CSUSB Business Conference

Welcome to the Accounts Payable Breakout Session

Presenting Today:

Amber Schneck, Lead/Analyst, Accounts Payable Department

Mona Sinha, Senior Financial Analyst, Travel Department

Jay S. Wood, Director of Accounts Payable, Travel and Disbursements

Today's Agenda

- Legal and Audit Requirements
- Accounts Payable Tricks and Tips
- Travel Do's and Don'ts and Quick Tips

Legal Requirements

Jay S. Wood

Legal Requirements

Tax Reporting

- 1099, 1042S Tax Reporting is required for all payments to payees falling within certain categories – This is why a 204 form or W9 is required before we issue payments.
- We are required to withhold certain amounts and pay it to the IRS if a payee fails to provide their certification via the W9 or 204 form.
- Did you know that if we pay someone with funding that does not belong to CSUSB, that because we are the withholding agent, we must either withhold or complete tax reporting?
  - *Example: A cash donation is made to CSUSB. CSUSB uses that money to pay for an individual to provide a talk or lecture on our campus. CSUSB, as the withholding agent, is obligated to report the payment as taxable income even though the source of the funding was donated from an outside source.*

Legal Requirements

Assembly Bill 5 – Independent Contractors

- Since the introduction of California Assembly Bill 5 (AB5) in 2020, it has become more difficult to categorize payees as "Independent Contractors".
- AB5 was the result of the "gig workers" industry and was designed to regulate companies who hire gig workers in large numbers, such as Lyft, Uber and DoorDash.
- Essentially, all workers are now considered "employees" until proven otherwise.
- Human Resources is tasked with determining whether or not we can classify the worker as an IC or an employee. The stateside and Philanthropic follows the process on their website here:
  - https://www.csusb.edu/human-resources/classification-compensation-services/independent-contractor-information

Legal Requirements

Assembly Bill 5 – Independent Contractors

- The ABC test asks three questions to determine whether or not they can be paid as an IC or as an employee:
  - Is the worker free to perform services without the control or direction of the company?
    - *What this means: This is the amount of control that the purported employer has over the worker. The more control is exerted, the more likely the worker is an employee and not an independent contractor.*
  - Is the worker performing work tasks that are outside the usual course of the company's business activities?
    - *What this means: Workers who provide services that are within the hiring entity's usual course of business are employees. These workers would ordinarily be viewed by others as employees of the company.*
  - Is the worker is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed?
    - *What this means: Hiring entities have to show that alleged employees independently made the decision to customarily engage in an established business or occupation of their own to provide the services rendered.*

Legal Requirements

Assembly Bill 5 – Independent Contractors

- Other Factors Considered:
  - Is the worker an employee of the CSU or the auxiliaries?
  - Is the worker an employee of the State of California?
  - Is the worker a retiree of the CSU or any other State of California entity?

- ASI, SMSU, UEC Determination of Independent Contractors
  - The Auxiliaries use the Auxiliary IC form available at the Accounts Payable website
  - We are currently in process of updating this questionnaire to make it easier to determine the status
  - The Auxiliaries may add in the Borello factors, which are additional questions used to certify specific professions

  As you can see this can become very complicated.

Audit Compliance

How do we help you stay audit compliant?

- Requiring supporting documentation to substantiate expenditures
- Verification of approvers and their authority
- Validate the amount paid, the payee and that any tax reporting is in place before invoices are processed
- Assure that the department approving the goods and services provide proper approval to pay
- Maintain documentation to support audits

Accounts Payable Tips and Tricks

Amber Schneck

Accounts Payable Tips

Moving funds between ASI, SMSU or CSUSB?

- This is handled through Accounting Services in Cherwell. Reach out to Accounting Services with questions

Frustrated with Stateside requirements and procedures?
Do not go the path of least resistance. For example:

- *Using UEC funds to pay an IC, then requesting a transfer of expenses through Accounting Services to reimburse UEC using State (CSUSB) funds.*
- *This paperwork will be reviewed, the Stateside requirements will still need to be met and/or it could be potentially rejected*

Petty Cash Reimbursements
Reimbursements through Petty Cash at Student Financial Services no longer exists.

- Please use the appropriate AP form (Direct Expenditure Form or Disbursement Check Request form) to request a reimbursement
- Payment will be issued via check/direct deposit

Accounts Payable Tips

Catering - Hosting an Event on Campus?

- Chartwells (our on-campus dining service) has first right of refusal for on-campus events.
- Please reach out to Chartwells for approval before hiring a caterer.

Chartwells

What is a valid receipt?

Olive Press Lounge
1111 Airport Blvd
Pittsburgh, PA 15231
Hyatt Regency Pittsburgh Airport
CHECK: 5271
TABLE: 125/1
GST CHKID: 125
SERVER: 123 Kyle
DATE: JAN02'11 6:52PM
CARD TYPE: Visa
ACCT #: XXXXXXXXXXXX1234
EXP DATE: XX/XX
AUTH CODE: 067008
RESEARCH: 000000000000
IMA VISITOR

SUBTOTAL: 66.95
Tip: 13.00
Total: 79.95
Signature: Ima Visitor

I Agree to pay above total amount according to card holder agreement

** GRATUITIES NOT INCLUDED **

Olive Press Lounge
Hyatt Regency
Pittsburgh International Airport
123 Kyle

125/1 GST
4
125
JAN02'11 5:26PM

1	Quesadilla	9.00
1	Steak Salad	14.00
1	Lounge Burger	12.00
1	K Grilled Cheese	4.95
2	Gl Estncia Pinot	22.00
1	Choc Brownie	5.00
	Subtotal	66.95
	Payment Due	66.95

Yes- Acceptable

Credit card receipt plus detail receipt with all required information.

Invalid Receipts

SUN MARTZ CENTRAL CITY
7397 LINCOLN HIGHWAY
CENTRAL CITY, PA 15926
TID: 06344485

03/20/06 07:56:40

SALE

133501609993
CUST: 8778
BATCH: 67
MC xxxxxxxxxxxx8778
APPR CODE: 095152
INV#: 000005

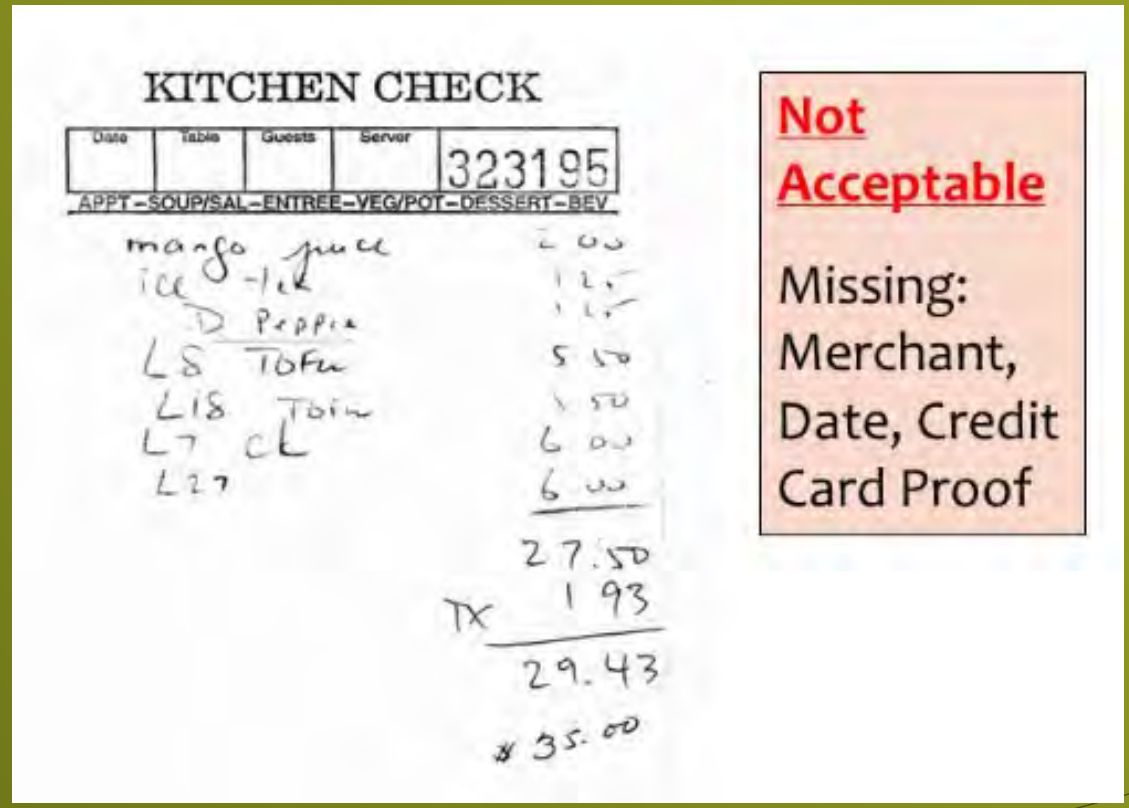
AMOUNT: $ 148.57

TOTAL: $ 148.57

CUSTOMER COPY

Not Acceptable

Missing: What was purchased



KITCHEN CHECK

Date	Table	Guests	Server	323195

APPT-SOUP/SAL-ENTREE-VEG/POT-DESSERT-BEV

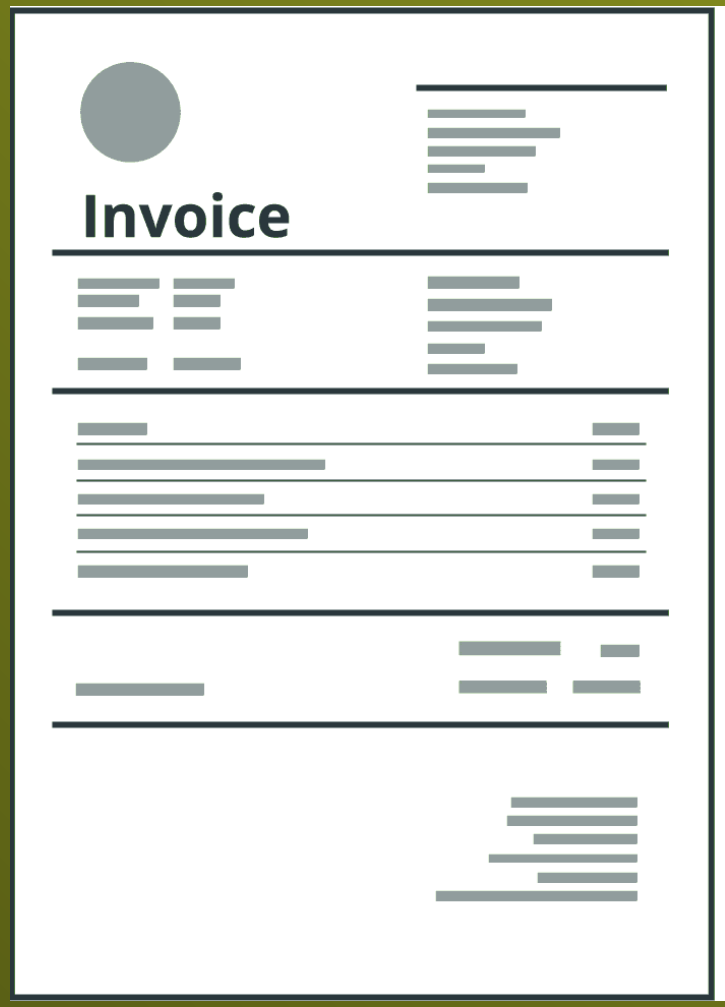
mango juice 2 00
ice tea 1 25
D Pepsi 1 25
LS Tofu 5 50
L18 Tofu 1 50
L7 CL 6 00
L27 6 00

27.50
TX 1 93
29.43
35.00

Not Acceptable

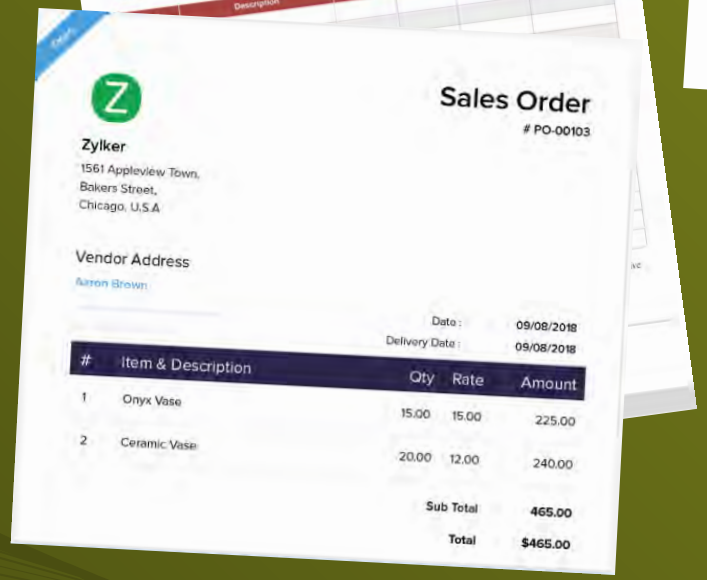
Missing: Merchant, Date, Credit Card Proof

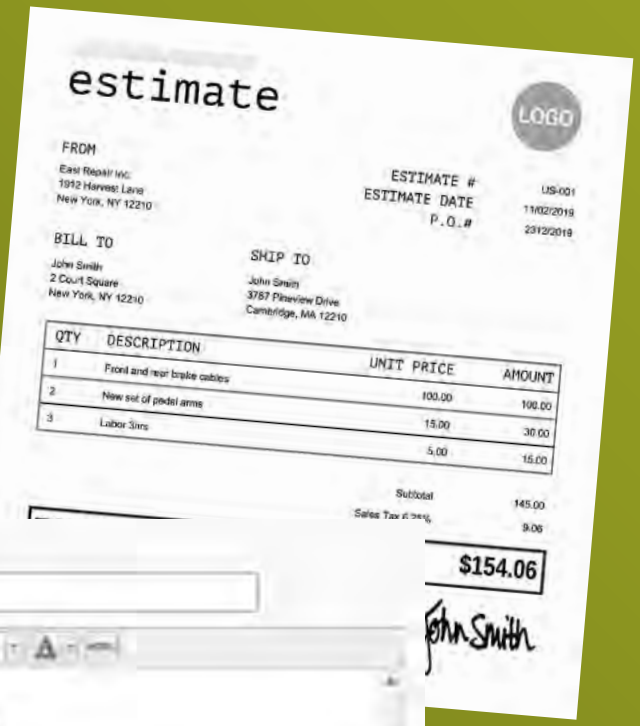
A Proper Invoice

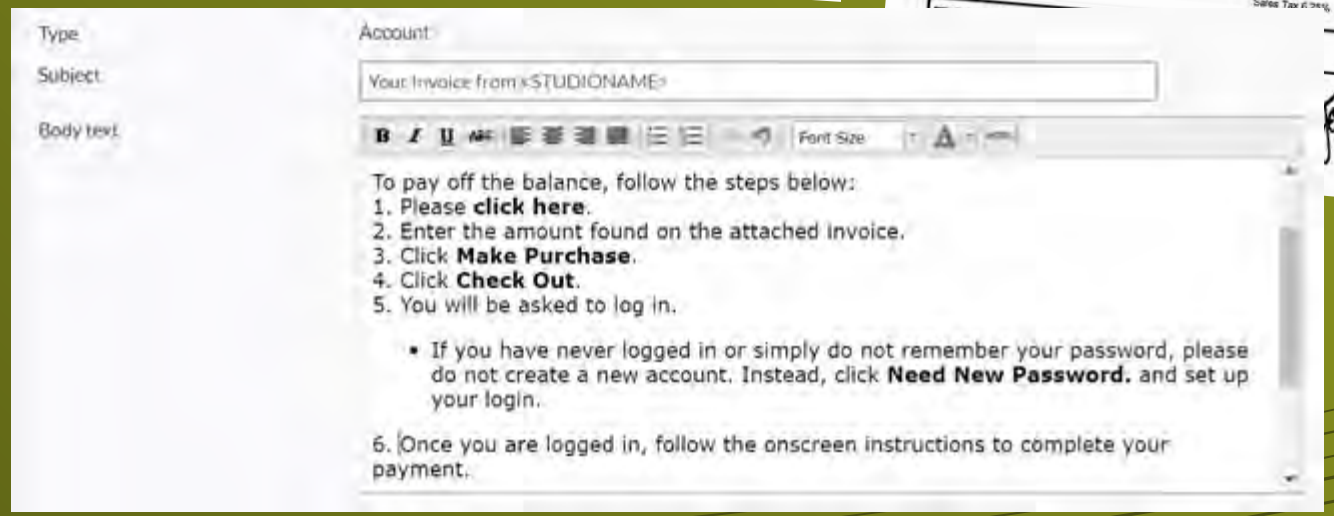


1. 'Invoice'
2. Unique invoice number
3. Your company name and address
4. Company name and address of customer
5. Summary description
6. Date of supply
7. Date of the invoice
8. Amount of the individual goods
9. Total amount payable
10. Payment terms
11. Purchase order number
12. How to pay the invoice

Unacceptable Documents for Payment



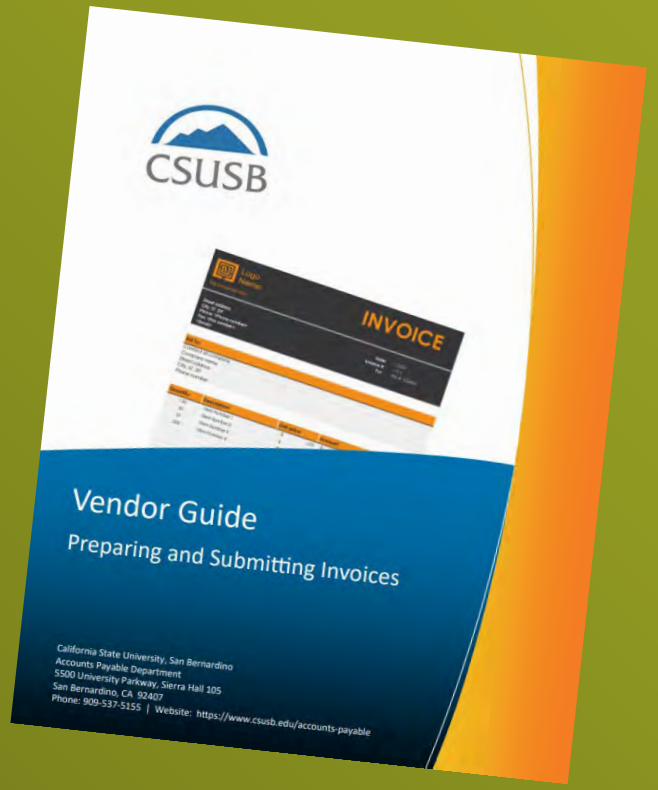




Vendor Guide – Preparing and Submitting

The A/P Department has a published guide for vendors as to how to render an invoice. This helpful publication describes the requirements, formatting and where/how to submit their invoices.

This can be found here: https://www.csusb.edu/sites/default/files/Vendor%20Guide%20to%20Invoicing.pdf



What is Considered Hospitality?

- Food and Beverage
- Event Decor
- Event Supplies
- Promotional Items

Hospitality Meals – Maximum per Person

The maximum per person rate(s) for breakfast, lunch, dinner and light refreshments inclusive of the total cost of food, beverages, labor, sales tax, delivery fees or other service fees are as follows:

Meal Type	Maximum per Person					
	Operating Fund (SBXXX)	State Trust Fund*	SMSU	ASI	Phil	UEC
Breakfast	$30	$30	$10	$10	$30	$30
Lunch	$40	$40	$15	$15	$40	$40
Dinner	$75	$75	$25	$25	$75	$75
Light Refreshments	$30	$30	N/A	N/A	$30	$30

*When authorized by the trust fund. See trust fund for specific requirements and allowances.

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Dinner	$75	$75	$25	$25	$75	$75
Light Refreshments	$30	$30	N/A	N/A	$30	$30

Example:

Chartwells catering bill	$1000.00
Number of attendees	20
Average cost per person	$50.00

This is allowable using the Operating Fund, State Trust Fund, Philanthropic, or UEC for dinner only. It exceeds the limits for all other meals.

Documentation required when submitting a hospitality form to Accounts Payable

- Hospitality Form
- Must clearly state business purpose (direct or indirect benefit to University) on Hospitality form
- Itemized receipt (or Itemized invoice if using campus catering)
- Agenda/Flyer/Invitation
- List of attendees and affiliations

What is an acceptable list of attendees?

Not Acceptable	Acceptable
Joe	Joe Smith, Faculty CSBS
Karen	Karen Grace, Dept. Chair, CBPA
Jessica, Student	Jessica Park, CSUSB Student
Guest Speaker	John Doe, Guest Speaker
+3 Others	Amber Schneck, Accts Payable

In the event of a large-scale group event, such as commencement, campus wide business conferences, etc. where a sign in sheet is not feasible, include a flyer or invitation to justify why there is no attendee listing, and state this information on the Hospitality form.

Include the type of attendees invited to the event. For example: *'Students, faculty, staff, and outside guests were in attendance. Due to the large number of attendees, a sign-in sheet was not provided.'*

Travel Do's, Don'ts & Quick Tips

Mona Sinha

Planning your Travel

- Submit the Travel Request Authorization in Concur prior to the Travel – The “Request” is your request for authorization to travel
- Once the Travel Request is approved, you are ready to make your reservations:
  - Book airfare
  - Book your hotel
  - Book any conference registration

Know before you go…

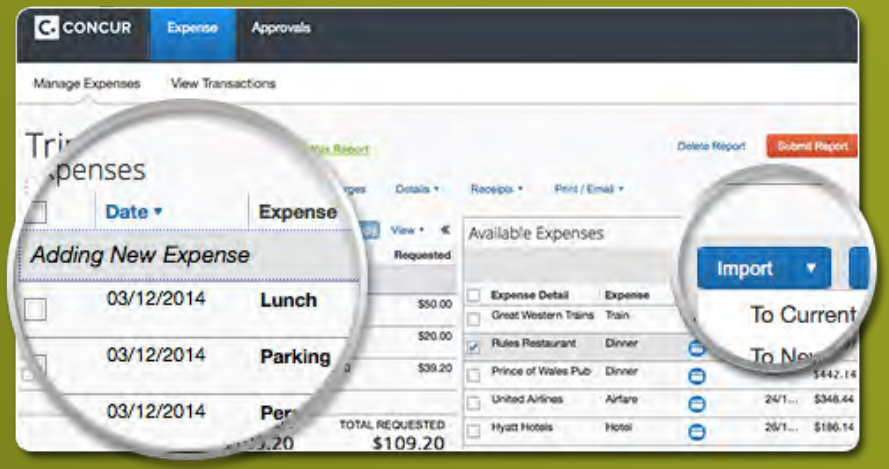
- Review University Travel Policy at CSUSB.EDU/Travel
- Receipt requirements—itemized receipts required for any expense that is $25.00 or more

While on your Trip

- Take photos of your receipts using your smart phone and using your verified email id, send it to receipts@concur.com and those receipts will be stored within your profile
- You can also take photos of your receipts, using the Concur app on your mobile device, which uploads the receipts into your Concur profile

Completing your Expense Report

- Once back from the trip, start by creating the expense report, from your approved Travel Request, created by you prior to the travel.
- Remember to attach itemize receipts for any expense, that is $25.00 or more.
- Remember to change the payment type to – “University Paid” or Procard, for prepaid expenses such as Airfare, Conference Fees etc.



Traveler Don'ts

Some items are NOT reimbursable!

1. Car rental insurance
2. Special seating fees or Early Bird fees for airfare
3. Alcohol or personal item purchases

Please do not book car rental using the direct billing account unless a travel request is submitted and approved in Concur first.

- All car rental bookings done through the direct billing account should be for approved business trips only.
- Do not use car rentals to ship items, move furniture, etc. See the Mailroom for assistance in shipping goods or facilities for relocating furnishings. Rental cars and vans are to be used to transport human beings and their luggage, not for shipping goods.

Useful Information for Travel Interagency Financial Transactions (IFT Process)

Employees from any other CSU campus should file their expense reports through their home campus for reimbursement.

Their home campus should issue an IFT request billed to our campus. Their campus department will need to "bill" CSUSB essentially through this process.

The form for Interagency Financial Transaction can be found here: https://www.csusb.edu/sites/default/files/IFT_Request_Form_May_2022.pdf

Note that this form is for OUR campus to bill another campus. The person who is coming from their campus should have a similar process on their campus to bill CSUSB. Basically, they need to "bill" us through this IFT process.

Any questions related to the IFT form and the process, should be directed to General Accounting 909-537-5153

Questions?

Thank you!

Enjoy the rest of your day.