

# Fiscal and Human Resources Updates and Issues

The Ohio State University  
Department of Mechanical Engineering

# Outline

- Fiscal
  - Frequent problems
  - Policy updates
  - Auditing and accountability
- Human Resources
  - Procedure updates related to extending offers
  - CoE and OHR now regularly monitoring visiting scholar and post doctoral researcher appointments

# Fiscal

- Frequent Problems
  - Insufficiently documented business purpose of expenditures
    - Actual ME department examples of insufficiently documented business purpose
      - Computer
        - For who?
        - Where will it be located?
      - Meal with John Doe to discuss research
        - Is there a particular project title or titles that can be referenced?
        - Is there a particular topic or two that can be referenced which were the larger parts of the discussion?
      - Supplies
        - For who?
        - For a specific project or purpose?

# Fiscal (cont.)

- Actual ME department examples of sufficiently documented business purpose
  - Replace desk monitor for John Faculty located in E633 Scott Lab
  - Business lunch with (sponsor name) to discuss results of tests performed in the morning and develop plans for testing in the afternoon related to (project title)
  - Laboratory supplies used for various projects in the XYZ Research Lab
- Refer to website for additional guidance
  - Expenditures -  
[http://www.mecheng.osu.edu/files/u101/Documenting\\_Business\\_Purpose\\_of\\_Expenditures.pdf](http://www.mecheng.osu.edu/files/u101/Documenting_Business_Purpose_of_Expenditures.pdf)
  - Business meals -  
[http://www.mecheng.osu.edu/files/u101/cumenting\\_Business\\_Purpose\\_of\\_Food\\_and\\_Meals.pdf](http://www.mecheng.osu.edu/files/u101/cumenting_Business_Purpose_of_Food_and_Meals.pdf)

# Fiscal (cont.)

- Reimbursements
  - Itemized receipt of items purchased is required
  - Receipt showing proof and method of payment is required
  - When vendor receipts do not show adequate proof, a bank or credit card statement showing the charge will suffice
    - Credit Card (insufficient)
    - Visa (insufficient)
    - MasterCard , AMEX, Discover (sufficient)
    - Visa xxxx xxxx xxxx 1234 (sufficient)
    - Cash (sufficient)
    - Check (sufficient)

# Fiscal (cont.)

- Expenditures, PCard, and Travel policies revised effective March 1, 2009 – refer to website for summary  
[http://www.mecheng.osu.edu/files/u101/ March 1 2009 - Expenditures PCard Travel.pdf](http://www.mecheng.osu.edu/files/u101/March_1_2009_-_Expenditures_PCard_Travel.pdf)
- Reasons for apparent increased documentation requirements
  - Sarbanes Oxley Act – as a result, the University required a sub-certification process at the college level which was developed and rolled out in 2007
    - Routine college reviews of department expenditures, policies, and procedures
  - Business and Finance annual review of selected purchasing, PCard, and travel expenditures
  - Internal Audit last conducted in 2007 (next one starts 1 year from now)
  - Regular external audits
  - University policy updates

# Human Resources

- Procedures related to extending offers
  - All faculty and staff offers (including regular and temporary appointments) require college review and approval and includes visiting scholar and post doctoral researcher appointments.
  - All student appointment offers require departmental review and “approval” (this has been delegated from Cheena Srinivasan to Wade Moore). The “approval” is not so much an approval of the offer, but an approval of the offer letter and ensuring all required language is present.

# Human Resources (cont.)

- Procedure for extending offers
  - Use an offer letter template (available from Greg Slonaker) or provide the following information to Greg Slonaker:
    - Name, mailing address, and email address of candidate
    - Title/position
    - Start and end date of appointment
    - Salary (if paid)
    - FTE or hours/week
    - Position description (3-5 sentences)
  - Greg will take the information, prepare the required documents, obtain the necessary approvals, and provide the signed offer letter (except in the case of student appointment offers where the faculty member signs)

# Human Resources (cont.)

- Regular monitoring of visiting scholar and post doctoral researcher appointments by CoE and OHR. Policy has not changed, but departmental practices have not always been consistent with University policy.
  - Visiting Scholars
    - 1 year appointment maximum (paid, unpaid, or combination of both)
  - Post Doctoral Researchers
    - Generally carries a 3 year appointment maximum
  - J-1 visa issues
  - H-1b visa issues

# Questions and Discussion

- Be sure to visit the Administrative Services webpage at <http://www.mecheng.osu.edu/administrative-services> for routinely needed forms, policies, procedures, and guidance
- Wade Moore – HR/Fiscal – 7-7225, [moore.841@osu.edu](mailto:moore.841@osu.edu)
- Ralph Orr – Fiscal – 8-4403, [orr.22@osu.edu](mailto:orr.22@osu.edu)
- Greg Slonaker – HR – 2-3335, [slonaker.3@osu.edu](mailto:slonaker.3@osu.edu)