



Financial Desk Reference

August 2020

The following information has been assembled in one place to introduce those new to financial duties at the university to their responsibilities. It will also help others to refresh their understanding of university processes. Most information included herein is addressed more completely in documents posted on the Financial Services web site at finserve.byu.edu please bookmark this site for future use.

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Financial Responsibilities Overview

Campus controllers and others who have financial duties come in all shapes, sizes, genders, assignments and locations. Some have accounting degrees, some are CPAs. Some are administrative assistants with other responsibilities and some are administrators in their own right. But each one has something in common with the other campus controllers e.g., responsibility for aspects of financial transactions and/or stewardship over certain university assets. Each one has an important role relative to the financial well-being of his/her organizational unit, and each one needs to accomplish many of the following aspects of a controller's job:

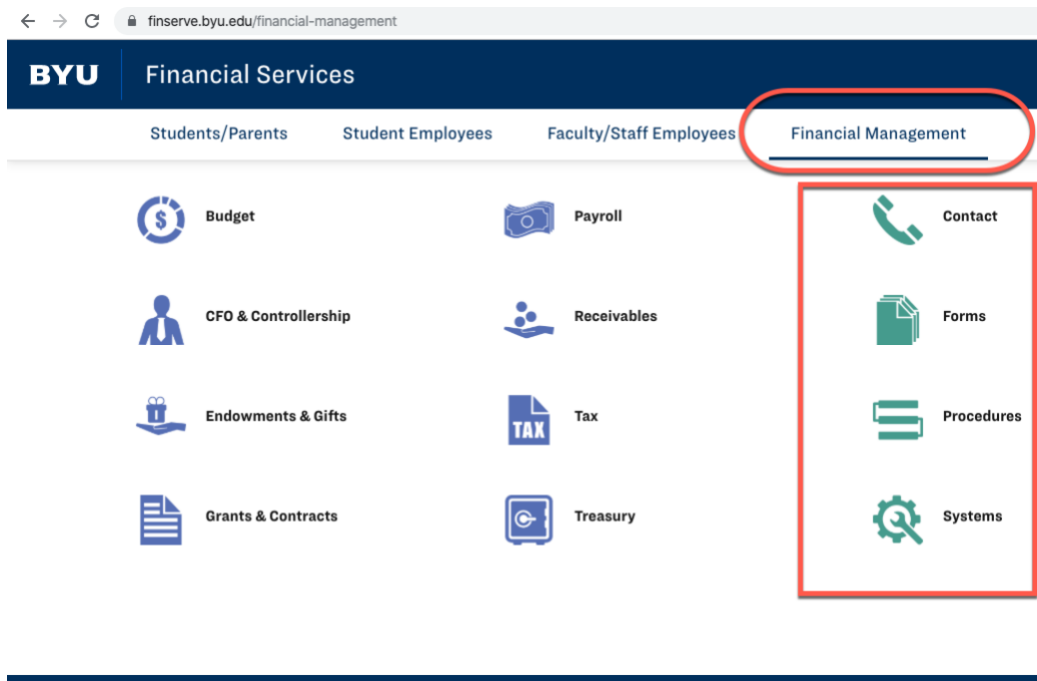
- Being aware of and assuring compliance with applicable laws, regulations and university financial policies.
- Safeguarding university assets.
- Being alert to possible policy violations, misuse or loss of resources and reporting such observations to an appropriate university office.
- Receiving cash for approved transactions and assuring that the cash is promptly accounted for, safeguarded and deposited with the University Cashier's Office in a timely manner.
- Expending or otherwise managing expenditures of university funds for authorized purposes as properly approved by appropriate university personnel.
- Serving as the area expert in financial matters and assisting unit managers in making sound financial decisions.
- Staying current on the reporting tools available to the campus financial community.
- Being aware of and meeting deadlines on recurring reporting and compliance requirements.

With these assignments in mind, the following list of topics and related questions have been developed by Financial Services. They are designed to help people with financial duties to review the areas which they control and learn the financial aspects of the controller's job for which they are responsible. This is not intended to be a comprehensive checklist, and there is no assurance that successfully answering these questions is a guarantee that all that needs to be done is being done. Rather, it is a tool to assist in recognizing the importance of what the controller does, and should trigger additional questions and awareness of other areas which need to be managed with internal controls in mind. Unit controllers are invited to share their experiences, questions, concerns and observations with the Chief Financial Officer (Steve Hafen, 422-3760) or the University Controller Douglas Belliston, 422-2734) for assistance.

We anticipate there will be additions to these questions which might be helpful to others around the campus and encourage you to help identify areas which have been missed in this document.

General Questions

1. **Financial Services web page** - Does the department use the Financial Services web page <https://finserve.byu.edu/> Most materials helpful to controllership are found under the Financial Management menu item. For a controller or employee assigned with financial responsibilities, the Financial Services web page will be extremely valuable. It contains information and links to pertinent data that affect your job. Most of the topics covered in this Desk Reference and many important issues are found there. **Please bookmark it for future reference.**



2. **Training** – Does the department encourage training to increase skill in using university systems and following procedures? Online training is available Y-Train, accessible through myBYU in the Work section. Bi-monthly Controllers Group Meetings provide valuable education in processes and procedures for all with financial duties. Monthly Controllers Council Meetings provide collaboration opportunities for college/division controllers who in turn share information with financial assistants.
3. **CFO/Controllership** – On the menu list above, this item provides many controller education documents and resources. They include this desk reference, access to the minutes of prior controller meetings where accounting policy and procedure matters are discussed, and important contacts, including the University Accountants assigned to support specific colleges and divisions.
4. **University Policies/Procedures** – Is the department familiar with University policies and procedures maintained by the Office of General Counsel? They are found by logging into myBYU at the BYU homepage and clicking on University Policies/Procedures under the Work heading. Please bookmark it for future reference.
5. **Financial Statements** - Is the department reviewing emailed monthly financial statements from Financial Services? Are there problems or coding errors with the statements? If yes, contact the appropriate Financial Services representative for help with this account. See the Contact link under Financial Management.
6. **Business Objects (BOB)** - Does the department have access to BOB reports and queries? It is found on the Financial Services web page, see the **Financial Systems** section and click on Business Objects. Prior month reports can also be run from within BOB. Contact your University Accountant (see 3 above) if you have problems using the BOB reporting application.
7. **Imaging** - Access to most transaction imaged support can be access directly from BOB queries by clicking on highlighted document references. Specific university employees may be granted access to the Imaging system by contacting Sallie Schmidt (2-9030) then accessing through Financial Services' web page, Financial Management, Systems.

8. **Accounts Receivable** - Does the department bill customers or students or otherwise maintain any accounts receivable? If yes, check with Jay Hanson at A-153 ASB, 422-2694. University policy states that departments generally are not to maintain their own accounts receivable.
9. **Products and Supplies Inventory** - Does the department have any resalable merchandise inventory or publications inventory whose value exceeds \$50,000? If yes, determine if the inventory is recorded as an asset on the general ledger in account 1300. Verify the existence and reasonableness of the stated inventory amounts. Inventory should be valued at the lower of cost or market. Review the adequacy of controls to safeguard the inventory. Determine that an annual physical inventory is taken and reconciled to the general ledger. Questions about inventory can be directed to your University Accountant.
10. **Externally Sponsored Research** - Does the department have any external sponsored research agreements or research projects? If yes, questions should be directed to David Nichols at A-261 ASB, 422-8026.
11. **Departmental Receipts and Deposits** - Does the department receive any gifts of cash, checks, securities, or gifts-in-kind? If yes, are these being delivered to the Development Office (Philanthropies) in C-389 ASB 422-2577 for processing? Departments should not deposit donations of cash or checks directly into a campus account.
12. **Procurement Tools** - Are department personnel responsible to purchase goods or services familiar with procurement tool procedures? Several systems and tools are used to procure supplies and services, including:
 - a) Campus Cards (for campus vendors)
 - b) Purchasing Cards and Convenience Checks (for off campus and online vendors)
 - c) Fast Track (for independent contractors and small dollar purchases in approved categories from established BYU vendors)
 - d) Y-Marketplace (purchases from vendor catalogues and purchase requisitions where a buyer's assistance is needed)
 - e) AP upload (for student award payments)
 - f) Petty Cash, etc.A complete listing of procurement tools and rules is found at Financial Services web page, Financial Management, Payments [Paying for Goods and Services](#)
13. **International Guest Payments** - Does the department hire non-U.S. citizens or bring in non-U.S. citizens as guest lecturers or for other reasons? Do any of these visitors receive payments, stipends, honoraria or expense reimbursements? If yes, contact the International Office for assistance and Preston Back at B-34 ASB, 422-8098.
14. **Taxable Sales** - Does the department sell or advertise goods or services to the general public which may require the collection and reporting of sales tax? If yes, contact Preston Back at B-34 ASB, 422-8098.
15. **Personnel Changes** - Have there been any recent changes in the department with persons authorized to initiate financial transactions? If yes, did the departing person(s) return keys, cell phones, access devices, and other equipment, return or cancel personal or department Purchasing Cards or Campus Cards etc.? Have computer login ability and long-distance access code numbers been canceled? Have manager/contact names been updated for any active departments or operating units to which they were assigned?
16. **Personal Use** - Does the department have a procedure to account for the personal use and reimbursement of copies, miscellaneous supplies, long distance telephone calls etc, including Church assignment-related expenditures? If yes, are controls adequate to ensure compliance by employees? If no, review the following policies in University Policies/Procedures under Church Duties and University Obligations, Cash and Cash Equivalents. Establish an appropriate procedure.

Ethical Responsibility

As financial managers of sacred resources, the campus controllership organization had adopted as its Mission Statement:

To support the University's mission, we promote and protect the economic interests of all BYU stakeholders.

As employees responsible for the management of university resources, this mission statement means that we will use the University's economic resources wisely and recognize that many constituent parties have a vested interest therein. These interested parties include our Church sponsor, donors, governmental agencies, employees and their families, students, our local communities, etc... Specifically, this responsibility means that we will:

- Make business decisions in the best interest of the university and based on principles of integrity and that we will avoid actual or apparent conflicts of interest;
- Keep functional managers (those responsible for overall unit operations) informed regarding financial matters;
- Provide financial information to management, colleagues and auditors that is current, complete and accurate;
- Provide for the responsible use of and internal control over University resources;
- Comply with applicable laws and regulations related to University financial issues and assets;
- Respect the confidentiality of information acquired during the course of work;
- Prevent the misleading of auditors, whether internal or external, and assure that audit-related documents are not altered, falsified, or improperly destroyed;
- Report suspected fraudulent activity or wrongdoing according to university Fraud Policy to the Office of Integrity and Compliance, or to the University Controller or CFO.

General Ledger Transactions

1. Do you have questions about how financial transactions are received and processed? General information about the structure and use of the accounting system may be reviewed at the Financial Services homepage.
2. Financial transactions enter the University's general ledger financial system in several ways that you should understand.
 - Many campus sub-systems transmit their entries electronically. In general, these are large software programs that control manufacturing, processing, project work orders, inventory, etc. The status of submitted entries can be monitored through the University's accounting system (PeopleSoft). Questions can be directed to the University Accountant assigned to your college/department.
 - Many campus departments submit journal entries directly into the accounting system using an Excel spreadsheet **Journal Entry Template**. Supporting detail for these entries should be retained by the campus department submitting the entry for six-years plus current year. The template can be obtained from the Financial Services web page under the Forms section.
 - Some areas provide requests, generally by email, to Financial Services' University Accountants to assist in preparing entries. Supporting information should be provided by the requestor with the email.
 - Financial Services accountants prepare other entries to correct errors or process data managed centrally.

All entries are validated against various processing rules prior to actually being posted to the general ledger. Errors are corrected by the submitter or campus controller with the help of Financial Services accountants if needed. See the Financial Services web page for additional **Journal Entry Guidance** located under Procedures, Accounting.

Monthly Budget/Expense Summaries and Balance Sheets (Business Objects)

1. Are monthly reports from Financial Services being properly monitored? Identify who receives the budget and expense summaries or operating statements for the various units or departments and who reviews them for accuracy. Verify the following:
 - The monthly statements are being reviewed and questions or requests for correction are being addressed by department accounting personnel.
 - Changes to manager and contact person are regularly being forwarded to Financial Services.
 - The department is not overspent in any budget category. Where necessary, budget adjustments can be requested. The electronic Budget Adjustment Form can be found under the Forms, Budget.

Questions or concerns about over-expenditures or budget transfers can be directed to the Budget Office, Joel Christensen at 422- 3693, D-208 ASB.

2. Certain Balance Sheet accounts should be monitored on a monthly basis, e.g., Inventory, Accrued Liabilities, Prepaid Expenses, Deferred Revenue, Department Receivables, etc. See the Balance Sheet Reconciliations guide located under Procedures, Accounting.
 - Are monthly Balance Sheets being reviewed and questions or requests for correction being directed to Financial Services?
 - Is there an adequate reconciliation procedure in place?

Commitments

Typically, Commitments (also called Open Commitments) represent outstanding purchase orders. They are treated similar to actual expenses on the Budget/Expense Summaries in that they reduce Budget Available to spend. However, unlike actual expenses, commitments sometimes leave unused residual amounts on the financial statements after the encumbrance is reduced and the actual expenditures is reported. If this occurs, contact Purchasing and request a correction. There are also specific responsibilities that you need to be aware of at year-end regarding commitments.

- Are commitments being reviewed monthly to determine whether or not they are still active?
- Do commitment balances reflect the appropriate charge to the right account?

Questions or concerns about commitments can be directed to Kelly Taylor C-40 ASB 422-7015

Capital Equipment

1. Are all items of capital equipment being properly used and safeguarded? You should become familiar with the [asset capitalization procedures](#) found under Procedures, Accounting – Capital Assets heading.
2. The General Accounting Office conducts a full physical inventory of capital equipment every two years. In preparation for this process or in addition to it, consider the need in your area of conducting a separate review on a sample basis. A listing of equipment assigned to a particular unit can be obtained by running a report: Business Objects homepage Financial System Information, Other Reports, Assets. Questions can be directed to Ben Wake at 422-9766. Select a sample of items to test considering such things as high dollar value, current acquisitions, high risk items and a few selected randomly. Complete the following steps:
 - Physically identify the items and verify the inventory tag number, serial number, description etc., and agree to the University record. Notify the General Accounting Office of any discrepancies.
 - If older, unused or obsolete items are identified, consider the need of declaring them surplus and disposing of them. See the [Retirement of Assets](#) and [Surplus Procedures](#) located under Procedures, Accounting – Capital Assets.
 - If items are located off-campus, verify that the removal was authorized by examining a copy of the completed **Off-Campus Equipment Request** form located under

- Procedures, Forms, Accounting – Capital Assets.
 - Verify that unlocated items declared surplus, obsolete or traded-in on new equipment are properly disposed of on Asset Management.
 - Items that are unlocated after a reasonable amount of time need to be declared lost or stolen with the General Accounting Office. Fill out the **Lost or Stolen Form** located under Forms, Accounting – Capital Assets.
 - If items are lost or stolen, determine appropriate action to strengthen controls over capital equipment assigned to the department.
- 3. Update location information on Asset Management for capital equipment that has been moved by contacting Ben Wake at 422-9766.

Products and Supplies Inventories

Products and supplies inventories represent products held for resale or supplies kept on hand and consumed during the normal operation of a University organization. When a product or supply inventory's aggregate value exceeds \$50,000, it shall be recorded in the financial accounting system's general ledger in account 1300-Inventory. Product and supply inventories:

- Will typically be located in the same general physical location, though partial ownership may be recorded by multiple department operating units.
- Will normally be consumed within one year.
- May sometimes warrant being recorded as an inventory asset at less than \$50,000; Financial Accounting and Reporting personnel will provide counsel in these situations.
- A detailed, priced-out listing of the product or supply inventory items shall be printed as of December 31 and retained for the six years plus the current year.
- The general ledger balance of the inventory should be adjusted to agree to the priced-out listing, as adjusted for items that have been received into or removed from the inventory but not yet reflected in the general ledger balance.
- Inventories are valued at the lower of cost, using the FIFO (first in, first out) method or market.
- Inventory values are reduced at the time of sale, not when the customer pays.

See Procedures, Accounting, [Inventory-Products and Supplies](#) for a more detailed description of the policies and procedures surrounding inventories.

Club and Association Accounts

1. Do advisors, officers or other users of Academic-related Club and Association (club) accounts operated in 13xxxxxx operating units understand and follow university policy and procedures related to purchases? Club accounts are university funds that allow receipt of dues and limited sales activities to sustain club activity costs. Clubs or academic associations have affiliation with BYU which provides depository and disbursement services. Any payments for services (e.g. disc jockeys) to individuals could be subject to payroll tax regulations so it is important to obtain approval for payment of services in advance from Human Resources (see [Engaging Independent Contractors](#)).
2. Identify any club accounts in use by the department, the name of advisors.
 - Make sure club officers and department personnel know how to utilize university procurement tools (purchasing cards, campus cards, fast track, Chrome River) to accomplish club purposes.
 - Interview the advisor(s). Determine if they are informed regarding all financial matters of the organization. Evaluate the nature of the club and the funding. Provide periodic instruction in proper financial procedures to the advisor and those making purchases on behalf of the club.
 - Does the account have a deficit balance? If so, determine how that is to be resolved.
 - From a review of deposits, verify the following:
 - A receipt is being issued to each individual from whom monies are received.
 - Deposits are properly documented and deposited timely. (See Departmental Receipts and Deposits below).

- Does the club or association have a need to receive payments for dues or other activities through the internet? Treasure Services can assist them in establishing a website to accomplish that. See contact information below.

Agency accounts are not university funds but are accounted for at the university (operating units 47xxxxxx) as a service to certain non-BYU associations, usually with a BYU faculty member serving as an officer. Questions or concerns regarding agency accounts should be directed to Terry Freek in Treasury Services, A-153 ASB, at 422-4701.

Externally Sponsored Research Agreements

Is externally sponsored research activity being conducted in the department? If yes, consider the following:

- All funding from external sources must be evaluated for appropriateness. Specific rules determine whether resources provided to the University will be classified as a gift or as sponsored research funding, especially if the provider expects information or other deliverable in return. The Research Administration Office (formerly The Office of Research and Creative Activities) will review and make that determination, not the professor. Questions about externally sponsored research can be directed to Gene Larson, A-285 ASB, at 422-3360.
- All money from federal government sources must be setup and expended in an "R" project operating unit. These funds are subject to strict government requirements as well as audit and cannot be accounted for in "gift" or "donor" accounts.
- The Associate Academic Vice President for Research and Graduate Studies is the only person authorized to sign "research agreements" for the University with outside providers of funds.
- Sponsored Research is subject to special rules and regulations. Financial questions should be directed to Kathleen Rugg A-261 ASB 422-8025.

Departmental Receipts and Deposits (CashNet)

1. Does the department receive cash or checks? If yes, are deposits made at the University Cashier's Office, D-155 ASB, at least weekly or each day when funds collected exceed \$50? Cash or checks should not be held over a weekend.
2. It is required that cash and checks be kept in a secure place pending deposit.
 - Departments may not use funds collected to make cash purchases or cash personal checks.
 - A receipt must be issued to each individual from whom a payment is received. In the case of personal use reimbursements, other documentation could be retained such as check copies or a departmental log which would identify the date money was received, from whom it was received, the purpose, amount and whether it was cash or check. The basic expectation is that documentation will support in detail the total deposit amount.
 - When preparing a deposit slip, departments must balance cash collected against receipts issued (or other supporting documentation) and code the difference to account 4760.
 - Copies of receipts or other supporting documentation must be retained by a department for the current year and the immediate past year.

Electronic Receipts and Payments

Does your department *receive* funds via electronic transfers, wires, etc? If you anticipate a payment coming to BYU for your department, please call Treasury Services' Cyndi Sederholm, 2-4701 with information regarding that payment so banking information can be provided to you to pass on to an entity sending the wire. This helps expedite the proper recording of incoming wires. Questions may also be directed to wires@byu.edu

Does your department *make payments* via electronic transfers, wires, etc? Electronic payments are processed via a FastTrack payment request or a YMarketplace Purchase Requisition (that results in a Purchase Order). There are several options for electronic payments.

1. **ACH** (processed through a system called Automated Clearing House). ACHs are domestic overnight transfers that have minimal processing fees tied to them. BYU does not pass the fee on to departments. Currently, these are available for domestic (within the US) transfers. We prefer this method over the Fed-wire option noted below because of the expense of the fee.
2. **Domestic Fed-wire Transfers** (processed through the Federal Reserve System), commonly called wire transfers. Financial services passes on the \$10 charge for wires to the departments. Fed-wire transfers also charge the receiver of the wire a fee from \$10 to \$25. The following information is needed to do a domestic fed-wire:
 - Bank Name
 - Bank Address
 - Bank Routing & Transit Number
 - Account Name for Beneficiary
 - Account Number that matches up with the Account Name
 - (If the account name and number do not match, the wire may be rejected.)
3. **International Wire Transfers**. This option is chosen for situations that require international payments in US dollars. The \$15 charge is passed on to the departments and the receiver will be charged to receive the wire.
4. **Foreign Currency Wire Transfers**. This option is chosen for situations that require payment in a foreign country's currency, most commonly British Pounds (GBP) and Euro (EUR). The currencies BYU can readily purchase are listed in a drop-down box on the Fast Track system. The \$15 charge is passed on to the departments and the receiver will be charged to receive the wire. In addition to the information listed under Domestic Fed-Wire Transfers, the following information is needed to do a Foreign Currency Wire Transfer:
 - Bank SWIFT #
 - Bank Routing (i.e. sort code for England)
 - Account Number that matches up with the Account Name, for some countries it is called an IBAN (European), CLAVE (Mexico), etc.

Change Funds

Change Funds are small amounts of money kept on hand to "make change". The funds are primarily used to facilitate small cash sales carried on by the department, e.g., selling products or renting equipment. For example, the Music department uses a change fund in selling and renting musical equipment to students. The amount of the Change Fund stays the same from month to month while the net collected is deposited at the University Cashier's Office.

- Is the change fund authorized with Financial Services? (Note: often unauthorized change funds are created when money collected is inappropriately held back from deposit and used as a change fund.)
- The change fund should be kept in a secure place with access only by the custodian.
- A change fund should not be used for purchases, loans, wages or check cashing.
- The amount of the change fund should be sufficient to conduct a normal day's business.
- In order to maintain control, an unannounced count of the change fund should periodically be conducted. A reconciliation between the fund balance and its general ledger balance should be done regularly and an adjustment made if necessary. Resolve any differences with the fund custodian and supervisor.
- If the fund is unauthorized, it should be deposited at the University Cashier's office and credited to the department supplies account.
- Change Fund instructions and applications can be found on the Financial Services web page under Procedures, Treasury, Cash Funds. Additional information can be obtained by contacting Steve Morley/Tammy Miner, A-153 ASB, 2-4701.

Petty Cash Funds

Petty Cash Funds are used to make small departmental purchases. Unlike Change Funds, Petty Cash Fund balances decline as the money is used. Purchasing cards should normally be used to avoid the need for reimbursement to employees for departmental expenses. When needed however, employee reimbursements should be processed through Chrome River.

- Is the Petty Cash Fund authorized with Financial Services? (Note: As with unauthorized change funds, unauthorized petty cash funds also evolve from holding back money that should be deposited. While receipts for purchases are often retained, these represent transactions that are not recorded in University records. The fund is often replenished by other department collections. This practice is against University policy.) If the fund is unauthorized, it should be deposited at the University Cashier's office and credited to the department supplies account.
- The Fund should be kept in a secure location accessible only by the custodian.
- An authorized petty cash fund is to be used to make small emergency purchases and is not to be used for cashing checks, making loans, or paying wages.
- Petty cash funds are to be balanced monthly using the Petty Cash Reimbursement Form and sent to Financial Services with all supporting receipts and documents. After these are reviewed, a request will be made to Accounts Payable for a check to replenish the petty cash fund.
- Other monies (i.e. proceeds from copy machine use, change funds, departmental sales, reimbursements etc.) should not be commingled with the petty cash fund.
- Conduct an unannounced count of the fund and agree the balance to University records. Resolve any differences with the fund custodian and supervisor.
- Does the department have need for a separate Temporary Petty Cash Fund to pay small amounts to research subjects that must remain anonymous? If so, refer to the Research Cash Fund Application on the Financial Services web page.
- Petty Cash fund instructions and applications can be found on the Financial Services web page under Procedures, Treasury, Cash Funds. Additional information can be obtained by contacting Steve Morley/Tammy Miner, A-153 ASB, 2-4701.

Fast Track Payment Requests

1. Does the department process payment requests through the Supply & Logistics (formerly Purchasing & Travel) Fast Track Payment Request system accessed through Y-Marketplace on Supply & Logistics' web page, then select the Fast Track tab.
2. If your department uses Fast Track, be sure:
 - Anticipated payments to independent contractors are reviewed with HR **before** a purchase commitment has been made. Please review information about [Engaging Independent Contractors](#) or call HR at 422-0020 or Denise Haney 422-7534
 - The transaction is processed by a trained associate buyer in the department.
 - The transaction is authorized by the appropriate individual in the department.
 - The vendor exists within the Fast Track system; new vendors must be established by Supply & Logistics (Kelly Taylor C-40 ASB 422-7015) **before** making purchase commitments. Once requested, new vendor information is gathered through the PaymentWorks system before vendor set up can be completed (awards and refunds payees rely only upon the information provided by the campus requester for setup.)
 - The purchase must be consistent with an existing Fast Track category. (Generally Fast Track requests can only be made for services or tangible products less than \$2,500. Tangible products over \$2,500 use YMarketplace to initiate a purchase requisition.
 - General questions regarding Fast Track requests can be directed to the Help Desk 422-5644.

Travel Authorization and Reimbursements (Chrome River)

Employees who desire to travel must receive approval to do so. After providing details of the intended travel through Chrome River, the employee's supervisor will consider approval of the request. Approved travel may be paid for with a university-issued Travel Card or employees may pay for travel costs with personal funds and seek reimbursement through Chrome River. (Airfare is to be paid for by the Travel Office or with their approval, by the employee's Travel Card or personal funds.) The Chrome River system can be accessed by logging onto myBYU and clicking Chrome River under the Work section or by going to the [Supply & Logistics](#) (formerly Purchasing & Travel) website where other general information is also available.

Please bookmark it for future reference. Questions to consider include:

- Are travelers complying with internal department requirements for the approval of travel before travel commitments are made?
- Do travelers have, and are they encouraged to use, the Corporate Travel Card?
- Are Corporate Travel Cardholders cautioned against the use of the card for personal expenditures (e.g. personal meals while claiming a per diem amount intended to cover meals and incidentals)
- Are expenses reported immediately following the completion of the travel?
- Are travel advances needed? Though strongly discouraged, in rare circumstances a travel advance can be requested through a travel pre-approval in Chrome River. Travel advances are approved by Supply & Logistics Management.

Business Reimbursements (Chrome River)

Most small supply purchases should be purchased using a Purchasing Card. Where an emergency purchase has been made and an employee must be reimbursed for business expenses they incur, the Chrome River system should be used. The Chrome River system can be accessed by logging onto myBYU and clicking Chrome River under the Work section or by going to the [Supply & Logistics](#) (formerly Purchasing & Travel) website where other general information is also available. Please bookmark it for future reference. Using Chrome River for business reimbursements requires that:

- Reimbursement requests are submitted timely, within 30 days of the transaction.
- Reimbursements are for business purposes only, not for the purchase of personal items.
- Original receipts must be imaged before the reimbursement can be approved.

Purchasing Cards and Campus Cards (Chrome River)

Does anyone in the department have a BYU-issued Purchasing Card for off-campus internet or store purchases, or Campus Card for purchases from on-campus vendors? If yes, review the following:

- Verify that all transactions recorded through Chrome River are reviewed by the cardholder.
- The approver must be assured that the transaction is appropriate and properly recorded. For recurring transactions this may not require a review of the documentation. Other transactions will require a review of the imaged documentation to verify the nature and specifics of the transaction. Some transactions may require the approver to go beyond reviewing the imaged receipt to determine even greater information regarding the transaction.

Convenience Checks

Does the department need to use Convenience Checks? (sometimes called COD checks)

- Convenience Checks are intended for cash-and-carry purchases and should not be mailed. They are only available in consultation with Supply & Logistics Management.
- Use of Convenience Checks is intended to be VERY limited and only where other

procurement tools cannot be used, for example: a vendor that will not accept a Purchasing Card, Purchase Order, or will not wait for an Accounts Payable check.

- Convenience Checks are only authorized for the payment of goods, not services performed by individuals. (Services are usually paid for via Fast Track requests).
- Due to the increased risks associated with Convenience Checks, added approval verification may be required. Documentation, retention and review and approval procedures through Chrome River are the same as for Purchasing Cards.

Accounts Payable Upload

Does the department need to issue numerous refunds, royalty payments, payments to research subjects or non-employment related student award payments? If so, the AP Upload template may be used. Generally, these are of a small amount, e.g., \$20 - \$50. However, there is no maximum limit. The AP Prize/Refund Payment template and reference guide is under Forms, Payments.

Infrequent payments for these situations may be processed through the Chrome River system (see Business Reimbursements below) or Fast Track.

Hourly Payroll (all non-exempt staff, including students)

Are the procedures for hourly wage payments strong? Staff and most student employees are called "non-exempt" employees and are subject to the federal Fair Labor Standards Act. This law requires compliance with specific rules, including timekeeping, application of overtime, rules regulating international students on work-visas, etc. Review the University's Payroll Policy and Implementing Procedures. The following rules apply specifically to students.

- Students must be enrolled in school to be eligible to work, except during the summer or their equivalent off school period.
- Undergraduate students can work on campus a maximum of 20 hours per week during fall and winter semesters.
- Graduate students can work up to 30 hours per week if all the work is related to their major field of study.
- Under federal law, international students (both undergraduate and graduate) may only work 20 hours per week during fall and winter semesters.
- For student employees using the Y-Time electronic timekeeping system verify the following:
 - While non-exempt employees may make certain corrections to their own recorded time, all changes made to the Y-Time system by a Y-Time Manager must be supported by a paper document signed by the employee and the work supervisor/ Y-Time Manager verifying the change made.
 - The documents verifying these changes are being retained by the department for four years plus the current year.
 - Missing punches are being corrected.
 - Hours are not being moved from one week to another.
- For student employees using timecards (rare) verify the following:
 - Time cards are checked by the department for accuracy, employee's signature, and signed by the person authorized to verify the time.
 - The recorded time appears reasonable. (Note: Writing down 8am to 12pm as time worked each day is an indication of inaccuracy for most students).
 - Verify that all time cards are properly entered to Y-Time by the Time Manager.
 - Hours are not being moved from one week to another.
- Questions regarding Student Employment can be directed to Student Employment, 2024 WSC, at 422-3562. Questions regarding payroll documentation and processing can be referred to Payroll, D-55 ASB at 422-8186.

Personnel Changes

Negative financial ramifications can occur to the university if certain procedures are not followed at the time employees are terminated. Although not usually under the Controller's area of responsibility, the Controller should be aware of these procedures and the impact non-compliance may have on the financial interests of the campus unit:

1. Does the employee have any university property, e.g., cell phone, computer, pager, uniforms, books, tools, vehicles, etc.?
2. Does the employee have access to university buildings or equipment, e.g., pass codes, keys, electronic cards, etc.?
3. Does the employee have access to computer files through passwords?
4. Does the employee have any university credit cards, e.g., Purchasing Card, Campus Card, Corporate Card?
5. Are there any receivables due from this employee, e.g., garnishments, tuition reimbursements, traffic or parking violations, etc.?

The Benefits Office has created forms to assist in completing the steps necessary when terminating an employee. They can be found at hrs.byu.edu → Managers → Employment → Ending Employment.

Hazardous Chemicals or Hazardous Waste

Inquire if there is any use of chemicals in the department. If yes, has the department contacted Environmental Health & Safety, BYU Risk Management Department for a review? Direct any questions or concerns about chemicals to Ed Corbett, Hazardous Materials Manager, 103 Chemical Management Building, at 422-6382.

Long Distance Telephone Charges

Are employees using University long distance calling codes to make personal calls? Employees should not use University long distance calling codes for personal use. If desired, University employees may establish a personal long distance calling code with Veracity Communications, Inc, (the University's long distance calling provider) that is billed to the employee's personal charge card.

Is there evidence of personal calls being made on University long distance calling codes? Obtain a monthly phone bill for the department and review the following:

- Inquire about how personal long distance calls are handled. If personal long distance calls have been made on university calling codes, make sure the employee has reimbursed the University and provide additional policy training as needed (see step "15" under GENERAL above).
- Review the bill for unusual long distance charges (i.e. excessive international calls, late hours, holidays, Sundays etc.). Obtain explanation from responsible persons. If there are concerns about intrusion or hacking contact Brian Andelin, of the Budget Office, and Veracity Communications, Inc. at 801-379-3000.