THE UNIVERSITY of MISSISSIPPI
OFFICE OF INTERNAL AUDIT

August 2018 Newsletter

The Audit Perspective

In This Issue

The beginning of a new academic year is upon us. This is a common time of the year for departments to hire student employees. Students make up an important and valued part of our workforce! As a result, we have included some reminders regarding the Employment of Students Policy and Graduate Student Employees Course Load Policy.

Employment of Students

Who are student employees?
Student employees are enrolled at the University (minimum of 3 credit hours) and are also employed part time by the University. An individual employed during the summer months who intends to enter college in the fall is considered a student employee.

What are the types of student employees?
- Regular, Hourly Employees
- Work Study Students (paid by the hour)
- Undergraduate Assistants, Graduate Assistants, and Graduate Research Assistants
- Graduate Instructors

Tip: Student employees who graduate in May are allowed to continue to work throughout the summer only. Those who graduate in December must stop working in a student position as of graduation day. International students are not eligible to continue working at all after graduation.

Does the Employment of Relatives Policy apply?
Yes, student employees can only be employed in a unit or department where a relative is in a supervisory hierarchy if the student employee is not hired by nor supervised by the relative.

What E-forms are required for student employees?
The department must complete the E-form applicable to the type of student employee hired, for a change in status, and when separating employment. The following E-forms are applicable to student employees:

- E-form 18 – This form is used for hourly student employees to hire, change status, and to separate employment. ***Note: A new E-form 18 is required to end employment (even if the end date was provided on the original Form 18). Hourly work-study student E-form 18s must be completed by the Office of Financial Aid.***
- E-form 7 – This form is used to hire students who work on a regular schedule and are paid on a salaried basis (stipend). E-form 3s must be submitted to change status or separate employment for those hired on E-form 7s.

  Tip: Departments no longer need to send students to Human Resources (HR) to complete the new-hire paperwork. Students will now receive an email directing them to complete the required information online. The student will then be required to visit HR in Lester Hall to present their Form I-9 documents to verify employment eligibility. Refer to the HR Website for further information.

How many hours are student employees eligible to work each week?
All US citizens and permanent residents are allowed to work a maximum of 25 hours per week (Monday - Sunday). International student employees on F-1 or J-1 student visa are allowed to work a maximum of 20 hours per week.

Tip: If a student is working for multiple departments, the total number of hours worked between all jobs cannot be over the maximum noted above. Therefore, each department needs to coordinate with one another to ensure the student does not work over the maximum hours.

How is the student employees' time tracked and reported?
Students must report their time on a student timesheet which is located on the HR website. The "Sign-In Sheet" (2nd tab) in this document can serve as both the sign in sheet and the timesheet. There is no need to transfer the hours from the sign in sheet to the timesheet. If you are using it as the timesheet, it must still be signed by the student and approved by their department head or direct supervisor. Departments must retain timesheets for 7 fiscal years.

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STUDENT WORKER DAILY SIGN-IN SHEET

NAME ____________ DEPARTMENT NAME ____________

EMPLOYEE NO ____________ COST CENTER OR INTERNAL ORDER ACCT # ____________

PAYROLL PERIOD START DATE ____________ END DATE ____________

DATE	IN	OUT	IN	OUT	TOTAL HOURS

☐ Please check this box if you worked for more than one department during the pay period.

Pay Period Total ____
Hours entered in CATS by ____
Hours approved in CATS by ____

☐ REGULAR STUDENT HOURS ☐ WORK STUDY

I certify the hours recorded above were worked and are correct.

____
Signature of Employee

____
Signature of Supervisor

This form may be used by departmental time administrators to record the hours worked by student employees. The completed form must be signed by the employee and supervisor or department head. It serves as the payroll record for student workers, as well as the activity report for student workers paid from federal projects/grants. Each department must retain this form for a period of seven (7) fiscal years. The departmental copy is the official record of the University and must be readily available for audit. Time should be reported in hours and quarter of an hour increments.

Training with Internal Audit

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. The next Lead Your Team sessions are offered on October 10th, 17th, and 24th. Sign up on the HR website!

Account Reconciliation:
The Office of Internal Audit offers training on account reconciliation. A session is currently scheduled for September 19th, 2018 from 11:00am- 12:00pm at the Law School, Room 1115. 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. To register for upcoming sessions, go to our website.

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. The next session will be held Wednesday, September 19th. Visit the HR website to register!

Updated Policies

The University of Mississippi Policy Directory is a central location for accessing University policies. Since our last newsletter, the following policy has been updated:

- Credits and Grades – Updates were made to the forgiveness policy.

In the News

- Four Tips for Managing Student Workers
    - www.higheredlive.com – Written by Jackie Vetrano. *Published 4/19/2017*
- What I Learned From My Campus Job
    - www.chronicle.com – Written by Brad Pulicini. *Published 10/29/2017*
- The Importance of Student Workers to a University
    - www.gradynewsource.uga.edu – Written by Savannah McCoy. *Published 12/5/2017*

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.