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INTRODUCTION

Clayton State University is an outstanding comprehensive metropolitan university that transforms the lives of students, advances knowledge, and drives economic growth. Clayton State University provides an intellectually challenging, culturally rich learning environment, encouraging all students to take advantage of the outstanding educational and career opportunities provided for residential and commuter students from a diverse range of ethnic, socioeconomic, experiential and geographical backgrounds. The university offers undergraduate and graduate programs of superior quality taught by a professionally active teaching faculty committed to promoting academic excellence.

Clayton State University (CSU) has established a policy of internal controls designed to mitigate the possibility that dishonesty, misuse, or mistakes will occur. CSU’s internal controls begin with the University’s President recognizing the importance and value of a good set of internal controls and ensuring that appropriate controls are in place. The protection set forth in CSU’s internal control policy incorporates both prevention and detection measures into the financial management system.

There is a set of policies that have been put in place by management to provide reasonable assurance that the organizations assets are protected. With regard to the central treasury function policies are in place to ensure that:

- Accounting records are complete, accurate, and timely.
- Cash reconciliations are properly performed.
- Duties performed by those involved in financial operations are properly segregated with individual accountability established and maintained.
- Un-deposited cash assets are physically safeguarded against loss and misuse.
- Moneys are deposited and recorded timely.
- Adequate computer control exists.
- Periodic cross checks of work and audit of records is performed.
To be fully accountable CSU established and maintains accounting records to identify, assemble, classify, record and report individual transactions from multiple funding sources. To help ensure that cash transactions are recorded accurately and that moneys have been properly accounted for, cash reconciliations are performed each month. In relation to cash, CSU has implemented a policy that requires the segregation of duties specifically delineating responsibility for the receipt of cash, the recording of the transaction in the accounting records, making bank deposits, the preparation and disbursement of checks and the performance of cash reconciliations.

CSU policies require that receipts be deposited as soon as practicable from date of receipt. Receipts are most often deposited on the day after they are received. If there are un-deposited receipts, they are safeguarded and stored in a secure device at CSU.

CSU has a strict policy regarding the authority to authorize disbursements. Authority for signing checks is restricted to two individuals, the President and the Chief Business Officer. CSU uses a check signing machine to sign checks.

CSU also has policies in place to adequately protect, back-up and store computer files. CSU has implemented PeopleSoft Financial Management Software and Banner Student Information Software as the major components of their over Enterprise Resource Planning System (ERP). Both PeopleSoft and Banner are password protected systems that are backed up daily with back-up files stored at an off-site location. The use of individual passwords ensures that only authorized persons have access to the appropriate computer database.

**Type of Risks Identified:**

- **MA**  Misappropriation of Assets
- **FRD**  Other Fraudulent Activity
- **UT**  Unapproved (or improperly approved) Transactions
- **NC**  Non-Compliance with required Policies or Business Processes
- **ERR**  Inaccurate Data
- **DUP**  Duplicate Transactions
- **OM**  Omissions (missing transactions)
CHAPTER 1

Cash and Investments
## Operating Account Bank Reconciliation

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of reconciling the bank statement to the operating general ledger accounts. Any discrepancies should be investigated and resolved to ensure all transactions that have occurred since the reporting date are correctly reflected.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>The operating account bank reconciliation will be completed by the 15th calendar day after month end and reviewed by the Assistant Controller for Daily Operations and approved by the Controller.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Fiscal Affairs Office, Accountant II, Departmental Cashier, Director of Accounting Services</td>
</tr>
<tr>
<td>Reviewed by Whom</td>
<td>Director of Accounting Services</td>
</tr>
<tr>
<td>Frequency</td>
<td>Monthly</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, DUP, OM</td>
</tr>
</tbody>
</table>
| Procedure | 1. A bank statement is accessed from the University’s primary bank online treasury management system.  
2. The “Cash” line item on the PeopleSoft General Ledger is compared to the Finalized Cashier Session (WTTR460 Report) generated from the Banner Student Information System. (The Banner feed is verified daily prior to posting balances to PeopleSoft).  
3. The Finalized Cashier Session (WTTR460 Report) is compared to the Cashier Deposit Form generated by the Bursar or their designee.  
4. The Cashier Deposit form is then compared to the Bank Statement to ensure bank deposits are reflected on the general ledger.  
5. Any deposits listed on the Bank Statement not listed on the Cashier Deposit Form are researched and when resolved are entered via the Banner Student Financial System. These items are listed as reconciliation items / deposits not posted in general ledger and cleared during the next month’s bank reconciliation.  
6. Any demand deposits listed on the Cashier Deposit Form not listed on the Bank Statement are recorded as deposits in transit on the Operating Account Bank Reconciliation form.  
7. The next step is to perform the electronic (ACH, wire) deposit reconciliation.  
8. All required system generated electronic deposit reports must be collected:  
   - The bank generates the following reports: Bank Statement, Merchant Services Statement, and wire confirmation reports.  
   - The Banner Student System generates the Wire Report and the Finalized Cashier Session (WTTR460 Report).  
   - The GAPS system generates the Transmittal Detail Report (Federal Financial Aid System).  
   - PayPath / TouchNet systems generates the following reports; PayPath... |
9. The various electronic deposit reports are compared to activity in the “Deposits/Other Credits” section of the bank statement.

10. Any electronic (ACH, wire) deposit listed on the Bank Statement not listed on the Cashier Deposit Form are researched and when resolved are entered via the Banner Student Financial System. These items are listed as reconciliation items / deposits not posted in general ledger and cleared during the next month’s bank reconciliation.

11. Any electronic (ACH, wire) deposit listed on the Cashier Deposit Form not listed on the Bank Statement are recorded as deposits in transit on the Operating Account Bank Reconciliation form.

12. Items that match are cleared and remaining electronic items are recorded as electronic deposits in transit on the Bank Reconciliation form.

13. The next step is to perform disbursement reconciliation.

14. All required system generated disbursement reports must be collected:
   - The bank generates the following reports; Bank Statement, Merchant Services Statement, NSF Report and Outgoing Wire reports.
   - The PeopleSoft Financial Management System generates the EFT check register, the Check Register, and the Journal Voucher Report.

15. The various reports are compared to the “Checks Paid” and the “Other Withdrawals/Debits” section on the bank statement.

16. Items that match are cleared and remaining items are listed as outstanding checks or EFT’s on the Bank Reconciliation Form.

17. The listing of items returned for Non-Sufficient Funds (NSF) is given to the Accounts Receivable Unit for handling.
Flow Chart

Demand Deposit Reconciliation Step 1 of 3 Chapter 1-a

Bank

- Start
- Bank Statement (BS)
- Compare Demand Deposits on BS to CD
- Does BS and CD Match?
  - Yes: Go to Electronic Deposits
  - No: List Demand Deposits in Transit

Accounting

- PeopleSoft
  - General Ledger History Report
  - Summary Trial Balance
  - Does BS and CD Match?
    - Yes
      - GTT reconciliations
    - No
      - Banner

Accounts Receivable

- Banner
  - WTTR462 Cash received Detail
  - Cashier Deposit Form (CD)

Electronic Deposits Reconciliation Step 2 of 3 Chapter 1-a

Bank

- Start
- Bank Statement (BS)
- Compare electronic transmittal reports (ETR) to BS
- Do BS and ETR Match?
  - Yes: Go to disbursements
  - No: List Electronic Deposits in Transit

Accounting

- PeopleSoft
  - Summary Trial Balance (TB)
  - Banner Session
  - GAPS Transmittal Detail (Federal Funds)
  - Wire Confirmation Report
  - Pay Path Funding Report

Account Receivables

- Banner
  - GAPS System
  - Pay Path / Touch Net

Demand Deposit Reconciliation Step 3 of 3 Chapter 1-a

Bank

- Bank Statement (BS)
- Compare Disbursement Reports to BS
- Do reports match?
  - Yes: Done
  - No: List Outstanding disbursements

Accounting

- PeopleSoft
  - NSF Report
  - Merchandise Statement
  - Outgoing Wire Confirmation Report

Account Receivable

- NSF Report
Clayton State University  
Internal Control Procedure  

### Payroll Account Bank Reconciliation

| **Description** | The process of reconciling the bank statement to the Payroll general ledger accounts. Any discrepancies should be investigated and resolved to ensure all transactions that have occurred since the reporting date are correctly reflected. |
| **Policy** | The Payroll bank account reconciliation will be completed by the 15th calendar day after month end and reviewed by the Assistant Controller for Daily Operations and approved by the Controller. |
| **Responsible Positions** | Fiscal Affairs Office, Accountant II, Payroll Manager, Payroll Assistant, Director of Accounting Services |
| **Reviewed by Whom:** | Director of Accounting Services |
| **Frequency** | Monthly |
| **Risk Type(s)** | FRD, UT, DUP, OM |
| **Procedure** | 1. A bank statement is accessed from the University’s primary banks online treasury management system.  
2. Any account transfers (see payroll processing for details) listed on the Bank Statement that are not listed on the Ledger History Report are researched and when resolved are entered via the journal voucher in the PeopleSoft Financial Management System. These items are listed as reconciliation items / deposits not posted in general ledger and cleared during the next month’s bank reconciliation.  
3. The next step is to perform disbursement reconciliation.  
4. All required system generated disbursement reports must be collected:  
   - The bank generates the following report: Bank Statement.  
   - The PeopleSoft HRMS System generates the Direct Deposit Register, the Check Register, and the Outstanding Check Registrar.  
5. The various reports are compared to the “Checks Paid” and the “Other Withdraws/Debits” section on the bank statement.  
6. Items that match are cleared and remaining items are listed as outstanding checks on the Bank Reconciliation Form.  
7. Off-Cycle checks that have not been booked are listed as reconciliation items on the Payroll Reconciliation Form and should clear with the next month’s reconciliation.  
8. Monies to be transferred back into the General Operating account for escheated payroll items should be listed as reconciliation items on the Payroll Bank Reconciliation Form and should clear with the next month’s reconciliation. |
**Flow Chart**

**Payroll Deposits Step 1 of 2 Chapter 1-b-1**

Bank
- Start
- Bank Statement (BS)
- Summary Trial Balance (TB)
- Compare TB to BS
  - Do TB and BS match?
    - Yes: Done
    - No: No
- Ledger History Report (LH)
- Compare BS to LH
  - Do BS and LH deposits match?
    - Yes: Payroll Disbursements
    - No: List Outstanding Deposits

Accounting
- People Soft
- Compare BS to LH
  - Do BS and LH deposits match?
    - Yes: Payroll Disbursements
    - No: List Outstanding Deposits

**Payroll Disbursements Step 2 of 2 Chapter 1-b-2**

Bank
- Payroll Disbursements
- Bank Statement (BS)
- Summary Trial Balance (TB)
- Compare TB to BS
  - Do TB and BS match?
    - Yes: Done
    - No: No

Accounting
- People Soft
- Ledger History Report (LH)
- Compare BS to LH
  - Do BS and LH deposits match?
    - Yes: Payroll Disbursements
    - No: List Outstanding Disbursements
### Investment Reconciliation (Balanced Income & Total Return)

| **Description** | The process of reconciling the bank statement to the balance income and total return investment general ledger accounts. Any discrepancies should be investigated and resolved to ensure all transactions that have occurred since the reporting date are correctly reflected. |
| **Policy** | The investment reconciliation will be completed by an Accountant II by the 15th calendar day after year end and reviewed and approved by the Director of Accounting Services |
| **Responsible Positions** | Fiscal Affairs Office, Accountant II, Director of Accounting Services |
| **Reviewed by Whom:** | Director of Accounting Services |
| **Frequency** | Annually |
| **Risk Type(s)** | FRD, UT, DUP, OM |
| **Procedure** | 1. An investment account statement is received from the University’s investment management company electronically quarterly (Total Return and Balanced Income).  
2. The Grant Budget Progress Report is provided by the Budget and Grants department detailing awards by project.  
3. Scholarship and Grant expenses are recorded on the Endowment Spreadsheet.  
4. Monthly Balance Income and Total Return statements are reviewed to determine amounts disbursed to the University and allocated to grant or scholarship expenses by project.  
5. Quarterly statements are reviewed to determine the change in market value net of disbursements.  
6. Using the Endowment Spreadsheet the change in market value (gain or loss) is allocated across each project according to percentage ownership; corpus plus net gain since inception.  
7. The market values per project in the Endowment Spreadsheet are compared to the consolidated fund values in funds 40000 (GAAP Ledger) and 20000 (GAAP Ledger) on the trial balance on the general ledger generated from the PeopleSoft Financial Management System.  
8. Disbursements to the University are recorded via journal voucher per project expense in fund 20000 (Actual Ledger) on the trial balance on the general ledger the PeopleSoft Financial Management System.  
9. Market value adjustments are recorded via journal entry to fund 40000 (GAAP Ledger) according to the trust agreements and net gains or losses after disbursements and adjustments are recorded in fund 20000 (GAAP Ledger) in the PeopleSoft Financial Management System. |
Flow Chart

Investment Reconciliation Chapter 1-c

Bank
- Start
- Bank
- Quarterly Investment Statements (IS)
- Monthly Investment Statements (IS)

Accounting
- PeopleSoft
- Summary trial Balance
- Allocate disbursements by fund to project expense
- Apply net gain or loss in Market Value to % allocated by fund after expense
- Update scholarship spreadsheet (SS)
- Scholarship Spreadsheet
- Compare Market Value on SS to trial Balance
- PeopleSoft
- End
- Enter adjustments in PeopleSoft

Start

Monthly Investment Statements (IS)

Quarterly Investment Statements (IS)
Clayton State University  
Internal Control Procedure

Investment Reconciliation (Short Term Investments)

| Description | The process of reconciling the bank statement to the short term investment general ledger accounts. Any discrepancies should be investigated and resolved to ensure all transactions that have occurred since the reporting date are correctly reflected. |
| Policy | The investment reconciliation will be completed by an Account II by the 15th calendar day after year end and reviewed and approved by the Director of Accounting Services. |
| Responsible Positions | Fiscal Affairs Office, Accountant II, Director of Accounting Services |
| Reviewed by Whom: | Director of Accounting Services |
| Frequency | Annually |
| Risk Type(s) | FRD, UT, ERR |

Procedure

1. An investment account statement is received from the University’s investment management company electronically on a monthly (Short Term Fund) basis.
2. At year end, summary trial balance is generated from the Actual Ledger and the GAAP ledger for funds 50000, 12280 and 13000. The combine ledger values under the Local Govt. Inv Pool should show the previous year’s market value.
3. The current market value is compared to the market value from the previous year.
4. Based on the predetermined allocations (66.6% to fund 50000, 16.7% to fund 12280 and 16.7% to fund 13000) the change is market value is recorded in the PeopleSoft Financial Management system via journal entries.
5. Monthly disbursements from this fund are handled via the operating account bank reconciliation.

Flow Chart

Short Term Fund Reconciliation Chapter 1-d

<table>
<thead>
<tr>
<th>Bank</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Start</td>
<td>Monthly Investment Statements (IS)</td>
</tr>
<tr>
<td>Bank</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accounting</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>PeopleSoft</td>
<td>Summary Trial Balance</td>
</tr>
<tr>
<td>PeopleSoft</td>
<td>Compare Market Value on IS to trial Balance</td>
</tr>
<tr>
<td>PeopleSoft</td>
<td>Prepare market value adjustment JV based on predetermined allocation</td>
</tr>
<tr>
<td>PeopleSoft</td>
<td>Enter adjustments in PeopleSoft</td>
</tr>
<tr>
<td>PeopleSoft</td>
<td>End</td>
</tr>
</tbody>
</table>

Disbursements are recorded as part of the Operating Account Bank Rec.
Revenue and Collections
Cash/Check Receipts (Counter)

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of updating the general ledger to reflect cash or checks that are received at the cashier’s window as receipts that can be related to a transmittal, and that all transmittals can be directly traced to an entry on CSU’s monthly accounting statements.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Cash receipts will be reconciled on a daily basis at the close of business.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Fiscal Affairs Office, Head Cashier/Cashier, Collections Coordinator and Accounting Assistant.</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>University Bursar</td>
</tr>
<tr>
<td>Frequency</td>
<td>Daily</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, ERR, DUP, OM</td>
</tr>
</tbody>
</table>
| Procedure | 1. Only authorized employees are permitted in the cashier area. Unauthorized individuals must be escorted with a full-time employee of the Fiscal Affairs Office.  
2. The Bursar will issue any employee assigned to a cashier window a cash drawer and key. The cash drawer will contain an amount determined by the Bursar, in consultation with the Assistant Vice President/Controller. The Bursar shall maintain a formal, written record of these assignments.  
3. Each cashier must sign an affidavit, which certifies the amount of beginning cash and outlines general accountability. The Bursar and the Assistant Vice President/Controller shall maintain a formal record of these affidavits. Affidavits shall be amended accordingly, as cash drawers are submitted to the Bursar.  
4. The University utilizes the Banner Student System software to record and receipt transactions. The Department of Information Technology shall assign the necessary cashier identification and a password for access to this function.  
5. The student/retiree presents payment to the cashier; the account is retrieved in Banner. The payment is applied to the Banner account using the appropriate detail code. Change is provided if needed.  
6. A receipt is printed from Banner and stamped with a CSU date paid stamp then presented to the payor as acknowledgement of the receipt of payment.  
7. The payment is recorded on the Daily Cash Out worksheet.  
8. At the end of the day, copies are made of any checks that were received during the day to be included in the back up, calculator tapes are run to ensure that the Daily Cash Out and Daily Cashier Summary worksheets are reconciled to the Banner Session report.  
9. Necessary copies are made for the Bank Reconciliation and the original cashier packets are filed in the Cashier’s Office.  
10. Cashiers are personally accountable for all receipts into and out of their assigned cash drawer. Each cashier will reconcile their drawer, using the Cashier’s Daily Recap Sheet. The beginning drawer amount remains in the drawer and all other receipts are to be deposited on a daily basis.  
11. Petty cash vouchers are paid for vouchers under $100.00, a manual receipt is
issued. The original is kept with the cashier packet and the yellow copy is issued to the individual requesting the funds.

12. In the event a cashier is short of cash in the drawer because of excessive petty cash transactions, the cashier may transfer petty cash tickets to the Head Cashier in return for cash reimbursements.

13. Overages and shortages must be identified and corrected daily. Under no circumstances is a shortage in a cashier’s drawer to be covered by an overage in another cashier’s drawer. Overages or shortages which cannot be corrected must be documented, in writing, by the cashier and presented to the Head Cashier (or the supervisor on duty) for review. The Head Cashier (or the supervisor on duty) shall issue a written statement to the Bursar which includes a description of the irreconcilable difference, the methods attempted to identify the problem and the action taken to record the difference in the accounting records. Because of the importance and sensitive nature of cash handling, repeated overages and/or shortages cannot be tolerated and will result in appropriate disciplinary action.

14. If a cashier is absent and there is a need to enter the cash drawer, there must be two employees present at all times. At least one of the employees must be from an area outside the student accounts area (i.e. accounting, payroll, etc.) and a count will be performed and certified by both employees. The count and the verifying signatures will be kept on file by the Head Cashier.
Online Payment Reconciliation

**Description**  
Payments by students via web by credit card or check.

**Policy**  
Receipts received via the online payment system will be reconciled daily at the close of business.

**Responsible Positions**  
Fiscal Affairs Office, Head Cashier/Cashier, Bursar.

**Reviewed by Whom:**  
The designated Cashier assigned to close out Touchnet

**Frequency**  
Daily

**Risk Type(s)**  
FRD, UT, ERR, DUP, OM

**Procedure**

1. Students pay their bill online via Touchnet with a credit card or check.
2. Daily the cashier on duty closes the TNETCCS session from Banner and compares the report to the Touchnet Online Payment reports for credit card charges and web check payments.
3. The Online Payment report is included in the daily cashier activity and reconciled with the daily work. (The Daily Cash Out/Daily Cashier Summary worksheets are reconciled to the Banner Session Report.)

**Flow Chart**

[Flow Chart Image]
| **Clayton State University**  
| **Internal Control Procedure** |

## Deposits (All Locations)

| **Description** | The process of updating the general ledger to reflect cash/checks or credit card deposits as they are received in the Bursar’s Office from the satellite locations. Receipts should be related to a transmittal and all transmittals should be directly traceable to an entry on CSU’s monthly accounting statements. |
| **Policy** | Pursuant to a change in cash handling procedures each satellite office is required to submit deposits to the Bursar’s Office daily |
| **Responsible Positions** | Fiscal Affairs Office, Head Cashier, and Accounting Assistant. |
| **Reviewed by Whom:** | Bursar |
| **Frequency** | Daily |
| **Risk Type(s)** | FRD, UT, ERR, DUP, OM |
| **Procedure** | 1. Deposit totals are verified before entry into Banner and Satellite locations are notified of any discrepancies so the deposit can be returned to them for corrections to be made before the cashier enters the deposit into Banner.  
2. The cashier enters the deposit in Banner with the detail code breakdowns that are listed on the deposit form.  
3. Two copies of the Banner receipt are printed, one is given to the department representative for their records, and one is given to the cashier to attach to the CSU Deposit Form.  
4. The deposit information totals are entered onto the Cashier’s Daily Cash-out Sheet to assist in performing the closing balancing at the end of the day.  
5. If the deposit is for a “miscellaneous” deposit and there is not a Banner detail code listed on the deposit form, the cashier will write a “RCPT” using the departments accounting information that they provided. A copy of the receipt is given to the department representative. The second receipt copy is attached to the deposit form. The deposit is then ready to be transmitted to the bank. |
Flow Chart

Deposits (All locations)

Satellite Locations

- Start
- Complete deposit form deliver to Business Office
- Banner Receipt Printed

Cashier

- Verify amount received to deposit form
- Deposit information entered into Banner
- Banner Receipt Printed
- Totals entered in daily cash out sheet
- End

Controller / Collections Coordinator

-Misc. Receipts entered into Banner
- Banner Receipt Printed
<table>
<thead>
<tr>
<th>Deposits (Satellite locations)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
<tr>
<td><strong>Procedure</strong></td>
</tr>
<tr>
<td>1. <strong>Bring deposits to the Bursar’s Office daily. (This is an audit issue)</strong></td>
</tr>
<tr>
<td>2. All deposits should be broken down into Cash, Checks, Credit Cards in this order.</td>
</tr>
<tr>
<td>3. Credit cards should include the signed receipts as well as the close out and detail with the breakdown of MC/Visa, American Express, Discover, if your report doesn’t break these down, you should break this down on your report.</td>
</tr>
<tr>
<td>4. Two adding machine tapes should accompany each form of currency, cash, checks, &amp; credit card.</td>
</tr>
<tr>
<td>5. Total of the cash, checks, &amp; cc should also appear on the deposit.</td>
</tr>
<tr>
<td>6. If you have a detail code for your deposit that is all the info necessary for the deposit, if you don’t and it needs an account string, include for each section in this order</td>
</tr>
<tr>
<td>i. Fund</td>
</tr>
<tr>
<td>ii. Prog</td>
</tr>
<tr>
<td>iii. Class</td>
</tr>
<tr>
<td>iv. Dept</td>
</tr>
<tr>
<td>v. Acct</td>
</tr>
<tr>
<td>7. Make sure you stamp the back of all checks with your department stamp</td>
</tr>
<tr>
<td>8. Please sign and date the deposit.</td>
</tr>
<tr>
<td>9. All loose change should be put in an envelope.</td>
</tr>
<tr>
<td>10. <strong>MAKE SURE YOU KEEP A COPY FOR YOUR RECORDS.</strong></td>
</tr>
</tbody>
</table>

**Flow Chart**
Clayton State University  
Internal Control Procedure

<table>
<thead>
<tr>
<th>Petty Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
</tbody>
</table>
| Petty Cash is the amount of cash that is on-hand in the Cashier’s Office, Library, Extended University, and the Student Center.  
Petty cash is used at the Cashier’s Office as change for customer payments, as well as for advancing small amounts (100.00 or less) to student organizations to make purchases for their campus organization.  
All other sites (Library, Extended University, and Student Center) use petty cash for making change and small value purchases for which the procurement card can not be used. |
| **Policy** |
| Petty cash accounts can only be established with the approval of the Vice President for Business and Finance. Departments granted petty cash will establish accountability with a specific employee; identify a secured location for the funds; give details of access to funds; and outline procedures for disbursement and transmittal. The documented procedures will (upon request) be provided to the Vice President of Business and Finance or their designee. |
| **Responsible Positions** |
| Fiscal Affairs Office, Head Cashier/Cashier, and Bursar |
| **Reviewed by Whom:** |
| Collections Coordinator/Assistant Controller of Revenue/Controller/Internal Auditor |
| **Frequency** |
| Daily/Weekly |
| **Risk Type(s)** |
| FRD, UT, NC, ERR, DUP, OM |
| **Procedure** |
| 1. During the course of business operations, it occasionally becomes necessary for individual departments to maintain petty cash funds. Individual University departments may request the establishment of a petty cash fund by submitting a written business case to the Controller. After review and discussion with the requesting department a recommendation will be made to the Vice President for Business and Finance for final approval.  
2. The Petty Cash Custodian is designated by the department head and approved by the Vice President for Business and Finance. The Petty Cash Custodian must be a full time employee of the University and must have completed training in proper cash-handling procedures and techniques, which is conducted by Student Accounts personnel.  
3. Each Petty Cash Custodian must sign a Petty Cash Verification, which certifies the amount of beginning cash and outlines accountability. The Head Cashier in the Bursar’s Office maintains a formal record of these affidavits. Acts or omissions contrary to this procedure or the Petty Cash Verification will result in disciplinary action and repeated offenses will result in revocation of petty cash privileges for the department. Clayton State University will investigate all losses with the intent of prosecution.  
4. The total amount of cash on hand and petty cash vouchers should never be less than the approved amount. For this purpose, funds may consist of money, receipts for |
purchases and/or amounts signed out to employees.

5. Each department is responsible for reconciling their petty cash. In order to replenish the site’s petty cash fund a valid receipt must be presented to the Bursar’s Office.

6. Overages and shortages must be identified and corrected daily. Under no circumstances is a shortage in a cashier’s drawer to be covered by an overage in another cashier’s drawer. Overages or shortages which cannot be corrected must be documented, in writing, by the cashier and presented to the Bursar (or the supervisor on duty) for review. The Bursar (or the supervisor on duty) shall issue a written statement to the Head Cashier which includes a description of the irreconcilable difference, the methods attempted to identify the problem and the action taken to record the difference in the accounting records. Because of the importance and sensitive nature of cash handling, repeated overages and/or shortages cannot be tolerated and will result in appropriate disciplinary action.

7. At the discretion of the Vice President, Controller, or Head Cashier, an unannounced count of any cash drawer, at any location, may be scheduled and performed. The Head Cashier will perform at least one unscheduled petty cash audit within a year at each location.
Clayton State University  
Internal Control Procedure

<table>
<thead>
<tr>
<th><strong>Third Party Billing</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Procedure</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Follow normal processing of the student on the TSASPAY form. Contract payments will display as transactions that will post to the student’s account when the charges have been accepted (similar to exemption payments).</td>
</tr>
<tr>
<td>2. If the contract payment does not display on TSASPAY and the student does NOT have valid contract paperwork (i.e., Voucher or Authorization Letter) for the current term, contact the Collections Coordinator for further assistance.</td>
</tr>
<tr>
<td>3. If the contract payment does not display on TSASPAY and the student has the appropriate contract information, use the following steps to setup the student in the Contract Authorization Form (TSACONT).</td>
</tr>
<tr>
<td>i. Open TSACONT. Note: Refer to <em>Contract ID attachment</em> for third-party contract ID numbers.</td>
</tr>
<tr>
<td>ii. Person Assignment block of TSACONT opens.</td>
</tr>
<tr>
<td>iii. Always verify that the contract student is registered for the class for which the Third-Party Contractor has authorized payment. If the student is registered for more classes than authorized, calculate the authorized payment and enter that amount in the ‘Maximum Amount’ column for that student in the Person Assignment panel of TSACONT.</td>
</tr>
<tr>
<td>4. To remove a student from a contract</td>
</tr>
<tr>
<td>i. If TPPY payments have NOT been applied to the student account, shift+F6 will delete the ID from the Person Authorizations form.</td>
</tr>
<tr>
<td>ii. Otherwise, enter “D” in the Delete field and save. The TPPY payments will be reversed from the student account by TSASPAY processing.</td>
</tr>
<tr>
<td>iii. This completes the setup of the student in the Contract Authorization Form.</td>
</tr>
<tr>
<td>5. Return to TSASPAY and continue with the normal processing of the student’s registration payment. If you want to check the transaction after the student’s charges have been accepted, you can view the entry in the Account Detail Review</td>
</tr>
</tbody>
</table>
Form (TSAAREV). It will appear as a Third-Party Payment detail code.

6. An initial “reminder” letter is sent to the Third Party requesting payment within 30 days. The Third Party is also reminded that he/she has 30 days to dispute the balance. If no response or payment is received within 30 days, the debt is considered valid.

7. If payment is not made in a timely manner, the Due Diligence process is followed.
### Cash Handling - Posting Insurance Payments

<table>
<thead>
<tr>
<th>Policy</th>
<th>Description</th>
<th>Responsible Positions</th>
<th>Reviewed by Whom</th>
<th>Frequency</th>
<th>Reports/Forms Used</th>
<th>Risk Type(s)</th>
<th>Procedures</th>
</tr>
</thead>
</table>
|        | To post insurance payments to employee’s accounts who are retired, receiving COBRA benefits or out of leave (LOA). | Accounting Assistant – Head Cashier; Accounting Assistant – Student Accounts | Assistant Bursar/Bursar | Daily – as needed | TFADETL | | 1. In TFADETL, enter the employee’s LakerCard ID# to pull up their account records.  
2. Post the payment type; CASH OR CHEK  
3. Enter MA as Address Type and Sequence Number, then enter the payment amount.  
4. Click on the save icon.  
5. The original receipt will be kept with the cashier daily close-out documentation. If the individual is paying at the cashier window, print a duplicate receipt for them.  
6. Copy of receipt is kept in the Bursar’s office.  
7. Always make sure that the address on the check is the same in Banner. Any changes need to be made in Banner and PeopleSoft HRMS. |

**An direct debit and direct charge process is also conducted on the 15th of every month for those individuals who wished to have their insurance premiums deducted directly out of their checking/savings account or their credit card.**

### Potential Exceptions & Resolutions

<table>
<thead>
<tr>
<th>Exception</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name on check doesn’t match any names in person search or amount doesn’t match the balance due.</td>
<td>Cashier will contact Velma Browning for verification of correct account and/or amount.</td>
</tr>
</tbody>
</table>

### Related Processes

| Direct Debit/Direct Charge Process |
Clayton State University
Internal Control Procedure

**Cash Handling - Posting Miscellaneous Payments**

**Description:** To post payments for non-student transactions or deposits from departments, such as the Bookstore or LakerCard Office.

<table>
<thead>
<tr>
<th>Policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purpose:</td>
</tr>
<tr>
<td>Reports/Forms Used: ZSAMISC Miscellaneous Deposit Form</td>
</tr>
<tr>
<td>Responsible Positions Accounting Assistant – Head Cashier; Accounting Assistant – Student Collections</td>
</tr>
<tr>
<td>Reviewed by Whom: Assistant Bursar/Bursar</td>
</tr>
<tr>
<td>Frequency: Daily</td>
</tr>
</tbody>
</table>

**Outline of Process**

Institutional Departments often bring payments to the Business Office for receipt of funds, along with other miscellaneous deposits. These deposits are receipted into Banner to feed to the PeopleSoft Financials system. Receipts are written in the Miscellaneous Transactions Form (ZSAMISC). The form requires a balanced debit and credit entry.

1. Student submits payment or department staff submits completed deposit form with receipt books and funds.
2. Cashier verifies if funds are correct and proper documentation is attached.
3. Cashier will post deposit/payment in ZSAMISC using either a detail code or an accounting string which has to be a valid chart combination in PeopleSoft.
4. For departmental deposits – the original receipt, deposit form and any documentation are retained for the daily close-out.

**Potential Exceptions & Resolutions**

Exception: Invalid Chart Combination – Transaction failed in Banner
Resolution: Contact Scott McElroy to update “Valid Chart Combinations” in PeopleSoft

**Related Processes:**
### Cash Handling - Posting Student Receipts

<table>
<thead>
<tr>
<th>Description</th>
<th>To post payments (tuition, fees, etc.) to students account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Responsible Position</td>
<td>Accounting Assistant (Cashier); Accounting Assistant (Cashier)</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Assistant Bursar/Bursar</td>
</tr>
<tr>
<td>Frequency:</td>
<td>Daily (during normal business hours)</td>
</tr>
<tr>
<td>Reports/Forms Used:</td>
<td>TSASPAY, TSAAREV</td>
</tr>
</tbody>
</table>

#### Procedure

1. Student brings payment to window in the form of cash, check, money order, cashier’s check or credit card.
2. Student shows LakerCard to cashier and/or gives Laker ID# to cashier.
3. Cashier pulls up students account in Banner and communicates balance.
4. Student hands payment to cashier and cashier verifies payment.
5. Cashier posts transaction in TSASPAY if student is paying the entire balance or TSAAREV if the student is making a partial payment. The cashier will use one of the following detail codes:
   6. CASH – Cash payment
   7. CHEK – Check payment
   8. CRED – Credit Card payment
   9. Cashier gives original receipt to Student

#### Potential Exceptions & Resolutions

**Exception:** Payments received by mail  
**Resolution:** Private Loans are made payable to the school. The student signs a release and funds are posted to their account. If the check is payable to the student and the school the student endorse the check, signs a release, and then funds are posted to their account. Retain original receipt and any documentation received in mail.

#### Related Processes:  
TSAMISC – Miscellaneous Receipt Processing
Clayton State University  
Internal Control Procedure

<table>
<thead>
<tr>
<th><strong>Cash Handling</strong> - Posting Wire Tuition Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Process/Procedure:</strong></td>
</tr>
<tr>
<td><strong>Purpose:</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency:</strong></td>
</tr>
<tr>
<td><strong>Reports/Forms Used:</strong></td>
</tr>
</tbody>
</table>

### Procedure

1. Accounting department submits confirmation of wire to Bursar’s Office.
2. Cashier performs a search in SOAIDEN for the correct student account.
3. Cashier receipts payment with detail code “EFT” in the correct term.
4. Original receipt is retained with daily close-out documentation.

### Potential Exceptions & Resolutions

**Exception:** Cannot determine which student funds belong to; delay in posting funds  
**Resolution:** Research to determine correct student; request more information from Wachovia

**Exception:** Wire confirmation is sent to wrong department, delay in posting funds  
**Resolution:** Post as soon as received

### Related Processes:

Student Receipts
## Clayton State University
### Internal Control Procedure

<table>
<thead>
<tr>
<th>Restricted Fund (Grant, Contract &amp; Scholarship) Administration and Reconciliation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
</tbody>
</table>

### Procedure

1. Upon receipt of an executable contract, grant award or scholarship award notice, the Director of Grant & Contract Programs submits a “Request for Grant Account Number” form to the Budget Office. This form provides the Budget Office with the program funding source, performance period and program budget.
2. The Budget Office assigns a project id and establishes the budget in the appropriate ledgers.
3. The Project Director/Budget Manager is responsible for approving all expenditures to the restricted fund account, both personnel and non-personnel.
4. In some cases monthly, but at a minimum quarterly, the Grant & Contract Programs office invoices sponsoring agencies for all reimbursable expenses posted to restricted fund accounts. Contractual exceptions to this policy are identified on a case-by-case basis, for example, some programs are invoiced and pre-paid in advance of the incurring of any expenses.
5. Grant Budget Progress Reports and Ledger History Reports are available to Project Directors/Budget Managers on-line via the PeopleSoft Financials system. On a quarterly basis, Project Directors/Budget Managers will be asked by the Grant & Contract Programs Office to certify that the accounting information has been reviewed and verified.
6. Unauthorized expenses or incorrect postings identified by the Project Director/Budget Manager are investigated and corrected, as deemed necessary, via general ledger journal entry.
7. Invoices and electronic draw downs are processed by the Grant & Contract Programs Office to secure reimbursement of all expenses and indirect cost recoveries, per grant and contract agreements.
8. Trial Balance statements, Ledger History Reports and Grant Budget Progress Reports are used to reconcile the receivable balances due on each restricted fund program.
9. A report of Account Receivables and an Aging Report are prepared quarterly by the Grant & Contract Programs Office and submitted to the Assistant Vice...
President/Controller for review.

10. Payments received on restricted fund accounts are submitted to the Bursars Office cashier for deposit to the appropriate general ledger account as identified by the Grant & Contract Programs Office. Payment postings are verified as part of the quarterly reconciliation process.

11. Invoices reaching an excess of 180 days aging are to be referred to the Bursars Office for collections and due diligence.
Accounts Payable
Clayton State University  
Internal Control Procedure

Payment Request Process (Daily Pay Cycle)

<table>
<thead>
<tr>
<th>Description</th>
<th>Accounts payable are created as a part of the normal procurement process. Various expenditures are incurred and paid through a check request. Budgeted funds are encumbered when a purchase order is issued for goods and services. When the good or services are received, the encumbrance is liquidated while accruing expense, by debiting expense and crediting accounts payable. The payment process will debit accounts payable and credit cash in the bank.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Accounts payable pays all approved expenses with the proper documents and approved signatories that are due as per State Auditing policy.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Senior Accounting Assistant, Accountant, Budget Manager, Procurement Officer and/or Director of Accounting Services</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Senior Accounting Assistant, Accountant, Procurement Officer and/or Director of Accounting Services</td>
</tr>
<tr>
<td>Frequency</td>
<td>Daily</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, ERR, DUP</td>
</tr>
</tbody>
</table>
| Procedure | 1. All invoices received by Accounts Payable are sent to the specific department with a transmittal requesting the review, approval by signature and return of the attached invoice(s) within four days of receipt.  
2. For any unidentified invoices Accounts Payable contacts the vendor requesting a contact name or department on campus for payment.  
3. Upon completion of the Check Request form and all authorizing signatures have been obtained, Check Requests are forwarded to the Accounts Payable Department for payment.  
4. Check Requests are time/date stamped upon receipt.  
5. Senior Accounting Assistant reviews all check requests received. The review process consists of verifying authorized signatories, verifying that original invoice is attached, matching invoice amounts to the payment request forms, vendor maintenance (add vendor if necessary, review withholding information and be sure remittance address is correct).  
6. The Procurement Officer or Director of Accounting will approve the vendor in PeopleSoft.  
7. If there are any discrepancies Senior Accounting Assistant will either call/email the department or send check request form back for corrections.  
8. Senior Accounting Assistant reviews all check request forms per the chart of accounts and upon entering the request into PeopleSoft will be sure there are no budget exceptions.  
9. If there are any budget exceptions Accounts Payable will refer exceptions to the Budget Manager to be resolved.  
10. All Daily, Banner, EFT, ACH, and Expense pay cycles are processed through |
11. After check request have been entered and budget checked the AP Due Query is ran and all check requests are proofed accordingly by the Senior Accounting Assistant.

12. The Daily pay cycle is requested. The trial register, payment register and AP Due Query are reviewed and audited against actual check request with attached invoices by either the Procurement Officer or Director of Accounting.

13. Upon completion of the review, the Procurement Officer or Director of Accounting approves the pay cycle in PeopleSoft before the payments are issued.

14. Upon approval of pay cycle all check request forms are returned to Senior Accounting Assistant for process completion and disbursement.

15. Senior Accounting Assistant also runs the process to create the positive pay file and transmits that file to the bank.

16. EFT and ACH files are processed through PPD files generated by PeopleSoft and transmitted to the bank. Checks are mailed to the external vendors and internal vendors are informed via e-mail to pick-up their checks from the Bursar office.

17. Paper-work for any payment processed over $5,000.00 is to be signed by the Procurement Supervisor or Director of Accounting.

Flow Chart

Payment Request Process (Daily Pay Cycle)

- Receive Invoice
- Invoice and Payment Request
- Payment request coded per Chart of Accounts
- Is Vendor in PeopleSoft? Yes, Invoice entered into PeopleSoft
- Invoice approved for payment
- Vendor Profile Form Completed
- Invoice and Payment Request
- Are funds available? Yes, Paper checks printed and mailed
- Vendor Added in the system
- Positive pay file uploaded to the bank
- EFT files uploaded to the bank
- End
### Clayton State University
Internal Control Procedure

#### Payment Request Process (Banner Pay Cycle)

<table>
<thead>
<tr>
<th>Description</th>
<th>Student Payables are created as a part of the Banner to AP Process. The payment process will debit accounts payable and credit cash in the bank.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Student refunds will be disbursed within fourteen (14) business days after the account shows a credit balance.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Bursar, Senior Accounting Assistant, Budget Manager, Procurement Officer, Accountant, and Director of Accounting Services.</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Bursar, Senior Accounting Assistant, Budget Officer, Procurement Officer and Director of Accounting Services.</td>
</tr>
<tr>
<td>Frequency</td>
<td>Daily</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, ERR, DUP</td>
</tr>
</tbody>
</table>
| Procedure   | 1. The Bursar requests that student or parent plus refunds be processed after running the crystal report RFPL to verify that a parent plus refund is due.  
2. Senior Accounting Assistant runs the Banner to AP Interface which feeds all the refund information to the PeopleSoft Financial Management System using a predetermined control group. The interface establishes students as vendors in the PeopleSoft Financial Management System and/or changes demographic information that has been updated since the most recent feed.  
3. All Daily, Banner, EFT, ACH, and Expense pay cycles are processed through PeopleSoft as per the AP.020.500, AP.020.501, AP.020.502, AP.020.503, AP.020.506, AP.020.520 Business Processes by Accounts Payable. If there are any discrepancies they are resolved before running the pay cycle.  
4. EFT and ACH files are processed through PPD files generated by PeopleSoft and transmitted to the bank.  
5. Check registers generated from the PeopleSoft Financial Management Systems are compared to the TSRRFND report generated via Banner by the Senior Accounting Assistant.  
18. If there are any discrepancies the Senior Accounting Assistant will contact the Bursar’s office for resolution.  
19. Senior Accounting Assistant reviews all vouchers generated by the Voucher Build process to be sure there are no budget exceptions.  
20. If there are any budget exceptions the Senior Accounting Assistant will refer exceptions to the Budget Manager to be resolved.  
21. The Banner pay cycle is requested. The trial register, payment register and Banner sheets are reviewed and audited by either the Procurement Officer or Director of Accounting.  
22. Upon completion of the review, the Procurement Officer or Director of Accounting approves the pay cycle in PeopleSoft before the payments are issued. |
23. Upon approval of pay cycle the trial register, payment register and Banner sheets are returned to Senior Accounting Assistant for process completion and disbursement of checks to the Bursar’s office.

24. Senior Accounting Assistant also runs the process to create the positive pay file and transmits that file to the bank.

6. EFT and ACH files are processed through PPD files generated by PeopleSoft and transmitted to the bank. Students are contacted to inform them that their refund is available for pick-up in the cashier’s office.

7. Paperwork for any payment processed over $10,000.00 is to be signed by the Controller.
Clayton State University  
Internal Control Procedure

## Purchase Order Set-Up

<table>
<thead>
<tr>
<th>Description</th>
<th>Process for creating a written authorization (which becomes a legally binding contract once the supplier accepts it) for a supplier to ship products at a specified price.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Clayton State University requires the use of purchase orders for the procurement of small value assets (assets with a value of $2,999 - $4,999), capital assets (assets with a value $5,000 or more), lap top or personal computers, printers, servers with a value $3,000 or greater, and for goods and services under contracts, unless with special approval from State of Georgia.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Accounts Payable Assistant, Accounts Payable Manager, Assistant Controller of Daily Operations, Assistant Controller of Revenue, Controller, Budget Director, Assistant Director of Budget, Director of Procurement.</td>
</tr>
<tr>
<td>Reviewed by Whom</td>
<td>Assistant Controller of Daily Operations / Controller</td>
</tr>
<tr>
<td>Frequency</td>
<td>Weekly</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>MA, FRD, UT, NC, ERR, DUP</td>
</tr>
</tbody>
</table>
| Procedure | 1. Department will issue a Purchase Requisition (PR) through e-procurement in PS 8.9 sent through the proper electronic approval process to Procurement Services.  
2. Procurement Services receives the electronic purchase requisition in the e-procurement queue. Procurement checks for accuracy of accounting information, vendor, amount, approvals, asset, etc. If any information is incorrect, Procurement corrects and the PR process starts over and sends back to department for approval.  
3. Procurement reviews the PR to determine the best method purchase. Usually Procurement is contacted by department prior to the PR process to determine the vendor.  
4. If the items are available on a statewide or Agency contract, the PR is sourced into a purchase order (PO).  
5. The PO is once again verified for accuracy, vendor amount, accounting information. During this process also checked for asset information. Corrections made to the PO at this time can be completed by the buyer or APO. If the items requested are exempt from DOAS purchasing rules, a PO is issued to the appropriate vendor.  
6. If the item(s) are not on contract and it is determined that the items must be placed out for bid, the most effective manner for bidding is selected and a solicitation document is issued. Once the winning bidder is selected, a PR is submitted by the department and a PO is created.  
7. If the items requested by the department are not on contract or do not require bidding or the vendor does not accept a p-card, a determination is made to submit a PO to a vendor through the PeopleSoft system to make the purchase. |
Department would be notified of this process.

Flow Chart

Purchase Order Set-Up

1. **Start**
2. **Initiating Department**
   - Departmental Request (DR) is completed
      - **Yes**: Send RFP to qualified vendors
      - **No**: End

3. **Procurement**
   - Departmental Request is completed
     - **Yes**: End
     - **No**: Are Funds Available?
       - **Yes**: Create Purchase order in PeopleSoft
         - **Yes**: Encoding Departmental Funds
         - **No**: End
       - **No**: Are items on DOAS Contract?
         - **Yes**: End
         - **No**: Continue

4. **Budget and Grants**
   - Departmental Request is completed
     - **Yes**: End
     - **No**: Are Funds Available?
       - **Yes**: Create Purchase order in PeopleSoft
         - **Yes**: Encoding Departmental Funds
         - **No**: End
       - **No**: Are items on DOAS Contract?
         - **Yes**: End
         - **No**: Continue

5. **Vendors**
   - Send RFP to qualified vendors

The process starts with the Initiating Department, which initiates the Departmental Request (DR). After the DR is completed, the process moves to the Procurement step where the request is completed. If the DR is complete, the process ends. If not, it checks if funds are available. If funds are available, a purchase order is created in PeopleSoft. If not, the process moves to the Budget and Grants step to check if items are on a DOAS contract. If items are on a contract, the process ends. If not, the process continues. In the Vendors step, the RFP is sent to qualified vendors.
## Clayton State University
### Internal Control Procedure

## Purchase Order Pay Cycle

<table>
<thead>
<tr>
<th>Description</th>
<th>Process for creating a written authorization (which becomes a legally binding contract once the supplier accepts it) for a supplier to ship products at a specified price.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Accounts payable will be paid net 30 for all approved expenses with the proper documents and approved signatories.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Accounts Payable Assistant, Accounts Payable Manager, Assistant Controller of Daily Operations, Assistant Controller of Revenue, Controller, Budget Director, Assistant Director of Budget, Director of Procurement.</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Assistant Controller of Daily Operations / Controller</td>
</tr>
<tr>
<td>Frequency</td>
<td>Weekly</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, NC, ERR, DUP</td>
</tr>
</tbody>
</table>

**Procedure**

1. The Procurement Department establishes a purchase order in PeopleSoft and sends copy of purchase order to requesting department.
2. Upon receiving invoice from vendor Procurement will match the invoice with purchase order and submit a request to the department to verify and provide proof of delivery that all items on purchase order have been received in good condition or the services have been provided as agreed upon.
3. After receiving proof of delivery and approval from the department Procurement will give purchase order and invoice to Accounts Payable who will enter into PeopleSoft.
4. Next all payments entered have to be matched, pass Doc Tol and budget checking processes via process in PeopleSoft. All matching exceptions have to be fixed before running Daily pay cycle.
5. If there are any budget exceptions Accounts Payable will refer exceptions to the Assistant Director of Budget to be resolved.
6. All Daily, Banner, EFT, ACH, and Expense pay cycles are processed through PeopleSoft as per the AP.020.500, AP.020.501, AP.020.502, AP.020.503, AP.020.506, AP.020.520 Business Processes by Accounts Payable. If there are any discrepancies they are resolved before running the pay cycle.
7. Accounts Payable approves the pay cycle before the payments are issued.
8. Upon completion of pay cycle all check request forms along with attached documentation are given to an Assistant for auditing and disbursement.
9. Checks are mailed to the external vendors and internal vendors are informed via e-mail to pick-up their checks from the Business Services office.
10. Accounts Payable also runs the process to create the positive pay file to be transmitted to bank.
11. EFT and ACH files are processed through PPD files generated by PeopleSoft and transmitted to the bank.
Flow Chart

Purchase Order Pay Cycle (Daily Pay Cycle) Chapter 3-d

Start

Disbursement Request

Disbursement Request coded per Chart of Accounts

Invoice entered into PeopleSoft

Paper checks printed and mailed

End

Invoice

Receiving Report

Receiving Report

Receiving Report

Positive pay file uploaded to the bank

End

Start

Procurement

Bank

Shipping and Receiving

Departments

Accounts Payable

Bank

Invoice

End

Receiving Report

Receiving Report

Receiving Report
Clayton State University  
Internal Control Procedure  

Escheatment / Unclaimed Property  

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of turning over unclaimed or abandoned property in accordance with Official Code Sections 44-12-190 through 44-12-235.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Any property that has remained unclaimed by the owner for more than one (1) year for payroll checks or five (5) years for other checks is presumed abandoned and becomes the property of the State of Georgia.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Accountant, Accounts Payable Assistant</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Director of Accounting Services</td>
</tr>
<tr>
<td>Frequency</td>
<td>Monthly</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>

**Procedure**

1. The fund and account number that will be used to track unclaimed property are: Fund 60000 and Account 241100. Separate unclaimed property departments have been established. They are as follow:
   - Unclaimed Property – Payroll Checks:
   - Unclaimed Property – Accounts Payable Checks:
   - Unclaimed Property – Student Refund Checks:

2. These procedures apply to amounts ≥$50.00. Items belonging to the same payee under $50.00 may be reported in aggregate.

3. After review of the outstanding check list, any check that has been outstanding for 90, 180, & 270 days from the issue date will mandate an attempt to contact the payee by mail. (Example: For any checks issued in the month of September that are still on the outstanding list as of January 1st a letter to contact the payee should be initiated.)

4. Review each old outstanding check during the bank reconciliation process. After one hundred eighty (180) days have passed from the check issue date, the item should be removed from outstanding checks with the amount of the check being moved into the appropriate liability department and account. If the institution does not have physical custody of the check, then the bank should be notified to place a “stop payment” on the check.

5. Manually clear/reconcile the check when completing the bank reconciliation process.

6. Prepare a journal entry to move the cash from the current chart field to the appropriate liability department and account.

7. After removal from the outstanding checks list, another attempt should be initiated to contact the payee by mail. If the payee can be located, a replacement check can be issued charging the appropriate department in Fund 60000.

8. The following items are presumed abandoned when they are at least five (5) years...
old as of the last day of the fiscal year, June 30th:
- Outstanding accounts payable checks
- Unclaimed deposits
- Unclaimed student refunds
- Unclaimed credit balances on accounts receivable

9. Payroll checks are presumed abandoned after they are at least one (1) year old as of the last day of the fiscal year, June 30th.
10. After property becomes “abandoned” it must be reported and remitted to the State of Georgia Commissioner of Revenue.
11. A final attempt should be made to contact owner via mail between sixty (60) and ninety (90) days prior to filing the report to the Commissioner of Revenue.
12. The report and remittance to the Commissioner of Revenue must be filed before November 1st of each year. The report and remittance are filed as of the preceding June 30th.
13. For reporting to the commissioner of Revenue requirements please refer to BPM section 19.1.3.

Flow Chart

Escheatment / Unclaimed Property

Bank

Department of Revenue

Is check outstanding 90 days?

Outstanding check greater than $50?

Unclaimed Property Letter Sent

Is check outstanding 180 days?

Stop Payment is requested

Unclaimed property reported filed with Department of Revenue

End
Clayton State University
Internal Control Procedure

Travel Cash Advance for Employee

<table>
<thead>
<tr>
<th>Description</th>
<th>Advance for employees who are required to travel for business purposes who wish to obtain money in advance of the trip and who are unable to pay for the costs associated with business travel in advance. Eligibility for an advance does not guarantee approval.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Clayton State University processes employee cash advances in accordance with the University System of Georgia Business Procedures Manual Section 10.1.2 Employee Receivables.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Accountant II (Cash Advance Administrator)</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Accounting II of Accounting Services, Senior Accounting Assistant of Accounts Payable</td>
</tr>
<tr>
<td>Frequency</td>
<td>As needed</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>MA, FRD, UT, NC, ERR, DUP, OM</td>
</tr>
<tr>
<td>Procedure</td>
<td>1. The employee must completely fill out the Request to Travel with the appropriate signatures and submit a Cash Advance Request via Peoplesoft.</td>
</tr>
<tr>
<td></td>
<td>2. Submit for approval the completed Cash Advance Request, Request to Travel Form, and a letter explaining why the advance is needed to the Accountant II of Accounting Services, at least three weeks prior to the trip.</td>
</tr>
<tr>
<td></td>
<td>3. The approved Cash Advance along with Request to Travel Form and signed letter is forwarded to the Accounts Payable Office to be processed.</td>
</tr>
<tr>
<td></td>
<td>4. The approved cash advance is processed via accounts payable in accordance with the Payment Request Process (Daily Pay Cycle)</td>
</tr>
<tr>
<td></td>
<td>5. The employee has 10 days to clear the advance after returning from the trip.</td>
</tr>
<tr>
<td></td>
<td>6. The employee clears the advance by submitting an Expense Report via Peoplesoft. The Expense Report along with receipts and any monies due payable to the university is sent to the Cash Advance Administrator in the Accounting Services Office.</td>
</tr>
<tr>
<td></td>
<td>7. If the advance exceeded the expense for the trip a deposit must be made immediately at the Bursars Office for the excess. A deposit form maybe obtained from the Bursars Office.</td>
</tr>
<tr>
<td></td>
<td>8. If the expense exceeded the advance for the trip a check request is submitted to reimburse the traveler.</td>
</tr>
</tbody>
</table>
Flow chart

Travel Cash Advance

Department

Start
Request to Travel
Cash Advance Request

Travel Advance Received
Expense Report

Was entire advance used during trip?

No
End

Cash Advance Administration

Request to Travel
Cash Advance Request

Is request to travel approved?

No
End

Yes
Receipts turned into Budget Office
End

Accounts Payable

Request to Travel
Cash Advance Request

Daily Pay Cycle Run

Bursar's Office

Excess Cash Deposited
CHAPTER 4

Employee Compensation
### Maintain job description information

<table>
<thead>
<tr>
<th><strong>Description</strong></th>
<th>The process of creating and updating job description information for all staff positions at Clayton State University.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy</strong></td>
<td>The creation or change to any staff job description must be approved by the department’s senior management and by Human Resources.</td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Assistant Director Human Resources</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>Vice Presidents, Department Heads, or Deans, and Assistant Director of Human Resources,</td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>As needed</td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
<td>NC, ERR, OM</td>
</tr>
</tbody>
</table>

### Procedure

1. The process begins when a department wishes to create or make changes to a position.
2. The department prepares/revises the Job Description associated with the position, including all the information associated with the position and its duties, responsibilities and requirements.
3. The manager gets approval from the Department Head / Vice President.
4. The department forwards the Job Description to the Human Resources department for review of the job description for any policy, FLSA, compensation / classification implications.
5. Any needed revisions are returned to the originating department.
6. When all the approvals are finalized, a copy of the Job Description is maintained by the department and Human Resources.
Flowchart

HRC001: Maintain Job Description Information

Manager
- Determine that a position needs to be created or updated
- Prepare or revise the job description for the position

Department Head / VP
- Job Desc Approved?
  - Yes
  - File Job Description
  - No
  - A

Human Resources
- Review Job Description Information
- Job Desc Approved?
  - Yes
  - File Job Description
  - No
  - A
**Establish a job posting**

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of creating and posting job openings for staff positions at Clayton State University.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>All staff job postings must be approved by the department’s senior management, Human Resources, Budget Office and the President.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Department Heads or Deans and Assistant Director Human Resources</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Vice Presidents, Department Heads, or Deans, Budget Office, Director of Human Resources, and the President.</td>
</tr>
<tr>
<td>Frequency</td>
<td>As needed</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>NC, ERR, OM, UT</td>
</tr>
</tbody>
</table>

**Procedure**

1. The process begins when a department wishes to post a job opening to fill a position.
2. The department prepares a Position Request Form (PRF).
3. The department forwards the PRF and the approved Job Description (HRC001) to their Department Head and Vice President for approval.
4. The PRF, Critical Personnel Request Form (CPRF) and Job Description are forwarded to Human Resources department for review and verification.
5. Any needed revisions are returned to the originating department.
6. The PRF is reviewed and approved by the Budget Office. The Pay Rate Master is also updated as needed.
7. The PRF and Job Description are review and approved by the Director of Human Resources.
8. The PRF, Critical Personnel Request Form and Job Description are forwarded to the President for final approval.
9. When all the approvals are finalized the PRF and the Job Description are returned to the Human Resources department.
10. The job posting is created and forwarded to the originating department for approval.
11. When approval of the job posting is received, the job is posted on the CSU web site and with Higher Ed Jobs.
Flow Chart

HRC002: Establish a Job Posting

- **Hiring Manager**
  - Determine that a position needs to be filled
  - Prepare PRF and Job Description
  - Review PRF and Job Description
  - Job Posting Approved?

- **Dept. Head / Dean / VP**
  - Approved to post?
    - Yes
      - Notify Hiring Manager
    - No
      - Prepare packet for President's approval
  - Prepare packet for Hiring Manager

- **Human Resources**
  - Information approved?
    - Yes
      - Update Pay Rate Master as needed
    - No
      - Return denial info to Hiring Dept.
  - Return approval info to Human Resources

- **Budget Approval**
  - Budget amount approved?
    - Yes
      - Approve to post?
    - No
      - Return denial info to Hiring Dept.
  - Return approval info to Hiring Manager

- **President**
  - Job Posting Approved?
### Candidate selection

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of reviewing the applicants and gaining approval to hire for staff positions at Clayton State University.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy</strong></td>
<td>All staff hiring must be approved by the department’s senior management, Human Resources and the President.</td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Department Heads or Deans and Assistant Director Human Resources</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>Vice Presidents, Department Heads, or Deans, Director of Human Resources, and the President.</td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>As needed</td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
<td>NC, ERR, OM, UT</td>
</tr>
</tbody>
</table>

| **Procedure** | 1. The process begins when the online applications for a staff job posting begin being processed after the job is posted (HRC002).  
2. The Human Resources department reviews all interested parties submission to verify whether they meet the minimum requirements of the job posting.  
3. Human Resources department provides all the applicant’s submissions that meet the minimum requirements of the job to the hiring manager.  
4. The hiring department selects and briefs the screening committee with their selection criteria for hiring.  
5. The screening committee selects the finalists based on the provided criteria.  
6. The finalists are interviewed using the same set of questions for all finalists. (Questions must be pre-approved by the Human Resources department.)  
7. The finalists are ranked and this information is provided to the hiring manager.  
8. The hiring manager submits a Critical Personnel Request Form to their Vice President.  
9. The Vice President and the Director of Human Resources meet with the President to gain approval to hire for the position.  
10. Upon receipt of the President’s approval, the hiring manager interviews, selects, and negotiates the hiring with the selected candidate.  
11. The hiring manager prepares the job offer and gains approval of Human Resources to the job offer letter.  
12. The hiring manager sends the selected candidate the approved job offer letter and a background check authorization.  
13. The candidate returns the signed job offer acceptance and background check authorization to the hiring manager. |

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Clayton State University  
Internal Control Procedure  
HRC003  

Original Date: **December 2008**  
Previous Revision: **None**  
Current Revision: **None**
Screen potential new employee

Description
The process of getting all the required screenings for potential new employees at Clayton State University (CSU).

Policy
All the required background, credit and/or drug screenings must be completed within the first 30 days or sooner for all CSU employees.

Responsible Positions
New employee candidate, hiring managers, Assistant Director Human Resources, and HR Assistant.

Reviewed by Whom:
Hiring Manager, Department Heads, or Deans, Director of Human Resources, and HR Assistant.

Frequency
As needed

Risk Type(s)
NC, ERR, OM, UT

Procedure
1. The process begins when the hiring manager receives the signed job offer letter accepting the position and the background check authorization (HRC003).
2. The hiring manager forwards the background check authorization to Human Resources.
3. The HR Assistant enters the required information into the CP Screen application provided by ChoicePoint Services, Inc.
4. Based on the requirements for the specific position, ChoicePoint Services creates a detailed report including:
   a. SSN verification
   b. Criminal background
   c. Employment background
   d. Credit check
   e. Education
5. There are certain jobs that require pre-employment drug screening. The HR Assistant coordinates for the drug screening through the Medtox contacts provided by the State Personnel Administration contract.
6. As the various screenings and checks are performed and the results returned, the Human Resources office coordinates with the hiring department to provide them with the appropriate clearances or holds on the individual employee/candidate.
<table>
<thead>
<tr>
<th>Hire new employee</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The process begins when the hiring manager prepares the Personnel Action Form (PAF) and attaches the Critical Personnel Request Form (CPRF) approved by the President (HRC003), signed job offer acceptance.</td>
</tr>
<tr>
<td>2. The Department Head / Dean and their Vice President review and approve the PAF.</td>
</tr>
<tr>
<td>3. The hiring department forwards the PAF and attached documents to Human Resources.</td>
</tr>
<tr>
<td>4. The HR Assistant logs in the PAF and Assistant Director verifies accuracy.</td>
</tr>
<tr>
<td>5. The Budget Office reviews, approves and returns the PAF to Human Resources. The Pay Rate Master is also updated.</td>
</tr>
<tr>
<td>6. The Human Resources Director reviews and approves the PAF.</td>
</tr>
<tr>
<td>7. The hiring department notifies the candidate of the requirement to complete all the hiring documentation prior to the actual start date of employment.</td>
</tr>
<tr>
<td>8. The individual new hire must provide all the documentation to Human Resources based on the legal requirements of the various entities – federal, state, CSU, etc.</td>
</tr>
<tr>
<td>9. Based on the receipt of all required documentation, the HR Assistant forwards all the documentation to the HRMS Coordinator.</td>
</tr>
<tr>
<td>10. The HRMS Coordinator verifies the information and enters the data into the PeopleSoft HR System.</td>
</tr>
<tr>
<td>11. The HRMS Coordinator notifies the HR Assistant that the employment information has been entered.</td>
</tr>
<tr>
<td>12. The HR Assistant verifies the data input accuracy of employment data.</td>
</tr>
<tr>
<td>13. The HRMS Coordinator notifies the Payroll Assistant that the employee pay...</td>
</tr>
</tbody>
</table>
information has been entered.
14. The Payroll Assistant verifies the data input accuracy of payroll data. All the documentation is archived in the HR files in an employee personnel folder.
Employee status change

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of changing status information for employees at Clayton State University.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>All status change for any staff employee must be approved by the Department Head, Budget Office and Human Resources.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Department Heads or Deans, Assistant Director Human Resources, and HRMS Coordinator</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Vice Presidents, Department Heads, or Deans, Budget Office, Director of Human Resources, Payroll Assistant, and HR Assistant.</td>
</tr>
<tr>
<td>Frequency</td>
<td>As needed</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>NC, ERR, OM, UT</td>
</tr>
</tbody>
</table>

**Procedure**

1. The process begins when a manager needs to change any employee status information on any existing employee at Clayton State University (CSU).
2. The manager prepares the Personnel Action Form (PAF) indicating the changes that are to be made and the appropriate reason code information.
3. The Department Head / Dean and their Vice President review and approve the PAF.
4. The hiring department forwards the PAF to Human Resources.
5. The HR Assistant logs in the PAF and Assistant Director verifies accuracy.
6. The changes are reviewed by the Assistant Director of Human Resources for accuracy.
7. The PAF is forwarded to the Budget Office for review and approval if the change involves any type of pay information.
8. The Budget Office reviews, approves and returns the PAF to Human Resources.
9. The Human Resources Director reviews and approves the PAF.
10. The HRMS Coordinator verifies the information and enters the data into the PeopleSoft HR System.
11. The HRMS Coordinator notifies the HR Assistant to verify that the employee status information has been entered correctly.
12. The HR Assistant verifies the data input accuracy of any status data.
13. The HRMS Coordinator notifies the Payroll Assistant to verify that employee pay information has been entered correctly.
14. The Payroll Assistant verifies the data input accuracy of payroll data.
15. All the documentation is archived in the HR files in an employee personnel folder.
HRC006: Employee Status Change

Manager:
- Identify needed status change
- Prepare the PAF
- Review and approve PAF
- Forward to HR

Dept. Head / Direct. Mgr:
- Receiving PAF
- Approving PAF
- Forwarding PAF to HR

Human Resources:
- HR Assistant updates PAF log
- HR Assist. Dir. reviews for accuracy
- Change to pay
- HR Director approves PAF
- HRMS Coordinator verifies and enters all data into PeopleSoft
- HR Assistant verifies all employment data accuracy
- All documentation is archived in HR personnel files

Budget Office:
- Approves budget information and uploads Pay Rate Master as needed

Payroll:
- Payroll Assistant verifies all payroll data accuracy
### Employee termination

<table>
<thead>
<tr>
<th><strong>Description</strong></th>
<th>The process of terminating an employee at Clayton State University.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy</strong></td>
<td>All termination of any staff employee must be approved by the Department Head, Vice President and the Director of Human Resources.</td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Department Heads or Deans, Vice President, Director Human Resources, Assistant Director of Human Resources, Payroll Manager and HRMS Coordinator</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>Department Heads, or Deans, Vice President, President, Director of Human Resources, Payroll Manager, and HR Assistant.</td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>As needed</td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
<td>NC, ERR, OM, UT</td>
</tr>
</tbody>
</table>

### Procedure

1. The process begins when a manager needs to terminate an employee at Clayton State University (CSU).
2. The manager prepares the Personnel Action Form (PAF) indicating the changes that are to be made and the appropriate reason code information.
3. The Department Head / Dean and their Vice President review and approve the PAF.
4. If the termination is for a benefited employee being terminated for cause, the Vice President must meet with the President to discuss the situation. Once the President approves, the termination can continue.
5. The hiring department forwards the PAF to Human Resources.
6. The HR Assistant logs in the PAF and Assistant Director verifies accuracy.
7. The PAF is forwarded to the Payroll Manager to handle any processing related to the last paycheck.
8. A copy of the PAF is forwarded to the Benefits Manager to handle any processing related to the terminating employees benefits.
9. The Payroll Manager returns the Termination PAF to Human Resources after completing the final payroll for the individual.
10. The Human Resources Director reviews and approves the PAF.
11. The HRMS Coordinator verifies the information and enters the appropriate data into the PeopleSoft HR System.
   a. Compensation data
   b. Deductions data
   c. Deactivates Direct Deposit if applicable
12. The HRMS Coordinator notifies the HR Assistant to verify that the employee
status information has been entered correctly.

13. The HR Assistant verifies the data input accuracy of any status data.

14. All the documentation is archived in the HR files in an employee personnel folder.

Flowchart

HRC007: Employee Termination

- **Hiring Manager**
  - Identify need for Termination PAF

- **Dept. Head / Director, VP**
  - Review and approve PAF
  - VP discuss PAF with President
  - IF approved PAF is sent to HR

- **Human Resources**
  - HR Asst. updates PAF Log and HR Asst. Dir. Review PAF for accuracy
  - Copy given to HR Benefits Manager for processing
  - HRMS Coordinator verifies and enters all termination data into PeopleSoft
  - HR Assistant verifies data accuracy
  - All documentation is archived in HR personnel files

- **HR Director**
  - HR Director approves PAF

- **Payroll**
  - Handle processing final paycheck

- **President**
  - Review personnel action with VP

- **Review personnel action with VP**
### Part Time Faculty/ Instructors payroll reconciliation

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of reconciling payroll inputs for part time faculty or instructors at Clayton State University.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>All payroll transactions for must be verified by Payroll Assistant.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>HRMS Coordinator and Payroll Assistant</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Payroll coordinators in Academic Affairs and Continuing Education, Payroll Assistant, and HRMS Coordinator</td>
</tr>
<tr>
<td>Frequency</td>
<td>As needed</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>NC, ERR, OM, UT</td>
</tr>
</tbody>
</table>

#### Procedure

1. The process begins when the departmental payroll coordinators prepare the Part Time Instructor Monthly Pay worksheets and send them to the HRMS Coordinator.
2. The HRMS Coordinator verifies the information and resolves any issues with the appropriate departmental payroll coordinator.
3. The HRMS Coordinator enters the appropriate data into the PeopleSoft HR System.
4. The HRMS Coordinator sends the Payroll Assistant copies of the Part Time Instructor Monthly Pay worksheets to verify that the payroll information has been entered correctly.
5. The Payroll Assistant verifies the data input accuracy of any status data.
6. Any discrepancies are researched and cleared with the approval of the payroll coordinator from the affected department prior to running the payroll.
7. Actions could result in updating, changing or deleting activity in concurrence with appropriate departmental payroll coordinator.
8. Payroll Manager notified that part time instructor payroll data is ready for processing.
### Employee payroll reconciliation

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of reconciling payroll inputs for monthly and hourly employees at Clayton State University.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>All payroll transactions for must be verified by Payroll Assistant.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Budget Analyst, HRMS Coordinator and Payroll Assistant</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Payroll Manager, Director of Human Resources, Assistant Director Human Resources, Payroll Assistant, and HRMS Coordinator</td>
</tr>
<tr>
<td>Frequency</td>
<td>As needed</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>NC, ERR, OM, UT</td>
</tr>
</tbody>
</table>

#### Procedure

1. The process begins with Budget Loads that take affect in January and July of each year by the Budget Office.
2. The Budget Analyst in the Budget Office creates a Master Pay Rate worksheet including all monthly and hourly employee pay rates.
3. The Budget Analyst provides updates copies to Human Resources and Payroll.
4. As Personnel Action Forms cause pay rate changes, the Master Pay Rate worksheet is updated. (HRC002 and HRC005)
5. The Payroll Assistant runs a query after payroll runs that extracts the current pay rate for each employee.
6. The Payroll Assistant compares the current rate from the query with the Master Pay Rate items and produces an exception report.
7. Each discrepancy is researched and cleared by the HRMS Coordinator in conjunction with the Payroll Assistant and the Budget Analyst.
8. Actions could result in update, change or deletions to the PeopleSoft HR System or the Master Pay Rate worksheet.
9. A report of the exceptions and the actions taken is provided to the Budget Office, the Payroll Manager and the Director of Human Resources.
Flowchart

HRC009: Employee Payroll Reconciliation

Budget Office
- Perform Budget Load
- Prepare Pay Rate Master File
  ➔ Pay Rate Master
  ➔ A
  ➔ Resolve discrepancies with HR Coordinator
  ➔ Update Pay Rate Master as needed
  ➔ Update Actions Taken Report

HRMSS Coordinator
- Resolve discrepancies with Budget Analyst
  ➔ Update Payroll HR System as needed
  ➔ Update Actions Taken Report

Payroll Assistant
- After each Payroll run, a Query to determine actual pay rate
- Current Pay Rates
  ➔ Any discrepancies?
    ➔ Yes
      ➔ Create Discrepancy Report
      ➔ A
    ➔ No
      ➔ Report No Action Needed
      ➔ B
      ➔ Review Action Taken Report and verify all discrepancies are handled
      ➔ Forward Action Taken Report to Payroll Manager and HR Director

Payroll Manager
- Review Action Taken Report

Human Resources
- Review Action Taken Report
Asset Management
<table>
<thead>
<tr>
<th>Capital Asset* Maintenance and Reconciliation</th>
</tr>
</thead>
</table>
| Description | The process of updating the general ledger to reflect capital asset purchases that have occurred since the reporting date in order to uncover any possible discrepancies.  
  * Capital assets are defined as real or personal property that have a value equal or greater than the capitalization threshold for the particular classification of the asset and have an estimated life of great than one year. |
| Policy | The Capital Asset reconciliation will be completed by the 15th calendar day after month end and reviewed by the Assistant Controller for Daily Operations. |
| Responsible Positions | Fiscal Affairs Office, Director of Accounting Services |
| Reviewed by Whom: | Director of Accounting Services |
| Frequency | Monthly |
| Risk Type(s) | UT, NC, ERR, DUP, OM |
| Procedure | 1. Purchasing department issues a purchase order for the procurement of a capital asset.  
  2. Accounts payable receives an invoice from the vendor providing the asset.  
  3. Central receiving (facilities) confirms receipt of the capital asset and sends a copy of the receiving report to accounts payable.  
  4. Accounts payable performs a three part match comparing the purchase order, the invoice and the receiving report.  
  5. If the three documents match, the invoice is paid through the normal disbursement process.  
  6. If the (3) three part match is not verified, accounts payable contacts both purchasing and receiving to reconcile discrepancies.  
  7. Accounts payable performs a three part match comparing the purchase order, the invoice and the receiving report.  
  8. If the three documents match the invoice is paid through the normal disbursement process.  
  9. The payment for the capital assets generates a temporary table in the PeopleSoft Financial Management System.  
  10. In the Asset Management module of the PeopleSoft Financial Management System, Fiscal Affairs runs an asset management query to confirm that the capital asset has been posted to the general ledger.  
  11. If capital assets remain un-posted the capital asset interface process is run.  
  12. In the Asset Management module of the PeopleSoft Financial Management System, Fiscal Affairs runs an asset management query to confirm that the capital asset has been posted to the general ledger. |
Flow Chart

Capital Asset Maintenance

Purchasing

- Start
- PeopleSoft
- Purchase Order (PO)

Accounts Payable

- Invoice from Vendor
- Receiving Report
- Pay Invoice

Facilities

- Receiving Report from Vendor
- Item verification w/ purchasing and receiving

Accounting

- Temp table
- Run Asset Management Query
- Are there items that remain unposted?
- Run Interface process
- Run Asset Management Query
- Are there items that remain unposted?
- Finish

Capital Asset Reconciliation

Accounting

- Asset Management
- Capital Asset Listing (CAL)
- Compare Documents
- Summary Trial Balance
- PeopleSoft
- First

Accounting

- Main required corrections
- Compare JQ to CAL
- Run Journal Query (JQ)
- Do documents match?

Yes

No

No

Yes
## Major Repair and Renovation (Set-up)

<table>
<thead>
<tr>
<th>Description</th>
<th>Major Repair and Renovation (MRR) is the process of managing capital renovation projects through the use of GSFIC allocations.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Clayton State University will follow the Board of Regents guidelines for setting up MRR projects as outlined by the BPM Section 18.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Accounting Services Office, Director of Accounting Services</td>
</tr>
<tr>
<td>Reviewed by Whom</td>
<td>Assistant Vice President of Budget and Finance/Controller</td>
</tr>
<tr>
<td>Frequency</td>
<td>As needed</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>

### 1. Procedure

1. The Director of Facilities develops a project list on an annual basis.
2. The draft project list is reviewed by the Assistant Vice President of Budget and Finance, amended if needed and the draft list is sent to the Board of Regents for final approval.
3. The project list is reviewed by the Board of Regents, edited as necessary with an approved MMR project list returned to the Director of Facilities via the Vice President of Finance.
4. The approved project list is also sent to accounting where project numbers and general ledger accounts number are assigned.
5. An excel spreadsheet with project numbers is sent to the Assistant Vice President of Budget and Finance and to the Director of Facilities.

### Flow Chart

Major Repair and Renovation (MRR) Set-up

![Flow Chart Diagram]
### Major Repair and Renovation (Reconciliation)

| **Description** | Major Repair and Renovation (MRR) is the process of managing capital renovation projects through the use of GSFIC allocations. |
| **Policy** | Clayton State University will follow the Board of Regents guidelines for setting up MRR projects as outlined by the Vice Chancellor of Internal Audit on 11/23/04, revised 4/26/06. |
| **Responsible Positions** | Accounting Services, Director of Accounting Services |
| **Reviewed by Whom:** | Assistant Vice President of Budget and Finance/Controller |
| **Frequency** | As Needed |
| **Risk Type(s)** | UT, NC, ERR, DUP, OM |
| **Procedure** | 1. After MRR work is completed the Director of Facilities reviews the invoice and submits a disbursement request to the Vice President of Finance for approval.  
2. Vice President of Finance approves the invoice and sends disbursement request and invoice to accounts payable.  
3. Payment is paid to the vendor (see disbursement process)  
4. Accounting runs a Summary Trial Balance and compares it to the MRR project spreadsheet  
5. If balances do not match a journal query and AP query is run to see detail.  
6. The MRR project spreadsheet is updated to match the general ledger.  
7. The updated MRR spreadsheet is sent to the Vice President of Finance and the Director of Facilities. |
Flow Chart

Major Repair and Renovation Reconciliation Chapter 5-c

Facilities
- Start
- Invoice from vendor
- MRR Project Spreadsheet
- Approved invoice from vendor
- Updated MRR Project Spreadsheet

VIP Finance
- Invoice review and approval
- Approved invoice from vendor
- Updated MRR Project Spreadsheet

Accounts Payable
- See AP disbursement Process
- Run AP Processes
- Approved invoice from vendor
- PeopleSoft
- Approved invoice from vendor

Accounting
- MRR Project Spreadsheet
- PeopleSoft
- Summary trial balance
- Does TB = MRR Spreadsheet?
- Send updated MRR Spreadsheets to other areas
- Finish

Accounting
- Journal Query
- AP Query (Expenses)
- Compare query detail to spreadsheets
- Correct Differences
- No

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| Clayton State University  
| Internal Control Procedure |
| --- | --- |
| **Asset Management Daily Query** |  
| **Description** | This query is run on a daily basis to provide the identification of the receipts and vouchers that are ready to be interfaced to Asset Management. Job Aid for completion of query is located in the Facilities Coordinator office. |
| **Policy** | The query will be run on a daily basis. |
| **Responsible Positions** | Facilities Coordinator, Inventory Control Clerk |
| **Reviewed by Whom:** |  
| **Frequency** | Daily |
| **Risk Type(s)** |  
| **Procedure** | Completion of query is accomplished using the following: |
| | ● Job Aid for running query found in PSFIN 8.9 Asset Management Version 3 |
| | ● Access Oracle PeopleSoft Financials 8.9 |
| | ● Follow Job-Aid: Asset Management-Integration AM.020.010 |
| | ● Complete Steps 1-7 |
| | ● If receipts are found once step 7 is completed, proceed to Internal Control Procedure / Asset Management Integration |
| | ● Provide a copy of receipts to the Inventory Control Clerk |
| | ● If no receipts are found, no further action is required until the next scheduled query run. |
| **Flow Chart** | Start>PeopleSoft Financials 8.9>Log-In>Query Manager>”BOR” typed in begins with space>select BORQMOO2_AP_AM_ASSET_LOAD>Print results |
## Asset Management – Integration

<table>
<thead>
<tr>
<th>Description</th>
<th>Process of integrating all new receipts into Asset Management. PSFIN 8.9 Asset Management Version 3 shall be used to complete integration process.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Integration will be completed once receipts are received via the daily query (BORQM002)</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Facilities Coordinator</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td></td>
</tr>
<tr>
<td>Frequency</td>
<td>Completed once receipts are found via query BORQM002</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td></td>
</tr>
<tr>
<td>Procedure</td>
<td>The integration of receipts will be completed via the following steps found in PSFIN 8.9 Asset Management Version 3 (Located in Facilities Coordinator Office):</td>
</tr>
<tr>
<td></td>
<td>• AM.020.011</td>
</tr>
<tr>
<td></td>
<td>• AM.020.012</td>
</tr>
<tr>
<td></td>
<td>• AM.020.013</td>
</tr>
<tr>
<td></td>
<td>• AM.020.015</td>
</tr>
<tr>
<td></td>
<td>• AM.020.016</td>
</tr>
<tr>
<td></td>
<td>• AM.020.020</td>
</tr>
<tr>
<td></td>
<td>• AM.020.014</td>
</tr>
<tr>
<td></td>
<td>• AM.020.240</td>
</tr>
<tr>
<td></td>
<td>• AM.100.010</td>
</tr>
<tr>
<td></td>
<td>• GL.030.005</td>
</tr>
</tbody>
</table>

### Flow Chart
<table>
<thead>
<tr>
<th>Asset Management - Small Value Property Addition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
</tbody>
</table>
| **Procedure** | Upon receipt of a Small Value Property receipt, Facilities Coordinator shall manually input SVP into the Asset Management module using PSFIN 8.9 Asset Management Version 3. The following Job aid shall be used:  
- AM 020.050  
Once SVP has been entered into Asset Management, Inventory Clerk will be notified. Inventory Clerk will verify that item has been tagged, if not tagged, Inventory Clerk will tag item. |
| **Flow Chart** | Purchasing Agent>Facilities Coordinator>Inventory Clerk |
Clayton State University  
Internal Control Procedure

## Asset Management - Fixed Asset Addition

<table>
<thead>
<tr>
<th>Description</th>
<th>Fixed Asset are those items valued at or above $5000 which must still be tracked through the physical inventory process.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>Any item with an acquisition cost equal to or above $5000 must be tracked in the Asset Management module.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Purchasing Agent, Facilities Coordinator, Inventory Control Clerk</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td></td>
</tr>
<tr>
<td>Frequency</td>
<td>Fixed Assets will be entered into Asset Management on a limited basis. Typically, Fixed Asset items are added through the Purchasing module.</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td></td>
</tr>
</tbody>
</table>
| Procedure                 | Upon receipt of a Fixed Asset receipt, Facilities Coordinator shall manually input Fixed Asset into the Asset Management module using PSFIN 8.9 Asset Management Version 3. The following Job aid shall be used:  
  - AM 020.040  
  Once Fixed Asset has been entered into Asset Management, Inventory Clerk will be notified. Inventory Clerk will verify that item has been tagged, if not tagged, Inventory Clerk will tag item. |
| Flow Chart                | Purchasing Agent>Facilities Coordinator>Inventory Clerk                                                            |
Clayton State University
Internal Control Procedure

<table>
<thead>
<tr>
<th>Asset Management End of Year Process</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
</tbody>
</table>
| **Procedure** | Facilities Coordinator will ensure via the asset management daily query that there are no pending receipts waiting to be loaded into asset management. If receipts are found, then the following procedures will be completed in order to ensure receipts are loaded into asset management:  
  ● Complete the asset management-integration process to include:  
    ● AM.020.011  
    ● AM.020.012  
    ● AM.020.013  
    ● AM.020.015  
    ● AM.020.016  
    ● AM.020.020  
    ● AM.020.014  
    ● AM.020.240  
    ● AM.0100.010  
    ● GL.030.005  

Once all processes have been completed, notify the Director of Fiscal Affairs to advise that there are no pending receipts, and End of Month Accounting Entries have been created for those receipts(GL.030.005) |

| Flow Chart | |

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CHAPTER 6

General Ledger Processes
### Journal Entry

<table>
<thead>
<tr>
<th><strong>Description</strong></th>
<th>To process entries to record/correct items properly on the General Ledger.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy</strong></td>
<td>All journal entries will be processed by Fiscal Affairs and other persons outside of Fiscal Affairs designated by the AVP of Business Operations/Controller</td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Fiscal Affairs Office, Accountant I &amp; II, Accountant Assistant, AVP of Business Operations/Controller</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>As needed</td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>MA, FRD, UT, NC, ERR, DUP, OM</td>
</tr>
<tr>
<td><strong>Procedure</strong></td>
<td>1. The journal entry is remitted to Fiscal Affairs on a General Journal Entry form with the corresponding backup attached.</td>
</tr>
<tr>
<td></td>
<td>2. Journal entries presented using Agency departments are reviewed to ensure that the funds are available in the department. If the funds are available the entry moves forward in the process; if the funds are unavailable the department is contacted for resolution via email.</td>
</tr>
<tr>
<td></td>
<td>3. Journal entries that are entered by the outside departments or the individuals in the Fiscal Affairs Office are posted by the Accountant Assistant and others with authority to approve Journal entries. Journal entries that are entered by the Director of Fiscal Affairs are posted by the Director as well journal entries entered by the Controller are posted by the Controller.</td>
</tr>
<tr>
<td></td>
<td>4. The journal is edited to ensure that the fields that are keyed in the Chart Field Combination are valid. Once the edit process is successful the journal is budget checked to ensure that funds are available for the transfer. Once the budget check process is successful the journal is posted to the ledgers. If any errors arise, the errors are corrected by the Budget Director. It is the responsibility of the Budget Director to check for budget errors at least twice a day—once in the morning and before the close of the business day.</td>
</tr>
<tr>
<td></td>
<td>5. The hard copy of all journal entries are maintained in a file cabinet located in the Business Office Suite. This suite is locked during closed office hours. A posted journal entry spreadsheet is maintained on the shared drive.</td>
</tr>
<tr>
<td><strong>Month End Close</strong></td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
<td></td>
</tr>
<tr>
<td><strong>Description</strong></td>
<td>Month end close is performed to finalize a snapshot of transactional activity for a period. Most processes run at month end are also run on a daily and/or weekly basis. For month end, these processes are performed for the last time for a particular month to ensure that all transactions are posted and reflected on reports. The month is officially closed when all of the month end processes are complete (including posting).</td>
</tr>
<tr>
<td><strong>Policy</strong></td>
<td>Effective October 2007 month end close will be completed by the 3rd business day after month end allowing the University to comply with requirement for information to be submitted to the Financial Data Mart (Data Warehouse) by the 5th business day of the month.</td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Fiscal Affairs Office, Accounting Services Area, Director of Accounting Services</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>Director of Accounting Services</td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>Monthly</td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
<td>MA, UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>
| **Procedure** | 1. Confirm month end journal entries are complete by visual confirmation and notation on monthly journal entry form.  
2. Run verification queries to confirm all journals were posted without error (i.e. budget check etc.)  
3. Run month end close processes per month end check list.  
4. Run verification queries to confirm processes ran without error  
5. If an error is found correct the processing error and re-run verification queries.  
6. Complete verification process loop until all errors are corrected.  
7. Soft close the general ledger  
8. Generate post closing verification reports  
9. Review data to confirm postings are correct  
10. Submit month financial data to Financial Data Mart (Data Warehouse) |
Month End Close

Start

Accounting: Confirm end of month posting completed (AP, AR, Purchasing, Payroll)

Run verification queries

Did queries run without returning an error?

Yes

Run verification queries

Run month end close procedures via checklist

No

Correct Error

Did queries run without returning an error?

Yes

Soft Close General Ledger

No

Generate post closing verification reports

Is Data Correct?

Yes

Finish

Accounting: Submit data to BOR data warehouse

No

Accounting: Is Data Correct?

Yes

Finish

Accounting: Submit data to BOR data warehouse
Purchase Card
## Clayton State University
### Internal Control Procedure

## Purchase Card Reconciliation

<table>
<thead>
<tr>
<th>Description</th>
<th>Visa card is reconciled in WORKS, visa card payment manager. This is a web-based program. Must provide under the general tab in “add comments” the business purpose. All transactions on monthly paper statements are audited for compliance.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>All policies and procedures are found on Procurement Services website: <a href="http://adminservices.clayton.edu/procurement">http://adminservices.clayton.edu/procurement</a>. PowerPoint presentation for training on p-card usage is found on this website.</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>VP, Dean, Director, Department Head, or Supervisor with budget authority for the unit is responsible for the action of P-Card holders</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>P-Card Coordinator</td>
</tr>
<tr>
<td>Frequency</td>
<td>Monthly</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>

### Procedure

1. All P-Card transactions are audited monthly by the P-Card Coordinator for adherence to DOAS and BOR/Clayton State rules and regulations.
2. The monthly statements are checked for proper signatures.
3. Each invoice attached to monthly statement must have a business purpose written on it for verification of purchase.
4. Statements are checked for questionable transactions. If a transaction is questioned an email is sent to the cardholder for clarification. If the clarification is not sufficient or the transaction is not allowed, the cardholder may be required to return the item(s) purchased or issue a direct credit to the University for the cost of the item(s). A determination would be made by the P-Card Coordinator and P-Card Administrator.
5. Statements are checked for sales tax by reviewing the attached receipts and associated documentation. If sales tax is included on the receipt the cardholder and their supervisor are notified via email that they must work with the vendor to have the sales tax removed and credited to the account.
6. Statements are checked for proper backup documentation including receipts, packing slips, copies of catalog pages, etc. If the receipt is not included with the monthly statement the cardholder is required to complete a Missing Receipt form for purchases under $100. If amount is over $100 it is required that an invoice/receipt must be obtained from vendor.
7. If a cardholder submits more than two Missing Receipt forms in a month the P-Card is subject to suspension for at least 30 days. Submission of too many Missing Receipt forms may result in permanent deactivation of the P-Card.
8. Computers cannot be purchased with p-card without going through Procurement Services.
Flow Chart

Purchase Card Reconciliation

Start

Monthly Statements / Receipts

Are proper signatures present?

Are transaction appropriate?

Are all receipts present?

No

Yes

End

No

Yes

No

Yes

Yes
### Internal Control Procedure

#### Purchase Card Limit Increase

<table>
<thead>
<tr>
<th>Description</th>
<th>Each cardholder has a $5000 single transaction limit and a $10,000 cycle limit.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>The individual employee who has been issued a P-Card Cards can only be used by the person to whom it was issued. All Policies are found on this website: <a href="http://adminservices.clayton.edu/procurement">http://adminservices.clayton.edu/procurement</a></td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Vice President, Dean, Director, Department Head, or Supervisor with budget authority for the unit is responsible for the action of P-Card holders</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>P-Card Administrator</td>
</tr>
<tr>
<td>Frequency</td>
<td>As Requested</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>
| Procedure | 1. In order for a P-Card limit to be increased, a cardholder must submit a Special Approval form to P-Card Administrator stating reason for increase of cycle limits with approval from department head.  
2. Three levels of approvers are required for all changes, cardholder, departmental head, dean etc and P-Card Administrator.  
3. Once the form is completed it is sent to DOAS Purchasing Card Manager for approval.  
4. The State Purchasing Card Manager reviews special approval. Written notification is sent back to P-Card administrator denying or approving the purchasing limit increase via e-mail.  
5. Procurement Services notifies the cardholder of the approval or denial of the special approval request via e-mail. |

#### Flow Chart

```
Purchase Limit Change Request

Start -> Cardholder Change Request Form
          -> Procurement
          -> Yes -> Requested reviewed
          -> Yes -> Decision memo
          -> Yes -> Procurement
          -> Yes -> Dean Review

Cardholder
          Change Request
          Form
          Yes
          Requested reviewed
          Decision memo

End
```
## Collection - Billing
### Bursar’s Office
#### Setting Holds in Banner-Manually

<table>
<thead>
<tr>
<th>Description</th>
<th>To establish a schedule to set Bursar’s Office holds on accounts with outstanding balances stemming from tuition, fees, financial aid revisions and institutional loan balances.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>CSU Policy</td>
</tr>
</tbody>
</table>
| Responsible Positions | Primary: Collections Specialist  
Secondary: Bursar Staff                                                                 |
| Reviewed by Whom: | Bursar                                                                                           |
| Frequency   | Holds set as needed- per review of account information                                             |
| Risk Type(s) | NC, ERR                                                                                            |
| Procedure   | 1. Receives notification of outstanding balances via aging report, financial aid emails, return checks, housing dept, all F’s report, withdrawal report, and Title IV notifications/letters  
2. Review account in Banner  
3. Note Hold on SOAHOOLD type of hold with description  
   a. BU – Ows (Term)  
   b. This hold will apply to any balance that is past due  
4. Initiate due diligence correspondence with student.  
5. Hold remains on account until balance is paid in full. |
| Files Retained: | All supporting documents and due diligence until balance is resolved in full |
| Potential Exceptions & How to Resolve: | Exception: Financial aid revised in error  
Resolution: Confirm that aid was restored, balance is zero- then remove hold  
Exception: Student is deleted or administratively withdrawn at 100%  
Resolution: Review account for zero balance and remove hold |

### Reports/Forms Used:

<table>
<thead>
<tr>
<th>Item</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSAAREV</td>
<td></td>
</tr>
<tr>
<td>SOAHOOLD</td>
<td>Monthly/As Needed</td>
</tr>
</tbody>
</table>
# Bursar’s Office
Checks mailed to the Bursar’s Office

<table>
<thead>
<tr>
<th>Description</th>
<th>Process checks received via mail by the Bursar’s Office</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy</strong></td>
<td>CSU Policy</td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Primary: Front line staff, Bursar’s Office&lt;br&gt;Secondary: Bursar staff</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>Bursar</td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>Daily</td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
<td>MA, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>

**Procedure**

1. Open mail and determine if check received is for a student or non student transaction.
2. If it is for a student, payments are posted directly to the student’s account and therefore verified by the student during registration.
3. If the check is for a non student transaction the check will be returned to Accounting Services

**Files Retained:**
Correspondence as deemed appropriate is attached to individual receipts.

**Potential Exceptions & How to Resolve:**
- **Exception:**
- **Resolution:**

**Report/Forms Used**
TSAAREV from 11:00am to 12PM

**Related Processes:** Collections – checks delivered to cashiers by Financial Aid
## Bursar’s Office  
### Write Off Procedure  
#### Related Processes: Year end close out

### Description
To review, reserve and write off receivables that are deemed not probable for collection per BOR schedule.

### Policy
B.O. R Policy

### Responsible Positions
Primary: Collections Specialists

### Reviewed by Whom:
Bursar

### Frequency
Monthly, Quarterly, and Yearly

### Risk Type(s)
ERR, DUP, OM, NC, UT

### Procedure
1. Run aging reports
2. Review balances in Banner – TSAAREV and ensure account is on hold - SOAHOLD
3. Confirm all due diligence is complete
4. Collection agency submission complete
5. Request approval for Write Off w/ names, addresses, balances, and collection information
6. Upon receipt of approval - write off balances in Banner per BOR business procedure
7. Update hold screen to reflect write off status.

### Files Retained:
Invoice/due diligences, collection agency submission records, write off request, and write off cashier session in Banner. Correspondence as deemed appropriate is attached to individual receipts.

### Potential Exceptions & How to Resolve:
- **Exception:** Due diligence is not complete  
  **Resolution:** Resume due diligence
- **Exception:** Balance has been paid  
  **Resolution:** Confirm in Banner and remove from list

### Reports/Forms Used:

<table>
<thead>
<tr>
<th>Item</th>
<th>From</th>
<th>To</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banner and Excel</td>
<td>8 a.m.</td>
<td>5 p.m.</td>
<td>2 days</td>
</tr>
</tbody>
</table>

### Related Processes:
Year End Closeout
## Corporate (Third Party) Contract billing/distribution

<table>
<thead>
<tr>
<th>Description</th>
<th>To credit students’ account upon receipt of authorization to bill</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>B.O. R. Policy</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Primary: Third Party Coordinator</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Bursar</td>
</tr>
<tr>
<td>Frequency</td>
<td>Daily-activity peaks at registration/payment deadline</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>

### Procedure

1. Determine if student is registered. If yes, set up contract for payment of tuition and fees accordingly.
2. On WPAIDEN establish contract name, contract id# number, and billing address.
3. On TSACONT, establish the contract base information; page down to establish detail code level authorization; page down to establish person assignment.
4. On TSASPAY, enter the term and student’s CSU #; page down to post the contract payment.
5. Upon receipt of payment from sponsor, post payment to sponsor account.

### Files Retained:
- Copy of student’s letter of authorization to bill and any applicable correspondence

### Potential Exceptions & How to Resolve:
- **Exception:** Student may dispute how funds were disbursed
  **Resolution:** Review correspondence if any or contact contract agency for instruction.
- **Exception:** Student may withdraw and receive withdrawal credit
  **Resolution:** Update contract on TSASPAY returning funds to sponsor’s account; refund contract agency

### Reports/Forms Used:

<table>
<thead>
<tr>
<th>Item</th>
<th>From</th>
<th>To</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSAAREV – Banner form</td>
<td>8 a.m.</td>
<td>5 p.m.</td>
<td>Varies by</td>
</tr>
<tr>
<td>TSACONT – Banner form contract</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TSASPAY – Banner form</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TSRTBIL – Banner report</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Related Processes:** Collection –Corporate/External Scholarships
### Bursar’s Office Collections - Billing

<table>
<thead>
<tr>
<th>Description</th>
<th>Send out bills for post registration balances, adjustments and financial aid revisions, Title IV return to program balances and non-student receivables.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td></td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Primary: Collections Specialists</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Bursar</td>
</tr>
<tr>
<td>Frequency</td>
<td>Weekly - peak periods/post registration, during Financial Aid reconciliations and as needed. Billing cycle follows BOR established due diligence cycle. Accounts &gt; $25 submitted to collection agencies. All accounts are placed on hold until paid in full.</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>MA, FRD, UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>
| Procedure | 1. Generate bills by term using Letter Generation through Banner. Billing may also be requested from Financial Aid via email - supported by revisions in Banner.  
2. Review list and balances. Adjust and administer application of payment (as needed) and identify accounts to bill.  
3. Print out invoices (2 copies). Mail one to student and keep other for supporting documentation. Place holds on accounts.  
4. One initial bill and two late notices are sent on a monthly schedule. If the student fails to pay, the accounts are submitted to collection agency.  
5. Accounts deemed uncollectible are reviewed and written off per BOR mandated policy. |
| Files Retained: | Outstanding invoices and collection letter and supporting documentation. Once account is paid in full, invoices are discarded. |
| Potential Exceptions & How to Resolve: | Exception: Invoice may generate but account may not show a balance  
Resolution: Run application of payment to get payment to wash |

### Reports/Forms Used:

<table>
<thead>
<tr>
<th>Item</th>
<th>From</th>
<th>To</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title IV Ret to Program – Fin Aid spreadsheet</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SOAHOLD- Banner hold screen</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account Billing Process-file</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Letter Generation Process – Produces Invoices</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collection Agency submission</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Related Processes:

Fee Assessment, Single Line Item charge, Non-student charges
### Daily Finalizing of Cashier Sessions that feed to People Soft from Banner

<table>
<thead>
<tr>
<th>Bursar’s Office</th>
<th>Name of Process:</th>
<th>Daily Finalizing of Cashier Sessions that feed to People Soft from Banner</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
<td>Finalize closed cashier sessions in Banner</td>
<td></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
<td>CSU Policy</td>
<td></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Primary: Program Coordinator</td>
<td>Secondary: Collections Specialist</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>Bursar</td>
<td></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
<td>UT, NC, ERR, OM</td>
<td></td>
</tr>
<tr>
<td><strong>Procedure</strong></td>
<td>Outline of Process:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Access TGACSPV in Banner.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Choose next block.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enter F7 for Query and query on all closed sessions (C).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Change the C’s to F’s – changing status from Closed to Finalized.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Hit Save.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>All Finalized session will feed to People Soft during the nightly cron.job processes.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Files Retained: Sessions in Banner and data in People Soft.</td>
<td></td>
</tr>
<tr>
<td><strong>Reports/Forms Used:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>From</td>
<td>To</td>
</tr>
<tr>
<td>TGACSPV in Banner</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Related Processes: Daily Feed Process
# Bursar’s Office
## Administrative withdrawal – Deceased student

<table>
<thead>
<tr>
<th><strong>Description</strong></th>
<th>To ensure student is given the appropriate withdrawal credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy</strong></td>
<td>CSU Policy</td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
<td>Primary: Program Coordinator</td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
<td>Bursar</td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
<td>As needed</td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
<td>UT, NC, ERR, OM</td>
</tr>
</tbody>
</table>

## Procedure

**Outline of Process:**

**Policy for Deceased Student**

Upon notification of the death of a student, the Registrar’s Office will follow these procedures:

1. Confirm death by either public notification (obituary) or death certificate.
2. Withdraw the student from all in session classes based on date of death.
3. If death occurs during drop/add, there will be no W grade recorded, and all monies returned.
4. If student has registered for a course in a session which as not yet begun, the registration will be cancelled.
5. If the student has completed a course in a short session, the grade will stand.
6. Mark the student as deceased in SPAPERS
7. Notify all faculty involved
8. Notify the President’s Office
9. Notify the Financial Aid Director. The Financial Aid Director will coordinate with the Bursar’s Office regarding any refund.
10. Notify the Bursars Office. The Bursar’s Office will refund monies as appropriate.

### Reports/Forms Used:

<table>
<thead>
<tr>
<th>Item</th>
<th>From</th>
<th>To</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Withdrawal form from Registrar’s Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Course Registration Form (SFAREGS)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account Detail Review Form (TSAAREV)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---
Clayton State University  
Internal Control Procedure

<table>
<thead>
<tr>
<th>Refunds – Return of Student Loan Funds</th>
</tr>
</thead>
</table>

| **Description** | The process of returning loan funds by master check to the lender for ineligible students. |
| **Policy** | U.S. DOE, CSU Policy |
| **Responsible Positions** | Bursar’s Office - Program Coordinator; Financial Aid Office - Student Loan Officer |
| **Reviewed by Whom:** | Bursar |
| **Frequency** | Weekly or as needed. |
| **Risk Type(s)** | FRD, UT, NC, ERR, DUP, OM |

| **Procedure** | 12. Request a weekly roster from the Financial Aid Loan Officer of all student/parent loan funds which need to be returned to the lender due to student cancellation or ineligibility.  
13. If the report contains funds to be returned to several sources, calculate the appropriate amount to be returned to each lender.  
14. Run a crystal report to attach to the lender’s check which lists the student’s name, social security number, type of loan being returned, reason for the return, and amount of loans.  
15. Submit check requests for the return of funds for each lender to the Bursar for approval and signature.  
16. Submit check voucher with supporting documentation to Accounts Payable for processing.  
17. When check is printed, attach lender’s copy of student roster and mail. |
Clayton State University  
Internal Control Procedure 

<table>
<thead>
<tr>
<th>Student Refunds – Automated Refund Process</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
</tbody>
</table>

| **Procedure** | 1. The automated refund process will be completed by the 14th day after the schedule adjustment period ends.  
2. Run application of payments. TGRAPPL  
3. Run unapplication of payments. TGRUNAP  
4. Re-run application of payments. TGRAPPL  
5. IT Support will run a NOREFUND.SQL report for the current semester to identify any students excluded from the auto-refund process who will need to be researched and/or refunded manually.  
6. Run norefund_V2.rpt and norefund_rpt_V2 to create excluded reports. One report is by category the other is by name.  
7. Run TSRRFND in audit mode. Check that refunds are processing correctly and Title IV funds are applying correctly.  
8. Run TSRRFND in flag mode. Print the output and review the report.  
9. Unflag any student accounts that are not eligible for a refund in TSARFND by removing the checkmark on the Refund Indicator box. Save this transaction.  
10. Run TVRCRED to review Title IV student accounts.  
11. Run TSRRFND in refund mode. This will produce a list of all students receiving a refund.  
12. Finalize this cashier session.  
13. Run Banner close out process. Give reports to Accounting to run the Banner to PeopleSoft interface and post accounting information to the General Ledger. Accounting will print any Parent PLUS loan refunds that are to be sent to the parent.  
14. Run crystal reports to identify any student accounts which now have a debit balance due to withdrawals or financial aid adjustments before sending the file to Higher One. Reverse refunds as necessary.  
15. Run WRFNDHO to send refund file to Higher One. Accounting will wire the funds once file confirmation has been received and accepted. |
**Clayton State University**  
**Internal Control Procedure**

### Student Refunds – Manual Refund Process

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of manually refunding student credit balances due to withdrawal from classes and/or financial aid disbursements after the auto-refund process has been completed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>CSU Policy, DOE Policy</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Bursar’s Office - Program Coordinator; Collections Specialist; Accounting Assistant</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Bursar</td>
</tr>
<tr>
<td>Frequency</td>
<td>Biweekly or as needed.</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>
| Procedure               | 1. Manual refunds are processed as necessary, but no less than twice a week.  
2. Research excluded student accounts which appear on the norefund_V2.rpt to determine eligibility for refund.  
3. Run a TGRAGES report for credit balances at least twice a week.  
4. Check TGRCLOS report daily to identify late financial aid awards.  
5. Research individual student credit balances to determine eligibility to receive a refund. Refund if eligible  
6. If eligible, process refund on TSAAREV by inserting RFND detail code, term and amount of refund on the student’s account.  
7. Close and finalize cashier session at the end of the day.  
8. Run Banner close out process. Give reports to Accounting to run the Banner to PeopleSoft interface and post accounting information to the General Ledger. Accounting will print any Parent PLUS loan refunds that are to be sent to the parent.  
9. Run WRFNDHO to send refund file to Higher One. Accounting will wire the funds once file confirmation has been received and accepted. |
Bursar’s Office
Name of Process: Void/Stop Payment Refund Check processing

Description
To void a CSU check generated through Banner back to the student’s account with the intent of reissuing.

Policy
CSU Policy

Responsible Positions
Primary: Bursar’s Office employees

Reviewed by Whom:
Bursar

Frequency
As needed

Risk Type(s)
FRD, UT, NC, ERR, EUP, OM

Procedure
Outline of Process:
1. Receive request from student or Bursar’s representative to void or issue stop payment on a PeopleSoft check
2. Confirm w/ Accounting Services that check has not cleared the bank
3. Complete Void/Stop Pay request form from AP. Write “Do Not Reissue through AP - Banner Check” if applicable on the form.
4. Request that check be voided in PeopleSoft and send up to Business services – Attn: bank recon team.
5. Request confirmation of receipt of form - via email.
6. Post the void/stop payment transaction to student’s account (Detail code VOID)
7. Request reissue of check, if applicable, from AP
8. Attach request and supporting documentation to Banner session, confirm totals match.

Files Retained:
All applicable documents and Banner session

Potential Exceptions & How to Resolve:
Exception: Student requests stop pay prematurely and original check arrives soon after
Resolution: Explain to student that once initiated the process cannot be stopped and the check in hand is no good.

Exception: Checks are voided for being stale dated in People Soft - then bank confirms checks were cashed in time.
Resolution: Reverse void check entry and bill as needed.

Related Processes: HigherOne Timed out refunds, Refunds

Reports/Forms Used:

<table>
<thead>
<tr>
<th>Item</th>
<th>From</th>
<th>To</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSAAREV</td>
<td>8 a.m.</td>
<td>5 p.m.</td>
<td>Varies</td>
</tr>
<tr>
<td>TGACREV</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Clayton State University  
Internal Control Procedure

<table>
<thead>
<tr>
<th>Refunds – Return of Student Loan Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Responsible Positions</strong></td>
</tr>
<tr>
<td><strong>Reviewed by Whom:</strong></td>
</tr>
<tr>
<td><strong>Frequency</strong></td>
</tr>
<tr>
<td><strong>Risk Type(s)</strong></td>
</tr>
</tbody>
</table>

**Procedure**

18. Request a weekly roster from the Financial Aid Loan Officer of all student/parent loan funds which need to be returned to the lender due to student cancellation or ineligibility.
19. If the report contains funds to be returned to several sources, calculate the appropriate amount to be returned to each lender.
20. Run a crystal report to attach to the lender’s check which lists the student’s name, social security number, type of loan being returned, reason for the return, and amount of loans.
21. Submit check requests for the return of funds for each lender to the Bursar for approval and signature.
22. Submit check voucher with supporting documentation to Accounts Payable for processing.
23. When check is printed, attach lender’s copy of student roster and mail.
## Student Refunds – Biweekly Manual Refund Process

<table>
<thead>
<tr>
<th>Description</th>
<th>The process of manually refunding student credit balances due to withdrawal from classes and/or financial aid disbursements after the auto-refund process has been completed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy</td>
<td>CSU Policy; Dept. of Ed. Policy</td>
</tr>
<tr>
<td>Responsible Positions</td>
<td>Bursar’s Office - Program Coordinator; Collections Specialist; Accounting Assistant</td>
</tr>
<tr>
<td>Reviewed by Whom:</td>
<td>Bursar</td>
</tr>
<tr>
<td>Frequency</td>
<td>Biweekly or as needed.</td>
</tr>
<tr>
<td>Risk Type(s)</td>
<td>FRD, UT, NC, ERR, DUP, OM</td>
</tr>
</tbody>
</table>
| Procedure  | 1) Research excluded student accounts which appear on the norefund_V2.rpt to determine eligibility for refund.  
2) Run a TGRAGES report for credit balances at least twice a week.  
3) Check TGRCLOS report daily to identify late financial aid awards.  
4) Research individual student credit balances to determine eligibility to receive a refund. Refund if eligible  
5) If eligible, process refund on TSAAREV by inserting RFND detail code, term and amount of refund on the student’s account.  
6) Close and finalize cashier session at the end of the day.  
7) Run Banner close out process. Give reports to Accounting to run the Banner to PeopleSoft interface and post accounting information to the General Ledger. Accounting will print any Parent PLUS loan refunds that are to be sent to the parent.  
8) Run WRFNDHO to send refund file to Higher One. Accounting will wire the funds once file confirmation has been received and accepted. |
CLAYTON STATE UNIVERSITY PROCESS TEMPLATE
For: Business Services

Functional Area: Bursar’s Office

Name of Process: HOPE Book Allowance Refunding

Purpose of Process: Refund Hope Book Allowance in accordance to authority given

Performed by Whom: Primary Donna Miller, Program Coordinator

Reviewed by Whom: Cynthia Jones, Bursar

Frequency of Dates and Due Dates: As needed

Compliance/Monitor Procedures and Control:

Reports/Forms Used:

<table>
<thead>
<tr>
<th>Item</th>
<th>From</th>
<th>To</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>HOPE Book Refund process</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TSRRFND</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TGACREV - Banner</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TGACSPV - Banner</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Outline of Process:

1) Fin Aid will disburse Hope tuition, Hope fees, and Hope book credits to any student who is eligible via the financial aid disbursement process in Banner.

2) If students authorize the use of HOPE book funds to pay fees via the DUCK, this authorization is stored in the Banner form TVAAUTH. This will allow the book funds to apply to charges not paid by Hope fees. Any remaining unapplied HOPE book funds will be made available on the Laker ID card during the book transfer period prior to the beginning of the semester (typically the Wednesday before classes begin through the 1st week of class). After the book period is over, any unused funds are returned to the student’s account and will be refunded through the automated refund process.

3) The Bursar’s Office will run a Hope Book Refund crystal report prior to the beginning of the semester to identify any student who does not choose to apply Hope book credits to their unpaid balance. These students will need to be refunded their book money through Higher One prior to the first day of class. This cashier session needs to be closed and finalized daily. This process is run daily until final payment deadline.

4) The Bursar’s Office will refund the Hope book money in full and bill those who check ‘no’ or do not authorize use of funds.

Files Retained:
Daily HigherOne/PS reconciliation

Potential Exceptions & How to Resolve:
   Exception: Student withdraws after receipt of funds
   Resolution: Financial aid revises account and student is billed for balance owed.

   Exception:
   Resolution:

Related Processes: Fee Assessment, Refund Process

Date Process Last Updated: July 20, 2009
Appendix Forms
# Staff Position Request Form

**Clayton State University**

**Position Request Form**

<table>
<thead>
<tr>
<th>Position #: (New Positions - Leave Blank)</th>
<th>Effective Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type</strong> Position:</td>
<td></td>
</tr>
<tr>
<td>[ ] Full-Time</td>
<td>[ ] Benefits-Eligible</td>
</tr>
<tr>
<td>[ ] Part-Time/Temp</td>
<td>[ ] No Benefits (Temp - 6 months or less)</td>
</tr>
<tr>
<td>[ ] Part-Time/Regular</td>
<td>[ ] No Benefits (Ongoing - less than 20 hrs/week)</td>
</tr>
<tr>
<td>[ ] Student Assistant</td>
<td>[ ] Federal Work Study</td>
</tr>
<tr>
<td>[ ] Federal Work Study</td>
<td>[ ] Not Work Study</td>
</tr>
</tbody>
</table>

**Requested Action:**
- [ ] New Position
- [ ] Position Replacement
- [ ] Reclassification
- [ ] Title Change Only
- [ ] Delete Existing Position
- [ ] FTE Adjustment
- [ ] Other (See Comments below)

<table>
<thead>
<tr>
<th>Department #:</th>
<th>Department Name:</th>
<th>(Budget Office Use Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total FTE Requested:**

**Funding:**

<table>
<thead>
<tr>
<th>CSU</th>
<th>Revenue Funded</th>
<th>Sponsored (Grant #)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**Classification:**
- [ ] Bcat Code: __________
- [ ] Position Title: __________
- [ ] Pay Grade: __________
- [ ] Business Title: __________
- [ ] FLSA Status: __________
- [ ] EEO Code: __________

**Preparer's Contact Information**

<table>
<thead>
<tr>
<th>Name:</th>
<th>Email Address:</th>
<th>Phone Ext:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Specifications**

<table>
<thead>
<tr>
<th>Work Week: Standard</th>
<th>Shift Work</th>
<th>Hours:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Required Checks/Exams:**
- [ ] Criminal History Check
- [ ] Physical Exam
- [ ] Polygraph
- [ ] Background Check
- [ ] Drug Test
- [ ] Credit Check

**Comments:**

<table>
<thead>
<tr>
<th>Hiring Manager</th>
<th>Print Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Director/Dean</th>
<th>Print Name</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>VP / Provost</th>
<th>Print Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Budget Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Director OHRS</th>
<th>Print Name</th>
<th>Date</th>
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<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>President</th>
<th>Print Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**Recommended/Not Recommended/Approved/Disapproved**

<table>
<thead>
<tr>
<th>CHRS Record</th>
<th>Cabinet</th>
<th>Open</th>
<th>Closed</th>
<th>To Dept</th>
<th>To OHRS/G</th>
<th>Offer</th>
<th>Start</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

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Personnel Action Form (PAF)

Last         First          MI

Name:                                Employee ID
This is not SSN. If unknown, leave blank.

Department:  School, Office or Work Unit

Grant # (If Applicable)  Reports to (TITLE of first-line supervisor)

Needs email address?  [ ] Yes  [ ] No

Action
Date of Action

Effective Date

Start Work
[ ] Hire
[ ] Rehire
[ ] Return from LOA
[ ] Transfer
[ ] Data Change

Modification
[ ] Promotion
[ ] Pay Rate Change
[ ] Position Change
[ ] Leave (LOA)
[ ] Suspension

Stop Work
[ ] Termination
[ ] Retirement

Reason Code

For All Terminations
Eligible for Rehire?
[ ] Yes  [ ] No

For All Temporary Hires
End of Appointment

For Other Action:

Position

BCAT  FTE  Pay Grade  Job Title

Position #  Business Title

Payroll

[ ] Exempt  [ ] Non-Exempt
[ ] Full Time  [ ] Part Time
[ ] Regular  [ ] Temporary
[ ] 12-Month Faculty  [ ] Staff / Hourly
[ ] Administrator  [ ] Graduate Asst.
[ ] 10-Month Faculty  [ ] Professional/Admin
[ ] Cont. Ed. Instructor  [ ] Part-Time Faculty
[ ] Cont. Ed. Instructor  [ ] CWISP (Work Study)

Pay Rate

$  [ ] Hourly  [ ] Monthly  [ ] Annual  [ ] Per Semester Hour

Pay Frequency

[ ] Biweekly  [ ] Monthly

Mail Drop ID (5-digit)

Comments:

Print Name  Signature  Date

Prepared by

Department

School (if applicable)

Vice President

Budget Approval

[ ] Approved

[ ] Disapproved

Director OHRS

OHRS Rec’d  Documentation  To Director  From Director  HRMS Entry
## Position Information

<table>
<thead>
<tr>
<th>JOB TITLE</th>
<th>Incumbent</th>
<th>POSITION #</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUSINESS TITLE</td>
<td>Department</td>
<td>Exemption</td>
<td>FTE</td>
</tr>
<tr>
<td>BCAT</td>
<td>GRADE</td>
<td>Pay Plan</td>
<td>EEO</td>
</tr>
</tbody>
</table>

## General Summary


## Duties & Responsibilities

<table>
<thead>
<tr>
<th>#</th>
<th>Activity, Responsibility, or Duty</th>
<th>% Time</th>
<th>Essential Function?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
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<td>5</td>
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<td>6</td>
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<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Required Job Specifications

- Education Requirement
- Experience Requirement
- Certifications/Licenses
- Knowledge
- Skills
- Abilities

## Scope

- Immediate Supervisor
- Extent of Supervision Received
- FT Employees Supervised
- Policies/Procedures
- Budgetary Responsibility

## Benchmarking (completed by HR)

- CUPA Survey and Equivalent Title
- ERI Equivalent

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Clayton State University
Request for Approval to Fill Critical Personnel Vacancy

1. Division ____________________________
2. Department ____________________________
3. Estimated Hiring Date ____________________________
4. Replacement ___ New Position ___
5. Contact Person ____________________________
6. Contact Phone ____________________________
7. Justification Statement:
   Critical impacts associated with any delay in hiring (program or funding loss, time sensitivity of need, number of current positions doing the same job, etc.)

Submitted by: ____________________________
Divisional Approval ____________________________
President’s Approval ____________________________
Clayton State University
Background Investigations Consent

I, ____________________________, hereby authorize Clayton State University and/or its agents to make an independent investigation of my background, references, character, past employment, education, credit history, criminal or police records, including those maintained by both public and private organizations and all public records for the purpose of confirming the information contained on my Application and/or obtaining other information which may be material to my qualifications for employment.

I release Clayton State University and/or its agents and any person or entity, which provides information pursuant to this authorization, from any and all liabilities, claims or law suits in regards to the information obtained from any and all of the above referenced sources used.

The following is my true and complete legal name and all information is true and correct to the best of my knowledge:

Full Name Printed

*Date of Birth           Social Security Number           *Maiden Name or Other Names Used

Please list all Residence Addresses for the past Seven Years-Use a Separate Sheet if needed:

Present Residential Address          How Long?

City/State          Zip

Former Address #1           How Long?

City/State          Zip

Former Address #2           How Long?

City/State          Zip

Former Address #3           How Long?

City/State          Zip

Signature          Date

*NOTE: The above information is required for identification purposes only, and is in no manner used as qualifications for employment. Clayton State University is an Equal Opportunity Employer, and does not discriminate on the basis of Sex, Race, Religion, Age (40 and over), Handicap or National Origin.