The Audit Perspective

It is the policy of the University that all reasonable and necessary expenses for official travel incurred by University employees are reimbursed according to the laws of the State of Mississippi. For complete travel information, please visit the Office of Procurement Services' website; however, we have included information and resources in this newsletter regarding common travel topics.

Travel

Travel Approvals:

- Signatory officers/department heads must review all Travel Authorizations and Travel Reimbursement Vouchers for reasonableness and accuracy. Further, all University travel must be reasonable and necessary.
- Once travel documents are reviewed, the employee, department head, and signatory officer (in the approval column, if the department head does not have signatory authority on the account) must sign/approve. See the Travel Reimbursement Policy for details on required approvals.
- Travel documents for department heads must be reviewed and approved by their supervisor.
- Travel documents for senior management (e.g. vice chancellors) and department heads with a direct reporting line to the Chancellor, must be reviewed and approved by the Vice Chancellor for Administration and Finance, or his designee.

Travel Authorizations:

- A Travel Authorization, complete with all required information and signatures, must be received and approved by the Travel Office prior to the first day of the trip if any of the following criteria are true:

- A fee is required to attend. This is true regardless of what the program is called (e.g. meeting, workshop, conference, banquet, luncheon, etc.). <u>This is true even if the meeting is in Oxford.</u>
- The travel is international. This requires the signatures of the Provost and the Chancellor. In addition, a completed [Request for Approval of International Travel Form](#) must be attached to the Travel Authorization. Self-generated funds must be used; no "10" accounts can be used.
- An advance of funds is requested. Please submit these requests well in advance of the trip to ensure sufficient time to process them. See the [Travel Authorization Policy](#) for details.

Travel Advances/Reimbursement:
- The Travel Office cannot pay for employee travel directly; this is a reimbursement system only. However, they can issue travel advances with an approved Travel Authorization.
- Prior-to-trip expenses (e.g., conference registration fee, airline ticket, hotel deposit, etc.) can be advanced at 100% immediately upon request.
- Other estimated expenses such as meals, lodging, taxi, rental car, etc. can be advanced at 80% ten days prior to the trip.
- If you receive a travel advance, you must file a Travel Reimbursement Voucher within 10 days after the end of the month in which the travel was completed in order to clear the travel advance. See the [Travel Advance Policy](#) for details.
- If the Travel Reimbursement Voucher is not filed timely, the travel advance will be payroll deducted.
- Student group travel can be more flexible (i.e. direct bills for lodging). Contact the Office of Procurement Services for more information.
- One employee cannot pay for another employee's travel expenses. If traveling with another employee, each employee must claim their own expenses on their respective Travel Reimbursement Voucher.
- Original signatures are required! Forms must be approved by the traveler's supervisor, even if the traveler is a department head.

Airline Travel:
- If you are booking your own travel and not going through a [state contract travel agency](#), you must have two comparable airfare quotes. You may use airline or web-based sources for your quotes, but the quotes must be from <u>two different sources</u> (i.e. two different websites). Quotes from a contract travel agency cannot be used.
- Business or first-class travel is not reimbursable except under certain circumstances. See the [Airline Travel Policy](#) for details.

Meals:
- Employees are reimbursed for <u>actual costs of meals,</u> not to exceed the daily maximum for the location. These amounts vary by city and state and are set by the Mississippi Department of Finance and Administration (DFA). Please refer to the most current meal reimbursement rates located on [DFA's website](#), when completing Travel Reimbursement Vouchers.

- Even though receipts are not required for employee meals, this is not a per diem! Actual meal expenses should be claimed.
- Taxable meals are meal expenses that occur during official travel where overnight stay is not required. <u>Taxable meals will not be reimbursed</u>.
- Group meals while in travel status should be excluded from the Travel Reimbursement Voucher and submitted on a Request for Payment.
- Alcohol is not reimbursable.
- Meal tips shall not exceed 20% of the pre-tax amount.
- Meals included in conference fees <u>should not </u>be listed as meal amounts to be reimbursed on Travel Reimbursement Vouchers. See the Meals-Travel Policy for details.

Private Vehicle Travel:
- The current mileage reimbursement rate is $0.535 per mile.
- One-way mileage from Oxford is calculated per Procurement's mileage listing.
- If the trip destination is not listed on the one-way mileage page, mileage should be calculated based on the <u>shortest route</u> (under "settings") per RandMcNally's website.
- If an employee chooses to drive a personal vehicle and expenses to drive (including meals and lodging) exceed the cost of the lowest unrestricted airfare, reimbursement will be limited to the cost of flying. A cost comparison should be performed documenting the least expensive mode of transportation and included with travel documentation. See the Private Vehicle – Travel Policy.

Rental Cars:
- Rental cars are allowed when there is a demonstrated cost savings over other modes of transportation and use is not strictly for the traveler's convenience.
- An intermediate size vehicle is normally the largest rental that will be reimbursed.
- The state contracts must be utilized for both in-state and out-of-state rentals.
- The option to purchase insurance should always be declined when a vehicle is rented utilizing the state contract. See the Rental Cars Policy for details.

Information/Assistance/Questions:
- The Office of Procurement Services provides travel related policies and forms on their website.
- For travelers whose last names begin with A-L, contact Loretta Thomas at lsthomas@olemiss.edu or 662-915-5590.
- For travelers whose last names begin with M-Z, contact Carla Bennett at cclay@olemiss.edu or 662-915-7043.

Training with Internal Audit

Lead Responsibly:
A section entitled *Doubt Means Don't: Fiscal Responsibility (Code of Ethics and Conduct)* is presented by Internal Audit during the Lead Responsibly training. Lead Responsibly is designed for new and existing department heads. The review of financial and administrative topics will empower leaders to make accurate judgements and decisions, manage resources effectively, and act with professional integrity. Check the HR website for a session to be scheduled during the spring semester.

Account Reconciliation:
Internal Audit offers training on account reconciliation. In this class, employees will learn how to perform monthly account reconciliations for revenue and expenditures (including payroll) in order to be compliant with the Responsibilities of Signatory Officers Policy. This class is designed for signatory officers as well as other employees who have been delegated the responsibility for reconciling departmental accounts. Sessions are currently scheduled for October 25th, 2017 and January 17th, 2018 from 10:30am- 11:30am at Insight Park, 1st Floor Seminar Room (East End). To register for upcoming sessions, go to our website.

Lead Your Team:
A section on the Code of Ethics and Conduct is presented by Internal Audit during the Lead Your Team training sessions. Lead Your Team is a three-day program designed to develop the skills necessary to supervise professionally and effectively. This is a core course highly recommended for employees with supervisory and people management responsibilities. Check the HR website for the next Lead Your Team training.

New and Updated Policies

The University of Mississippi Policy Directory is a central location for accessing University policies. The following policies are new or have been updated since our last newsletter:

New Policies:
- Consensual Relationships- Romantic or sexual consensual relationships between students and employees, as well as between supervisors and subordinates, who have authority or influence over aid, benefits, services, or the academic progress of that student may create an appearance of impropriety that is contrary to the values and interest of UM. Certain consensual relationships are prohibited, while others must be disclosed and may also require that an individual recuse himself or herself from supervising or evaluating their partner. The purpose of this policy is to clarify appropriate student/employee and employee/employee consensual relationships.
- Facilities Use- All campus grounds, buildings, facilities, stadiums or other improvements are dedicated for the specific purpose of furthering the educational, research, and/or service missions of the institution. Accordingly, access to

institutional property is limited to those persons with the specific and exclusive purpose of furthering the institutions' missions. In general, the institution will not make available facilities to outside organizations. Exceptions to this policy require prior approval.

- Fraternal Student Organizations Associated with Fraternal Leadership & Learning- The purpose of this policy is to define student organizations that are officially associated with the Office of Fraternal Leadership and Learning. This policy outlines basic expectations of those organizations and the individuals interested in affiliating with those organizations.
- Medical Amnesty- The purpose of this policy is to define and describe "medical amnesty" for potential alcohol and/or drug policy violations. Amnesty will be granted, through the conduct process, for anyone who seeks medical attention for another person or who may need medical attention.
- Student Organizations Structured with Probationary Membership Statuses- The purpose of this policy is to outline expectations for student organizations that utilize a probationary membership status. This policy defines when new member education may take place and requires adherence to affiliated national organizations. This policy also outlines initiation/induction requirements for such student organizations.

Updated Policies:
- Acceptance of Transfer Credit
- Education in Responsible Conduct of Research
- FAFSA Processing
- Federal Direct Loans
- Food Purchases- If the average cost per person for food exceeds $35.00 (increased from $30), excluding tip, the reimbursement must be approved by the appropriate vice chancellor or provost.
- General Academic Regulations for Graduate Students
- Involuntary Withdrawal
- Mandated Assessment
- Missing Student Notification
- Private Lender Partner
- State Retirement- Employee Contribution for PERS and ORP is now 9% of eligible earnings instead of total salary. Additionally, in accordance with IRS Code Section 415(c)(1)(A) and the ORP Plan Document, the contribution limit is now $54,000 (an increase from $53,000).
- Student Acceptance of Awards
- Student Eligibility for Federal Title IV Funds
- Student Loan Code of Conduct
- Students Convicted of Possession or Sale of Drugs
- Weapons on Campus

Self-Assessment

Self-assessment is a valuable tool to help identify internal control deficiencies and assist in departmental management and audit preparation. The self-assessment consists of a series of "yes" or "no" questions. "Yes" indicates adequate controls in an area, while "no" indicates control deficiencies. Additional control related information is provided below each question to aid in resolving control deficiencies. Links to relevant policies are also included for each section. The self-assessment can be accessed here. For questions not addressed in the self-assessment, please feel free to contact us at 662-915-7017 or auditing@olemiss.edu.

Feedback

We hope you find the information in our newsletters useful. If you have any suggestions, questions, or feedback, please contact us at 662-915-7017 or auditing@olemiss.edu. Feel free to share our newsletters with those in your department you feel would benefit. You can also visit our website for more helpful information.