## 1101GD.10 Financial Review Principles - Version 1.7

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### Documentation & Retention

- **Account Holder Report Package**: Contains all financial transaction information for a specific individual.
- **ARII Payee Trend Report Package**: Provides a trend view of payee activity over time.
- **EMS Monitoring Trend Report (Trend View)**: Offers a trend view of expenses.
- **Activity Review Report**: Details the review process for financial transactions.

### Source Documents

- **AP System transaction record**: Contains all transaction-related information.
- **Credit Card Transactions**: Includes all financial activity involving credit cards.
- **Expense Receipts**: Documentation for transaction reimbursement.
- **Invoices**: Official bills from vendors.
- **Purchase Orders**: Requests for goods or services.
- **Reconciliation Reports**: Summary of financial transactions.
- **Vendor Information**: Details about service providers.

### Departmental Document Retention

- **Yes**: Retains documentation for transaction processing.
- **No**: Retains documentation for transaction processing.

### Central Office Document Retention

- **Yes**: Retains documentation for transaction processing.
- **No**: Retains documentation for transaction processing.

### Department Access Instructions

- **Yes**: Access to documentation is available centrally (call 2-4100 for access - authentication required).
- **No**: Access to documentation is available centrally (call 2-4100 for access - authentication required).
**Key Controls and Other Considerations**

**Transaction Type** | **Transaction Report Standards** | **After-the-Fact Transaction Review Recommended?** | **Source Documents** | **De bombardment Document Retention** | **Central Office Document Retention** | **Department Access Instructions**
--- | --- | --- | --- | --- | --- | ---
** Petty Cash Vouchers** | **Purchased by non-Departmental Office or from approved supplier** | | | | | **Purpose:**\n- The system validates PTAEO, Vendor, Amount, & Sub-Contract# at point of entry by A/P; invoices with ≥ $5,000 are routed directly to the A/P Work List.
- A/P enforces separation of duties between the Initiator/Preparer, and the Approver.
- A/P system captures Initiator (PI)/Approver information.
- Approver must be an authorized "Approver" on START Disbursement Approver List.
- Transaction is approved by authorized department approver prior to being processed, but recommended to be reviewed.
- Purchasing enforces separation of duties (see B.4.2)
- SciQuest system access must be authorized by department.
- Mandatory training required for Approvers of duties.
- Most recurring payments are received as PO's or Contracts and receive multiple reviews for separation of duties.
- Initiator/Preparer/Approver on financial transaction reports for initial transactions only (Recurring transactions do not contain I/P/A).
- Approver must be an authorized "Approver" on START Disbursement Approver List.
- Transaction is approved by authorized department approver prior to being processed.
- Purchasing enforces separation of duties between the Initiator/Preparer, and the Approver.
- A/P: Invoice images; Receiving verification in PCV/PCQV and expense receipts, missing single/sole source form if applicable.
- A/P Work List: System transaction record; Vendor invoice, Vendor quotes, Single/Source Form, Quotation Record, if applicable.
- A/P: Invoice images; Receiving verification in PCV/PCQV and expense receipts, missing single/sole source form if applicable.
- A/P Work List: System transaction record; Vendor invoice, Vendor quotes, Single/Source Form, Quotation Record, if applicable.
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- A/P: Invoice images; Receiving verification in PCV/PCQV and expense receipts, missing single/s...
## Travel & Expense Advances

- The system validates PTAEO when billing is processed.
- ISP is centrally registered.
- Initiator/Preparer appears on financial transaction reports.
- captures Initiator/Preparer information.
- For services ordered online, must be authorized “Approver” on START ITS Approver List.
- The system validates the PTAEO prior to processing.

### ≥$25,000 requires Controller’s approval
- ISP enforces separation of duties between the Initiator/Preparer, and the Approver.
- Initiator (Payee)/Approver appears on financial transaction reports.
- AP captures Initiator (Payee)/Approver information.
- Transaction is approved by authorized department approver prior to being processed.

### ≥$10,000 requires Dean/Chair/Section Chief Approval
- A/P enforces separation of duties between the Initiator/Preparer, and the Approver.
- Initiator (Payee)/Approver appears on financial transaction reports.
- AP captures Initiator (Payee)/Approver information.
- Transaction is approved by authorized department approver prior to being processed.

## ITS Transactions

- The system validates PTAEO after advance is disbursed; Treasury follows up with dept on invalid PTAEOS.
- System validates the PTAEO when billing is processed.
- ISP is centrally registered.
- Initiator/Preparer appears on financial transaction reports.
- captures Initiator/Preparer information.
- For services ordered online, must be authorized “Approver” on START ITS Approver List.
- The system validates the PTAEO prior to processing.

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- ISP enforces separation of duties between the Initiator/Preparer, and the Approver.
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- A/P enforces separation of duties between the Initiator/Preparer, and the Approver.
- Initiator (Payee)/Approver appears on financial transaction reports.
- AP captures Initiator (Payee)/Approver information.
- Transaction is approved by authorized department approver prior to being processed.

## Key Controls and Other Considerations

- Payment of a travel or expense advance requires an approved Travel & Expense Advance Request Form.
- Approval must be authorized “Approver” on START Disbursement Approver List.
- ISP approves Travel or Expense Advance Requests.
- ISP may require supporting documentation (such as an Invoice), refer to Transaction Type being processed and pay by the wire transfer.
- ISP requires delivering documentation online.
- ISP requires delivering documentation online.
- ISP requires delivering documentation online.
- ISP rejects out of bounds dates and transaction types. Transaction Services @ 2-4148 until the business day.

### Document Access Instructions

- Department must retain source documentation.
- ISP is centrally registered.
- Initiator/Preparer appears on financial transaction reports.
- extracts Initiator/Preparer information.
- For services ordered online, must be authorized “Approver” on START Telecom Approver List.
- The system validates the PTAEO after advance is disbursed; Treasury Services follow-up with dept on invalid PTAEOS.

### Monthly Telecom Invoices

- ISP rejects out of bounds dates and transaction types. Transaction Services @ 2-4148 until the business day.
- Department must retain source documentation.
- ISP is centrally registered.
- Initiator/Preparer appears on financial transaction reports.
- extracts Initiator/Preparer information.
- For services ordered online, must be authorized “Approver” on START Telecom Approver List.
- The system validates the PTAEO after advance is disbursed; Treasury Services follow-up with dept on invalid PTAEOS.
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<tbody>
<tr>
<td>Stockroom-YSM &amp; Kline</td>
<td>Approvals and authorizations are handled in the Procurement Department.</td>
<td>Activity Review Report: Stockroom distributes detailed invoices to departments on a weekly basis.</td>
<td>No</td>
<td>AHR Payee Trend Report</td>
<td>80 days after transaction is processed</td>
<td>Stockroom system transaction reports</td>
<td>Stockroom system transaction reports: Paper time records are maintained by Stockroom.</td>
</tr>
<tr>
<td>BASIS (Keck)</td>
<td>Approvals and authorizations are handled in the Procurement Department.</td>
<td>Activity Review Report: BASIS Monthly Statements</td>
<td>Yes</td>
<td>AHR Payee Trend Report</td>
<td>80 days after transaction is processed</td>
<td>BASIS system transaction reports</td>
<td>BASIS system transaction reports: Paper time records are maintained by BASIS.</td>
</tr>
<tr>
<td>BTS (Keck)</td>
<td>Approvals and authorizations are handled in the Procurement Department.</td>
<td>Activity Review Report: BTS Monthly Statements</td>
<td>Yes</td>
<td>AHR Payee Trend Report</td>
<td>80 days after transaction is processed</td>
<td>BTS system transaction reports</td>
<td>BTS system transaction reports: Paper time records are maintained by BTS.</td>
</tr>
<tr>
<td>Cabling-Catering</td>
<td>Approvals and authorizations are handled in the Procurement Department.</td>
<td>Activity Review Report: Cabling-Catering Monthly Statements</td>
<td>Yes</td>
<td>AHR Payee Trend Report</td>
<td>80 days after transaction is processed</td>
<td>Cabling-Catering system transaction reports</td>
<td>Cabling-Catering system transaction reports: Paper time records are maintained by Cabling-Catering.</td>
</tr>
<tr>
<td>Pathology Services (Photography &amp; Images and Tissue Services)</td>
<td>Approvals and authorizations are handled in the Procurement Department.</td>
<td>Activity Review Report: Pathology Services Monthly Statements</td>
<td>Yes</td>
<td>AHR Payee Trend Report</td>
<td>80 days after transaction is processed</td>
<td>Pathology Services system transaction reports</td>
<td>Pathology Services system transaction reports: All original service requests are maintained.</td>
</tr>
<tr>
<td>Other Misc (IPS)</td>
<td>Approvals and authorizations are handled in the Procurement Department.</td>
<td>Activity Review Report: Other Misc (IPS) Monthly Statements</td>
<td>Yes</td>
<td>AHR Payee Trend Report</td>
<td>80 days after transaction is processed</td>
<td>Other Misc (IPS) system transaction reports</td>
<td>Other Misc (IPS) system transaction reports: Paper time records are maintained by Other Misc (IPS).</td>
</tr>
<tr>
<td>SIS Payables Departments without Local Registrations</td>
<td>Transactions are processed by the SIS Payables Department and approved prior to being processed.</td>
<td>Semi-Monthly Payroll Processing Report (BJS 311a): Account Holder Report Package</td>
<td>No</td>
<td>AHR Payee Trend Report or Review Tool Trend Report</td>
<td>2-2739</td>
<td>Graduate School, Financial Review Principles - Version 1.7</td>
<td>SIS Payables system transaction reports: Paper time records are maintained by SIS Payables.</td>
</tr>
<tr>
<td>SIS Payables Departments with Local Registrations</td>
<td>Transactions are processed by the SIS Payables Department and approved prior to being processed.</td>
<td>Semi-Monthly Payroll Processing Report (BJS 311a): Account Holder Report Package</td>
<td>No</td>
<td>AHR Payee Trend Report or Review Tool Trend Report</td>
<td>2-2739</td>
<td>Graduate School, Financial Review Principles - Version 1.7</td>
<td>SIS Payables system transaction reports: Paper time records are maintained by SIS Payables.</td>
</tr>
<tr>
<td>Student Time Entry</td>
<td>Transactions are processed by the Student Time Entry Department and approved prior to being processed.</td>
<td>Weekly Payroll Processing Report: Account Holder Report Package</td>
<td>No</td>
<td>AHR Payee Trend Report or Review Tool Trend Report</td>
<td>2-2739</td>
<td>Graduate School, Financial Review Principles - Version 1.7</td>
<td>Student Time Entry system transaction reports: Paper time records are maintained by Student Time Entry.</td>
</tr>
</tbody>
</table>
**JOURNAL ENTRIES**

**Monthly Payroll - Central Campus**

- System validates HR & PTAEO when payroll is processed.
- Review & entry into Oracle by YSM HR Services; Performs reconciliation of Oracle to BMS.
- Restricted access and mandatory training for access to BMS.
- Authorized approver in BMS for personnel profiles (must be YSM HR approved). Authorized approver in BMS for personnel profiles (must be YSM HR approved).
- Approved by Provost, HR or appropriate Dean.
- System validates HR & PTAEO when payroll is processed.
- Review & entry into Oracle by YSM HR Services; Performs reconciliation of Oracle to BMS.
- GCFA: Sponsored Awards: System Transaction and Cost Transfer Justification Form; Images of hire letter, Merit Letter and/or incentive letter.
- Policies available via System transaction only.
- Documentation required to be scanned and uploaded as a PDF file.

**Funding Authorization & Review**

- Transaction approval workflow does not require the department being charged.
- GCFA: SPAGR: Electronic Transaction and Cost Transfer Justification Form; Images of hire letter, Merit Letter and/or incentive letter.
- Policies available via System transaction only.
- Documentation required to be scanned and uploaded as a PDF file.

**Documentation & Retention**

- ApprovedOutsideofDepartment
- **JOURNAL ENTRIES**

**ApprovedOutsideofDepartment**

- System validates PTAEO when transaction is entered.
- Mandatory "Certification" training is required to approve transactions on sponsored awards.
- Mandatory LD training for all users.
- Preparer/Approver appear on financial transaction reports.
- System captures Preparer/Approver information.
- Approver must be an authorized approver role in LD.
- System validates PTAEO when transaction is entered.
- **JOURNAL ENTRIES**

**Non-Title V (Oracle Payroll)**

- No applicable university personnel approval prior to being processed.
- Transaction approval workflow does not require the department being charged.
- GCFA: Sponsored Awards: System Transaction and Cost Transfer Justification Form; Images of hire letter, Merit Letter and/or incentive letter.
- Policies available via System transaction only.
- Documentation required to be scanned and uploaded as a PDF file.

**Title V (Oracle Payroll)**

- No applicable university personnel approval prior to being processed.
- Transaction approval workflow does not require the department being charged.
- GCFA: Sponsored Awards: System Transaction and Cost Transfer Justification Form; Images of hire letter, Merit Letter and/or incentive letter.
- Policies available via System transaction only.
- Documentation required to be scanned and uploaded as a PDF file.

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- No applicable university personnel approval prior to being processed.
- Transaction approval workflow does not require the department being charged.
- GCFA: Sponsored Awards: System Transaction and Cost Transfer Justification Form; Images of hire letter, Merit Letter and/or incentive letter.
- Policies available via System transaction only.
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- Policies available via System transaction only.
- Documentation required to be scanned and uploaded as a PDF file.

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- No applicable university personnel approval prior to being processed.
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<td>Monthly Review of Non-funded Payees</td>
<td>Payees are reviewed monthly; exception to being processed but documented for review due to the infrequency and non-repetitive nature of these transactions.</td>
<td>Activity Review Report</td>
<td>Yes</td>
<td>AHF Payee Trend Report</td>
<td>JSA System Transaction: Supportive documentation unless transaction source documents have been scanned into the system. See University document retention policies for duration of retention.</td>
<td>General Accounting: JSA System Transaction.</td>
<td>Digital documentation stored via secure Departmental systems upon request.</td>
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<tr>
<td>Non-RIF System Transaction; Donor Letter, indentures</td>
<td>Non-fund recipients that are not reviewed monthly; exception to being processed but documented for review due to the infrequency and non-repetitive nature of these transactions.</td>
<td>Activity Review Report</td>
<td>Yes</td>
<td>AHF Payee Trend Report</td>
<td>JSA System Transaction: Supportive documentation unless transaction source documents have been scanned into the system. See University document retention policies for duration of retention.</td>
<td>General Accounting: JSA System Transaction.</td>
<td>Digital documentation stored via secure Departmental systems upon request.</td>
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<tr>
<td>Economic Activity Review Report</td>
<td>Economic activity is reviewed monthly; exception to being processed but documented for review due to the infrequency and non-repetitive nature of these transactions.</td>
<td>Activity Review Report</td>
<td>Yes</td>
<td>AHF Payee Trend Report</td>
<td>JSA System Transaction: Supportive documentation unless transaction source documents have been scanned into the system. See University document retention policies for duration of retention.</td>
<td>General Accounting: JSA System Transaction.</td>
<td>Digital documentation stored via secure Departmental systems upon request.</td>
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<tr>
<td>No RIF System Transaction; copies of checks</td>
<td>No RIF System Transaction; copies of checks</td>
<td>Activity Review Report</td>
<td>No</td>
<td>No</td>
<td>System general records</td>
<td>No</td>
<td>General Accounting: JSA System Transaction.</td>
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**Selected Revenue Transactions**

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<td>8263 Payables</td>
<td>Transactions are reviewed monthly by Treasury.</td>
<td>Activity Review Report</td>
<td>Yes</td>
<td>AHF Payee Trend Report</td>
<td>JSA System Transaction: Supportive documentation unless transaction source documents have been scanned into the system. See University document retention policies for duration of retention.</td>
<td>General Accounting: JSA System Transaction.</td>
</tr>
<tr>
<td>Selected Reimbursements</td>
<td>Reimbursements are reviewed monthly by Department.</td>
<td>Activity Review Report</td>
<td>Yes</td>
<td>AHF Payee Trend Report</td>
<td>JSA System Transaction: Supportive documentation unless transaction source documents have been scanned into the system. See University document retention policies for duration of retention.</td>
<td>General Accounting: JSA System Transaction.</td>
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<td>8263 Payables</td>
<td>Transactions are reviewed monthly by Treasury.</td>
<td>Activity Review Report</td>
<td>Yes</td>
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<td>827 Deposits - Non-Gifts</td>
<td>Treasury reviews each receivable and approves transaction prior to posting processed</td>
<td>Activity Review Report</td>
<td>No</td>
<td>No</td>
<td>JSA System Transaction: Supporting documentation unless transaction source documents have been scanned into the system. See University document retention policies for duration of retention.</td>
<td>General Accounting: JSA System Transaction.</td>
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<td>827 Deposits - Gifts</td>
<td>Treasury reviews each receivable and approves transaction prior to posting processed</td>
<td>Activity Review Report</td>
<td>No</td>
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</tr>
<tr>
<td>827 Deposits - Gifts</td>
<td>Treasury reviews each receivable and approves transaction prior to posting processed</td>
<td>Activity Review Report</td>
<td>No</td>
<td>No</td>
<td>JSA System Transaction: Supporting documentation unless transaction source documents have been scanned into the system. See University document retention policies for duration of retention.</td>
<td>General Accounting: JSA System Transaction.</td>
</tr>
</tbody>
</table>