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FROM THE CONTROLLER

Clothing Purchases

The Office of the Associate Vice President and Controller will no longer require that a Clothing and/or Uniforms to be Provided to Employees Request for Determination of Taxability form be approved by the Associate Vice President and Controller prior to purchase. We have determined that those making these types of purchases are better qualified to make the determinations because they are the only ones who know the particulars of a given purchase. If you make a clothing purchase, you will still need to fill out the form, determine whether it is taxable or non-taxable and have it approved by your Dean/Department Head or appropriate individual as determined by your campus/college/department. The form can then be uploaded with you requisition or attached to your Pcard transaction log. If you have determined the purchase is taxable, you are responsible for ensuring the information is provided to Payroll in a timely manner for inclusion on the employees’ W-2. You are responsible for ensuring the determination meets the requirements and may be asked by an auditor and/or reporter how you justify the determination. As a reminder, very few clothing purchases meet the IRS definition of a non-taxable uniform (not even military uniforms for full-time active military are considered non-taxable).

Per the IRC §1.62-2(c)(1) clothing or uniforms are excluded from wages of an employee, if they are:

- Specifically required as a condition of employment, AND are
- Not worn or adaptable to general usage as ordinary clothing.

The IRS does not define an amount to be considered de minimis (negligible). For the purpose of clothing purchases it has been determined the OSU de minimis amount will be $10. In other words, if the clothing being purchased is valued at $10 or less per employee, it will be de minimis and therefore, not taxable.

Parking Permits for FY12

Starting August 1, OSU employees will have the option when purchasing a parking permit online to pay for their permit via a nine-month payroll deduction instead of a lump sum. OSU employees will sign up electronically for a one or nine-month monthly deduction. The monthly payment option allows employees to take advantage of a pre-tax payroll deduction to pay for their parking permit. This is an option, rather than a requirement, and permits may still be paid for by charging to a person’s bursar account. Current permits will remain valid until August 31, 2011.
UNIVERSITY ACCOUNTING

Mileage Reimbursement Rate for 2012

The Internal Revenue Service has announced an increase in the mileage reimbursement rate to $0.555 per mile, effective July 1, 2011. This is an increase from the $0.51 rate for the first half of the year. (See Internal Revenue Bulletin IR-2011-69, June 23, 2011, amending Internal Revenue Procedures 2010-51). The new rate is for travel incurred on and after July 1, 2011 through December 31, 2011.

FINANCIAL INFORMATION MANAGEMENT

Due to the Student Union remodel, FIM has relocated offices. We are now housed in 040 Student Union.

University Imaging

University Imaging is now importing pdf files into the imaging system. Please take this opportunity to look through your files and determine if they would be better stored in the imaging system. There are many advantages to having files stored here such as more space on your computer, simultaneous viewing, easy retrieval/sorting features and automatic backups.

Please contact us at Jeannie.luginbill@okstate.edu if you are interested in this service.

BURSAR

Faculty/Staff Parking Permit Holds

OSU policy states that outstanding obligations must be cleared prior to charging additional items to a bursar account. You must have a current bursar account in order to obtain a new parking permit for FY12. We want to help you resolve your account balance:

✓ Please review your account balance at http://bursar.okstate.edu
✓ Make an online payment if necessary
✓ Come by our office to set up a payroll deduction to pay your balance over time or increase your payroll deduction to satisfy the outstanding balance, or
✓ Pay in person at 113 Student Union

You may contact our office at:
- bursar@okstate.edu
- 405-744-5993 or
- Visit a financial counselor in 113 Student Union

Fall Enrollment Cancellation

Students with outstanding account balances could have Fall semester classes cancelled. Letters and emails were sent as an opportunity for students to take necessary actions to alleviate the situation. If students have been awarded financial aid, please encourage them to accept the aid and turn in all necessary documents to the financial aid office.

Encourage students to visit http://prodosu.okstate.edu to check account balances and make online payments. Payments can also be made in person at 113 Student Union (OSU Stillwater Campus) or the 1st floor of Administration Hall (OSU-Tulsa campus).

Payments must be posted to bursar accounts by July 29, 2011.

Refer any questions to bursar@okstate.edu or call 405-744-5993. We have a financial counselor available to discuss possible solutions, Monday through Friday, between 8:30 and 4:30 or by appointment.

Bursar Office Open For A Saturday Work Day

Extra Day for Enrollment Services - August 20, 2011
10:00 a.m. until 3:00 p.m.

Tuition/Fee Estimator

2011-12 Tuition/Fees information has been updated on the bursar website. If a quick calculation is needed to determine the cost of OSU-Stillwater/Tulsa classes, visit http://bursar.okstate.edu and click „Tuition / Fees Estimator“ located on the left hand side of the screen.

Fall Tuition/Fees

The fall tuition and fee calculation program is scheduled to run the evening of August 10th. Students may log into SIS to view. The first fall billing statement will generate September 1st.

Monthly Payment Plan- Start now for Fall

In efforts to assist our students in meeting financial obligations, OSU-Stillwater/Tulsa offers an in-house administered payment option plan (POP) as an alternative to the traditional lump-sum payment method. This plan provides an opportunity for families and students to pay University-billed expenses in regular monthly payments either by the semester or annually. No finance charges or enrollment holds are associated with the payment option plan if payments are made as promised.

Visit our website link for the POP application: http://bursar.okstate.edu/forms/osupop.pdf
**Historical Transaction Record Purge**

A purge is scheduled for the evening of August 6th for all bursar transaction records with an effective date older than July 29, 2011 that are fully paid/applied and billed. By purging now, removal of a large number of records eliminates issues with running reports and displaying data on the screens. The purged records cannot be accessed via SIS but are available to view/download to excel via the Administrative Information Reporting System (AIRS) at: http://airs.okstate.edu. Access to purged records within AIRS can be requested by emailing fim@okstate.edu and will be granted based on current SIS B/R access levels.

**Summer Bad Debt Assessment**

Calculations and entries are prepared in July for summer bad debt assessment.

**Student Union Renovation Bursar Move**

All bursar staff/services are back in 113 Student Union that were temporarily relocated during the Student Union renovation. We are attempting to keep the inconvenience to a minimum.

**FISCAL & ADMINISTRATIVE COMPLIANCE**

**Reporting Fraudulent Activity**

ALL fraudulent financial activity or suspicion of fraudulent financial activity is to be reported directly to the Fiscal and Administrative Compliance section of the Office of the Associate Vice President & Controller or confidentially through EthicsPoint. A report can be filed through the EthicsPoint website or by calling toll-free 866-294-8692. The website can be found at: https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=10933

**Works Training**

Fiscal and Administrative Compliance has another upcoming training session on the Works system this summer. This is intended for those who already have access to Works and want to become more proficient and knowledgeable about the system. This is for cardholders, approver, accountants, group owners, or anyone else who wants to learn more about the Works system. Billie Watt and Dorothy McLaughlin will talk about signing off on transactions, some of the features in Works you can take advantage of, roles and responsibilities, and anything else having to do with Works. We welcome input from attendees who may have hints and tips to share that could help all of us. PLEASE NOTE: This is not Pcard training and will not count as Pcard training.

**PCARD Documentation for Airfare or Lodging Purchases**

Pcard guidelines require original copies of receipts and any other supporting documentation be attached to the monthly Memo Statement and kept on file in the department. However, for airfare or lodging purchases this documentation may be printed and attached to the cardholder’s monthly Memo Statement or attached to the travel documentation in the AIRS system. The cardholder must include the trip number in the description field on the Works system so the documentation may be accessed by Fiscal and Administrative Compliance.

**PURCHASING**

**Vendor Data Cleanup**

During the week of July 11th through 15th, the Purchasing Department sent out approximately 7,500 letters to vendors for the purpose of updating our vendor files in preparation for the University’s eProcurement initiative. Inquiries concerning these letters should be directed to the Purchasing Department at purchase@okstate.edu.

**Important Dates**

Board Dates:
- Requisitions requiring Board of Regents approval (greater than $150,000) were due in Purchasing July 6, 2011, 5:00pm, for the July 29, 2011, Board Meeting.
- Requisitions requiring Board of Regents approval (greater than $150,000) are due in Purchasing August 17, 2011, 5:00pm, for the September 9, 2011, Board Meeting.

Purchasing Seminars:
- Policies and Procedures and Procedures, October 4, 2011, 10:00-12:00 AM, 106B WH
- Ethics in Purchasing, October 19, 2011, 9:00-11:00 AM, 106B WH

You may register for either of these sessions by calling Human Resources at 744-5374, on the Human Resources web site at http://fp.okstate.edu/hrosu/training_enroll.htm, or by Email: osu-trng@okstate.edu.

Purchasing can be contacted at:
- Phone: 405-744-5984
- Fax: 405-744-5187
- Email: purchase@okstate.edu
- Website: www.purchasing.okstate.edu

Email Billie Watt at billie.watt@okstate.edu if you would like to attend one of these sessions.

Associate Vice President & Controller - 207 Whitehurst, Stillwater, Oklahoma 74078 - (405) 744-4188
RISK & PROPERTY MANAGEMENT

Use of University Vehicles

University vehicles, whether departmental or Motor Pool, are for official university business only. This is a long-standing University policy and State law. Use of a state vehicle outside the scope of official university business will cause the loss of state liability insurance coverage for the driver and could negate the driver’s personal coverage as well. Use of state property for personal business also subjects the driver to employee corrective action. For answers to specific questions you may contact OSU Risk Management, 405-744-8899 or the Office of State Risk Management 405-521-4999.

GRANTS & CONTRACTS

Sponsored Program Expenditures Fourth Quarter 2011

The FY11 (Fourth Quarter) Research report of Sponsored Program expenditures, by function/by college, is available for your review at the following link: http://vpaf.okstate.edu/Documents/FY11/ResearchReport_FourthQuarter.xlsx

The numbers are preliminary and will be adjusted accordingly during the University’s year-end close and reconciliation.

Audit Finding

OSU was recently subjected to a federal audit. Part of the review included an examination of source documents, and it was discovered that a time sheet was “prefilled.” The auditor defined a “prefilled” timesheet as one completed and signed prior to the end of a pay period. Since OSU uses an “after-the-fact” confirmation plan when seeking reimbursement of costs for sponsored programs, a “prefilled” time sheet/time card does not accurately represent time worked.

The auditors also observed what they considered to be “significant slack time” by some OSU employees. Please remember personal use of work computers to include games and Facebook is inappropriate and could lead to audit findings and/or disciplinary action.
**Payroll Services**  
Oklahoma State University  
409 Whitehurst  
Stillwater, OK 74078  
Phone: 405.744.6372  
Fax: 405.744.4149  
Website: [http://vpaf.okstate.edu/payrollservices/index.htm](http://vpaf.okstate.edu/payrollservices/index.htm)  
Email: payroll.services@okstate.edu

**Purchasing**  
Oklahoma State University  
1224 North Boomer Road  
Stillwater, OK 74078  
Phone: 405.744.5984  
Fax: 405.744.5187  
Website: [www.purchasing.okstate.edu](http://www.purchasing.okstate.edu)  
Email: purchase@okstate.edu

**Risk & Property Management**  
Oklahoma State University  
618 North Monroe  
Stillwater, OK 74078  
Phone: 405.744.7337  
Fax: 405.744.7888  
Website: [http://vpaf.okstate.edu/rpm/index.htm](http://vpaf.okstate.edu/rpm/index.htm)

**University Accounting**  
Oklahoma State University  
304 Whitehurst  
Stillwater, OK 74078  
Phone: 405.744.5865  
Fax: 405.744.1832  
Website: [http://www.vpaf.okstate.edu/ua/](http://www.vpaf.okstate.edu/ua/)