



Office of the Executive Vice President for Finance and Administration

Office of the University Controller

UCO Fiscal Officer Newsletter

Issue 28 | July 5, 2023

An Office of the University Controller (UCO) Publication

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If you are a new fiscal officer (FO), archived newsletters can be accessed on the [Office of the University Controller's website](#) as well as at the link at the bottom of the newsletter.

Have questions for a UCO unit? Contact a team using the [Contact Form](#).

Important Dates

All deadlines are 10:00 pm on the date listed.

Date	Event
July 12	June ePTO approvals due.
July 31	CRU sub-certification and closing documentation due to Campus Controller

[UCO Fiscal Officer Calendar](#) >

KFS Updates

Constituent Reporting Unit (CRU) and Derived CRU Field

Two fields have been added to the KFS Organization document to enable financial reporting on Indiana University's Constituent Reporting Units (CRUs). The new fields are labeled Constituent Reporting Unit Classification and Derived CRU Classification. Both fields are informational only and UCO will assign and maintain Constituent Reporting Unit Classifications in accordance with the [CRU IU Accounting Standard](#). These fields should not be populated or changed by department KFS users when creating or editing Organizations in KFS.

The Constituent Reporting Unit Classification field options are:

- AU (Administrative Unit)
- RAU (Reports to Administrative Unit)
- CRU (Constituent Reporting Unit)
- RCRU (Reports to Constituent Reporting Unit)
- NCRU (Non- Constituent Reporting Unit)

The Derived CRU Classification will be determined by KFS based on the Organization's Hierarchy. For example, if an Organization is classified as a CRU, all Organizations that report to that CRU via Organization Hierarchy will automatically be classified as a RCRU (Reports to Constituent Reporting Unit) in the derived field.

[Review the current CRU list >](#)

Additional Changes Affecting the Organization Document in KFS

In Early June, new restrictions were added to the Organization Manager, Personnel Approver, and HR Funding Approver fields on the KFS Organization document.

Those fields now require the selected individuals to be active or on leave employees in HRMS PeopleSoft. The allowed employee status codes for individuals in these roles are: A (active), L (leave), S (suspended), W (short work break), or P (leave with pay).

Additionally, new Delegate fields appear on the Organization document, but are currently not available for use. UCO will send out additional information about Delegate field usage on the Organization document once this feature has been enabled.

New C&G Account Responsibility ID on Accounting Lines

A new field labeled "RA CD" now appears on the accounting lines of the Salary Expense Transfer, General Accounting Adjustment, and Distribution of Income/Expense eDocs. This numeric value will auto-populate when a Contract and Grant account is entered on the accounting line, and helps the Office of Research Administration identify, at a glance, the staff member that works with each account. This view-only field has no impact on document routing or any function of the document and assists the Office of Research Administration in document review and approval.

Fiscal Year-End Updates

FY2023 Sub-Certification Process

IU continues to implement best practices that enhance our institution's internal control environment. As part of this process, UCO has issued a revised sub-certification for all Constituent Reporting Units (CRUs) to complete. The sub-certification process serves two primary objectives:

1. To provide reasonable assurance of a sufficient and effective internal control structure which can identify weaknesses in financial processes and systems, and
2. To support the EVPFA's basis for the annual financial attestation by providing reasonable assurance of the underlying financial activity reported in the university's financial statements.

Currently, IU Policy, [Internal Controls \(FIN-ACC-470\)](#) and the Office of the University Controller (UCO) require sub-certification at the CRU level only. CRUs are allowed to require this sub-certification of its reporting units that would not normally submit sub-certification to UCO.

The sub-certification should be reviewed and completed in conjunction with the year-end close process to ensure accuracy and completeness of financial information and internal controls. Once the sub-certification process is completed, the CRU should forward the completed sub-certification to their Campus Controller no later than **July 31**.

Once the Campus Controller has finished their review of the signed sub-certification, the Campus Controller will forward the completed sub-certification to UARS, along with other closing materials, by August 15. UARS will ensure all documents are forwarded to Maggie Harrell, Internal Controls Manager, for further control review. If you have questions, please reach out to your Campus Controller.

[Learn more about sub-certification](#) >

Non-Student Accounts Receivable Closing Checklist

A Non-Student Accounts Receivable Checklist will be added to the Closing Procedures and Dates section of the UCO website prior to Final Close on **July 17**.

For FY2023 close, the AR Checklist will be used as a best practice and not required to be submitted for review. Please contact University Accounting & Reporting Services (UARS) at uars@iu.edu with any questions, comments or concerns.

[Visit the Accounts Receivable closing page](#) >

Reminder: Closing Calendar

The FY2023 Year-End Closing Calendar is available on the UCO closing website.

For additional updates on year-end procedures related to Accounts Payable, Accounts Receivable, Capital Assets, Clearing Accounts, Contract & Grant Accounts, IU Foundation, Budget, and more, review the closing schedule.

[Access the Closing Calendar](#) >

Reminder: Vacation & Sick Liability

As part of the annual fiscal year closing process, UCO calculates and records a vacation and sick liability accrual for all staff benefit hours eligible for payout upon termination or retirement from Indiana University. The calculated amount relies on salary, job funding, and benefit information in HRMS, as well as accrued benefit hours in Kuali Time and ePTO.

In preparation for the accrual, FOs should work with their Human Resources Business Partner (HRBP) to ensure all Kuali Time and ePTO balances are current, as defined by policies [FIN-PAY-020](#) and [HR-05-70](#). FOs and/or HRBPs can use the [ePTO Balance IUIE Report](#) to identify the last ePTO approval date. May ePTO should be submitted and approved prior to **June 23**. To the extent possible, June ePTO should be submitted and approved on or before **July 12**.

The vacation and sick liability, for FY 2023, will be posted the first week of July.

FOs and HRBPs are encouraged to run the ePTO Balance Report on a regular basis to ensure current balances are maintained. If any access changes are needed, each

user will need a separate IUIE Access Request form completed by the supervisor or department head.

[Request IUIE access updates](#) >

Reporting Updates

New Accounts Receivable Aging & Detail Report

The Accounts Receivable Aging & Detail Report is a management tool that allows the user to track and manage their outstanding Object Code 8118 Accounts Receivable balances. The report lists invoices issued and organizes them by how long they have been outstanding in three views:

- by Account
- by Organization Code
- by Customer Number

Within each tab, balances are viewed in columns detailing the original invoice amount, open invoice amount, and categorizing the open amount by length of time outstanding, also known as number of days past due.

Users can click on any balance in the report to view a detailed listing of invoices that make up that balance. By tracking days past due and outstanding receivables, units can better manage their cash flow and take proactive steps to collect overdue payments and ensure the accuracy and completeness of their 8118 balances.

On July 17, the Accounts Receivable Aging and Detail Report will be added to the Controller's Office Reporting Tools alongside instructions on the UCO website so it may be used in conjunction with the new Non-Student Accounts Receivable Checklist prior to Final Close. Please contact UARS at uars@iu.edu with any questions, comments, or concerns.

Accounting Updates

Payroll

Automatic Meal Periods

Please review PSOP 22.0: Automatic Meal Periods to learn how to create automatic meal periods within the timekeeping system.

[Access PSOP 22.0](#) >

University Tax Services

Non-Resident Alien Hiring Guidelines

Most international students are eligible for on-campus employment on an hourly basis or as Student Academic Appointees. However, they are not eligible for work-study opportunities, and F-1 and J-1 students can only work a maximum of 20 hours per week. Exceeding this limit has negative consequences for the student.

It is important to follow the Non-Resident Alien (NRA) hiring guidelines to ensure Indiana University does not jeopardize the student's immigration status or their eligibility for future visits to the U.S., ensure proper tax withholding and proper reporting to the IRS, and that our international reputation stays intact.

After a hiring decision has been made, ensure the below steps are taken:

1. **Talk to the student** to see if they are already working on campus and have authorization to work in the U.S. Inform them that they need to complete the Foreign National Information System (FNIS) questionnaire, if they haven't already.
2. **Verify work status** via the Job Data query in HRMS. If there is an active record, verify if it should be active or request the assignment be ended by the respective department.
3. **Complete the Hire eDoc.**

4. **Student completes FNIS.** Completion of FNIS is key! University Tax uses the information provided to ensure the student is taxed appropriately.
5. **Student monitors pay** to ensure proper taxes are withheld.

If you are involved in hiring or onboarding new international employees, we recommend that you visit the FNIS resource page.

Please reach out to the [Office of International Services](#) or [University Tax Services](#) with questions.

[Check out the FNIS resource page](#) >

Other Updates

Financial Training & Communications **P-Card Training**

The P-Card Training launch has been rescheduled to **Monday, July 17**. Fiscal Officers were notified of this shift on Monday, July 3. An updated responsible cardholder list was included in the July 3 message.

Contact the Financial Training & Communications team at estc@iu.edu with any questions about the training.

Web Updates

The UCO website continues to evolve. Web updates, such as new accounting standards, service pages, and more are posted on the web updates page by the 15th of each month.

[Review the latest updates](#) >

[UCO Home Page](#) | [FO Reporting Tools](#) | [Publication Archive](#)

This newsletter is published by the Financial Training & Communications team in conjunction with University Accounting and Reporting Services (UARS).

Contact UARS by emailing uars@iu.edu.

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