Financial Guidelines

UDOT
Keeping Utah Moving

REGION FOUR

Director's Note

Welcome to the Region Four Financial Guidelines. This guideline document is intended to provide employees and supervisors in Region Four the direction needed to successfully navigating through the vast amount of tasks that they are challenged with each and every day. Over the past several years Region Four has assembled a sophisticated support team to assist the employees and supervisors. This team is highly trained to help with all aspects of specific tasks such as invoicing, procurement, payroll, budgeting, lands and buildings expenditures, and equipment costs to name a few. Below is the layout of how this is organized for the success of the Region.
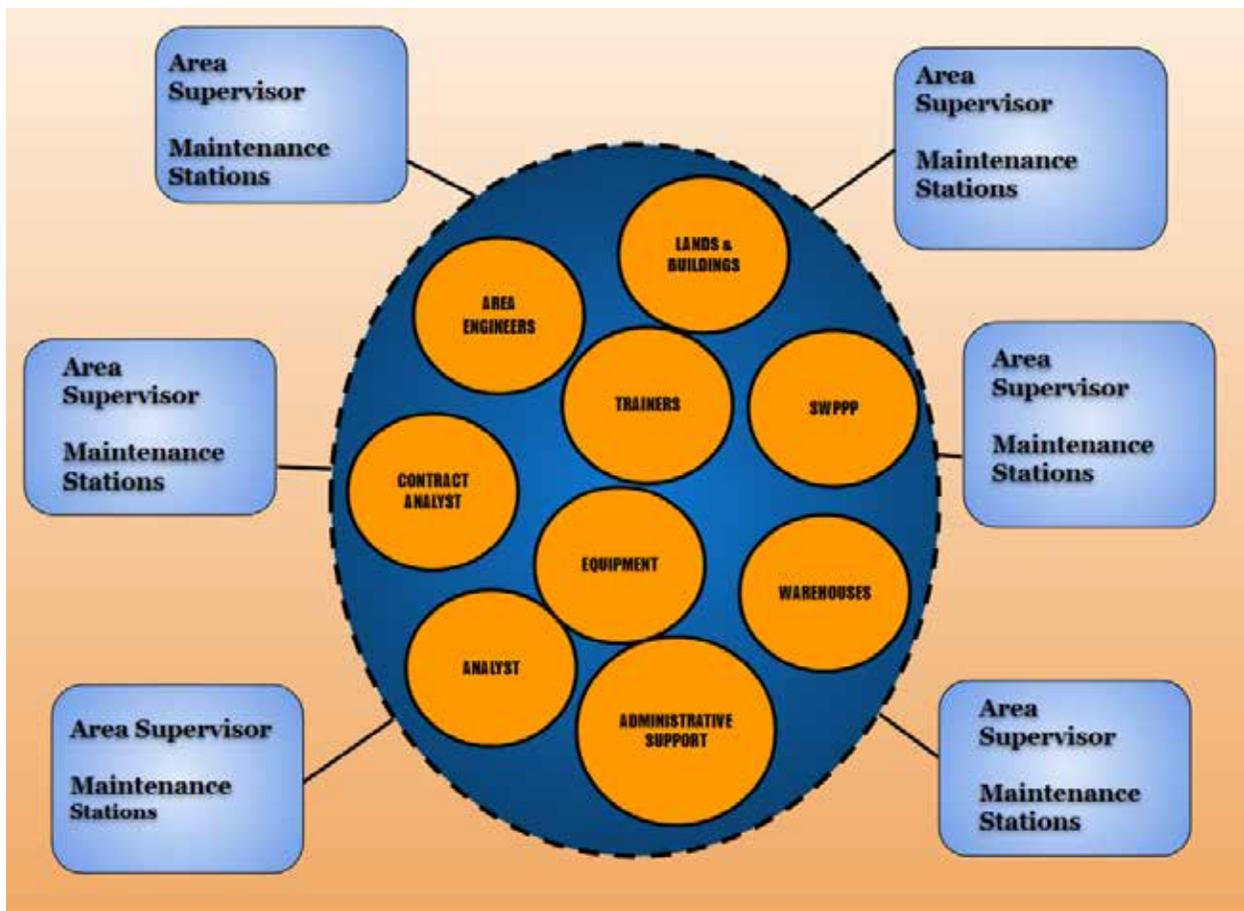
This document will lay out the baseline financial functions, requirements, and processes of each area that are commonly used in our day to day work.

The support teams are your trusted advisors with the primary responsibility to help you through the process as smoothly and efficiently as possible. They ensure that the correct processes and documentation are provided to accomplish the required task. Their goal is to provide outstanding customer service while ensuring that the proper financial controls are in place.

The support teams are your teammates and are there to assist in any way possible within their area of expertise. They are there to help you get the required information put together to document the work being completed. Whether it is a procurement process, payroll process or an inventory process; the support teams are there to listen to your current issue and be your support to walk you through the process.

A high level of trust and accountability are important to this success. Flexibility will be important at times when the identified process doesn't fit the current situation. Proper communication and teamwork will allow the support teams to meet your needs and allows for adequate documentation.

Rick Torgerson
UDOT Region Four Director

Table of Contents

Budgeting
Overview
Why we have budgets

- Ø As stewards of public funds, it is important that we are honest and transparent with the money we are given. Budgets help us accomplish both of these goals.
  - o Budgets help each organization stay within their appropriated fund allotment and helps prevent frivolous spending.
  - o Budgets also create ownership and accountability for those using the allotted funds.

Where your budgets come from

- Ø The funds used to pay your paychecks, along with all projects and purchases we make, come from the public (everyday people like you and me) through federal and state taxes.
  - o Taxes are collected by the state, and a portion (decided by state legislature and the governor) is given to UDOT.
  - o UDOT then determines how much to allocate to each region based on past performance as well as upcoming needs for the year.
  - o Each region then allocates funds similarly to their respective units.

How funds are allocated and used in the region

- Ø Region Four takes a look at the past three years of performance per unit. They then allocate your budget to reflect the averages and most recent performance to create your budget.
  - o Look for efficiencies in everything you do
    - v Excess funds will allow you to do additional efficiencies or other projects
- Ø All funds in excess of those budgets go into regional funds.
  - o These funds are used to accommodate the needs of the region as opposed to just the individual sheds. Examples include:
    - v Preservation program (chip seals and asphalt betterments) is budgeted in consultation with the Asset Management group.
    - v Any remaining snow budget allocations will be reallocated in April for priority projects (less labor).
    - v These funds are also used for emergencies that may happen throughout the year in the region.
  - o DE's, along with Area Supervisors, work together to create a list of the top priorities in the region to allocated funding to throughout the fiscal year.
    - v Make sure you get your top priorities to your Area Supervisor so they will be considered in the area priority lists.
    - v Make sure to list any efficiencies you've accomplished
      - · Any money saved should be directed back to your shed to use for additional efficiencies or projects.

- o Lands and Buildings will be budgeted each year based off requests from the sheds and consultation with Areas Supervisors on priorities.
  - ∨ Lands and Buildings purchases of $500 or more need to go through the region Lands and Buildings budget
  - ∨ Your shed's Lands and Building budget is for small routine maintenance

Ownership and Accountability
Ownership of your budget

- Ø Your budget is your responsibility, and as such will be part of your annual reviews.
  - o Your budget is also included in your Area Supervisors and DE's budget. This means they have a vested interest in your success.
  - o You are responsible to know how to properly code budget expenditures and know what is charged to your unit and why.
    - ∨ The Maintenance Analyst can be used as a resource in understanding your budget, however the end responsibility and decision rests on you and your supervisor.
  - o If you need to move money between budget groups within your shed, work with the Maintenance Analyst to move the money in the system.
    - ∨ Areas supervisors will review with you how you are allocating your funds in your regularly held budget meetings
  - o Coding should be for the location that expended the funds
    - ∨ If the expenditure is for a project that is out of the ordinary for your three year budget, work with your Area Supervisor, whom will in turn work with the Maintenance Analyst to have the budget funds for the project moved to your unit.
    - ∨ This allows for the greatest transparency and accountability of expended funds.
  - o Only you, your supervisor, and your DE should authorizing charges to your unit.
- Ø Projects assigned to you from the region funds
  - o When the top priorities are selected by the region leadership, they will notify you what your projects are, if any, and what your budget is for that project.
    - ∨ Work with the Maintenance Analyst for betterment numbers, function numbers, and coding.
  - o It is your responsibility to work with the vendors and know real time where you stand on your budget.
  - o Notify your Area Supervisor of the projected dollar amount you will be over or under and they will likewise relay that information to the DE's and Maintenance Analyst.
    - ∨ If the project will be completed under-budget, the DE's will be able to use the extra money to accomplish more projects in the region.
    - ∨ If you will be over-budget, a budget increase will need to be approved by the DE's before you continue.
    - ∨ This type of project ownership will allow the region leaders to make quicker decisions on projects and budget allotments, especially at the end of the fiscal year.

- Ø Efficiencies
  - o As a responsible steward of the public's funds, it is important to constantly look for ways to do things more efficiently to reduce the amount of money spent on projects, without diminishing quality of work.
  - o As you find new, better, more efficient ways to accomplish the tasks at hand, more money will be available for you for other projects.
  - o Work with your supervisor to receive region and state recognition for all efficiencies created.
- Ø Lands and Buildings
  - o You are responsible for Lands and Buildings covered in your three year average.
    - v These funds are used for typical maintenance of your shed
  - o Remodels, upgrades, replacements, and other similar projects over $500 are covered by the region Lands and Buildings budget.
- Ø Unit 4411
  - o Unit 4411 is used to house regional budget monies for region projects that affect multiple areas.
  - o Area Supervisors, Area Engineers, and District Engineers are the approving authority for goods or services charged to unit 4411.

Payables (Purchasing / Invoicing)[2]

Procurement Guidelines

Best point of contact for any questions regarding purchasing

- Ø R4 Contract Analyst
- Ø Your immediate supervisor
- Ø R4 Purchasing & Contracts User Guide
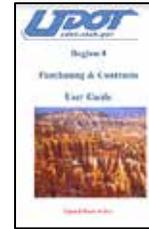
Important notes about purchasing:

- Ø **The most important rule: If the item is on a state or agency contract with one or more vendors, you must buy the item from one of the listed contracted vendors (unless the contract specifies otherwise).**
- Ø If you are unaware if an item is on a contract, or you are unable to find that contract; before you purchase from a non-contracted vendor, contact the Contract Analyst to verify if it is on a contract or not
- Ø Sometimes, when there are multiple contracts for the same item, a primary and secondary contract are identified.
  - o If there is a primary contract, you must use that one first, unless they are unable to fulfill the order.
  - o If the contract does not specify a primary or secondary designation, you can use either vendor.
- Ø **Documentation:** Provide the following documentation to accounting
  - o Invoice(s)
    - ∨ Original Invoice(s) from the vendor
      - ‧ Have the vendor include the purchasing unit's number, the purchaser's name, and any equipment # or work order # associated with the purchase on the invoice.
      - ‧ If the vendor does not give you an invoice at the time of the purchase, have the vendor email the invoice(s) to Region Four accounting at r4statements@utah.gov. This invoice is the official invoice that will be processed through accounting.
      - ‧ On invoices greater than $500 or that have a Lands and Buildings work order (object code 6171)
        - § Whether the invoice is received directly from the vendor at the time of pickup or through an email from accounting, send r4supportservices@utah.gov a copy of your finalized invoice. This email account is only for budget projections and tracking of Lands and Building work orders. **Invoices will not be processed from this email account**.

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[2] Material for this section was referenced from UDOT 02A-01, FIACCT 04, Utah Admin Code R33, and UDOT Region Four Leadership.

§ **Exception** - Equipment related purchases and purchases going into inventory do not need to be sent to r4supportservices@utah.gov.

o Signature Block – Received and Approved signatures along with dates
  ∨ The received goods or services date is *the date the goods or services were received*, not the day that you signed
    · If additional due diligence is needed to verify the date of receipt, make sure to obtain the addition information before signing
  ∨ The approval date is the date of the approving signature
  ∨ If the service was completed on equipment, the shop supervisor needs to be included in the process.
    · This is usually done by sending the invoice to the shop supervisor and getting a signature acknowledging input into fleet.
o Coding Block
  ∨ Fill out all applicable boxes of the coding block – this will make sure the purchase comes out of the appropriate budget lines
    · Coding may also be written directly on the invoice in the following coding order: "**2800-810-Unit-Appr-Obj-Act**"
      § Include any associated function, program, phase, equipment #, state route, mile post, and work order #.
      § Work with accounting if you need coding block stamps, or coding sheets to make coding easier.
      § Coding reference tools:

| *Common Object Codes* | *Chart of Accounts* | *Activity Codes* | *MMQA* |

o Delivery tickets and packing slips
  ∨ Shows when the vendor claims the goods or services were given to us, along with what was given.
  ∨ These are great documents to keep track of when you received the goods or services – but you still need to sign, acknowledging the goods or services were received, stating to the best of your knowledge the vendor's date is correct.
o Other supporting information
  ∨ An example of this would be an email from the Contract Analyst stating the item is not on a contract– this shows your due diligence.
  ∨ Other examples are bids and urgent purchase forms

- ⌄ Any other document supporting the purchase and showing you did your due diligence to purchase it correctly.
- ⌄ Documented reason of why you went with a secondary contract as opposed to the primary.

What are the limits for small purchasing?

- Ø Refer to the purchasing flow chart.
- Ø Work with R4 Contract Analyst
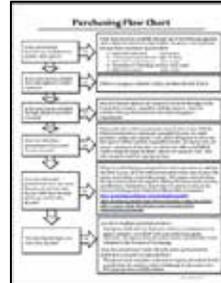
How do AVL contracts work?

- Ø Work with R4 Contract Analyst

Emergency Purchases

- Ø UDOT Emergency Purchases[3]
    - o Address the emergency situation immediately if a situation arises that creates harm or risk to health, welfare, safety, or property.
        - ⌄ Refer to and use form PRO- 01U for further details on what is considered an emergency.
    - o Emergency purchases are limited to only those supplies, services, or construction items necessary to resolve the emergency.
    - o Contact the R4 Contract Analyst as soon as possible. The Contract Analyst will work with the District Engineer or other Region Leaders and the Procurement Division on approval of emergency purchases.
- Ø Documentation
    - o Document the basis for the emergency and the selection of the procurement item.
        - ⌄ **Documentation may be made after the emergency condition has been alleviated.**
        - ⌄ The purpose of the documentation is to explain the reason there was an emergency and what steps you took to resolve it.
        - ⌄ A record of the determination and selection needs to be submitted with all payment requests.
        - ⌄ Refer to and use form PRO- 01U for documentation during an emergency situation.
            - · This form is only needed if you are buying items or services outside standard purchasing rules and contracts.

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[3] UDOT 02A-01C, Utah Admin Code R33-8-401

Urgent Purchases

- Ø Unanticipated Urgent Purchases[4]
  - o Unanticipated and urgent circumstances include:
    - ∨ An item needed to avoid stopping a public construction project,
    - ∨ An immediate repair to a facility or equipment, or
    - ∨ Another urgent condition.
    - ∨ Lack of planning does not constitute an urgency
  - o Contact contracted vendors first; however, you are not required to utilize a contract in urgent purchase situations.
    - ∨ Document why the contracted vendor(s) were not able to supply the goods and/or services on the PRO- 01U form.
  - o Obtain verbal or, preferably, written approval from the District Engineer or appropriate Region Leader on the Urgent Purchases Authorization Form (form PRO-01U) **prior to making the purchase** if the contracted vendors are unable to supply the items or services and the total purchase does not exceed $5,000.
  - o The Procurement Division must be involved if the total purchase exceeds $5,000.
- Ø Documentation
  - o Submit a completed PRO- 01U form with the invoice to the accounting office, even if the original approval from the District Engineer or Group Leader was verbal.
    - ∨ This form is only needed if you are buying items or services outside standard purchasing rules and contracts.

Road Materials

- Ø All tickets showing quantity of materials delivered need to be included with the invoice that is sent to accounting for a payment to be processed.
- Ø The signature block verifying receipt and approval along with the coding needs to be recorded at least once for the entire purchase.

Quality of Work / Quality of Materials

- Ø Before accounting will be able to make a payment for work done by a contractor; or for asphalt, chips, road base, gravel, d-slick, and salt materials; Area Supervisors need to give their approval to pay either in full or at a discount after reviewing to make sure the quality of work or materials are where it needs to be.
  - o The Area Supervisor should be the approving signature in this process.
    - ∨ Their signature represents approval of quality.
    - ∨ Any discounts should be documented if quality is sub-par.

Contract Verification

- Ø The purchasing unit or Contract Analyst should review invoices for accuracy compared to the contract or quote.

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[4] UDOT 02A-01-D

- Accounting verifies that the pricing is accurate according to the contract before processing the payment.
- If the pricing is inaccurate, accounting will work with the vendor to make all needed adjustments and send back out for signatures as needed.

Sales Tax

- UDOT is tax exempt as a state agency; make sure the vendor does not charge you sales tax.

Expedited Payments

- Remind vendors that UDOT typically pays invoices within 30 days from the date we receive a correct invoice, or from the date the service is completed, whichever is later.
- Expedited payments are used for situations where there is a need for the vendor to be paid faster than our normal process. If an expedited payment is needed:
  - Gain documented approval from your manager then your District Engineer
  - Include an explanation of why this exception needs to be made
  - The District Engineer will review your request to determine if the justification is necessary and forward it to accounting.
  - You can gain this approval through an email chain
  - Even with an approval, correct invoice(s) and supporting documentation need to be submitted before expedited payments can be paid.
  - If updates are needed, include that information in the request. Accounting will provide weekly updates until the payment is made.
  - The goal of expedited payments is to have the item processed within 10 days from the time accounting receives the approval.
    - If there are issues with this timeline, the requestor or accounting will communicate what the constraints may be and work towards an agreeable solution.

Responsibility for sending accounting invoices and documentation along with budget ownership

- It is ultimately the responsibility of the purchaser or their direct manager to get invoices and all supporting documentation to the accounting team.
- Region support positions purchasing and invoices:
  - Provide supporting documentation to accounting when receiving or purchasing goods or services that effect multiple sheds or areas in the Region.
  - Purchases that effect the budget of multiple unit's
    - The first signature on the documentation needs to come from someone onsite receiving the goods or services to verify work is complete and/or received.
    - It is a best practice to have the next level supervisor be the approver. For example:
      - If the purchase effects multiple sheds in the same area, the Area Supervisor should be the approver.

- If the purchase crosses multiple Area Supervisor boundaries, then the DE should be the approver.
- Ø The employee who made the purchase or their immediate supervisor is responsible for their budget and the associated coding.
  - o Work with the Maintenance Analyst if you have questions on appropriate maintenance specific coding (i.e. activities, functions, and programs)
  - o Work with accounting if you have any questions on appropriate appropriation units or object codes.
  - o If for any reason coding needs to be changed after the invoice is submitted:
    - ∨ Unit changes require an approval from a budgetary authority for the units involved.
      - This approval can be done via email
    - ∨ Appropriation units and object codes can be adjusted to the proper coding by accounting; however, accounting will send the budgetary authority an email notifying them of the change.
    - ∨ Activity, function, and program codes can be adjusted to the proper coding by a maintenance analyst once the invoice is paid; however, the analyst will send the budgetary authority an email notifying them of the change.

Vendor Invoices
Email Invoices

- Ø Send invoices to r4statements@utah.gov. Having vendors send invoices directly to accounting helps:
  - o Prevent duplication of invoices
  - o Prevent lost Invoices
  - o Create a consistent vendor billing experience across the region, especially if working with several locations
  - o Provides separation of duties
  - o Collect appropriate discounts

  - o Prevent late payments
  - o Reconcile accounts
- Ø The invoice "bill to" section should include the following:

  UDOT
  Accounts Payable
  708 S. 100 W.
  Richfield, UT 84701

Using Adobe Sign

- Ø Adobe Sign helps us move towards UDOT's goal of being paperless and increases the speed of payments to our vendors.

- Ø Adobe Sign is the method Region Four Maintenance will use for digital signatures. No other method will be accepted for a digital signature.
- Ø When the accounting group receives an invoice from the vendor, they will send out the invoice using Adobe Sign.
- Ø You do not need to print out the invoice to stamp it and sign it. Simply click on the blue hyper-link and the system will have you sign it electronically. Adobe Sign gives you the option to attach any documents to the file before you complete the signature process. It will then send the document to your immediate manager for the approval signature.
- Ø Everyone involved with the signature process will receive a completed document for their records.
  - o Send the completed Adobe Sign to r4supportservices@utah.gov if the invoice is over $500 or if the invoice includes a Lands and Building work order number (excluding equipment purchases and inventory purchases).
  - o Refer to R4 Invoice Flowchart for the flow of invoices in region four.
- Ø **Important – Delegating: Never forward an email with an Adobe Signature request.**
  - o If you are not the one that should be signing, there is a link in the email that allows you to delegate the signature to another employee.
    - ⅴ Click on that as opposed to forwarding the email.
    - ⅴ This will allow you to put in the appropriate signers email to have them sign.
  - o You can also delegate inside the document.
    - ⅴ Click on the icon in the top left of the screen that says "Alternate Actions" then the option that says "Somebody else should sign".
    - ⅴ This will allow you to put in the appropriate signers email to have them sign.
- Ø Note: If you need anything on Adobe Sign done differently than the typical flow, please contact accounting to make the appropriate adjustments.

Receiving Invoices at the Time of Purchase

- Ø Occasionally an invoice will be received at the time of purchase. If this is the case, either scan it in and use Adobe Sign or use the signature block and coding blocks provided, fill them out, and send the completed invoice(s) to accounting with any supporting documentation.
- Ø Email your invoices and supporting documentation to:
  - o r4statements@utah.gov
    - ⅴ If you are already working with a specific accountant on an invoice or situation, email the invoice(s) and supporting documentation directly to that accountant as opposed to r4statements@utah.gov.
    - ⅴ Carbon copy (CC) r4supportservices@utah.gov for invoices over $500 or if the invoice has a Lands and Building work order number (excluding equipment purchases and inventory purchases).
- Ø Note: Using a stamp that has your signature as part of the stamp is a risk and should not be used.

UCI Purchases

- Ø UCI purchases will need the same documentation as all other purchases.
- Ø Scan all UCI shipping documents and including coding and signatures for receipt verification and approval similar to all other invoices (Simply place these on the shipping document if not already on other documents submitted for the invoice).
- Ø *Mandatory for warehouses*: Scan in any other supporting documentation you have for the order (sales quote, order request documents describing what was wanted, etc)

Vendor relationship building responsibility (customer service)

- Ø Billing – Accounting
  - o Accounting is responsible for the billing relationships with vendors. Often-times larger vendors have more than one location and accounting is best suited to answer any billing questions the vendor may have on a state, region, and local level.
  - o If you or the vendor have any questions about their bill, you can use the alpha sheet to know which accountant to contact.
    - ∨ Give the vendor the phone number and email address of the correct accountant for this and all future billing inquiries.
    - ∨ Direct all billing questions from the vendor to that accountant to be answered.
- Ø Purchasing – Those making the purchase
  - o The purchaser is responsible for all other contact with vendors outside of billing.
  - o It is important to have a good relationship with the sales representatives of vendors.
    - ∨ You are the face of the company and as such, need to build a professional face-to-face relationship of trust with the vendors.
- Ø Best Practice
  - o Give your vendor R4 Accounting's information at the time of purchase or upon request so they can go directly to accounting for all billing questions.
    - ∨ This could sound similar to, "I will be your direct contact for this project and all other related projects in this area, here is my contact information. If you have any billing questions, here is the contact information for the accountant that can answer those questions and keep you updated on payments."

Travel[5]

Travel Advances

Specifications

- Ø Travel advances are available for up to 90 percent of anticipated meals and incidentals.
- Ø Travel advances are also available for up to 90 percent of lodging when the traveler travels fewer than three (3) times per year on state business and does not have a P-card.
  - o Any exception to this policy must be approved in writing by the executive director or designee.
- Ø Travel advances are not available for car rentals.

Obtaining a Travel Advance

- Ø Fill out a travel advance request and submit it to accounting at least 3 business days ahead of when you will travel.
  - o If you have signed up for direct deposit for expenses outside of payroll, you should receive your advance within 3 business days.
    - v **Important:** To receive direct deposits of expenses outside of payroll, you need to fill out the form on Adobe Sign under workflows called R4 Non Payroll Direct Deposit Form.
  - o If you have elected to receive mailed checks, it could take up to a week to receive your advance.

Outstanding Advances

- Ø Each traveler may have only one advance outstanding at any one time.
  - o As soon as the reimbursement paperwork is submitted for the previous trip a new advance may be issued.

Timing

- Ø The final travel reimbursement claim should be received within 30 days after the anticipated completion of travel as shown in the Travel Advance Pay document.

Documentation

- Ø An advance allowance will be available with the following documentation:
  - o In-State Travel
    - v Request for In-State Travel Authorization (form FI 5IS).
  - o Out-of-State Travel
    - v Request for Out-of-State Travel Authorization (form FI 5)

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[5] Material for this section was referenced from UDOT 02-52, FIACCT 10, and UDOT Region Four Leadership.

Travel Reimbursements

Fiscal Responsibility

- Ø The state will reimburse you for travel expenses related to business needs.
- Ø In reimbursing travel, agencies must recognize their responsibility to maintain the public trust when expending state funds.
- Ø It is the responsibility of an agency to collect from a traveler any travel reimbursement overpayment and to ensure travel reimbursements are completed accurately and timely.

Forms

- Ø In-state travel
  - o State Employee Travel Reimbursement Request (form FI 51A)
    - § Typically used for overnight trips
- Ø Out-of-state travel
  - o State Employee Travel Reimbursement Request (form FI 51B)
    - § Typically used for out of state overnight trips
- Ø Taxable Meals
  - o Employee Reimbursement/Earnings Request (form FI 48)
    - § Typically used for same day travel

Documentation (only include items that apply to the specific trip)

- Ø In-State Travel
  - o Hotel bill
    - ∨ If more than one person is included on the bill, it should indicate the cost for the person requesting the reimbursement.
    - ∨ The hotel bill should include:
      - · Name of motel/hotel
      - · Street address of motel/hotel
      - · Town and state of motel/hotel
      - · Telephone number of motel/hotel
      - · Current date
      - · Name of person or persons staying at the motel/hotel
      - · Date(s) of occupancy
      - · Amount and date paid
      - · Number in the party
      - · Occupancy (single, double, triple, or quadruple)
  - o Agenda or schedule of events
    - ∨ If the reimbursement is for a seminar, conference, convention, or similar function.
  - o Conference registration receipt
    - ∨ If the registration is paid through the Travel Reimbursement Request form.

- o Conference registration material
  - ∨ If you stayed at a conference hotel and did not obtain reservations through the State Travel Agency.
- o Itinerary
- o Reimbursement for mileage at the higher rate
  - ∨ Requires documentation confirming that a state fleet vehicle or rental vehicle was not reasonably available to the employee.
- o All receipts of business expenses
- Ø Out-of-State Travel
  - o Same information as In-State Travel.
  - o Original of the properly approved Request For Out-of-State-Travel Authorization (form FI 5)

Travel Meal Rates

- Ø While there are premium rates for some cities throughout the US, below are the standard rates:
  - o In-State meals (click on link and scroll down half way for current rates)
  - o Out-of-State meals (click on link and scroll down half way for current rates)
- Ø You are not allowed reimbursement of a meal if it is provided by the conference, hotel, or other venue.
  - o This applies whether you choose to eat that meal or not.
  - o If a hotel offers a continental breakfast, and it does not have at least one hot item, you can still claim breakfast.
- Ø Same-day meals
  - o Same-day meals are processed through payroll and are taxable.
  - o When traveling same-day, you can only claim a meal reimbursement when the following conditions are met:
    - ∨ The destination is over 100 miles away from your home base.
    - ∨ The meal is not already provided
    - ∨ Breakfast
      - · Traveler leaves home base before 6:00 am.
    - ∨ Lunch
      - · Traveler leaves home base before 10:00 am and return after 2:00 pm.
    - ∨ Dinner
      - · You leave your home base and return after 6:01 pm
- Ø Over-Night Meals
  - o When traveling over-night, you can only claim a meal reimbursement when the following conditions are met:
    - ∨ The meal is not already provided
    - ∨ Breakfast
      - · Hot breakfast is not provided
      - · Traveler leaves home base before 6:00 am.

- · Traveler returns to home base after 6:00 am
  - ∨ Lunch
    - · Traveler leaves home base before 12:00 pm.
    - · Traveler returns to home base after 12:00 pm
  - ∨ Dinner
    - · You leave your home base before 6:00 pm
    - · Traveler returns to home base after 6:00 pm

Lodging Rates

- Ø Travelers may secure their own in-state lodging reservations as long as the rate is within the state lodging per diem limits.
- Ø Travelers traveling less than 50 miles from home base are not entitled to lodging reimbursement.
- Ø If the room is booked by state travel – whatever rate they book it at is fully reimbursed.
  - o If done through state travel, include the state travel itinerary with your reimbursement request.

Personal Vehicle Use

Approval

- Ø Before your trip, if you are wanting to use your personal vehicle and receive reimbursement, you need to **obtain written approval, via email, from the Region Director**.
- Ø Employee needs to check their personal insurance policy to make sure occasional business use is included.

Important Reimbursement Info

- Ø Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
- Ø Departments should coordinate travel to reduce the number of vehicles traveling to various destinations.
  - o When one or more persons are planning to attend the same meeting, travel in private vehicles will be approved only for the number of vehicles sufficient to transport those attending.
  - o Each person attending the meeting will not be reimbursed for his/her own individual vehicle.
  - o Any exceptions must be approved by the executive director or designee.

Rates

- Ø Typical rate - 42 cents per mile
- Ø Higher rate - 54 cents per mile
  - o Only used if a state or rental vehicle is not reasonably available to the employee
  - o The trip is estimated to average less than 100 miles a day

-Or-

- o Travel to and from the airport
- Ø The mileage rates are to cover all the costs of operating a vehicle (fuel, maintenance, insurance, etc.)

P-cards[6]

Overview

P-cards

- Ø The Purchasing Card (P-card) program provides a more efficient, cost-effective method of small-dollar purchasing and payment.
  - o P-cards also reduce the need for cash advances for travel, make payment of travel costs more convenient for travelers, and simplify accounting for travel reimbursements.

Procurement rules

- Ø P-card purchases follow the same procurement rules as stated in the Payables section of this guidelines document.

Monthly Reconciliation

- Ø Each month, you will need to submit your p-card log, signatures, monthly statement, all receipts and documentation to accounting as soon as you receive your monthly statement from accounting.

P-card Policies / Procedures

Only for State Purchases

- Ø P-cards are the property of the State of Utah.
  - o They are to be used for allowable state purchases only, not for personal non-state expenses.
- Ø A cardholder's failure to comply with this policy may result in consequences, including termination of employment.

Cardholder Credit

- Ø The State carries liability for the P-card program.
  - o P-card use will not affect an employee's personal credit rating in any way.

Cardholder Responsibility

- Ø Each P-card is issued to a specific employee, who is the only person authorized to use it.
- Ø The card holder is responsible for the security of his/her P-card as well as for accounting for the transactions that are made with the card.
- Ø If the P-card is lost or stolen, the cardholder must notify US Bank customer service (tel. 1-800-344-5696) immediately, so further transactions will be blocked and the card will be canceled.
  - o Prompt action in these circumstances can reduce the State's liability for fraudulent charges.

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[6] Material for this section was referenced from UDOT 02A-04, FIACCT 05-15, Utah Admin Code R33, and UDOT Region Four Leadership.

o The state P-card program administrator must also be notified in writing of the missing or stolen card's cancelation.

Ø Cardholder must understand and comply with applicable Purchasing policies.

Sales Tax

Ø Most P-card purchases are exempt from sales tax. Lodging related taxes may be paid by an employee traveling on official state business.

Itemized Receipts

Ø Cardholders must keep itemized receipts for all goods and services purchased with a P-card.

Ø Itemized receipts are the only original documentation identifying what was purchased and specifying whether or not sales tax was paid on the purchase.

Ø They will also be used for auditing purposes.

Ø If no itemized receipt is submitted for a P-card charge, a Purchasing Card Missing Receipt Form must be completed, signed and dated by the cardholder and their supervisor.

o In addition, the cardholder's department executive director or designee must write a letter to the director of the State Division of Finance, requesting an exception to this policy.

o Excessive requests for exceptions may result in the loss of P-card privilege.

P-card Log

Ø Cardholders must keep a log of all P-card transactions and reconcile it each month with the original receipts and the monthly transaction statement mailed by US Bank.

Ø Cardholders log should reference applicable contracts.

Ø Each month, the cardholder's manager or designee must review, reconcile, and sign the P-card Log.

Ø Unresolved disputed transactions must be reported to US Bank within 60 days of the date of the monthly transaction statement received by the cardholder from US Bank.

Ø P-card logs, receipts, bank statements, and other documentation must be kept together and submitted to accounting.

Transfers/Terminations

Ø Upon transfer or termination of state employment or termination of P-card privilege, the cardholder must return his/her P-card to the issuing agency's site coordinator (which can be found on the regions accounting responsibilities handout).

Ø The site coordinator must destroy the card and notify the state P-card program administrator to cancel the card.

Ø The P-card must be canceled within two business days of the transfer or termination date

Travel Related P-card Purchases

Preparing for a Trip

- Ø In general, it is preferred that travelers pay for expenses with their personal cards and submit reimbursement requests upon returning from the business trip.
  - o Pcards are for times where the traveler is not able to pay and it is an allowable state expense.
- Ø Lodging
  - o If lodging is going to be charged to a pcard, make sure to contact the region's pcard site coordinator before the trip to make sure lodging expenses are allowed on the pcard.
    - ∨ It is preferred that paying for lodging is considered in the following order:
      - · 1st – Lodging is paid by the traveler then reimbursed.
      - · 2nd – Traveler receives a travel advance, pays for the lodging, then is reimbursed the remaining balance.
      - · 3rd – Traveler pays for lodging with a pcard if they are unable to bear the expense of options 1 or 2, or if lodging is booked for a group of employees.
- Ø When traveling on state business, the cardholder may use his/her P-card to pay the official state business travel expenses of fellow state employees.
  - o However, all travelers must identify their expenses on their own travel reimbursement forms and reference who paid for their expenses.

Returning from a Trip

- Ø Cardholder is responsible for submitting all itemized receipts for P-card charges upon returning from a business trip.
  - o If you are also submitting a travel reimbursement - Do NOT claim reimbursement for any items that are charged on the P-card.

Allowable Pcard Purchases

Performance Award Food

- Ø P-cards may be used to purchase meals for performance awards.
  - o Fill out the Request for Pre-Authorization of Meal/Refreshment Purchases and obtain approval before the event date.
  - o Submit the approved form to accounting in order for the P-card to receive authorization to make a meal purchase

State Business Travel Expenses

- Ø Lodging while traveling
- Ø Conference registration
- Ø Air travel booked through state travel
- Ø Other state business relate travel expenses that follow state travel guidelines

Business Purchases

- Ø Typical state business related purchases can be made using a pcard
  - o Follow and comply with state purchasing guidelines

Restrictions

Gifts

- Ø Gift cards, gift certificates or other "cash equivalents" must NOT be purchased with a P-card unless specifically pre-approved in writing by the director of the DAS Division of Finance.

Meals

- Ø P-cards may not be used to purchase meals while traveling. The Department has elected to reimburse meals at per diem rates, not at actual expenditure amounts. [7]
  - o Overnight trips must be processed using the State Employee Travel Reimbursement Request (form FI 51A).
  - o Non-overnight trip meals must be processed through the Employee Reimbursement/Earnings Request (form FI 48).

Alcoholic Beverages

- Ø Alcoholic beverages must NOT be purchased with a P-card

P-card purchase limits

- Ø Each P-card is assigned monthly and single-purchase limits, which are based on agency needs.
- Ø If these limits have to be adjusted, the agency site coordinator must contact the state P-card program administrator to request a change.
- Ø US Bank will not change the limits without the P-card program administrator's approval.

Automatically Blocked Purchases

- Ø Some supplier Merchant Category Codes have been "blocked" from use in the P-card program because they are considered high risk and are generally not used by government agencies in the normal course of business. Examples include bars, taverns, casinos, and adult entertainment merchants

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[7] UDOT 02A-04

Inventory

Deciding what's on inventory

Best point of contact for questions regarding inventory

- Area Supervisors
- Direct Manager
- Financial Analysts

Who decides what's on inventory?

- Some items are determined statewide
  - These items are determined by the complex
- Some items are unique to the region
  - These items are determined by the Inventory Review Board in the region

Inventory Review Board

- One Area Engineer (AE)
  - Represents management theory and process
  - The AE is the chair of the committee
- One Financial Analyst (FA)
  - Represents accounting practices
- One Warehouse Specialist (WS)
  - Represents effect to warehouses
- One Maintenance Analyst (MS)
  - Represents the maintenance budget and OMS
- One Area Supervisor (AS)
  - Represents technical expertise in the field

Review Board Escalation Process

- If the board cannot reach a decision, the board will reach out to the District Engineers (DE) and the Administrative Services Manager (ASM) for resolution.
- If the DE's and ASM cannot come to resolution, the DE's and ASM will escalate to the Region Director for a final decision.

Station Supervisor Inventory

Two types of Inventory – Both need to be accounted for and charged out of OMS when they are used

- Station Inventory
  - Station inventory is usually purchased from the warehouse such as signs, posts, guardrail, bulk oil, crack sealing compound, snow plow blades, and culverts.
  - When you pick up an inventory item(s) from the warehouse, it will need to be transferred to your inventory except when:
    - You will be using the inventory item(s) within 72 hours

- When you will be using the item(s) within 72 hours, use an over the counter direct charge form at the warehouse.
  - § Coding needs to be provided before you can pick up a direct charged item
  - o At times you will get inventory items from another station.
    - ᐯ These items need to be transferred to your inventory if not being used within 72 hours.
    - ᐯ Fill out a transfer form to complete these transfers and turn them into accounting to complete the process.
    - ᐯ If you are using the inventory within 72 hours, make sure to charge the items out on OMS as soon as practical.
  - o If you purchase a station inventory item from a vendor, it needs to be added into your station's inventory by your Financial Analyst (FA).
    - ᐯ Send the invoice and/or delivery ticket in to your FA with your station's warehouse number and commodity code to complete this transaction.
- Ø Stockpile Inventory
  - o After stockpile inventory is purchased by a unit and is delivered, the Financial Analysts will need the signed delivery tickets to buy the stockpile into the system.
    - ᐯ Stockpiles examples are: salt, de-slick, gravel, chips, etc.
    - ᐯ Verify the delivery tickets match the weight and the commodity received.
    - ᐯ Write down the warehouse location and commodity code along with the total material received on the tickets.
    - ᐯ It is important to get the delivery tickets into your FA as soon as possible. They cannot buy in the material until they receive the tickets.
    - ᐯ Make sure you have your signature block and signatures attached.
  - o As a best practice, charge out your materials as soon as possible after it has been used. If not, it may be confusing when looking at your inventory quantities in OMS.

Warehouse Inventory

Why do we have warehouses?

- Ø Warehouse inventory is for the benefit of the region and districts to avoid having to wait long periods of time to purchase from a vendor for frequently needed items.
- Ø Warehouses also provide a convenient way to lessen the quantity of inventory stored in your sheds.

Who is responsible for the warehouse and its inventory?

- Ø The inventory in the warehouse is the responsibility of the warehouse specialist.
- Ø Warehouse personnel need to work with the FA's to add or remove and activate or deactivate items.

Who can get things from the warehouse?

- Ø Any employee can get things from a warehouse, but the supervisor of the unit being billed needs to know about it, even if there are two people there to give both signatures.
- Ø Access to items in a warehouse need to be given by the warehouse specialist or a designee. Before taking anything work with that person to make sure all forms are properly filled out.

What should be in a region warehouse?

- Ø Maintenance should work with the warehouse specialist to determine what items they would like to have stored in their warehouse along with approximately how much.

Transfers from the warehouse

- Ø All transfers from the warehouse should be processed by the warehouse specialist the same day to expedite the transfer to the shed to make sure day card can be filled out in a timely manner.

Quantity on Hand (QOH)
How do I get an updated QOH?

- Ø Contact your Financial Analyst(FA) anytime you need an updated Quantity on Hand
- Ø FA's will also send an updated QOH before Inventory each April

How do I remove excess items I don't have any quantity for and don't use anymore?

- Ø Yearly in September and October, the warehouse specialists will work with the FA's to clean up (deactivate) all zeros on the QOH report.
  - o Afterwards, the FA's will also work with the sheds remove these items off of the shed's OMS lists.

Inventory Transfers
What is the process for transferring inventory?

- Ø When transferring inventory from one location to another, you need to fill out the inventory transfer form and get it to accounting.
- Ø It is the responsibility of the sending and receiving parties to make sure the form is filled out and sent to accounting with all supporting documentation.
- Ø If you do not send in the form, the inventory will not be transferred and your inventory will be off.

Direct Charging Inventory Items
What is Direct Charging?

- Ø Direct charging is a process for inventory items that will be used <u>completely</u> within 72 hours, without the need to transfer it to your unit first.

When can I Direct Charge?

- As long as the inventory item(s) are already listed in the region's inventory, you may direct charge the item(s).
- If an inventory item(s) is purchased directly from a vendor, you need to make sure the FA enters the item(s) into your inventory before you charge it out.
- Accounting will send out an email notifying you when your inventory is received in the system.
  - This is typically done within a week of receiving the invoice from the vendor

What do I do if I don't use everything I direct charged?

- If for whatever reason the item(s) are not used, you need to contact your Financial Analyst to get the item added into your inventory.

Payroll

Deadline Overview

Monday following payday

- Ø Supervisors need to review, approve, and finalize all payroll by Monday at noon on payroll processing weeks. (The Monday after payday)
    - o OMS locks you out at 2pm at which time you will not be able to make any edits on the system.
    - o Day cards will be reopened on Tues at 2pm.

Friday a week after payday

- Ø Signed Time Summary sheets need to be completed and sent in to accounting no later than Friday on the payroll processing week.
- Ø Supervisors, get your payroll to your immediate supervisor for signatures.

Best Practices

Completing time sheets

- Ø At the end of each week, make sure to input all of your crews hours
- Ø Every Monday, if anyone on your staff worked the weekend, input the weekend worked time
- Ø OMS does not recognize overtime, so before finalizing payroll on Monday, review your time summary and look for overtime, if there is overtime that needs to be adjusted, go back and adjust for overtime.
    - o Overtime is not calculated until you have physically worked over 40 hours.
- Ø Communicate with other supervisors to make sure time is being entered correctly for employees assigned to your unit that are working for other sheds/crews

Holidays

- Ø Pay all holidays to **ALL** benefit-eligible employees of your crew.

Pay Additives[8]

Shift Differential

- Ø Shift differential pay is based on the following criteria:
    - o For non-exempt and Area Supervisor positions only,
    - o There must be sufficient budget to pay the additional costs associated with a shift differential program.
    - o Any hours eligible for overtime, emergency response, weekend and holiday snow removal, or other additional payments will not be eligible for shift differential pay.
    - o Weekday: All hours worked between 8:00 p.m. and 5:00 a.m. will be eligible for shift differential pay, except as noted above.

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[8] UDOT 05-22-10, UDOT 05-22-11, UDOT 05-22-12

- o Weekend: All hours worked on weekends will be eligible for shift differential pay, except as noted above.
- o The rate of additional pay will be $4.00 per hour.
- o Senior Leaders may choose to discontinue the program at any time based on budgetary, organizational, or other reasons

Compensation for Weekend and Holiday Snow Removal

- Ø Department employees called out to remove snow and other snow related activities will receive a 50 percent (time and a half) differential for the hours worked on Saturday, Sunday, and observed holidays.
- Ø Employees will not receive any other supplements to pay such as Shift Differential Pay or Emergency Response Pay when receiving snow removal pay.
- Ø The Department will not pay for Snow Removal Crews to be on call.
- Ø Employees will be sent home after working 40 hours for the week if not needed for snow removal or other emergency work.
- Ø Hours worked beyond 40 hours in a week must be approved by the Station Supervisor for snow removal activities and the District Engineer for other emergency work.

Winter Weather Reporting

- Ø Winter weather reporting is when you report weather during the winter months on days that you aren't working.
- Ø Winter weather reporting is an additive of $15.00 per day.
- Ø Winter weather reporting needs to have the wage type changed to 1146- winter weather reporting.
- Ø The activity is 7M95
  - o Hours have to be zero to be identified by the system

Commute Reporting

- Ø For those who are allowed to take their work vehicle home.
  - o Payroll now calculates the commute incentive automatically based off of your regular work schedule
    - ∨ If you work more or less than your regular schedule, fill out the appropriate fields on form FI 48 and send it to your payroll accountant to make the appropriate adjustments.
    - ∨ If you have any questions, reach out to your payroll accountant to obtain additional information.

Receivables (Damage Claims)[9]

Overview

Why do we have damage claims?

- Ø In accordance with Utah Admin Code R907-63-2:
    - o Upon notification of damage to the Department's property, the Department shall repair or replace damaged structures and highway elements.
    - o All costs associated with the repair or replacement of the damaged property shall then be invoiced to the owner of the vehicle causing the damage, or to the person directly responsible for the damage.
    - o If the damage is caused by a vehicle, the person responsible shall reimburse the Department for the full cost of repairing the damage.
- Ø It is important to take this process seriously, be timely, and report accurately.
    - o If the region does not recover the expenses of the repair, it will come out of the region's budget. This would prevent the region from spending that money on other priorities.

Damage Claims Process

Get an "A" number from accounting

- Ø When there is an accident where damage to UDOT property is reported, you need to call accounting or an assigned designee (typically your DE's office specialist) and get an "A" number that you can report repairs to.
- Ø It is ideal if you are able to get an accurate police report number before calling in
    - o Most UHP officers will leave a yellow tag at the incident site, if not, encourage your local UHP to use the yellow tags to help us connect our claims to their reports.
    - o Do what is possible to get a police report number before you call in for the "A" number.
        - v If you are unable to get the police report and know there is one out there, include the State Route and Mile Post to get the "A" number.
        - v If you receive a police report later, please send it to accounting to make sure the right people are billed.
    - o If you are certain the damage is unrecoverable and there is no police report, do not call in and get an "A" number.

Police Reports

- Ø Police reports identify who is at fault as well as the contact for that party along with their insurance.
- Ø Without these, we do not know who we are supposed to bill to recover our expenses.
- Ø Accounting does have access to a safety management system, in which they are sometimes able to locate the police report number if you did not receive one; although it can be difficult and not guaranteed.

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[9] Material for this section was referenced from UDOT 02A-62, Utah Admin Code R907-63-2, and UDOT Region Four Leadership.

Ø If a police report is not found, the accident cost will be marked as unrecoverable and come out of the maintenance budget.

Report Work Completed

Ø Accounting is not able to bill out to the customer until all expenses are accounted for including payroll, materials, equipment, and contractor costs.

Ø After the work is complete, accounting needs to know so they can bill the customer.
  o It is important to note that after you report work complete, it will still take approximately 25 days before accounting is able to bill the client. This is due to the need to wait for payroll expenses to process and finalize.
  o When you are completing your work order for the work fixing the damage, make sure to notate in the comments section that the "work is complete" and include additional information if relevant like "Waiting on "XYZ company" to finish their work"
    v Also include what non-inventory materials were used to complete the project.

Ø Accounting will send out updated information electronically to you that will group what accident claims still need to be billed from your shed, usually due to missing information.
  o Review this document and update the missing information so that accounting can process the bill in a timely manner.

Write offs

Ø In general, damage claims that have been billed out and not are not paid after 120 days will be written off
  o All written-off damage claims will affect the region budget, in essence, if it is not recovered, we end up paying for it.
  o The more money written off, the less we can accomplish as a region.
  o DE's will review aged claims with the ASM before they are written off.

Timeline

Ø Because of the nature of damage claims, it is important to fix and bill out damage claims as soon as possible.

Cell Phones[10]

Policy

Cell phone benefits

- Ø The Department will evaluate an employee's State of Utah business need for cell phone services.
  - o No cell services or allowances will be provided if the business need cannot be clearly identified.
  - o The Department will determine the most cost effective way of providing employees with the needed services.
  - o The employee may be issued a State-provided cell phone and cell phone services or may be given an ongoing allowance for a personal, employee-provided cell phone and cell phone services.
  - o All appropriate forms/agreements need to be filled out before you will get any cell phone benefits

State/Personal provided phones

- Ø State Provided Cell Phones
  - o If you have a clearly identified business need for cell phone service and wish to be issued a State-provided cell phone, fill out the State-Provided Cell Phone Agreement.
  - o Employees with State-provided cell phones will read, understand, and comply with Administrative Rule R895-7.
  - o Cell phones, cell phone accessories, and cell phone services must be purchased in accordance with State and Department procurement rules.
  - o Employees will return State-provided cell phones to the Department upon terminating or transferring to a position that does not warrant a cell phone.
  - o An employee's supervisor may require an employee to return a State provided cell phone at any time, for any reason.
  - o An employee with a State-provided cell phone is responsible to reimburse the Department for any additional charges beyond the standard monthly fee, unless the charges are work-related and approved by the employee's supervisor.
    - ∨ This includes but is not limited to international service fees, texting and messaging fees, and overage fees.
- Ø Employee Provided Phones
  - o If you have a clearly identified business need for cell phone service and wish to receive an allowance for using a personal cell phone, fill out the Employee-Provided Cell Phone Allowance Agreement.
  - o The Department has designated two allowance levels: "Voice & Data" and "Voice only".

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[10] Material for this section was referenced from UDOT 02-26, UDOT 01-03, FIACCT 02-05, Utah Admin Code R875-7, and UDOT Region Four Leadership.

- ❧ Any exception must be approved in writing by the Department Executive Director or designee.
- o An employee receiving an allowance for an employee-provided cell phone service will maintain copies of cell phone bills for at least one year for audit purposes.
- o The employee is responsible for the purchase of and the payment for all cell phone equipment, accessories, and service plans.
- o The employee will maintain a service plan at the current level or better if switching from a State-provided cell phone to an allowance for an employee-provided cell phone.
- o The employee will notify the Department immediately if the actual monthly cost decreases below the amount of the allowance.
- o Allowances for employee-provided cell phones will be processed through the State payroll system as a nontaxable item.
- o Either party may discontinue the allowance agreement with a 30-day notice.
- o An employee's supervisor may terminate the allowance agreement at any time, for any reason.
- o Any personal information on the cell phone is considered private when an employee receives an allowance for business use of a personal cell phone.
    - ❧ However, because personal data is comingled with business data, the personal data may be viewed by a state officer or court in response to a GRAMA request or court action related to the business data.
- o The employee agrees to abide by any applicable security policy or rule issued by the Department or by the Department of Technology Services.

Personal Use of Cell Phones[11]

- Ø Personal Use
    - o Personal use of cell phones is permitted if it does not:
        - ❧ Interfere with existing rules or policies (see below);
        - ❧ Disrupt or distract the conduct of UDOT business; e.g., due to the volume or frequency of calls; or
        - ❧ Involve or support illegal activities.
    - o Rule R875-7 of the Utah Administrative Code specifies the conditions under which State-owned technological devices may be used. In part, the rule says that an employee may **not** use work-issued Information Technology equipment, including cell phones, when:
        - ❧ The use disrupts or distracts from the employee's carrying out Departmental business;
        - ❧ The employee uses the cell phone for solicitations;
        - ❧ The call involves personal business activities;
        - ❧ The call is intended to harm or otherwise disadvantage the State;
        - ❧ The use involves any illegal or otherwise prohibited activities, including harassment, stalking, or threats;

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[11] UDOT 01-03

- The call is used to make offensive, disparaging, or harassing remarks that may incite violence or are based on race, national origin, gender, sexual orientation, age, disability, or political or religious beliefs;

- The cell phone is used to view, transmit, retrieve, save, print, or solicit sexually-oriented messages or images;
- The call is used for religious or political functions, including lobbying as defined by Utah Code Annotated § 36-11-102 and Utah Administrative Code R623, although this prohibition does not apply to calls made by those employees whose job duties include providing information or the Department's opinion to other governmental officials or the media;
- The cell phone is used to knowingly or recklessly spread computer viruses; or
- During the call, the employee represents himself or herself as someone else.
- An employee's supervisor may also require an employee to return his or her cell phone at any time, for any reason.

Cash Receipts

Overview

What is a Cash Receipt?

- Cash receipts are any form of cash or check a customer uses to pay UDOT.

Documentation

- Include all related documents that describe what the money is for.

Timeline

Urgency

- When you receive a cash receipt, you need to get it to accounting immediately.
- Accounting has a 3 day window to get all cash receipts processed from the time UDOT receives the cash receipt.

Roles and Responsibilities

Role of the Accounting Team

Responsible Financial Stewardship and a Segregation of Duties

- Ø In addition to processing items, Accounting is also responsible to double check and make sure proper financial controls are followed in order to reduce region financial risk.
  - o This means accounting is responsible to ask the questions:
    - ∨ Does this document have everything it needs, according to state policy, to pay?
    - ∨ Does it have the proper coding and signatures?
    - ∨ Were we billed correctly?
    - ∨ Was this done on contract
    - ∨ Are there any red flags?
  - o This is part of being responsible financial stewards
    - ∨ To avoid fraud and misuse of funds is it important to mitigate risk. In order to best reasonably mitigate risks, there needs to be a segregation of duties similar to the four separate roles listed below:
      - · One employee orders/receives goods or services
      - · One employee approves the order
      - · One employee processes the order in the system
      - · One employee reviews the results and trends of purchases

Your Role

Own your Role

- Ø It is important to own your role in the financial process, which means:
  - o Manage all of your projects; make sure you know where you are at budget wise and that you are within your allocated budget.
    - ∨ If you are trending over budget, you need to work with your Area Supervisor to gain approval to add additional funds.
      - · If approved, they will work with the Maintenance Analyst to allocate additional funds to the project if approved.
  - o Keep your Area Supervisor up to date with the budget of the project. They will relay the information to the Maintenance Analyst who will need to know final costs of the project so they can work with the DE to move any additional funds to other projects.
  - o Collect and send in all required documentation to accounting
  - o Make sure everything complies, is accurate, and up to standards on any contract requirements.
  - o Get the correct coding and signatures filled out
  - o If anything is missed and accounting contacts you to fix the issue, get the needed information back as soon as possible.
  - o Take ownership for your responsibility and ask questions if you don't understand the process. Make sure your budget is in line with guidelines and you are on track to stay under budget.

Region Support Roles
Support for you

- Area Engineers, Contract Analysts, Admin Services, Maintenance Analysts, Lands and Buildings, and other regional support roles exist to provide support.
  - These roles help you accomplish your assigned tasks with the additional technical expertise you may not have.
    - This means to use them as a support, not an end all answer.
    - Work with your Area Supervisor if you need to make an official decision that you don't feel comfortable making, or that is not in your responsibility.
  - Support roles are not in charge of your budget, which means in the end, the responsibility still comes back to you.