

Office of Accounting Services

Monthly Newsletter



204 Thomas Boyd Hall Baton Rouge, LA 70803 (225) 578-3321
www.lsu.edu/administration/ofa/oas/

November 2025
Issue 492

November Business Managers' Meeting

- Risk Management Updates
- PCI Compliance & GLBA Updates
- Travel Checklist & Documentation Requirements

November 18, 2025
9:30—11:00 am
Join Online via Teams



Receipt Scanning is now available on the Workday mobile app. See page 6 for details.

In this issue...

FAR	2
Bursar	4
LaCarte	6
Travel	6
SPA	7
LSU Acronyms	9

Payroll

TAX TOPICS

International Employees

Tax treaty benefits expire December 31, 2025. Any employee who is eligible for treaty benefits for 2026 should attend the tax treaty workshop on one of the following days:

Wednesday, November 5

Thursday, November 6

8:30 am to 4:00 pm

Lobby of Thomas Boyd Hall

Employees must bring their Passport, Visa, I-94, I-20 and DS2019 with them in order to complete the paperwork. Completion of the required forms will take about 20 minutes.

Invalid or Temporary Social Security Number

A valid social security number is required for employment, and for W-2 reporting of employee earnings to the Internal Revenue Service. Please make sure that all employees with temporary 999 numbers have obtained a valid U.S. Social Security Number and that the U.S. SSN has been updated in Workday. LSU may face a monetary penalty from the IRS for failing to include the employee's correct SSN on W-2s and other wage reports. If you have questions, contact Grace-Anne Jones at gajones@lsu.edu.

Tax Withholdings

In Workday, payments for extra earnings—such as One-Time Payments, Period Activity Pay, and Additional Job earnings—as well as late pay transactions, may have income tax implications for employees. Both extra earnings and retroactive transactions (including late time submissions, retro pay increases, and retro time corrections) are paid on the regular payroll cycle. As a result, an employee's taxable income—and therefore their tax withholding—may

increase for any affected payroll. These earnings are taxed in accordance with IRS tax withholding tables. Employees may update their W-4 and/or L-4 forms in Workday at any time to help manage the impact on their tax withholdings. There is a job aid on the [payment of extra earnings](#) and for [changing withholding elections](#).

Address Changes or Corrections

Please verify that the address is correct on the Contact tab in Workday for employees who work in your department. Having a correct address is important when payroll information including the W-2 has to be mailed to an employee. The [View and Modify Home and Emergency Contact Info](#) job aid provides instructions on updating address information in Workday.

Early Student Payroll Deadline Due To Thanksgiving Holiday

Payroll	Period Ending	Time Locked
♦ Student	November 21, 2025	Sunday, November 23, 2025 at 11:59 p.m.

Timekeepers

The following reports should be run to identify any time that has not been submitted or approved to ensure all time is paid correctly. As always, we recommend that all timekeepers run these reports weekly.

- ♦ Time Not Submitted
- ♦ Time Not Approved
- ♦ Workers with No Time Entry

Insurance Coverage at Retirement

Health premiums for retirees are determined by health participation as an active employee prior to retirement. Employees are encouraged to contact Human Resources for a vesting participation audit prior to retirement in order to ensure continuation in the OGB or LSU First Health plans are affordable and fit their changing needs due to retirement. Retiring employees must complete form GB-01 with Human Resources within 30 days of retirement or coverage will

be terminated. Employees who do not continue benefits into retirement will not be eligible to return to state coverage as a retiree.

Financial Accounting & Reporting

Internal Billings

An Internal Billing is a manual journal in Workday that enables departments to bill other departments or campuses for services rendered or merchandise sales. Internal Billings should be initiated by the department rendering the service or sale.

A step-by-step job aid can be found on the [Workday Training](#) webpage at

- Financial Accounting
 - Create Journal Entry: Internal Billing

Important Reminders

- Worktags on internal Billings must match the attached supporting documentation – please do not use Legacy Account numbers
- Internal Billings should be initiated by the rendering department
- Appropriate documentation, including detailed information about the services or merchandise, must be attached
- There should be no travel spend categories on Internal Billings
- Rendering departments must be an established service center to charge a sponsored agreement account (excluding gift, University Foundation, and expired fixed price)
- **Verify the Company on the line matches the Driving Worktag used** – for example, PG003159 LSUAM | Accounting Services must have Company: Louisiana State University and Agricultural and Mechanical College

Cost Transfers

The following are tips when completing cost transfers:

- The journal source should be “Manual Journal” not “Accounting Journal – Corrections.”
- The journal line needing correction must be reversed with all related worktags. All information should be the same as on the original entry, with only the amount moving from debit to credit or vice versa.
- Run the report “Journal Line Details” and print it to PDF to use as backup. Avoid printing, highlighting, and rescanning the report because the size of the text causes it to become illegible. Instead, use the highlight and comment tools in Adobe to note which lines to use or if a partial transfer is being done.
- On partial transfers, note the amount being moved.
- FD940 is not required on an entry – please only use if balancing error is received when submitting the journal.

The [“Create Journal Entry: Correcting Journal”](#) job aid provides specific instructions on completing a cost transfer and can be found on LSU’s Workday training webpage.

Reporting

Below is a list of commonly used reports in Workday that can be accessed by typing the Report name into the Workday search box.

- **Data Audit** – Provides a list of values for FDM dimensions (various reports)
- **Journal Line Details** – Provides a list of detail journal entries by period
- **Journal Line Details with Employee Name** – Provides a list of detail journal entries by period, with employee name included
- **Payroll Accounting per Worktag** – Provides payroll detail by organization
- **Trial Balance** – Displays beginning balance, debits, credits, and ending balance for worktags chosen
- **Revenue & Expense** – Provides budget, current month actuals, cumulative encumbrances, tentative and balance (various reports by dimension chosen)

Workday Security Access

Workday Access can be requested through myLSU:

- Financial Services
 - Workday Security Access Request

Bank Reconciliation

Contact us at bankrecon@lsu.edu for questions/requests related to the following:

- Stop payment requests
- Check copy requests
- Check status requests
- Unclaimed property
- Unrecorded deposits
- Expected wire or ACH payments

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at [FAR forms](#). Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

**** Unclaimed Deposits/Wire Transfers ****

Departments that are missing funds (expected ACH or wire transfers to LSU) should contact Stephanie Laquerre at 578-1450 or bankrecon@lsu.edu. Please be able to provide estimated date of deposit and amount. If you wish to be added to the monthly unclaimed deposit notifications that are e-mailed, please e-mail your name and contact information to bankrecon@lsu.edu.

Petty Cash

The university will no longer accommodate petty cash funds within departments and units. If funds are needed for an event, an AS750: Petty Cash Check Request should be e-mailed to Stephanie Laquerre at slaquer@lsu.edu and Jennifer Richard at jgendr1@lsu.edu using **Melanie Powell (SPL-44555)** as the supplier. Once received, the check can be cashed at the vault in Bursar Operations, 125 Thomas Boyd Hall. When the event is over and the cash is no longer needed, the deposit of funds should be recorded in the Customer Accounts Receivable and Deposit (CARD 2.0) application to record the deposit of

funds. A job aid is available for the [CARD 2.0 application](#).

[Employee reimbursements](#) will be processed by submitting an expense report in Workday. A job aid for this process is posted under Expenses on the Finance Training tab of the Workday website.

For non-worker reimbursements (university guests or non-employed graduate or undergraduate students), **Expense Reports for Non-Workers** should be created in Workday in lieu of submitting the paper forms AS300-NW: Travel Expense Reimbursement Request and AS541-NW: Reimbursement to a Non-worker. For international guests/visitors, the paper AS300-NW and AS541-NW forms are required to be submitted to the AP & Travel Office and will be processed via the Supplier Invoice Workflow for the payment to be sent by WIRE. [Expense Report for Non-Workers](#) job aid can be found on the Workday Training website.

Bursar Operations

Important Deadlines

Fall 2025

- ⇒ LSU Grad & Undergrad
 - November 7: Last Day to Drop with “W”
 - November 21: Last Day to Drop with “W” for Second Fall
- ⇒ LSU Vet Med
 - November 30: Last Day to Drop with “W” for Fall Courses
- ⇒ Second Fall Online
 - November 30: Last Day to Drop with “W”

Spring 2026

- ⇒ LSU Grad & Undergrad
 - November 24: Charge Assessment for Spring 2026 Classes
- ⇒ LSU Vet Med
 - November 24: Charge Assessment for Spring 2026 Classes
- ⇒ Second Fall Online

- November 21: Last Day to Drop with “W”
- ⇒ LSU Law
- November 24: Charge Assessment for Spring 2026 Classes

Reminders

CARD Entries

CARD entries are no longer manually scanned into CARDOBO@lsu.edu. The system now automatically routes non-cash entries to FAR. It is recommended that you retain supporting documentation in your files for audit purposes. Cash CARD entries (including Cash, Checks, and Money Orders) must be **hand-delivered to the University Cashier**, and the carrier is required to **wait until the entry is confirmed** before leaving. All CARD entries must be **approved, signed, and submitted with the proper supporting documentation** to be accepted for processing. For questions about CARD entries or procedures, you may contact CARDOBO@lsu.edu.

University Cashier

Departmental deposits can be dropped off in-person between 10:00am—11:30am and 12:30pm—4:00pm, Monday—Friday.

Foreign Source Reporting

Federal and state requirements mandate that LSU and Affiliate Organizations report on any foreign-sourced gifts, contracts, grants, donations, scholarships, and pledges during a calendar year. Reports are filed with the respective agencies semi-annually. The next report date is December 31, 2025, and is due by January 31, 2026. Bursar Operations is responsible for information gathering and reporting from individual departments. More information can be found at FASOP: AS-35 and questions can be directed to Mary Catherine Gillespie Smiley at mgille7@lsu.edu.

Credit Card Merchants

Elavon has converted how American Express is settled on the backend. Merchants should see no change in the accepting of American Express. The reports from Elavon show one deposit for all credit card transactions. Any questions concerning the recording of revenue for credit

cards should be directed to Jennifer Richard at jgendr1@lsu.edu or John Milligan at jmilligan@lsu.edu.

eMarkets

eMarkets allow departments to provide customers with a secure, PCI compliant, online payment option for conferences, summer camps, advertising, etc. eMarkets cannot be used for any student-related charges. Questions regarding eMarkets can be directed to John Milligan at jmilligan@lsu.edu.

International Payment

Transact International Payments offers international students and their parents a secure and seamless way to pay for tuition and fees in your currency of choice. Without leaving the student portal, you can quickly and conveniently make an international payment from over 160 countries, using more than 130 currencies.

Accounts Payable & Travel

INVOICE PROCESSING

Supplier Invoices

Direct charge and purchase order invoices should be sent to aptravel@lsu.edu. Please respond to Direct Charge and PO staff e-mails to ensure continuous processing of all invoices. For any on-demand or special handling requests for extenuating circumstances, please contact Jessica Hodgkins at 578-1541 or jhodgkins1@lsu.edu or Valery Sonnier at 578-1531 or vsonnier@lsu.edu.

Special Handling

As a reminder, LSU outsourced the check-printing function to JP Morgan. If special handling is requested for a check, the check is returned to LSU via UPS overnight. This means that there is a 24-hour delay for the check to be available for pick-up. Please plan accordingly.

Aged Listing of Outstanding Encumbrances Report

Departments are encouraged to utilize the Aged Listing of Outstanding Encumbrances Report to review purchase order balances and to ensure payments have been processed. The following filters are available on the report:

- * Search by worktag or multiple worktags
- * Search for supplier
- * Search by purchase order date
- * Ability to remove "zero" dollar lines from the report

Purchase Order Invoices

Please do not attach purchase order invoices to the Receipt. The purchase order invoice should be forwarded to the respective Accounts Payable office to be matched against the PO and Receipt.

For questions concerning supplier invoices, please contact a member of the Invoice Processing staff:

Direct Charge:

☎ Deana Clement-Delage	578-1539 or dcleme2@lsu.edu
☎ Carly Carpenter	578-7828 or ccarp32@lsu.edu
☎ Dominic "DJ" Morgan	578-7886 or dmorgan1@lsu.edu

Purchase Order:

☎ Maci Jones	578-1620 or macijones1@lsu.edu
☎ Austin Ledet	578-1545 or aledet@lsu.edu
☎ Jessica Hodgkins	578-1541 or jhodgkins1@lsu.edu

SPECIAL MEALS

AS499, Request for Approval of Special Meal

AS499 form must be completed in its entirety with a detailed event purpose (especially for student events) and approved by the Dean, Director, or Department Head. The AS499 form should be attached to the Expense Report, Direct Charge invoice, or America-To-Go purchase order.

For questions concerning special meals and/or events, please contact one of the following:

Special Meals/Events:

☎ Jessica Hodgkins	578-1541 or jhodgkins1@lsu.edu
☎ Valery Sonnier	578-1531 or vsonnier@lsu.edu

Travel-related Special Meals:

☎ DeAnna Landry 578-8593 or deannal@lsu.edu
☎ Jennifer Driggers 578-1538 or jdrigg@lsu.edu

LACARTE



NEW INFORMATION

Workday Mobile Receipt Scanning

Employees can now upload receipts directly through the Workday mobile app using optical character recognition (OCR), which reads key receipt details such as the amount, merchant, date, and currency. Each uploaded receipt creates a quick expense that can be linked to an expense report line for LaCarte reconciliation or out-of-pocket reimbursement. Quick Expenses make it easier to manage receipts and provide a foundation for future AI-based enhancements, including suggested and defaulted expense items. Job aids and demo videos are available on the [LSU Workday Finance Training](#) website.

Credit Card Processing Fees

LaCarte cardholders are reminded that credit card processing fees are considered an allowable expense, provided they do not exceed 5% of the total transaction amount. To ensure compliance, proper documentation must be included with the expense report. **Also, it's important: The vendor's invoice or receipt must clearly reference the credit card processing fee.**

Annual Cardholder Review

Each Department Head is required to conduct an annual review of their unit's LaCarte cardholder profiles, spending limits, and last usage date. The review should determine whether each employee should retain a card and/or if limits need adjustment. A cardholder list has been provided for review and certification by Department Heads. If the review has not been completed, please send the certified list to AP & Travel as soon as possible as the deadline was **October 24, 2025.**

For LaCarte related questions, please contact a member of the LaCarte staff:

☎ Theresa Oubre 578-1543 or talber3@lsu.edu
☎ Christian O'Brien 578-1544 or cobrien2@lsu.edu
☎ Peyton Delatte 578-1406 or pdelatte@lsu.edu
☎ DeAnna Landry 578-8593 or deannal@lsu.edu

TRAVEL



Travel Expense Reports should be created once the travel has been completed/cancelled and should include all expenses related to the trip. *It is recommended that expense reports be created immediately following the trip to ensure all travel transactions are recorded in the fiscal year the travel was completed.*

Spend Authorizations should not be cancelled. The current and previous fiscal year's spend authorizations are to remain in approved status. AP & Travel will initiate an annual request, "Spend Authorization Mass Close" to close spend authorizations. For spend authorization questions, please contact Jennifer Driggers at 578-1538 or jdrigg@lsu.edu.

Christopherson Business Travel (CBT) is the State of Louisiana contracted travel agency. The contact information for CBT is provided below. For more information on CBT, please refer to the Travel Agency section on the Accounts Payable & Travel website.

CBT UNIVERSITY TRAVEL TEAM

Monday – Friday
7a.m. – 7p.m. CT
P: 800-961-0720

E-mail: Statelauniv@CBTravel.com

Summary of pertinent information:

1. Christopherson Business Travel normal business hours are 7:00am to 7:00pm CST Monday-Friday.
2. The agent-assisted transaction fee is **\$24** for domestic and **\$31** for international.
3. Any calls to (800) 961-0720 made between 7pm and 7am CST will roll over to the After-Hours Service Provider. After-Hour services should be for limited to true emergencies. Airfare bookings should be made during normal business hours.

Unused Tickets

Departments should have a business process in place to monitor unused tickets and reuse them when applicable.

- For unused tickets where the original traveler will not travel before the ticket expiration date, departments are strongly encouraged to apply the eligible unused ticket to another traveler's airfare.
- It is **not recommended** to use the online booking system to book airfare if an unused ticket must be applied.
- Call an agent for assistance in booking airfare when an unused ticket must be applied.
- A summary of the unused tickets is published monthly on the AP & Travel website.

For unused ticket questions, please contact Jennifer Driggers at jdrigg@lsu.edu or 578-1538.

International Travel

Departments/employees should contact a CBT agent for assistance with booking international travel as the online booking system has limited search capabilities for international travel destinations.

For Travel related questions, please contact a member of the Travel staff:

- ✈ Jonathan Fresina 578-3672 or jfresi1@lsu.edu
- ✈ Henry Woodard 578-8928 or hwooda4@lsu.edu
- ✈ Kalyn Lewis 578-2007 or mayfield1@lsu.edu
- ✈ Julian White 578-2780 or jwhite22@lsu.edu
- ✈ DeAnna Landry 578-8593 or deannal@lsu.edu

Sponsored Program Accounting

Checks

Departments should **promptly** forward checks for sponsored agreements to Accounting Services, 204 Thomas Boyd, Attn: SPA. Checks for sponsored agreements on the AG center campus should be sent to Ag Center's Sponsored Programs Office who will forward to SPA. Please include all identifying documentation with the check, such as the LSU account number, principal investigator name, proposal number, and a name and phone number to contact, if necessary.

Closeout Period

Closeout periods for sponsored agreements is usually 30 to 90 days (some awards are less than 30 days) after the expiration date of the award. The 30 to 90 day period is intended for paying outstanding bills. All work must have been completed and all items purchased must have been received by the expiration date of the expiring award.

LA Board of Regents ENH and R&D awards

Rebudgeting requests must be submitted to BOR for expenditures in line items not included in the original budget. These requests must be routed through the appropriate Sponsored Program office.

Prior approval of the Board of Regents (BOR) is required for the purchase of equipment not listed in the approved budget, unless the change in equipment involves no more than a change in make or model number.

Also, prior approval must be obtained from BOR to reduce the amount of salaries for graduate assistants. If approval to rebudget funds from the graduate student category is not received, the remaining balance in the graduate student category will have to be refunded to BOR along with the associated F&A costs. Rebudget requests reducing graduate student support must include the associated tuition remission cost sharing reduction. Note, tuition remission is not calculated on the Student Allowance therefore, if a graduate assistant is paid a Student Allowance during the summer when they are not enrolled, a request to reduce the tuition remission cost sharing must be submitted if tuition remission cost sharing was committed.

A complete list of the categories requiring prior approval can be found in Section IX of the contract from BOR titled Rebudgeting. Please be aware that the BOR does not approve such requests after the expiration date of the contract.

No Cost Extensions

PIs should request no cost extensions if the work (including deliverables) is not completed on sponsored agreements. It does not matter if the agreement is cost reimbursable or fixed price. Requests for extensions must be routed through the appropriate Sponsored Programs Office before submitting to the sponsor. Requests for no cost extensions must be made before the expiration date in accordance with the agency's guidelines.

TRAININGS

To register for LSU Finance training classes:

- ❖ Log in to myLSU
- ❖ Click on 'Employee Resources'
- ❖ Click on 'LSU Training and Event Registration'
- ❖ Locate the appropriate training then click on 'View Classes'
- ❖ Click on the appropriate Training Date
- ❖ Click 'Register'
- ❖ E-mail confirmation of the registered course will be immediately received

Description	Division	Date	Time	Location
Professional, Specialty & Consulting Services	Procurement	Tues, 11/4	2:00 pm—3:00 pm	Online via Zoom
Intro to Post Award	SPA	Thurs, 11/6	9:00 am—11:00 am	Online via Zoom
LaCarte Card	AP & Travel	Thurs, 11/6	1:00 pm—2:30 pm	Online via Zoom
Business Managers' Meeting	—	Tues, 11/11	9:30 am—11:00 am	Online via Teams
Specs and More Specs	Procurement	Wed, 11/12	10:00 am—11:30 am	Online via Zoom
Budget Instructor Led	Budget & Planning	Wed, 11/12	10:00 am—11:30 am	Online via Zoom
Travel	AP & Travel	Thurs, 11/13	9:00 am—11:30 am	Online via Zoom
Effort and Key Personnel	SPA	Thurs, 11/13	9:00 am—11:00 am	Online via Zoom
Customer Accounts Receivable and Deposit (CARD 2.0)	Bursar Operations	Mon, 11/17	1:00 pm—2:00 pm	Online via Zoom
Invoice Processing and Special Meals	AP & Travel	Tues, 11/18	9:30 am—11:00 am	Online via Zoom
Strategic Sourcing	Procurement	Tues, 11/18	2:00 pm—3:00 pm	Online via Zoom
Supplier Relationship Management	Procurement	Wed, 11/19	10:00 am—11:00 am	Online via Zoom
Post Award Management Reports	SPA	Thurs, 11/20	9:00 am—11:00 am	Online via Zoom
Department Solicitations	Procurement	Mon, 11/24	10:00 am—11:00 am	Online via Zoom
Workday Reporting & Financial Data Model (FDM)	FAR	Wed, 11/26	10:00 am—11:00am	Online via Zoom

COMMON ACRONYMS AT LSU

Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

Common Terms & Documents

ASP	Administrators of Sponsored Programs
CBA	Central Billed Account
CBT	Christopherson Business Travel
CR	Cost Reimbursable
CSWS	Community Service Work Study
CWSP	College Work Study Program
DT	Departmental Transmittal
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administration Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
ITIN	Individual Taxpayer Identification Number
JE	Journal Entry
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
M&IE	Meals and Incidental Expenses
MyLSU	Personalized online resource center for LSU Faculty, Students and Staff
NCE	No Cost Extension
OTP	One Time Payment
PCI DSS	Payment Card Industry Data Security Standard
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
WAE	Wages As Earned

Financial Systems

ABS	Advanced Billing System
CARD	Customer Accounts Receivable & Deposit
DIR	Directory System
FAMIS	Facility Services' Computerized Maintenance Management System
FMS	File Management System
GG	GeauxGrants
SAE	Student Award Entry System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BA	Budget Adjustment
BG	Basic Gift
BP	Business Process
CC	Cost Center
CCH	Cost Center Hierarchy
CCM	Cost Center Manager
CI	Customer Invoice
CO	Change Order
EG	Endowed Gift
FD	Fund
FDM	Financial Data Model
FN	Function
FS	Funding Source
GR	Grant
GRC	Grant Conversion
PAA	Payroll Accounting Adjustment
PAP	Period Activity Pay
PG	Program
PJ	Project
SO	Supervisory Organization
TC	Transfer Company



Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
BOS	Board of Supervisors
DOE	Department of Energy
FAR	Financial Accounting & Reporting
FBI	Federal Bureau of Investigation
FDN	LSU Foundation
FEMA	Federal Emergency Management Agency
NIH	National Institutes of Health
NSF	National Science Foundation
ORED	Office of Research and Economic Development
OSP	Office of Sponsored Programs
OBO	Office of Bursar Operations
PAY	Payroll
PROC	Procurement
PROP	Property Management
SACS-COC	Southern Association of Colleges and Schools Commission Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	United States Department of Agriculture