

DELTA STATE UNIVERSITY: NON-ACADEMIC ANNUAL REPORT
Academic Year 2005-06

I. Unit Title: UNIVERSITY ACCOUNTNG

Division or School/College: DIVISION OF FINANCE

Unit Administrator: BECKY FOSTER

II. Educational Program Learning Outcome Assessment Plan

These are Learner Outcomes identified for the **current** year. Contents of the table should be very brief. Footnotes may be included for items needing explanation or documentation. Not all units have direct student impact. Those that do should have clear learner outcomes developed. Those with no student contact may indicate that this section is not applicable.

Learning Outcome	Data Collection and Analysis	Results of Evaluation	Use of Evaluation Results
Students will submit proper payroll documentation in a timely manner.	Checklist of employment documents Error sheet returned to dept List students not paid or paid in cash	Avg 379 students employed each semester 5.8% documents returned in fall; 5.01% documents returned in spring Students were not paid for Aug hours 5 students paid in cash	No changes to be made. Training for supervisors will be continued.
Depts will demonstrate fiscal responsibility for their operating budgets in Banner.	<u>1</u> - Survey of departments' bookkeeping methods <u>2</u> -Log of insufficient documents <u>3</u> -Budget to actual comparison	<u>1</u> -Survey sent to 56 departments; received responses from 50% 21% keep track of budget daily; 18% weekly; 32% monthly 64% provide reports to dept heads 86% use Banner; 71% use office records Reports prepared w/Excel (61%), Banner (54%), or Word (3%) 68% want addl Banner training <u>2</u> -Log could not be kept <u>3</u> -Of 146 organization budgets, 36 (25%) had deficits	<u>1</u> -More Banner training will be scheduled for those requesting it. <u>2</u> -It is not practical to keep a log of insufficient documents. This analysis method will not be repeated in FY07. <u>3</u> -Analysis will be done each year.

		(\$978,991.80 or 7% of total budget). The 36 budgets deficits are made up of utilities (45%), athletics (13%), depts. with excess revenue (16%), waivers to be spread to depts. (6%).	
University personnel will compile and submit proper documentation to establish new grants	Checklist of documents needed to establish grant Error sheet to be returned to grant administrator Data collected July-October	13 grant proposals were received; either grant document, budget or award letters were not received on 5 grants. These missing documents were received upon notification.	No changes

III. Division/Department Goals for the Current Year

This is a report on progress towards goals for the **current year**. These are operational goals for the unit that are NOT tied directly to student learning outcomes which are reported in the table above. An example might be the implementation of a personnel development plan to enhance the skills of the staff in a unit.

A. Goal #1 – Provide financial reports as scheduled and ad hoc reports as necessary to IHL Board, Vice President for Finance, DSU Cabinet, department chairs, and/or program directors.

1. Institutional Goal which was supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Evaluation Procedure(s):

*Audit results by Office of the State Auditor and various granting agencies
Feedback from IHL
Feedback from university personnel*

3. Actual Results of Evaluation:

*No findings from state audit or audits of grants
All reports are completed*

4. Use of Evaluation Results:

Goal #1 is a permanent goal for University Accounting.

B. Goal #2 – Keep abreast of changes in tax laws and financial reporting requirements.

1. Institutional Goal which was supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Evaluation Procedure(s):

*Meeting attendance
Reports are prepared according to current law/reporting requirements*

3. Actual Results of Evaluation:

- Becky Foster attended meetings of IHL controllers in Jackson. In February, Margaret Kelly and Becky attended a SACUBO Workshop concerning financial aid and other topics in higher education. Donna Fitzgerald and Beverly Lindsey attended the Mississippi Banner Users Group annual conference in Philadelphia in March. Beverly participated in a Nonresident Alien Tax Compliance seminar in Las Vegas in March. Becky attended Sungard Higher Education Summit in Orlando in April.*
- No findings in FY05 financial statement audit.*
- We subscribe to several publications which provide updates to tax law and current financial practice and are members of Banner, MS Comptrollers, and nonresident alien listservs.*

4. Use of Evaluation Results:

Goal #2 is a permanent goal for University Accounting.

C. Goal #3 – Provide accurate and timely payrolls and their related deposits and reporting

1. Institutional Goal which was supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Evaluation Procedure(s):

Feedback from employee or department head

At June 30 payroll liability accounts are reconciled. An examination of the liability account will reveal any vendor payment errors.

Rejected reports; assessment of penalties.

3. Actual Results of Evaluation:

Payroll liability accounts have been reconciled and errors corrected.

We have had no rejected reports.

A penalty of \$326.36 was assessed on delinquent deposits for 1042S.

4. Use of Evaluation Results:

Deposit regulations for 1042S were reviewed.

Use of payroll problem log is giving us good history to resolve problems.

Goal #2 is a permanent goal for University Accounting.

D. Goal #4 –Fully utilize Banner Finance software

1. Institutional Goal which was supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Evaluation Procedure(s):

Use of new Banner modules and processes

3. Actual Results of Evaluation:

No new Banner modules were implemented in FY2005. We participated with Purchasing in Banner training for on-line requisitions.

4. Use of Evaluation Results:

Becky Foster attended the annual Sungard Higher Education Summit conference this year, where topics such as FOAPAL attributes, use of TGRRCN for reconciliation of student accounts receivable and general ledger, were discussed. She was able to discuss problems with consultants and network with other users.

Goal #4 is a permanent goal for University Accounting.

E. Goal #5 – Aid in the implementation of Web for Finance

1. Institutional Goal which was supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Evaluation Procedure(s):

N/A

3. Actual Results of Evaluation:

Web for Executives/Finance will not be used at DSU. The administration through Collegis has purchased a new reporting tool (ERIS). At the time of this report Finance staff have not been trained to use this tool.

4. Use of Evaluation Results:

N/A

F. Goal #6 – Provide atmosphere of encouragement and recognition for departmental personnel.

1. Institutional Goal which was supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Evaluation Procedure(s):

Travel log

Awards or honors received by staff members

Classes taken by staffs

3. Actual Results of Evaluation:

Each staff member was given the opportunity to attend a professional meeting or seminar. Donna Fitzgerald was encouraged to enroll in a basic computer class such as CIS 212 to strengthen her skills in Microsoft Excel and Word.

4. Use of Evaluation Results:

Goal #2 is a permanent goal for University Accounting.

IV. Data and information for department:

University Accounting is located in Suite 217 of Kent Wyatt Hall. The department is made up of three separate functions which work together to provide accurate, useful, and timely financial information to the DSU administration, faculty, and staff, IHL Board, the Department of Finance and Administration, outside entities, and others as requested. These functions and their responsibilities are:

General University Accounting

- Preparation of the university budget, including provision of comparative budget documents for the budget preparation process and consolidation of budget requests from Cabinet areas;
- Management of University budget by approval/disapproval of expenditures, advice to departments concerning budget matters, and preparation of all intra-university transactions.
- Accounting for all funds received and expended by the University, according to federal/state law and using generally accepted accounting principles;
- Maintenance of chart of accounts according to IHL guidelines;
- Preparation of financial reports, including the annual University financial and fund statements, Analysis of Budgets, and Mississippi Budget Request, and various reports to the IHL Board;
- Preparation of ad hoc reports as required by the Vice President for Finance, DSU Cabinet, IHL Board, or other University personnel;
- Management of University cash and investments by monitoring bank balances, investing excess cash to insure maximum return on investments, and facilitating electronic drawdowns of federal funds;
- IRS reporting for nonresident alien students, including assessment of federal taxes and production and distribution of Forms 1042S;
- Maintenance for access and document flow in Banner Finance security system;

- Provision of on-going training in Banner Finance for DSU employees;
- Troubleshooting Banner Finance problems using SCT ActionLine, Banner documentation and Collegis sources.

Grants Accounting

- Receipt of all grant documents from project direct and establishment of fund and budget for each contract;
- Direct communication with each project director;
- Preparation of all required grant reports to the sponsoring agency;
- Oversight of grant budgets by approval of all expenditures relative to each grant contract;
- Representative of the University in all federal and state audits.

Payroll

- Preparation of all university payrolls (monthly, biweekly, student, graduate assistant, and summer)
- Distribution of all payroll deductions to the proper agencies/companies in a timely manner;
- Preparation of all related reports, including monthly reports to accompany payments, IHL reports, and ad hoc reports as required;
- Preparation of year-end tax documents and related reporting to the IRS;
- Collection, deposit, and billing of retiree insurance payments to the University and related reporting;
- Receipt of legal documents relative to the payroll and related correspondence.

V. Personnel:

University Accounting personnel are: Becky Foster, Director; Margaret Kelly, Accounting Specialist; Beverly Lindsey, Accountant I; Amy Whittington, Accountant I; Kaye Ware, Payroll Supervisor; and Donna Fitzgerald, Payroll Officer.

Noteworthy activities and accomplishments:

The University received a clean audit of the FY05 financial statements from the Office of the State Auditor, State of Mississippi. The grant for the Delta Reads Partnership program was audited in Fall 2005, with no findings.

The department was pleased to add Amy Whittington to the staff in the spring of 2006. Amy, who holds bachelors and masters degrees in Accounting and was previously employed in Purchasing, will be a great asset to the department's transition and cross-training as several employees plan to retire in the next few years.

Department personnel serve the university on various committees. Becky Foster and Beverly Lindsey are members of the Staff Council, with Beverly serving as Secretary and both being members of the Incentives and Recognition Committee. Donna Fitzgerald serves on the DSU Courtesy Committee. Becky, Kaye, and Donna are members of the Staff Technology Group. Becky is a member of the Information Technology Governance Committee and University Benefits Committee. She also served on ad hoc committees of the Staff Council for staff compensation, family atmosphere, and 15th anniversary celebration.

New position(s) requested, with justification:

None requested

Recommended change of status

(such as promotion/tenure/change in responsibilities):

None requested

VI. Division/Department Goals for Coming Year

This is a statement of goals for the **coming year**. These are operational goals for the unit that are NOT tied directly to student learning outcomes.

A. Goal # 1-Provide financial reports as scheduled and ad hoc reports as necessary to IHL Board, Vice President for Finance, DSU Cabinet, department chairs, and/or program directors.

1. Institutional Goal(s) supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Expected Results:

Unchanged from FY06 goals

3. Evaluation Procedure(s):

Unchanged from FY06 goals

4. Use of Evaluation Results:

Unchanged from FY06 goals?

B. Goal #2 – Keep abreast of changes in tax laws and financial reporting requirements.

1. Institutional Goal(s) supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Expected Results:

Unchanged from FY06 goals

3. Evaluation Procedure(s):

Unchanged from FY06 goals

4. Use of Evaluation Results:

Unchanged from FY06 goals

C. Goal # 3 – Provide accurate and timely payrolls and their related deposits and reporting.

1. Institutional Goal(s) supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Expected Results:

Unchanged from FY06 goals

3. Evaluation Procedure(s):

Unchanged from FY06 goals

4. Use of Evaluation Results:

Unchanged from FY06 goals

D. Goal #4 – Implement new products from Evisions

1. Institutional Goal(s) supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Expected Results:

*2006 W-2's are printed through Evisions on laser printer – they are legible!
Payroll office is able to reprint duplicate W-2's
Employees who have direct deposit receive acknowledgements by e-mail PDF file.*

3. Evaluation Procedure(s):

*Feedback from employees, tax preparers
Timely reports to IRS*

4. Use of Evaluation Results:

*Improve processes
Provide employees with better tax information and secure payroll information*

E. Goal #5 – Provide atmosphere of encouragement and recognition for departmental personnel

1. Institutional Goal(s) supported by this goal:

The university community will benefit from better communication, effective operational and administrative systems, an optimal work environment, and a performance-responsive reward structure (SP#3).

2. Expected Results:

Unchanged from FY06

3. Evaluation Procedure(s):

Unchanged from FY06

4. Use of Evaluation Results:

Unchanged from FY06