DISBURSEMENTS

Accounts Payable/Payroll, E-1S Processing Quarterly Newsletter Issue 4 December 1, 2006

PAYROLL

Wage Time Slips are considered state documents and any falsification is considered fraud and could be grounds for termination. **The time slips should be signed and dated after all hours are worked and the form is completed. The date on the time slip should be a date AFTER the hours are worked.** When a supervisor signs and dates a wage time slip, the supervisor is certifying that all information contained is correct and that the employee worked the hours shown on the time slip.

Timeslip Transmittal. Do not send time slips without the Timeslip Transmittal or some other type of authorization form. For full information about Timeslip Transmittals, refer to the Payroll training materials available from the Office of Finance web site www.finance.odu.edu. Look under our Faculty/Staff link for the Certificate in University Financial Management.

Timeslip Transmittal/Check Distribution. Please review the address label information on the Check Distribution List and the Timeslip Transmittal Report and verify that the information is correct. Please send corrections via e-mail to Lisa Hecker at lhecker@odu.edu. Please be sure to include the following information with any correction: mail drop, department name, building and room number.

Tax Forms Reminder. When submitting tax forms (W-4, VA-4, W-5), please be sure to use current-year forms.

Direct Deposit of Pay. Direct deposit is the primary method of paying Commonwealth employees and *all* new hires (full-time and part-time, including student employees) are required to enroll unless there are mitigating circumstances that would prevent an employee from participating. In such cases the new hire must opt-out of the direct deposit program in writing (*see direct deposit form for opt-out check box*).

Payroll Document Submission Reminder. When submitting documents to Payroll for processing, you are required to use the UIN (University Identification Number) rather than the SSN (Social Security Number). Forms include, but are not limited to, Non-Academic Affairs Academic Support Staff payment forms (4031), Time Slips, and Leave Activity Reporting Forms (LARFS). **Failure to provide the UIN could result in processing delays.**

Leave Activity Reporting Forms (LARFS). When completing LARFS, please use the appropriate leave codes (found on the bottom of the form). Be sure to include your UIN rather than your SSN (see Payroll Document Submission Reminder). When submitting a LARF for administrative leave, documentation supporting the use of the ADM leave code must be attached.

EMPLOYING STUDENTS (E-1S PROCESSING)

Required Hiring Documentation. University policy requires that all hiring documentation be completed by the department, approved and processed by E-1S Processing *before* a student begins work. **Graduate student E-1S forms must be submitted to Graduate Studies with sufficient lead time to allow for processing and transmittal.**

1. E-1S (Student Temporary Employment Data Form)
2. Certification for Employment Eligibility (I-9)
3. Child Support Disclosure
4. Drug and Alcohol Notification Form
5. Selective Service Compliance Form (males only)
6. Certificate of Receipt (Use of Internet and Electronic Communications Systems Policy)
7. Copy of Social Security Card
8. Employee Payroll Direct Deposit Form
9. Tax Forms (W-4 and VA-4)

International Students. International students are required to complete the I-9 Form, the Child Support Disclosure, Drug and Alcohol Notification Form, and the Certificate of Receipt (Use of Internet and Electronic Communications Systems) in the International Student and Scholar Services office in the Dragas Center on 49th Street. International students are generally exempt from the Selective Service Compliance Form.

ACCOUNTS PAYABLE

Worker Classification Review Process. The University is required to make every effort to ensure that individuals engaged to perform services at the University are properly classified – either as employees or as independent contractors. This classification process determines whether an individual is subject to employment tax withholding and W2 wage reporting (employee) or Form 1099 reporting (independent contractor with no tax withholding). Workers who are misclassified as independent contractors when they are actually employees can expose Old Dominion University to serious tax penalties. To assist departments in this complex process, we have revised our procedures for paying independent contractors.

Independent Personal Services Certification Form (IPSC) – formerly Certified Work Statement – must be completed **before** services are rendered. Complete this form each time your department wishes to pay an individual as an independent contractor.

Industry Practice (IP) Checklist – use for the service categories listed. For services listed on the checklist, send the checklist, the IPSC, and procurement documents to Accounts Payable instead of Human Resources.

Worker Classification Review Questionnaire (formerly Independent Contractor Questionnaire) – required only for services not listed on the IP Checklist. Send the questionnaire and the IPSC to Human Resources for review. If approved, send the completed/approved questionnaire, the IPSC, and procurement documents to Accounts Payable.

Full information on the worker classification process can be found on the Office of Finance web page (Faculty and Staff/Disbursements/ Accounts Payable/Independent Contractors).

Electronic Limited Purchase Orders (LPOs) – net 30. When departments are authorized to use electronic LPOs, it is important that copies be distributed to Accounts Payable.

1. ***Prior to making distribution copies***, be sure that the LPO is prepared, signed, and encumbered and that all special authorizations have been obtained.
2. Be sure to include the encumbrance date and the initials of the individual who encumbered the LPO.
3. For net-30 purchases (when the purchase order is ***not*** a prepayment), **send only the Accounts Payable copy to Accounts Payable immediately after encumbering.** Please circle "AP" – do *not* use a highlighter.

Prepayment Electronic Limited Purchase Orders (LPOs). Departments must send the following to Accounts Payable when requesting prepayment via an electronic LPO:

1. ***Prior to making distribution copies***, be sure that the LPO is prepared, signed, and encumbered and that all special authorizations have been obtained.
2. Be sure to include the encumbrance date and the initials of the individual who encumbered the LPO.
3. A copy marked "Vendor" (indicated by circling "Vendor" - **do not use highlighter)**
4. All required supporting documentation, such as order forms, must be attached.
5. A copy clearly marked "Accounts Payable Copy" (indicated by circling "AP" - **do not use a highlighter).**
6. Receiving copy, if applicable.

Encumbrance Reminder. For those campus customers authorized to use Limited Purchase Orders (LPOs), please remember to encumber all Limited Purchase Orders before sending any copies to Accounts Payable. Be sure to include the encumbrance date and the initials of the individual who encumbered the purchase order on the copy sent to Accounts Payable and be sure that the copy is clearly marked "Accounts Payable." Circle "AP" – do not use highlighter.

Prompt Payment of Vendor Invoices.

The University is required to pay for all completely delivered goods and services by the required payment due date. Payments may be processed earlier than the required payment due date - if the vendor's cash discount terms are advantageous.

Please remember that the **proper** date to be used on the receiving report is the **actual** date that the goods and services are received at ODU - NOT the date that **you** sign the receiving report.

If you knowingly and wittingly use a date other than the **actual** date that the goods and/or services were received at ODU, this is considered a falsification of a state document and could result in disciplinary action.

Additionally, this inaccuracy has a direct and negative impact on Prompt Pay, which could open the University to sanctions.

Receiving Reports. Accounts Payable cannot begin the payment process without a properly completed receiving report and a vendor invoice. **Accounts Payable must have a receiving report for *each* invoice to be paid**. Once goods/services are received and the order is satisfactory, departments are responsible for completing and submitting a receiving report to authorize payment:

1. Make a photocopy of the purchase order.
2. Indicate partial or complete.
3. Enter the ***actual* date received (refer to Prompt Payment of Invoices).**
4. Print name and title of the individual receiving the order.
5. The receiving individual must sign **in ink**.
6. Forward the ***original*** receiving report to Accounts Payable no later than 3 working days after receipt of goods/services. Keep a copy for your file.
7. DO NOT wait for Accounts Payable to request a receiving report.

For eVA purchase orders:

1. Make a photocopy of the purchase order.
2. Complete the receiving certification.
3. Indicate partial or complete.
4. Enter the ***actual* date received (refer to Prompt Payment of Invoices).**
5. Print name and title of the individual receiving the order.

6. The receiving individual must sign ***in ink.***
7. Forward the ***original*** receiving report **and a copy of the purchase order** to Accounts Payable no later than 3 working days after receipt of goods/services. Keep a copy for your file.
8. DO NOT wait for Accounts Payable to request a receiving report.

Reminder Concerning Receiving Reports – To avoid delays in vendor payment processing, all receiving reports must be submitted to Accounts Payable as soon as possible, but in no case more than 3 working days after delivery. Receiving reports must contain an **original signature** and the **actual date** that the goods and services were received **(written in ink**). For Electronic Purchase orders, complete the receiving certification.

Petty Cash Forms (PC-1)

1. Be sure to use the most current Petty Cash Form (PC1) available from the Office of Finance web page. **Effective September 1, any petty cash reimbursements submitted on an outdated form will be returned unprocessed.**
2. Prior to the change-over of the Small Purchase Charge Card (SPCC) to MasterCard, petty cash was an acceptable mechanism for individuals to be reimbursed for small, infrequent purchases. Since the University's SPCC is widely accepted by vendors, **departments who choose to authorize use of the petty cash process must attach an explanation of why the SPCC was not used**.
3. **Effective September 1, 2006, any Petty Cash Forms (PC1) submitted to Accounts Payable without an explanation of why petty cash was used will be returned to the department unprocessed.**
4. When completing the Petty Cash Form (PC1), be sure to use the payee's permanent address – not the department address.

TRAVEL

Lodging Per Diem Rates. Effective for travel beginning November 1, 2006, or later, the lodging per diem rates have been revised. Full travel guidelines are contained in ***Accounts Payable, Part 1: Travel*** available from the Office of Finance web site.

Personal Vehicle Mileage Rates Revised. Effective for travel on or after November 1, 2006, the reimbursement rates for Old Dominion University travelers for use of a personal vehicle for official business travel are shown below. All departments must comply with this University-wide increase, and no adjustments will be made retroactive to the November 1, 2006, effective date.

The rate of 24.6 cents per mile applies . . .	The current IRS business rate per mile applies . . .
. . .when the daily mileage is 100 miles or more when no	. . .when the daily mileage is less than 100 miles.
	. . . when a cost/benefit analysis indicates that using a personal vehicle is cheaper than using the Enterprise Rent-A-Car contract.
NOTE: Reimbursement rates are reduced to 13 cents per mile for travel in excess of 15,000 miles in one fiscal year, unless a State-owned vehicle is not available; then the rate shall be ***the current IRS rate***.	
The current IRS rates can be found at the following site: http://www.irs.gov/taxpros/article/0,,id=156624,00.html	

Travel Reimbursement via Direct Deposit

- Old Dominion University requires that all employees likely to travel on official University business more than twice per year be reimbursed for travel expenses using direct deposit.
- Any exceptions to this requirement must be approved in advance.
- The ODU Accounts Payable Travel/Petty Cash Reimbursement Direct Deposit Enrollment Form must be completed and submitted to Linda Wallace in Accounts Payable.
- The ODU Accounts Payable Travel/Petty Cash Reimbursement Direct Deposit Enrollment Form is available from the Office of Finance web site under Faculty/Staff Forms. *This form should not be confused with the Employee Payroll Direct Deposit Form.*
- A new form should be submitted when banking information changes.

Corporate Travel Card (GE MasterCard). Employees who travel overnight at least twice in one year should apply for a Corporate Travel Card. The Corporate Travel Card is issued to the individual traveler and should be used for Old Dominion University business only. Adjunct faculty, hourly wage employees, and students are not eligible for the Corporate Travel Card. Travelers should file Travel Expense Reimbursement Vouchers in a timely manner to ensure receipt of travel reimbursements in time to pay charge card bills within the timeframe prescribed by the charge card vendor.

The Corporate Travel Card is widely accepted by businesses nationwide. You must have a Corporate Travel Card to receive a travel advance, and the advance will be charged to the Corporate Travel Card. (*At this time, the card-swipe process is temporarily not functioning. As soon as this functionality is restored, the card-swipe process will resume.)* The traveler is responsible for submitting a travel expense reimbursement voucher to the supervisor within five (5) working days of completion of the trip. The supervisor is responsible for submitting the travel expense reimbursement voucher to Accounts Payable within three (3) working days of receipt from the traveler. The reimbursement funds are electronically deposited into the traveler's bank account.

Need to apply for a Corporate Travel Card? Contact Rosa Breathwaite, Travel Card Program Administrator, at rbreathw@odu.edu.

Travel Reminders

The following areas are identified as needing special attention.

Commuting Mileage. When claiming mileage, specify the base point and subtract any commuting mileage. Commuting mileage is not reimbursable.

Registration Fees. Travelers seeking reimbursement for registration fees must document on the Travel Expense Reimbursement Voucher why the purchase order process was not used.

Travel Expense Reimbursement Voucher – This form must be submitted to the traveler's supervisor within five (5) working days of the completion of the trip. The supervisor is responsible for submitting the form to Accounts Payable within three (3) working days of receipt from the traveler.

STAFF CONTACT INFORMATION

Assistant Controller for Disbursements	Sandra Ianuzi sianuzi@odu.edu
Disbursements Processing Manager	Rosa Breathwaite rbreathw@odu.edu
Disbursements Audit Manager	Patricia Collins pcollins@odu.edu
Payroll Accountant	Rob Stall rstall@odu.edu
ACCOUNTS PAYABLE PROCESSING	
If company name begins with:	Please contact:
A – D	Annette Savage amsavage@odu.edu
E – K	Cristina Wray cwray@odu.edu
L – R	Shenell White swhite@odu.edu
S - Z	Danielle Achterfeld dachterf@odu.edu
AP Processing Supervisor	Barbara Stokes bstokes@odu.edu

TRAVEL PROCESSING	
Names A - L	Marlene Owens mowens@odu.edu
Names M - Z	Cecelia Turnbull cturnbul@odu.edu
ACCOUNTS PAYABLE AUDIT	
If company name begins with:	Please contact:
A – D	Deborah Goodman dgoodman@odu.edu
E – K	Flora Williams Fwilliam@odu.edu
L – R	Dionne Devreaux vdevreau@odu.edu
S - Z	Donna Jackson djackson@odu.edu
AP Audit Supervisor	Linda Wallace lwallace@odu.edu
PAYROLL PROCESSING	
Names A - F	Cynthia Williamson cwilliam@odu.edu
Names G - L	Carmela Casey ccasey@odu.edu
Names M - R	Jimmie Carroll jcarroll@odu.edu
Names S - Z	Ingrid Allen iallen@odu.edu
Payroll Processing Supervisor	Joyce Mason jmason@odu.edu
PAYROLL AUDIT	
Lost Paychecks/Time Slips	Anita Jones ajones@odu.edu
Reports	Steven Mark smark@odu.edu
Duplicate W-2 forms	Margaret Trump mtrump@odu.edu
Payroll Audit Supervisor	Lisa Hecker lhecker@odu.edu
E-1S PROCESSING	
Valery Grant vgrant@odu.edu	Jacqueline White jlwhite@odu.edu
PAYROLL BENEFITS	
Alfred Mateo amateo@odu.edu	
Acting Associate Payroll Manager	Gloria Lewis Boone gboone@odu.edu