I. Unit Title: University Accounting  
Unit Administrator: Becky Foster

II. Data and information for department:

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

General University Accounting
a. Preparation of the university budget, including provision of comparative budget documents for the budget preparation process and consolidation of budget requests from Cabinet areas;
b. Management of University budget by approval/disapproval of expenditures, advice to departments concerning budget matters, and preparation of all intra-university transactions;
c. Accounting for all funds received and expended by the University, according to federal/state law and using generally accepted accounting principles;
d. Maintenance of chart of accounts according to IHL guidelines;
e. 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.
f. Preparation of ad hoc reports as required by the Vice President for Finance, DSU Cabinet, IHL Board, or other University personnel;
g. Management of University cash and investments by monitoring bank balances, investing excess cash to insure maximum return on investments, and facilitating drawdowns of federal funds;
h. IRS reporting of nonresident alien student revenue, including assessment of federal taxes and production and distribution of Forms 1042S.
i. Maintainence for access and document flow in Banner Finance security system.
j. Provision of on-going training in Banner Finance for DSU employees;
k. Troubleshooting Banner Finance problems using SCT ActionLine, Banner documentation and Collegis sources.

Grants Accounting

a. Receipt of all grant documents from project director and establishment of fund and budget for each contract;
b. Direct communication with each project director;
c. Preparation of all required grant reports to the sponsoring agency;
d. Management of grant budgets by approval of all expenditures relative to each grant contract;

d. Representative of the University in all federal and state audits.

Payroll

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

III. Personnel:

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

Noteworthy activities and accomplishments

The University received a clean audit of the FY04 financial statements from the Office of the State Auditor, State of Mississippi. We also had no findings from an audit conducted for Delta Reads Partnership.

University Accounting began using Evisions Intellichek software in August, 2004. This enables accounting employees to print all checks using plain paper, improving security and removing our dependence on OIT personnel to schedule check runs. With the purchase of a high speed printer, we no longer have to transport checks and reports across campus.
Margaret Kelly was selected as the H. L. Nowell Outstanding Staff Member for the year. She was recognized at the May graduation ceremony and received a plaque and monetary award.

Donna Fitzgerald was recognized as Employee of the Month in June, 2005.

University Accounting personnel assisted the Bursar's Office during registration and in an employee's absence. Kaye Ware managed the Perkins Loans operations while Jerry Taylor was out of the office with her husband, and Beverly Lindsey answered the telephone and took payments during both fall and spring registrations.

Department personnel serve the university on various committees. Becky Foster and Beverly Lindsey are members of the Staff Council, with Becky serving as Chair 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 University Benefits Committee and the IHL Data Consistency/Standards subcommittee.

**New positions(s) requested, with justification:**

None requested.

**Recommended change of status**

None recommended.

**IV. Department Goals for 2004-05**

**Goal #1**

a. 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.

b. **Institutional Goal which was supported by this goal:**
   #12 – Provide administrative services and auxiliary enterprises (student housing, bookstore, food services, etc.) which are effective and efficient in the support of the institutional mission.

c. **Expected Results**
   All IHL reports are submitted on time. Financial statements are completed according to generally accepted accounting principles and submitted for audit in a timely manner. DSU personnel receive requested information that is complete and accurate.
d. **Evaluation Procedures:**
Audit results by Office of the State Auditor and various granting agencies.
Feedback from IHL
Feedback from university personnel

e. **Actual Results of Evaluation:**
No findings from state audit or audits of grants
All reports are completed

f. **Use of Evaluation Results:**
Goal #1 is a permanent goal for University Accounting.

**Goal #2**

a. **Keep abreast of changes in tax laws and financial reporting requirements.**

b. **Institutional Goal which was supported by this goal:**
#12 – Provide administrative services and auxiliary enterprises (student housing, bookstore, food services, etc.) which are effective and efficient in the support of the institutional mission.

c. **Expected Results**
Employees will attend professional meetings to keep abreast of reporting changes and changes in tax law.
Department will subscribe to publications providing this information

d. **Evaluation Procedures**
Meeting attendance
Reports are prepared according to current law/reporting requirements

e. **Results of Evaluation**
Becky Foster attended a meeting of the Consistency/Standards subcommittee in Jackson in July, 2004. Margaret Kelly and Becky participated in an Excel workshop, Beyond Mere Basics, in December, 2004. Becky attended the SACUBO workshop, Current Topics in Higher Education, held in Jackson in February, 2005. Also, in February, Beverly Lindsey, Margaret, and Becky attended a Sales and Use Tax Seminar in Greenville. The MS Banner Users Group Annual Conference was held in Olive Branch in April, 2005, and was attended by Becky, Margaret, Donna, and Beverly.

Annual financial statements for FY04 received a clean audit.

We also subscribe to several publications which provide updates to tax law
and current financial practice and are members of Banner listservs and the MS Comptrollers listserv.

e. **Use of Evaluation Results**
Goal #2 is a permanent goal for University Accounting.

**Goal #3**

a. **Provide accurate and timely payrolls and their related deposits and reporting.**

b. **Institutional Goal which was supported by this goal:**
#12 – Provide administrative services and auxiliary enterprises (student housing, bookstore, food services, etc.) which are effective and efficient in the support of the institutional mission.

c. **Expected Results:**
Every employee receives a payroll check/direct deposit in the correct amount at the right time.
All payroll deductions are remitted to the appropriate agency/company.
All payroll reports are accurate and are submitted on time.

d. **Evaluation Procedure:**
Feedback from the 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

e. **Actual results of evaluation:**
Although we have issued a few checks incorrectly or in the wrong amount, those errors have been corrected in a timely manner.
Payroll liability accounts have not been reconciled at the time of this report.
We have had no rejected reports or penalties assessed in FY05

f. **Use of Evaluation Results:**
We will begin using a log for payroll problems beginning in FY06. The log will give us an invaluable history of things that can go wrong and resolution of problems.
Goal #4

a. Implement Evisions Intellichek software.

b. Institutional Goal which was supported by this goal:
#12 – Provide administrative services and auxiliary enterprises (student housing, bookstore, food services, etc.) which are effective and efficient in the support of the institutional mission.

c. Expected Results:
New software will allow University Accounting office to print payroll and accounts payable checks on plain paper. We will no longer have to buy and secure prenumbered check stock. We will not have to depend on OIT to run check processes.

d. Evaluation Procedures:
Check processes

e. Actual Results of Evaluation:
The process from Banner to Intellichek was seamless. We had a couple of formatting problems and 'ghost' totals, but Evisions support was able to solve those problems. We are very pleased.

f. Use of Evaluation Results:
We will continue to use and upgrade the software. We are now looking into other Evisions products which will allow us to e-mail direct deposit notifications in a .pdf file and produce year end tax documents on the laser printer.

Goal #5

a. Fully utilize Banner Finance software.

b. Institutional Goal which was supported by this goal:
#12 – Provide administrative services and auxiliary enterprises (student housing, bookstore, food services, etc.) which are effective and efficient in the support of the institutional mission.

c. Expected Results:
Sufficient research and training is done on other modules of Banner Finance, such as Grants Accounting, Stores Inventory, Archiving.

d. Evaluation Procedures:
Use of new Banner modules
e. **Actual Results of Evaluation:**
No new Banner modules were implemented in FY2004.

f. **Use of Evaluation Results:**
This is the second year we have had no representation at the SCT Annual Conference, which is where all new products are presented, demonstrated, and discussed by SCT consultants or beta site institutions. We would like to recommend that two persons be approved to attend the next meeting in Orlando in early 2006.

Collegis employs consultants who are knowledgeable in Banner Finance and could provide training in new modules or in new methods of which we are not aware. We would like to recommend that we utilize their expertise to streamline some of the processes we currently use and to provide training in new areas.

**Goal #6**

a. **Aid in implementation of Web for Finance.**

b. **Institutional Goal which was supported by this goal:**
#12 – Provide administrative services and auxiliary enterprises (student housing, bookstore, food services, etc.) which are effective and efficient in the support of the institutional mission.

c. **Expected Results:**
Use of Web for Finance

d. **Evaluation Procedures:**
N/A

e. **Actual Results of Evaluation:**
There has been no progress on this goal. I believe it is on Collegis' list of University priorities.

f. **Use of Evaluation Results:**
N/A

**Goal #7**

a. **Provide atmosphere of encouragement and recognition for departmental personnel.**
b. Institutional Goal which was supported by this goal:
    #13 – Provide opportunities for the professional and personal development of
    staff.

c. Expected Results:
    Department staff is given the opportunity to attend at least one professional
    meeting or seminar during the year.
    Department staff receives recognition for their efforts.

d. Evaluation Procedures:
    Travel log
    Awards or honors received by staff members

e. Actual Results of Evaluation:
    Each staff member was given the opportunity to attend a professional meeting
    or seminar. One staff member was not able to attend because of personal plans.
    Margaret Kelly received the H. L. Nowell Outstanding Staff award.
    Donna Fitzgerald was named Employee of the Month for June.

f. Use of Evaluation Results:
    Goal #7 is a permanent goal for the department.

V. Learning Outcome Assessment Plan

Learning Outcome #1

a. Students will submit proper payroll documentation in a timely manner.

b. Assessment Tools and Methods
    Measure One: Checklist of employment documents
    Measure Two: Error sheet returned to department
    Measure Three: List of students not paid or paid in cash

c. Data Collection and Analysis

    Data Collection Procedure:
    Documents received from department will be compared to checklist.
    If errors occur, they will be listed on error sheet, which will be returned to
    department along with the problem document(s).
    After the sample payroll is run, a list of students who were not paid or who were
    paid in cash will be compiled.
Analysis Procedure:
Document sets with errors will be compared to total number of student workers. The percentage of students not paid or who were paid in cash will be determined.

d. Results of Evaluation
Findings: This Learning Outcome is scheduled to be assessed for the first time in August, 2005. There are no findings/recommendations for FY05.

e. Use of Evaluation Results
There is no benchmark available for FY05. Hopefully, we can determine if there are forms which need better instructions or if there are departments which consistently submit incomplete sets, so we can streamline the process and more students can be paid in a timely manner.

f. Assessment Team Members
Donna Fitzgerald
Kaye Ware
Becky Foster

Learning Outcome #2

a. Departments will demonstrate fiscal responsibility for their operating budgets in Banner.

b. Assessment Tools and Methods
Measure One: Survey of departments' bookkeeping methods
Measure Two: Log of documents with insufficient budgets
Measure Three: Year-end to actual budget comparison

c. Data Collection and Analysis

Data Collection Procedure:
Send out survey to department secretaries in September
Compile log of documents in January
Compare year-end expenditures to actual by major object after June 30.

Analysis Procedure:
Compile spreadsheet showing department with columns for Banner, Excel SS, manual ledger, etc.
Compare total number/dollar amount of documents to total number/dollar amount of insufficient documents.
Compare year-end to actual by program

d. Results of Evaluation
Findings: This Learning Outcome is scheduled to be assessed for the first time
in the months of September 2005, January 2006, and July 2006. There are no findings/recommendations for FY05.

e. **Use of Evaluation Results**
There is no benchmark available for FY05. We hope to provide Banner training to those departments who are not currently using Banner Finance. It also will be interesting to see which departments exceed their budgets.

f. **Assessment Team Members**
Becky Foster
Margaret Kelly
Beverly Lindsey

**Learning Outcome #3**

a. **University personnel will submit proper documentation to establish new grants.**

b. **Assessment Tools and Methods**
Measure One: Checklist of documents needed to establish grant
Measure Two: Error sheet to be returned to grant administrator

c. **Data Collection and Analysis**

**Data Collection Procedure**
Documents received during the second quarter will be compared to checklist
Errors/missing documents will be logged and error sheet returned to grant Administrator.

**Analysis Procedures**
Grant documents with errors/missing documents will be compared to total Sets

d. **Results of Evaluation**
Findings: This Learning Outcome is scheduled to be assessed for the first time during the second quarter ending December 31, 2005. There are no findings/recommendations for FY05.

e. **Use of Evaluation Results**
There is no benchmark available for FY05. We hope to develop a standardized procedure for grant document submission from the results.

f. **Assessment Team Members**
Margaret Kelly
Beverly Lindsey