Business Forum

Tuesday, May 3, 2016
10:00 AM – 12:00 PM

Baker 240

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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

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Partner Group
Compensation

Co-Chairs

Jan Myers: Director of UHR Compensation

Heather Krugman: Chief Financial & Administrative Officer, Scripps (not present)

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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

- 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

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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

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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.

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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!

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Partner Group
Payroll

Co-Chairs

Tia Barrett: Chief Financial & Administrative Officer, Health Sciences

Bridget Driggs: Payroll Operations Manager, UHR

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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

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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.

Biweekly Pay Calendar

Pay Period	Pay Date
April 17 – April 30	May 11, 2016
May 1 – May 14	May 25, 2016
May 15 – May 28	June 6, 2016
May 29 – June 11	June 22, 2016
June 12 – June 25	July 6, 2016
June 26 – July 9	July 20, 2016
July 10 – Jul 23	August 3, 2016
July 24 – August 6	August 17, 2016
August 6 – August 20	August 31, 2016
August 21 – September 3	September 14, 2016
September 3 – September 17	September 28, 2016
September 18 – October 1	October 12, 2016
October 2 – October 15	October 26, 2016
October 15 – October 29	November 9, 2016
October 30 – November 12	November 23, 2016
November 13 – November 26	December 7, 2016
November 27 – December 10	December 21, 2016
December 11 – December 24	January 4, 2017
December 25 – January 7, 2017	January 18, 2017

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Questions?

Payroll Partner Team co-chairs

Tia Barrett: barrettt@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

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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

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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:

Colleges	Academic Support
Arts & Sciences	President's Office
Business	Provost Office
Communication	Graduate College
Education	VP Research
Engineering	Library
Fine Arts	Student Affairs
Health Sciences & Professions	Intercollegiate Athletics
Voinovich School	Finance & Administration
Honors Tutorial	Advancement
International Studies	
University College	
College Of Medicine	
Regional Campuses	

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

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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   • Excel Training approach
                                       • Best Practices presentations

- Technology and Tools

- Change management

Areas of Focus

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

- User reporting needs
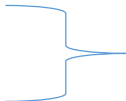- Review of multi-year projection tools

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

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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

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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
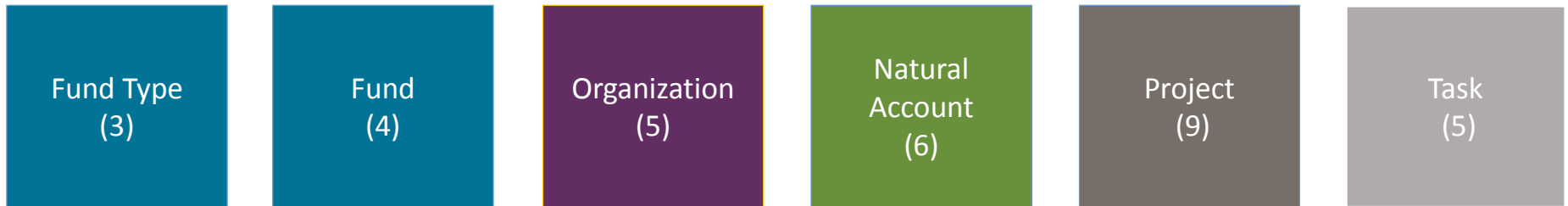
Current Chart of Accounts

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

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Current COA Structures

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

| Fund Type (3) | Fund (4) | Organization (5) | Natural Account (6) | Project (9) | Task (5) |

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

GL COA string

| Fund Type (3) | Fund (4) | Organization (5) | Natural Account (6) | Project (9) |

Projects COA string

| Project (9) | Task (5) | Expenditure Type (equivalent to Nat. Account) (30) |

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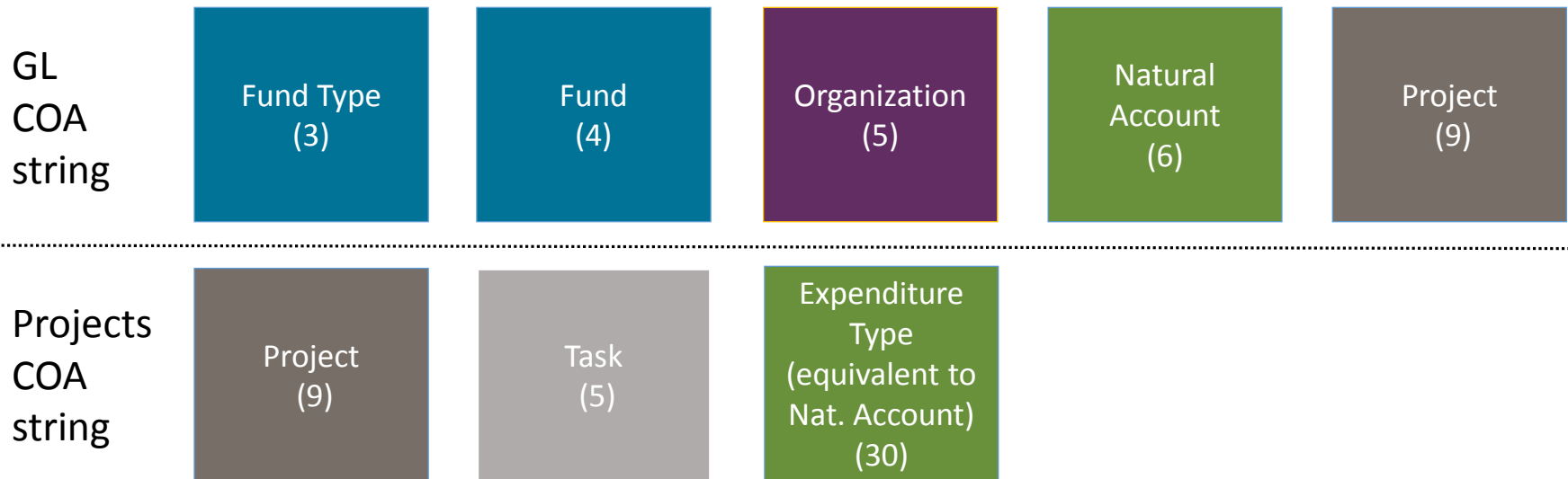
Glossary of Terms

- **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?	**How** is the transaction funded?	**Who** administers the funds?	**Why** is the transaction occurring?	**Why** is the transaction occurring (govt or accounting purpose)?	**What** kind of transaction is taking place?
Example: *Ohio University, OU Foundation*	*Example:* *Unrestricted, Sponsored Projects, etc.*	*Example:* *Organization in a department/ planning unit.*	*Example:* *Defined by Planning Unit for tracking purposes*	*Example:* *Instruction, Public Service Fundraising*	*Example:* *Tuition & Fees, Salaries, etc.*

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Entity
ENT (2)

Definition	Represents major components of the University requiring separate balance sheet/external reporting (e.g. legal entities, auxiliary operations, etc.).
Examples	
10	Ohio University General
14	Century Bond
21	Culinary Services
50	Foundation General
80	University Agency Funds

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Source
SOURCE (6)

Definition	Identifies the source of funds classified by restrictions. Restrictions are imposed by sponsors and donors.
Examples:	
Unrestricted: 100000	General Fund (Unrestricted)
* Designated: 112400	VPR Startup Allocations
113000	Matching Funds
115000	Operating Reserves
Restricted: 400000	State Appropriations
42xxxx	Restricted Gifts
43xxxx	Endowment Distributions
44xxxx	Sponsored Projects

* Designated funds are internally restricted, while restricted funds are externally restricted by donors/sponsors.

Org
ORG (6)

Definition	Identifies who administers the funds, such as a Planning Unit or Department. 6 digit number defined as:

_ _

- Planning unit = first 2 digits
- 10 – A&S
- 14 – Engineering
- 25 - HCOM

_

- Location = third digit
  - 0 – Athens
  - 1 – Dublin
  - 2 – Cleveland
  - 9 – Regionals
- Primarily tracks activities of extension campuses

_ _ _

- Department & orgs = last 3 digits
- Numbered and summarized by planning units

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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

Activity
ACTV (4)

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. *Activity Segment was added to assist in reducing "shadow" systems for monitoring and reporting.*
Examples 1000 - 1199	University defined codes (e.g., Homecoming, Halloween, Graduation, Recruiting-Faculty, Recruiting-Staff, Recruiting-Students, etc.)
2000-2199	Planning Unit 1
2200-2399	Planning Unit 2

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Function
FNC (2)

Definition	Defines government and accounting purposes for spending. Values generally follow the NACUBO and A-21 Function Codes. *Function is only used with expense object codes.*
Examples	
10	Instruction
15	Research
20	Public Service

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Object
OBJ (6)

Definition	Defines the purpose of a financial transaction and delineates the values for Assets, Liabilities, Fund Balance, Revenue and Expense.
Examples	
1xxxxx	Asset codes
2xxxxx	Liability codes

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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

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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)
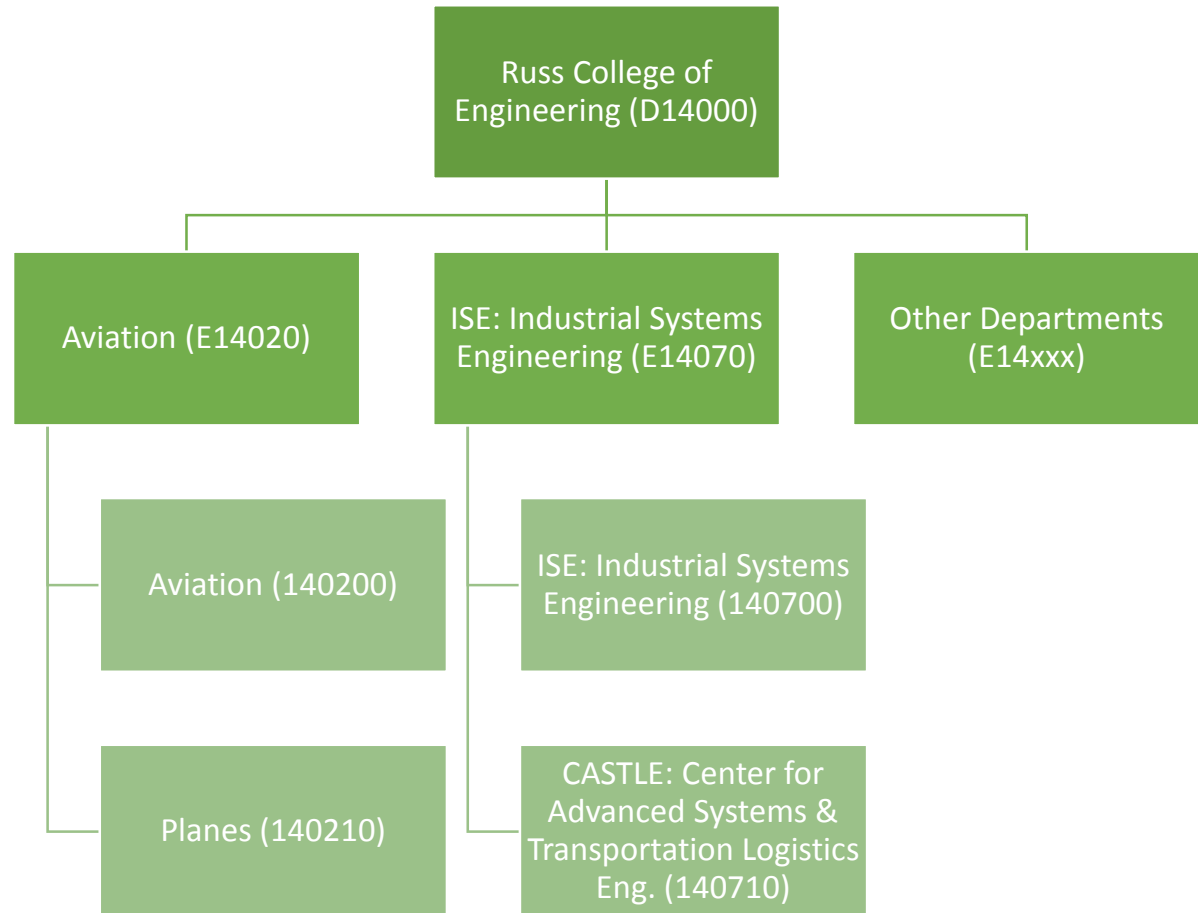 - Can run reports at either child value or parent value level

Value hierarchy:

Planning Unit
(parent value)

Russ College of Engineering (D14000)

Departments
(parent value)

Aviation (E14020) · ISE: Industrial Systems Engineering (E14070) · Other Departments (E14xxx)

Organizations
(child value)

Aviation (140200)

ISE: Industrial Systems Engineering (140700)

Planes (140210)

CASTLE: Center for Advanced Systems & Transportation Logistics Eng. (140710)

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
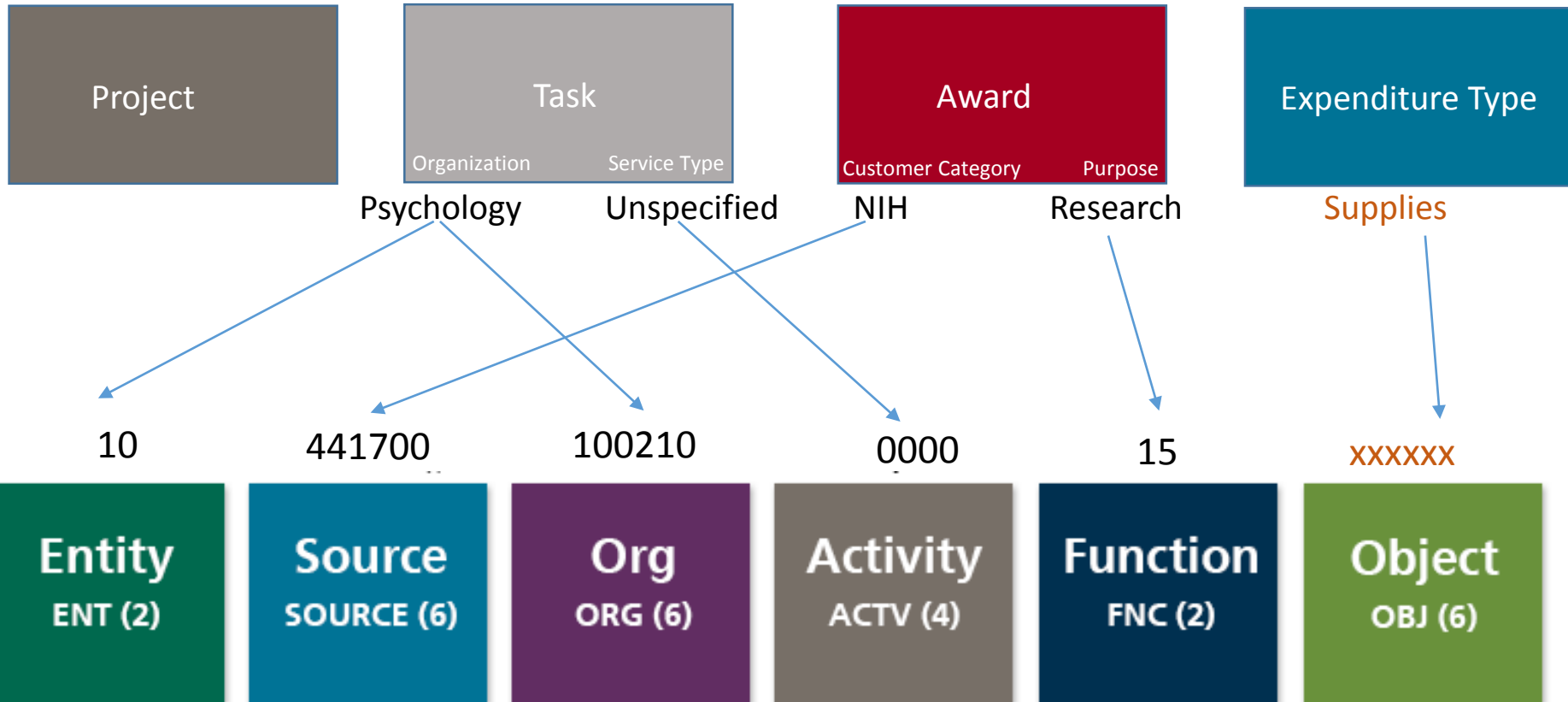   - Produces SF425, SF270, SF1034/1035

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

10	441700	100210	0000	15	XXXXXX
Entity ENT (2)	**Source** SOURCE (6)	**Org** ORG (6)	**Activity** ACTV (4)	**Function** FNC (2)	**Object** 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

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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