Budget Coordinators Meeting
March 28, 2018

Agenda

1. Introductions
2. Audit Readiness
3. Fiscal Checklist
4. Shared Services
# Audit Readiness

## UW Bothell Active Audits

<table>
<thead>
<tr>
<th>Unit</th>
<th>Auditor</th>
<th>Scope</th>
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</thead>
<tbody>
<tr>
<td>1 Advancement</td>
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<td>ProCard, eReimb, eTvi</td>
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<td>2 Awards to employees</td>
<td>UW Internal Audit</td>
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<tr>
<td>8 UWB-IT</td>
<td>UW Internal Audit</td>
<td>Business continuity</td>
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Expenditures Audit and Important Dates

Expenditures Audit - 2017
Objective: “Determine if internal controls are sufficient to provide reasonable assurance that procurement card transactions, travel transactions and e-reimbursement transactions are properly authorized, valid, supported, accurately recorded and comply with University policies and procedures.”

Follow-Up Audit – June 2018
- Have audit recommendations been implemented?
- Entire campus subject to testing

IMPORTANT DATES - Internal Audit will return in June 2018 to test:
- Budget reconciliations and reviews – go back to July 2017
- Object (Expense) Codes, ProCard Reconciliations, Food Approval and Recognition Programs, eReimbursement, eTravel – starting March 2018

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Budget Reconciliation and Review
Budget Reconciliation and Review

What did the auditors find?
- Not reconciled or reviewed timely
- Incorrect object codes

What did the auditors recommend?
- Ensure MyFD transactions are reconciled and reviewed timely
- Timely = within 45 days of month-end
- Object codes need to be accurate

Budget Reconciliation and Review – cont.

How do I meet Internal Audit’s recommendations?
- Identify budgets you are responsible for (IPB can assist)
- Identify the Budget Reconciler and Reviewer
- Ensure ASTRA access to the budgets in MyFD (Cynthia Yee can assist)
- Reconcile and review within 45 days of month-end
- Ensure object codes are correct
- IA will begin testing from February 2018 (but reconcile back to July 2017)
Object (Expense) Codes

What did the auditors find?
- Incorrect object codes assigned to transactions
- Default ProCard object codes not changed to correct codes

What did the auditors recommend?
- Object codes need to be accurate
Object (Expense) Codes – cont.

How do I meet Internal Audit’s recommendations?

- eReimbursement and eTravel – ensure correct object codes at point of entry
- ProCard – ensure correct object codes when reconciling; change before the billing cycle closes
- Check object codes during budget reconciliation and review
- Make corrections via MyFD Expense Transfer system

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Food Approval and Recognition Program
**Food Approval and Recognition Program**

What did the auditors find?
- Form not completed or completed after the fact
- List of attendees not maintained

What did the auditors recommend?
- Documented and approved recognition policy
- Fiscally prudent purchases
- Comply with UW policies and procedures

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**Recognition Program**

Recognition program requirements
- Documented and approved recognition policy
- Approval at the Dean/Vice Chancellor level

Employee recognition policy elements
- Definition of purpose, criteria, and budget
- Selection often executed by a committee
- Definition of award eligibility, frequency and process

Note: Implement for events starting March 1, 2018 onward
UW Bothell IT Recognition Program

IT Staff Recognition Awards

Information Technologies is proud to offer a staff recognition program to celebrate our staff members’ exemplary performance. The recognition program is designed to be fun, doable, and fun.

- Recognize and encourage the exemplary work done by IT Staff.
- Bind our core values to everyday IT work.
- Document major staff accomplishments.

Award process

Eligibility

All regular IT Staff, including temporary staff and project appointments are eligible to receive awards. Student workers and Directors are generally ineligible, unless the IT Directors Team decides to make a specific exception.

Nominations

Nominations are accepted any time throughout the year via webform: https://catalyst.uw.edu/web/survey?shelley/205574

Anyone with a UW NetID may nominate IT staff for an award.

Selection Process

The Assistant Vice Chancellor for IT will officially select all award recipients. The IT Directors team will serve as the awards committee and is charged with making recommendations to the AVCIT.

Types of Awards

Outstanding IT Staff Member of the Year

Recognizes one person each year for the most outstanding performance as a part of the IT team. The most outstanding IT team member each year will be the person who most consistently demonstrates our values in everything she or he does. Check out http://www.uwbr.edu/it/about-it/mission for our values.

Extraordinary Service Awards

Recognizes IT staff members each year for extraordinary service (but they could also recognize one person, or nobody). These awards may be given based on the following criteria:

- Innovation
- Customer Service
- Project management
- Service management
- Professional development
- Going WAY above and beyond
- Process improvement

To be considered “extra-ordinary” on this already extraordinary team is a high standard, indeed.
Food Approval

Purchases allowed on State funds:

- Business meetings
- Training events, including student orientations
- Formal recognition events

Note: Food must be integral – necessary to the completeness of the event

Specifically NOT allowed:

- Normal daily business of employees
- Regularly scheduled meetings
- Open houses
- Receptions for new employees
- Alcoholic beverages
- Food over per diem
- Hosting and entertaining
- Graduation events
- Lobbying, elections, election celebrations

Food Approval – cont.

How do I meet Internal Audit’s recommendations?

- Request is fiscally responsible and compliant
- Submit form to FAS two weeks prior to the event
- Ensure food purchased aligns with food approval form
- Maintain a list of invitees/attendees in your unit
- Maintain formal recognition policy in your unit
ProCard Reconciliation and Review

What did the auditors find?
- ProCard transactions not reconciled or reviewed timely
- Default ProCard object codes not changed (common default 05-99 Miscellaneous)

What did the auditors recommend?
- Ensure reconciliations are completed, reviewed and documented timely
- Ensure proper object codes
ProCard Reconciliation and Review – cont.

How do I meet Internal Audit’s recommendations?

- Ensure reconciliations are completed, reviewed and documented timely
- Check for proper object codes and make changes in PaymentNet4
- Ensure approval is documented by the right person

Tips:

- Reconcile throughout the month
- Evaluate ProCard needs in your unit; close unnecessary accounts

Note: FAS not a complete control
eReimbursement

What did the auditors find?

- No audit findings for UW Bothell!

Assume eReimbursements will be audited in June 2018

- (Assume) In accordance with University policies and procedures

“Last resort on rare occasions”

- When other procurement methods are not an option
- Using personal funds should be done only as a last resort

eReimbursement – cont.

What will Internal Audit look for?

- Allowable reimbursements
- Pre-approval documentation
- Stated business purpose
- Correct object codes
- Food approval forms if applicable
- Supporting documentation
- Proof of delivery
What did the auditors find?
- “Over per diem” lodging not preapproved
- No documentation to support conference hotel over per diem
- Inadequate receipts
- Travel expenses improperly paid via eReimbursement or ProCard

What did the auditors recommend?
- Ensure pre-approval and proper documentation for “over per diem” lodging
- Adequate receipts and documentation
- Use eTravel for travel expense reimbursements
What is the Fiscal Checklist?

> “Fiscal Year-End Closing Review Checklist”
> Jeff Scott, Executive Vice President
> First-time assessment, not punitive
> To review our fiscal practices - are there gaps?
> Let’s fix any gaps together
Fiscal Checklist Topics

1. Payments and Invoices
2. Receipts and Collections
3. Revenues
4. Expenses
5. Personal Services
6. Compliance
7. Balance Sheet Account Reconciliations
   - Assets
   - Revolving Fund and Field Advances
   - Gifts
   - Liabilities

The Process

- 32 units surveyed
- 24 questions
- Color-coded responses
- Summarized into a single checklist
- Committed to next steps
Next Steps

“In all cases, UW Bothell Fiscal and Audit Services will take the lead on meeting with the units and/or offering training to ensure these compliance deficiencies are adequately addressed.”

> Clearly identify all budget owners and reconcilers
> Ensure access to their budgets
> Review budgets to identify units that need help
> Provide group and one-on-one training
> Ensure rates charged to others are approved
Shared Services Initiative

- Offer shared services to the entire campus
- Better utilize resources across campus
- Higher productivity, increased compliance and improved customer service

Building a Shared Services Center

- Scope
  - Models
  - Budget
  - Staffing
  - Location
  - Governance
- Process
  - End to End Process
  - Technology
  - Service Partnership Agreements
  - People
  - Deployment Transition team
- Technology
  - Roadmap
  - Change management
  - Communication
  - Relationship Management
  - Deployment continuous improvement
  - Metrics
  - Assess service delivery
  - Engaging stakeholders
  - Employee Engagement
  - Continuous improvement

Change management, Continuous Improvement, & Communication

WACUBO
Western Association of College and University Business Officers

www.wacubo.org
Shared Service Project Structure

- **Executive Sponsors:** Ruth Johnston and Susan Jeffords
- **Planning Group:** Christine Howard, Jenny Albrecht, Kendra Yoshimoto
  - Plans and facilitates discussion for Committee and Working Group
- **Project Support:** Amanda Kim, Project Manager
- **Launch Committee:**
  - Provides broad support, guidance and oversight of progress and big picture topics
  - Communicates out information
  - Provides campus perspective
- **Working Group:**
  - Subject matter experts tasked with accomplishing Shared Service area goals
  - One group for each prospective Shared Service area

Launch Committee

**Members**
- Amy Stutesman – IT/Library
- Bill Humphreys – IAS
- Carmen Staab – IAS
- Cindy Shirley – Research
- Dan Sullivan – Facilities Services
- Ellen Weinstein – OE/HR
- Emily Christian – Student Affairs
- James Miller – DEM
- Rita Johnson – Nursing & Health Studies
- Sue Mokhtarnejad – IT

**Workgroups**
- Costing Allocations Coordinator
- eTravel
- eReimbursement
- I-9 Coordinator
Workgroup Goals

Workgroup Charge and Accomplishments

• Prepare and Monitor Activity Scope
• Create Process Maps
• Develop a Shared Services Partnership Agreement
• Identify Resource Needs
Workgroup Example: Costing Allocation Coordinator

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ACTIVITY SCOPE

PROJECT NAME: Shared Services: Workday Costing Allocation Coordinator

DATE: December 12, 2017

PROJECT DESCRIPTION:
The goal of this project is to assist departments with costing allocation (budget) changes in the Workday system. The Costing Allocation security role in Workday is restricted and limited to those who perform the function multiple times a month. Individuals with this security role must attend training, be granted access and ensure compliance requirements are met. The Workday system is complex, which increases transaction completion time and the risk of errors for individuals who do not regularly perform costing allocation updates.

SS can perform costing allocation updates on behalf of multiple departments as a streamlined process, increasing process efficiency due to transaction repetition.

PROJECT START DATE: December 5, 2017

PROJECT END DATE: March 2018

PROBLEM TO SOLVE/OBJECTIVE:
- The objective of the workgroup is to assist departments by performing the Costing Allocation Coordinator role in Workday as a shared service.
- Specific Workgroup Objectives:
  - Conduct Process Map
  - Identify Resource Needs
  - Develop Shared Services Partnership Agreements
  - Prepare and Monitor Activity Scope
  - Design a Communication Plan

DELIVERABLES, METRICS AND TIMELINES:
- December 2017 Workgroup Meeting:
  - Draft process map
- January 2017 Workgroup Meetings:
  - Finalize process map
  - Identify resource needs
  - Review and finalize draft of Activity Scope and Service Partnership Agreements
- February 2017 Plan Review and Approval:
  - Present proposal to Executive Sponsors for review and approval
  - Presentation to Chancellor’s Executive Team on February 5, 2017
  - Engage Fiscal and Audit Services team for training and change management
- March 2017 Pilot Launch:
  - Begin offering shared service to campus

TEAM MEMBER NAMES:

EXECUTIVE SPONSOR(S):
- Jeff Johnson, Vice Chancellor for Planning and Administration
- Susan Jaffe, Vice Chancellor for Academic Affairs

PROJECT LEADER(S):
- Christine Novak, Administrator for School of STEM
- Steve Albritton, Manager of Fiscal and Audit Services
- Kenda Yoshimoto, Director of Fiscal and Audit Services

TEAM MEMBERS:
- Amy Kim, Project Manager
Costing Allocations Process Map

- Job Change/Costing Allocation Request
- Enter Date
- Completion
- Verify/Reconcile

Administrator/Requestor (must have Budget Authority) sends an e-mail to WST with completed Change Request Form or spreadsheet by the deadlines listed on the Change Request Form.

WST accurately enters request into Workday.

WST sends a completion confirmation e-mail to the Administrator/Requestor.

Once payroll is processed, Department/Unit reconciles budget.

*WST: Workday Support Team: uwbweworkdayssupport@uw.edu
**A standardized spreadsheet will be developed with the pilot units

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COSTING ALLOCATION CHANGE REQUEST FORM

Complete this form to request a Costing Allocation budget change for a worker in Workday. Send the completed form to uwbweworkdayssupport@uw.edu. Submit completed forms to the deadline listed on page 2 for entry. If you are submitting multiple Costing Allocation changes, a spreadsheet providing all information listed below may be submitted.

Requestor Name (must have Budget Authority):

Worker ID or Name:

Worker Position Number (PIN):

Is this request to update the worker’s default contract? Yes No

Payroll Cost Type:
- Regular (REG)
- Overtime (OT)
- Mobile Service Agreement (MSA)
- Administrative Supplement (AS)
- Bonus Compensation (BC)
- Incentive (In)

Classification:

Employee Type:

Allocation Start Date:

Allocation End Date (if applicable):

Allocation Breakdown:
- Allocation 1 (if applicable):
  - Cost Center Name:
  - Cost Center Number:
  - Allocation Percentage:

- Allocation 2 (if applicable):
  - Cost Center Name:
  - Cost Center Number:
  - Allocation Percentage:

- Allocation 3 (if applicable):
  - Cost Center Name:
  - Cost Center Number:
  - Allocation Percentage:

- Allocation 4 (if applicable):
  - Cost Center Name:
  - Cost Center Number:
  - Allocation Percentage:

- Allocation 5 (if applicable):
  - Cost Center Name:
  - Cost Center Number:
  - Allocation Percentage:

* A standardized spreadsheet will be developed with the pilot units.
Appendix: Roles and Responsibilities for Services Offered

Costing Allocation Coordinator

Roles and Responsibilities for the Costing Allocation Coordinator Shared Services role are listed below.

Documentation
- Costing Allocation Process Map (link once online)
- Costing Allocation Calculator (link once online)

Form
- Costing Allocation Change Request Form (link once online)

Unit Responsibilities
- Requestor has budget authority
- Completes the Costing Allocation Change Request Form or spreadsheet by the deadline. Note: A standardization spreadsheet will be created with the pilot units
- Sends the completed form or spreadsheet to swaunf@uw.edu

Shared Services Responsibilities
- Enters the costing allocation changes requests into Workday
- Sends a completion confirmation e-mail to the requestor

Unit Responsibilities
- Reconciles budget once payroll is processed
### Appendix: Roles and Responsibilities for Services Offered

**Costing Allocation Coordinator**

Roles and Responsibilities for the Costing Allocation Coordinator Shared Services role are listed below.

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<table>
<thead>
<tr>
<th>Unit Responsibilities</th>
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</thead>
<tbody>
<tr>
<td>▪ Requester has budget authority</td>
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<tr>
<td>▪ Completes the Costing Allocation Change Request Form or spreadsheet by the deadline. <em>Note: A standardized spreadsheet will be created with the pilot units</em></td>
</tr>
<tr>
<td>▪ Sends the completed form or spreadsheet to <a href="mailto:workdaysupport@uw.edu">workdaysupport@uw.edu</a></td>
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<td>▪ Enters the costing allocation change requests into Workday</td>
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### Next Steps
Questions?

Thank-you!