

Monthly Fiscal Officers Meeting

5/18/16 - 2:00-3:00 pm

Members Present: Andrea Morello, Lisa Goberis, Ralph Brown, Roger Cusworth, Vicki Nichol, Christine Monroe, Jennie Kenney, Melody Francisco, Patti Nichols, Jean Yeager, Nichole Bigley

Members Absent: Veronica Graves, Tressa Ries, Cherie Dardano, Anna Welscott, Beth Sjaastad

Meeting Host: Jean Yeager (GRL conference room)

Next Meeting Host: Patti Nichols, June 15, 2016, 2:00-3:00 pm - Marquez Hall somewhere

Information Items:

Office of Research Administration – Ralph Brown

- Currently, ORA is fully staffed since the addition of two billing specialists: Olivia Cardenas and Elisa Pfenning (Temp).
- PI – IDC sponsored projects (not centers) has been on the automated system since May 1. Any projects prior to that date must be manually allocated. For access to COGNOS reports please contact Mark Jones.
- Approved state F&A rates:
 - FY16: 50%
 - FY17: 50%
 - FY18: 50.5%
- Fringe rate audit is in process and the approved rates should be finalized early in June. No significant changes are anticipated.
- Closing deadline for all research related adjustments for grants is July 19.

Budget and Procurement Office – Vicki Nichol

- A search for a purchasing contracts administrator is currently underway.
- PO's entered late in June need to specify whether they should be allocated to FY16 or FY17.
- Dave Clabaugh's last day is May 26. Please send any feedback from the "budget to actual" testing to Dave prior to that date.
- BOT Finance and Audit Committee approved the proposed budget for FY17 and will send its recommendation to the BOT on May 23.
- For close-out questions on GRL claims please contact Natalie Martinez.

Controller's Office – Roger Cusworth

- A draft copy of the “*University Issued Clothing Policy*” is attached for review, please forward to your respective departments. Anticipated roll-out of policy is July 1.
- Significant problems with the misuse and control of the university's Fed-X account has been experienced.
 - Users no longer affiliated with the university are still using our Fed-X number on personal items they are shipping.
 - Fed-X bills coming to the university are missing index numbers, etc. etc.
 - Please forward any suggestions on how to deal with this issue to Roger.
- Personal Amazon accounts (and others) have been set up by users using the university's tax exempt number. This is considered fraud by the IRS. More problems on the horizon.
- As of July 1 any “*out of pocket*” purchases with tax will only be reimbursed for the pre-tax amount (students are exempt).
- As of July 1, travel reimbursements, VR's, submitted after 60 days are taxable, and those submitted after six months may not be reimbursed at all. There will be a minimal grace period during this transition. There are many travel issues (document attached) within the academic departments; hard copies of the TE will be returned to departments for correction. In TEM, approvers are not fully reviewing documentation; reports will be returned for correction and any missing documents.
- Tressa Ries is initiating meetings to consider new positions of administrative support at the college level. Details will be worked out and a job description is projected for Aug 1.
- June 2 is the last day for entries before the close of month end for May.
- Fiscal year-end calendar of dates will be reviewed at the next meeting.
- Two new employees will start on June 1:
 - Financial Systems Specialist, Mane Poghosyan
 - Accounts Payable Manager, Bill Bowen

Other Items:

CERSE – Patti Nichols

- Patti Hassen's last day is May 19. Her replacement is Melanie Barnhart.

University Issued Clothing Policy

The purpose of this policy is to provide guidance on the taxability of clothing purchases for employees, for consistent application across campus to ensure that the University will be compliant with IRS regulations.

Types of Clothing

- **Uniform:** A Uniform is attire required by the University to be worn in the performance of assigned duties. A Uniform is not suitable for taking the place of regular clothing. Uniforms remain the property of the University. The only departments approved to purchase Uniforms are University Police (police officers only).
- **Business Attire:** Business Attire is clothing that makes the employee easily identifiable as a Colorado School of Mines employee who is serving in an official capacity. A shirt is the only item of clothing at this time that qualifies as Business Attire. The shirt must be worn at work and/or at events specified by the Vice President, Dean, Director or Department Head. It must have CSM logo and the name of the College, Department, or group printed or monogrammed where it is clearly visible. The shirt must be worn only when serving in an official capacity for the University and cannot to be worn for everyday wear. Business Attire remains the property of the University until such time as its purchase value is depreciated.
- **Protective Clothing:** Protective Clothing is worn over or in place of regular clothing to protect the employee from damage or abnormal soiling, or to maintain a sanitary environment and may include serving aprons, laboratory coats, and shop coats.
- **Other Clothing:** An article of clothing that does not meet the definition of Uniform, Business Attire or Protective Clothing is Other Clothing.

Taxability

- Uniforms, Business Attire and Protective Clothing are not taxable fringe benefits to the employee.
- All Other clothing is a taxable fringe benefit to the employee unless the value of the clothing is de minimis (\$15 or less).

Authority and Responsibility

- The Vice President, Dean, Director or Chair has the responsibility of determining the appropriateness of the clothing expenditures in their area of supervision. These decisions should be guided by various factors including cost, budget, business use, public contact, personal safety and consistency.
- Each Vice President, Dean, Director or Chair is responsible for implementing this Policy within their area and for keeping the specific details by Department of the following:
 1. List of specific employees/positions eligible for Uniforms or Business Attire.
 2. Frequency of purchase.
 3. Dollar limit of clothing item, if applicable.
 4. Specific time/events when clothing is to be worn.
 5. Statement that the clothing is to be worn only while performing official University duties.
 6. Disposition of clothing item when the employee leaves employment.
 7. Depreciation time frame for clothing.
- The Vice President, Dean, Director or Chair bears the financial risk associated with purchasing clothing for its employees.

Travel Issues

Item to Verify	Appropriate Documentation/Information
Index	Missing
Account	Missing/Not Correct <ul style="list-style-type: none"> • 5501- Personal Vehicle Mileage • 5502- In-State Travel • 5504- Non-employee Travel • 5507- Out of State Travel • 5511- International Travel • 5532- Conference Registration
Purpose and Justification	Missing
Itinerary and Date	<ul style="list-style-type: none"> • Each day of travel should be listed separately • Location should be specified
Mileage	<p><u>To airport</u>-should be 40 miles (one way) or 80 miles (roundtrip) or less</p> <p><u>Other locations</u>-if mileage is 100 or more, should be documented with mapquest, etc.</p> <p><u>Rate incorrect-</u></p> <ul style="list-style-type: none"> • \$.49/mile- 1/1/16 forward • \$.52/mile- 1/1/15 to 12/15/16 (if over 60 days old-may be taxable)
Per Diems	Actuals-not allowed
Airfare	<ul style="list-style-type: none"> • Must be Economy • Economy plus travel when the travel is more than 3 hours non-stop air travel and required prior approval from the Approving Authority • Business class travel for international flights when the travel is more than 9 hours of non-stop air travel and requires prior approval from the Approving Authority
Receipts	Required for items over \$50
Rental Car	<ul style="list-style-type: none"> • No luxury vehicles • No extra insurance for employee domestic travel