



WISCONSIN
UNIVERSITY OF WISCONSIN-MADISON

Financial Management Meeting

October 13, 2015



Agenda

Welcome & Introductions

Capital Equipment Physical Inventory

Matt Griffith

15 minutes

Managed Travel Program

25 minutes

- Review Changes Effective October 5th
- Review Changes to e-Reimbursement/GET

Rusty Haines

Stefanie Merucci

Purchasing Card Online Refresher Training

Meghann Suchomel

15 minutes

General Q&A

BEEP!

The Capital Equipment Physical Inventory Plan
FY 2016



Financial Management Meeting
October 13, 2015

Matt Griffith- *Property Control Office*
Accounting Services- Division of Business Services
Property@bussvc.wisc.edu
608-890-3131

Capital Equipment?

- Single asset that costs > \$5,000.
- Has useful life of at least two years.
- Includes fabricated equipment.
- Does not include real estate, software, or library holdings.

Property Control?

- UW-Madison must keep records on capital equipment including the location of each item.
- Property Control is the primary custodian of these records.
- We rely on a decentralized network of Departmental Property Administrators (DPAs) across campus.

Why Inventory?

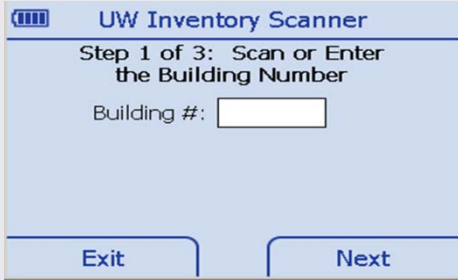
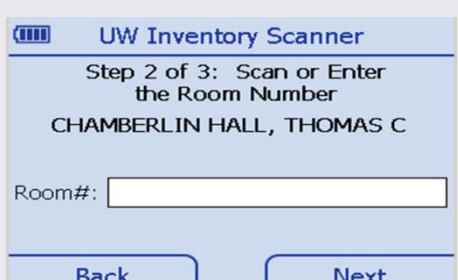
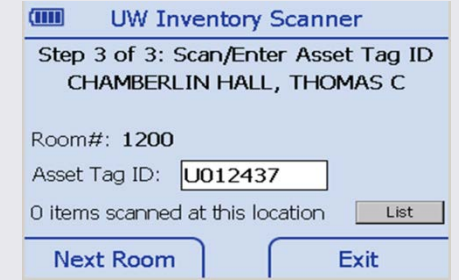
- An inventory is a verification that the capital equipment in our records can be found and is still being used.
- Inventories are the most effective way to identify and fix errors in our records caused by unreported asset movements or disposals.
- Required by:
 - Federal granting agencies.
 - State agencies.
 - UW-System.
 - Internal control best practices.

Why Now?

- Enhanced scrutiny by state auditors and federal granting agencies has prompted a need to improve the accuracy of UW-Madison's capital equipment records.

How Does It Work?

- *Phase 1:* Property Control gives the DPA a barcode scanner. The DPA follows step-by-step prompts to scan asset tags in their area.

		
<p>Step 1: Scan or enter the building you are in.</p>	<p>Step 2: Scan or enter the room number you are in.</p>	<p>Step 3: Scan all asset tags you can find in the room.</p>

- *Phase 2:* Property Control gives the DPA a list of their un-scanned items for a final search. If the DPA cannot find items, Property Control removes them from inventory as lost. If items are found later, Property Control will restore them to inventory.

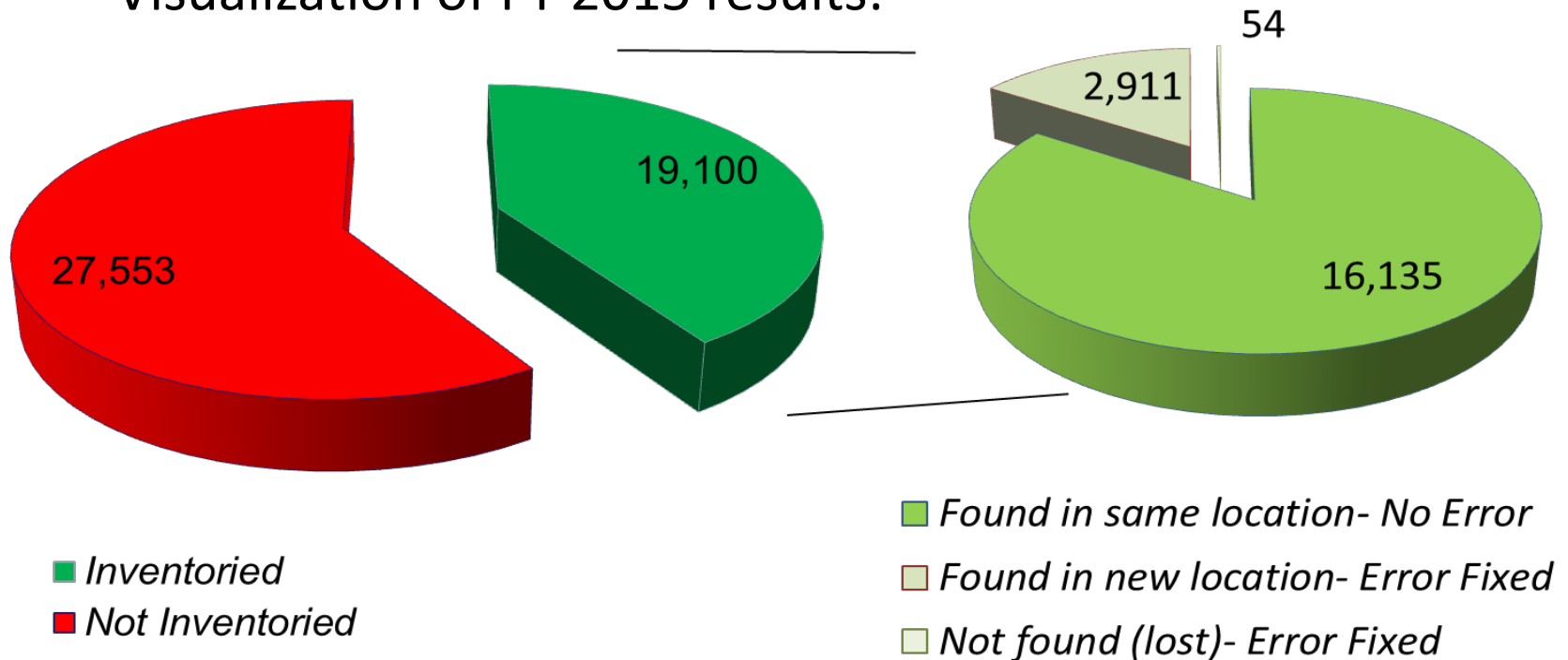
Last Year (1 of 2)

- Completed eight of the largest UW-Madison departments in terms of equipment volume in FY 2015.

#	Department
1	0730 CALS Biochemistry
2	1980 COE Engineering Physics
3	3491 VCRGE Space Science & Engineering Center
4	4815 L&S Chemistry
5	4867 L&S Physics
6	5311 SMPH Cell Regen Bio
7	5362 SMPH Neuroscience
8	56XX School of Pharmacy

Last Year (2 of 2)

- Using barcode scanners:
 - DPAs spent less time.
 - Property Control improved efficiency by transferring scanner data directly into our database.
- Visualization of FY 2015 results:



This Year (1 of 2)

- Target completion at 27 departments by end of FY 2016.
- Chosen because they hold equipment that belongs to the federal government which must be inventoried biennially.

#	Department				
1	0728 CALS Bacteriology	10	1999 COE Wis Engy Inst	19	4897 L&S Zoology
2	0746 CALS Nutrition Sci	11	3486 VCRGE Moleclr Bio	20	52XX State Lab Hygiene
3	0748 CALS Plant Pathology	12	3487 VCRGE Waisman	21	5312 SMPH Biostat & Med
4	1912 COE Chemical Engr	13	3488 VCRGE Primate Res	22	5342 SMPH Medicine
5	1925 COE Elec & Com Engr	14	3489 VCRGE Phys Sci Lab	23	5359 SMPH Oncology
6	1935 COE Engr Exper Sta	15	3493 VCRGE Icecube	24	5360 SMPH Ophtha & Vis Sci
7	194X COE Biomedical Engr	16	3495 VCRGE Wis Inst Disy	25	5393 SMPH Radiology
8	1962 COE Mechanical Engr	17	4811&2 L&S Astronomy	26	5510 Psychiatric Institute
9	1975 COE Mat Sci & Engr	18	4813 L&S Botany	27	87XX School of Vet Medicine

This Year (2 of 2)

- If you are a DPA at one of the departments listed:
 - Expect to be contacted with a scheduling request by end of November.
 - Efforts will be made to accommodate your schedule (avoid busy times of year, etc.)
 - This is not a “blitz” approach. You will be given *at least* three weeks to scan plus three more weeks to conduct a final search- six weeks total.
 - You may delegate scanning to others- including students. Property Control will make our student employees available to help you with scanning if you request.
 - Please view this as an opportunity to get help with a difficult part of your job- keeping the records up-to-date.

Questions?



SPUDCOMICS.COM

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FOR ZEBRAS IT'S NOT A PARTY UNTIL
SOMEONE BRINGS THE BAR-CODE SCANNER.

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UW Travel Policy Changes

Financial Management Meeting

October 13, 2015



Discussion Topics

- I. Changes to Meal and Incidental Rates
- II. Changes to Lodging Rates
- III. IRS Accountable Plan Requirements / Expense Report Submission Timeframe
- IV. Changes to Mileage Rates
- V. Changes to Hosted Meal and Event Meal Maximums
- VI. Proposed Exception Process for Expense Report Submission Timeframe

I. Changes to Meal and Incidental Rates

- Shift from a per meal reimbursement to a per diem reimbursement.
 - 75% reimbursement day of travel based on location of lodging.
- Receipt submissions will not be required.
- Federal General Services Administration (GSA) per diem rates domestically.
- U.S. Department of State rates outside the U.S. (no change from current practice).

I. Changes to Meal and Incidental Rates (continued)

MEALS	Current Reimbursement Rates					GSA Rate Effective 10/1/15					Proposed H/(L) Current	% Change	
	Breakfast	Lunch	Dinner	Incidentals	Total	Breakfast	Lunch	Dinner	Incidentals	Total			
In-state													
Appleton	\$8	\$10	\$20	\$5	\$43	\$12	\$18	\$29	\$5	\$64	\$21	49%	
Brookfield/Racine	\$8	\$10	\$20	\$5	\$43	\$11	\$16	\$27	\$5	\$59	\$16	37%	
Madison	\$8	\$10	\$20	\$5	\$43	\$11	\$16	\$27	\$5	\$59	\$16	37%	
Milwaukee	\$8	\$10	\$20	\$5	\$43	\$12	\$18	\$29	\$5	\$64	\$21	49%	
In-state other	\$8	\$10	\$20	\$5	\$43	\$9	\$14	\$23	\$5	\$51	\$8	19%	
Out-of-state													
Chicago	\$10	\$15	\$25	\$5	\$55	\$14	\$21	\$34	\$5	\$74	\$19	35%	
Los Angeles	\$10	\$15	\$25	\$5	\$55	\$12	\$18	\$29	\$5	\$64	\$9	16%	
New York City	\$10	\$15	\$25	\$5	\$55	\$14	\$21	\$34	\$5	\$74	\$19	35%	
Washington DC	\$10	\$15	\$25	\$5	\$55	\$13	\$19	\$32	\$5	\$69	\$14	25%	

II. Changes to Lodging Rates

- In-State lodging, excluding tax, was changed effective June 28, 2015. The rate change effective October 5, 2015, is to use GSA lodging rates for all In-State locations.
 - For Madison the GSA rate is \$105 for November through August and \$127 for September and October.
 - For Milwaukee the GSA rate is \$115 and for Racine and Waukesha Counties the GSA rate is \$97.
- Out-of-State lodging rates:
 - Federal GSA reimbursement rates + 25%.
 - The only change from current out-of-state reimbursement rates is increase in current fixed \$70 “Other Rate” to GSA + 25%.

II. Changes to Lodging Rates (continued)

In-State Changes Effective Oct 5, 2015						
	Current Rate	Federal GSA Rate/In-State Rate	New In-State H/(L) than Current	% Change versus Current		
Appleton	\$82.00	\$92.00	\$10.00	12%		
Racine & Waukesha Counties	\$90.00	\$97.00	\$7.00	8%		
Madison (except Sept. and Oct.)	\$82.00	\$105.00	\$23.00	28%		
Madison (Sept. and Oct.)	\$82.00	\$127.00	\$45.00	55%		
Milwaukee	\$90.00	\$115.00	\$25.00	28%		
In-State Other Locations	\$82.00	\$89.00	\$7.00	9%		
Out-of-State Major Market Examples of Proposed Changes - All GSA						
	Current Rate (Prior to 10/1/15)	Federal GSA Rate	25% Increase	Out-of-State Rate effective 10/1/15	10/1/15 Rates H/(L) than Current	% Increase
Chicago (4 rates during year)						
12/1-2/28 (lowest)	\$165.00	\$141.00	\$35.25	\$176.25	\$11.25	7%
10/1-11/30 (highest)	\$242.50	\$212.00	\$53.00	\$265.00	\$22.50	9%
Los Angeles (2 rates during year)						
4/1-12/31	\$172.50	\$150.00	\$37.50	\$187.50	\$15.00	9%
1/1-3/31	\$172.50	\$157.00	\$39.25	\$196.25	\$23.75	14%
New York City (4 rates during year)						
1/1-2/28 (lowest)	\$246.25	\$181.00	\$45.25	\$226.25	(\$20.00)	-8%
9/1-12/31 (highest)	\$380.00	\$306.00	\$76.50	\$382.50	\$2.50	1%
Washington DC (4 rates during year)						
7/1-8/31 (lowest)	\$202.50	\$174.00	\$43.50	\$217.50	\$15.00	7%
3/1-6/30 (highest)	\$286.25	\$226.00	\$56.50	\$282.50	(\$3.75)	-1%

III. Accountable Plan In Accordance with IRS Rules

Reimbursements to employees that are treated as paid under an accountable plan are:

- Excluded from an employee's gross income,
- Are not reported as wages or other compensation on the employee's W-2, and
- Are exempt from the withholding and payment of employment taxes.

In order to be considered an Accountable Plan, an Organization's reimbursement arrangement must meet three requirements:

1. The amounts reimbursed must have a business purpose,
2. Any amounts paid under the reimbursement arrangement which are in excess of the actual expenses incurred must be returned by the employee to the employer **within a reasonable time**, and
3. The reimbursed expenses must be properly substantiated **within a reasonable period of time**.

If any of these requirements are not met, then the reimbursements are treated as if they were made under a Non-Accountable Plan.

Amounts treated as paid under a Non-Accountable Plan are:

- Included in the employee's gross income,
- Must be reported as wages or other compensation on the employee's Form W-2, and
- Are subject to withholding and payment of employment taxes (FICA, FUTA, RRTA, RURT, and income tax).

III. Accountable Plan In Accordance with IRS Rules (continued)

UW-Madison

Do not have a travel expense report submission policy requiring timely filing of employee expense reports. There is a section of the UW-Madison expense reimbursement information that lists Traveler's Responsibilities including the following:

- Submit expense reports within 60 days of the last date of travel or the date the expense was incurred.
- Reconcile Cash Advances within 30 days of the last date of travel.

New UW Policy

- Require travel related expense submissions within 90 days and advances within 30 days of the completion of a trip.
- Disallow expense reimbursement if the expense report was submitted after the deadline.

IV. Change to Mileage Rates

- “High” rate will be the Federal Rate (currently \$0.575 per mile) for cars.
- “Turn Down Rate” remains \$0.352 per mile.
- Roundtrip mileage benchmark for “high” rate vs. fleet “turn down rate” remains 300 miles.

IV. Change to Mileage Rates (continued)

Mileage Reimbursement	Current Reimbursement Rates		Proposed Reimbursement Rates		Difference	
	Per Mile	Fleet Turn Down Rate	Per Mile	Fleet Turn Down Rate	Per Mile	Fleet Turn Down Rate
Personal Car	\$0.510	\$0.352	\$0.575	\$0.352	\$0.065	\$0.000
Special Van	\$0.660	\$0.610	\$0.575	\$0.352	(\$0.085)	(\$0.258)
Motor Cycle	\$0.285	N/A	\$0.545	N/A	\$0.260	N/A

V. Changes to Hosted Meal and Event Meal Maximums

- Policy is not finalized.

Expense	In-State	Domestic
Breakfast	\$12.00	\$15.00
Lunch	18.00	23.00
Dinner	30.00	37.00
Refreshments/Break	10.00	10.00
Total	\$70.00	\$85.00

VI. Proposed Exception Process for Expense Report Submissions

For extenuating circumstances, only Deans and/or Divisional Dean's Office Directors/Divisional Business Office Leadership have the authority to grant exceptions to allow for travel expense reimbursement when an expense report submission has been submitted in excess of 90 days following the date of completion of travel. Extenuating circumstances may be a serious illness or other unforeseen emergency.

- Employee/claimant must provide, in writing, an explanation to the Dean or Director regarding why the 90-day timeframe cannot be met.
- Explanation must be accepted, in writing, by the Dean or Director.
- Employee/claimant's request for reimbursement must include documentation of the explanation, as well as the acceptance by the approving authority.
- Employee/claimant's request for reimbursement will not be processed without appropriate documentation.

Questions?

Changes to Expense Reimbursement / GET

Purchasing Card Refresher Training

Purchasing Card Refresher Training Update

- Required for all cardholders and site managers active as of 9/4/2015.
 - Not required for designated users
- Must be completed by 11/30/2015.
- Continuing to track internally; reminders will be sent out in early and mid-November.

Division Name	Number of Cardholders Required to Complete Refresher Training	Number of Cardholders Who Have Completed Refresher Training	Percent Completed
01 - General Education Administration	3	1	33%
02 - General Services	62	7	11%
03 - Business Services	6	0	0%
04 - Division of Student Life	28	13	46%
05 - Division of Enrollment Management	8	3	38%
06 - DoIT	24	14	58%
07 - CALS	365	157	43%
10 - International Division	31	17	55%
12 - School of Business	48	24	50%
17 - School of Education	55	23	42%
19 - College of Engineeringt	133	50	38%
27 - School of Human Ecology	25	4	16%
34 - Research and Graduate Education	116	53	46%
37 - WISCIENCE	5	3	60%
40 - Nelson Institute	7	1	14%
42 - Athletics	13	11	85%
45 - Law School	23	10	43%
48 - L&S	163	62	38%
49 - General Library	34	25	74%
52 - State Labe of Hygiene	40	30	75%
53 - School of Medicine and Public Health	358	115	32%
54 - School of Nursing	11	5	45%
56 - School of Pharmacy	6	3	50%
57 - University Health Services	2	0	0%
63 - Officer Education	3	3	100%
71 - FP&M	61	0	0%
77 - UW Police Department	5	2	40%
80 - Rec Sprots	20	14	70%
85 - Housing	25	11	44%
87 - School of Veterinary Medicine	46	26	57%
88 - WI Veterinary Diagnostic Lab	17	0	0%
93 - Division of Continuing Studies	34	1	3%
96 - Wisconsin Union	49	6	12%
Grand Total	1826	694	38%

Division Name	Number of Site Managers Required to Complete Refresher Training	Number of Site Managers Who Have Completed Refresher Training	Percent Completed
01 - General Education Administration	1	1	100%
02 - General Services	5	4	80%
03 - Business Services	1	0	0%
04 - Division of Student Life	4	3	75%
05 - Division of Enrollment Management	3	2	67%
06 - DoIT	1	1	100%
07 - CALS	26	18	69%
10 - International Division	10	7	70%
12 - School of Business	1	1	100%
17 - School of Education	28	16	57%
19 - College of Engineering	29	14	48%
27 - School of Human Ecology	1	1	100%
34 - Research and Graduate Education	16	10	63%
37 - WISCIENCE	1	1	100%
40 - Nelson Institute	1	1	100%
42 - Athletics	2	1	50%
45 - Law School	3	1	33%
48 - L&S	67	38	57%
49 - General Library	1	1	100%
52 - State Lab of Hygiene	2	2	100%
53 - School of Medicine and Public Health	69	43	62%
54 - School of Nursing	1	0	0%
56 - School of Pharmacy	1	1	100%
57 - University Health Services	1	0	0%
63 - Office Education	1	1	100%
71 - FP&M	1	0	0%
77 - UW Police Department	1	1	100%
80 - Rec Sports	1	1	100%
85 - Housing	2	1	50%
87 - School of Veterinary Medicine	2	2	100%
88 - Veterinary Diagnostic Lab	2	0	0%
93 - Division of Continuing Studies	2	1	50%
96 - Wisconsin Union	5	5	100%
Grand Total	292	179	61%

Where is Purchasing Card Online Refresher Training?

<http://www.bussvc.wisc.edu/acct/purchcd/tabtraining.html>

The screenshot shows the Accounting Services website for the University of Wisconsin-Madison. The header includes the university name, a search bar, and navigation links for 'UW Search', 'My UW', 'Business Services', and 'How To' Pages. The main navigation menu includes 'Home', 'Contacts', 'Cardholder', 'Site Manager', 'Travel', 'Events/Meals', 'Audits', 'Forms', and 'How To'. A sub-menu under 'Training' is highlighted with a blue arrow pointing to the 'Purchasing Card Annual Refresher Training' link. The page content is divided into three sections: 'Purchasing Card Policies and Procedures', 'Purchasing Card Travel Training', and 'Purchasing Card Annual Refresher Training'. The 'Purchasing Card Annual Refresher Training' section contains the following text: 'All purchasing cardholders and site managers are required to complete this online refresher course by November 30, 2015. Please allow approximately 20-30 minutes to complete the course. If you are ready to begin, please click [here](#). **Note:** This course does not replace in-person training for new cardholders and site managers. If you are new to the purchasing card program, please sign up for the training session(s) to the left.'

Other Topics

Thank you for attending.

Future Financial Management Meetings

Rooms 1106 & 1108, 21 N Park Street

9:30 am - 11:30 am

2015

December 8

2016

February 11

April 14

June 16

August 11

October 13

December 15

