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Section One: Policies and Procedures Regarding all Business Transactions

Role definitions and responsibilities

- Appropriateness Approver
 - Must be of the proper level and authority to pre-approve transactions for budgetary, program, and appropriateness.
 - Must have current knowledge of Ohio ethics laws; university PCard, expenditure, and travel policies; and this ICS to ensure that the is appropriate within the mission of the university.
 - Has latitude to ask questions regarding the appropriateness of the transaction.
 - Is empowered to say “no”.

- Compliance Approver
 - Utilizes PeopleSoft Financials, HR, or travel system to approve transaction within the system.
 - Undergoes University system training prior to being given system access.
 - Verifies that information in the system is the same as documentation provided.
 - May be the same individual as the compliance reviewer.
 - Cannot approve his/her own transactions.
 - Has latitude to as questions regarding the appropriateness of the transaction.
 - Is empowered to say “no”.

- Compliance Reviewer
 - Has in-depth current knowledge of Ohio ethics laws; university PCard, expenditure, and travel policies; and the content of this ICS.
 - Reviews transactions in accordance with above governing laws, policies and procedures.
 - Ensures all necessary receipts and documentation are attached to transaction paperwork.
 - Confirms that paperwork is filled out properly and signed by someone with approval authority.
 - Confirms appropriateness of transaction.
 - May not review his/her own transactions.
 - Has latitude to ask questions regarding the appropriateness of the transaction.

- Initiator
 - Initiates a transaction within the HR, financial, travel, PRO, or other systems.
 - Undergoes University system training prior to being given system access.

- Internal Control Structure Administrator
 - Maintains this ICS and applicable agreements and policies.

- Payroll Certifier
 - Certifies that each employee listed on check distribution report worked the appropriate hours during that month and should have received a paycheck.
 - Reports discrepancies to appropriate HR individual.

- Payroll Validator
 - Validates that the process of certification happens at the appropriate level.
 - Validates that any outstanding discrepancies have been dealt with.

- Purchaser
 - Must obtain pre-approval in writing (via transaction form, email, order form, requisition, travel request, etc.).
 - May not pre-approve his/her own transactions.
 - Must have some knowledge of Ohio ethics laws; university PCard, expenditure, and travel policies, and card user agreements; and the content of this ICS.
 - Makes a purchase from a vendor using a purchase order, PCard, 100W, or personal funds.

- Purchasing Card Manager (applies to PCard only)
 - Has responsibility for security of Purchasing Card.
 - Assigns card log responsibility within the unit and ensures the log is properly utilized.
 - May be the system reconciler or approver.

- Reallocator (applies to PCard only)
 - Undergoes University system reallocation training prior to receiving system access.
 - Assigns appropriate chartfield information to transactions on a weekly basis.
 - Submits transactions to compliance approver weekly.

- Reconciler
 - Maintains financial records in accordance with records retention policies.
 - Follows OAA and OMA reconciliation, documentation, and error resolution control policies.
 - Utilize the reconciliation checklist monthly.

Delegation of Signature Authority

For the Office of Minority Affairs only the Vice Provost has the ability to approve all transactions for the units. If further approval is needed only the Vice Provost can send them to the appropriate higher level for approval. These approvals would include alcohol, after-the fact travel and purchases, over 90-day reimbursements and such exceptions to the policy. Only the Vice Provost and Administrative Manager can sign on any org with the proper prior approval documentation from the Unit Heads. Unit Heads have the signatory authority to sign for any orgs reporting directly to them unless otherwise designated by the Vice Provost.

Individuals may not approve any transactions for themselves or transactions from which they may directly benefit.

See Appendix A for the Delegation of Signature Authority for the Office of Minority Affairs for fiscal year 2008, it will be updated annually.

Infractions and Non-compliance

Those employees who have been afforded the privilege of purchasing approved goods are expected to abide by all state laws, Board of Trustees resolutions, University Financial Code of Ethics, university expenditure policies, university purchasing policies, PCard Business Rules/Policies, travel policies and this ICS document. The following are specific policies set forth by OAA, which OMA will adhere, for addressing any failure to do so.

The ICS administrators and/or supervisors are responsible for addressing infractions for all individuals involved with expenditures.

- Appropriateness Approver and Compliance Reviewer/Approver
 - Knowingly allowing flagrant misuse of university funds will result in an investigation of the incident. Based on the information gathered in the investigation, disciplinary action may be taken up to and including termination.
 - Knowingly allowing flagrant misuse of a credit card will result in immediate revocation of a unit's card privileges. The university will seek restitution for inappropriate charges as outlined in the card user section of this ICS.

- Initiators
 - Knowingly or deliberately attempting flagrant misuse of university funds for expenditures will result in an investigation of the incident. Based on the information gathered in the investigation, disciplinary action may be taken up to and including termination.

- PCard Reallocators
 - Failure to reallocate transactions in accordance with university, Travel, PCard, or unit policies and procedures will result in corrective action as outlined in the "Procedures for Addressing Infractions and Non-Compliance" below.

- Travel Card Holders and Purchasing Card Users
 - Fraudulent use or misuse of the credit card will result in immediate revocation of the card. The university will seek restitution for any inappropriate charges and will take corrective action, which may include termination and/or criminal prosecution.
 - Flagrant violation of the university, credit card, or unit policies and procedures may result in the immediate revocation of the card. Flagrant violations include but are not limited to:
 - Food/meals charged to a Travel Card.
 - Failure to turn in itemized hotel receipts.
 - Any travel transaction without a pre-trip T#.
 - Split transactions.
 - Card sharing.
 - Alcohol purchases without pre-approval.
 - Personal charges.
 - If sufficient information exists demonstrating that an individual knowingly and deliberately violated policy, senior fiscal officers and/or supervisors may immediately invoke the procedures outlined in the "Procedures for Addressing Infractions and Non-Compliance" below.

- Procedures for Addressing Infractions and Non-Compliance
 - Card misuse or failure to follow university or OMA policies and procedures will result in correction action which may include:
 - Verbal notification to individual.
 - Notification in writing to individual and supervisor.
 - Letter of reprimand placed in the individual's personnel file.
 - Temporary loss of privileges.
 - Permanent revocation of card (for PCard infractions).
 - Reimbursement of inappropriate expenses.
 - Additional progressive disciplinary steps up to and including dismissal.
 - The first instance of failure to comply will result in a verbal and written notification to the individual and supervisor.

- A second instance will also result in a verbal and written notification to the individual and supervisor. At the senior fiscal officer's and/or supervisor's discretion, additional corrective action may be taken including a requirement of additional training in policies governing the use of university funds, a letter of reprimand placed in the individual's personnel file, and/or temporary loss of privileges.
- A third instance of failure to comply with established policies and procedures will result in the revocation of the individual's expenditure or approval privileges for one year, a letter of reprimand from the supervisor placed in the individual's file for three years, and the requirement that the individual attend training prior to the reinstatement of privileges. Additional monthly review will occur for one year following reinstatement expenditure or approval privileges. Any further infractions will result in permanent loss of expenditure or approval privileges.

OAA and/or OMA leadership, at its discretion and in compliance with university policy, may vary from the above stated process if the infraction is deemed serious enough for more progressive action.

Section Two: Purchasing and Travel Cards

Purchasing and travel card control

The Office of Minority Affairs (OMA) has been granted the use of two Purchasing Cards and several individual Travel Cards by the Office of Academic Affairs (OAA). The Purchasing Cards will be placed at the Frank W. Hale Black Cultural Center (BCC) and the Business Operations Unit (BOU) in Mount Hall. The two cards will be available to OMA fulltime staff under the conditions that are described below. The Travel Cards can only be used under conditions that will be described below.

- General Rules Governing the Use of Purchasing and Travel Cards
 - All card user's must have a Travel or Purchasing Card User Agreement signed and on file in BOU. This agreement must be signed by the Unit Director, BOU's Administrative Manager, and OMA's Vice Provost.
 - All purchases must be pre-approved by the persons designated to approve purchases on a specific org in accordance with the signatory authority list (Appendix A). If in the case that the purchaser is such person then pre-approval must come from those that also have the ability to pre-approve on such org.
 - The Purchasing Card must be logged out and only used by the person that logs it out.
 - The Travel Card can only be used by the person whose name is embossed on the card. Please note that this includes online reservations.
 - Any changes or increases to the card must be approved by OAA.
 - All cards will be reallocated by BOU.

- Procedures Governing Purchasing Cards
 - Purchasing cards must be stored in a secure place with very limited access.
 - All cards must be logged out and the user must present a pre-approved form that clearly states the business purpose, estimated amounts, and vendor. Post approval is not an option; the card will not be released without pre-approval.
 - The log must be maintained by the card manager. It must state the name of the user, purchasing request, vendor and time and date that card was logged out and in.
 - The only purchases made on the card must be those items that were pre-approved or a post approval is required.
 - Upon return of the card an original itemized receipt, a signed copy of the credit card receipt and any other backup documentation that you have must be presented.
 - All documentation must be forwarded to the reallocator by the card manager within two business days.
 - If the purchase exceeds the estimate by 20% or more or is inconsistent to the pre-approved purchase there must be a post approval signed by the Unit head or higher that made the original pre-approval.
 - Any items that would be considered exceptions (i.e. alcohol) must be pre-approved by OMA's Vice Provost, the University's Provost or appointed designee.

- Procedures Governing Travel Cards
 - Purchases must be pre-approved by the Director who has responsibility for that org.

- A T# must be assigned before any purchases can be made. Failure to do this will result in the revocation of the travel card.
 - Please keep in mind that a pre-assigned T# that has an approved travel request attached as documentation can serve as pre-approval for purchases.
 - You must present an original detailed itemized receipt, a signed copy of the credit card receipt and any other backup documentation that you have.
 - All documentation must be forwarded to the reallocator within two business days of your return. In this case the reallocator is BOU.
 - In the rare cases that documentation is not available, please contact BOU immediately.
 - If the purchase exceeds the estimate by 20% or more or is inconsistent to the pre-approved purchase there must be a post approval signed by the Unit head or higher that made the original pre-approval.
 - Any items that would be considered exceptions (i.e. alcohol) must be pre-approved by OMA's Vice Provost and the University's Provost or appointed designee.
- Restrictions and Special Approvals
- Please keep in mind that the use of the Purchasing Card is a privilege that helps make things more convenient. It can only be used by the person that has logged it out.
 - The Travel Card can only be used by the person whose name is embossed upon it.
 - It is the responsibility of the card user to know and understand OMA's and the University's expenditure, pcard and travel policies and the Ohio Code of Ethics Law. This includes all restrictions and special approvals.
 - It is the responsibility of the card user to ensure that the vendor does not charge sales tax. If sales tax is charged it the user's responsibility to make reasonable attempts to have those charges reversed. If they are over \$10.00 then they must be reimbursed either by the vendor or the card user, in a timely manner.
 - All purchases for alcohol, entertainment, gifts, staff appreciation and spouse attendance must be pre-approved by the Vice Provost prior to the event. This includes items for faculty, staff, students or outside guests.
 - All alcohol purchases must be charged to a discretionary fund.
- Responsibilities and Procedures
- Card User
 - The card user must read and sign Purchasing Card or Travel Card User Agreement form before being granted the use of the Purchasing or Travel card. These agreements will be reviewed each year and renewal will be based on the proper usage of the card during that year.
 - The card user must agree to abide by all state laws, Board of Trustees resolution, University Financial Code of Ethics, University and OMA purchasing and travel policies, and this Internal Control Structure.
 - All purchases must be pre-approved in writing, this can include transaction form, email or travel request.
 - All internet purchases must be made on a secure site. A detailed receipt and order confirmation must be obtained by card user.
 - All travel related purchases must have a T# prior to the purchase.
 - No individual may pre-approve their own purchases.
 - Card Manager
 - The card manager is responsible for the security of the card.

- The manager is responsible for maintaining the card log and turning it in to BOU at the end of every month.
- The card manager has the right and ability to question any and all purchases listed on the transaction form to ensure that they are in compliance.
- Internal Control Structure Administrator
 - The Administrator is responsible for reviewing the transactions of each card user to determine their annual renewal of card privileges.
- Appropriateness Approver
 - The approver must take responsibility to sign-off on all transactions made on their org for that month. A Pcard Transaction Report will be sent each month the org approver will sign it if all purchases are correct and return the report to BOU.
 - The appropriateness approver must attend mandatory training.
- Compliance Reviewer/Approver
 - The compliance reviewer/approver will be within BOU and have the authority to review and approve each transaction for reallocation.
 - This position will receive all transaction forms, receipts and documentation to review for appropriateness.
 - This position may request any additional information to ensure that the transaction is in compliance with policy.
 - This position will work with card users and approvers to resolve any and all discrepancies.
 - All documentation will then be provided to the reallocator to be properly charged in the system.
 - Compliance Reviewer/Approver will then verify and approve the final charge in the University's financial system.
- Reallocator
 - All transactions will be reallocated and reconciled in BOU.
 - The reallocator will charge all appropriate accounts on a weekly basis.
 - The documentation will then be given to the system approver.
 - The reallocator will also file any necessary dispute forms while working with the card user.
 - The reallocator then files documentation and make it available for review and audit.
- System Approver
 - This will be the same person as the compliance reviewer/approver.
 - This position will approve all transactions in the system on a weekly basis after reallocation.
 - System approver will submit all documentation for reconciliation.
 - This position cannot approve its own purchasing transactions.
- Reconciler
 - Validates that all transactions have been appropriately expensed in the University financials system.
 - Compares transactions with the reconciliation report and maintains files of statements and receipts in accordance with the University records retention policy.
 - Uses the reconciliation report to reconcile to the General Ledger.
- Review and Audit
 - OMA will periodically review all Pcard activity and make adjustments as needed.
 - OAA will periodically review all Pcard activity and make adjustments as needed.

Purchasing and Travel Card Process

➤ General policy

- All Purchasing and Travel card usage must conform to this ICS.
- If you are planning travel, please refer to the Federal per diem rates to obtain your estimate for pre-approval. If the estimate is for an item being purchased it is appropriate to get the estimate via internet, catalog or telephone. It is not appropriate to make the purchase prior to the approval.
- If the purchase is 20% over the original estimate it must be post approved.
- If the purchase is for a gift or employee recognition it must be pre-approved by the Vice Provost in writing.
- You can not split transactions to remain under the single transaction limit, which is \$1,000. This includes submitting part of the transaction by another method (i.e. requisition or reimbursement).
- All purchasing cards must be logged out with a pre-approved form and all logs must be submitted to Business Operations monthly.
- All expenses on travel cards must be pre-approved and must have a pre-trip T number.
- The department purchasing card can be used online.
- The purchasing card should only be used when no other method of purchasing is available.

Below you will find the process that will be implemented immediately.

➤ Requester's Responsibilities

- An OSU Purchasing Card form must be filled out in its entirety and pre-approved by the person(s) (via signed form or attached email) who has signatory approval of the org. being used. The form must contain unit name embossed on card (can be filled in when card is picked up), purchaser's name, estimated cost, chartfield information and detailed business purpose (who, what, when, where and why).
- Form must be presented to department card manager and logged in and out in appropriate log book.
- Department cards can not be kept out for more than three hours.
- All original detailed receipts and forms must be forwarded to BOU within two business days of transaction for reallocation.

➤ Card Manager Responsibilities

- Make sure that the card user has completed a Purchasing Card User Agreement.
- Make sure that the card user has a pre-approved business transaction form.
- Have card user fill the log book out in its entirety.
- Maintain card log and present to BOU with the 5th of the month paperwork.
- Forward all receipts and forms to BOU within two business days of transaction for reallocation.

➤ Business Operations Responsibilities

- First reviewer will review all receipts and paperwork using checklist for compliance.
- If purchase is in compliance, it will be given to second reviewer for review using checklist within 1-3 days of receipt.

- If second reviewer agrees that everything is correct, the first reviewer will reallocate the purchase to the proper chartfield combination in the system.
- If request is not correct, second reviewer will call purchaser with any questions regarding purchase.
- If the purchase is still not correct, Administrative Manager will work with unit to get problem resolved.

➤ Reallocator Responsibilities

- Reallocation will be done on a weekly basis to the correct org, fund and account.
- If a purchase is in question it will not be reallocated. Card user will be asked to explain purchase and the explanation will be put in the comments section of the system.
- Card manager will be notified of any pending transactions that do not have receipts.

➤ Systems Approver Responsibilities

- Verify that transaction has been reviewed by checklist attached to back.
- Verify chartfield information in system matches form attached to transaction.
- Approve transaction for policy compliance in system.
- All original receipts are reconciled against the monthly GL reports by the Business Office and held according to the University's record retention schedule.

Section Three: Financials

Blanket orders policy and process

The blanket purchase order (PO) used to cover a series of invoices to the same vendor (i.e. telephone bills).

- General policies
 - All blanket purchase order purchases must be pre-approved by the person that has signatory approval for the org being used.
 - The pre-approval can serve as a part of the backup documentation, when the requisition is submitted to BOU for compliance and approval.
 - All blanket purchase orders must be entered BEFORE purchase is made.
 - All blanket purchase orders must be processed through the OMA Business Office.
 - All blanket purchase orders that are maintained by the Business Office (these are the ones that BOU processes, such as, temporary agencies, telephone bills and water services), the original invoice must be submitted to BOU.
 - All blanket purchase orders are only valid through the current fiscal year. Prior to the beginning of the new fiscal year you must submit to BOU the amounts for any ongoing or new blanket purchase orders. All blanket purchase orders will be closed by June 30th of the current fiscal year.
 - Blanket orders will be reviewed periodically and will also be included in the annual review.

- Allowable blanket orders
 - Commodity or service specific orders – specific service or commodity where pre-approved releases are not required. Examples of this are consulting services, temporary services, shipping (i.e. Fed Ex), bottled water deliver, coffee supplies and cellular phone services. Invoices/vouchers must be forwarded to BOU on a monthly basis.
 - Limited Products Orders – limited/commodity specific selection. Examples of this are Micro Center for computer parts and supplies, awards vendors for general engraving (not gifts).
 - For limited products orders each order must be pre-approved and include appropriate business purpose, date, items to be purchased, purchaser, and amount.

- Unallowable blanket orders
 - Suppliers that offer a wide variety of products and/or services. For example Lowe's, Wal-Mart, Meijer, Target, Kroger and Giant Eagle.
 - Suppliers that offer products and/or services for which the university requires documentation in addition to an itemized receipt. For example suppliers of items to be used for gifts, catering companies, pizza houses

Below you will find the process that will be implemented immediately regarding blanket purchase orders:

- Requester's Responsibility
 - The requester will supply the processor with a pre-approved amount, that states a business purpose (including who, what, where, when, why and how), vendor information, correct org. fund account information.

- Processor's Responsibilities
 - Blanket purchase orders are to be entered (using maintain requisitions) using the correct org, fund and account information.

- When Blanket PO is entered, the processor needs to put "Blanket Purchase Order for..." in the description field.
 - The business purpose must be on the blanket PO. It is best to put this in the Header Comments and you must also use the standard blanket PO header comments. For help entering standard comments, please contact BOU.
 - The requisition for the Blanket PO and all supporting documentation should be faxed to the Business office the same day it is entered.
- Business Operations Responsibilities
- First reviewer will review using checklist.
 - If blanket PO is correct, it will be given to second reviewer for review using checklist.
 - If second reviewer agrees that everything is correct, second reviewer will approve blanket PO in the system.
 - If blanket PO is not correct, second reviewer will call processor and request corrections be made.
 - Once corrections have been made the second reviewer will approve blanket PO.
 - If the blanket PO is still not correct, Administrative Manager will work with requesting unit to get problem resolved.

Requisitions, Stores orders and purchase order policies and processes

The requisition process is the creation of an order that leads to the building of a PO. A stores order is created through the requisition process for supplies that are ordered through the University Stores.

- General policy
- All purchases by requisition must be pre-approved by the person that has signatory approval for the org being used.
 - If the requisition is for a gift or employee recognition it must be pre-approved by the Vice Provost in writing.
 - There must be a written quote from the vendor (i.e. catalog page, page from website or email) prior to pre-approval.
 - The pre-approval must be on the vendor quote or an attached email that contains the vendor's price quote. (It is the responsibility of the Requester to obtain this approval.) No other form of pre-approval will be acceptable.
 - The signed pre-approved vendor quote will serve as a part of the backup documentation, when the requisition is submitted to BOU for compliance and approval. If it is a business function a list of attendees must also be supplied.
 - All requisitions must be entered BEFORE the purchase is made using a quote.
 - After the fact requisitions must be pre-approved by signature authority and the Vice Provost prior to input. If the requisition is correct BOU will obtain the Vice Provost's signature. **Please note that this should only happen on very rare occasions and be logged as an exception for OAA auditing purposes.**
 - All requisitions must workflow through the OMA Business Office.

Below you will find the process that will be implemented immediately regarding this subject:

- Requester's responsibility
- The requester will supply the requisitioner with a pre-approved quote that states a business purpose giving the who, what, where, when, why and how.

- Requisitioner's Responsibilities
 - Requisitions are to be entered using the correct org, fund and account information.
 - The business purpose must be on the requisition. It is best to put this in the Header Comments.
 - When entering a requisition for more than 1 item, each item must be entered on a separate line.
 - The requisition and all supporting documentation should be faxed to the Business office the same day it is entered.
 - All after the fact information must be included in the header comments and approved by the Vice Provost. This will also listed on the list that is audited by OAA.

- Business Operations Responsibilities
 - First reviewer will review using checklist.
 - If requisition is correct, it will be given to second reviewer for review using checklist.
 - If second reviewer agrees that everything is correct, second reviewer will approve requisition in the system.
 - If requisition is not correct, second reviewer will call requisitioner and request corrections be made.
 - Once corrections have been made the second reviewer will approve requisition.
 - If the requisition is still not correct, Administrative Manager will work with requesting unit to get problem resolved.

Change order policies and process

The change order is used when you have an active PO that needs to be changed in some way. For example, if the invoice(s) amount is higher the amount of the PO; you must add money to the current PO to meet the amount of the invoice(s), this is accomplished by processing a change order.

- General policy
 - All change orders must be pre-approved by the person that has signatory approval for the org being used (this should be the original approver). This can be in the form of an email, vendor quote or invoice.
 - The change order must be processed through the OMA BOU.

Below you will find the process that will be implemented immediately.

- Requester's Responsibility
 - The requester will supply the processor with the pre-approved amount and the business purpose for the change order.

- Processor's Responsibilities
 - Change order requisitions are to be entered by the processor using the same org, fund and account information as the original PO.
 - When a change order is entered, the processor needs to put "Change Order for PO# _____ in the description.
 - The amount that needs to be added must be added to the total amount of the original PO. For example if the PO was opened for \$1,000.00 and you need to add \$2,500.00 the total of the change order would be \$3,500.00.
 - A comment must go in the header panel that reads "\$2,500.00 added to PO# _____ bringing it to a total of \$3,500.00." Also use the standard comments and include the reason for the increase.
 - The change order and all supporting documentation should be faxed to the Business Office the same day it is entered.

➤ Business Operations Responsibilities

- First reviewer will review using checklist.
- If change order is correct, it will be given to second reviewer for review using checklist.
- If second reviewer agrees that everything is correct, second reviewer will approve change order in the system
- If change order is not correct, second reviewer will call processor and request corrections be made.
- Once corrections have been made the second reviewer will approve change order.
- If the change order is still not correct, Administrative Manager will work with requesting unit to get problem resolved.

Journal and fund transfers policies and processes

This is the process of transferring funds from one org to another within OMA or the university.

➤ General policy

- All transfers must be pre-approved by the person that has signatory authority over the transferring org.
- A transfer/journal entry approval form must be filled out and submitted to BOU (the only office that processes transfers). This form must include business purpose, date, and org information.
- All explanations to transfer must be clear and concise and the backup documentation for the transfer must either be with the transfer form or already on file in BOU.

Below you will find the process that will be implemented immediately.

➤ Requester's Responsibility

- The requester will supply BOU with a pre-approved transfer form that contains an adequate business purpose giving the who, what, where, when, why and how.

➤ Business Operations Responsibilities

- The transfer will be executed by BOU.
- A copy of the journal will then be supplied to the transferring unit for their records.

PRO (payment request online) payments (FAS-12)

A FAS-12 is used to pay reimbursements and other convenience order items (i.e. honorariums or payments to non-OSU individuals).

➤ General policy

- All FAS-12's must be pre-approved by the person that has signatory approval for the org being used and entered in the online system.
- All FAS-12's must include a detailed business purpose (who, what where, when, why and how), convenience order number along with correct chartfield information.
- A printed copy of the FAS-12 and all backup documentation must be submitted to BOU for compliance review.
- Honorariums can only be issued to an individual that is not affiliated with the university.
- All mileage must be submitted through the travel system.

Below you will find the process that will be implemented immediately.

- Requester's Responsibility
 - The requester must supply the processor with a pre-approved request that must include a detailed business purpose and correct org.
 - All backup documentation must be attached and given to the processor.
- Processor's Responsibility
 - If the payee is new and using a Social Security number or tax identification number a completed A/P Compliance Form must be entered into the vendor maintenance system prior to the input of the FAS-12 and then submitted to BOU as part of the documentation.
 - A printed hardcopy of the FAS-12 and all backup documentation must be submitted to BOU for compliance review.
- Business Operations Responsibilities
 - First reviewer will review using checklist and make sure all backup documentation is attached. Request will be reviewed for policy compliance.
 - If FAS-12 is correct, it will be given to second reviewer for review using checklist.
 - If second reviewer agrees that everything is correct, second reviewer will approve voucher in the system.
 - If request is not correct, second reviewer will call requester to make corrections.
 - If the request is still not correct, Administrative Manager will work with requesting unit to get problem resolved.
 - All FAS-12's that are vouchered by Accounts Payable will be approved in the system by Business Operations.

Request for payments

A request for payment is used to request a check to pay a vendor or individual when their services are attached to a Purchase Order number.

- General policy
 - All Request for Payments must be pre-approved by the person that has signatory approval for the org being used.
 - All Request for Payments must be submitted on hardcopy that is handwritten.
 - If it is a function a list of attendees must also be supplied.
 - All mileage must be submitted through the travel system.

Below you will find the process that will be implemented immediately.

- Requester's Responsibility
 - The Request for Payment must be filled out in its entirety. Including a detailed business purpose (who, what where, when, why and how), purchase order number along with correct chartfield information.
 - The original handwritten Request for Payment and all backup documentation must be forwarded to BOU for compliance review and approval.

➤ Business Operations Responsibilities

- First reviewer will review using checklist and make sure all backup documentation is attached. Request will be reviewed for policy compliance.
- If Request for Payment is correct, it will be given to second reviewer for review using checklist.
- If second reviewer agrees that everything is correct, the Request for Payment is forwarded to Accounts Payable.
- If request is not correct, second reviewer will call requester to make corrections.
- If the request is still not correct, Administrative Manager will work with requesting unit to get problem resolved.

Deposits and cash handling policies and processes

This involves all cash which is deposited into OMA accounts. Cash is defined as currency, checks, and money orders.

➤ General policy

- All deposits that are to be deposited in an earnings account or reimbursement of funds to the university must be processed by BOU.
- A cash received log must be maintained in areas that receive deposits on a regular basis.
- The individual receiving the cash can not prepare the deposit or reconcile the General Ledger pertaining to the cash.
- All deposits must be made at least once per week or when \$300 or more has accumulated.
- Two adding machine tapes must be completed for deposits with more than one check. One from the unit making the deposit and one from BOU. One should be placed inside the deposit bag and the other should be a part of the documentation.
- A copy of the checks must be submitted as a part of the documentation.
- Any other funds that are considered a contribution must be processed through the Development office.
- Upon receipt of funds all checks must immediately be endorsed with a "For Deposit Only" stamp.
- All funds must be turned into BOU within one day of receipt.
- Checks are the preferred method of payment and therefore cash should be accepted on rare occasions.

➤ Requester's Responsibility

- The requester will submit a form listing each deposit and submit a copy and maintain a copy of all checks separately for signature to BOU within one day of receipt of deposits.

➤ Business Operations Responsibilities

- BOU will deposit monies within the policy set forth by the university.
- The depositing unit will receive a deposit journal from the BOU.
- Deposit must be reconciled by the unit and BOU in the General Ledger.

Internal Billing (100Ws)

The internal billing process (100Ws) is exclusive to billing between departments within the university.

- General policy
 - All 100W's must be pre-approved by the person that has signatory approval for the org being used. This can be in the form of an email (an estimated price and business purpose must be included).
 - The signature on the 100W must also be that of the person that has signatory authority.
 - **The initiator and the approver of the 100W cannot be the same person and an individual cannot approve their own expenses.**
 - If the internal billing is for a gift or employee recognition it must be pre-approved by the Vice Provost in writing.
 - All 100W's must be kept in a secure place.
 - All 100W's must be logged out. The log must include the 100W number, date, name of the person using it and the business purpose (who, what, where, when and why).
 - **All logs must be submitted to Business Operations on a monthly basis.**
 - If it is for a business meal (which must include at least one guest that is a non-University employee) it must have a list of attendees attached.
 - The 100W can be faxed, mailed or physically given to the department being paid.
 - Should the 100W be submitted from another OSU Department, forward the 100W to the Business Office to be entered into the system for payment.
 - Either the original or goldenrod copy must be forwarded to the Business Office for reconciling.

- 100W Controller's Responsibilities
 - Controller must keep 100W's in a secure place.
 - When giving a 100W to a requestor it must be logged out. The log must include the 100W number, date, name of the person using it and the purpose (who, what, where, when and why).
 - All logs must be submitted to Business Operations by the 5th of each month along with BOU's copy (goldenrod) of the 100W.

- Requester's Responsibilities
 - The 100W must be completed in its entirety (including chartfield, business purpose and amount). The business purpose can be written anywhere in the description area of the 100W.
 - Obtain an authorized signature on the 100W from the person that has signatory authority over the org.
 - The 100W can be sent for payment by fax, campus mail or hand delivered to internal entity.
 - Send the original or the goldenrod copy to the Business Office for end of the month reconciling.

- Business Operations Responsibilities
 - BOU will reconcile the 100W against the monthly GL reports and file.
 - All 100W payments received in the Business Office will be entered in the system and a copy of the journal entry verifying that it has been entered will be emailed.

Employee reimbursements

This occurs when employees use personal funds to make payment for items that are for university use.

- General policy
 - All payments to be reimbursed must be pre-approved in writing by the person who has signatory authority on the org.
- Requester's Responsibilities
 - Pre-approval must be obtained in writing.
 - All original receipts must be submitted.
- Processor's Responsibilities
 - Processor enters the reimbursement into the PRO system.
 - All original receipts and a copy of the FAS-12 are forwarded to BOU for review and approval.
- Business Operations Responsibilities
 - BOU will review the reimbursement for compliance.
 - If it is not in compliance it will be sent back to the unit for corrections.
 - If the reimbursement is in compliance once the voucher completed by A/P BOU will approve the voucher for payment.

Faculty Club/Blackwell accounts

- General policy
 - All expenditures must be pre-approved before the account is used.
 - There must be a clearly documented business purpose and attendee list.
 - All alcohol purchases must be pre-approved at the proper levels and it must be charged to a discretionary fund using account code 64430.

Reconciliation, error resolution and financial documentation control

- General policy
 - Monthly GL reports (4OS-91 Revenue and Expense Transaction Detail, 7OS-90 Chartfield Revenue and Expense Budget vs Actual, also (where applicable 6OS-91 Balance Sheet Transaction Detail)) must be printed monthly.
 - Transactional documentation must be clear and complete.
 - Transactional documentation must be maintained in accordance to the University Records Retention Schedule.
 - All activity must be verified on the general ledger for appropriateness.
 - Errors identified through monthly reconciliation must be researched and corrected.
- Processor's Responsibilities
 - Print and reconcile report against receipts on a monthly basis.
 - Submit proper paperwork to BOU to correct any errors.
 - Submit all documentation including the Reconciliation Report Form to BOU by the 5th of the following month.
- Business Operation's Responsibilities
 - BOU will make the submitted changes.
 - BOU will retain the necessary documentation in accordance with the university retention records schedule.

Section Four: Travel

Travel policy

Per diem allowances are applicable for all out-of-state travel that is 45 miles or more from the traveler's home or primary work site.

University per diem rates are based on the "*Federal Meal and Incidental Per Diem Rates*," that vary by city location. In addition to meals these rates include incidental expenses such as laundry, dry cleaning and service tips (i.e. meal, housekeeping, porters etc.) Incidental expenses, unless specifically cited in this policy, will not be reimbursed.

Federal law governs the percentage of per diem that can be paid. Per diem reimbursements are based on departure and return times over the entire 24-hour day and prorated accordingly. Listed below is the per diem allowance based on departure and arrival time from and to the traveler's home or primary work site.

| DEPARTURE DAY | RETURN DAY |
|---------------------------|---------------------------|
| 12:00 am – 7:59 am = 100% | 12:00 am – 7:59 am = 0% |
| 8:00 am – 11:59 am = 75% | 8:00 am – 11:59 am = 25% |
| 12:00 pm – 5:59 pm = 50% | 12:00 pm – 5:59 pm = 50% |
| 6:00 pm – 11:59 pm = 0% | 6:00 pm – 11:59 pm = 100% |

If a meal is served on the plane, included in a conference registration fee, built in to the standard, single hotel room rate or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed. Receipts are not required for per diem allowances. Per diem allowances are reimbursed after the trip is completed.

Please note that you can find the federal per diem rate by going to the Ohio State University's (OSU) travel website and clicking on the appropriate link. (<http://www.busops.ohio-state.edu/travel/>) If you have concerns or questions regarding the travel please contact Business Operations (BOU).

➤ General policy

- All travel must be pre-approved by the person that has signatory approval for the org paying for the travel.
- All travel must have a T# and be submitted to BOU at least three days prior to the travel date.
- After the fact T#'s will not be approved unless it is accompanied with a letter of explanation. BOU will submit the travel package and explanation to the Vice Provost and he will make the decision to approve and sign on behalf of the Provost.
- All travel requests must be entered online for approval by BOU.
- All estimates must be based on per diem rates or estimates given by the companies involved. When booking a rental car an OSU preferred vendor must be used, unless pre-approved through the Vice Provost office. The approved vendors can be found at: (<http://www.busops.ohio-state.edu/travel/auto.htm>)
- All travel requests and reimbursements must be processed through BOU and will be forwarded to the Administration Office for signatures or to Travel for processing.
- OMA does not reimburse for local mileage, unless the miles have been submitted through BOU for approval by the Vice Provost prior to the trip or the mileage was accumulated for school visits. You must submit a Mapquest or other comparable direction website printouts stating mileage from your work site to the school.

Below you will find the process that will be implemented immediately implemented.

Travel process

- Traveler's Responsibilities
 - Traveler must supply processor with a pre-approved Request for Travel form with an attached approved Application for Leave form.
 - Include name of traveler, department org., employee ID, departure and return dates, estimated trip costs for airfare, hotel, meals, mileage and chartfield.
 - Give all paperwork to the travel processor in your unit.

- Processor's Responsibilities
 - Input Travel Request in the OSU Travel System so a T# can be assigned.
 - Submit T# to the traveler.
 - Attach all necessary paperwork including the pre-approved handwritten Request for Travel to Business Operation in order to have request approved.
 - Submit signed Application for Leave with T# on it.
 - Send or fax all paperwork to Business Operations and it will be approved online.
 - Any travel request sent to BOU on or after the travel date will be processed through the exception process and forwarded to the Vice Provost for signature. Through the exception process the travel is entered on the exception log and the Vice Provost makes the decision whether to approve it or not. If it chosen not to approve the travel no reimbursement will be paid.

- Business Operations Responsibilities
 - The Travel Request will be processed the same day if received before 1:00 p.m. and has all complete travel documentation.
 - The first reviewer reviews travel request for policy compliance using checklist and gives to the second reviewer.
 - Second reviewer reviews request the using checklist, then approves Travel Request in system.
 - If the Travel Request is correct and all travel documentation is attached the travel will be approved within a four hour timeline.
 - If the Travel Request is not correct the second reviewer will work with the travel processor to resolve the problem.
 - Request is filed until Travel Reimbursement is sent; it is attached to the reimbursement.
 - All travel requests and reimbursements must be processed through BOU and will be forwarded to the Administration Office for signatures or to Travel for processing.

Travel reimbursement process

- Traveler's Responsibilities
 - Once travel is complete a travel reimbursement must be completed within 1-2 weeks of return in its entirety.
 - Attach all original information pertaining to the travel to the travel reimbursement form.
 - Itemized hotel bill or a copy if paid by a 100w
 - conference agenda and registration
 - rental car contract and receipt
 - any other itemized receipts for which you are requesting reimbursement (except meal receipts).
 - Traveler must sign form and send to Business Operations.

➤ Business Operations Responsibilities

- First approver makes sure all information is attached, complete and signed using the review checklist.
- Sends to second approver who reviews using checklist.
- It is then processed. If the transaction is over the 20% limit the compliance reviewer will email the Unit head and request that they send an email giving post-approval.
- Copies are made and all original documents sent to travel for reimbursement within a 1-3 day period.
- Copies are retained with end of the month reconciling by BOU.

Section Five: Human Resources

Hiring and termination

- General policy
 - All staff hiring must be pre-approved by the Vice Provost.
 - All student hiring must be pre-approved by the Unit head responsible for the area that is hiring.
 - All new hire paperwork must be submitted to the Business Operations Unit (BOU) by Wednesday of the first week of work.
 - All offer letters for employment must be processed from BOU.
 - All staff and students that will be off payroll for more than two pay periods must be terminated from the system. The termination date must be supplied in writing to BOU.
 - Any employee that is hired as an OSU temporary will go through the same process as all other OMA permanent staff hires. The difference will be that all Classified Civil Service temporary hires can only serve in their positions no longer than six months and Administrative Professional can serve no longer than 12 months. The offer letter that they are issued will state the appropriate dates and these dates are not open for negotiation.

Below you will find the processes that will be implemented immediately.

- Hiring process
 - Staff positions
 - Hiring Unit's Responsibilities
 - To request a new position the hiring unit must obtain pre-approval from the Vice Provost. This pre-approval may be obtained via email or memo.
 - On all existing positions salary requirements and job description changes must be approved by the Administrative Manager prior to being submitted to the Vice Provost for final approval.
 - Once approval is obtained the hiring unit must submit an OMA Personnel Expenditure Form (PEF) signed by the Vice Provost to BOU by 10:00 a.m. the Monday prior to the desired posting week.
 - All Veterans and Reduction in Force applicants must be reviewed first.
 - Once interviews and reference checks are finished and unit decides on final candidate, the hiring committee must submit the Applicant Hiring Summary to the BOU to process an offer letter.
 - Once the candidate accepts the position, the hiring unit must submit the signed acceptance form, the Social Security form and the DMA Terrorist Exclusion form (which all will be enclosed with the offer letter) to BOU.
 - All new hires must report to BOU with necessary identification, on the first day of employment to complete paperwork prior to reporting to their new unit. If the new employee is working outside of the city arrangements can be made with BOU to fill out paperwork via fax. An appointment can be made by contacting BOU at (614) 688-3657.
 - Business Operations Responsibilities
 - The Administrative Manager will respond to salary requirements and job descriptions requests for approval within 2 working days, BOU will communicate any delay in this.
 - All approved position requests will be put in the system for posting no later than 12:00 p.m. the Wednesday prior to posting if the requesting unit submits the paperwork on the Monday prior.
 - An offer letter will be submitted to the Vice Provost for signature within one day after the Applicant Hiring Summary is submitted.

- Once the new hire paperwork has been completed BOU will put it in the system within two days.
- Graduate Administrative Associate (GAA) Positions
 - Hiring Unit's Responsibilities
 - The hiring unit must make sure that the GAA is eligible to accept the appointment based on their Graduate status.
 - The GAA must be enrolled for a minimum of nine hours.
 - The unit must submit the appointment document and application to BOU.
 - It is the responsibility of the unit to conduct interviews based on the material that is submitted.
 - Upon choosing the selected candidate it is the responsibility of the unit to ensure that all paperwork is signed off on by the appropriate persons.
 - On the first day of employment the GAA must be sent to BOU to complete the paperwork that makes them eligible for employment.
 - It is the unit's responsibility to inform BOU of a GAA's fourth quarter classes for tuition payment.
 - If a GAA works summer quarter it is the unit's responsibility to pay any stipends attached to that quarter.
 - If there is any changes in the percentage of work time it is the unit's responsibility to notify BOU immediately.
 - If the GAA terminates prior to the end of the contract it is the unit's responsibility to notify BOU.
 - Business Operations Responsibilities
 - BOU will process the GAA in the system in a timely manner.
 - Units will be notified within two weeks before the fees are submitted.
 - BOU will submit the tuition authorization fees before the deadline.
- Student Positions
 - Hiring Unit's Responsibilities
 - The hiring unit must make sure the student is enrolled for more than six hours.
 - If the student is work-study the hiring unit must create a placement record in the work-study system and submit a Payroll Authorization form to BOU.
 - New hire paperwork for all students must be submitted to BOU no later than the Wednesday prior to the timesheet submission. This paperwork must also include all chartfield information and specify if a student is being paid on wages or work-study.
 - A student can not work more than a total of thirty hours a week if they are on wages. A student can not work more than a total of 20 hours per week if they are on work study. This includes all positions that the student is holding. Please check with BOU to find out if the student holds other positions prior to hiring.
 - Prior approval must be submitted to BOU to switch a student from work study to wages.
 - If the student holds other positions in the system it is the responsibility of the unit to ensure that the student terminates from the necessary positions in order to be hired by the Office of Minority Affairs.
 - It is the unit's responsibility to ensure that all new hires fill out the necessary paperwork on the first day of employment and all originals are forwarded to BOU by the Wednesday before their first submission of timesheets.
 - Business Operations Responsibilities
 - Once the new paperwork has been submitted; BOU will put it in the system within two days.
 - If there are problems with the paperwork the unit will be contacted.

- Termination process
 - Staff Positions
 - Unit's Responsibilities
 - If the staff member is resigning the Administrative Manager must be notified, as soon as resignation date is known and the original resignation letter must be submitted to the Administrative Manager before any replacement procedures can be implemented.
 - If a unit has a need for discipline of a staff member up to and including termination then the Administrative Manager must be involved in the process from the very beginning. She will assist with the process from written reprimand process to the termination process to ensure that the University's corrective action process has been closely followed. If process results in termination then the Administrative Manager will draft letter for review and approval by the unit head, Vice Provost and OHR.
 - If a departing employee requests an exit interview a copy will be placed in their personnel file.
 - Business Operations Responsibilities
 - BOU will process the termination in the system within two days, if the system is available. If it is not available they will process within two days after it opens.
 - The Administrative Manager will work immediately with the Unit head on issues of corrective action.
 - Student Positions
 - Unit's Responsibilities
 - Regardless of reason for resignation/termination, written notification must be forwarded to BOU regarding termination date.
 - Business Operations Responsibilities
 - BOU will process the termination in the system within two days, if the system is available. If it is not available they will process within two days after it opens.
 - The Administrative Manager will work immediately with the Unit head on issues of corrective action.

Timekeeping

- General policy
 - All timesheets must be submitted to the Business Operations Unit (BOU) by 10:00 a.m. Monday to ensure that it will be put in the system to be paid. If there is any deviation from this policy it must be pre-approved by the Administrative Manager.
 - The above time will be affected by weeks that include a holiday. When this occurs you will be notified by email.
 - The signing supervisor must initial all changes to the timesheet.
 - The signing supervisor is responsible for all submitted timesheets. Please make sure that all numbers and totals are correct before submission.
 - Only the Office of Academic Affairs timesheet will be used for submission of time. It can be found on the OMA common drive in the BOU forms folder under the HR folder.
 - Prior Pay Period Adjustments (hours submitted after the pay period has closed) must be submitted with a written explanation by the supervisor. If this occurs three consecutive pay periods the Vice Provost will be notified and a letter of warning issued. If it continues more than three times after the Vice Provost has been notified and the letter issued without a reasonable explanation we will work directly with the Office of Academic Affairs to determine rather termination for the breaking of policy is necessary.
 - All Leave of Absences must be submitted to BOU and BOU will ensure that the employee has the sufficient time before submitting it to the Vice Provost for approval and signature.

Below you will find the processes that will be implemented immediately regarding the hiring process.

➤ Staff Timesheets

- Unit's Responsibilities
 - The unit must have all timesheets in by the designated time. Faxing them is appropriate, but the original must be sent immediately.
 - If the staff has compensatory time earned it must be pre-approved in writing by the Unit Head.
 - If time off is Family Medical Leave (FML) there must be an accompanying Medical Certification that can be sent directly to BOU.
 - The original timesheet must be signed by the employee and appropriate supervisor.
 - The supervisor must ensure that not only the hours are correct, but also the total is correct. The new online timesheet will automatically do this for you.
 - All timesheets that have leave on them should be accompanied either by the original Leave of Absence or a copy with the original to arrive soon after.
- Business Operations Responsibilities
 - BOU will input all timesheets received on time before the system closes for the pay period.
 - BOU will attempt to contact any unit that submits a timesheet that is not in proper compliance with the University policy.
 - BOU will contact any Unit to let them know that a late timesheet may not be paid. It will then be the responsibility of the supervisor to notify the employee.
 - BOU will zero out any employee that does not turn in a timesheet by the designated time. It will not be the responsibility of BOU to attempt to contact employees who have not turned in their timesheet.
 - If you do not turn in your timesheet your time for that pay period will be zero hours.

➤ Student Timesheets

- Unit's Responsibilities
 - The unit must have all timesheets in by the designated time. Faxing them is appropriate, but the original must be sent immediately.
 - The original timesheet must be signed by the employee and appropriate supervisor.
 - The supervisor must ensure that not only the hours are correct, but also the total is correct. The new online timesheet will automatically do this for you.
 - It is the supervisor's responsibility to keep track of the work-study student's award. When the Federal Work-study Payroll Error Report is received it is supervisor's responsibility to notify BOU (by email) that the student needs to be transferred to wages.
- Business Operations Responsibilities
 - BOU will input all timesheets received on time before the system closes for the pay period.
 - BOU will attempt to contact any unit that submits a timesheet that is not in proper compliance with the University policy.
 - BOU will contact any Unit to let them know that a late timesheet may not be paid. It will then be the responsibility of the supervisor to notify the employee.

Optional Pay

The optional pay process includes additional pay, supplemental compensation and off cycle pay increases.

➤ General policy

- All pay methods will be pre-approved by the Vice Provost after being discussed with the Administrative Manager to determine the Office of Minority Affairs (OMA) ability to handle the payment financially.

- It is the responsibility of the Unit to provide the necessary paperwork for additional pay and supplemental compensation paperwork prior to the work being done.

Below you will find the processes that will be implemented immediately regarding this process.

- **Unit's Responsibilities**
 - The unit is responsible for getting all necessary forms and backup documentation including the approval signature of the Vice Provost before submitting it to Business Operations Unit (BOU) for processing.
 - The employee is responsible for having all supplemental compensation forms signed by their college and department.
 - This must be done prior to beginning work.
- **Business Operations Responsibilities**
 - BOU will process the additional or supplemental compensation pay in the system for the month(s) in which the approved form states.

Payroll certification and validation

This is the process of certifying that each person that receives a payroll check worked for the unit and validating that each check is correct.

- **General policy**
 - On a biweekly or monthly basis all payroll transactions must be certified and validated.
 - It is the responsibility of the Unit Head and Administrative Manager to ensure that this process takes place.
- **Unit's Responsibilities**
 - The unit will certify that to the best of their knowledge that the employee worked for them during the pay period.
 - The supervisor should sign on the distribution report, but the Unit Head signs as the certifier based on the supervisor's acknowledgement of correctness.
 - If there is a discrepancy, the Unit Head will notify Administrative Manager in an effort to correct the error.
 - The unit will send the distribution report back to BOU (via fax, email or original copy) by the 5th of each month.
- **Business Operations Responsibilities**
 - BOU will send out the biweekly and monthly distribution reports in a timely manner.

Performance review, merit raise and other compensation

- **General policy**
 - Performance reviews must be completed on an annual basis with the original copy going into the OMA personnel file.
 - All raises are based on merit and directly associated with the performance review.
 - Any other permanent compensation increases that are out of cycle must be pre-approved by the Vice Provost and must include a job description that supports this change.