
Budget Coordinators Meeting

March 28, 2018



Agenda

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



Audit Readiness



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UW Bothell Active Audits

<u>Unit</u>	<u>Auditor</u>	<u>Scope</u>
1 Advancement	UW Internal Audit	ProCard, eReimb, eTvl
2 Awards to employees	UW Internal Audit	Awards process
3 Commuter Services	Dept of Licensing	Data security
4 Expenditures (4 units)	UW Internal Audit	ProCard, eReimb, eTvl
5 Facilities Services	UW Internal Audit	Overtime process
6 Recharge of Fees	UW Internal Audit	Agreements with Cascadia
7 School of Business	UW Internal Audit	Comprehensive
8 UWB-IT	UW Internal Audit	Business continuity



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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



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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



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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**)



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Object (Expense) Codes



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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



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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



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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



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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 fair, doable, and fun.

Nominate

- 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/webq/survey/shelleyj/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.



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UW Bothell IT Recognition Program

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.uwb.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.



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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



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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



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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



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eReimbursement



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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



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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



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eTravel



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eTravel



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



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Fiscal Checklist



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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



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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



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The Process

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



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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



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UW Bothell Shared Services Initiative

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Shared Services Initiative

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

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Building a Shared Services Center



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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

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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

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Workgroup Goals

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Workgroup Charge and Accomplishments

- Prepare and Monitor Activity Scope
- Create Process Maps
- Develop a Shared Services Partnership Agreement
- Identify Resource Needs

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Workgroup Example: Costing Allocation Coordinator

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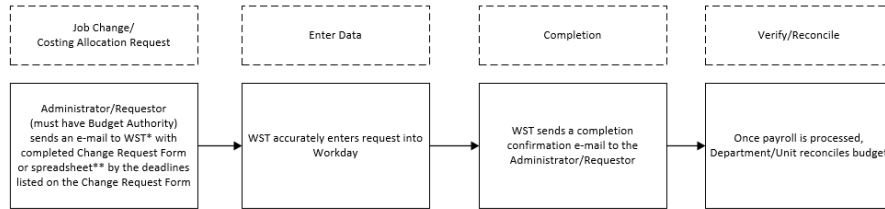


ACTIVITY SCOPE

PROJECT NAME: Shared Services: Workday Costing Allocation Coordinator		DATE: December 12, 2017
PROJECT DESCRIPTION: The goal of this project is for Fiscal and Audit Services Shared Services (SS) 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: <ul style="list-style-type: none"> The objective of this workgroup is to assist departments by performing the Costing Allocation Coordinator role in Workday as a shared service. Specific Workgroup Objectives: <ul style="list-style-type: none"> Create Process Map Identify Resource Needs Develop Shared Services Partnership Agreements Prepare and Monitor Activity Scope Design a Communication Plan 	DELIVERABLES, METRICS AND TIMELINES: <ul style="list-style-type: none"> December 2017 Workgroup Meeting: <ul style="list-style-type: none"> Draft process map. January 2017 Workgroup Meetings: <ul style="list-style-type: none"> Finalize process map. Identify resource needs. Review and finalize draft of Activity Scope and Service Partnership Agreements. February 2017 Plan Review and Approval: <ul style="list-style-type: none"> Present proposal to Executive Sponsors for review and approval. Presentation to Chancellor's Executive Team on February 6, 2017. Engage Fiscal and Audit Services team for training and change management. Discuss communication plan. March 2017 Pilot Launch: <ul style="list-style-type: none"> Begin offering shared service to campus. Presentation to Academic Affairs Leadership Council (AALC) on March 8, 2017. 	
TEAM MEMBER NAMES		
EXECUTIVE SPONSOR(S): Ruth Johnson, Vice Chancellor for Planning and Administration Susan Jeffords, Vice Chancellor for Academic Affairs	TEAM MEMBERS: Workgroup: Bill Humphreys, Jenny Albrecht, Kellie Holden, Kendra Yoshimoto, Kimba Steffa, Leena Budhdadasa, Maria Jimenez, Rita Johnson	
PROJECT LEADER(S): Christine Howard, Administrator for School of STEM Jenny Albrecht, Manager of Fiscal and Audit Services Kendra Yoshimoto, Director of Fiscal and Audit Services	FACILITATOR(S): Amanda Kim, Project Manager	



Costing Allocations Process Map



*WST: Workday Support Team: uwworkdaysupport@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 uwworkdaysupport@uw.edu. Submit completed form by 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 Name: _____
 Worker EID or NetID: _____
 Worker Position Number (PIN): _____
 Is this request to update the worker's default cost center? Yes No
 Payroll Earn Type: Regular (REG) Overtime (O/T) Mobile Service Agreement (MSA)
 Administrative Supplement (ADS) Excess Compensation (E/C) Summer (SUM)
 Temporary Supplement (TPS) Temporary Pay Increase - Professional Staff (TPI)
 Shared Leave Program (SLP) Other: _____
 Reason: _____
 Allocation Start Date: _____
 Allocation End Date (if applicable): _____
 Allocation(s): *Reminder: All allocations must add to 100% (even if worker is less than 100% FTE)*

Allocation 1: 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: _____

*a standardized spreadsheet will be developed with the pilot unit(s)
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 2018 UWB Costing Allocation Change Schedule

Pay Period	Costing Allocation Requests Submitted By End of Day on:	Costing Allocation Coordinator completes transaction before 1:00 PM on:
<i>Dec 16-31, 2017</i>	<i>December 29, 2017</i>	January 2, 2018
Jan 1-15	January 15, 2018	January 17, 2018
Jan 16-31	January 30, 2018	February 1, 2018
Feb 1-15	February 13, 2018	February 15, 2018
Feb 16-28	February 27, 2018	March 1, 2018
Mar 1-15	March 14, 2018	March 16, 2018
Mar 16-31	March 29, 2018	April 2, 2018
Apr 1-15	April 13, 2018	April 17, 2018
Apr 16-30	April 30, 2018	May 2, 2018
May 1-15	May 15, 2018	May 17, 2018
May 16-31	May 30, 2018	June 1, 2018
June 1-15	June 13, 2018	June 15, 2018
June 16-30	June 27, 2018	June 29, 2018
July 1-15	July 13, 2018	July 17, 2018
July 16-31	July 31, 2018	August 2, 2018
Aug 1-15	August 14, 2018	August 16, 2018
Aug 16-31	August 28, 2018	August 30, 2018
Sept 1-15	September 13, 2018	September 17, 2018
Sept 16-30	September 27, 2018	October 1, 2018
Oct 1-15	October 15, 2018	October 17, 2018
Oct 16-31	October 30, 2018	November 1, 2018
Nov 1-15	November 12, 2018	November 14, 2018
Nov 16-30	November 28, 2018	November 30, 2018
Dec 1-15	December 12, 2018	December 14, 2018
Dec 16-31	December 31, 2018	January 2, 2019

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**FISCAL AND AUDIT SERVICES SHARED SERVICES
SERVICE PARTNERSHIP AGREEMENT**

The Service Partnership Agreement (SPA) supports a collaborative partnership between UW Bothell Fiscal and Audit Services Shared Services and participating units. This agreement applies to all units that opt-in to Shared Services and includes the scope of services to be provided, establishes expectations for all parties, and outlines how oversight and feedback will be provided.

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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	<ul style="list-style-type: none"> Costing Allocation Process Map (<i>link once online</i>) Costing Allocation Calculator (<i>link once online</i>)
Form	<ul style="list-style-type: none"> Costing Allocation Change Request Form (<i>link once online</i>)
Unit Responsibilities	<ul style="list-style-type: none"> Requestor has budget authority Completes the Costing Allocation Change Request Form or spreadsheet by the deadline. <i>Note: A standardized spreadsheet will be created with the pilot units</i> Sends the completed form or spreadsheet to uwbworkdaysupport@uw.edu
Shared Services Responsibilities	<ul style="list-style-type: none"> Enters the costing allocation change requests into Workday Sends a completion confirmation e-mail to the requestor
Unit Responsibilities	<ul style="list-style-type: none"> 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.

<p>Documentation</p> <ul style="list-style-type: none"> • Costing Allocation Process Map (<i>link once online</i>) • Costing Allocation Calculator (<i>link once online</i>)
<p>Form</p> <ul style="list-style-type: none"> • Costing Allocation Change Request Form (<i>link once online</i>)
<p>Unit Responsibilities</p> <ul style="list-style-type: none"> • Requestor has budget authority • Completes the Costing Allocation Change Request Form or spreadsheet by the deadline. <i>Note: A standardized spreadsheet will be created with the pilot units</i> • Sends the completed form or spreadsheet to uwbworkdaysupport@uw.edu
<p>Shared Services Responsibilities</p> <ul style="list-style-type: none"> • Enters the costing allocation change requests into Workday • Sends a completion confirmation e-mail to the requestor
<p>Unit Responsibilities</p> <ul style="list-style-type: none"> • Reconciles budget once payroll is processed



Next Steps





Questions?



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Thank-you!



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