Introduction

- This training course will provide an overview of the account payable
- We will review ways of making this a seamless process for everyone involved (Vendor, Account Payable (AP) Office, and Department Coordinator)
Accounts Payable training

- We will be reviewing the following process:
  - Invoices
  - Sales Tax and Use Tax
  - Shipping or Freight Charges
  - After the Fact (ATF)
- However, let's review the basics first…
Vendor must be registered in the Supplier Registration System in order to conduct business with UNLV

Vendor must revise any incorrect invoices (Tax removal, etc.)

- AP office will not short pay invoices
- AP office will not accept handwritten changes
Vendor must provide an invoice

The following cannot be used as an invoice:
- Quote
- Estimate
- Statement of Account
- Sales Order
- Order confirmation
Invoices (Part 1)

- Invoices need to be submitted to the SLBS office for processing
  - The AP office does not auto pay from the purchase order (PO)
- Invoices need to match the terms of PO/Contract
- Service invoices **must** be dated on or after the service
Invoices (Part 2)

- Invoices should include:
  - Business name
  - Business address and phone number
  - Date of invoice
  - Invoice number
  - Bill to information
  - PO number when paying from PO
  - Itemized detail of service or product and location of service
  - Total amount due
Invoices can be authorized for payment once the goods or service have been received.

The authorization for payment can be done by submitting the following to your account manager:

- Invoice with filled out SLBS request form or,
- Send the invoice electronically with location and small description of goods or service perform
  - Indicate the approval for pay
SLBS Request Form

- SLBS processing time frame
  - Invoices - PO: 7-14 days
  - Invoices - Without PO: up to 30 days (after the fact purchase requires justification from the requestor)
- If the form is not completely filled out, it will be returned to the requestor
- Please submit Request Form and Invoice to process for payment
- Accounts payable office run checks once monthly and ACH weekly on Wednesday
Sales tax and use tax

- UNLV is exempt from sales or use tax on purchases made in the state of Nevada – including orders shipped to Nevada
  - UNLV’s Sales Tax Exemption No. is RCE-000-441
  - UNLV’s Federal Tax ID No. is 88-6000024
- Although this number should be sufficient, some vendors may request a copy of our tax exempt letter, which can be provided to you by contacting SLBS or located on the Controller’s website.
- It is the responsibility of each staff member to ensure tax is not charged to your transaction
  - If tax was not removed, the staff member may be responsible for reimbursed tax
Shipping or freight charges

- All goods should be shipped using the UNLV FedEx account whenever possible
  - Contact central receiving at ext. 5-3212 for FedEx account
- This is convenient method for the vendor due to the fact the shipping charges are charged to the university and then billed back to each area
- Shipping or freight charges listed on an invoice may delay payment processing
AFTER THE FACT PURCHASE

- After the fact (ATF) are purchases not made via a Purchase Order or the P-Card procedure
- ATF purchase payments are **not** intended to be substitutes for other purchase methods
- ATF purchases payment will be delayed
  - Additional approvals are needed to process payment
- **Justification** explanation of ‘why a purchase order was not used’ needs to be included with invoice and authorize of payment
- ATF may not be used to circumvent established Purchasing Policies and Procedures. Individuals who do not follow Purchasing Policies and Procedures are subject to personal liability.
The following is the email you will receive from UNLV Purchasing Department for an After-the-Fact that was submitted without a justification.

Hello

In reviewing your Supplier Invoice (SI-02-0000XXXXX) for (XXX), it appears to be for an "After the Fact Purchase" of goods or services and this may be a violation of Purchasing Policy and Procedure. A Payment Voucher should not be used in place of a valid Purchase Order. Going forward create an RX BEFORE any services/goods are performed/purchased.

In order to process your request, please respond to this email with an explanation as to why a requisition was not submitted before the purchase was made.


Thank you and if you have any questions regarding this notice please contact me.

Thank you,

Mark

As you are aware, we receive federal grants and other sources of funds here at the university. In order to be considered to receive these funds, we have to submit our policies and procedures to these granting agencies. We are then audited by them for compliance. When we do not follow our procedures (and of course those imposed by the granting agencies), we run the risk of having to repay funds, are asked to return those not expended yet, and can be barred from receiving future funds.

In addition to be sanctioned by granting agencies, we also may find ourselves impacted by banking agencies when we apply for bonds. When we are found to not comply with our policies our bond rates can be negatively impacted.

External auditors ask us each year how we address non compliance and ensure our policies are in place and are being followed. To address their concerns we do the following.

We track the issuance of after the fact payment vouchers (ATFs) by department and report them annually. Each time ATFs are submitted, an explanation of why policy was not followed and assurances it will not happen again are obtained by the department. If these continue to be submissions, the information will be escalated to the VP level to alert them their department’s actions may result in negative impacts to our campus’s ability to continue to receive federal funds and may impact future bonding rates.

While solely looking at one such voucher, it would appear to be insignificant. However, when we look at the frequency and the circumstances as a whole, we have to address them individually to avoid them from continuing.
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<tr>
<th>NAME</th>
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<tr>
<td>Vacant</td>
<td>Director</td>
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<tr>
<td>Julie Konkol</td>
<td>Associate Director</td>
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<tr>
<td>Daisy Corona</td>
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<tr>
<td>Edwin Fajardo</td>
<td>Account Manager</td>
<td>PG01260, &amp; PG02562</td>
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<td>Itzel Martinez-Rodriguez</td>
<td>Account Manager</td>
<td>PG04698, PG08943, PG12256, &amp; PG19993</td>
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<td>Jessie Zhang</td>
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<td>PG04200, PG18507, &amp; PG20318</td>
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<td>Marsha MacDuff</td>
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<td>Turessa Russell</td>
<td>Account Manager</td>
<td>PG01195, &amp; PG5668</td>
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Reference

- https://www.unlv.edu/controller/accountspayable
- https://www.unlv.edu/purchasing/delivery-taxes-insurance
- https://www.unlv.edu/controller/accountspayable/tax-exemption
- https://www.unlv.edu/purchasing/pcard
Training Complete

You have now completed this training:

For any further questions please contact your Account Manager with Student Life Business Services!

Have a great day!