



Audit Hot Spots

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Something to look forward to...

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The Office of Internal Audit is pleased to announce the upcoming revisions to the Internal Audit website. Since I have received so many positive comments on the newsletter content and format, Internal Audit has decided to begin including other helpful tools on the website as soon as possible. Examples of helpful tools to be included are additional power point presentations, video trainings, internal control documents, etc. The Internal Auditor will be working with various departments to identify topics or focal groups in need of additional attention. I am very excited about the possibilities for sharing knowledge amongst the university environment! If you have any specific topics or groups that you would like Internal Audit to put a presentation together, please feel free to contact my office at ext. 5590 or vroach@mcneese.edu. Please include in the subject area “Training topic”.

Victoria M. Roach, CPA, CICA
Internal Auditor

Student Employment Policy

In August of 2005 McNeese State University established the Office of Student Employment (OSE). The Student Employment Office was created to assist students in succeeding in their education by helping them to find on-campus part-time job opportunities to enhance job seeking skills, upgrade work experiences, and use wages to help pay for college expenses. You can find all forms and policies/procedures at www.mcneese.edu/studemp. It is very important for each supervisor, department, and budget unit employing students to review all of these policies and procedures. Each of these have been established to ensure compliance with federal and state regulations, therefore compliance at the departmental level is critical.



Each supervisor, department, and budget unit employing students should be reminded of the following:

- Students may not begin working without prior approval from the Office of Student Employment, therefore the effective date of employment should not be prior to the OSE approval date at which time the OSE will supply a work assignment card via email to the appropriate supervisor which verifies the approval from OSE.
- Students are not allowed to work during times when they have classes scheduled.
- Students should not be allowed to project future hours to be worked, i.e. only time actually worked by the end of the pay period may be included on a given timesheet.
- U.S. Citizen Student Employees should not be permitted to work more than thirty (30) hours per week during the spring, summer, and fall semesters. The maximum hour limit applies to the total hours worked from all jobs on campus.
- International Student Employees should not be permitted to work more than twenty (20) hours per week during the spring and fall semester or any other term when the student is enrolled (summer or inter-session). The maximum hour limit applies to the total hours worked from all jobs on campus.
- ALL Students are required to sign in and out each day worked on a log in/out sheet. For each day of the pay period, the student must record the beginning and ending time worked on the Log In/Out sheet. This form can be found on the student employment website which is www.mcneese.edu/studemp
- Supervisors should not complete the student employee's Log In/Out sheet for the student.
- Supervisors should review the Log In/Out sheets for accuracy and must reconcile the hours worked per the Log In/Out sheet to the timesheet.
- Public records should be maintained for a period of at least (3) years. The Log In/Out sheet is a public record which supports the employee payroll and therefore should be maintained by the department supervisor for a minimum of 3 years.

Timesheet Management

The Code of Federal Regulations Title 29 Chapter V Part 516 of the Wage and Hour Division require that each employer maintain certain records which identify the hours worked each workday and total hours worked each work week, overtime hours, leave earned and taken, etc. MSU has established certain forms for time and attendance tracking along with various policies and procedures to ensure compliance with this regulation as well as others. Some best practices for insuring fraudulent activities regarding timesheets do not occur are as follows:

- Always complete a timesheet in ink.
- Do not use white-out for mistakes. Draw a line through it, correct it, and initial the correction.
- Employees should not have access to timesheets or leave slips following supervisor approval, only copies of those approved forms for their files.
- Timesheets and leave slips should be taken by the supervisor directly to the payroll department after being approved.
- Supervisors should always review the information provided on the timesheet for accuracy prior to approving. (Example: if your employee is enrolled in courses – verify that they are taking the appropriate leave to attend such courses.)
- Supervisors should make sure that the employee has signed the timesheet prior to submission. Supervisors may NOT sign the employee's name on the timesheet.
- All timesheets should be timely submitted for payment.

Ask the Auditor

Q: What items are considered promotional items?

A: The Louisiana Board of Ethics commonly defines promotional items as items having no substantial resale value which bear the company's name or logo. These items are considered acceptable items to give or receive.

Examples of these items are calendars, pens, hats, t-shirts, bumper stickers, buttons, coffee mugs, cups, magnets, key chains, coasters, koozies, and book marks.

The Louisiana Ethics website may be found at www.ethics.state.la.us.



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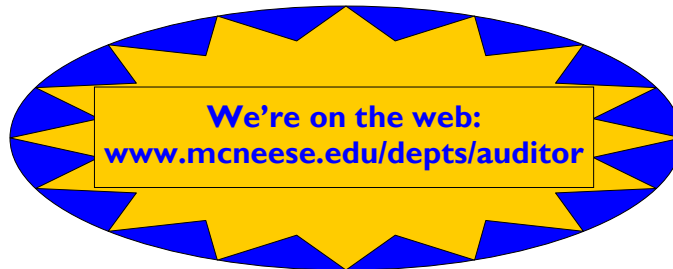
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Did you know...

.....that the following policies are new or have been revised:

- Diversity Awareness Policy – November 2009
- Employee Housing Policy – March 2010
- Internet or Web-based Course Policy – October 2009
- Key Control Policy – February 2010
- Missing Student policy and procedure – Effective July 2010
- Non-Discrimination policy – September 2009

All of the above policies can be found on the MSU website at www.mcneese.edu/policy

- Direct Deposit Policy – December 2009

This policy can be found under the Human Resources section of the MSU website at www.mcneese.edu/hr

- Revisions to State Travel PPM49 – December 2009

The above policy can be found on the State Travel website at www.doa.louisiana.gov/osp/travel/travelpolicy

- Tenured Faculty Strategic Reduction Incentive – December 2009
- Employee Furloughs – December 2009
- Immovable Property – December 2009

The above policies can be found on the ULS website at www.ulsystem.net

