

Overview of Extension Business Operations



Extension Business Operations

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Ty Back, Fiscal Compliance Officer (EKY)

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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

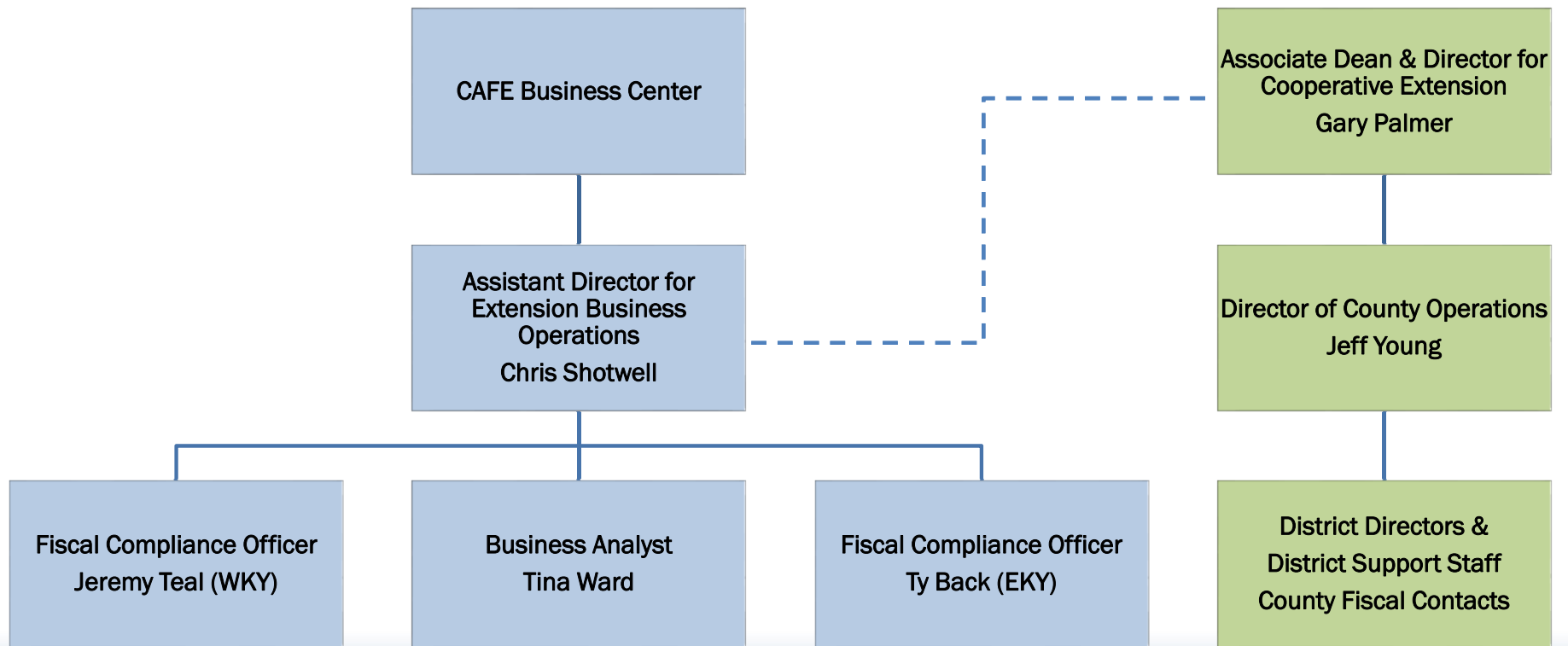
History of EBO

- 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 policies, 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

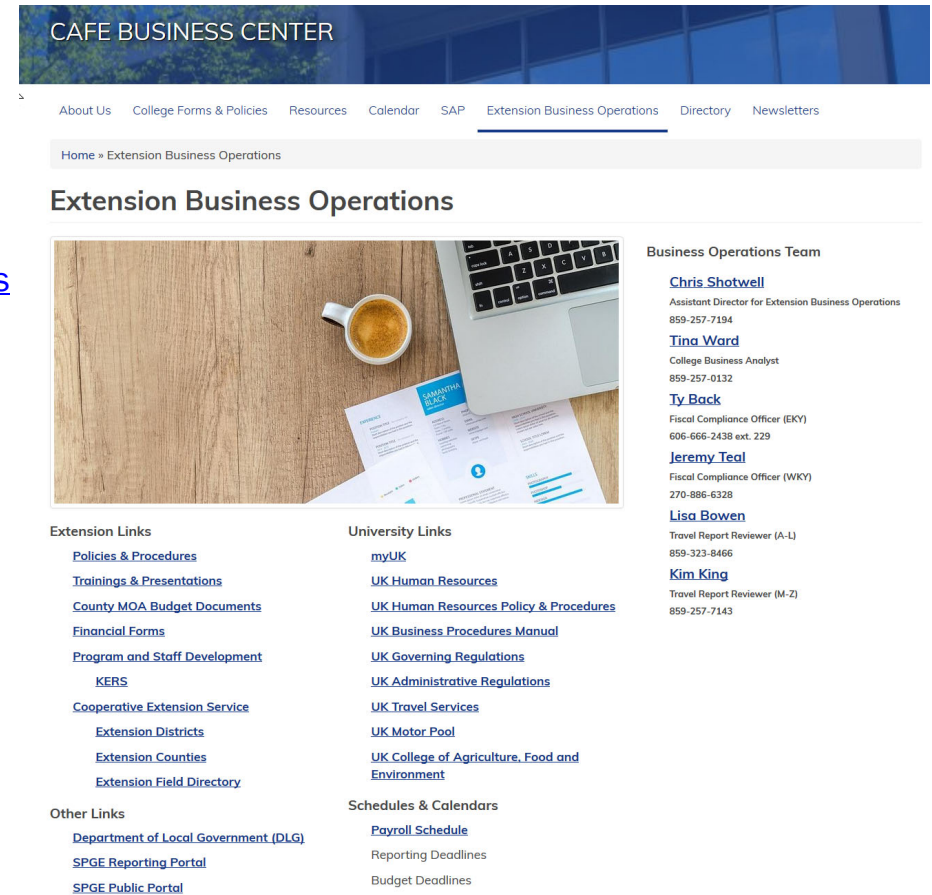
EBO Website

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

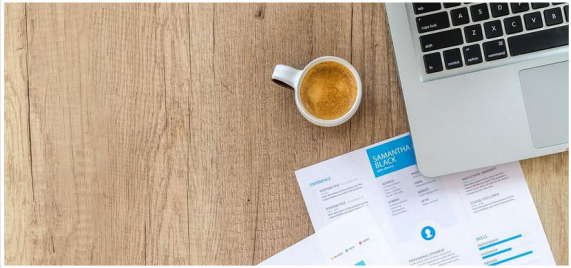


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Extension Business Operations



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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](#)

Other Links

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

Schedules & Calendars

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

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



The logo consists of the letters 'U' and 'K' in a stylized, blocky, white font with a double outline. The 'U' is positioned above the 'K'.

Cooperative Extension Service

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