



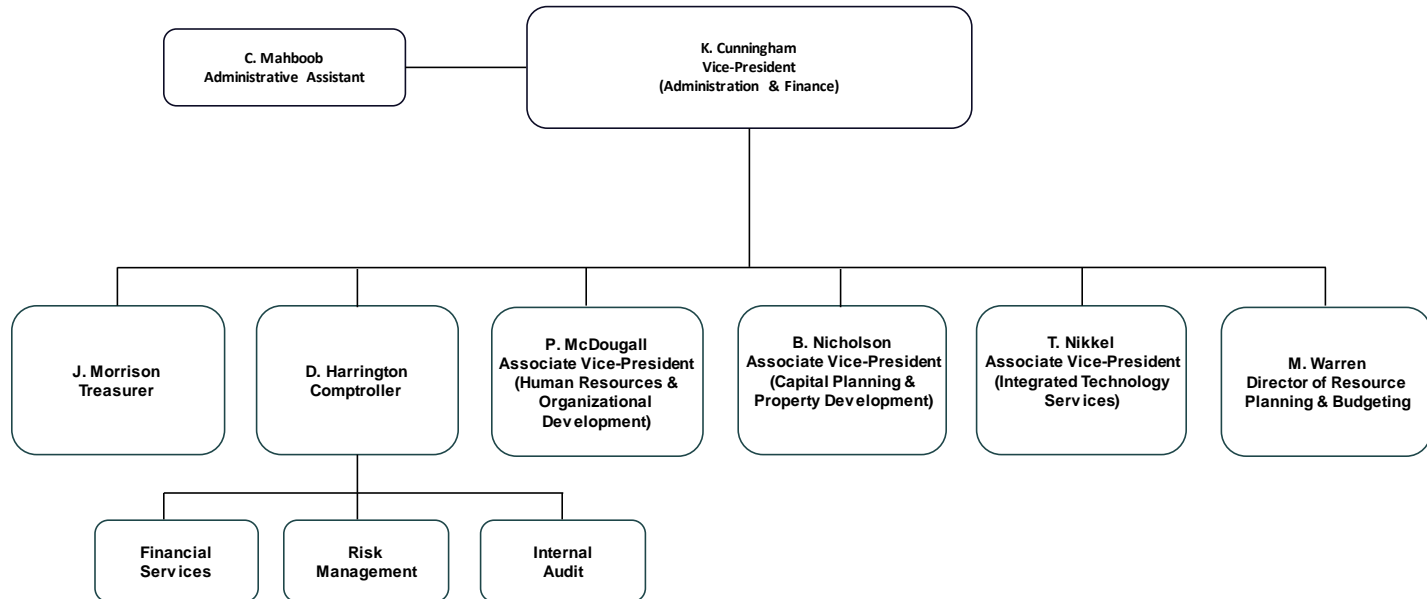
# New Administrator's Orientation 2017-18

Cindy M. Flann, CPA, CGA | Director of Financial Services & Assistant Comptroller

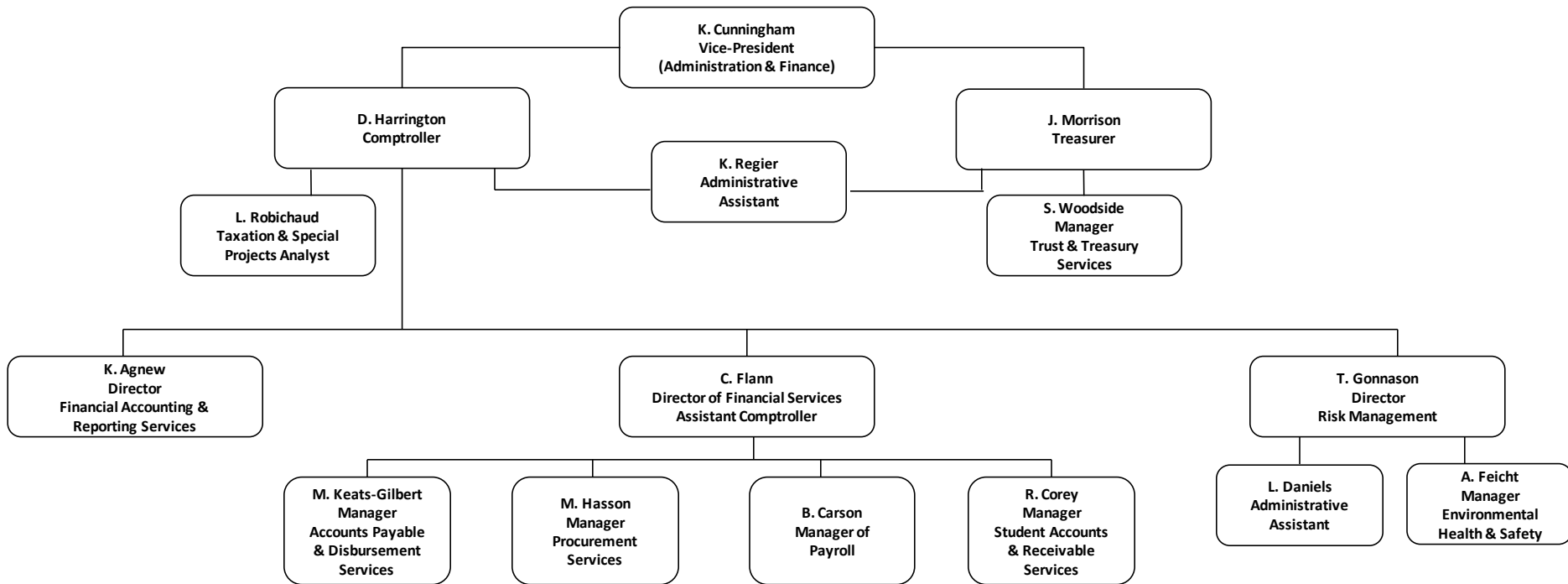
# UNB

# VP (Administration & Finance)

- **Financial Services is part of the VP (Administration & Finance) portfolio which is primarily a University wide portfolio, as we provide services to 130 teaching, research and service departments located on all campuses associated with the University.**



# Financial Services & Risk Management



A full chart with all employees and the reporting relationships is available on our website

**Jennifer Morrison, CPA, CA Treasurer**

- Responsible for the treasury functions of the University (banking agreements, investing cash, borrowing cash, financing of projects),
- Board Committees include: the Investment Committee, Secretary to the Properties Committee and is a member of the Pension Plan Board.

**Don Harrington, CPA, CA Comptroller**

- Responsible for the comptrollership functions set out in the University of New Brunswick Act
- Board Committees include: Finance, Audit and Fringe Benefits Committees

**Trevor Gonnason, CPA, CMA Director, Risk Management**

- Responsible for risk management, which includes the UNB insurance program (property & liability), radiation safety, biohazard safety for both campuses, and UNBF Environmental Health & Safety.

**Cindy M. Flann, CPA, CGA Director of Financial Services & Assistant Comptroller**

- Responsible for coordinating the daily operational transactional flow and system development activities of Financial Services which includes: all invoices, receipts, procurement activities, payments, payroll, and preparation of a variety of internal and external reports.

Both the Comptroller and Assistant Comptroller positions are appointed through approval of the Board.

One of our main roles is to ensure that the University is in compliance with:

- Canada Revenue Agency rules, regulations and guidelines,
- Federal and Provincial Acts and regulations such as the CFTA - Canada Free Trade Agreement, Atlantic Procurement Agreement, The New Brunswick Procurement Act, WorkSafeNB and NB Labour Laws.
- Generally Accepted Accounting Principles (GAAP)



## We do this by:

- having in place a system of internal controls,
- having policies and procedures that are followed,
- providing information on the financial activities of the University (both internally and externally),
- providing information on the risk management activities of the University ,
- reporting to the Finance Committee and Audit Committee of the Board of Governors,
- being audited by various provincial and federal agencies along with our externally appointed auditors and conducting internal audits each year,
- signing a declaration for the Audit Committee that to the best of our knowledge, we are compliant with all the rules, regulations etc. that we are supposed to be.

However, we need lots of help to ensure that we are being compliant at all levels and we rely on the management structures in place at UNB to assist with this:

- Persons with signing authority can hire employees and delegate spending authority,
- Persons with spending authority can approve expenses and purchase goods and services,
- We maintain a list of all positions with accountability and use the Budget Portfolio Management System as the foundation for signing/spending authority,
- Persons with signing/spending authority must follow University policies and procedures and must ensure that the staff reporting to them are doing the same,
- We all need to think about being accountable for the decisions we are making and the precedents we set by making them. That is why Financial Services often provides guidance to individuals on their situation **before** decisions are made. Please call us.

# Financial Services Web Site

<http://www.unb.ca/financialservices/>

- All policies, procedures and forms (many in form-fillable pdf versions) relating to Financial Services can be found through the web site. The Policy link button will direct you to the Central Repository page where you can find administrative policies for Financial Services, RPB, Human Resources, etc.
- The current Organizational Chart and a listing of all email and phone number contacts for each employee.
- Valuable information on deciding whether the person you are going to hire must be an employee or whether they can be considered as an Independent Contractor. This is often a question when hiring to teach a course. There are requirements in two policies that must be met.
- Important information concerning making purchases, contracts we may have with specific vendors (car rental agencies) and of course the policies and procedures around making any procurement decision at UNB.
- A detailed section for Students that lists all the tuition fees and residence fees and important dates for opt-out of health insurances, how and when and by what means to make a payment, etc.



# E-Services

My UNB -Services

Academic

Admin

Email/Calendar

Financial

IT Services

Library

Personal

Research

Telephone

- **Financial Tab**

- A link to the web site to access all Financial Services forms,
- Access to “Account Listings” which give you a list of all units (6 digit number) within a department (first 3 digits of the 6 digit number),
- Financial Queries to get detailed financial results on any unit,
- Details on your personal PDA account.

- **Personal Tab**

- Vacation and Leave Report,
- Position and Wage Info,
- Enrolled benefits,
- And many more...

- **Telephone Tab**

- See details of phone bills being charged to your units.

# Five Most Common Issues

## 1. Employees have not been paid

Cycle of getting someone paid is:

- a) Department hires someone,
- b) Department prepares paperwork,
- c) HR receives approved paperwork and enters it into Ellucian Colleague,
- d) Payroll Services runs the payroll,
- e) Employee is paid.

90% of the inquiries about why someone was not paid are because the paperwork did not get to HR on time, or was not complete, or there are immigration issues etc. and there is no information in the system to produce the pay. Payroll Services cannot produce a manual cheque unless the information is entered in the system by HR. All the deadlines and requirements are on the Human Resources and Organizational Development website.

# Five Most Common Issues

## 2. Following Procurement Policies

Legally, only the Manager and Assistant Manager of Procurement Services have the authority to purchase on behalf of the University and you will not see any other signatures on a Purchase Order. Everyone else simply fills out a request to purchase and sends it to the Procurement Services unit ([procure@unb.ca](mailto:procure@unb.ca)) of Financial Services. This is to ensure we are complying with various International, Federal and Atlantic trade agreements as well as Provincial Legislation.

The University is not required to pay any invoice from a company that we have not previously agreed to accept goods/services from via a legal Purchase Order, so the Procurement System should be used. In emergency situations we can produce a Purchase Order in a very short period of time. However.....lack of planning in one area, does not constitute an emergency in Procurement and good judgement on what is an emergency needs to be used.

# Five Most Common Issues

## 3. Travel or Personal Reimbursement Claims

The Travel Policy and the Personal Reimbursement Policy are two of the most widely used policies. Please read them and become more familiar with them especially these important areas:

- Expenses for spouses/family members are not to be included on a UNB invoice and if they are, the expenses relating to spouses/family members are to be taken off. In other words, spouses/family members must pay their own way. This is not just for travel, but for local events as well. Any exception to this policy, must have written prior approval by the Vice President.
- All travel expenses for one trip are to be listed on the same Travel Claim Form and each different trip must be on a separate form. All forms are required to be submitted within 20 business days after the end of the trip. Travel Expense Forms which do not conform to these policies and guidelines will be returned to the claimant.
- Once Accounts Payable receives the Travel Claim (which are all date stamped) it is audited and any follow up for missing information is requested by emailing the claimant for the required information. Once we have all required information, our service standard is that the claim will be processed within 20 business days.

# Five Most Common Issues

## 4. Research and Overhead Accounts

- All research/overhead accounts are administered by the University in accordance with UNB policies and all UNB policies are effective for research and overhead accounts unless there are specific allowances in a particular funding agency agreement.
- Funding agencies would not provide research funding to us if we did not have a clearly documented set of policies on administering the funds.
- Many inappropriate expenses have been incurred and not reimbursed by UNB and were then paid out of the researcher's pocket.
- For example, even though the research project might be a three year project, the UNB Travel Policy on submitting within 20 days applies and a researcher cannot hold and submit 3 years worth of travel claims.

# Five Most Common Issues

## 5. Research March Cut-Off and UNB April Fiscal Year End

- Research Services will often send researchers a message about getting expenses in by the end of March. This is because most of the federal granting agencies have fiscal year ends of March and they want the most accurate financial picture of where each research project is at. As well, UNB requires the same thing for our fiscal year end at the end of April which means there is a second push for research expenses. This is a requirement of GAAP to report revenue and expenses in the proper fiscal year. A year end memo is sent out to Deans & Directors, it is posted on the Financial Services web site and will appear in the UNB news. Persons in accountable positions are to ensure that all the staff reporting to them are also abiding by the deadlines in the memo.

# Other Common Issues

1. Departments “advising” students on financial matters. Please encourage your faculty members to refrain from any suggestion to a student “that there will be no financial implications” from making changes in their course registrations. We have seen cases where this has happened and then the student finds out that they owe a large sum, that they have been dropped from being eligible for health care, that they are no longer eligible for the Student loan that they thought they were getting, or they are no longer eligible for the bursary/scholarship they had. Course registration changes often have financial implications and it is best for the students to review their situation with Student Accounts & Receivable Services before making decisions.
2. Also, please communicate the need to not allow faculty members to make their own special arrangements with students who have been de registered for non-payment of fees. Some faculty have allowed the student to remain in class but then the student was refused the ability to write the final exam by the same faculty member. These students are essentially getting services for free, and if they all received free services, there would be no money to pay faculty/staff salaries. The Student Accounts area will make payment arrangements with students. Only those students not meeting their financial payment plans, often repeat offenders, are de-registered.

# Other Common Issues

3. Some good advice would be to ask first before proceeding down an uncertain road. The absence of a written policy preventing an expense, does not mean that it will be allowed. Many unusual transactions will eventually end up on the Director of Financial Services desk which will be investigated by asking for more detail, consulting with other departments, (Human Resources if a collective agreement may be involved ) and often a discussion is held with the appropriate VP for the area concerned.
4. Hiring employees and paying them 200 hours at the end of a term. If HR has not already addressed this, then Payroll Services must. We are obligated to be recording any employment earnings by hours worked on specific days in order to produce a proper Record of Employment to be used to apply for Employment Insurance. Please hire these types of employees and put them on timesheets and let their hours be recorded and them to be paid every two weeks.



# Other Common Issues

5. Departments sending out invoices on letterhead to charge users for services in their departments. These requests for invoices must be submitted to Financial Services so that they are properly recorded in the financial system. We often receive payments and spend hours tracking down why we received the payment because there is nothing recorded “on the books” owing to us. An official invoice is the only way to ensure that the amount is owed to UNB.
6. Selling something directly to students or third parties without conversations with Financial Services on the tax implications, or collecting cash from students without proper controls in place to record and process these transactions. Some of these transactions have implications on regulatory requirements for us to record the transaction on a T2202A for the student.

**Questions?**

thank you!