

THE UNIVERSITY OF NEW MEXICO

Safety in Numbers

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TABLE OF CONTENTS

OVERVIEW	4
DID YOU KNOW?	5
<i>Administrative:</i>	5
<i>Contracts & Grants:</i>	5
<i>Internal Service Centers:</i>	5
<i>Payroll:</i>	5
<i>Procurement:</i>	6
<i>Employee Reimbursements:</i>	8
<i>Travel:</i>	8
<i>Cash:</i>	8
<i>Computer Usage:</i>	8
REVIEW.....	8
RECONCILIATION	8
ALLOWABLE VERSUS UNALLOWABLE	9
REVENUE	9
BUDGETING	11
ORIGINAL BUDGET	11
REVISED BUDGET	12
CASH & CHECK HANDLING	12
SEGREGATION OF DUTIES	12
TIMELY DEPOSIT	13
AN EASIER WAY-AVOID CASH	13
APPROVAL QUEUE PROCEDURES	14
MODIFYING APPROVAL QUEUES	15
PURCHASING	15
DEVELOPING A DEPARTMENT PRACTICE TO SAFEGUARD ASSETS	15
PCARD TRANSACTIONS.....	16
REIMBURSEMENTS	18
COMPUTER SECURITY	18
ACCOUNTING HELP	19
STAFF TRAINING	20
STANDARD OPERATING PROCEDURES (SOPS).....	21
DEVELOP	21
IMPLEMENT	21
MONITOR.....	22

REVISE22

DEPARTMENTAL RESPONSIBILITY 23

APPENDIX ONE-VIEWING FUND ESTABLISHMENT FORMS 24

APPENDIX TWO-BANNER FINANCE APROVAL QUEUE MAINTENANCE FORM..... 30

OVERVIEW

Safety in Numbers will help you better understand how to keep your financial information secure and accurate. You will learn how to protect your financial information from unauthorized access and manipulation. Should unauthorized access or manipulation occur, you will learn ways to detect and correct the problem soon after it occurs.

You will learn techniques to detect erroneous charges in your indices, or missing charges. Processes that help prevent unallowable charges will be reviewed, and processes to help prevent loss or theft of money or items purchased will be covered.

By the end of this session, you will know more about keeping both your financial numbers and the things they represent safe.

DID YOU KNOW?

ADMINISTRATIVE:

- All monies received from conferences or workshops funded fully or funded in part with University funds (which includes Contract or Grant Funds) are to be deposited on a money list into a Banner account.
- The department is expected to reconcile their long distance calls monthly and any errors or personal calls are to be identified and refunded to UNM.
- All gifts and donations to the department are deposited with the UNM Foundation to a UNM account.

CONTRACTS & GRANTS:

- All Contract and Grant invoices are to be prepared by the Contract and Grant Financial Services Office.
- The department sends the appropriate Financial Status Report information to the responsible UNM accounting office so the report can be prepared and submitted within the time prescribed by the awarding agency.
- The principal investigator is responsible for verifying all expenses for reasonableness and allowability on their contract or grant.

INTERNAL SERVICE CENTERS:

- Any department providing a good or service, including facility usage to University departments rather than to the general public, are required to be set up as service centers.
- The selling department maintains all sales records necessary to substantiate each charge and records the charges on a timely basis.

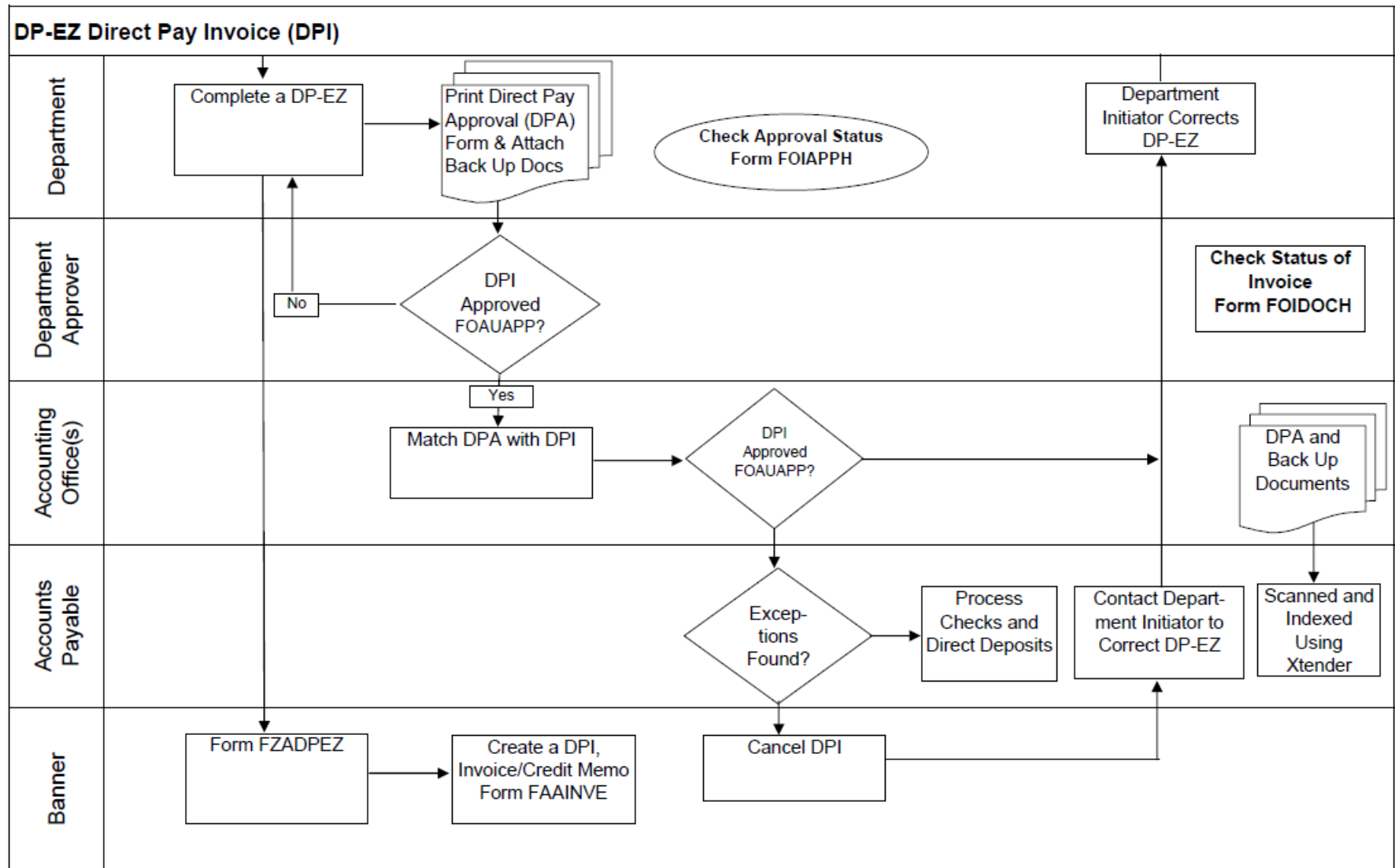
PAYROLL:

- The approver of the departmental time report entered into the HR Banner system reconciles the time reports to the electronic submission.
- The department maintains all documentation that supports the electronic payroll submission.
- Departments are responsible for assuring that payroll for employees transferred out of their department are no longer being charged to their indices.

PROCUREMENT:

- When items are received on an open purchase order, someone knowledgeable about the items received and the open purchase order should complete the *Banner Receiving Report*.
- A Service Provider Questionnaire (SPQ), when required, should be completed and attached to the purchase requisition before the independent contractor has been engaged or rendered any services.
- No New Mexico Gross Receipts Tax (sales tax) should be paid on goods purchased; only on services rendered.

DPEZ WORK FLOW



EMPLOYEE REIMBURSEMENTS:

- Employee reimbursements must be authorized by a person with supervisory authority over the person being reimbursed.
- Employee reimbursements must contain original invoices or itemized receipts. Credit card slips are not invoices or itemized receipts.

TRAVEL:

- The traveler must always sign the Direct Pay Invoice (DPI).
- The traveler's supervisor reviews and approves travel reimbursements.
- PCards should be used whenever possible for travel expenses.

CASH:

- Individuals handling cash and their direct supervisors must take the cash management training course (currently EOD 430-Cash Management Online Course) within 60 days of the assumption of cash handling duties.
- ALL monies received are to be deposited into a University account within 24 hours of receipt.
- The department retains a copy of all money lists and credit card reports.

COMPUTER USAGE:

- Passwords are not shared or disclosed to anyone, ever.
- The University may examine the computer use of any individual if there is a reasonable suspicion that a law or University Policy has been violated.

REVIEW

RECONCILIATION

A monthly index reconciliation process will identify the charges that have been charged to your index, and who placed the charges. Index reconciliation will point out any variances between the expected expense and what your index was charged. If any expenses are missing, a reconciliation will bring this to light.

In order to reconcile your indices quickly, there are three LEARNs that explain the process in detail. They are posted on both the HSC Unrestricted Accounting website at <http://hsc.unm.edu/financialservices/accounting/LEARN.shtml>, and the FSSC website, at <http://www.unm.edu/~fssc/LEARN.html>. You will find *Index Reconciliation Fundamentals*, *Intermediate Index Reconciliation*, and *Advanced Index Reconciliation-Payroll*.

Departments are expected to reconcile their indices monthly. Erroneous charges need to be identified and moved to the correct index as soon as possible. Monthly index reconciliations will help you keep your financial information accurate by detecting errors early so they can be corrected in a timely manner.

ALLOWABLE VERSUS UNALLOWABLE

To determine what expenses are allowable and unallowable, you need to have an understanding of the sources of revenue for your index. You also need to be familiar with UNM policies on allowable and unallowable expenditures. All expenses, with no exceptions, need to comply with UNM Policy. Even if a revenue source (a gift, for example) does not have any restrictions, UNM policy still applies.

An easy way to identify most of the unallowable expenses that you need to avoid is to read *UNM Business Policy 4000-Allowable and Unallowable Expenditures*. This is found at <http://www.unm.edu/~ubppm/>. The expenses listed as “unallowable” are ALWAYS unallowable, regardless of any other restrictions placed on the funds from the revenue provider.

It is possible that an expense that is allowed by UNM Policy is not allowed by the provider of the revenue you wish to spend. Therefore, it is important to be aware of revenue source when evaluating whether an expense is allowable.

REVENUE

State Appropriations Revenue

State Appropriations at UNM are funds received from the state for specific purposes. This funding comes with a variety of guidelines, and is subject to laws that control how it is spent.

Not all State Appropriations funding has the same type of guidelines. Instruction and General (I & G) appropriations are for education and the support of education. Other state appropriations are for other, specific projects, and may have different guidelines.

As a general rule, state appropriations are considered Unrestricted funds. This means the appropriation is not set up in the accounting system with a Fiscal Monitor. Even though the appropriations are considered unrestricted for accounting purposes, there are restrictions placed on the usage of the funds.

When you receive new appropriations, contact your respective Budget Office for guidance on setting up the appropriation in Banner.

Other prohibited expenditures include alcoholic beverages.

Endowed Revenue

The term “Endowed” refer to funds established at UNM or the UNM Foundation.

“Endowed” refers to gifts totaling over \$10,000 that continue on in perpetuity. Endowment gifts are invested, and the spending allocation from the gifts is the only revenue that can be spent. The original amount donated cannot be spent. The donor specifies how the revenue can be spent in the Endowment Agreement document. The spending allocation from the funds must be spent in accordance with the donor’s intent. The UNM Foundation handles the investment of these funds, and reports to the department and donor annually.

Income for Endowed funds is recorded on the last day of the fiscal year. This revenue is computed based on a complex formula used by the Foundation Trustees.

Non-Endowed Revenue

The term “Non-Endowed” refer to funds established at UNM or the UNM Foundation.

Non-Endowed gifts differ from Endowed gifts in that the entire amount of the gift is revenue that may be spent. The department that receives the gift does not a recurring source of revenue from the gift. The donor specifies how the gift may be spent and the entire amount can be spent in accordance with the donor’s intent.

Any use other than one that is in accordance with the donor’s intent in unallowable. Read the Fund Establishment form, or ask Financial Services or Endowment Fund staff if you have any doubts. The Fund Establishment form is now online for most funds. See Appendix One for detailed instructions on viewing this form in Xtender.

Contract and Grant Revenue

Read the Contract and look at the budget in Banner form FRIGITD to determine what you may purchase with the contract or grant. If the expense fits into one of your budgeted grant accounts and is being used to further the grant, it should be allowed.

If, however, you allow expenditures that are not allowed per the grant requirements, the expense will show in the grant, and revenue will be automatically shown in the income account. This unallowed expense, however, will not be reimbursed by the grantor if billed, or if reimbursed, will be returned to the grantor during the close out process.

Any expense that is for something that does not further the contract or grant is unallowable. Any expense outside the timeframe of the contract or grant, even if it does further the contract or grant, cannot be billed and will result in expenses which the grant will not reimburse.

BUDGETING

ORIGINAL BUDGET

The type of budget your department uses has an impact on how useful it will be in determining what expenses are permitted and expected. This will also affect how helpful your budget variances will be in quickly spotting errors in your index accounts.

Regardless of your budget type, monthly reconciliations will allow you to accurately track your expenses in an index.

Here is an example of a detailed account budget, and associated year to date expense amounts such as would be seen in Banner form FGIBDST(Unrestricted) or (Contract and Grants) FRIGITD.

Portion of Detailed Account Budget:

Account	Account Name	Budgeted Amount	Actual Expense Amount	Available Balance
3100	Office Supplies General	4,000	2,874.82	1,125.18
3110	Books Periodicals General	800	432.67	367.33
3131	Video Tapes	100	89.14	10.86
3150	Computer Supplies < \$5,000	500	482.98	17.02
3160	Copier Supplies Gen	200	183.00	17.00
3170	Custodial Supplies Gen	100	43.75	56.25
3180	Non Capital Equipment <\$5,000	1,750	1,892.00	(142.00)
3185	C&G Non Capital Equipment <\$5,000	0	874.16	(874.16)(1)
3189	Computers & Servers <\$5,000	5,000	0	5,000
31B0	Food F&A Excludable Gen	100	41.12	58.88
31K0	Postage Gen	50	12.82	37.18
Total 31xx area:		12,600	6926.46	5,673.54

In this detailed Account Budget Variance, you can easily see that \$874.16 of unbudgeted expense has occurred (1). When you read the name of the account, "C&G Non Capital Equipment <\$5,000", you immediately realize something may be wrong.

- 1) This is not a Contract or Grant index
- 2) Nothing was budgeted in this account

You will then drill down in FGIBDST (which is where these numbers were viewed) to see what this expense is, and investigate. If a reconciliation has been done, this will be on the report, and more information will be available.

REVISED BUDGET

If your department uses the detailed account budget approach, you will want to revise your budget when changes in spending are anticipated. This will allow you to continue to quickly monitor your budget variances for any unexpected spending in any of the accounts. It will also allow you to quickly spot any spending in an unbudgeted account, which should be checked to make sure it is your expense, and it is allowable.

Revisions to your budget should be made if major changes are expected, moving anticipated expenses from unexpended (but budgeted) expense accounts to accounts where spending will likely occur. For example:

In your original budget, \$7,000 was budgeted for out of state travel(3820) and \$4,000 was budgeted for conference fees(63A0).

It has been decided that this travel and training will not occur. Instead the money will be used to hire a part time technician (2040) the department needs.

In this case, the budget should be revised, because the accounts that are currently budgeted (3820 and 63A0) no longer have this money available to spend. The 3820 budget should be reduced by \$7,000 and the 63A0 budget should be reduced by \$4,000. The budget for 2040(salaries) should be increased by \$11,000.

CASH & CHECK HANDLING

Cash, by which is meant coin, currency, checks and credit card receipts, are an easily stolen asset. If you deal with cash in your department, you want to make sure it is safely handled. Some of the common ways this is done are:

SEGREGATION OF DUTIES

To help employees keep cash accounted for, and prevent mismanagement or theft, duties that involve cash should be segregated. Several people should handle the different processes that are involved in cash handling. One person should never have multiple duties that would allow cash to disappear with little or no evidence in your records.

One way this can be done is:

- 1) Person(s) "A" physically accepts the cash. This may mean opening the mail, or it may mean gathering it from a coin operated vending machine. If the cash is from patient or student receipts, it may mean taking the cash in person. If significant amounts of cash are collected in person, a cash register may be used.

- 2) If the cash is collected in person, person “A” should always give them a numbered receipt. The receipts should be pre-numbered to make it obvious if any receipts are missing. Receipts should always be duplicate in nature so the client has a copy, and the department has a copy.
- 3) Person “B” maintains a log of all cash receipts. This can be a password protected excel worksheet, on which every receipt is logged.
- 4) Person “C” takes the cash and makes out the deposit slip. Someone other than person “C” reconciles the deposit slip to the cash receipts log and to the total deposits recorded in Banner. A person other than “C” deposits the cash.
- 5) A person in the office reconciles the Money List to the cash log, making sure that all the cash collected is accounted for.

If the department has a petty cash fund, the person in charge of the petty cash is responsible for reconciling the account monthly. The petty cash fund reconciliation is reviewed and signed each month by the supervisor, indicating that the reconciliation is correct. The person in charge of the petty cash fund may give money to department personnel, collect the receipts for what was purchased, and processes the money list to replenish the fund.

TIMELY DEPOSIT

When handling cash, timely deposit of funds is crucial. Funds should be deposited daily. By depositing funds quickly you accomplish several things:

- 1) Less cash is available at any given time. This decreases the ability for funds to be converted to personal gain.
- 2) There is little time for the cash to be lost, misplaced, or destroyed.
- 3) Records must be completed promptly. Staff cannot “wait a week” to fill out the daily cash log, by which time some of the cash may have disappeared.
- 4) There is less temptation to “borrow” the cash for department purchases. “Borrowing” cash receipts to make purchases is not allowed.

AN EASIER WAY-AVOID CASH

As much as possible, we recommend you avoid using cash in your department. Cash requires careful thought to safeguard, and is an often stolen commodity. Several departments have turned in their petty cash funds without ill effects. Once you look at how cash is used in your area, you can frequently find a way to avoid using it. Some examples include:

Coin operated copy machines can be converted to prepaid card machines that hold no cash. All records are electronic.

One or more employees can obtain a Pcard for “emergency” purchases that may be needed.

Employees can be expected to avoid emergencies by planning in advance. If they are unable to do so, employee reimbursement can be used after they make the needed purchase.

Best Practice:

- Use a Direct Pay Invoice (DPI), rather than cash. This is true even for small amounts.
- Use a PCard rather than cash.

APPROVAL QUEUE PROCEDURES

Most of the documents you create for finance involve approval queue routing. Approval queue routing is the process of sending the document to various people for electronic approval.

Two processes you should follow with document approvals of all kinds are:

1) Don't approve documents you have created.

This may seem self evident, but sometimes you have the authority, along with others in your approval queue, to approve a document you have created. Perhaps the other approver is ill, or on vacation, or your documents have implicit approval.

If documents are approved by their initiator the primary purpose of document approval is lost. You have no second set of eyes looking at what has been done. The approval process has been circumnavigated, to the possible harm of the department.

Instead, you will ideally:

- Have at least an initiator and one additional approver in each department. If this is not possible electronically, you can keep a written approval on file for documents created and approved by one person.
- Have dollar limits on lower level approvers. For example, perhaps your accountant II can approve documents up to \$5,000. Anything over \$5,000 will also require a second department approval.

Another process you should have in your department is:

2) All approvers should review and understand the document before they approve it.

This process also seems self evident, but unless staff is trained in what to look for and what should constitute grounds for disapproval, they are not really approving the documents when they select "Approve", they are merely sending the document on to the next approver in hopes that if anything is wrong someone else will notice it. This is a dangerous practice and not to be allowed.

MODIFYING APPROVAL QUEUES

To modify the approval queues used by your department, fill out the form *Banner Finance Approval Queue Maintenance Form* found on the FSM website at <http://www.unm.edu/~fsm/forms.html>. (Example of form is in Appendix 2).

Best Practice:

Best practice dictates that you will have at least two approvers in each departmentally established approval queue.

PURCHASING

When your department purchases goods or services, processes that make loss or theft less likely should be implemented. One of the key ingredients in these processes is segregation of duties.

Segregation of duties is the practice of not allowing one person to do a series of processes that may provide an opportunity for hiding the disappearance of these assets if handled by the same person.

DEVELOPING A DEPARTMENT PRACTICE TO SAFEGUARD ASSETS

When assets are purchased, a number of documents and procedures are in place. Generally, a requisition is created in LoboMart. Once the Requisition is approved, a purchase order is created by Purchasing. Then goods or services are ordered. After your department verifies that the goods or services were received, payment is authorized, and payment is made.

Within your department, you should make sure you abide by the existing guidelines. These guidelines are designed to help you keep your purchases safe; don't ignore them. For instance,

1) Get a valid purchase requisition before the purchase, not after.

Among the things the Financial Services and purchasing offices are doing during the approval of your purchase requisition are:

- a) Verifying that the vendor is not a related party, such as a UNM employee or recent employee.
- b) Verifying that the vendor is a contractor and does not need to be an employee when providing services.
- c) Checking the account and index to make sure they do not see anything unallowable about the proposed purchase

All of these things are necessary. Let others help you keep your department safe by following the rules.

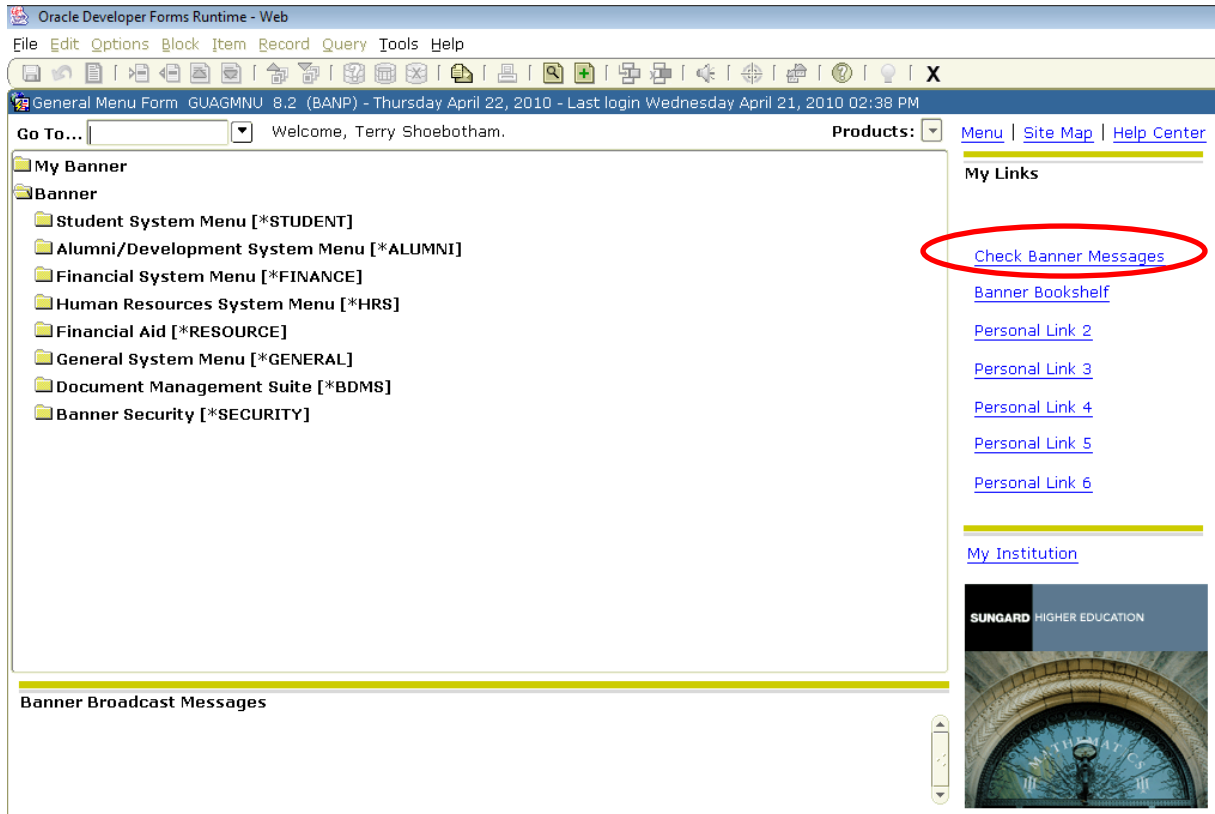
2) Have a person who did not place the order verify that all the goods ordered are present when it arrives.

- a. This may reduce pilfering.
- 3) Have someone verify that the correct prices were charged for what you ordered and received.**
- a. One step in the receipt of goods should include price verification. Errors do occur.
- 4) Keep valuables in a safe out of the way location. Consider using a locked cabinet or storage room for some items.**
- a. You don't want someone walking off with your office or lab supplies. Once they leave your area, they are unidentifiable and therefore unrecoverable. Use common sense about how incoming goods are to be handled. Leaving them on the corner of the receptionist's desk is NOT a good choice.
 - b. For some goods, use a check out sheet.
 - c. For items that must be returned, use a sign out/sign in sheet. Don't expect the receptionist to remember who last borrowed the office projector or microscope; have the borrower sign for it.

PCARD TRANSACTIONS

PCard purchases for goods do not go through the same pre-approval processes that requisitions go through. One advantage of this is goods may be purchased and received more rapidly when using a PCard.

Unfortunately, this advantage comes with some loss of safety features for the department. To keep PCard transactions as safe as possible, they need to be reviewed and allocated as soon as possible after the purchase. The transactions are reviewed in Banner form FWAINVT. Users will know if they have charges to review if they have a check mark next to *Check Banner Messages*, or if they have a message in the Banner form GUAMESG, which is accessed by selecting *Check Banner Messages*.



If any PCard transactions do not belong in the default index and default account, the correct index and account should be inserted on form FWAINVT, the feed date changed to today's date, and saved. This will allow the purchases to post correctly in Banner that night. This will also prevent the need for Journal Vouchers to move transactions that were allowed to post erroneously to the default account and index.

When you can prevent work for your department, you are not only saving time, you are preventing the possibility of keying or other errors. That is one of the advantages of timely PCard transaction review and allocation.

While PCard transactions are reviewed by purchasing staff to ensure that appropriate documentation has been submitted, PCard transactions do not go through the electronic approval process in the routing queues, so be particularly careful to watch for:

- 1) **Allowability- does this purchase meet the requirements?**
- 2) **Is the account code correct?**
- 3) **Is the index to which it is being allocated correct?**

REIMBURSEMENTS

All reimbursements must be authorized by an authorized signor on the index to which the expense is being charged. Each new index, whether restricted or unrestricted, requires a signature authorization form, or the addition of the index to an existing signature authorization form via a mass index change.

These forms are easy to access by the department, and should be checked before documents are approved. Unrestricted index signature authorization forms can be accessed in Xtender using the same procedure explained in Appendix One. Select the signature authorization document for the index.

Restricted indices can also be accessed in Xtender by accessing Xtender in the same way explained in Appendix One, and generally from form FTMACCI. Some older grant signature authorization forms, if not found in FTMACCI, should be in Xtender in form FRAGRNT.

COMPUTER SECURITY

Another important aspect of keeping your financial information safe is computer security. You have heard most of the basics multiple times. Here are a few that are key to protecting financial data:

- 1) **Do not EVER loan your password to ANYONE.**
- 2) **Don't leave your computer open for others** to use after you sign on.
- 3) **Sign out of Banner if you are going to access any of the personal websites**, such as facebook, twitter, or Amazon. Some malware exists that can get onto your computer if you just move your mouse over an innocuous looking advertisement or other site. Don't risk Banner contamination, too. The University has experienced an increase in the number of computers that have had to be reimaged in the last few months as a result of such programs.

ACCOUNTING HELP

When in doubt, ask for help. Help is available from:

Name	Phone	Email	Website
Financial Services Support Center (FSSC)	277-3457	FSSC@salud.unm.edu	http://www.unm.edu/~fssc
Unrestricted Accounting, Main Campus	277-2018	gacal@unm.edu	http://www.unm.edu/~gacctng/
Unrestricted Accounting, HSC	272-6266	hscfinancialservices@unm.edu	http://hsc.unm.edu/financialservices/accounting/
Contract and Grants- Main	272-4721	Contact your Fiscal Monitor	http://www.unm.edu/~cgacctng/
Contract and Grants-HSC	272-9383	Contact your Fiscal Monitor	http://hsc.unm.edu/financialservices/cga/
Purchasing	See "staff" on website (right)	Website (right) lists staff and phone numbers	http://www.unm.edu/~purch/
Accounts Payable	277-2014	acctspay@unm.edu	http://www.unm.edu/~apweb/

For any finance related questions please call FSSC at 277-3457

FSSC holds monthly walk in hours to assist you.

Purchasing and Accounts Payable also have regularly scheduled walk in hours.

STAFF TRAINING

The better trained you and your staff are, the safer your financial information will be. There are many training opportunities at UNM in the area of accounting, security, processes, and other areas of interest or need.

Some of them are listed below.

Description	Location	Comment
Fast Info	http://unm.custhelp.com/cgi-bin/unm.cfg/php/enduser/std_alp.php?p_sid=SG7ee-Zj	Or go to fastinfo.unm.edu and select the link <i>Search Fast Info</i>
Job Aids	http://www.unm.edu/~fssc/jobaids.html	Regularly updated list of job aids by Function. Ie: DP-EZ, PCard, Banner Channels, Purchasing, Banner, Contracts and Grants, etc. Point and click; the aid comes up.
LEARN	http://www.unm.edu/~fssc/LEARN.html and http://hsc.unm.edu/financialservices/accounting/LEARN.shtml	Copies of Manuals and Presentations for these one hour training sessions
Learning Central	https://learningcentral.health.unm.edu/plateau/user/login.jsp	Sign in to register for UNM sponsored job related training
UNM classes	http://www.unm.edu/~unmreg/catalog.htm	UNM Catalog of classes. Tuition reimbursement may be used
Continuing Education	http://dce.unm.edu/	Home page for this department

STANDARD OPERATING PROCEDURES (SOPS)

To ensure that everyone in your department understands how processes are to flow, Standard Operating Procedures, or SOPs, are recommended. These may be developed in your department, and should specify, in detail, the processes for accomplishing a task. You can see some examples posted as *Job Aids* to the web at <http://www.unm.edu/~fssc/sop.html> . Looking at these may help you as you develop standard operating procedures in your department.

DEVELOP

General guidelines for developing an SOP:

- 1) Use a standard format for your department. Your staff should be able to pick up an SOP and complete the task, having never done the task before.
- 2) Keep the SOPs updated. Include the last date updated on each one. Have standard timeframes for review.
- 3) Keep the SOPs available to staff. Put them in a clearly labeled common directory that your staff can access.
- 4) Have staff currently doing a task write the SOP, then have another staff person (or yourself) try to accomplish the task by following the guidelines in the SOP. Can they do it? If they can, the SOP is working.
- 5) Check SOPs. Are the processes working the way you want them to work or do they need modification? Are they written in such a way that departmental safety is guarded?
- 6) Compare SOPs. Are there duplicated processes that need to be eliminated? Are things missing? Look at all the SOPs from a departmental standpoint. Do they allow the department to run smoothly and safely?

IMPLEMENT

SOPs can be implemented piecemeal or in a group. One approach is to develop SOPs for the most confusing or irritating processes in the department first. Another approach is to begin development with the most important SOPs. A variety of organizational approaches can be used.

When the department is ready to implement one or more SOPs, keep this in mind:

- 1) The SOP is not necessarily as clear to the person doing the job as you think.
- 2) The process may not have been done exactly like this previously. Training and some change may need to occur.
- 3) The SOP is probably not perfect; it can be revised.

To prevent chaos, and subsequent refusal of staff to work with SOPs, the SOP system developed must be organized. Some key things to be aware of:

- 1) Organize a filing system. Electronic is useful, a file cabinet can also work.
- 2) Define a naming/numbering system. If using an electronic filing system, develop a worksheet or database that lists all the SOPs. Perhaps include name(s) of staff responsible for accomplishing the tasks in this worksheet.
- 3) In each SOP have an effective date, and a date of last revision. As revisions take place, archive the older versions so employees will not find themselves using an outdated SOP.
- 4) In your worksheet or database, establish a process for monitoring, revising, and adding new SOPs to your system, and retiring outdated SOPs.

MONITOR

Developing SOPs is only the first step. After the SOPs are developed and staff begins using them, a monitoring process must be developed for supervisors and managers to use. This process is developed to determine:

- 1) Do employees understand the SOP?
- 2) Is the SOP accomplishing its goal?
- 3) Are changes needed to the SOP?

REVISE

Once SOPs begin to be developed, such things as process overlap, process duplication, and unclear processes will be found as the SOPs are put into production and monitored. As UNM or department changes occur, SOPs will need to be revised. Part of the SOP process is planned revision of SOPs.

The ongoing goal of SOP revision is to clarify and streamline the process. Many areas ask employees who regularly complete the process the SOP defines to make initial SOP revision suggestions. This will allow training opportunities if the suggestions would be inappropriate (IE: having the same person collect cash, fill out the cash log, and deposit the cash), or implementation if the revisions are acceptable. Managers and supervisors should be involved in the revision process.

One helpful method to test SOPs is to have a person who does not generally complete the process defined by the SOP try to accomplish the process using just the SOP. When they can successfully accomplish the process with only the SOP guiding them, the SOP is working well.

SOP revision is an important, ongoing part of the SOP process. SOPs can help keep your financial system running efficiently and safely.

DEPARTMENTAL RESPONSIBILITY

The department is responsible for maintaining accurate financial records, and keeping the items they purchase and use secure. While there are many things Financial Services reviews to help you keep your financial records accurate and to help you prevent policy or other violations while you are purchasing goods or services, there are some things they cannot do.

The department personnel close to the day to day work in the department are generally the only ones who will be able to detect fraud. Fraud is the intentional misrepresentation of information, manipulation of data, theft of assets, or other malfeasance that misrepresents either your financial records or relieves you of goods, services, or money inappropriately. It is done in such a way the perpetrator hopes to avoid detection.

It is not possible to list all the ways that exist for fraud to occur. No one can tell you who may attempt to get away with fraudulent behavior. Always watch for anything that just “doesn’t seem right”. Encourage staff to do the same.

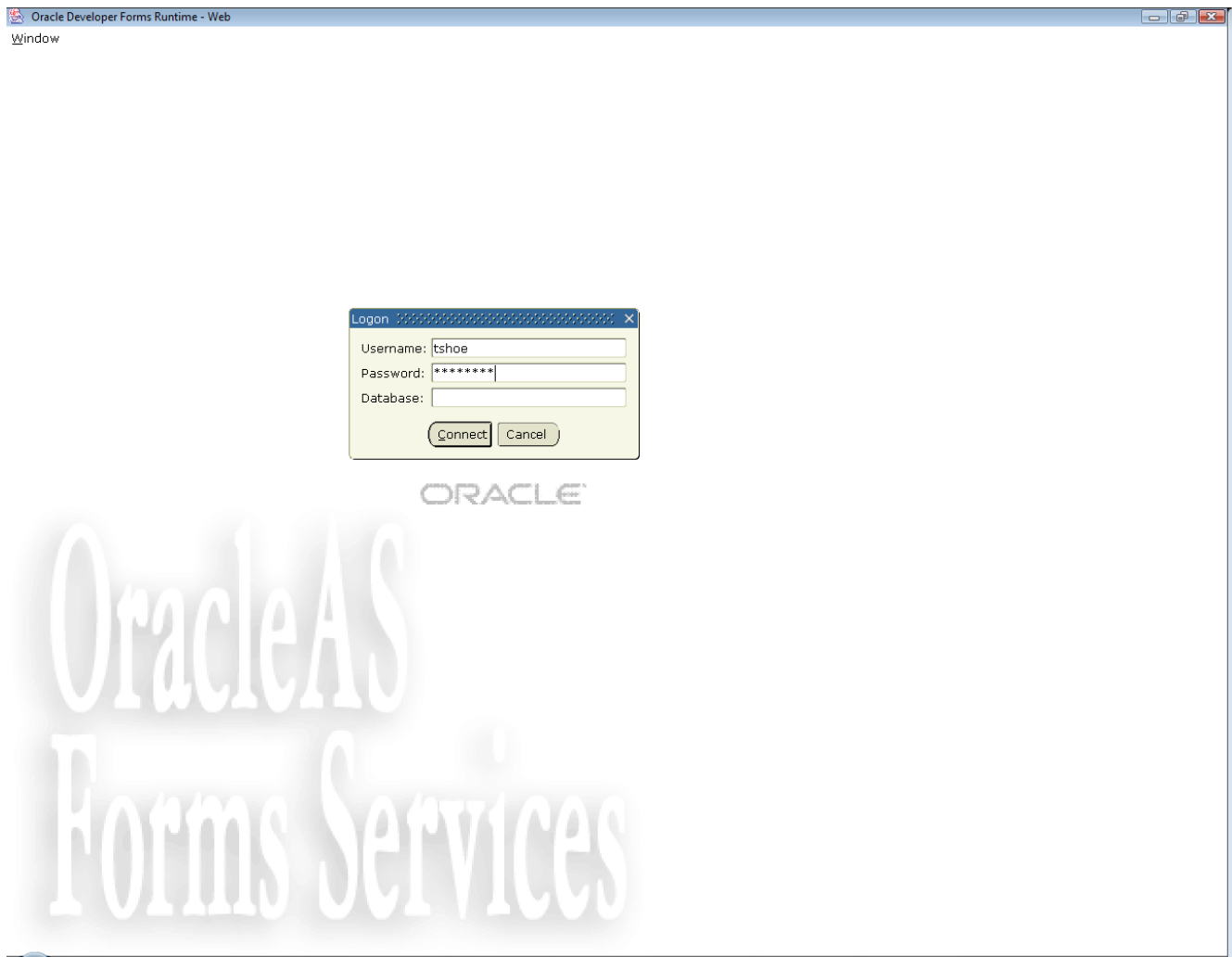
Design processes that segregate duties and follow existing requirements from Financial services. Train staff, and encourage staff to make suggestions on how to improve the way processes in your department are performed.

This is how fraud is usually either avoided, or caught and dealt with.

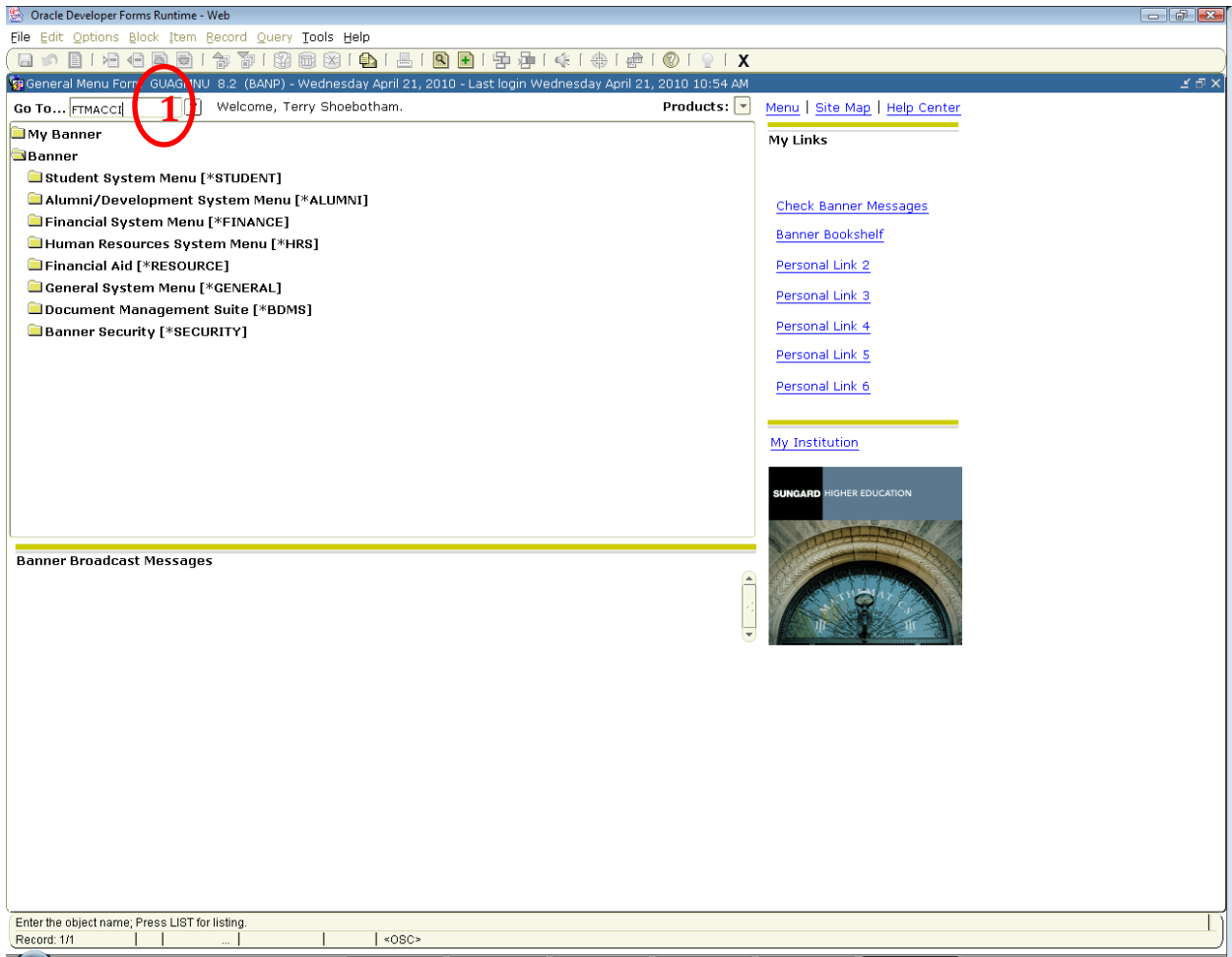
APPENDIX ONE-VIEWING FUND ESTABLISHMENT FORMS

Fund establishment forms are scanned into the Xtender system in Banner. They can be viewed by:

- 1) Log into Banner.



2) Enter FTMACCI(1) and press the enter key:



3) Select the *query* icon(1), input the index number belonging to the fund (2), and select the *execute query* icon (3).

Oracle Developer Forms Runtime - Web: Open > TM ACCI [Q]

File Edit Options Block Item Record Query Tools Help

Account Index Code Maintenance Form FT ACCI 8.0 (BANP)

Chart of Accounts: Active Status Last Activity Date:

Account Index: **2** 0990FE Account Index Title:

Effective Date: Termination Date: Next Change Date:

Accounting Distribution

	Check to Override
Fund: <input type="text"/> <input type="button" value="v"/>	<input checked="" type="checkbox"/>
Organization: <input type="text"/> <input type="button" value="v"/>	<input checked="" type="checkbox"/>
Account: <input type="text"/> <input type="button" value="v"/>	<input checked="" type="checkbox"/>
Program: <input type="text"/> <input type="button" value="v"/>	<input checked="" type="checkbox"/>
Activity: <input type="text"/> <input type="button" value="v"/>	<input checked="" type="checkbox"/>
Location: <input type="text"/> <input type="button" value="v"/>	<input checked="" type="checkbox"/>

4) Select the *BDS Display Document* icon, which resembles a magnifying glass (1)

Oracle Developer Forms Runtime - Web: Open > FTMACCI [Q]

File Edit Options Block Item Record Query Tools Help

Account Index Code Maintenance Form FTMACCI 8.0 (BANP)

Chart of Accounts: [U] Active Status: Last Activity Date: 12-JAN-2009

Account Index: 0990FE Account Index Title: 02131-Surface Research Prof Support

Effective Date: 01-JAN-2009 Termination Date: Next Change Date:

Accounting Distribution

		Check to Override
Fund:	3U0001 HU Non Endowed Spending Research	<input type="checkbox"/>
Organization:	099H0 CRTC Development Office	<input type="checkbox"/>
Account:		<input checked="" type="checkbox"/>
Program:	P3N229 02131-Surface Research Prof Support	<input type="checkbox"/>
Activity:	GNACTV General Activity	<input type="checkbox"/>
Location:		<input type="checkbox"/>

- 5) The query results for your index will appear. Any documents scanned into the B-F-Index area of Xtender for this index will be listed. The type of document is listed under *Document Type*(1). Select the page icon to the left of the *Fund Establishment* Document(2).

Application Xtender Web Access .NET - Windows Internet Explorer

https://ostrich.unm.edu/AppXtender/submitquery.aspx?DSN=BANP&AppName=B-F-INDEX&INDEX%20CODE=0990FE&Credentials=28:DD761925F312D3059

Application Xtender Web Access .NET

Query Results for Application 'B-F-INDEX' [Modify](#)

Document 1 - 2 of 2

	INDEX_CODE	INDEX_DESCRIPTION	DOCUMENT_TYPE	FUND_CODE	ORG_CODE	PROGRAM_CODE	ACTIVITY_CODE	TERM DATE	ROUTING STATUS	ACTIVITY DATE
	0990FE	02131-SURFACE RESEARCH PROF SUPPORT	FUND ESTABLISHMENT	3U0081	099HO					2010-01-11 13:40:1
	0990FE	02131-SURFACE RESEARCH PROF SUPPORT	SIGNATURE AUTHORIZATION	3U0081	099HO					2009-04-13 08:39:2

User: TSHOE; DataSource: BANP; Application: B-F-INDEX

Trusted sites | Protected Mode: Off | 100%

- 6) The Fund Establishment Form appears. Note that you can select the page you are viewing with the page drop down menu (1). You will note that this is for index 0990FE (2), the index we queried. Authorized signors on the account are listed (3), as is an explanation of how the funds may be used (4).

ApplicationXtender Web Access .NET Document - Windows Internet Explorer
 https://ostrich.unm.edu/AppXtender/DocView.aspx

File Edit View Favorites Tools Help

ApplicationXtender Web Access .NET Document

Page 2 1 Zoom 75% Rotate 0°

University of New Mexico Foundation, Inc. Fund Establishment Form
 Accounting Department MSC 07 4260 Phone: 277-4263 Fax: 277-1895
 Location: Two Woodrow Center 700 Lomas NE, Suite 203

This form is required to establish a new fund at the UNM Foundation. A link is required for gifts to be deposited correctly with UNM. Please make a copy for your records.
 Please refer to instructions below for more information about how to complete this form.

Fund Name:
 The Surface Family Research Professors Support Fund

Fund Type	Reverse Sources	Check at that point	Fund Number from UNM Foundation
<input checked="" type="checkbox"/> Current Operations	<input checked="" type="checkbox"/> Gifts		02131
<input type="checkbox"/> Quasi Endowment	<input type="checkbox"/> Private Grants		Banner Index
<input type="checkbox"/> Endowment	<input type="checkbox"/> Other (specify)		0990FE

Purpose code (select only one)

<input type="checkbox"/> Academics	<input type="checkbox"/> Athletics	<input type="checkbox"/> Faculty/Staff Compensation	<input type="checkbox"/> Library	<input type="checkbox"/> Student Financial Aid
<input type="checkbox"/> Property, Buildings & Equipment	<input type="checkbox"/> Public Service & Extension	<input checked="" type="checkbox"/> Research	<input type="checkbox"/> Other restrictions	

Please describe how the funds will be used:
 The fund will be used to create and support new research professorships at the CRTC and will be expended in support of these newly recruited faculty and their research programs, (faculty salaries, laboratory staff, research trainees (PhD, MD, and postdoctoral fellows) of the faculty members, laboratory supplies, equipment, and other program support).

The following information is required to establish a new Foundation account:
 Banner Org Code: 099H
 Banner Activity Code:

Signature Authorization
 The following personnel are authorized to sign on this account:

Brad Mucak - UNM Cancer Center Chief Financial Officer	<i>[Signature]</i>	12/16/08
Typed Name & Title-Organization Financial Manager	Signature	Date
Mary Swanson - UNM Cancer Center Operations Manager	<i>[Signature]</i>	12/16/08
Typed Name & Title-Account Administrator (this person will receive fund statements)	Signature	Date

MSC08 4630 272-8547 msawanson@salud.unm.edu
 UNM Mailing Address of Account Administrator: Phone Number: Email

UNM Cancer Center 099A
 Department Name: Department Org Code:

Authentication of Dean/Chair and Constituent Development Officer
 I understand that, although the above mentioned people are authorized to sign for this account, as the Dean or Director, I am ultimately responsible for all transactions and ensuring that expenditures are in compliance with donor restrictions.

Cheryl L. Willman, M.D., Director and C.E.O.	<i>[Signature]</i>	12/9/08
Typed Name of Dean/Director	Signature	Date
Patricia (Patt) Cain	<i>[Signature]</i>	12/9/08
Typed Name of Constituent Development Officer	Signature	Date

Data Source: BANP; Doc Id: 11510; Page 2 of 2; Version 1 of 1
 Trusted sites | Protected Mode: Off | 100%

APPENDIX TWO-BANNER FINANCE APPROVAL QUEUE MAINTENANCE FORM

Fill out this form to request approval queue changes for your department. Send to FSM.

Banner Finance Approval Queue Maintenance Form Revised 6/2008			
Please complete this request, print the form and send via campus mail to FSM at MSC01 1290.			
Organization Name: _____			
Banner Org Code #: _____			
Section 1			
Are you creating a new queue? Yes _____ No _____			
If you are editing an existing queue, what is/are the Queue ID's? _____			
If you don't know your approval queue ID's, please see Fast Info Answer ID: 255.			
Section 2			
Complete the information below to request the new queue or edit an existing queue. ALL Approval Queues require at least two approvers and queues CANNOT have more than 2 levels. Enter \$999,999,999.99 on level 1 if only one level of approvals is being requested.			
Level 1: Identify the dollar limit if the Level 1 amount is Less Than \$999,999,999.99 \$ _____			
Net ID: _____	Print Name: _____	Add _____	Remove _____
Net ID: _____	Print Name: _____	Add _____	Remove _____
Net ID: _____	Print Name: _____	Add _____	Remove _____
Level 2: Dollar limit: \$999,999,999.99 (only use if Level 1 is less than \$999,999,999.99)			
Net ID: _____	Print Name: _____	Add _____	Remove _____
Net ID: _____	Print Name: _____	Add _____	Remove _____
Net ID: _____	Print Name: _____	Add _____	Remove _____
Approvals - Complete signatures and mail to FSM.			
Form Completed By (Print): _____		Phone _____	
Department Chair (Print): _____		Signature: _____	Date: _____
Dean/Director/Manager (Print): _____		Signature: _____	Date: _____

Internal Use only by Finance Systems Management _____		Date: _____	