DISBURSEMENTS

Accounts Payable/Payroll, E-1S Processing Quarterly Newsletter Issue 7 September 1, 2007

ACCOUNTS PAYABLE

Prompt Payment of Vendor Invoices.

The University is required by the Code of Virginia (Sections 2.2-4347 through 2.2-4356) 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. The required payment due date is established by the terms of the contract. If a contract is not in existence, the required payment due date is set at thirty calendar days after the receipt of a proper invoice in the Accounts Payable office, or thirty days after the receipt of the goods or services, **whichever date is later.**

Please remember that the **proper receiving 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. You are also required to provide the date that you are completing the receiving report.

> If you knowingly and wittingly use a receiving 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, using incorrect dates has a direct and negative impact on Prompt Pay and the University's decentralized authority.

Receiving Reports

Accounts Payable cannot begin the payment process without a properly completed receiving report and a vendor invoice. Accounts Payable must have an original receiving report (with an original approval signature) for ***each*** invoice to be paid.

Multiple invoices? You must submit multiple receiving reports with ***original signature, date received, and date the form was completed.***

Receiving reports should be submitted timely (within 3 working days of receipt of goods/ services).

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*.
   Partial – when order has additional items to be delivered or services provided.
   Complete – order is complete.
3. Enter the ***actual* date the goods and/or services were received.**
4. Print the name and title of the individual receiving the order.
5. **Enter the date that the receiving report is being completed.**
6. The receiving individual must sign **in ink**.
7. Forward the ***original*** receiving report (original signature) to Accounts Payable no later than 3 working days after receipt of goods/services.
8. Keep a copy for your file.
9. 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*.
   Partial – when order has additional items to be delivered or services provided.
   Complete – order is complete.
4. Enter the ***actual* date the goods and/or services were received.**
5. Print the name and title of the individual receiving the order.
6. **Enter the date that the receiving report is being completed.**
7. The receiving individual must sign ***in ink.***
8. Forward the ***original*** receiving certification statement (original signature) **and a copy of the purchase order** to Accounts Payable no later than 3 working days after receipt of goods/services.
9. Keep a copy for your file.
10. 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,** the **actual date** that the goods and services were received **(written in ink**), and the date the receiving report is completed. For Electronic Purchase Orders, also complete the receiving certification.

Receiving Reports for CI Travel – When departments order tickets from CI Travel, the Accounts Payable copy of the purchase order must be sent to Accounts Payable immediately upon issue. Also, be sure to send the receiving report to Accounts Payable as soon as you receive the e-mail containing the e-ticket receipt and itinerary.

Defects and Incorrect Billings must be documented in writing. Departments must provide documentation to Accounts Payable. The University must notify a supplier/provider of the goods or services of any impropriety within 15 calendar days of receipt of the vendor's invoice. Damaged or otherwise unacceptable materials, goods, equipment, or supplies should be documented on the receiving report and appropriate action taken *by the department* to remedy the defects.

Source of Funds/Applicability of Procedures

It is Old Dominion University's policy to adhere to Commonwealth of Virginia CAPP Manual Policies without regard to the Ledger being charged. The Office of Finance training materials comply with all CAPP Manual Policies and apply to ALL transactions without regard to whether they are charged to Ledger 1, Ledger 6, etc. **Any exceptions to the University's published guidelines must be requested in writing, and approved, IN ADVANCE, by the University Controller or designee.**

In the case of grants and contracts, expenditures funded solely from sponsored program funds are governed by the terms and conditions of the individual grant or contract. If the grant or contract is *silent* regarding monetary reimbursements, then the limitations in the CAPP Manual Policies apply. For example, advance payments for hotel lodging are limited to a one-night deposit for direct bill payments regardless of the ledger charged.

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.

Importance of Vendor Numbers (FEIN)

The University is required to have an IRS form W-9 (Request for Taxpayer Identification) or W-8BEN (for international vendors) or an acceptable substitute form on file for each vendor receiving payments from the University. It is possible for a vendor to be on eVA but NOT on the University's vendor table.

It is the department's responsibility to assure that a vendor is on the University's vendor table prior to issuing a purchase order. If you are not sure what a vendor's FEIN number is, DO NOT GUESS. The best way to be sure you are using the vendor's correct FEIN number is to ask the vendor.

Submitting Memos Requesting Payment

All Memos submitted to Accounts Payable requesting a check should be addressed to Sandra Ianuzi, Assistant Controller of Disbursements.

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.

Important - This process applies to ***services*** rendered by individuals or sole proprietors. It does not apply when departments are purchasing something other than services. For example, organ rental does not require worker classification review.

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 *original* 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 ***original*** **IPSC form -** to Human Resources for review. If approved, send the completed/approved questionnaire, the ***original*** 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).

Submitting Paperwork **-** Departments are reminded that it is their responsibility to ensure that all paperwork is forwarded to Accounts Payable in a timely manner. No automatic manual checks will be processed if a department fails to ensure paperwork is sent to Accounts Payable timely.

Reconciling Bookstore Charges.

- Departments are responsible for tracking and reconciling bookstore charges according to dates of purchase – keep receipts.
- Accounts Payable receives a summary of charges monthly.
- Accounts Payable posts charges to each budget reflected on the summary (currently running one month behind).
- Bookstore contact – Marc Katz , Follet, 683-0048.

Reconciling Corporate Express Charges.

- Corporate Express is the University's contracted office supply vendor.
- Departments are responsible for tracking and reconciling charges according to the date of purchase – keep receipts.
- Accounts Payable receives a summary of monthly charges.
- Accounts Payable posts charges to each budget reflected on the summary.

TRAVEL

Travel Advances

Traveler advances are issued to the traveler approximately three (3) days prior to the departure date. Due to recent changes in the travel advance process, travelers are required to pick up their travel advances in person from the Accounts Payable office. Travelers must bring their Corporate Travel Card with them when they pick up the travel advance so that the advance can be charged to the Corporate Travel Card.

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, that the employee worked the hours shown on the time slip, and that the form was signed after all hours were worked.

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.

Corrections to Timeslip Transmittal/Check Distribution.
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.

Unsigned Timeslips
Timeslips should not be held, even if the employee, supervisor, or budget unit director is unavailable to sign. If an employee, supervisor, or budget unit director (if required) is not available to sign and date the timeslip on the date due to Payroll, the timeslip should be submitted with the signatures available. This will allow a paycheck to be prepared. Checks and Direct Deposit stubs are held in Payroll for any unsigned timeslips. ***However,*** the employee, supervisor, or budget unit director ***must go to Payroll on payday*** to sign the time slip before a check or Direct Deposit stub can be released. **This is a mandatory requirement.** Employees are required to sign and date a timeslip after the hours are worked and the timeslip is completed. By signing the timeslip, an employee certifies that they have worked the number of hours shown on the timeslip. A supervisor's signature on a timeslip certifies that all information on the timeslip is complete, that the employee worked the hours shown, and that the form was signed after all hours were worked by the employee. A budget unit director's signature is required to authorize payment for overtime hours worked.

EMPLOYING STUDENTS (E-1S PROCESSING)

Departments are responsible for assuring that students (both U.S. citizens and international students) are enrolled at Old Dominion University for the required number of credit hours and that all required forms are completed, approved, and processed by E-1S Processing before a student is authorized to begin work.

For complete information on the student employment process, please refer to the most recent ***Employing Students*** training materials, available from the Office of Finance web site as part of the Certificate in University Financial Management.

Hiring Graduate Students

Only students formally admitted to graduate degree programs in regular or provisional status (on the basis of complete and fully evaluated credentials) and in good academic standing are eligible for appointments as graduate assistants. Assistantship recipients are required to be enrolled each semester of their appointment and must register for and complete a minimum of six graduate hours in the fall and spring semesters and three graduate hours in the summer semester. Further information concerning graduate assistantships can be obtained from the **ODU Graduate Catalog** or by calling the Office of Graduate Studies at extension 3-6411.

Verifying enrollment is the responsibility of the hiring department. E-1S forms will be **returned** if students are not registered for the required number of credit hours. Departments can verify enrollment in Banner via the Registration Query Form (SFAREGQ).

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. Tax Forms (W-4 and VA-4) – use ***current year*** forms. Submit for ***initial appointment*** and when there are ***changes*** in withholding allowances. If an employee claims ***exempt*** from withholding, withholding forms must be filed each year.
9. Employee Direct Deposit of Pay form – must be submitted for initial appointment and when changes to banking information. Required for all new hires unless an individual opts out *in writing*.

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.

Verifying submission of hiring documents. Departments can verify that required hiring documentation is on file for prospective student hourly wage employees by checking the following forms in Banner (access to these forms is granted by Cheri Murphy in Human Resources).

PEAEMPL - The Employee Form shows whether the I-9 has been completed. Click on *Regulatory Information* from the Options pull-down menu. The expiration date is also shown.

PPACMNT – The Comment Form shows all other requirements (Child Support Disclosure, Drug and Alcohol Notification Form, Use of the Internet and Electronic Communications Systems Certificate of Receipt, Selective Service Compliance Form, and copy of Social Security Card).

EXPIRATION OF FORMS – The E-1S form expires on the authorized end date. ALL other forms (I-9, Child Support Disclosure, Drug and Alcohol Notification Form, the Use of Internet and Electronic Communications Systems Certificate of Receipt, Selective Service Form, copy of Social Security Card) for U.S. citizens expire after 3 years. ALL forms for international students expire on the date provided by International Student and Scholar Services.

STAFFING CHANGES

Welcome new Payroll employees:

Patsy Shoemaker
Michelle Henson

STAFF CONTACT INFORMATION

Assistant Controller for Disbursements	Sandra Ianuzi sianuzi@odu.edu
Associate Payroll Manager	Gloria Lewis Boone gboone@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	VACANT
S - Z	Danielle Achterfeld dachterf@odu.edu
AP Processing Supervisor	Barbara Stokes bstokes@odu.edu
TRAVEL PROCESSING	
Names A - E	Marlene Owens mowens@odu.edu
Names F - Q	Meghan Hudak mhudak@odu.edu
Names R - Z	Cecilia Turnbull cturnbul@odu.edu
Travel Supervisor	Rosa Breathwaite rbreathw@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	Michelle Henson mhenson@odu.edu Brenda Nelson bnelson@odu.edu
Duplicate W-2 forms	Patsy Shoemaker pshoemak@odu.edu
Payroll Audit Supervisor	Lisa Hecker lhecker@odu.edu
E-1S PROCESSING	
Arlinda McGruder amcgrude@odu.edu	Brenda Blount bblount@odu.edu
PAYROLL BENEFITS	
Alfred Mateo amateo@odu.edu	Joyce Evans jdevans@odu.edu
Payroll Benefits Supervisor	VACANT