



Office of
Research and
Sponsored
Programs

Inside this
issue:

| | |
|---|---|
| New Business Process | 2 |
| New Policy from Accounts Payable | 2 |
| New Awards Received at SFSU | 3 |
| Post Award FAQ | 3 |
| Personnel Announcements | 4 |
| Important Reminders from Personnel Team | 5 |
| Contact Information | 5 |

Upcoming Dates & Deadlines

| <u>DATES</u> | <u>SECTION</u> | <u>NOTES</u> |
|---------------|----------------|---|
| June/Ongoing | Personnel | Pls inform ORSP personnel staff of changes in employment status of grant-funded employees, including time base changes and resignations. |
| June 10, 2008 | Post Award | Workshop: How to Read New Financial Reports. Tuesday, June 10 at 11 a.m. Please RSVP by sending an email to Rebecca Parsonage at rfp@sfsu.edu |
| June 13, 2008 | Personnel | Payday for Student Assistants and hourly staff (paychecks available after 1:00 p.m.) |
| June 16, 2008 | Post Award | Final cost transfers, reimbursements and payments to vendors on projects which ended April 30, 2008* |
| June 16, 2008 | Post Award | Deadline for submitting stipend request forms to ORSP for July stipends (to be issued to students on July 15) |
| June 16, 2008 | Personnel | Deadline to submit requests for summer salary in order to receive July pay on the regularly scheduled pay day |
| June 23, 2008 | Personnel | Pay Vouchers due for Student Assistants |
| June 23, 2008 | Personnel | Absence Reports due for salaried staff, hourly staff and Research Fellows |
| June 30, 2008 | Personnel | Payday for salaried staff and Research Fellows (paychecks available after 4:00 p.m.) |

*This applies only to funding agencies that allow the submission of final financial reports within 90 days from the end date of the project. For projects that require final financial reports within 30 days of the end date of the project, deadlines are shorter. Please contact your Grant Administrator for more information.

Message from the Controller's Office

In the last two years, the American Institute of Certified Public Accountants' Auditing Standards Board issued eight new Statements of Auditing Standards (SAS). These new standards are intended for enhancing auditors' performance and improving audit effectiveness as a response to accounting irregularities not detected in independent audits of companies like Enron and WorldCom in early 2000.

The impacts of these new auditing standards on our campus in relation to grants and contracts are two-fold:

1. SAS 109 Understanding the entity and its environment and assessing the risks of material misstatement

The auditors will put more emphasis on reviewing our internal controls in order to assess the audit risk of our financial statements. Since review and reconciliation of monthly project financial reports by Pls (or staff members designated by Pls) is a key control in our financial reporting system, it is important that monthly report reconciliation is performed on a timely basis and that any reconciling items (e.g. incorrect charges) are resolved. Reconciling items, such as journal entries or other fund source changes, should be processed within 90 days.

2. SAS 106 Audit Evidence

Monthly review and reconciliation of project financial reports needs to be documented. **Please print a copy of the monthly project financial report, sign and date the report after the monthly reconciliation is completed as evidence of review. Please also file the signed report locally and be ready to provide a copy upon an auditor's request.** Reports for each fiscal year should be kept for six months after the close of the fiscal year, i.e. reports from July 2008 through June 2009 should be kept until December 2009.

As always, your assistance and your willingness to work with ORSP and Fiscal Affairs on audit and compliance issues is greatly appreciated. If you have further questions, please email Agnes Wong Nickerson at agnesw@sfsu.edu.

New Business Process for Grant Funded Employment Transactions

Effective April 23, 2008 all employment transactions for grant funded employees were processed using our new automated E-TRAC System. This includes transactions for student assistants, salaried staff, hourly staff, special consultants, and faculty intersession pay. With the new system in place, all appointment transactions are now electronically routed to Principal Investigators or designated staff for approval. We will no longer send paper documents to Principal Investigators for signature.

The on-line approval process will benefit Principal Investigators and Administrative Staff in several ways by:

- eliminating paper documents
- allowing on-line approvals
- allowing access to the E-TRAC system ANYWHERE AT ANY TIME on campus and off campus (the system is internet based)

ORSP offered several workshops in April to help PIs and administrative staff understand and use the new system. If you did not attend one of the workshops in April, we will be posting an on-line E-TRAC manual designed specifically for you and your designated staff. We have also set up a help desk line (415-405-4357 or 5-HELP) for technical assistance (user ID, passwords, or log on questions) and an ORSP hotline (415-338-7992) for E-TRAC related problems (logistics of the E-TRAC process, project information or error messages). To request a one-on-one training, please contact Victoria Narkewicz at 415-338-1973.

New Policy from Accounts Payable-Payment of Student Educational Expenses

In the past, requests for stipends, tuition and reimbursements for school expenses for participants on ORSP projects have been submitted on separate forms. Effective immediately, Accounts Payable requires that the payment of all student school expenses (student fees, resident/non-resident tuition, book allowances, school supplies and transportation to and from campus) be submitted on a *Stipend Appointment Form* (http://www.sfsu.edu/~orspwww/_postaward/_forms/csustipend.pdf).

Stipend payments to reimburse students for their educational expenses will be paid directly to the student and are a reportable transaction to the Internal Revenue Service. Accounts Payable will be responsible for reporting all student stipend payments to the IRS using either Form 1099 or Form 1098T as appropriate.

Please keep in mind that once ORSP approves stipend forms, the forms are routed to the Office of Student Financial Aid and then to Accounts Payable for payment. Accounts Payable issues stipend checks once a month - on the 15th of the month - and requires that the stipend request form be received by the 5th business day of that month in order to meet this monthly deadline. In order to allow time for both ORSP and Financial Aid's approvals, stipend forms must be submitted to ORSP by the 15th of the previous month. For example, if you would like to issue a stipend check to a student on September 15, the stipend request form must be submitted to ORSP by August 15.

NOTE: TUITION PAYMENTS/REIMBURSEMENT FOR FALL 2008

Stipends issued to pay for tuition can be used to either reimburse the student if they have already paid their tuition and fees for the semester; or can be issued in advance so that the student can use it to pay their tuition and fees. Please know that if the PI has identified the student as a participant in a project prior to the fee payment period, but there is not enough time to get a stipend check cut for the student to pay by the deadline, the student can request a tuition and fee deferment which will allow the student to register for classes prior to paying their tuition and fees. Students supported by ORSP funds can request a fee deferment by completing the Request for Deferment of Registration/Tuition Fees form that is posted on ORSP's website (http://www.sfsu.edu/~orspwww/_postaward/_forms/forms.html). The deadline for submitting a fee deferment request for Fall 2008 is **July 10, 2008**. Forms should be submitted to the Bursar's Office in ADM 155, attn Linda Nguyen.

To view the complete text of this new policy, please go to Accounts Payable's website:

http://fiscaff.sfsu.edu/forms/forms/ap_forms/Pynt%20of%20Student%20Ed%20Expenses%20May%202008.pdf

New Awards Received at SFSU

| Awardee/Department | Project Title | Funder/Amount Awarded |
|---|--|---|
| Juanita Santana/ Marian Wright Edelman Institute/Head Start | Facility Maintenance-OMI | Low Income Investment Fund (LIIF)/ \$18,000 |
| James Wiley/ Public Research Institute | Keep the Delta Clean | Contra Costa County Public Works Department Watershed Program/ \$19,571 |
| James Wiley/ Public Research Institute | IO-PAS | Regents of the University of California/ \$220,741 |
| Paul Longmore/ History | Disability Theater Workshop | Ethel Louise Armstrong Foundation/ \$1,340 |
| Gerald Eisman/ Institute for Civic & Community Engagement | Child's Adjustable Wheelchair | Center for International Rehabilitation/ \$42,000 |
| Patricia Irvine/ Secondary Education | Oakland Unified School District Internship | Oakland Unified School District/ \$30,118 |
| Rita Takahashi/ Social Work | Adult Protective Service | California Department of Social Services/ \$176,000 |
| James Wiley/ Public Research Institute | Smoke Free Policy | University of California Los Angeles/ \$93,673 |
| Katharyn Boyer/ Romberg Tiburon Center | Test Plots Eelgrass Restoration | Save the Bay/ \$5,000 |

Post Award FAQ

Q: What is the difference between paying a student on my project a stipend versus hiring him/her as a student assistant?

A: Please see checklists below to explain the differences

Student Assistant

- performs work and provides a service in exchange for compensation
- is an employee
- has a work schedule
- performs work under the direction of a supervisor
- is paid an hourly rate
- submits a monthly timesheet
- receives a W-2 form reflecting earnings
- earnings may affect the amount of financial aid received

Student Receiving a Stipend

- receives stipend as a form of financial support in order to achieve academic goals
- is not required to perform work or provide a service in order to receive payment
- may participate in the project, but does not have a set work schedule
- receives stipend payments of equal amounts on monthly basis; amount and frequency of payment is included in the Stipend Request Form
- receives monthly stipend that cannot be terminated unless the student is no longer in compliance with a term or condition of award (e.g. enrollment in a particular academic program or maintenance of a certain GPA)
- receives a 1098 form
- stipend payments may affect the amount of financial aid received

Please Note: When developing a proposal budget, it is important to use the correct category to budget costs. Many agencies exempt stipends from indirect costs, and agency approval is usually required to re-budget.

Personnel Announcements

Faculty Summer Pay for 2008

- If you are planning on requesting summer pay from your grant, or planning to pay other faculty members, please submit your request on-line at <http://www.sfsu.edu/~orspwww/personnel/personnelhome.html>. Click on the Summer Salary Request link. This applies to faculty with Academic Year Appointments only.
- The dates for summer appointments (as determined by the SFSU Academic Calendar) are June 3, 2008 - August 22, 2008 (59 paid days total). The benefit rate for faculty summer appointments is 9.451% for faculty with full-time academic year appointments. For faculty with less than full-time academic year appointments, and who are enrolled in CALPERS, the benefit rate is 34.314%.
- To estimate your daily rate of pay for July and August 2008, please use the following calculation:

$$\text{Annual Academic Year salary} / 9 \text{ month (September- May)} = \text{Calendar Year Monthly Salary}$$

$$\text{Calendar Year Monthly Salary} / 22 \text{ (number of working days in July \& August)} = \text{Daily Rate for July \& August 2008}$$
- Upon receiving your on-line request, an E-TRAC appointment will be created and routed to Principal Investigators electronically for approval. Principal Investigators will receive e-mail notification when E-TRACS are created by ORSP Personnel Staff. Once the Principal Investigator clicks the approval button, the E-TRAC will route to ORSP for final approval. The estimated cost of both salary and benefits will be available for review on the E-TRAC appointment in the Job Earnings Distribution section.
- PIs should submit requests for summer pay by the stated deadline for all current and pending awards, even if a project ID number has not yet been established. Please indicate in the comments section of the request form that a project ID number is pending. If you are expecting funding, but a formal award letter has not yet been received, you should apply for a Fund Advance. The procedure for requesting a Fund Advance may be found on the ORSP website in the Policies and Procedures section: <http://www.sfsu.edu/~orspwww/policies/policieshome.html>. Contact your Grant Administrator for questions about Fund Advances.
- If you are receiving Summer Pay from MORE THAN ONE GRANT, please submit all requests at one time on one online request form.
- In order to receive your summer payment for the month of July on the regularly scheduled pay day of July 30, ORSP must receive your request for July summer salary no later than June 16, 2008. For all requests that are received after June 16, payments for the month of July will be delayed.
- In order to receive your summer payment for the month of July on the regular pay day (July 30, 2008), ORSP must receive your approved E-TRAC no later than July 16, 2008. For all E-TRACS that are approved after July 16, 2008, payments for the month of July will be delayed.
- The final deadline to request all summer pay for June, July and August 2008 is July 11, 2008.

Summer Student Employment

June, July and August are months in which student workers may be required to contribute to retirement and Medicare under Internal Revenue Services (IRS) regulations. The IRS regulation impacts most student workers. Only students enrolled under a J1 or F1 Visa are excluded from retirement and Medicare deductions. All other students who work during the summer are required to contribute to retirement and Medicare unless they are enrolled in at least (3) units per month and do not work more than an average of 20 hours per week each month. If you have Student Assistants or Instructional Student Assistants **who do not take at least 3 units of summer classes per month OR who work more than an average of 20 hours per week during the summer period**, please contact Jenny Chau in ORSP as soon as possible at 415-338-1862 or jchau@sfsu.edu. ORSP will need to set-up a "Bridge" appointment in the Human Resources system for these student assistants.

Employee Terminations and Resignations:

Please contact an ORSP Personnel Specialist regarding all employee separations. This includes resignations, and separations at the end of the employee's stated appointment period. ORSP Personnel staff depend on PIs to provide them with timely information about employee separations. This information will allow the University to comply with federal and state labor law governing final pay checks and benefits information (COBRA).

- Separation at the end of the employee's stated appointment period

If you do not intend to re-appoint an employee after the stated end date of their appointment, please contact a Personnel Specialist 30 days prior to the end date of the employee's appointment. This will allow ORSP to notify the employee in writing of clearance procedures, and other important information about their benefits and final pay. This will also allow the payroll office enough time to process the employee's vacation leave pay off. We are legally obligated to have the final pay check and vacation leave pay off available to the employee on the final day of employment.

- Separation before the stated end date of the employee's appointment period

Please contact an ORSP Personnel Specialist if you plan to end the appointment of an employee before the stated end date of their appointment period. PIs should submit requests in writing and specify the reasons for such an action. The request will need to be reviewed and approved by the Human Resources department. If the request is approved, the Human Resources department will notify the employee in writing. The employee will be given the appropriate notice period, as specified by the applicable collective bargaining agreement.

- Voluntary Resignation

Please contact an ORSP Personnel Specialist when any employee on your project(s) resigns. If an employee resigns with at least a 72 hour notice, we are legally obligated to have the final pay check and vacation pay off available to the employee on the final day of employment. Please forward resignation letters and final Absence Reports to ORSP as soon as possible.

Absence Reports

PIs: Please make sure that all employees (salaried and hourly staff) turn in monthly Absence Reports in a timely manner, and that sick and vacation leave is accurately reported.

San Francisco State University

1600 Holloway Avenue — ADM 471
San Francisco, CA 94132

Phone: 415-338-7094

Fax: 415-338-2493

AVP for Research and Sponsored Programs

Ken Paap: 338-7091 ● kenp@sfsu.edu

Pre-Award Manager

Jackie White: 338-3578 ● whitej@sfsu.edu

For Newsletter Inquiries:

Sherry Wong: 405-3994 ● orspnews@sfsu.edu

ORSP (except for Pre-Award)

AVP for Academic Affairs

Enrique Riveros-Schäfer: 338-1511 ● eriveros@sfsu.edu

ORSP Acting Director

Michelle Gagnon: 338-1792 ● mgagnon@sfsu.edu

Post-Award Manager

Susan Pelton: 405-3798 ● spelton@sfsu.edu

Personnel Manager

Victoria Narkewicz: 338-1973 ● toria@sfsu.edu

Compliance Officer/Special Projects Manager

Alison Sanders: 405-3943 ● asanders@sfsu.edu

E-TRAC help desk line (415-405-4357 or 5-HELP) for technical assistance (user ID, passwords, or log on questions)

ORSP E-TRAC hotline (415-338-7992) for E-TRAC related problems (logistics of the E-TRAC process, project information or error)