Business Forum

Tuesday, May 3, 2016
10:00 AM – 12:00 PM
Baker 240
Business Forum

• Sign-In sheet on back table
Business Forum Agenda

Business Forum Agenda: Julie Allison

Partner Groups

• Compensation: Megan Vogel & Jan Myers
• Employee Services: Rosanna Howard & Nick Wortman
• Payroll: Tia Barrett & Bridget Driggs
• Budget: April Ritchie & Chad Mitchell
• Chart of Accounts: Rosanna Howard & Julie Allison

Key Announcements

• OAB2 & The Benefits Advisory Council: Greg Fialko
Partner Group Compensation

Co-Chairs

Jan Myers: Director of UHR Compensation

Heather Krugman: Chief Financial & Administrative Officer, Scripps (not present)
Compensation Partner Group Update

• Pay Administrative Guidelines have been updated and published effective April 1, 2016
  • Added additional definitions of frequently used compensation terminology (job entry date, compa ratio)
  • Added greater flexibility when reviewing internal job offers by conducting a compa ratio analysis
  • Added language to clarify pay guidelines for voluntary demotions

• Provided input regarding raise pool processes and equity process for FY 2017 (excluding Group III Faculty)
  • Held forum to discuss and clarify the FY17 annual increase and equity process
Compensation Partner Group Update

• Monitoring proposed changes to the Fair Labor Standards Act
  
  • The Department of Labor (DOL) has submitted the final rule for DOL’s “Defining and Delimiting the Exemptions for Executive, Administrative, Professional, Outside Sales, and Computer Employees” to the Office of Information and Regulatory Affairs (OIRA). While OIRA has 90 days to conduct its review, in most cases review takes 30 to 60 days.

  • If this timetable holds true, it is possible that DOL will publish a final rule sometime in May, which means we are running out of time to effect positive changes to the proposal.

  • CUPA-HR is working with the Partnership to Protect Workplace Opportunity (PPWO) to urge Congress to support S. 2707 and H.R. 4773, the Protecting Workplace Advancement and Opportunity Act. These bills would require DOL to conduct a deeper economic analysis on the impact these changes would have on higher education institutions before moving forward with its proposed overtime rule. Please use the coalition’s web portal to reach out to your members of Congress and tell them to support these bills requiring DOL to reexamine the impact such changes would have before proceeding with a rule.

  • The Comp Partner Group will provide input regarding implementation strategy of the proposed changes.
Compensation - Ongoing Project

• Review of Research Appointments and current Oracle/HRIS system information.
  • Researching areas that need data clean up and the implications of making changes

• Draft revised Overload (Additional Compensation) Policy
  • Review current state and identify problem areas or challenges
  • Analyze metrics and current usage of additional compensation/pay elements
  • Clarify and define terminology and appropriate usage of additional pay elements

• Biennial Equity Analysis
  • Required by the DOE Resolution Agreement to occur in Calendar Year 2016

• Pay Structure Movement: 1% change effective 7/1/2016
Partner Group Website

• Launched in April 2016

• Each Partner Group has page with charge, representation and meeting materials

• [www.ohio.edu/vpfa/partnergroups](http://www.ohio.edu/vpfa/partnergroups)

• Available from Finance website & VPFA website
Partner Group
Employee Services

Co-Chairs
Rosanna Howard: Director of Operations and Budget - Regional Campuses
Nick Wortman: Director of HR Services
Agenda

• Group III Faculty termination process

• LEAN Project: Student Onboarding update
Group III Faculty Termination Process

• Group III faculty hired through PeopleAdmin if not active employees in Oracle
• Remain “active” until Oracle termination process is run
• Constituents reviewed options of lookback periods
• Selected 24 months to support academic programmatic needs

• Termination process will occur:
  • May -1
  • October

• To rehire a group III faculty member once terminated, PeopleAdmin posting would need to be entered
LEAN Project: Student Onboarding

• Focus: Ensuring a process where student hiring packets are completed CORRECTLY and COMPLETELY the first time.

• Team has focused on development of:
  • New Forms
  • New checklist for hiring managers
  • New training documentation for hiring managers
LEAN Project: Student Onboarding

- New Process will be piloted at Bobcat Student Orientation with Culinary Services
  - May 30 – June 16

- Further analysis of new forms and procedures will occur

- New system will be rolled out to campus for fall student hiring rush
  - In addition to new forms, we will also be establishing centralized student hiring points for units who do not do large amounts of student hires.
Questions?

Please contact any member for questions or suggestions.

Co-Chairs
- Rosanna Howard
- Nick Wortman

Committee Members
- Kim Hayden
- Lisa Poston
- Angela Spangler
- Megan Vogel

THANK YOU!
Partner Group
Payroll

Co-Chairs

Tia Barrett: Chief Financial & Administrative Officer, Health Sciences
Bridget Driggs: Payroll Operations Manager, UHR
Agenda

• Absence Management
• ACA Reporting
• Biweekly Pay Date Change
Absence Management

• As a reminder, effective March 1, 2016, all salaried employees paid on a semi-monthly basis are required to perform absence management in My Personal Information (MPI).

• Paper forms for Paid Time Off (PTO) taken after March 1, 2016 will not be accepted and will be returned to departments to enter into Absence Management.

• Currently, planned absence requests cannot cross the fiscal year. When projecting for future accrual balances and submitting planned absence requests, the system will not reflect vacation days or hours that may be carried over from one fiscal year to the next. There is a planned system enhancement expected to be implemented later this spring that will allow employees to enter planned absences and project future accrual balances that cross the fiscal year.
ACA Reporting

- Quarterly report review and training
  - Training will be offered by UHR to help units understand how to read the report and identify potential issues.
  - June 9, 10:00 am – 12:00 pm in HRTC 141/145
Biweekly Pay Date Change

• Effective May 1, 2016, the Payroll Department changed the biweekly pay date from Friday to Wednesday for all Classified, AFSCME, FOP, Admin Hourly, and Student employees.

• By mutual agreement, Ohio University and AFSCME agreed to modify the terms of the Collective Bargaining Agreement by requiring UHR to begin issuing paychecks to AFSCME employees on Wednesdays instead of the current practice of issuing paychecks on Fridays.

• Workforce approvals are due no later than 5:00 pm on the Tuesday after the end of the biweekly pay period.

• All paper timecards are due by Monday at 5:00pm after the end of the biweekly pay period.

• All late timecards will be paid on the next biweekly pay.

• Paper checks will be mailed on Monday of the pay week from the Payroll office.
<table>
<thead>
<tr>
<th>Pay Period</th>
<th>Pay Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 17 – April 30</td>
<td>May 11, 2016</td>
</tr>
<tr>
<td>May 1 – May 14</td>
<td>May 25, 2016</td>
</tr>
<tr>
<td>May 15 – May 28</td>
<td>June 6, 2016</td>
</tr>
<tr>
<td>May 29 – June 11</td>
<td>June 22, 2016</td>
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<tr>
<td>June 12 – June 25</td>
<td>July 6, 2016</td>
</tr>
<tr>
<td>June 26 – July 9</td>
<td>July 20, 2016</td>
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<tr>
<td>July 24 – August 6</td>
<td>August 17, 2016</td>
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<tr>
<td>August 6 – August 20</td>
<td>August 31, 2016</td>
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<tr>
<td>August 21 – September 3</td>
<td>September 14, 2016</td>
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<tr>
<td>September 3 – September 17</td>
<td>September 28, 2016</td>
</tr>
<tr>
<td>September 18 – October 1</td>
<td>October 12, 2016</td>
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<td>October 2 – October 15</td>
<td>October 26, 2016</td>
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<tr>
<td>October 15 – October 29</td>
<td>November 9, 2016</td>
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<td>October 30 – November 12</td>
<td>November 23, 2016</td>
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<tr>
<td>November 13 – November 26</td>
<td>December 7, 2016</td>
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<tr>
<td>November 27 – December 10</td>
<td>December 21, 2016</td>
</tr>
<tr>
<td>December 11 – December 24</td>
<td>January 4, 2017</td>
</tr>
</tbody>
</table>
Questions?

Payroll Partner Team co-chairs
Tia Barrett: barretttt@ohio.edu
Bridget Driggs: driggsb@ohio.edu

Team Members:
Eileen Theodore-Shusta
Carlotta Hensler
Becky Maccombs
Lisa Poston
Teresa Hansbarger
Valerie Denney
Kell Morton
Budget Partner Group

April Ritchie and Chad Mitchell
Agenda

• Budget Partner Group Charge & Representation
• Areas of Focus
• Future Topics
Budget Partner Group Charge

• The Budget Partner Group is charged with developing solutions to improving the University budget process in conformance with the planning goals determined by University leadership. Areas of focus for improvement will include:
  • Communication
  • Budget and Forecasting Process
  • User needs and challenges
  • Professional Development
  • Technology and Tools
  • Change management
Representation

• The Budget Partner Group will be co-chaired by the Director of Budget Planning & Analysis and a member of the RC Strategy Group, as selected by the RC Strategy Chair. The RC Strategy Group Co-chair will serve a 2 Year term.

• All campus planning units will have one member on the committee. Planning Units are defined below:

<table>
<thead>
<tr>
<th>Colleges</th>
<th>Academic Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arts &amp; Sciences</td>
<td>President’s Office</td>
</tr>
<tr>
<td>Business</td>
<td>Provost Office</td>
</tr>
<tr>
<td>Communication</td>
<td>Graduate College</td>
</tr>
<tr>
<td>Education</td>
<td>VP Research</td>
</tr>
<tr>
<td>Engineering</td>
<td>Library</td>
</tr>
<tr>
<td>Fine Arts</td>
<td>Student Affairs</td>
</tr>
<tr>
<td>Health Sciences &amp; Professions</td>
<td>Intercollegiate Athletics</td>
</tr>
<tr>
<td>Voinovich School</td>
<td>Finance &amp; Administration</td>
</tr>
<tr>
<td>Honors Tutorial</td>
<td>Advancement</td>
</tr>
<tr>
<td>International Studies</td>
<td></td>
</tr>
<tr>
<td>University College</td>
<td></td>
</tr>
<tr>
<td>College Of Medicine</td>
<td></td>
</tr>
<tr>
<td>Regional Campuses</td>
<td></td>
</tr>
</tbody>
</table>
Areas of Focus

- Communication
- Budget and Forecasting Process
- User needs and challenges
- Professional Development
- Technology and Tools
- Change management

- Timelines
- Overview of processes
- Ensuring understanding
Areas of Focus

• Communication
• Budget and Forecasting Process
• User needs and challenges
• Professional Development
• Technology and Tools
• Change management

• What is not going well?
  • Fall Forecasting Process
  • Explanation of Salary Changes
• Planning Unit perspective
  • Consistent presentation of Budget Sheet rows
  • Pre-population of data
Areas of Focus

- Communication
- Budget and Forecasting Process
- User needs and challenges
- **Professional Development**
- Technology and Tools
- Change management

- Excel Training approach
- Best Practices presentations
Areas of Focus

• Communication
• Budget and Forecasting Process
• User needs and challenges
• Professional Development
• Technology and Tools
• Change management

• User reporting needs
• Review of multi-year projection tools
Areas of Focus

• Communication
• Budget and Forecasting Process
• User needs and challenges
• Professional Development
• Technology and Tools
• Change management

• Chart of Accounts
• RCM methodology changes
Future Topics

• Chart of Accounts
  • Mapping
  • Impact on Budget Process
• Best Practices
• FY18 Planning Timeline
• Lessons learned during FY17 Planning
• Reporting Needs
Questions?

April Ritchie - ritchiea@ohio.edu
Chad Mitchell – mitchec2@ohio.edu
BENEFITS – OAB2

Greg Fialko, Director – HR Benefits
Self-Service Benefits Project

• Convert from paper enrollment forms to using Oracle Self-Service Benefits for new hire and existing employee qualifying event benefit enrollments.

• Goal: Mid August 2016 implementation date

• Self-Service Benefits is the system currently being used for Open Enrollment.

• Further information will be provided closer to implementation date.
Questions?

University Human Resources
740.593.1636
Benefits@ohio.edu
Partner Group
Chart of Accounts

Co-Chairs
Rosanna Howard: Director of Operations & Budget, Regional Campus
Julie Allison: Assistant Vice President, Finance
Chart of Accounts Partner Group

• Rosanna Howard – Regionals
• Becky Maccombs – Engineering
• April Ritchie – Arts & Sciences
• Diane Cahill – International Studies
• John Day – Provost
• Tina Payne – Finance & Administration

• Support Staff: Beth Meiser, Julia Snyder & Julie Allison
Current Chart of Accounts
Why do we need a new COA structure?

1. Enhance identification of the source of funding (e.g. federal, state, private allocation funds).

2. The current Project segment reflects sub-organizations, activities, internal awards, and gifts/endowments limiting the ability to clearly track in any consistent way.

3. Similarity of segment values and format restrictions (e.g., natural accounts) do not allow for growth.

4. Improve categorization of revenue and expenses.

5. Enhancements of current reporting capabilities will likely result in less reliance on shadow systems in the future. New chart allows for user defined segment and hierarchies.

Information from Campus Interviews, Core Team and COA Partner Group from 2016 identified deficiencies in COA structure and report capabilities
Current COA Structures

Current account string (in BobcatBUY, Concur, PEDS, etc.)

Account string is posted as different account strings in GL and Projects

GL COA string

Projects COA string

Expenditure Type (equivalent to Nat. Account) (30)
Glossary of Terms

• **COA Structure** identifies how to account for transactions. OU will have two structures: one for General Ledger and one for Grants.

• **Segments** are the components of an account structure. Each segment has a name and defined length (e.g., Natural Account is 6 digits in our current structure).
General Ledger (GL)  
Chart of Accounts
Proposed GL COA Structure

**Entity**
- ENT (2)

**Source**
- SOURCE (6)

**Org**
- ORG (6)

**Activity**
- ACTV (4)

**Function**
- FNC (2)

**Object**
- OBJ (6)

**How is the transaction summarized?**
- Example: Ohio University, OU Foundation

**How is the transaction funded?**
- Example: Unrestricted, Sponsored Projects, etc.

**Who administers the funds?**
- Example: Organization in a department/planning unit.

**Why is the transaction occurring?**
- Example: Defined by Planning Unit for tracking purposes

**Why is the transaction occurring (govt or accounting purpose)?**
- Example: Instruction, Public Service Fundraising

**What kind of transaction is taking place?**
- Example: Tuition & Fees, Salaries, etc.
<table>
<thead>
<tr>
<th>Definition</th>
<th>Represents major components of the University requiring separate balance sheet/external reporting (e.g. legal entities, auxiliary operations, etc.).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examples</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Ohio University General</td>
</tr>
<tr>
<td>14</td>
<td>Century Bond</td>
</tr>
<tr>
<td>21</td>
<td>Culinary Services</td>
</tr>
<tr>
<td>50</td>
<td>Foundation General</td>
</tr>
<tr>
<td>80</td>
<td>University Agency Funds</td>
</tr>
<tr>
<td>Definition</td>
<td>Identifies the source of funds classified by restrictions. Restrictions are imposed by sponsors and donors.</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Examples:</td>
<td></td>
</tr>
<tr>
<td>Unrestricted:</td>
<td>100000 General Fund (Unrestricted)</td>
</tr>
<tr>
<td>* Designated:</td>
<td>112400 VPR Startup Allocations</td>
</tr>
<tr>
<td></td>
<td>113000 Matching Funds</td>
</tr>
<tr>
<td></td>
<td>115000 Operating Reserves</td>
</tr>
<tr>
<td>Restricted:</td>
<td>400000 State Appropriations</td>
</tr>
<tr>
<td></td>
<td>42xxxx Restricted Gifts</td>
</tr>
<tr>
<td></td>
<td>43xxxx Endowment Distributions</td>
</tr>
<tr>
<td></td>
<td>44xxxx Sponsored Projects</td>
</tr>
</tbody>
</table>

* Designated funds are internally restricted, while restricted funds are externally restricted by donors/sponsors.
<table>
<thead>
<tr>
<th>Definition</th>
<th>Identifies who administers the funds, such as a Planning Unit or Department. 6 digit number defined as:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning unit = first 2 digits</td>
<td>Planning unit = first 2 digits</td>
</tr>
<tr>
<td>10 – A&amp;S</td>
<td>Location = third digit</td>
</tr>
<tr>
<td>14 – Engineering</td>
<td>0 – Athens</td>
</tr>
<tr>
<td>25 - HCOM</td>
<td>1 – Dublin</td>
</tr>
<tr>
<td></td>
<td>2 – Cleveland</td>
</tr>
<tr>
<td></td>
<td>9 – Regionals</td>
</tr>
<tr>
<td></td>
<td>Primarily tracks activities of extension campuses</td>
</tr>
<tr>
<td></td>
<td>Numbered and summarized by planning units</td>
</tr>
</tbody>
</table>
What is an ‘organization’?

• Organization (org) is the lowest level value of our University structure.
  • A department can consist of multiple organizations

• Reports can be run at either for an individual org value or for the department parent value.
Considerations in defining Organizations

1. Does a unit appear on your org chart?
2. Is it a program you offer?
3. Does it represent a service provided?
4. Is it an initiative to be tracked?

Organizations:
- Often will have payroll charges
- Have a need to match revenues and expenses
| Definition                                                                 | Allows departments to identify internal purposes for spending and associated revenues. Some joint purposes are defined at the University level, as well as a range of values that are defined at the Planning Unit level. 
<p>| Activity Segment was added to assist in reducing “shadow” systems for monitoring and reporting. |
| Examples                                                                  | University defined codes (e.g., Homecoming, Halloween, Graduation, Recruiting-Faculty, Recruiting-Staff, Recruiting-Students, etc.) |
| 1000 - 1199                                                               | Planning Unit 1 |
| 2000-2199                                                                 | Planning Unit 1 |
| 2200-2399                                                                 | Planning Unit 2 |</p>
<table>
<thead>
<tr>
<th>Definition</th>
<th>Defines government and accounting purposes for spending. Values generally follow the NACUBO and A-21 Function Codes.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><em>Function is only used with expense object codes.</em></td>
</tr>
<tr>
<td>Examples</td>
<td></td>
</tr>
<tr>
<td>10  Instruction</td>
<td></td>
</tr>
<tr>
<td>15  Research</td>
<td></td>
</tr>
<tr>
<td>20  Public Service</td>
<td></td>
</tr>
<tr>
<td>Definition</td>
<td>Defines the purpose of a financial transaction and delineates the values for Assets, Liabilities, Fund Balance, Revenue and Expense.</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Examples</td>
<td></td>
</tr>
<tr>
<td>1xxxxx Asset codes</td>
<td></td>
</tr>
<tr>
<td>2xxxxx Liability codes</td>
<td></td>
</tr>
</tbody>
</table>
How do segments work together?

Validation rules control and limit how segment values can be combined in forming an account string

Examples:

• Culinary org must be used with Entity 21 (Culinary Svcs)
• Auxiliary org must use Source 140000 (Auxiliaries)
• Scholarship object codes must use Function 40 (Student Aid)
• Planning Unit can only use their Activity Code range
Segment Values

• **Values** are the range of numbers defined for each segment (e.g., Source 100000 = Unrestricted)

• **Child values** are used for posting transactions and entering budgets (140200)

• **Parent values** summarize child values for reporting purposes (E14020)
  • Can run reports at either child value or parent value level
Value hierarchy:

- Planning Unit (parent value)
  - Departments (parent value)
    - Organizations (child value)

1. Russ College of Engineering (D14000)
   - Aviation (E14020)
   - ISE: Industrial Systems Engineering (E14070)
   - Other Departments (E14xxx)

2. Aviation (E14020)
   - Aviation (140200)
   - Planes (140210)

3. ISE: Industrial Systems Engineering (E14070)
   - CASTLE: Center for Advanced Systems & Transportation Logistics Eng. (140710)

4. Other Departments (E14xxx)
Timeline – Chart of Accounts

• Prototype mapping with pilot groups: April/May 2016
• GL COA Prototyping: May 2016
• Mapping (old to new) COA with campus: May 2016
• Publish 1st First Draft Object Codes: June/July 2016
• Chart of Accounts Demo (Including Draft Reports): Fall 2016
Grants Accounting
Chart of Accounts
What is the Grants COA?

- Project Accounting tracks activity based on Project - Task
  - Utilizes different tasks to differentiate sources of external and internal funds match
  - Sometimes multiple projects represent awards from different external sources

- Grants Accounting tracks activity based on Project - Task - Award
  - Task represents work breakdown structure for Project
  - Award represents various sources of funding (both external and internal)
Grants COA Structure

- Project (5)
- Task (up to 5)
- Award (7)
- Expenditure Type (30)

Same as Object description in GL
Awards

1. Supports multi-funding concept
   • One award can fund multiple projects
   • One project can be funded by multiple awards

2. Tracks all installments, supplements, amendments to the award along with future commitments
   • Tracks funding to various projects and can be directed to specific tasks on a project

3. Indirect cost rates including retroactive changes

4. Compliance terms & conditions

5. Flexible budgetary controls & funds checking

6. Meets reporting requirements
   • Produces SF425, SF270, SF1034/1035
Grants Data in GL

• Grants is a subledger to the GL

• Project will no longer be a represented segment in GL COA structure

• All transactions are stored in detail in Grants, but posted in summary to the GL
  • Summarized by source of ‘funds’, ‘organization’, and ‘function’
  • Utilizes auto-accounting to determine GL account strings
  • University rarely used auto-accounting in ‘Projects’, which is why account string is required for all segments
Grants Auto-Accounting

Project
Task
Organization: Psychology
Service Type: Unspecified
Award
Customer Category: NIH
Purpose: Research
Expenditure Type: Supplies

Entity
Source
Org
Activity
Function
Object
ENT (2)
SOURCE (6)
ORG (6)
ACTV (4)
FNC (2)
OBJ (6)
Advantages of Tracking in Grants

1. Tracks activity both by fiscal year and project period (inception to date)
   • Budgets/funding continues across fiscal years

2. Ability to summarize activity by Project or Award
   • Tasks can belong to different Planning Units

3. Can create a “grants-centric” view of reporting for faculty
   • Track all faculty activity in Grants
   • Common tool to view reporting (OBI dashboard)
Funds you might track in grants

- Sponsored Project awards
- Capital Projects
- University award programs
- Planning Unit awards
- Start-up funds
- Restricted gifts
- Endowed fund distributions
- Honors Tutorial College funding
- IDC incentive funding
Grants Accounting – Next Steps

• Implementation Partner Selected
  • Navigator Management Partners, LLC

• Planning begins in May 2016

• Mapping Plan for Accounts Moving to Grants Accounting Module
  • Grant accounts will be mapped centrally and validated by Planning Unit
  • Capital projects mapped centrally and communicated to planning units
  • Internal Awards will work to identify with planning units during the GL mapping exercise in May – will centrally convert and Planning Units will validate
COA Resources

COA Website:
https://www.ohio.edu/finance/coa/

All COA information posted on website
• Mapping information will be posted soon.
• Utilize site to check on COA project news and updates.

Any questions?
• Email COA@ohio.edu
Next Business Forum

Tuesday, August 2, 2016
10:00 AM - 12:00 PM
Baker Center