

UALR Dollars & Cents

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P-Card changes now in effect, Anderson says

There have been a few changes to the P-Card program, according to Clarice Anderson, who has recently taken on the responsibility of P-Card coordinator in the Purchasing Department.

Meals, restaurants, bakeries, and food stores have all been closed on the P-Card. If you are a cardholder and a budget head, you may not sign your own P-Card log as the budget head. The approval must come from one "level-up" in your organizational structure.

If you carry the P-Card in your wallet or purse, please move it away from your own personal credit and debit cards. Accidental use of the P-Card for personal business will not be tolerated and will



Clarice Anderson administers the P Card Program on campus.

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Placing holds on checks

Accounts Payable can flag a check to be held in those situations where it is needed.

If you have such a situation, in addition to the regular procedures taken, the direction to hold the check should be written across the top of the invoice document along with an email address of one contact person to be notified when the check is ready.

Communication written on receivers will not necessarily make its way to the accountant. Across the top of the face of the invoice is the best place to put that information.

In addition, some departments are routing "payment enclosed" documents to Accounts Payable. "Payment enclosed" documents are those payments that the department has not encumbered in advance for various reasons.

These documents should be routed directly to Purchasing. They are imaged in that department and then routed to Accounts Payable for processing.

Understanding how UALR agency funds work

Agency funds are used to account for resources held by UALR as a custodian for students, faculty, staff members, and organizations. This can include honor societies, Greek organizations, professional groups, and even the Bass Fishing Club.

The idea is that UALR holds funds owned by these groups for their benefit. Agency funds do not have budgets, and all transactions use account 239100 "Campus Organizations".

To get an agency fund set up, a Fund Code Maintenance form must be completed and authorized. It can be found under forms in the A-Z index or at <http://ualr.edu/azindex/>.

Once the fund is set up, you will be notified by General Accounting staff of your new fund number. The fund will start with a "9", and you will use it with account 239100.

When money is collected for deposit into an agency fund, a departmental deposit is filled out and brought to the Cashier's Office. The departmental deposit form can be found under forms at the following: <http://ualr.edu/bursar/>.

The departmental deposit form should be completed in its entirety including the Fund, Organization, Account (239100) and Program number. All deposits can be viewed the next business day following the instructions below.

Checks collected on behalf of an organization must be made payable to the organization and not UALR. For example: a check made payable to UALR cannot be deposited to an agency fund, but a check made payable to UALR Bass Fishing Club or Bass Fishing Club can be deposited. Please make sure this information is relayed to students paying for specific dues or an application fee.

Spending Money:

Agency Funds pay their bills through a direct pay request form found on the Accounts Payable website. It is a simple process. Any invoices to be paid are

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New postal rates go into effect

It now cost a penny more to mail letters to any location in the United States, which is the first price increase for first-class stamps in more than two and a half years.

Non-denominated postage, more popularly known as the Forever Stamp, meets the new postage rate of 45 cents and retains full validity if the rate is increased. It does not show a monetary value on the face.

The new 45-cent rate for Forever stamps is one of several price changes that began on January 22. Highlights of the new pricing changes include:

- Letters (1 oz.) – 1 cent increase to 45 cents
- Letters additional ounces – unchanged at 20 cents
- Postcards – 3 cent increase to 32 cents
- Letters to Canada or Mexico (1 oz.) – 5-cent increase to 85 cents
- Letters to other international destinations – 7 cent increase to \$1.05

Please note that Mail Services has a presorted discount rate for all 1 ounce letters. Instead of 45 cents, it is 42.4 cents per piece for all mail received by 2:00 pm every weekday.

Voters approve Little Rock sales tax increase

The voters of Little Rock approved a one-cent city sales tax which may effect your current purchase orders.

The Little Rock city tax increased January 1 from 0.5 percent to 1.5 percent. As a result, the combined city, county, and state taxes for the city of Little Rock is now 8.5 percent instead of 7.5 percent.

If you had a purchase order encumbered before that date, the tax rate on the purchase order may have been recorded at the old rate of 7.5 percent. The invoice could very well have the new rate of 8.5 percent causing payment to exceed the purchase order by the extra 1 percent.

FRAUD files



Intentional vs. Erroneous

In criminal law, fraud is defined as an intentional deception made for personal gain or to damage another individual. The key word here is “intentional”.

People making erroneous transactions during the normal course of their work have done just that: made an “error” which normally does not have personal gain associated with it.

Should you make such an error and it results in something that could appear to have caused a personal gain, you should self report it immediately to your supervisor.

Fraud Fact

Recent studies show that more than 85% of fraudsters have never been previously charged or convicted for a fraud-related offense. So, why do they do it? Often it is nothing more than the lack of supervision that creates too much temptation. Please help keep our honest people honest. Sometimes all an identity thief needs is the opportunity—don’t put yourself at risk.

Keeping your account info safe

When sending supporting documentation to the UALR Office of Purchasing, you should make every attempt to keep your personal information safe. It takes little more than a couple of seconds for someone to take a picture of your documents with their phone and have all the information they need to access your accounts.

The easiest step you can take to protect yourself is to use a black permanent marker to block out partial

credit card numbers, social security numbers, street address and any bank checking numbers or routing numbers from the documentation you are sending to Purchasing. Be sure to do this on the front and the back of the page—if you mark out the numbers on just the front, the numbers are still clearly visible on the back.

For example, if you submit a copy of a personal check for reimbursement, block out all pertinent information except the amount and the payee. You surely don’t want your home address, phone number and routing number available to the public!

One of the recent trends the Purchasing staff has seen involves a phishing scheme where identity thieves make low-dollar purchases made in London with an unassuming credit or debit card holder’s funds. They use what is called number sequence generating software to run numbers until they find one that works. Once the thief sees that the card works, they are capable of draining the entire contents of the account.

David Lochala, Director of the Office of Purchasing, suggests that card holders monitor their accounts on a regular basis and contact Purchasing or the bank quickly if they suspect fraudulent activity. Prolonging contact with bank representatives when you suspect an unauthorized charge may result in the bank being unable to correct fraudulent errors on your account.

Editor’s Note: Fraud Files is part of an ongoing series of articles regarding fraud victim advocacy, fraud recognition, and prevention education.

PERSONNEL PROFILES

Katrina Christopher is a native of Camden, Arkansas, and moved to Little Rock to attend UALR. She graduated in 2003 with a BBA degree with emphasis in Human Resource Management. In 2006, she went on to graduate Summa Cum Laude with her MBA from the University of Phoenix.

Katrina is a former employee of the Arkansas Department of Human services where she worked in both managerial accounting and the payroll department. As the accounting supervisor in managerial accounting, she maintained and conducted the reporting for Medicaid. As the payroll supervisor, Katrina supervised five employees while working closely with DFA-Office of Personnel Management to ensure that all 7500+ employees were paid accurately and on time.

On December 12, 2011, Katrina began working as the payroll supervisor for the Office of Financial Services-Payroll Department. She supervises a small staff as well as ensures everyone employed with the university is paid correctly and on time. Part of this duty includes processing manual checks and reconciling payroll.

Katrina attends the Greater 34th Street Baptist Church. She enjoys traveling, shopping, dancing, sports, watching movies, and spending time with her family.

After **Rogelia Rodriguez** started as a Mail Services Assistant in October, she took on an even bigger goal: US citizenship.

Rogelia moved to the U.S. from a small town in Mexico State called Las Latas in 1994 with her brother and sister-in-law. She lived in Memphis and moved to Little Rock in 1999. She became a



Katrina Christopher



Rogelia Rodriguez



Ronald Cross

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Bits & Pieces

New Look to Purchase Order Receiving Copy

You will notice a few minor changes to the Purchase Order receiving copy. The word "Receiver" is much smaller, and the instructions are now on the back of the copy.

No rubber stamped signatures on financial documents

To help reduce the opportunity for fraudulent activity, do not accept rubber stamped signatures on financial documents. Be sure staff in your departments are aware of this and that they watch for other forms which may cross their desks with this false signature.

Also, please ask them to be on the lookout for other employees using stamps and to report this activity immediately to a supervisor.

Departmental Deposits

If you have funds to deposit that are reimbursing an expense in the current year, it must go back to the original Fund, ORGN, Account and Program (FOAP).

The description of deposit should say REIMB and reference the original Banner document number and documentation such as credit memo or letter should be attached. The departmental deposit form should never list 710000 as the account number. That account is reserved for budgeting purposes only.

Reminder on travel justifications

UALR policy requires a justification for those situations where UALR reimburses a traveler for more than the amount allowed by the State. That justification is provided on the travel authorization document, and if none exists, the payment of that TR-1 will be delayed.

Dollars & Cents is a publication of the UALR Finance offices. Comments, questions, or article suggestions are welcomed via email to arpruitt@ualr.edu.

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result in immediate suspension of your card for a minimum of 30 days.

You may be asked for more detail, clarification or documentation of a submitted receipt. Please respond to those requests as soon as possible so that the Purchasing staff may close out the monthly P-Card audit and maintain appropriate documentation for the continued success of the P-Card program.

We are always available to help, answer questions, or provide any assistance that you may need with your P-Card. If you have any questions about a purchase on a P-Card, please call and check with us first—we will be glad to help!

More on Clarice Anderson

Clarice Anderson is the P-card Coordinator for the UALR program. Clarice graduated from UALR in 2001 with a BBA in Computer Information Systems. After graduation, she took the summer off, and in the aftermath of 9/11, was like countless others who were unable to find a job. Clarice became a substitute teacher in the Little Rock School District.

Eventually a friend referred her to the Pulaski County Special School District where she worked as an assistant and

bookkeeper before coming to UALR.

Clarice grew up in a small farming community in St. Charles, which is located in Arkansas County, and she moved to Little Rock in 1972. She has worked at Timex, Southwestern Bell, the Army Reserves, UAMS, UALR Law School and PCSSD in various positions, all of which she has enjoyed. "I've learned something from each job that helps me in my current position," Clarice said.

Clarice started as a part-time buyer until a full-time buyer position opened. She was given the opportunity to move into the full-time position. At that time her main duties were tracking and processing professional consultant service (PCS) contract payments and processing payment enclosed invoices. This year her duties changed from payment enclosed to include P-card administrator responsibilities.

Currently, Clarice volunteers in one of her church's Sunday school classes and a program called Circles of Love. She also volunteers with Bible Study Fellowship.

Clarice's office is located in the Office of Purchasing. She may be reached by phone at 501.569.3144 or by email at cganderson@ualr.edu.

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attached to the form. The form requires two signatures and a description of the payment as well as payee and accounting information. Invoices or other supporting documentation must be attached to the form. The account code on the form is always 239100. The only other accounting element required is the fund number.

Reviewing Transactions and Balances:

To review activity for the agency fund or to see the balance, you can use form FGIGLAC. Type your fund number in the fund field and type 239100 in the account field. Next perform a next block ([CTRL] + [Page Down]). Individual transactions are listed. Spending of money is indicated with a debit and deposited money is indicated with a credit.

The organization's balance is at the bottom on the page next to the total. It should always say credit next to the amount. If it says debit, the organization has over spent and will need to resolve the deficit.

Who can I contact for help?

Setup, reviewing, and access to the fund – Thierno Sako 569-8278, or email tcsako@ualr.edu

Deposits – Darlene Bunt 569-8758, or email drwinkler@ualr.edu

Questions about the Direct Pay Request Form - Catherine Drilling 569-3133.

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United States citizen on November 18, 2011.

There are many things she loves about Arkansas. "I love the beautiful trees and nature that is so vibrant in the spring," Rogelia said. "I thank God for that and the people who helped me make a dream come true."

Ronald Cross is a native Arkansan, living in Jacksonville, and he also recently joined the UALR Mail Services team.

Ronald attended UALR and Pulaski Tech where he studied psychology, math, and engineering. He is the proud father of two daughters, Abby and Lindsey. In his spare time, Ronald enjoys restoring old classic American autos.

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<http://ualr.edu/administration/vcfa>

DFA Arkansas Department of Finance & Administration Office of State Procurement

The Office of State Procurement has developed a listing of Arkansas lodging facilities that will honor the Federal Per Diem rate. It is broken down by regions within the State to facilitate finding the appropriate options for lodging. If you have questions please contact Elizabeth Mentgen at 501-371-6060 or Elizabeth.mentgen@dfa.arkansas.gov. The new list is located under "State Contracts" and you can search by the keyword 'Lodging'.

<http://www.dfa.arkansas.gov/offices/procurement/contracts/Pages/default.aspx>

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