

College of Public Health and Health Professions
Account Reconciliation Requirements

Pursuant to the University's Controller Office, Directives and Procedures, Accounting and Reporting, Department Fiscal Responsibility found at the URL listed below, The College of Public Health and Health Professions (PHHP) will utilize the following system and processes to meet these requirements.

<http://www.fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.2.5>

1. ISA ~ The ISA Shadow accounting system will be utilized to track all sources of funds within the PHHP, including but not limited to; Departments, Centers, or other designated financially accountable units within the College. Expenditure data, both Payroll and Non-Payroll, are brought over from the PeopleSoft (PS) application directly to the ISA System by the PHHP IT Center's Programming Core.
 - 1.1. The financial managers, both grant and non grant, are responsible for or delegating the maintenance of Award, Account, Budgetary and Employee information and salary/distribution data within the ISA Application.
 - 1.2. Each month the Department will run the Monthly ISA reconciliation reports for all accounts and reconcile these to the University's Monthly Reports found in the PS portal. These reconciliations should be completed no later than 21 days after the end of the month; e.g., July should be reconciled by August 21st.
 - 1.2.1. The following ISA reports will be run to reconcile monthly expenditures:
 - 1.2.1.1. Ledger Summary Report ~ Reconcile to PS Ledger
 - 1.2.1.2. Monthly Non Salary Expenditure Report ~ Reconcile to hard copy documentation and to PS Ledger
 - 1.2.1.3. Bi-Weekly -View Actual-Computed Payroll Report ~ Reconcile to PS Ledger
 - 1.2.1.4. ISA Account or Award Summary i.e. Consolidate Report ~ provides projections as of last payroll run
 - 1.2.1.5. Bi -Weekly -Actual to Computed payroll report ~ Review for errors in distributions both in ISA / PS.
 - 1.2.2. The following PS ledger reports will be run to reconcile the ISA Shadow system and hard copy documentation.
 - 1.2.2.1. Under Enterprise Reporting < New Department Reports for all Cash and Appropriation Accounts.
 - 1.2.2.2. Under Enterprise Reporting < New Sponsored Program Reports for all C&G accounts that are not **Cash Based**.
2. For Grant Accounts the Principle Investigator (PI) will receive copies of their monthly reconciliation report(s). There are two options for verification of receipt of these reports by the PI's. The first option is to have them sign a cover sheet for each

account verifying receipt of the information. The second option is an email notifying the PI's that their reports are in their mailboxes for "X" Month. If email is utilized the "**Delivered Notice**" must be set. A print out of the originating email and the email notifying the **sender** of it being delivered and opened must be kept with the account manager's hard copy. Either the cover sheet or the email should instruct the PI to review their detail for any updates to their account such as terminating employees. The PI's report packets at a minimum should contain the following:

- 2.1.1. ISA Ledger Summary Report
 - 2.1.2. ISA Monthly Non Salary Expenditure Report
 - 2.1.3. ISA Account or Award Summary Report, i.e. Consolidated Report
 - 2.1.4. ISA Bi-weekly View Actual Reports
 - 2.1.5. PS Ledger Reports
3. For Cash and Appropriations accounts the individual responsible, account owner, will receive copies of their monthly reconciliation report(s); i.e., State accounts would be Department Chair and Miscellaneous Donors accounts would be the PI. Pursuant to Section 1.3 the same options are to be utilized to verify receipt of information. These account owner's report packets at a minimum should contain the following:
- 3.1.1. ISA Ledger Summary Report
 - 3.1.2. ISA Monthly Non Salary Expenditure Report
 - 3.1.3. ISA Account or Award Summary Report, i.e. Consolidated Report
 - 3.1.4. ISA Bi-weekly View Actual Reports
 - 3.1.5. PS Ledger Reports
4. The Department Business Managers on a monthly basis must provide a copy of either the signed cover sheet or opened notification to the Dean's Office for record keeping purposes. Preferably these documents should be electronically transmitted, i.e. one mail with the attached **Delivered Notices** or a scanned PDF of the signed cover sheet.
5. Quarterly the Dean's office will review select accounts across the College for compliance with the University and College standards.

Effective Dates:

July 1, 2006 for all Contract & Grant Accounts

November 1, 2006 for all fund types