

Internal Control Plan

The following document represents the internal control plan for the University of Mississippi. The purpose of this document is to detail policies and procedures in place to safeguard all assets against improprieties and to ensure all applicable federal and state laws are being followed. This plan will be reviewed annually to incorporate any changes at the institution level as well as any changes that need to be made to stay in compliance with federal and state laws.

The University of Mississippi has a comprehensive policy directory website. This directory can be found at: <https://policies.olemiss.edu/index.jsp>. Any changes to these policies are reflected on the website and kept up-to-date. New employees are instructed where policies are located and of their responsibility to follow all policies. New employees specifically receive a hard copy of the Fiscal Misconduct policy. This policy details the employee's responsibility regarding the University's assets as well as how to report misconduct. The policy can be found at: <https://policies.olemiss.edu/ShowDetails.jsp?istatPara=1&policyObjidPara=10691702>. In-depth new hire training is conducted to ensure new employees are aware of University processes and policies as well as University, State and Federal laws. The University also offers employees opportunities to attend onsite professional development workshops.

The University also has a permanent Internal Audit department. The department is staffed by a Director, an Audit Manager, a Senior Auditor, and two full time staff auditors. The Internal Audit mission statement is: "to provide independent, objective assurance to aid in improving the operations of the University of Mississippi. This is accomplished by bringing a systematic approach to evaluate and improve the effectiveness of risk management and internal controls." This can be viewed at: <https://internalaudit.olemiss.edu/>. Internal Audit reports directly to the Chancellor and Chief Audit Executive at the IHL who reports to the Audit Committee/Board.

The University also has a permanently assigned Internal Control Officer.

Internal control exhibits (questionnaires) were completed for the Mississippi Department of Finance and Administration (DFA). These questionnaires were reviewed to determine the scope and completeness of existing controls and determine if weaknesses could be identified. If a control weakness was identified, a solution was formulated and acted upon. These questionnaires are reviewed on a yearly basis. Any changes have solutions formulated and acted upon.

Major business processes were identified and documented to ensure controls were in place at all levels. These major business processes included: Procurement, Human Resources, Accounting, Budget, Bursar, and Information Technology. Other business processes included are: Student Housing, Admissions, Institutional Research, and International Programs.

The University utilizes SAP as its enterprise resource planning (ERP) software. SAP is a solution that encompasses the enterprise through the use of highly integrated modules and single databases. Approved users and customers have 24/7 access to information and data. Included below are some of the processes this system integrates:

- General ledger accounting
- Procurement and accounts payable
- Property control
- Work order management (Physical Plant and Telecommunications)
- Travel
- Procurement card transactions
- Human resources
- Payroll
- Financial accounting
- Student accounting
- Financial Reporting
- Budget creation and maintenance
- Fixed assets
- Plant maintenance
- Admissions
- Registration
- Grading
- Tuition and fee assessment
- Billing and collections
- Financial aid
- Grants management

Following the COSO model, there are five components to an effective internal control system:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring

The following document details each component.

Control Environment

The Chancellor of the University of Mississippi reports to the Mississippi Board of Trustees of State Institutions of Higher Learning (IHL) and its Commissioner. Board members are appointed by the Governor and approved by the Senate. Appointments occur from the three current Supreme Court districts for terms of nine years. The Board “is responsible for policy and financial oversight of the eight public institutions of higher learning.” (<http://www.mississippi.edu/board/>)

Organizational charts for the University of Mississippi can be found at: <http://irep.olemiss.edu/organizational-charts/>.

The following information was obtained from the Office of the Chancellor (<https://olemiss.edu/aboutum/mission.html>).

Vision:

“The University of Mississippi aspires to be a preeminent public international research university and a leading force for innovation and opportunity in Mississippi, the United States, and the world.”

Mission:

“As Mississippi's first comprehensive, public university and academic medical center, the University of Mississippi transforms lives, communities, and the world by providing opportunities for the people of Mississippi and beyond through excellence in learning, discovery, healthcare, and engagement.”

Oxford & Regional Campus Mission:

“The mission of the University of Mississippi is to create, evaluate, share, and apply knowledge in a free, open, and inclusive environment of intellectual inquiry. Building upon a distinguished foundation in the liberal arts, the state's first comprehensive university serves the people of Mississippi and the world through a breadth of academic, research, professional, and service programs. The University of Mississippi provides an academic experience that emphasizes critical thinking; promotes research and creative achievement to advance society; uses its expertise to engage and transform communities; challenges and inspires a diverse community of undergraduate, graduate, and professional students; offers enriching opportunities outside the classroom; supports lifelong learning; and develops a sense of global responsibility.”

Statement of Institutional Core Values

“In pursuing its mission, the University of Mississippi:

- Reaffirms its identity and purpose as fundamentally academic,
- Nurtures excellence in teaching, learning, creativity, and research,
- Provides the best, accessible undergraduate education in the state of Mississippi,
- Offers high quality undergraduate, graduate, and professional programs, and
- Devotes its knowledge and abilities to serve the state and the world.”

Learn more about the [Strategic Plan](#).

Risk Assessment

Risk assessment involves evaluation of the probability of negative outcomes and impact associated with university assets. Completing the initial control exhibits as developed by DFA initiated this risk assessment effort. These exhibits covered Accounting, Procurement, Human Resources, Bursar, and Information Technology. These exhibits are reviewed and updated annually. We have strengthened and enhanced the opportunities for improvement discovered while updating these exhibits.

Control Activities

The following are summaries of major processes at the University of Mississippi. Please contact Maggie Smith at maggiex@olemiss.edu with any questions or for additional information.

Office of Accounting

- **All Accounting related policies:**
<https://policies.olemiss.edu/ListResults.jsp?orgObjid=10000899&Submit=Retrieve+Policies&searchType=ORG>
- **Website:** <https://accounting.olemiss.edu/>

Investments

The University has two types of investments: operating funds and endowment funds.

Operating cash is the collected balance in the University's bank account. The Controller manages daily operating cash. This management does not include the ability to execute online transactions but does include the following duties:

- Reviews balances daily via the internet.
- Reviews the amount of outstanding checks and monitors for any large checks still outstanding, large, recurring payments, and any scheduled payments that are scheduled to be remitted.
- Determines the amount of funds needed to meet daily cash flow requirements and whether cash float exists.
- Sends the Bursar an e-mail request to wire funds into the bank account (if funds are needed to cover expenses) or transferred out of the bank account into a federated money market account (if there is short-term float of funds).
- Prepares the journal entry to record such transactions; however, the Bursar actually moves the funds and authorizes the transaction.

The Vice Chancellor for Administration and Finance receives periodic reports on operating cash. Any changes that are needed are made collectively. This position is not involved in the day-to-day transactions.

Investments are made through either certificates of deposits (CDs) or agency bonds. In order for the University to purchase a CD, the Controller:

- Determines when the funds will be needed.
- Sends an e-mail to local and out-of-town banks stating the proposed holding period for the CD and requesting bids. The bids must be received by the next day.
- Chooses the highest interest rate quoted and notifies the institution by e-mail.
- Notifies the Bursar of the terms. The Bursar is the actual purchaser of the CD.
- Makes the journal entries for the CD purchases and the money market purchases.

Agency bond purchases are made official by the Bursar. The University researches agency bonds available on the market before purchases are made. Purchased bonds are held in a trust at Trustmark. CDs are held by the Bursar.

The Vice Chancellor for Administration and Finance and the Controller meet periodically to discuss general parameters regarding short-term investments. The discussions normally include the appropriate allocation between bonds and CDs, holding periods, prevailing and predicted interest rates. The investment philosophy and activities of the Assistant Vice Chancellor are derived from the results of these discussions. The purchase of CDs is usually structured around cash flow demands of payroll. The Controller provides the Vice Chancellor for Administration and Finance with a periodic reconciliation of the investment schedule and the general ledger. The Vice Chancellor for Administration and Finance compares the general ledger to the investment schedule.

The Controller and Director of Accounting prepare the notes to the financial statements related to investments. This includes information related to interest rate risk, concentration risk and credit risk. The Vice Chancellor for Administration and Finance reviews all notes to the financial statements before approving or forwarding information to outside parties.

Endowment funds represent long-term investments in which principal is held in perpetuity and the use of investment income, including capital appreciation, is restricted. Decisions regarding the investment of endowment funds, including allocations and targets within investment categories, are handled through the Joint Committee on Investments (committee). This committee consists of 8 to 10 members that meet 4 to 5 times a year. The University of Mississippi, the University of Mississippi Medical Center, and the University of Mississippi Foundation all have representation on the committee. These entities have separate endowment portfolios; however, the committee strives to maintain similar portfolios between the entities to ensure similar endowment returns among the entities. The committee also employs an outside investment consultant to provide in-depth research and advice.

Trustmark National Bank serves as trustee for each of these endowment portfolios. Within each portfolio, accounts are created for each investment. All trades are executed through these accounts. The authority to approve the purchase or sell of endowment investments is vested in the Vice Chancellor for Administration and Finance, who may delegate to the Controller if the need arises. The Controller or the Director of Accounting make GL entries to record endowment transactions within these trust accounts and distributes quarterly earnings in compliance with the University endowment spending policy.

The University receives monthly trust statements from the Trustee, periodic statements from money managers via email or posting to secure web sites as well as monthly, quarterly and annual reports from the investment consulting firm. The Controller receives copies of quarterly reconciliations of endowment investments.

Debt and Debt Service

The University issues municipal bonds through its Educational Building Corporation (UMEBC). The authority for EBCs is contained within Mississippi Code Ann., Section 37-101-61, (1972). All UMEBC related transactions are recorded on the University's general ledger. The UMEBC issues bonds for the purpose of acquiring, constructing or renovating facilities for use by the University. The Vice Chancellor for Administration and Finance is responsible for oversight of the debt process. The Controller takes the lead in completing all necessary steps to issue bonds, ensure the appropriate application of proceeds and make annual debt related payments. IHL Policy and Bylaw 906 also governs the debt issuance process which includes IHL approval of all bond issues.

All bond proceeds are required to be placed in trust with an external trustee bank. As bonded projects are performed, the University utilizes its normal internal procurement and payment processes (see procurement). Qualified expenses are periodically submitted to the bond trustee for reimbursement. A standard trustee designated requisition form with required documentation is completed and forwarded to the trustee. The trustee wires approved reimbursements to the University. Principal and interest payments are dictated by the amortization schedule included with the bond's official statement. All principal and interest payments are made to the trustee, which is responsible for payments to bond holders. The University monitors the spending and investment of bond proceeds to ensure compliance with IRS arbitrage regulations for tax-exempt issues. The vast majority of UMEBC bonds are tax-exempt and certain IRS rules must be followed and maintained to protect the tax-exempt status. There is a separate audit performed on UMEBC with a separate report issued and a separate tax return.

Financial Close and Reporting

On a monthly basis, the University tries to close within five working days following month end.

For fiscal year-end close, the Director of Accounting prepares a calendar and checklist of items that must be completed. The year-end checklist identifies due dates for reports, reconciliations, and closing journal entries and is distributed to all individuals having a role in year-end close and financial reporting. The Mississippi Institutions of Higher Learning (IHL) also provides each university with a list of due dates for certain reports. Information required to be submitted to the IHL or released publicly is reviewed and approved by the Vice Chancellor for Administration and Finance or designee before it is released or submitted.

Office of Accounting and other applicable personnel are encouraged to attend training as it pertains to changing and updated regulations and policies for higher education. The IHL also coordinates periodic training sessions for university accounting and finance personnel. The Vice Chancellor for Administration and Finance and Controller review significant estimates for the financial statements. The State of Mississippi determines standardized fixed asset depreciation methods, lives, and minimum capitalization values.

The Controller, Director of Accounting and Assistant Director of Accounting are responsible for preparation of the annual financial statements. The Vice Chancellor for Administration and Finance reviews and approves the annual financial statements prior to public release and submission to IHL.

Budget to actual comparisons can be viewed in real time by University personnel via SAP or through myOleMiss. This information is also reported quarterly to the IHL at a summary level. Significant fluctuations are analyzed and investigated.

Cutoff dates are analyzed to ensure proper posting of deposits and disbursements at fiscal year-end. The Director of Accounting prepares a memo to departments regarding deadlines for the receipt of deposits and the initiation of disbursements.

Access controls to the system are tightly maintained in SAP. Individuals are granted access on a system transaction type basis as needed to complete their jobs.

Grants and Similar Programs

The sponsored program process begins with a principal investigator (PI) writing a proposal. Proposals are forwarded to the Office of Research and Sponsored Programs (ORSP) for review and submission to the sponsor. If the proposal is accepted by the sponsor, execution of the award agreement is facilitated by ORSP. Once fully executed, ORSP forwards the agreement, budget and other applicable information to the Office of Accounting with a request to establish one or more sponsored program cost objects and fund applicable budget categories. The Office of Accounting assigns each award unique grant numbers and sponsored program accounts. Each expense type also has unique general ledger account identifiers with similar general ledger expense accounts grouped into sponsored classes. SAP is configured to require all receipts/expenditures to have both a sponsored program account and a general ledger account, so that costs are segregated and tracked by the appropriate categories for each award.

The Office of Accounting maintains master data for all awards within SAP Grants Management. The master data contains information such as the award amount, period of availability, F&A rate and base, primary and flow-through funding sources, award type and number, required reporting frequency, PI, etc.

Most awards are cost-reimbursable or fixed-price. The majority of awards are on the cost-reimbursement basis with quarterly reporting requirements. For cost-reimbursable awards, expenditures are reconciled quarterly, and an invoice is remitted to the sponsor for reimbursement. If the project is fixed price with no invoicing or reporting requirements, the award is reviewed every six to twelve months by Office of Accounting personnel.

Office of Accounting employees prepare invoices and financial reports based upon sponsor established due dates tracked for each award within SAP Grants Management. Copies of the reports are sent to PIs for review. Office of Accounting personnel perform

reconciliations of amounts presented in the financial reports with supporting records in SAP prior to submission to the sponsor.

There are certain procedures that must be followed when purchasing equipment with federal funds which can be viewed at <http://www.research.olemiss.edu/spa/federal-property-manual>. Property obtained with award funding can either vest with the University immediately or upon award expiration. Title to the property can also vest with the sponsor immediately or upon award expiration. Regardless of vesting, all equipment items are assigned unique asset identification numbers. Corresponding asset master records are maintained in SAP and include identification of the acquisition funding. ORSP also maintains a database of federal equipment that is in the possession of the University.

The Office of Accounting and PIs review cost share budgets and expenditures on a regular basis to ensure matching requirements of the sponsor are met. The required match funding is identified and reserved in separate cost share accounts before expenditures are allowed on the project.

Bank Reconciliations

Bank accounts are reconciled monthly and are reviewed by the Director of Accounting or designee. Information Technology receives files from BancorpSouth that contain checks cleared, the date cleared, and the check amount. IT uploads this file to SAP to be run by Accounting as part of the reconciliation process. The file clears checks in the operating, payroll, and imprest accounts. The program examines the check numbers and amounts. A report of errors or discrepancies is provided at the end of the check clearing process. The bank reconciliation process is a highly manual process. Senior Accountants and the Assistant Director of Accounting and Tax Manager, who are independent of cash receipting and cash disbursement functions, reconcile the bank accounts.

Reconciling items are reviewed monthly in an effort to monitor and clear these items. Documentation is provided to the person responsible for the reconciling item(s) at the completion of the reconciliation.

Each month, the Office of Accounting receives directly from BancorpSouth the bank statements on CD. A CD containing the appropriate bank statement(s) is distributed to the Payroll, Bursar's Office, and Procurement Services for review.

Office of Admissions

- **All Admissions Related Policies:**
<https://policies.olemiss.edu/ListResults.jsp?keywordSearchString=admission&searchType=FFM>
- **Website:** <https://admissions.olemiss.edu/>

An applicant to the University submits an online application or Common Application. The admissions specialists creates all applicants in SAP who have paid the application fee or submitted an appropriate fee waiver. The Assistant Director of Admissions runs a money report upon receipt of the application fee or fee waiver. A money report is run out of SAP to match the applications that were created with how the applicant paid. A cash report is created and given to the Bursar for monies received. To separate the workload of creating students as applicants in the system, there are two staff members, an Admissions Specialist and a Senior Staff Assistant, who complete this task. The Admissions Specialists, whose responsibility is to evaluate and admit students, process applications primarily according to students' last name. Five specialists process non-resident applications, and two specialists process resident applications. Another Admissions Specialist handles applicants to Summer College and the regional campuses (Desoto, Tupelo, Booneville, etc.) of the University and all transfer applications. Applicants to Summer College are not considered regularly enrolled, full-time students at Ole Miss. Any applications for summer programs are sent to the Department of Outreach. International applications are processed by the Project Coordinator in the Office of Global Engagement. There are two additional Admissions Specialists who assist with the mail and are responsible for document imaging. These individuals open, scan and code all paper documents. Both of these positions are full-time permanent positions. A temporary office clerk is responsible for manually downloading, renaming, and attaching all supplemental documents from the Common Application to a student's record.

After the Admissions Specialists receive applications, they will check the master file or attached documents in SAP to see if a transcript has previously been received. If there is not a transcript on file, the Admissions Specialist sends a request to the applicant for one. Three requests for additional documents are made with 45 days in between each request. After three requests for a transcript or other missing documents such as standardized test scores, the applicant is no longer contacted by the Admissions Office. The student must initiate contact with the University.

Once the transcript and test scores are received, applicants are evaluated based on admissions requirements. They are then put through workflow. Workflow is the process of taking a student's application information and either admitting them or rejecting them in the system so that the applicant can be notified of eligibility/ineligibility for admission. Letters of notification are sent to all applicants that do not meet admissions requirements. The letter is brought to either the Associate Director of Admissions or the Assistant Director of Admissions-Operations for checking. The Assistant Vice Chancellor for

Student Affairs signature is printed on the letters before they are mailed. After the files have been put through the workflow process, the Senior Staff Assistant prints acceptance letters and conditions of acceptance daily. An admitted student receives an acceptance letter, condition of acceptance, and additional documents. The condition of acceptance gives students pertinent information related to their admission such as their term of admission, major, transfer hours (if applicable), Web ID, etc. The Assistant Vice Chancellor for Student Affairs signature is printed on these as well.

Mississippi students who are not admitted have the opportunity to take the Accuplacer Exam, an academic placement exam. The Assistant Director of Admissions reviews the results of the exam. The Accuplacer is an additional assessment item used in conjunction with the transcript and standardized test scores to evaluate admissions eligibility.

If the applicant is then admitted, the file is put through the workflow. If the applicant is not admitted after taking the placement exam, he or she may enroll in a summer program. The summer development program is a 9-week long program, but is no longer offered at the University of Mississippi. Therefore, students interested in completing the program must contact one of the other IHL's. Upon completion of this program and earning a grade of a C or above in all courses, an applicant is admitted to the University for fall enrollment.

The application process follows all rules set by the IHL. Any deviations from the admissions requirements are noted in the applicant's file along with the employee authorizing such deviation. All eight IHL institutions have the same admissions requirements. Sometimes an applicant may be admitted to one institution but turned down by another. When such an instance occurs, the University further investigates the situation to see why an exception was made. The cause of the exception could be because one school may have more information on the student than another school has, i.e. additional test scores, updated transcript information.

In June of each year, Associate Director of Admissions-Operations frequently runs SAP reports to check for potential errors and vacant fields in required new student information. The IHL requires a complete list of information on enrolled students in August. After the last day to add classes in a semester, the Admissions Specialists complete a process called "mark-off." Admissions Specialists go through active applicant records to check for students that are enrolled at the University. If an admitted applicant in the active file enrolls and documents are still needed to make the file complete, a hold is placed on the student's account before record can be sent to the Registrar's Office for checking of imaged documents and permanent record keeping.

Budget Office

- **All Budget Related Policies:**
<https://policies.olemiss.edu/ListResults.jsp?keywordIndex=0018&Submit=Retrieve+Policies&searchType=KWD>
- **Website:** <https://adminfinance.olemiss.edu/>

The Budget Office oversees the development, analysis, control, and maintenance of budgets and budget systems for all University of Mississippi budgetary divisions and reports directly to the Vice Chancellor for Administration and Finance. The office provides departmental support through day-to-day review and restructuring of budgets as necessary, including certification of funds for individual positions. Additionally, the budget office serves to:

- Coordinate and oversee the preparation and reconciliation of the university's annual operating budget
- Coordinate and oversee the preparation and submission of the annual legislative budget request
- Provide analysis, forecasts, and reports for institutional planning

The operating budget process begins each year with the dissemination of budgetary information to department heads who are responsible for developing, monitoring, maintaining, and submitting the budget for their respective departments or units.

In April or May of each year, prior to the June 30 fiscal year end, the budget base is imported into the budget system. The budget system is a standalone system within SAP, and each signatory officer is notified via email when it can be accessed for changes. The budget base information is maintained in SAP; it consists of the prior year's approved budget, grouped by department and employee, along with any permanent position adjustments and permanent adjustments to expenditure categories that were made over the course of the year.

Detailed budget instructions and funding information are sent by the budget office and by vice chancellors and deans to the signatory officers. Each signatory officer or authorized delegate uses the budget system to input proposed changes and submit the new annual budget for review and approval. Submitted budgets require approval by the dean, vice chancellor, and budget office. Departmental budgets are summarized and submitted to the provost and vice chancellor in the latter part of May, balanced with revenue projections by the end of May, and submitted to the IHL Board of Trustees in early June. The board approves the budget in late June of each year; this is the normal schedule, but the process is contingent on the actions of the legislature and the board.

The University operates on a system where ultimate approval, control, accountability, and responsibility for spending is maintained at the department level by signatory officers. Signatory officers must manage their respective departmental expenses within the approved budget for their department. The approved budget serves as a key control in the proper approval of purchases, payment distribution, receipting of goods and services, and proper coding of expenditures by type and department. Department heads have flexibility to spend at their discretion within their approved budgets; procurement services controls the method of purchasing from respective third parties under state mandated requirements, but reasonableness and discretion rests with the department heads. Expenditures are monitored and verified by department heads on a monthly basis using budget-to-actual variance reports in SAP or the Tableau reporting tool. SAP has application controls that will reject purchase requests and related encumbering in excess of the departmental budget for operating expenditures. However, the controls will not prevent a budget deficit created by payroll/personnel disbursements due to the nature of these payments. Departments are required to cover such deficits.

Office of the Bursar

- **Cash Receipting and Reporting Policy:**
<https://policies.olemiss.edu/ShowDetails.jsp?istatPara=1&policyObjidPara=10649706>
- **Cancellations and Refunds Policy:**
<https://policies.olemiss.edu/ShowDetails.jsp?istatPara=1&policyObjidPara=10644381>
- **Website:** <https://bursar.olemiss.edu/>

Cash

Each day, one teller checks and opens mail. The teller will then disburse mail to the appropriate teller(s). At this point, the teller posts money received to the appropriate account and such posts in SAP. Each teller's drawer consists of cash and checks. There are surprise cash checks. They are performed periodically and as deemed necessary by the department. The Assistant Bursar performs these periodic surprise cash checks. The surprise cash checks are not documented. These counts balance the information posted and prepared by SAP to the contents of the drawer. A printout from SAP indicates the amount of cash and checks each teller should have in his/her individual drawer. The teller balances the drawer to the report from SAP. Each teller must perform such duty at the end of the day to close out. If the teller cannot get his/her individual drawer to balance, a supervisor assists. Discrepancies are investigated and resolved. Usually, the differences are small (under \$10). The discrepancies are not documented. Once the supervisor reconciles, the tape is not kept. If the difference cannot be found, an entry is made to over/short.

Deposits are prepared by the tellers based on their drawers. Tellers stagger their close outs at the end of the day to check each other's deposits. Each teller has his/her own lock bag. The daily deposit is prepared and secured. The University Police and Campus Safety Department will take the large lock bag to the bank and pick up the prior day's lock bag. UPD will bring the picked up lock bag back to the Bursar's Office for use at the end of the day.

Tellers are not allowed to cash their own checks. However, another teller can cash one for them. The Bursar's Office provides check cashing for a minimal fee (.50¢ per check cashed, \$125 maximum amount cashed).

Tellers are not allowed to post entries to accounts. They can post receipt of payment but not make entries. Every action made in SAP is supported by a user name. The action is shown along with who performed the action.

All checks prepared by the Bursar's Office are prepared on safety paper. The paper is kept secure until the checks are ready to be printed. The system generates check numbers

based on the type of check being prepared. The Chancellor's and Bursar's names are signed by the system when the check is generated. The Assistant Bursar prints all checks for the department. Checks can only be prepared by the Bursar, Procurement, and Payroll. The Bursar's Office is the central cash receiving function for the University while Procurement is in charge of cash disbursements. All deposits collected in individual areas are required to deposit cash with the Bursar's Office daily. Checks for financial aid are prepared once a week, at month end and additionally as deemed necessary. Once the University receives federal money, it must be disbursed within 14 days. Miscellaneous refund checks are prepared twice a week. Financial aid advances are rare and show as a charge on a student's account.

SAP prepares receipts. These receipts are pre-numbered. The receipts are prepared in sequential order based on the job in the queue.

If the Accounting Department sees a check should be reissued, Accounting will follow up with the Bursar's Office. The Bursar's Office is in charge of reissuing the checks. The Bursar's Office will also issue a stop payment on a check if someone says he/she has not received a check. After the stop payment has been issued, the check will be voided and a new one reissued.

Revenue and Receivables

The Controller for the University notifies the Bursar of the new tuition and fee rates that are approved by the IHL. A Senior Accountant in the Bursar's Office enters this information into SAP and coordinates with the IT department as to the timing of the fee assessment process. The Financial Specialist updates the Bursar website for any changes in tuition or fees. Billing for tuition and fees are handled through the Bursar. These amounts are determined by the classification of the individual, the number of hours the individual is signed up for, and what classes the individual is signed up for. Financial aid is authorized and posted to the student's account by the Financial Aid Department. Fee assessment for housing is determined by Student Housing. If a student has a meal plan, the amounts for this are determined by the ID Center. The Bursar's Office is responsible for initiating the fee process.

Write-offs to accounts receivable occur once a year. The department having the write-off is charged with it. The Collections Officer or Retired Part-Time Bursar will prepare the journal entry. The Controller and Vice Chancellor for Administration and Finance review and approve the write-offs before the entry is prepared.

The allowance for accounts receivable is prepared by the Controller. He/She disaggregates the A/R based on aging buckets (30, 60, 90, etc...) and applies a percentage estimate to the bucket to arrive at the estimated amount that will be uncollectible related to the aging period. The percentages used for estimated loss are based on historical experience. The allowance calculation is reviewed annually with the Vice Chancellor for Administration and Finance. The allowance is only calculated related to student accounts and a small amount of other receivables. A/R items such as contributions, gifts, state appropriations, and other items are not considered in the

allowance. The allowance calculation is prepared annually for financial statement disclosure.

Receivables are recorded daily through uploads from departments after the services have been rendered. Access to receivable records is restricted through SAP. SAP ages student accounts and other AR into 30, 60, 90, 180, 365, and greater than 365 day buckets. Aged accounts receivable listings are created and reviewed monthly. The Collections Officer reviews accounts to determine if accounts should be turned over to a collection agency. The determination as to whether or not to turn an account over to a collection agency is made on a case-by-case basis. The collection agencies will take between 23% and 30% of the amount they collect. The Bursar's Office tries to handle most collections in house in order to avoid the loss of revenue. The case-by-case review takes in to account if the person is making payments on the account; if the person has been in contact with the Bursar to discuss a payment plan or when payments might start; or how long has it been since a payment on the account has been made. An employee in the Bursar's Office periodically reviews receivables for credit balances and submits requests for refunds after an appropriate review.

The Assistant Bursar runs a test set of statements at the end of the month. The Assistant Bursar will look through the test statements to look for correct interest charges and any items that look abnormal. Any items that need investigating will be reviewed before actual statements are emailed. Every person and department must have a statement generated in SAP. This includes students, faculty, staff, sororities, fraternities, and departments. Emailed statements are generated for students who owe \$.02 or more at the end of a month. Paper statements are generated for faculty/staff, departments, fraternities and sororities who owe \$1 or more at month end. Service fees are assessed at 1.5% per month, 18% annually. Based on the due date entered in SAP, these service fees start accruing after one month of non-payment or non-activity. These fees are waived on occasion. The person who waives the fees has his/her name by the entry. This allows management to know who waives the fees. Also, there is a notes screen that will allow the user to explain why a particular entry is made and why he/she made the decision to waive the fee. Once the statements are reviewed and appear correct, they are emailed to students and registered parents/guests. Payments for tuition and fees can be made with check or cash. Credit cards payments can only be made through the internet. Customer complaints are followed up by the Financial Specialist. Some complaints take longer than others to resolve, but the goal of the University is to resolve such matters in a timely fashion.

A letter is sent via email to individuals who owe money. This sets a hold on the individual's account. After a hold is put on the account, the individual must make contact with the Bursar to determine why a hold has been placed and what needs to be done in order for the hold to be released. Accounts that have been written off are listed as such and appropriate holds are placed on the accounts to prevent future registration or other services. Records are maintained of all accounts that have been written off.

The Bursar's Office also accepts payments made on-line using a checking account. The user (student/parent) initiates the transaction utilizing the student's secure web id and password at my.olemiss.edu. Instead of entering credit card information, a routing number and checking account number are entered. Each day the Bursar prepares a payment run in SAP that captures all pending ACH transactions and also submits a file containing the information to BancorpSouth (BXS). BXS then drafts the individual accounts at the respective banks. If a notice is returned to the Bursar's Office indicating that a transaction could not be completed due to insufficient funds, closed account, no existing account, etc., the student is then charged on his/her bursar account the amount of the failed transaction plus a returned check fee of \$20. An e-mail is also sent to the student informing them that his/her transaction could not be completed as entered. An employee in the Bursar's Office who is independent of the processing and recording of cash receipts receives copies of checks deemed NSF directly from the bank. The checks are then returned to the appropriate department or student for review and follow-up. A separate Bursar employee then makes the entry in the G/L to record the NSF check.

The Bursar's Office scans checks in-house and submits files containing check information to BancorpSouth on a daily basis. The Bursar's Office purchased a check scanning machine for each teller who utilizes bank issued software to scan and balance their check activity each day. At the end of the day, each teller sends a file to BXS that matches the total checks scanned. Interest begins accruing at the bank for this check deposit on the day the checks are scanned instead of the next day when the remainder of the deposit is received at the branch. This results in increased interest earned by the University. After checks are scanned, they are stored in a secure location. The Bursar is required to keep checks on file for at least 60 working days. After the mandatory 60 day period, checks are then shredded.

A summary memo regarding the overall soundness of the internal control over the receipting function is documented in the [Cash Receipting and Reporting Policy](#).

Office of Financial Aid

- **All Financial Aid related policies:**
<https://policies.olemiss.edu/ListResults.jsp?orgObjid=10001019&Submit=Retrieve+Policies&searchType=ORG>
- **Website:** <https://finaid.olemiss.edu/>

Federal Financial Aid

To start the financial aid process, a student must complete the Free Application for Federal Student Aid (FAFSA). If a student lists the University as the school he/she plans to attend, then the University can obtain the information that was submitted on the FAFSA form. This provides information such as the estimated family contribution (EFC) amount that will determine how much and what types of federal aid a student will receive.

The first step is to determine what types of federal aid a student is eligible for based on the EFC. The University uses ProSAM, a Sigma Systems, Inc. software program to award and disburse financial aid. Many of the standard requirements for federal aid have been built into this product. In addition, Financial Aid has done extensive programming in this area and added customized rules for enhanced control of the process. As a result, evaluation of student qualifications for the various federal programs is primarily automated. The packaging routines are based on the EFC number. There is need-based aid as well as non-need based aid.

There is an admissions load every night from the campus management system (SAP's SLCM/SAP) to the financial aid system. This load is checked against the pre-determined rules to distribute financial aid. For example, a Federal Pell Grant award would be checked to ensure Pell Grant eligibility prior to disbursement. Based on the rules run, money is credited to the student's bursar account.

The Controller and Office of Accounting personnel look in SAP to determine the amounts that need to be drawn from the federal government. Most aid is disbursed first and then the University is reimbursed for funds expended. At the beginning of the fall and spring semesters, however, aid is drawn from the federal government before it is actually disbursed to the student because of the magnitude of the funds. The Financial Aid Accountant reconciles the accounts on a monthly basis. The Financial Aid Accounting team works with the Controller and Office of Accounting at the end of the year to close out accounts.

State Financial Aid

To obtain state financial aid, a student must apply on the Mississippi State Financial Aid website. The state collects all applications and supporting materials. Financial Aid informs students of their estimated MESG, MTAG, and MS Help Grant eligibility (based on GPA, residency, and ACT score) so that qualifying students are reminded to apply.

The state will then award students all types of state financial aid. After the student has been awarded the aid, the state provides the University with a list of students. Financial Aid puts the actual MESH and MTAG award on the financial aid package and disburses it upon receipt of the pending disbursement rosters (the state sends them electronically when the request for payment is made to DFA). The funds arrive shortly thereafter via wire transfer. MS Help Grant students will have their award disbursed beginning the first day of disbursement.

Human Resources

- **All Human Resource Policies:**
<https://policies.olemiss.edu/ListResults.jsp?orgObjid=10000901&Submit=Retrieve+Policies&searchType=ORG>
- **Website:** <http://hr.olemiss.edu/>

The University utilizes an online application tracking solution, connectU, powered by SAP SuccessFactors. This system allows Human Resources to process personnel requisitions, advertise open positions, and monitor the process/progress of searches across the University. The system allows applicants to complete an application and apply online as well as monitor the status of each position for which they apply.

When a department has a vacant position that needs to be filled, the Originator for the college, school or division completes an online personnel requisition. This electronic form pulls in the approved job description for classified positions to ensure accuracy and goes through the approval process, including a representative from the Vice Chancellor/Provost and Human Resources. Once the requisition is received by Human Resources, it is checked to ensure the position exists and the details are accurate and appropriate. The jobs are posted online daily upon approval. The Mississippi Department of Employment Security (MDES) duplicates the postings onto the MDES site daily, and through our recruitment marketing system, the announcements are posted at other commonly used job search websites.

All positions are announced via connectU, and the hiring department places advertisements externally. There are five different categories: Executive, Faculty, Professional/Administrative, Support Staff, and Student Employees. If requested from the hiring department, each position can allow attachments for supporting materials (i.e. resume/vitae, cover letter, letters of reference, etc.) for each specific job the applicant is applying. The system is designed so that each position has supplemental questions that each applicant must answer to determine if minimum requirements are met for that particular position. The hiring departments, in all situations, make the final decision. Once that decision is made, the department must update all applicants' statuses in the online system to Interviewed/Hired, Interviewed/Not Hired, or Not Interviewed/Not Hired and complete the offer approval form within connectU for external candidates or Form 3 (Change of Status Form) for internal candidates to start the approval and hiring process. After final approval, Human Resources sends the offer letter, including the terms and conditions electronically through a secure document exchange program.

The University provides search committee guides/manuals and training to ensure that a recruitment search is successful in selecting the most appropriate candidate:
<http://hr.olemiss.edu/wp-content/uploads/sites/93/HR-EORC-Search-Committee-Guide-October-2018.pdf>

For Student Employment Overview: <http://hr.olemiss.edu/students/>

Applicants are provided job descriptions at the time of interview and supervisors are encouraged to provide new employees a copy of their job description, which can also be accessed on the Compensation webpage: <http://hr.olemiss.edu/compensation/job-descriptions/>.

As all new employees complete the post hire paperwork online through “onboarding” on connectU, employees are provided direction as to where the University policies are located and informed of their responsibility to follow University policy and procedures. New employees certify receipt of the “Code of Ethics and Conduct” policy, which highlights the University of Mississippi Creed, as well as the following policies: Employee Conflict of Interest, Fiscal Misconduct, Non-Institutional Employment Practices, Objectivity in Research, Responding to Allegations of Research Misconduct, Responsibilities of Signatory Officers, Travel Reimbursement, Procurement Card Violations, Bid-Conflict of Interest, Inappropriate Use of Funds, Misrepresenting Personal Purchases as University Business, and Contractual Authority. <https://policies.olemiss.edu/ShowDetails.jsp?istatPara=1&policyObjidPara=11820374>.

Employees are advised that if ever they may wish to report a possible violation anonymously, they may do so via the [EthicsPoint Hotline](#).

Work-related references are collected on all new employees. References are collected by the search committee during the search process and prior to extending an offer.

Pre-employment background checks are mandatory for final candidates for both faculty and staff employment. Notification is provided to applicants during the application process.

Upon delivering a verbal offer (faculty, coaching, and executive positions) or a recommendation for employment (staff positions), an offer approval form (new hires) or E-form 3 (promotions/transfers) will be submitted for approval. Once the offer approval form has been approved for new hires, the background check is initiated for all new hires. Promotions and transfers may be subject to a background depending upon the responsibilities of the new position.

Background checks typically take 2-3 days to process and to receive back from the outside contracted agency. A few exceptions may take up to two weeks and on rare occasions, a background check may take 3-4 weeks. If an incident is reported, the results will be reviewed by the Background Check Review Committee, which will add additional processing time. Hiring managers/departments should plan accordingly and anticipate a reasonable start date.

The background check policy is reviewed frequently and revised as needed: <http://hr.wp2.olemiss.edu/wp-content/uploads/sites/93/2017/03/Background-Check-Policy-2017.pdf>.

Upon hire, employees undergo in-depth training with professional staff to ensure they are thoroughly trained on University processes, policies, and procedures in addition to University, state, and federal regulations. The University offers employees the opportunity to attend onsite professional development workshops/sessions and to participate in webinars and conferences to further enhance their knowledge and skillset. The University is committed to excellence and has been recognized on numerous occasions for meeting high standards of excellence and efficiencies.

The University provides a multi-tiered professional development program to improve upon individuals' competencies. The program includes "LEAD" (for Managers, Directors of all levels, Department Heads, Chairs, and Administrators), "LEAD Your Team" (specific to supervisors and managers), and "LEAD Yourself" (for employees without supervisory responsibilities). "LEAD Responsibly" is offered twice a year for department heads, chairs and directors to review fiscal and compliance policies. Franklin Covey programs are also available, "5 Choices of Extraordinary Performance" and the "Speed of Trust." Additional training programs are offered on a regular basis and more frequently "on demand" by departments.

The University has implemented a Performance and Engagement module on connectU, also powered by SAP SuccessFactors. New Hire Checklists, Probationary Reviews, Exit Interview Survey, and Progressive Disciplinary Action Notices are administered in this module as well as the Performance Review Process. The annual Performance Review process was revised per the recommendations of a cross-campus focus group using state-of-the-art technology. Regular non-faculty and non-contractual hires are informed of their probationary review period and provided a probationary review between 3-6 months of employment.

A concerted effort is made to review job descriptions on a regular basis to ensure the essential functions and minimum education and experience requirements reflect the duties and responsibilities of work performed in an ever-changing environment.

Classifications and pay rate ranges are reviewed to ensure positions are classified correctly and that pay rate ranges are competitive with the market. Independent reviews shall also be conducted per department request or when deemed necessary by Human Resources. When establishing new classifications, the Compensation team ensures the classification is assigned to the appropriate AAP category which defines the occupational type, minimum job related experience and educational needs of the position. The Human Resources Manager of Compensation/Classification thoroughly reviews an incumbent's work history and education to ensure he/she meets qualifications for a position prior to recommending a position reclassification. This information is shared with the Office of Equal Opportunity and Regulatory compliance. The two departments work together to manage aspects of compensation and classification without the use of external consultants. Staffing consists of professionals with extensive knowledge, expertise, and post-secondary education in their assigned areas.

Changes in status for employees require some sort of documentation for Human Resources' files. This documentation may be one of several forms or formats. Paperwork is initiated electronically by individual departments for all new hires, separation of employment, and any other personnel changes. This is routed through the proper channels for approval or modification. Paperwork ends in Human Resources, where final authorization and approval is given. If an employee has a salary or title change, members of Compensation/Classification generate the E-form 3, (Change of Status Form), and submit to the department for approval. When an employee's job ends (Separation of Employment), an E-form 3 (Change of Status) is created in the employee's department. This form is routed for approval to the Dean or Department Head, Vice Chancellor, and/or Provost, EEO, Budget Office, and final approval with Human Resources. After several check-offs within the Human Resources office, the information to end employment is entered in the SAP Human Resources database.

The employee must initiate changes to certain types of personal information. If an employee wishes to adjust his/her payroll tax withholdings, the employee completes the appropriate withholding form and submits it to the Payroll Staff to be entered into SAP. Changes to an employee's address and communication preferences, as well as payroll disbursement information (check or direct deposit) may be made by the employee using the Employee Self-Service (ESS) application on the myOleMiss portal. Employees may also use ESS to elect to receive their Form W-2 online. Finally, in the event of any change in status related to benefits, the employee completes the proper paperwork to reflect the changes and submits it to the Benefits Staff. Paperwork is reviewed for completion by Benefits Staff prior to processing entries in SAP and in a plan provider's secure online portal (if applicable) or before mailing paperwork to a plan provider in cases where online access is unavailable. A different benefit staff member verifies the paperwork and online entries prior to the submission of paperwork to the Human Resources Accountant I for reconciliation. In accordance with the Affordable Care Act, the University prepares and mails a 1095-C to faculty and staff members and electronically submits the 1094-C to the IRS.

A separate bank account is used for payroll. The payroll account balance is zero, and funds are transferred into the account to cover payroll disbursements. The account balances to zero at the end of each month. Payroll disbursements are only paid via direct deposit or check – no cash is paid for payroll disbursements.

The University uses the SAP ERP system for payroll, and payroll is processed on a semi-monthly basis. HR initially sets up newly hired employees in the SAP Human Resources database. Employment documents are reviewed for proper completion and authorization by the appropriate party, entered into SAP, and verified for accuracy. Twice a month, the Payroll Manager oversees the processing of payroll, and checks and/or direct deposits are produced for each employee.

Payroll for 12-month employees, defining "12-month" as Salaried/Exempt or Hourly, is distributed 24 times each year. Salaried (exempt) employees receive an assigned amount

each pay period. Hourly (non-exempt) employees must have attendances and/or absences recorded in SAP in order to be paid.

The steps for processing payroll for 9-month faculty are the same as 12-month employees, except 9-month contract payroll is only issued during the regular academic session. Nine-month faculty may elect to be paid over a 12-month period, in which case a voluntary withholding is placed on reserve each pay period and distributed during the summer months. Nine-month faculty receives an assigned amount each pay period.

To process payroll for summer school employees, an E-form 11 (Payment Authorization for Faculty Research Summer) or an E-form 40 (Request for Additional Pay) is processed to set up payments during the summer months. To process payroll for students paid by stipend, an E-form 7 (Students Paid on a Salaried Basis) is processed in a manner similar to that of 9-month faculty. The steps in processing hourly student employees' payroll are similar to processing hourly employees' payroll. An E-form 18 (Students Paid on an Hourly Basis) is processed on all hourly student employees (regular and Federal Work-Study).

The University has a generous vacation/leave policy that adheres to state and federal laws. Absences (vacation, sick, and other leave) are entered each pay period as incurred. At the end of each month, the Manager of Payroll, via a transaction in SAP, performs the monthly leave accrual to update balances for eligible employees. Eligible employees are required to utilize the University's secure online portal to submit attendances and absences. SAP payroll duties are segregated; one person must enter attendances/absences, and another person must approve. Timesheets, both paper and electronic, must be certified by the employee and approved by the employee's supervisor or department head. Individual departments on campus collect and process the source documents. Paper timesheets must be maintained in each department for a period of 7 years. If the myOleMiss portal is used, then the time is retained indefinitely in SAP.

Any returned W-2s are mailed to Internal Audit who then forwards to Payroll. These are reviewed and filed. Employees are encouraged to take advantage of the online W-2 election option available on myOleMiss.

Payroll accruals are recorded and reviewed by Accounting. The Manager of Payroll oversees the reconciliations to balance the general ledger accounts and payroll tax returns.

The following lists all regular and temporary/benefit-eligible employees for each location maintained by the University:

- Oxford – Main Campus – 3,078
- Grenada/Booneville – Regional Campus – 3
- Jackson Campus – 19
- Southaven – Regional Campus – 26
- Tupelo – Regional Campus - 19

Office of Information Technology

- **All Information Technology related policies:**
<https://policies.olemiss.edu/ListResults.jsp?orgObjid=10000897&Submit=Retrieve+Policies&searchType=ORG>
- **Website:** <https://www.olemiss.edu/depts/it/>
- **IT Security Website:** <https://itsecurity.olemiss.edu/>

Departmental servers and workstations with sensitive data are registered in a locally maintained database called the Campus System Registry and scanned monthly to determine if there are any security vulnerabilities. Users register servers via the myOleMiss (<https://my.olemiss.edu>) portal. Sensitive data includes personally identifiable data, social security numbers, student data, credit card data, and any other data the IT Security Coordinator designates as such. After the monthly scans are conducted, any generated reports are provided to the person who registered the servers in order for the vulnerabilities to be addressed and corrected. If a server is registered, e.g., a departmental ftp or web server, but contains non-sensitive data, the scans are conducted on a semester basis. However, a scan will be conducted on any system at any time it is requested. In 2011, the UM procurement process was adjusted to include an approval step to the workflow for technology purchases that exceed \$5,000 or involve the storage of sensitive data. New acquisitions involving the storage of sensitive data are routed to the IT Security Coordinator so he/she can counsel the individual making the purchase on the registration process and security best practices.

Security awareness training is offered through the SANS Securing the Human program (see <http://www.securingthehuman.org/>). All employees who deal with sensitive data, e.g., SAP users, are required to complete the training at least once every two years. If an SAP user has not completed the training, his/her access will be restricted until the training session is completed. The IT security website (<http://itsecurity.olemiss.edu/>) provides information regarding tools to protect your computer systems, lists security related services offered and the latest news on phishing scams and threats among other resources. The IT Security Coordinator posts alerts to the campus about current threats through UM Today, an internal communications system, and these are automatically displayed on the IT security website.

The Deputy CIO/Director of Technical Services and Information Security Officer manages and oversees the Data Center, network and system security. The building that houses the University's main computer systems is controlled by proximity fob access and monitored by cameras. An individual is granted access to certain physical areas based on his/her job requirements. Firewalls protect the perimeter of the campus, as well as key enterprise servers, and are customized to protect the University's data. Operators in the Data Center scan servers once a month for vulnerabilities. A report is generated and provided to the responsible system administrator to address any potential vulnerabilities.

Next generation, traditional, and application firewalls are used to examine data from different perspectives. This helps protect against sensitive data being compromised.

For systems requiring an elevated level of compliance, e.g.: HIPAA related servers, a new secure server room within the Data Center that adheres to these policies and guidelines has been created. Access to this space is through a documented process and restricted to only those individuals within the organization that require it.

The Director of Business Applications and ERP Support oversees account management, authorizations, and training for SAP. All users needing SAP authorizations are required to complete and sign authorization forms that include supervisor approval. The SAP Training Coordinator monitors this process end-to-end, ensuring that all required user training has been completed and that the training matches the corresponding authorization an individual has requested. An individual cannot gain authorizations into SAP before the appropriate training course has been completed. The SAP Basis Team monitors exception reports to ensure individuals are not trying to gain access to areas where they do not have authorization.

The Director of Application Development and Integration oversees account management for other university-wide services. Each night, a program is run that analyzes every employee and student to determine his/her status with the University, i.e., new, terminated, graduated, etc. If a new employee or student is detected, the program will grant authorization to e-mail and other applications. If an employee has been terminated, access to e-mail and the myOleMiss portal will be stopped. If a student is shown as graduated, e-mail access will be allowed for a certain time frame before being terminated as well. This process provides for the automatic provisioning and deprovisioning of accounts and roles.

UM has a testing procedure in place for development of new software as well as upgrades and enhancements to existing systems. Applications are tested thoroughly before they are made available for the entire university population to use. The technology environment includes development, quality assurance, and production platforms with an orderly movement of changes through the landscape including a well-defined approval process. If a user of the system requests development of a new transaction or application, the user must sign off on detailed written requirements before work begins. Also, the user will sign off on the application as part of the testing process before the application is moved to production.

A centralized code repository server is maintained to provide change management, back-ups, and code reviews of development projects that typically fall outside of the SAP ABAP development environment. This system also serves as a platform to manage deployment of web based applications and scripts through continuous integration (CI). CI allows UM to further restrict developer authorization requirements which helps maintain high availability with critical systems and services and provides a drastically reduced downtime for even catastrophic failures.

A process to provide protection for electronic data stored in the Data Center is in place. A storage system allows for local replication of data as well as dynamic provisioning of data. An enterprise level software application drives the backup procedures for all system entities. All systems undergo a matrix of weekly full off-line backups supplemented by daily incremental data backups. Backups are scheduled to optimize resource availability and prevent operational conflicts. Schedules are under continual review to ensure efficiency. Backups are distributed to different media layers to create a tier level based on data type. Some data will be backed up to protected online disk through replication, some data will be de-duplicated for storage on virtual tape and other data will be backed up directly to physical tape. Ultimately, all data will have a tape backup at a virtual or physical layer. Backups are performed daily. They run 24 hours a day, seven days a week. Incremental backups are performed six days a week with a full backup occurring one day a week.

The primary function of the backup design is to streamline the restore procedure. Data can be restored at the system level, database level, file level or any iteration in between and on demand. A backup of all data for the previous 24 hours is kept online for immediate restore in the case of a catastrophic event. Data older than 24 hours is recovered from either a virtual tape library or physical tape that is protected via an offsite tape rotation. The recovery process requires the assistance of a system administrator who will correctly identify what is to be restored and complete the process using an interface to the appropriate software application.

In 2016, the University of Southern Mississippi (USM) and UM established a reciprocal agreement in which each gives the other Data Center space for equipment, and backups are performed across the Mississippi Optical Network (MissiON). The Data Center currently serves as the disaster recovery (DR) site for USM. In turn, USM hosts UM equipment that is used to maintain a replicated copy of all Data Center backup data. This image is dynamically updated when any backup data changes in the Data Center. Status health checks are performed every fifteen minutes by Data Center personnel.

Also, UM sends a snapshot of student and employee contact information to Box, a cloud-based file storage service. This snapshot provides contact information in case of a catastrophic emergency. One of the most important lessons learned from universities directly affected by Hurricane Katrina is that the first 24 hours after a major disaster, the institution will need to be able to reach all employees and students to provide information to them regarding operations. With this snapshot, the information should be accessible to address this issue.

The Deputy CIO for Academic Technology oversees Academic Computing (AC) facilities as well as the Outreach IT staff members who manage department servers and distance learning services offered in coordination with the Division of Outreach and Continuing Education. AC staff members manage the three computer labs on the first floor of Weir Hall. Access to the main lab is available during designated hours, which vary through the course of the academic year and can be up to 24 hours per day during times of high student demand. AC staff members occupy the central lab desk to assist and

monitor during these hours. Access to the two instruction labs requires prior scheduling and approval by AC management. In all three AC labs, individual computers are locked when not in use; users log in to these computers with their UM WebID authentication credentials. After-hours access to all computer labs is restricted to AC staff only. Security cameras are located and active in all AC labs in Weir Hall.

AC staff members maintain AC servers for lab print spooling and IT Helpdesk ticketing services. These servers are maintained and monitored according to security requirements designed by the IT Security Coordinator. Physical and login access is limited to AC staff serving as system administrators. A physical firewall provides additional perimeter security. Servers are registered in the Campus System Registry.

Outreach IT manages servers and server access for the Division of Outreach. These servers are located in the UM Data Center, so physical access to them is controlled by the Data Center's security systems as described above. Administrative login to these servers is limited to Outreach IT staff. Individual users in the Division of Outreach are granted login access to certain applications and servers based on specific job requirements. Servers are registered in the Campus System Registry. A physical firewall provides additional perimeter security. Further, VPN access and database login access is required for off-campus access to FileMaker Pro and MySQL database servers. An individual is granted database read and database write access to databases based on his/her job requirements.

Office of Institutional Research, Effectiveness, and Planning

- Website: <https://irep.olemiss.edu/>

The Office of Institutional Research, Effectiveness, and Planning (IREP) retrieves data from SAP's Student Lifecycle Management (SLcM) system, which is the University's student information system. A program is executed to pull data on students and courses from SLcM and load them into tables maintained by IREP. After the data are loaded into the tables, an additional program is executed that creates a report of missing or invalid data (e.g., missing transcripts, erroneous student classification, etc.). IREP sends a copy of these errors to the on-campus departments responsible for collecting and maintaining the information (e.g., Office of Admissions, Registrar's Office, etc.) because IREP does not have the authorization to update official student-related data in SLcM. If the responsible department is unable to correct the data or if the error was generated from an exception, a note documenting the issue is stored in the IREP files.

After all errors have been cleared, the program is executed again to reload the IREP tables to create a historical snapshot of student and course characteristics from SLcM. The first historical snapshot is done on the initial census date at the beginning of each semester including Fall, First Fall, Second Fall, Winter Intersession, Spring, First Spring, Second Spring, May Intersession, Full Summer, First Summer, Second Summer, and August Intersession. The initial census date is set as the last day a student is able to add a class according to the academic calendar. A second snapshot is taken on Oct. 15th for the Fall semester and during the midterm period during the Spring. A third snapshot is taken on the official census date of Nov. 1st and April 1st for Fall and Spring semesters respectively. This snapshot will differ from the initial snapshot in that it will not include any coursework completed during First Fall, First Spring, or Winter Intersession. A fourth snapshot is taken at the end of each semester after final grades are posted. This snapshot will differ from the first one in that academic standing and progression classification (freshman, sophomore, etc.) based on hours earned will be updated. Another snapshot showing degrees granted for August, December, and May graduates is created 30 days after graduation. This snapshot is taken 30 days after graduation because departments have a maximum of 30 days to confer their degrees after the official graduation ceremony.

These snapshots are the source of all statutory reporting to the Mississippi Institute of Higher Learning (IHL) and the National Center for Education Statistics Integrated Postsecondary Education Data System (IPEDS) as well as data requests from internal and external stakeholders. When a request is made for data that do not exist in the historical tables, IREP analysts retrieve the data from SLcM. It is not ideal to use data from SLcM for most requests because these data are continually changing. IREP prefers to report data at a specific point in time (e.g., census date) for consistency and replicability over time, particularly when it becomes necessary to reproduce an aged report. Reporting data relative to a specific point in time also allows for proper analyzes of developing trends. The historical snapshots are saved in SAP along with identical backup tables that are created after the files have been finalized. These tables can be used to restore data in the

historical snapshot tables should a file become corrupted. Data files created for the IHL, IPEDS, and other requests are saved on an IREP-dedicated server in the IT Data Center. An additional server which contains non-sensitive assessment data is located in the office of the Associate Director of Institutional Effectiveness and is being backed up to an external hard drive. The department's main server along with all IREP staff PCs are behind a firewall and is being backed up every weekday to an external hard drive located in the Data Center.

The department is required to send a student enrollment file (IHL4 Student File) several times a year (fall, spring, and summer) to the IHL. IREP sends data on all enrolled students from all campuses except UMMC. At the end of the three main reporting periods, IREP sends an additional file (IHL5 Outcomes File) to the IHL which contains an updated version of the enrollment information along with semester outcomes (i.e. updated GPAs, classifications, etc.). Along with the outcomes file, a course file (IHL6 Courses File) is also sent to IHL. The IHL6 Course File contains a list of all courses offered during the specified semester along with the number of sections offered, the name of the course, the instructor of each section, number of credit hours assigned to the course, the delivery method (online, video, classroom), and other course characteristics.

In the summer, IREP sends an additional file (IHL7 Degrees File) to the IHL of the degrees awarded over the past fiscal year (Summer – Spring), noting which degrees were earned in August, December, and May. The IHL runs their own edits and sends the errors they detect back to the University.

Prior to 2003 social security numbers (SSN) were used as students' UM ID number. The IHL still uses the SSN as their unique student identifier. Therefore, the department is required to send SSNs to the IHL within each of the student-related files. Information is submitted to the IHL via the IHL's Secure Portal. IREP shreds any document containing a SSN or any other identifiable data. If sensitive data have been requested from another department on campus, IREP sends the information using Secure Document Exchange where an UM ID is required to download the document. IREP does not transmit sensitive data to any external or internal organization/department without proper approval from appropriate institutional administrators.

IREP also sends several other data files throughout the year, including the IHL9 Scholarship File (financial aid awarded to students), the IHL13 Intermediate File (students enrolled in remedial classes in the Fall), the IHL14 Grade File, the C2C Supplemental file, and the Military Supplemental file. The Grade file is sent at the end of Fall (First Fall, Second Fall, and Fall combined), Spring (Winter, Spring, First Spring, and Second Spring combined), and Summer (May through August combined). The IHL14 Grade File contains a listing of all enrolled students with grades earned in their classes along with some student and course characteristics. The C2C Supplement file and the Military Supplemental files are submitted during the summer. They contain a list of associated students enrolled during the past fiscal year.

Finally, IREP sends two employee-related files to the IHL: the IHL3 Instructional File (containing faculty data) and the IHL2 Employee File (containing data on all employees).

The source for these files is SAP's Human Resource System. As with student-related data, a file is created on the HR census date, which is used for IHL and IPEDS reporting, as well as any other HR-related requests.

Office of International Programs

- **All International Programs Related Policies:**
<https://policies.olemiss.edu/ListResults.jsp?orgObjid=10001020&Submit=Retrieve+Policies&searchType=ORG>
- **Website:** <https://international.olemiss.edu/>

After an international student submits an application for admission to the University of Mississippi, the Office of International Programs (OIP) receives official documents or copies of applications forms, transcripts and supporting documents from the Office of Admissions (Undergraduate), Admission Specialist for the Global Engagement Office, and the Graduate School. The Coordinator of International Admissions and Recruitment retrieves files from these three offices daily. The UM box system began to be used for transmission of graduate school admission letters as a result of COVID 19 and an effort to decrease personal interactions. UM Box is also used for admission materials for the Ole Miss International program. The files contain application information, including copies of transcripts or official transcripts. International student applications may be for degree programs at the undergraduate or graduate level, non-degree programs, Intensive English, Exchange student programs or for the Pre-college Summer program. The Coordinator of International Admissions and Recruitment assesses the U.S.-equivalence of foreign degrees, computes a U.S.-equivalent GPA for transcripts from non-U.S. institutions (using the WES GPA calculator program), assesses English language proficiency, and determines which application requirements apply.

For graduate applications, this information is given back to the Graduate School for distribution to the departmental graduate coordinators. Undergraduate student applications are evaluated for admissibility requirements and recommendation is made to the Admission Specialist in the Global Engagement Office.

The Coordinator of International Admissions and Recruitment reviews the file for Academic Excellence Scholarships (if freshman) or OIP Scholarship (if undergraduate) and if eligible, passes the information to the Administrative Coordinator and Director of International Programs for scholarship review. When a student is offered a scholarship, the Administrative Coordinator prepares the offer letter. After the official admission decision is entered into SAP and scholarship letter is prepared (if eligible), the Coordinator of International Admissions and Recruitment reviews the file for requisite documents related to an applicant's current legal status in the U.S. (if already in the U.S.) or related to an applicant's future legal status. This includes both identification/legal information and financial information.

When an application file is complete for admission, scholarship (if undergraduate), and legal document issuance purposes, it is given to the Director of International Programs for the creation of the SEVIS (Student and Exchange Visitor Information System) record (only for those who will be in F or J status) and communication of information pertinent

to newly admitted international students in any status, such as information on arrival, orientation, housing, registration, etc.

The Director of International Programs creates the record in the Department of Homeland Security SEVIS system or accesses SEVIS compliant software (Terra Dotta) to complete required formalities and issues Forms I-20 (for F-1 student) or DS-2019 (for J-1 student). SEVIS is the Student and Exchange Visitor Information System. This is a web-accessible database used by the U.S. Department of Homeland Security to collect, track and monitor information regarding exchange visitors, international students and scholars who enter the United States on F, M or J visas. The Director and OIP International Programs advisors can access the Terra Dotta program and SEVIS directly. The I-20 and DS-2019 records and documents indicate the applicant's/student's full name, date of birth, country of birth, country of citizenship, program start and end dates, degree level, major, estimate of expenses (I-20 only) and the student's source(s) of financial support. (Note: currently enrolled students may later have additional notes on their Forms I-20 or DS-2019 such as the approval of a reduced course load, permission to engage in curricular practical training, academic training or an optional practical training recommendation.) The Form I-20 or DS-2019 is mailed to the applicant/student. A copy is kept in the applicant/student's file at OIP. The Director of International Programs, the International Programs Advisors, the Coordinator of International Admissions and Recruitment, and the Administrative Coordinators I and II have view-access to Student Records in SAP, as well as update-access to the address, visa, and citizenship field. The Director has additional update-access to applicants'/students' biographical data fields, including name and date of birth.

Student workers assist in maintaining OIP's processes and procedures. All student workers sign a confidentiality agreement. Applications/student files are kept secured.

The University of Mississippi requires that all international students who hold a temporary nonimmigrant visa/status and who enroll in academic courses have adequate health (medical, accident and medical repatriation/evacuation) insurance coverage. Therefore, all non-immigrant international students, with the exception of those holding H1 status, are automatically enrolled in the university contracted student health insurance policy upon their registration for university courses in fall and spring semesters, with the cost of such policy subsequently added to the respective student's bursar bill, or remitted via payroll deduction in the case of graduate assistants.

- Undergraduate International Students:
 - Non-immigrant international students (with the exception of H1) are charged for the cost of health insurance for the term after registering for courses for that term (Fall or Spring). Such charges are made through their Bursar account.
- Graduate International Students:
 - Non-Immigrant international students are charged for the cost of health insurance for the term after the 10th instructional day once their "graduate assistantship status" is assessed.

- International graduate students who serve as Graduate Assistants are charged for the cost of the unsubsidized portion of the health insurance through their payroll accounts.
- International graduate students who do not serve as Graduate Assistants are charged through their Bursar account.

The Office of International Programs advises students on any non-academic matters and facilitates, coordinates or supports programs relevant to enhancing international students' ability to understand and navigate the U.S. and the U.S. system of higher education (particularly University of Mississippi), and to enhance their adjustment, integration and success.

Office of Procurement Services

- **All procurement policies:**
<https://policies.olemiss.edu/ListResults.jsp?orgObjid=10000977&Submit=Retrieve+Policies&searchType=ORG>
- **Website:** <https://procurement.olemiss.edu/>

Procurement Services consists of purchasing, accounts payable, procurement cards, travel, property control, and shipping and receiving. Procurement issues purchase orders (POs), enters all invoices for goods and services (including athletic scholarships and stipends), capitalizes all equipment items, manages the small purchase procurement card (VISA) program, and reimburses or pays all travel related expenses.

Human Resources (payroll) and the Bursar's office (students) are the only other offices that have the ability to print checks and make direct deposits.

Master Vendor Records

Procurement is the only office on campus with the authority to enter and pay invoices for goods, services, and travel. No invoice can be paid without a vendor master record set up in the system, and only Procurement can set up vendor records.

Vendor master records are not complete until receipt of a signed current W-9, if applicable, along with additional information. Vendors are set up with social security numbers and federal tax ID numbers. Vendors determine if they want to receive mailed checks or direct deposits. Procurement will set them up according to instructions received with the W-9s. In some instances, multiple vendor numbers have been set up for the same vendor; some in error, and some because of different addresses, etc. Master vendor numbers can be blocked for payment if considered a duplicate or for other reasons to prevent payment. All 1099-MISC reporting is the responsibility of Procurement.

Master Vendor Numbers, their designation, and use:

- 15 – students (taxable) and independent contractors
- 35 - employee vendors (reimbursements only)
- 45 - student (nontaxable) vendors
- 55 - refund vendors
- 65 - purchasing vendors
- 75 - remit to addresses for 65 vendors

The system automatically assigns the actual vendor number. The 15 vendor numbers are being phased out; these are now created as 65 vendors.

Employees are prohibited from serving as vendors of the University. With the exception of employees who receive royalty income, an employee should only have a 35 vendor, which is solely for expense reimbursement purposes.

Five employees have authorization to create and change vendor master records. The two travel clerks, which include a Senior Procurement Assistant (T1) and a Procurement Assistant (T2), create 35 vendors as needed to process employee travel authorizations, advances, and reimbursements. This is the only type of vendor the travel employees create. Also, for travel to post against a 35 vendor, the employee must have an active personnel record created by Human Resources. The four purchasing clerks, which include a Senior Procurement Assistant (P1), two Procurement Assistants (P2 and P3), and a Procurement Associate for Contracts, have the responsibility and authority to create all types of vendors. SAP reports can be run to show any and all changes to a vendor record including who created it.

In March 2011, SAP authorizations were changed to ensure appropriate segregation of duties. Personnel have the ability to perform only one of the following activities: create and make changes to a vendor master file, post invoices for payment, post goods receipts, or issue checks.

Entering Invoices

During day-to-day operations, the three accounts payable Procurement Assistants (A1, A2, and A3) enter invoices for all vendors in the system. For requests for payment, the only document necessary in the system for an invoice to pay is a valid vendor record. For a PO invoice, the PO, invoice, and goods receipt (if applicable) must agree before the invoice will pay. The Director of Procurement Services enters invoices for all athletics stipends and other payments as necessary. These individuals do not have the authorization to create purchase requisitions and orders. However, the Director and AP clerks can create general ledger posting documents.

Once an invoice is entered, the system will assign a document number. A request for payment should be supported by an accompanying document authorizing the payment. Invoices for purchase orders require no other documentation. The original invoice with any accompanying documentation is filed downstairs by fiscal year and by document number. Invoice document numbers repeat themselves every July 1.

Payment Documents available:

1. Purchase Order (automated)
2. Form 13 (automated)
3. Request for Payment Form (manual)
4. Travel Authorization (manual)
5. Travel Reimbursement (manual)
6. Utility Bills (manual - sign and code actual bill)
7. Memorandum Request (manual)

Several persons are authorized to “post” the transactions (invoices, travel reimbursements, etc.) in anticipation of “releasing” the authorized payment. The following individuals are authorized to post transactions:

- Authorization to post invoices (19 and 51 documents): Three Procurement Assistants (A1, A2, and A3) and Director of Procurement Services
- Authorization to post invoices (19 documents only and for travel purposes only): Senior Procurement Assistant (T1) and Procurement Assistant (T2)
- Authorization to create travel documents: Senior Procurement Assistant (T1), Procurement Assistant (T2), Senior Staff Assistant (backup, used rarely), and Director of Procurement Services (backup, used rarely)
- Authorization to post travel documents to FI (SAP): Senior Procurement Assistant (T1), Procurement Assistant (T2), and Director of Procurement Services (backup, used rarely)
- Authorization to post good receipts: Warehouse Supervisor and Senior Supply Clerk

“Releasing” the invoices is a transaction in SAP that is run each morning before the check run. When executed, the system automatically releases blocked PO invoices (51 documents) that should no longer be blocked (goods receipts have posted, price/quantity differences have been fixed, etc.). Each morning either accounts payable Procurement Assistant runs this transaction with the Director of Procurement Services serving as the backup.

Check Release and Direct Deposits

The system will automatically block for payment any purchase order invoice that does not match a goods receipt. The first step of the payment process is for one of the accounts payable Procurement Assistants to run the program that automatically releases blocked invoices that are now okay to pay (i.e., goods receipt and invoice receipt now match). The Procurement Assistant then notifies the Senior Receptionist that the invoices have been released for payment. The Senior Receptionist will manually check with the other employees that have authorization to enter invoices to see if they are ready as well. She is the primary person to provide the last step in this process. She will actually load the check printer with stock, print checks, and prepares them for mailing.

The blank check stock (i.e., no check numbers, routing number, account number, etc.; only a Lyceum watermark is on the blank check stock) is kept in a locked cabinet in the supply room. The Director of Procurement Services has the only key for the cabinet and supply room. The key is kept secured. If she is out, the Senior Receptionist and the Property Supervisor can locate the key. One of these individuals gets the key from the Director of Procurement Services each morning to open the supply room and the cabinet. The Senior Receptionist stocks the printer for the check run. When the print job is completed, she removes any unused stock from the printer, returns it to the cabinet, locks the cabinet, and returns the key to the Director of Procurement Services. The supply room door is locked at the end of each day. Unopened boxes of blank check stock are kept in a locked cage downstairs in Receiving. Receiving employees have access to the

cage. Other Procurement Services employees have access to the cage as well but would have to ask for the key to the cage to access it.

The Senior Receptionist will create and execute three payment runs for the operating account – one for checks and two for ACH-direct deposits. One ACH payment run is for payments to 35 and 45 vendors, labeled as PPD or personal deposits, and the second is all other vendors, labeled as CCD or commercial deposits. The Property Supervisor serves as her backup. Checks and deposits are generally released each morning. Checks and direct deposits can be released at any time; however, as a general rule, the department tries to stick with the “once a day” payment policy. Checks that fail to print and direct deposits that are blocked are usually a result of a goods receipt not being issued or a wrong release date being assigned. Detailed transaction reports for all payments are reviewed by the Director of Procurement Services and filed by date. Additionally, each day’s payment totals are emailed to the University Comptroller.

To complete the ACH-direct deposit process, the Senior Receptionist must log into BancorpSouth’s online “InView” banking system and upload the ACH files. Then a second individual, the Property Supervisor or the Director of Procurement Services, must also log into the “InView” system to approve each file.

To complete the check writing process, the Director of Procurement Services logs into the “Positive Pay” module of the “InView” system and uploads the list of checks issued. The bank uses this data to compare against checks presented for payment. “Exception items” are created in the “Positive Pay” module for any discrepancies. The Director is notified via email if exception items have been created. After researching, the Director logs into “Positive Pay” before the noon deadline to either approve payment or return the item as unpaid. The primary purpose for this process is to provide additional fraud protection and to mitigate loss.

Included in the check run are special check requests from Financial Aid that are processed through one vendor, A123456799. All backup documentation for these check requests are held by Financial Aid.

Document Numbers

For all purchasing/payment documents, SAP automatically assigns the document number. The person entering the document manually writes the assigned number on the paid invoice in the top right-hand corner. With the exception of purchase orders and travel documents, document numbers are consecutively assigned and repeat themselves every July 1, after the system is reset. The numbered documents/invoices are filed downstairs by fiscal year and by document number. Travel documents are numbered continuously and are not filed by fiscal year, but by trip number. Purchase orders are also numbered continuously. Purchase orders created by Procurement are filed by date if there are hard copies of documentation that needs to be maintained. Purchase requisitions, which cannot be printed from the system, are also numbered continuously.

Document numbers utilized by Procurement are:

- 10 - purchase requisition
- 17 - reversal document for a 19 document
- 19 - payment document for Request for Pays and Form 13s
- 20 – clearing document
- 41 - issue a request for quote or create a bid
- 45 - purchase order
- 50 - goods receipt posting document
- 51 - invoice receipt for posting and reversing out
- 86 - VISA document
- 85 - reversing out an 86 document
- 108 - create/post an asset or retire an asset
- 771 - enter a travel document
- 772 - payment of a travel document

Purchase Orders

Purchase orders for any amount can be created and released by four employees in Procurement. When a purchase order is saved, SAP checks for funds availability. If the funds are not available, the PO cannot be saved.

Most departments have authorization to create Purchase Requisitions (PR). Procurement will run PR transition reports several times a day based on values. PRs valued at \$5,000 or less can be converted into POs if our trained employees have evidence that the ordering department has verified the price either verbally or in writing from the single vendor referenced. PRs valued between \$5,000 and \$50,000 can be converted into POs after review by the Senior Procurement Assistant (P1) to make sure at least two written quotes, or a single source certification is on file. PRs valued at more than \$50,000 require sealed bids. See the State DFA Purchasing Manual for state policies and procedures: <http://www.dfa.ms.gov/dfa-offices/purchasing-travel-and-fleet-management/bureau-of-purchasing-and-contracting/procurement-manual/>.

Purchase orders can be issued requiring a three-way match (document in system, goods receipt and invoice verification – all automated) where there will actually be some form of deliverables, or with a two-way match for services (remove the goods receipt). Purchase orders with the three-way match require a goods receipt (automated) to be entered into the system. For purchase orders that require a three-way match, SAP will not release payment if the purchase order and invoice receipt do not match within the accepted threshold. Currently there are several employees across campus authorized to issue goods receipts. The goods receipt does two things in SAP. First, it shows that items have been delivered and, secondly, it releases the funds commitment. The Warehouse Supervisor and the Senior Supply Clerk are the only persons authorized to perform this transaction for Procurement. Employees cannot have access to more than one function.

Goods Receipt

1. GR – 101 merchandise delivered and released for payment
2. GR – 102 reverses the “101”
3. GR – 103 merchandise is received
4. GR – 104 reverses the “103”
5. GR – 105 releases the “103” for payment
6. GR – 106 reverses the “105”

On the three-way match purchase orders, the actual release of the payment(s) requires several steps, one of which involves the “goods receipt”.

Items delivered to Central Receiving (downstairs in Procurement) will be scrutinized to determine the purchase order with which they are associated. Once identified, the Warehouse Supervisor execute a goods receipt # 103 for each purchase order. Two copies of the # 103 documents are printed out. The department upon delivery of the items ordered signs one copy. The other copy is left for department’s records. The signed copy is then returned to receiving where it is placed into a suspense file.

Signed goods receipts in the suspense file are held for approximately 48 hours (96 hours for the departments in the Pharmacy School). During this time, departments may notify receiving of a problem with the delivery. After the 48 hours, the Warehouse Supervisor will issue a # 105 goods receipt, which actually “hits” the accounts to expend the funds and liquidate the encumbrances. For purchase orders charged to multiple accounts, the goods receipt does not expense the funds or liquidate the commitments; in these cases the funds are expended and the encumbrances are liquidated when the invoice receipt is posted.

Some items bypass Central Receiving and are delivered directly to departments on campus. Such items would include furniture purchased on state contract or large items that must be installed by the vendor. In these cases, the department emails the Warehouse Supervisor indicating that the goods have arrived in good order. He then processes a # 101 goods receipt, which is the equivalent of the # 103 and # 105 combined.

Signatory officers receive notifications daily of all activity on accounts. Statements are emailed monthly for each account. Signatory officers have access to SAP or to the web to access account information at any time. Office of Accounting reviews activity on a periodic basis for variances in revenue and expenditures.

Procurement Card

Employees having successfully completed procurement card training may apply for a small purchase procurement card. Approximately 500 cards are currently in use.

Cards have single transaction limits, as well as daily and monthly limits. Some are set by state spending limits and others are for control purposes by the department.

Each weekend, VISA transmits a file of the previous week's transactions to a secure server housed at the University's Data Center. Each Monday, the card administrator (or the director) utilizes SAP to upload the data and create parked documents. This encumbers the amount of each transaction against the default cost center/internal order. A parked document is created for each VISA account that has debits. Separate documents are created for credits. For each parked document, a separate email message is automatically sent to each departmental card administrator identifying the date, amount, and store/vendor for each charge.

Weekly statements are reconciled and posted by the departmental card administrators. This entails printing off the email, matching the transactions to invoices, marking the email up for account and g/l code changes, making said changes to the parked document in SAP, and posting the parked document. Once the document is posted, the original itemized invoices are attached to the email and forwarded/delivered to Procurement by the required deadline. Procurement policy does not require that the cardholder's supervisor approve the reconciled statements, although some do. The responsible signatory officer receives electronic notification for all transactions.

Once the weekly statements and accompanying invoices are received in Procurement Services, the card administrator reviews them to check for accuracy, completeness, and adherence to procurement card guidelines and spending policies. Failure to deliver the weekly statement with necessary supporting documentation will be justification to suspend card privileges.

Monthly billing statements from the bank are reconciled against the transactions in SAP by the card administrator. These statements are then reviewed and approved by the Director of Procurement Services prior to payment. It is Procurement's goal to pay each monthly statement before the next billing period ends.

Property Control

Best case scenario: Individual departments order equipment with a University purchase order. The equipment is delivered to the Receiving department and matched to a purchase order in the system. Property Control will create the asset in the system and tag the equipment with a corresponding barcode. Receiving personnel will deliver to the ordering department. Property cards are created after tags are created for the equipment.

If the department takes delivery of the equipment purchased, the department will come to receiving to have the equipment tagged. If not, Property Control will go to the department to tag the property. It is the department's responsibility to notify Procurement of equipment deliveries. During the reconciliation of accounts, it is determined if any equipment has been delivered that has not been tagged. Property Control is given an outstanding purchase order list and follows up on the equipment listed to properly tag any new additions. The asset is created in SAP before the asset is tagged. When the asset is created, it is given a unique number selected by SAP. Records are updated after the assets are created with information such as serial number. Assets are

created usually for items over \$1,000. See the following policy for exceptions: <https://policies.olemiss.edu/ShowDetails.jsp?istatPara=1&policyObjidPara=10647178>.

The asset is capitalized when a value is assigned to it. A deletion report and an addition report are run each month for new additions and deletions. These reports are maintained in Property Control and are subject to review by the State Property Office. Individualized reports are also mailed to University departments so they can review and verify the changes (including transfers). Additions, deletions, and other asset changes are reconciled monthly against purchases. If there is a transfer between departments, a form must be completed requesting Property Control to process the transfer. This form can be found on the Procurement Services' website: <https://procurement.olemiss.edu/property-forms/>.

Property Control conducts departmental audits throughout the year. The goal is to audit each departmental inventory within a 12-month cycle. The State Auditor's Office is on an approximately 18 month rotation to audit the University's property. The State Auditor's Office covers approximately 25% of the departments. If an item cannot be located by a department and is listed as lost or stolen, an affidavit has to be completed with the police department. For affidavits deemed unacceptable by the Office of the State Auditor, the University holds the individual department head personally responsible for items that are lost or stolen. If an item reappears after being reported as lost or stolen, Procurement Services will determine its remaining useful life and, if applicable, will retag the item with a new asset number and create a new property record in the system. If no useful life remains, a red "Property of University of Mississippi" tag will be applied to the item and a notation will be made in SAP stating the asset has been found and falls below the required threshold.

Property Control maintains a warehouse of surplus property so that used university-owned furniture and equipment can be recycled back out on campus. If another department does not have a need for the used equipment, Property Control tries to donate the surplus property to another state funded agency including public school districts. In instances where the items have resale value, they are sold through a sealed bid process. Examples are vehicles, tractors, etc. There is a property manual on the State Auditor's website that documents how such processes should be handled and the University follows these guidelines. Surplus items that cannot be recycled on campus, transferred to another agency or sold by sealed bid are salvaged. There is a salvage committee that meets throughout the year to evaluate the items to be salvaged and approves the disposal of the items.

The Office of Accounting is responsible for processing annual depreciation in accordance with established depreciation methods and estimated useful lives for the respective capital asset categories as mandated by the State of Mississippi.

Travel

A Senior Procurement Assistant and a Procurement Assistant process all travel advances and reimbursements for University employees according to University policy and state

travel policy and law. Travel policies are posted on the University's Policy Directory. These individuals monitor compliance by auditing travel documents, work with the State Travel Office, and assist employees as needed. However, they do not book travel reservations for employees. This is handled by the individual traveler or someone in his/her department.

Manual paper Travel Authorizations are received and checked for proper signatures, account coding, etc. Based on the authorization, information is entered into the travel module of SAP where funds are encumbered and a trip number is assigned. If an advance is permissible and requested, funds are advanced (via check or direct deposit) to the University traveler for them to pay expenses. After travel is completed, employees will submit a Travel Reimbursement voucher (manual) where itemized receipts are attached. The voucher and receipts are audited to ensure compliance before the reimbursable amounts are posted to the trip in SAP. Subsequently, these amounts are posted to the appropriate profit center(s), and the traveler is reimbursed. The employee or the University will reimburse any differences in amounts. Travel notifies the traveler via email when the travel request has become outdated.

Some travel related expenses are processed through Accounts Payables as direct bills, but these are for student group trips only.

Office of Research and Sponsored Programs

- **All Office of Research and Sponsored Programs Related Policies:**
<https://policies.olemiss.edu/ListResults.jsp?policyCodePrefix=RSP&Submit=Retrieve+Policies&searchType=PCD>

<http://research.olemiss.edu/proposal-development/policies>
- **Website:** <http://research.olemiss.edu/>

Cash Management

The University's grants are funded through either the reimbursement or the fixed payment method (milestone or periodic). The primary method of funding for research and development and other sponsored activities is through the cost reimbursement method as required by several federal agencies, which minimizes the likelihood of interest income generated. Under the cost reimbursement method, the University is reimbursed by the grantor for expenditures subsequent to the University's incurrence of the expense. Therefore, cash management as it relates to holding funds advanced to the University are not applicable for cost reimbursement basis awards. After reimbursement amounts are determined, the University debits a grant receivable and credits grant revenue.

Requests for reimbursement are prepared in accordance with award requirements at which time expenditure information accumulated throughout the period for the particular grant is analyzed through SAP with reported information reconciled to supporting ledgers by Office of Accounting personnel. The accountant determines the amount to be requested from the grantor. In most cases, the request is subsequently electronically transmitted to the relevant agency through a letter of credit (LOC) arrangement. In instances where physical invoices are required to be submitted to the agency, the request for reimbursement is done manually. The reimbursement requests detail actual expenditures of the program when required by the sponsor and support for these expenditures is maintained and available on request (from the awarding agency, external audit, management, etc.) The Principal Investigators (PIs) are provided with a copy of the reimbursement request for review. Additionally, reconciliations of cash are performed. The Office of Accounting is responsible for the preparation and submission of LOC drawdown requests. Once the reimbursement amount is determined, the respective accountant will request the amount from the appropriate drawdown system. At the same time, the accountant will record a receivable in SAP.

The Office of Accounting periodically examines receivables as well as the cash balances for Federal awards. Office of Accounting personnel have contact with representatives from each of the major Federal awarding agencies. The University communicates with the granting agencies on a regular basis. Any communications received from the granting agencies are taken seriously, addressed appropriately, and actively distributed throughout the institution.

Equipment

Office of Research and Sponsored Programs (ORSP) (Central Administration) supports the proper stewardship for property acquired with federal funds by providing additional support to the procurement and management process.

ORSP is notified by Procurement when a requisition is placed for the purchase of equipment (over \$5,000) from a federal sponsor. The request is first compared to the project budget for allowability (sponsor approval, etc). A Non-Availability of Equipment form is then obtained from the Principal Investigator (PI). This is a screening process of other equipment on campus to document that the item is not already available elsewhere within the University. The ORSP Accountant performs the debarred/suspended check and checks for ownership. The accountant uses a checklist for each request to purchase, ensuring that all required activities are completed and that proper documentation is maintained.

In the event that the title for equipment is vested with the federal government, a new “layer” of management is imposed. The ORSP maintains a separate system for federally-owned property on campus. The process is fully described in the University’s Federal Property Manual, <http://www.research.olemiss.edu/spa/federal-property-manual>, which is reviewed and updated (if necessary) at least every 2 years. The University Federal Property Administrator (residing within the ORSP) is the primary institutional contact for matters relating to government property management. The UFPA works closely with the PIs/Departmental Administrators, Grant and Contract Accounting, the ORSP, Procurement, Property Control, and other units at the University that have federal property to facilitate effective property management at the University and provides training and updates as necessary.

The ORSP is responsible for staying current with federal regulations that affect the purchase of equipment on sponsored programs and for management of federal property (i.e., that property that remains under the ownership of the federal government). Procurement and Property Control are responsible for overall campus purchasing and inventory management. These two departments work very closely to ensure compliance on all fronts.

Capital expenditures that hit certain fixed asset accounts are reviewed throughout the year by Procurement and/or Accounting for appropriateness of capitalization. Internal control policies and procedures related to federal property are the responsibility of the ORSP. Control activities specific to equipment include a physical inventory over plant assets annually and the annual reconciliation of fixed assets system to the general ledger.

Allowable Costs and Reporting

Management has established a "tone from the top" that emphasizes integrity and ethical values by codifying the University of Mississippi Standards of Conduct, which is available online and is applicable to all students, faculty, and staff. The vision of the University can be found at <http://chancellor.olemiss.edu/> as well as the listing of all policies at <http://secure4.olemiss.edu/umpolicyopen/index.jsp>. Management has also

defined the requisite skill and knowledge levels for positions involved in the subrecipient monitoring process and in the determination of allowable costs by hiring based on "positions." Positions are used to manage and control staffing levels and budgeted wages and salaries for the University. Each faculty, staff and student worker must be placed into a "position" that defines the job title, pay group, home department, budgeted compensation, headcount, and full time equivalents (FTEs).

In addition, the University has controls in place to ensure compliance with the National Institutes of Health salary cap requirements through the use of review of the proposal pre and post award. The University reviews payroll related expenses on a routine basis. The PI or the designee that is responsible for the review has the ability to access his/her accounts and compare the expected/budgeted expenditures to actual expenditures for that account. He/She reviews timesheet and payroll information for improper inclusion/exclusion of employees, correct use of cost centers, consistency of salaried employee expense among periods and reasonableness of hourly employee expense. Exceptions/errors are researched by obtaining supporting documentation from the payroll department, SAP, the employee timesheet, or the faculty member in charge of the center. Once the research is complete, if needed, the department completes an e-form for an adjustment.

New positions, position changes, reclassification, and recruiting for position vacancies are managed through the Department of Human Resources. Only appropriate personnel have the ability to create, change, and pay employees. Proper training is given to employees on a timely basis and performance evaluations are required and tracked in a centralized fashion by Human Resources.

All hourly staff and student workers in the department must complete a timesheet either through myOleMiss or manually via paper timesheet which is then entered into SAP by the approved time administrator for the department. Once the employee completes the timesheet, an authorized supervisor or manager must then approve the time in myOleMiss or sign the timesheet, certifying the accuracy of the information contained on the timesheet. All departments are required to retain the original paper timesheets, which must have supervisor approval.

Effort reports are required to be certified online through myOleMiss for all employees working on federally funded sponsored programs for three certification periods coinciding with the spring, summer, and fall academic semesters.

The University has the following control procedures effectively in place: control consciousness, adequate segregation of duties, nonexistence of management override, competent personnel, and protection of assets.

The monitoring of restricted grant expenditures is the responsibility of the principal investigator (PI), the department's grant administrator, and/or designee. These designated individuals are ultimately responsible for the determination of the allowability of the costs charged to the grants or contracts. Written policies and procedures have been

implemented and communicated to all grant administrators which outline particular activities to be performed in the monitoring of grants and allowability of expenditures among other items. PIs are able to monitor award budget and expenditure information through the SAP Grants Management module and online via myOleMiss. ORSP and Office of Accounting conduct training sessions as requested by the PI and/or departmental personnel on the use of the SAP Grants Management and the myOleMiss Analytics Grant Summary for Department report. PIs and other administrators receive formal trainings as well through ORSP conducting training/education on campus and through various other professional organizations offered throughout the year. Additionally, the University Review Board approved mandatory PI education in Responsible Conduct of Research for PIs and key personnel, including staff (effective Fall, 2010). This education includes all grants management components. See Responsible Conduct of Research policy at <http://secure4.olemiss.edu/umpolicyopen/ShowDetails.jsp?istatPara=1&policyObjidPara=11266284>.

Using the SAP Grants Management tools, the PI, department administrator, or designee has real-time access to all general ledger transactions relevant to his/her grant account. This program includes information on current expenditures and commitments for that particular grant. It is the responsibility of the PI, department administrator, or designee to conduct a detailed review of expense transactions charged to grants, as they are considered to be the most familiar with the project and should be able to identify those expenditures unrelated to the particular grant or contract.

Due to the sensitivity of indirect cost issues, management has a high awareness of unallowable activities. Online information and reference materials are available to the PIs and other administrators in order to provide them with appropriate information on expenditure coding and allowable costs. Account coding modifications are made to accommodate changes in federal regulations, as necessary. The Office of Accounting is responsible for initiating these changes. Personnel within ORSP and the Office of Accounting are active in industry groups and attend relevant trainings in order to stay abreast of changing regulations and requirements in regards to subrecipients of Federal programs and communicate such changes to program management and staff. In addition, the Office of Accounting performs high-level reviews of expenditures for variations between budgeted and actual amounts and generally monitor grants for the allowability and classification of expenditures for compliance with the United States Office of Management and Budget (OMB) guidance at 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)(or in accordance with OMB Circular A-21 for awards issued prior to December 26, 2014).

The University has established SAP Grants Management processes which capture the funding sources of all awards such as federal, or federal flow-through. Master data is maintained in the SAP Grants Management module with basic information on each grant, including due dates of required financial reports. The Office of Accounting prepares a closeout checklist on all grants to verify that required items are completed.

As grants are awarded, a unique profit center number (or numbers) is assigned to the grant and all relevant information, including the period of availability, is entered into SAP Grants Management by the Office of Accounting. In instances where subcontracts exist, multiple personnel or departments collaborate on the same grant, or cost share is required, more than one account number may be assigned to that grant. The University is able to track other master data for grants and contracts through the SAP Grants Management module such as CFDA, sponsor award number, prime sponsor award number, indirect cost rates, etc. for all awards.

When a grant is received, the applicable indirect cost rate is entered in SAP Grants Management by the Office of Accounting. The indirect cost rate is typically explicitly stated within the award document. The grant type (i.e. research, training, etc.) is the primary determinant of the indirect cost rate; however, other stipulations in the grant proposal may affect the cost rate, as will location (i.e. on-campus vs. off-campus). SAP Grants Management automatically generates a nightly entry to charge indirect costs to the respective grant accounts. Accountants in the Office of Accounting frequently refer to grant files in the normal course of daily activities and review the system-generated calculations and entries to ensure the accuracy of the calculated indirect costs. Manual adjustments are made for indirect costs amounts as needed. Direct costs within a grant are distinguishable from indirect costs in the general ledger system by general ledger codes (i.e. the overhead table in the system utilizes general ledger codes as parameters). These allocations are further reviewed during the performance of closeout procedures.

The accountant (ORSP or Accounting) reviews all assigned grants during closeout. This review is intended to ensure that the reports are accurate and complete. Any noted concerns are investigated further and appropriate action is taken based on the results of the investigation. Additionally, during the budgeting process all information is subject to the respective granting agency approval.

The filing of financial reports is performed by the Office of Accounting. Once all postings for the applicable period have been made, the accountant responsible for the award completes all required forms. Management and accountants are familiar with applicable policies and procedures related to the reporting processes for the various sponsors.

Subcontract designing, issuing, and monitoring is the responsibility of the ORSP. The PI has responsibility in monitoring. The ORSP chiefly looks at sponsor approval, compliance with approved budget, availability of funds, cost share requirements, contractual requirements, and federal regulations. The PI is responsible for technical

monitoring, to include verification of work performed, site visits if applicable, and compliance with the approved scope of work. In order for any payments to be made to the recipient, both the PI and ORSP have to sign off on the invoice.

The University has established a Subrecipient Monitoring Policy which is in compliance with the United States Office of Management and Budget (OMB) guidance at 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) (or in accordance with OMB Circular A-133 for awards issued prior to December 26, 2014). As part of the policy, the University will notify the subrecipient of its responsibilities under the guidance including the subrecipient agreement identification of the source of federal assistance and obtain and review the subrecipient's Single Audit report and responses covering each year of the subrecipient agreement. If material findings exist, ORSP verifies that appropriate corrective action is being taken or has been taken to resolve the findings within six months after the receipt of the subrecipient audit. If corrective action has not been taken within six months, the University will consider the need to, and if applicable, take appropriate action including the determination of the necessity of adjustments to the University's records. The University could ultimately re-evaluate the relationship and change or terminate relationships if it is determined that funds are not being appropriately spent. Proper training programs, both formal and informal, are conducted to provide knowledge and skills related to the receipt of Federal awards by subrecipients.

The Subaward Policies and Procedures Handbook (<http://www.research.olemiss.edu/award-management/subawards/guide>) details monitoring responsibilities and who is to perform them. If additional information is needed, please see <http://www.research.olemiss.edu/spa#>.

Suspension and Debarment

The University has established a purchasing and procurement policy which incorporates applicable federal requirements which is in compliance with OMB Uniform Guidance: Cost Principles, Audit and Administrative Requirements for Federal Awards (or in accordance with OMB Circular A-133 for awards issued prior to December 26, 2014). Office of Accounting maintains a listing of "responsible persons" in order to determine that proper authorization for resource requisitions have occurred. The signatures on the payment requests are compared against this list by Procurement upon receipt. Office of Accounting also verifies that any charges processed through general ledger documents contain authorization from the proper individual.

ORSP has a subrecipient monitoring policy. (<http://www.research.olemiss.edu/award-management/subawards/guide>). ORSP checks for debarment and suspension before issuing a subcontract or modification, and checks the Single Audit reports for every subrecipient. Any findings are highlighted, or noted. If there are significant issues, ORSP contacts the recipient to determine the status of the finding (resolved or not). If necessary, ORSP modifies the subaward to include such things as monthly invoicing (as opposed to quarterly), more frequent reporting, etc. The PI would be asked to increase and document technical monitoring as well.

With regard to equipment purchases with federal funds, ORSP is notified by Procurement when a requisition is placed for the purchase of equipment (over \$5,000) from a federal sponsor. The request is first compared to the project budget for allowability. If the purchase price is greater than \$25,000, ORSP checks the vendor against the Excluded Parties List System (EPLS) which is found at: <https://sam.gov/SAM/>.

Vendor certifications are obtained as deemed necessary when purchases over \$25,000 are made. Additionally, each quarter all University vendors are compared to the EPLS database to ensure no suspension or debarment has been filed. Results of this comparison are forwarded to Procurement to allow for appropriate action to prevent purchases being made from a suspended or debarred vendor. Additionally, purchase orders issued by the University of Mississippi include verbiage indicating a vendor's acceptance of the PO indicates they are not suspended or debarred.

The University's Purchasing Manual incorporates certain requirements of the OMB Uniform Guidance (or OMB Circular A-110 for awards issued prior to December 26, 2014) as discussed above, to effectively segregate and communicate duties and control responsibilities. The purchasing manual can be found at: <https://secure4.olemiss.edu/umpolicyopen/ListResults.jsp?orgObjid=10000977&Submit=Retrieve+Policies&searchType=ORG>

Proper training programs, both formal and informal, are conducted to provide knowledge and skills related to procurements funded by federal awards. If an award includes any special terms or conditions relevant to procurements (or anything else), those terms and conditions are highlighted and repeated on the award notice that is sent to the PI.

ORSP employees stay current with changing federal policies and regulations through membership in research administration organizations such as the National Council of University Research Administrators (NCURA), Sponsored Research Administration (SRA), and Council on Governmental Relations (COGR). Many of the ORSP employees attend at least one national meeting for research administrators annually.

ORSP is the designated institutional signatory for contracts and subrecipient agreements derived from sponsored programs.

Student Housing

- **All Housing related policies:**
<https://policies.olemiss.edu/ListResults.jsp?orgObjid=10001023&Submit=Retrieve+Policies&searchType=ORG>
- **Website:** <https://studenthousing.olemiss.edu/>

Housing Applications:

A student creates a housing application online through MyOlemiss (<https://my.olemiss.edu/irj/portal>). In order for the application to be complete, the student must pay the \$75 application fee. If the student cannot pay the \$75 application fee by credit card, the student can contact the Associate Director for Operations and a charge will be manually placed on the student's Bursar Account through the housing application process. Before or after the fee is paid, the student electronically signs the application and housing contract. The completed application is stored online. The process for choosing rooms occurs online.

If a student completes the incorrect application, the Business Manager, after verifying the last four digits of the credit card used for the transaction, will process the credit through Touchnet.

Maintenance Request:

Student Housing has its own internal work order system that students and staff use to report maintenance issues. When a student or staff member has a maintenance request, the Turnaround Management Association (TMA) website is accessed by logging onto <https://studenthousing.olemiss.edu/maintenancerequest/> and submitting details of the request. The Production Control Clerk then creates a work order and assigns it to a maintenance technician. The work order is electronically sent to a maintenance employee. When the maintenance technician completes the work order, the details and steps taken to resolve the issue are entered onto the tablet.

Access Control Systems:

The Department uses access control to activate/deactivate building access cards--ID cards for students and staff, "guest pass" cards for non-student renters, contractors, etc. The system is accessible via the internet and can enable/disable access as needed. Authorized University of Mississippi Housing Staff have access to the system. Total Card is managed by Student Housing.

Electronic Key Control:

Residential housing operates electronically with a student's ID card giving access to the student's room. If an ID card is lost, the student reports the loss to the ID Center, and a new card is issued. The lost ID card is set as inactive in the system and is no longer useable. This is automatically updated by batch file from the ID Center.

If a student is locked out of his/her room, the student will visit the front desk of the residential facility and request lockout service. The student must show a photo ID or be checked against a photo roster to ensure identity. A temporary key card is created by the front desk staff that will allow the student access to his/her room. The key is good for 24 hours, but students are strongly encouraged to return the card immediately after accessing his/her room.

Hard Key Control:

All keys issued by Housing must be duplicated at Facilities Management only. The Production Control Clerk is responsible for monitoring extra keys to all areas except the residence hall rooms. He/she maintains a numeric and alpha listing of the keys and a sign out/in log. There are different types of master keys. Some keys access all storage and maintenance rooms. Other keys can access all student rooms in that hall (no master key to access all rooms in all halls). The Production Control Clerk controls extra master keys for all departmental buildings. Keys can be signed out to maintenance staff, custodians, and contractors and must be signed out/in through a log in the Production Control Clerk's work area. In addition, all vendors and contractors must wear an identifying badge in order to do work in residence halls. Sodexo personnel have master keys to get into maintenance and storage rooms that they need to access. Any other rooms that they need access to they have to go to the Production Control Clerk. Graduate Community Directors and Community Assistants use a master key to access rooms for health and safety inspections. Student residents are informed ahead of time when inspections will be performed. Hall master keys are in the electronic lock boxes in each building and are tracked when removed from the box.

All exterior and interior doors at Housing facilities have electronic locks. Room keys (hard keys) are kept in a secured, locked location in each residential facility with a tracking system to monitor who has a key at any time. Most rooms have two keys. Hard keys are only issued to the student when there is a technical issue that cannot be resolved. If a hard key is lost, the student must notify the Graduate Community Director, Community Coordinator, or another Student Housing employee. The Production Control Clerk submits a work order to Facilities Management requesting a lock change, and the student is charged a fee based on the charges from Facilities Management. Facilities Management replaces the lock and brings the new key to the Student Housing Warehouse. The Housing staff member requesting the key must go to the Student Housing Warehouse to obtain the new keys.

Health and Safety:

Student Housing has many health and safety codes in place in the event of an emergency. Each traditional and contemporary residence hall has a lobby where guests are required to check in and out during posted visitation hours. All lobby desk are manned from 12:30pm to 6:30am, seven days a week, and five are manned for the additional hours of 6:30am to 12:30pm (except when buildings are closed for designated breaks) to ensure that all visitors abide by this process. Surveillance cameras are located in lobbies and on floors. The fire alarms are tested annually. To protect against a fire, candles, hot plates, halogen lamps, various types of extension cords, and space heaters are not allowed in the

residence halls. Also, all fabric on furniture is required to be treated for fire protection and all mattresses are flame retardant. All occupied residence halls have sprinkler systems installed. Emergency information that lists the procedures for fire, tornado, earthquake, active shooter, bomb threats, and terrorism are located on the back of every door. Evacuation maps are located on each floor.

The Higher Education Opportunity Act requires a student to give alternate contact information on his/her housing application in the event that there is concern for a student's well-being or the student is feared to be missing. The contact does not have to be a parent and is stored in the STARREZ Housing Management Program. When a staff member is concerned about a student, he/she completes a Care Report which is routed via Maxient to the Case Manager for Housing. The report is also routed to the Associate Director of Residential Learning and the Dean of Students. A "welfare" check is conducted by University Police when necessary.

Property Control:

Student Housing must account for all property assigned to the department. The Assistant Director for Facilities oversees property control and manages inventory. An employee from Property Control and the Assistant Director tour the housing offices and residence halls with a printout of all property. A system is in place to document if property has been moved, sold, or salvaged. A form must be completed stating an individual is moving, disposing of, loaning, or transferring property. Student Housing is currently exploring opportunities to install an internal system where property can be tagged with barcodes and inventory can be accounted for with a scanner device.

Policies and Procedures Manual

Departments are required to have a departmental policies and procedures manual. Internal Audit monitors and reviews departmental policies when conducting departmental audits.

Information and Communication

The University uses SAP as the campus-wide enterprise resource planning (ERP) software. SAP is used for all financial transactions as well as student information. The University has a comprehensive website covering all policies in use at the institution. These policies can be found at: <https://policies.olemiss.edu/index.jsp>. Any changes to these policies are reflected on the website and kept up to date. These policies can be accessed by anyone. Having a set of policies in place helps to assure the institution assets are being safeguarded.

Monitoring

A certification letter will be submitted annually to the DFA via the IHL. This letter certifies that controls are in place and acting appropriately. Internal controls will be reviewed before the letter is released and, if needed, weaknesses will be corrected. The Internal Audit Department conducts reviews of processes throughout the campus. Any weaknesses noted will be reviewed and corrected as well during this on-going process. Along with internal audits, the University also undergoes an outside audit conducted by an independent accounting firm on a yearly basis. All weaknesses noted during this will be followed up on and corrected as needed.