

Overview of Extension Business Operations



Extension Business Operations

Chris Shotwell, Assistant Director for Extension Business Operations

Tina Ward, College Business Analyst

Ty Back, Fiscal Compliance Officer (EKY)

Jeremy Teal, Fiscal Compliance Officer (WKY)

Topics

- History of Extension Business Operations (EBO)
- Organization chart
- Our Commitment
- UK Employee Fiscal Roles & Responsibilities
- EBO Website
- Related KRS Statutes
- Extension Policies & Procedures
- Delegation of Authority
- Records Retention Schedules

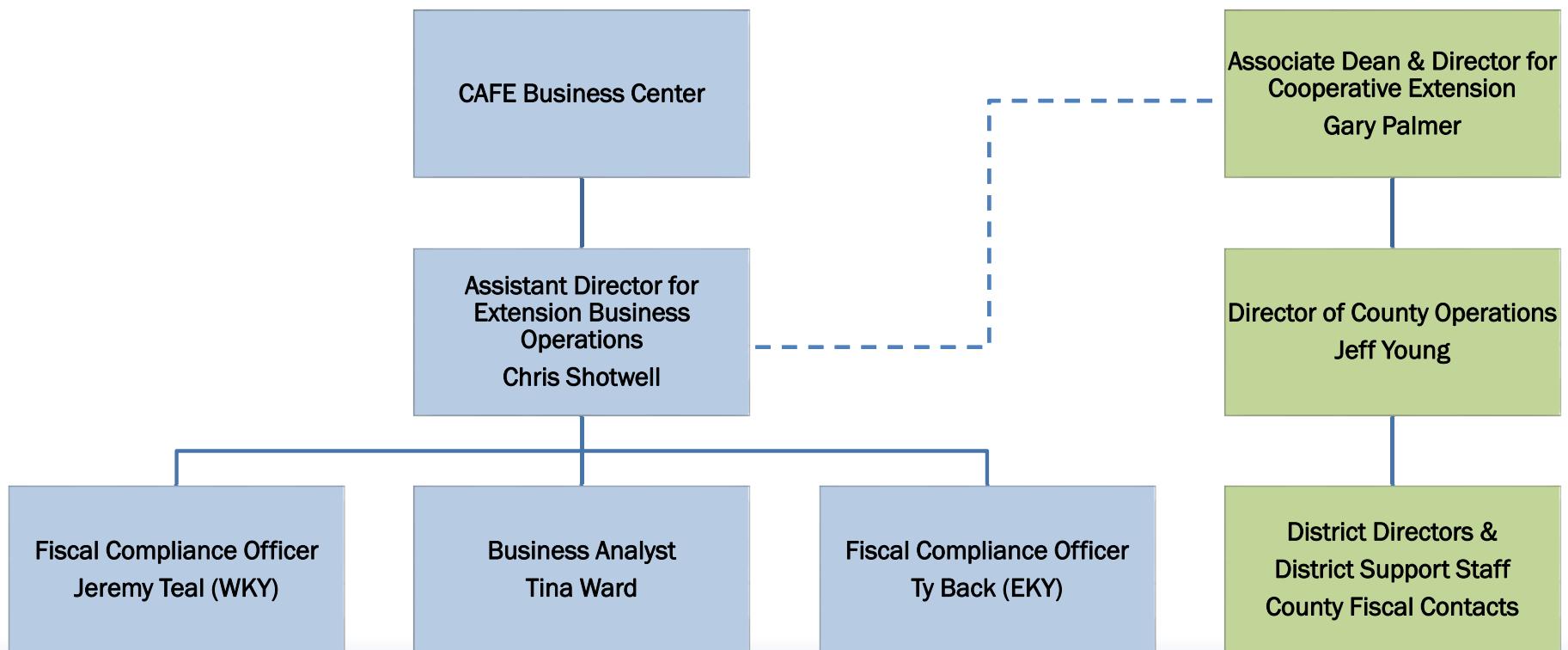
History of EBO

- Prior to FY17-18:
 - Business Center had one employee dedicated to support for Extension financial matters
 - Primary efforts were geared towards payroll, MOA payment processing, year-end accounting and collection of annual budget information
 - Lack of support and/or training offered to county staff with regard to fiscal matters
 - Business Center had little involvement in monitoring of compliance

History of EBO

- Effective with FY17-18:
 - Due to several incidents of fraud and/or mismanagement, there were a series of internal and external reviews/audits conducted
 - UKIA has conducted numerous audits of county office operations
 - Provost mandated we conduct an external review of the entire system
 - As a result of both internal and external reviews/audits, Extension Business Operations was formed
 - Currently we have one director, one business analyst, and two fiscal compliance officers

Organization Chart



Our Commitment

- With the creation of the Extension Business Operations team, we are charged with and committed to:
 - Increasing accountability and compliance throughout Extension
 - Ensuring good stewardship of all public funds (regardless of fund source)
 - Providing service and support to county offices with regard to business operations

We are all on the same team!

UK Employee Fiscal Roles & Responsibilities

- As per Business Procedures Manual (E-1-3) **all employees of the University**, regardless of position, have the responsibility to:
 - Conduct themselves in a manner that demonstrates integrity
 - Preserve financial resources and use those resources only for official business
 - Report known or suspected fiscal or other misconduct as stated in the Governing Regulation, Part XIV, Ethical Principles and Code of Conduct
 - Cooperate with those performing an audit or investigation of fiscal or other misconduct

UK Employee Fiscal Roles & Responsibilities

- As per Business Procedures Manual (E-1-3) **all employees of the University**, regardless of position, have the responsibility to:
 - Be knowledgeable about the policies and procedures related to their job functions
 - Depending on level of involvement with fiscal transactions:
 - Ensure transactions are authorized and in compliance with policies
 - Initiate, enter and/or process transactions in a timely manner
 - Verify funds are available prior to expenditure
 - Maintain supporting documentation in accordance with the records retention schedule and provide to auditors or central units when requested

UK Employee Fiscal Roles & Responsibilities

- As per Business Procedures Manual (E-1-3) departmental unit administrators (County Fiscal Contacts) shall:
 - Assist in setting a tone within their respective unit for ethical conduct and integrity
 - Participate in the financial report review and reconciliation process
 - Work with the staff of the unit to ensure the understanding of, and compliance with, all pertinent polices, procedures and guidelines
 - Continuously assess, adjust, and recommend improvements to internal controls

UK Employee Fiscal Roles & Responsibilities

- As per Business Procedures Manual (E-1-3) departmental unit administrators (County Fiscal Contacts) shall:
 - Ensure all transactions are:
 - authorized in accordance with the established approval authority
 - in compliance with policies and procedures
 - recorded in the appropriate budget line item
 - recorded in a timely manner to the correct accounting period
 - Develop, implement, and monitor budgets that align with the unit's operational plans and support the University's strategic plan

UK Employee Fiscal Roles & Responsibilities

- As per Business Procedures Manual (E-1-3) departmental unit administrators (County Fiscal Contacts) shall:
 - Maintain on file original supporting documentation for each fiscal transaction in accordance with minimum documentation levels and time periods as specified by the records retention schedule
 - Ensure that all equipment are inventoried annually or as otherwise required by Extension policies

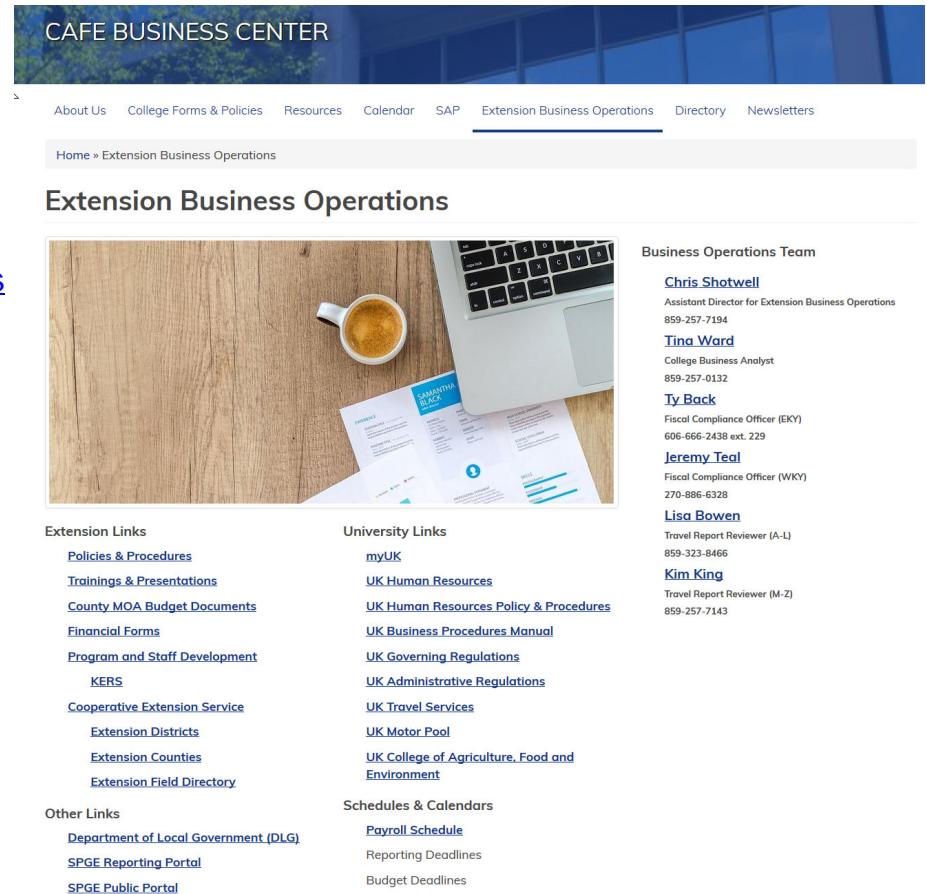
EBO Website

The EBO website can be found on the CAFE Business Center's site.

<http://cafebusinesscenter.ca.uky.edu/extension-financial-operations>

Information grouped as follows:

- Extension Specific Links
- University Specific Links
- Other Links
- Schedules & Calendars
- Contact Info



The screenshot shows the CAFE Business Center website with a blue header. The main navigation menu includes: About Us, College Forms & Policies, Resources, Calendar, SAP, Extension Business Operations (which is underlined), Directory, and Newsletters. Below the menu, a breadcrumb trail shows Home > Extension Business Operations. The main content area is titled "Extension Business Operations" and features a photograph of a laptop, a cup of coffee, and some papers on a wooden desk. To the right, a sidebar titled "Business Operations Team" lists several staff members with their names, titles, and contact information.

Business Operations Team
Chris Shotwell Assistant Director for Extension Business Operations 859-257-7194
Tina Ward College Business Analyst 859-257-0132
Ty Back Fiscal Compliance Officer (EKY) 606-666-2438 ext. 229
Jeremy Teal Fiscal Compliance Officer (WKY) 270-886-6328
Lisa Bowen Travel Report Reviewer (A-L) 859-323-8466
Kim King Travel Report Reviewer (M-Z) 859-257-7143

Extension Links

- [Policies & Procedures](#)
- [Trainings & Presentations](#)
- [County MOA Budget Documents](#)
- [Financial Forms](#)
- [Program and Staff Development](#)
- [KERS](#)
- [Cooperative Extension Service](#)
- [Extension Districts](#)
- [Extension Counties](#)
- [Extension Field Directory](#)

University Links

- [myUK](#)
- [UK Human Resources](#)
- [UK Human Resources Policy & Procedures](#)
- [UK Business Procedures Manual](#)
- [UK Governing Regulations](#)
- [UK Administrative Regulations](#)
- [UK Travel Services](#)
- [UK Motor Pool](#)
- [UK College of Agriculture, Food and Environment](#)

Schedules & Calendars

- [Payroll Schedule](#)
- [Reporting Deadlines](#)
- [Budget Deadlines](#)

Other Links

- [Department of Local Government \(DLG\)](#)
- [SPGE Reporting Portal](#)
- [SPGE Public Portal](#)

Related KRS Statutes

- KRS 65A: Special Purpose Governmental Entities
- KRS 65A.030: Audits, financial statements, and attestation engagements
- KRS 65A.080: Annual budget
- KRS 164.610: Extension Districts – Purpose
- KRS 164.625: Regulations, authority, and duty of director of extension -- Extension council, membership, bylaws.
- KRS 164.635: Extension board -- Membership, appointment, term, vacancy, removal of member
- KRS 164.650: Duties of Officers
- KRS 164.655: Extension Board powers and duties

Extension Policies & Procedures

- <https://ces-manuals.ca.uky.edu/>
- <http://cafebusinesscenter.ca.uky.edu/efo-pp>
- 3 Current Manuals
 - County Office Procedures
 - District Board Guidelines
 - Extension Manual

Extension Policies & Procedures

- County Office Procedures
 - An online resource for county staff to use in the operation of the County Extension Office.
 - Business related topics covered in this manual:
 - Equipment Inventory
 - Equipment and Supplies Purchases
 - Financial Guidelines for CES Volunteer Groups
 - Information Technology
 - Money Handling Procedures
 - Office Operations
 - Professional Improvement Funds
 - Program Support Funds
 - Publications, Supplies and Forms
 - Reports
 - Travel

Extension Policies & Procedures

- District Board Guidelines
 - Guidelines prepared to help Extension agents, County Extension Councils, and Extension District Boards be more knowledgeable of procedures and more accountable for the funds for which they are responsible.
 - Topics covered in this manual:
 - General Information
 - Operational Procedures
 - Financial Forms
 - Building Regulations
 - Related KRS Statutes
 - Open Records
 - Open Meetings

Extension Policies & Procedures

- Extension Manual
 - This manual explains the Cooperative Extension Service policies and procedures and serve as general summaries of other UK policies and procedures
 - Topics covered in this manual:
 - Introduction
 - Civil Rights/Equal Opportunity Legislation
 - Employment
 - Organizational Expectations
 - Benefits
 - Appendix

Extension Policies & Procedures

- We are moving towards the development of one all-inclusive manual for Extension
- EBO has drafted a new Business Operations Manual
 - It will be one section within the new manual
 - Currently being vetted by Extension Leadership
 - May also be reviewed by UKIA and DLG
 - Decision as to when, and how, to distribute will come later
 - In the meantime, continue to refer to existing websites

Delegation of Authority

- Definition:
 - A process where a person responsible for a given task assigns the task to a subordinate along with the specific authority to accomplish the task on his/her behalf.
 - Authority to accomplish a task can be delegated, however, the responsibility for the task cannot.
 - Delegation of Authority must be provided in writing before the authority is transferred to any subordinate.

Delegation of Authority

- Delegation process involves the following four basic steps and should be documented in writing:
 - Assignment of the duties to the subordinate
 - Transfer of the authority to perform the assignment
 - Acceptance of the assignment
 - Accountability for the assigned task by the subordinate and supervisor
- EBO will be developing a Delegation of Authority Matrix

Records Retention Schedules

- A records retention schedule is the foundation of an effective records management program.
- Defines the legal and compliance requirements with regard to recordkeeping.
- Two records retention schedules apply to records kept in County Extension Offices:
 - [State University Model Records Retention Schedule](#)
 - [Local Government General Records Retention Schedule](#)
- EBO will be developing a Records Retention matrix.

Questions





Extension Business Operations
<http://cafebusinesscenter.ca.uky.edu>