Monthly Processing
 - UNLV, CSN, NSC
 - Classified Staff
 - Students
 - Casual Labor and Thomas & Mack



Paydays

Monthly Payroll

Faculty/Professional & Letters of Appointment
Paid on the last day of each month

Semi-Monthly Payroll

Classified Staff, Student, Casual Labor and Thon
Paid on the 10th and 25th of each month



Note: If pay date falls on a weekend or holiday, pay distribution will be made on the last business day before.

For example: December 25 is a holiday. All Classified Staff and Students will be paid on Friday, December 22.



Payroll Team

Payroll Office

895-3825

- **Mary Jimenez** 895-1949
 - Manager
- **Cynthia Reynolds**, Supervisor 895-4732
 - Student and work study payrolls and casual labor
- **Michelle Ommen** 895-1663
 - CSN student and casual labor and Thomas & Mack
- **Kathy Lewis** 895-4957
 - Graduate assistants and special pay
- **Shyla McLaughlin** 895-1947
 - Classified employee payroll
- **Francisco Orozco** 895-5590
 - Professional and letters of appointment payroll



Student Accounts/Cashier Office

- Billings/Payments
- Tuition & Fees
- Cashiering
 - Department Receipts
 - Student Receipts
- Payment Plans
 - New service provider
- Student Loan Administration
 - TPA full service
- Student Account Consultation
- Non-Resident Alien Compliance



Student Accounts/Cashier Office

Contact Information

David Ellison, Assistant Controller	895-0314
Susan Kopacz, Mgr of Student Accts	895-3917
Diane Sessions, Program Officer	895-0685
Veronica Labrada, Student Accounts	895-0685
Kelly Boan, Collections	895-3577

Cashier's Office

895-3683

Margie Longo, Departmental Accounting
Rose Cummings, Cashiering Services Supervisor
Huiling Rojas, Melanie Luebbert,
Jennifer Cozzolino - Cashiering Services



Loan Services & Non-Resident Compliance

- **Loan Disbursements**
 - Promissory Notes
 - Truth-in-Lending Statements
 - Coordination with Service Provider
 - Entrance & Exit Conferences
- **Non-Resident Alien Compliance**
 - Student Consultations
 - I-9 Reporting
 - Tax Reporting Service for Students
 - Visa and Treaty Administration



Loan Services & Non-Resident Alien Compliance

Contact Information

895-3823

Assistant to the Controller

Debbie Honrath

Administrative Assistant

Linda Nishball-Lee



Metrics of Interest

- **General Accounting**
 - > 30,000 IDR transactions per year
 - > 15,000 Journal Vouchers per year
 - 3,500 banking transactions per month
 - 4,500 active accounts with 1,000 changes per year
- **Accounts Payable**
 - > 6,000 transactions per month, \$17 Million
 - 50% Payment Vouchers – 32,000 transactions
- **Payroll**
 - > 16,000 W-2 statements issued
 - Monthly Payroll approximates 6,000 payees
 - Semi-monthly 2,500 payees
 - Direct Deposit (Goal = >96%)



Stay Tuned for Improvements

- **General Accounting Goals!**
 - Decentralization
 - Reconciliation Support
 - Increased Training



Stay Tuned for Improvements

Accounts Payable Goals!

PAYMENT VOUCHERS (PV): Significantly reduce use of Payment Vouchers through use of P-Card and Purchase Requisitions

MUNIS: Support Purchasing campus roll-out of automated requisition system

INCREASED USE OF EFT: Expand use of EFT (ACH) for travel reimbursement and other vendor payments



Stay Tuned for Improvements

- **Payroll Goals!**
 - Eliminate checks
 - Increase usage of EQUUS
 - “*Employee Query & Update System*”
 - Increase direct deposit - Goal 96%
 - Part-time employees now eligible
 - Electronic pay advices



Stay Tuned for Improvements

Data Warehouse Expanded Training Availability

- **Data Warehouse:** a tool for accessing departmental account information
 - Print Monthly Reports
 - “Look Up” Capability/”Drill Down Features
 - Newly Developed Workshops for skill enhancement targeted toward the following user levels:

Beginner

Intermediate

Advanced



Training Opportunities

- **Outreach Effort!**
 - Improve Customer Service & Enhance Awareness
- “The Payroll Puzzle”
- “Accounts Payable”
- “Travel Reimbursement”
- “Interdepartmental Requisitions”
- “Month-End Reports”
- “Financial Data Warehouse”
- “Year-End Closing”



Technology Improvements

- ***iNtegrate***
 - System wide project
 - Broad impact over several years
 - New Financial, Human Resource/Payroll & Student Information Systems
 - System projects in the interim
- Project Website: <http://integrate.nevada.edu>

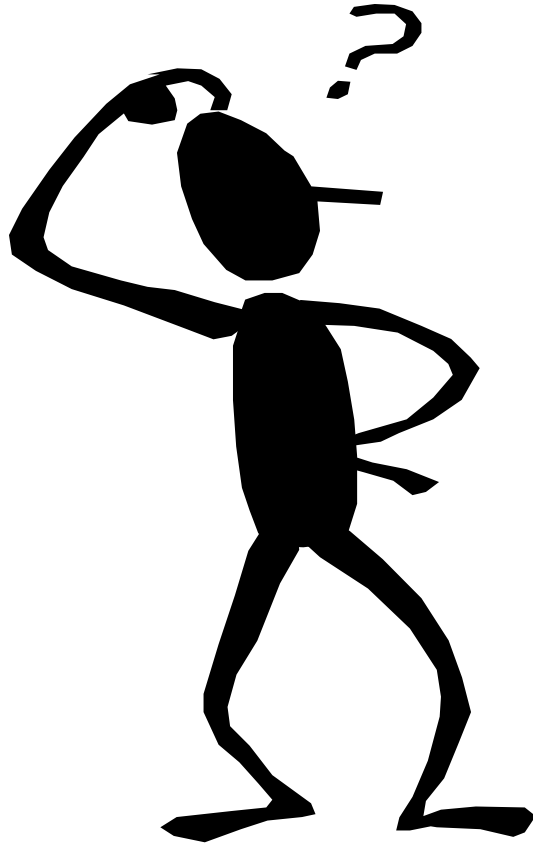


Wrapping it Up -

Our goal is to provide effective financial guidance, information and control, while ensuring efficient accounting for the employees, students and vendors of the University of Nevada, Las Vegas.



Questions / Comments



FAQ's

What Governs Finance?

- **NRS (Nevada Revised Statutes)**
<http://www.leg.state.nv.us/NRS/>
- **NAC (Nevada Administrative Code)**
<http://www.leg.state.nv.us/NAC/CHAPTERS.HTML>
- **SAM (State Administrative Manual)**
<http://budget.state.nv.us/PUBLICATIONS.htm>
- **IRS (Internal Revenue Service)**
Tax Code, Regulations, Revenue Rulings, Revenue Procedures, Case Law
<http://www.irs.ustreas.gov/>
- **USCIS (U.S. Citizenship and Immigration Services)**
Legal payments to nonresident aliens
<http://uscis.gov/graphics/>
- **BOARD OF REGENTS HANDBOOK and NSHE PROCEDURE MANUAL**
<http://system.nevada.edu/Board-of-R/Handbook/index.htm>
<http://system.nevada.edu/Board-of-R/Procedures/index.htm>
- ✓ **Accounts Payable payments and documentation are audited by many entities not limited to the Legislative Counsel Bureau, NSHE Internal Audit Dept, Board of Regents, Internal Revenue Service, PWC CPA firm.**

