Reconciliation Protocol


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1. Purpose of Reconciliation and Verification

To ensure that all revenues and expenses are correct and properly accounted for as required by UCSF Controller’s Office.

a. Reconciler: employee in charge of reviewing monthly ledger transactions for each assigned chartstring.

b. Reviewer: Authorized employee confirming Reconcilers review. (Site Manager, Business Office, or Post-Award Analyst).

c. Acknowledgement: Attestation by department reconciler and reviewer that they have reviewed revenue, expenses, corrected errors, and provided reasonable assurance of the validity of the information on the ledger.

2. Prepare for reconciling

a. Verify monthly ledger is closed and available to download by checking the GL Monthly Schedule Calendar from the Controller’s Office website.

- Month end closes on the 5th business day of the month (usually second week of the month).
- Scheduled month end dates are especially critical during June fiscal end.
- The Controller’s Office requires reconciliation within 30 days of the previous month-end close.
Reconciliation Protocol


b. Identify chartstring(s) to review. Contact Site Manager or Business Office for chartstring assignments.

c. Create Reconciliation Folders to save documents to Radfiles Reconciliation Folder file path, \radfiles.radiology.ucsf.edu\Groups\Reconciliation\Clinical Sections-Other

d. Review instructions for naming documents per department naming convention for reconciliation files.

e. Review instructions for downloading a Transaction Detail Report (TDR) in MyReports.

f. Review instructions on how to complete a General Ledger Verification Checklist and Acknowledgement Form (SAS Form).

g. Review instructions on how to use DocuSign to obtain approvals on the SAS Form.
3. Summary of Reconciliation Step-by-Step process

<table>
<thead>
<tr>
<th>Summary of Reconciliation Step-by-Step Process</th>
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<tbody>
<tr>
<td>□ Step 1: Download Transaction Detail Report as unformatted from MyReports</td>
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<tr>
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<tr>
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</tr>
</tbody>
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4. (Step 1) Download Transaction Detail Report as unformatted from MyReports

a. Logon to MyAccess, https://myaccess.ucsf.edu

b. Select MyReports.

b. Run a GL Transaction Detail Report in MyReports.
d. Enter criteria for Transaction Detail Report (A broad report criteria will ensure that you are reconciling all transactions for your Section’s discretionary). **Use the same search criteria for DPE and Monthly reports.**

1. **Report Date Filters** section: Select Report Date Range month/year from dropdown list.

2. **Chartstring Filters** section:
   i. Verify BU (Business Unit) defaults to “SFCMP”. The Business Unit will need to be updated if the chartstring falls under other campus Business Units (e.g. UC Health, ZSFGH).
   ii. Enter DepID and Project criteria. The DepID and Project should fill the gray box.
Reconciliation Protocol


3. **Report Specific Filters** section: check the box for “Show Detail Columns in Report”.

4. **Select Output Selection** section, select button for “Unformatted Data”.


   ![Image of the Report Specific Filters, Columns Displayed, Vendor, Report Output Selection, and Unformatted Data selections]

   e. Proceed to next steps for saving and naming file to **Reconciliation Folder**.

![Image of network folder with Transaction Detail Report-4149351_d1a646fd.xlsx file being saved as Microsoft Excel Worksheet (*.xlsx)]
Reconciliation Protocol

5. (Step 2) Save and Name excel download (Transaction Detail Report)
   a. Save excel sheet to Reconciliation Folder
   b. File path to network drive folder,
      \radfiles.radiology.ucsf.edu\Groups\Reconciliation\Clinical_Sections-Other
   c. Each folder should contain:
      1. GL Transaction Detail Report for the month reconciled.
      2. GL Verification & Acknowledgement form (SAS).
      3. Backup documentation, as needed, to explain errors, non-recurring expenses, or significant costs (such as email justifications, approvals, and relevant statements).
   d. Each reconciler is assigned a folder pertaining to their section.
Reconciliation Protocol


e. Reconciliations are sorted by fiscal year within each folder.

f. Name each file using the department Naming Convention for Reconciliation.

1. Reference the guideline “Saving and Naming Documents” on the [Finance website](http://example.com) for complete information, below is a sample.
Reconciliation Protocol

g. Types of documents to save and name:

1. **Reconciliation**: Project Name_Project Number_Recon_MMYY
2. **SAS Form**: Project Name_Project Number_SAS_MMYY
3. **Backup documents**: label by source and MMYY

4. Parts of the file name:

   a. **Project Name** = Section Name
   b. **Project Number** = project number from chartstring
   c. **Recon** = excel download of the Transaction Detail Report
   d. **SAS** = GL Verification & Acknowledgement form (SAS)
6. **(Step 3) Format and Review Transaction Detail Report**

   a. Click on the second tab of the excel sheet (Data Tab) for report details.

   b. Insert Column to the far right in the transaction detail report and label as “Comments”. Use this column for notes and information about the transaction. Always start with “Reviewed” then enter relevant description for the transaction.

   c. If applicable, insert another column next to “Comments” and label as “Faculty Allowance”. Use this column to assist with reconciling the Faculty Allowance Report. Designate each transaction by assigning to Faculty Allowance recipients (*enter Faculty name in “Faculty Allowance Column”*) or Section Funds.

   ![Image of the transaction detail report table]

   **Comments**: The Comments column is used to enter additional information about the transaction. This information can be helpful to reviewers, approvers, and auditors in reviewing transactions.

   **Faculty Allowance Column**: For each transaction, designate it as a Faculty Allowance transaction or a Section Funds transaction.

   *Faculty Allowance Column Rules:
   1. When entering data, ensure the comments are descriptive and helpful.
   2. The comments should provide clear information about the nature of the transaction.*
Reconciliation Protocol

d. Turn on filters and by selecting “Data” then “Filter” (dropdown filter box will appear).
Reconciliation Protocol

(Step 3 cont’d) Review Transaction Detail Report

e. Review transactions line-by-line. Enter additional information such as dates, purpose of purchase, names of conferences, meetings, or events, and justification of expense to describe the transaction assists with Reviewing, Approving, and Auditing reconciliations.

f. Select Transaction Type from filter box. (reference Transaction Type Review Guidelines)

g. Review high risk transactions, such as:
   1. P-Card transactions—receipts should be saved to P-Card folders.
   2. Expenses > $5,000
   3. Connexus travel expenses-review details on Traveler, chartstrings, and amounts. These transactions are charged directly to the ledger.
   4. Bearbuy and MyExpense-review for reasonableness only as these transactions have already gone through and approval process.
   5. Transactions that were not approved before posting to ledger.
   6. Transactions posting to ledger in error—expenses charged to incorrect chartstring.
   7. Unusual, unexpected transactions, or if the description does not clearly explain expense. Reference Resources for backup documentation for instructions on researching and obtaining statements to verify unidentifiable expenses.
Reconciliation Protocol

7. Transaction Type Review Guidelines
   a. **Journals** (Budget, Cost Transfer, Deposit, and Financial): Descriptions for journals are always included in the transaction line. If additional details are needed, contact the Business Office or Journal preparer.
   
   b. **MyExpense-Travel**: Enter titles of conferences, meetings, and workshops.
      1. Search MyExpense; use Voucher/Employee Name as criteria.
   
   c. **MyExpense-(Non-employees)**: For non-employee reimbursements—system description defaults to “Single Payment Vendor Defaults”, enter actual Traveler name.
      1. Search MyExpense; use Voucher/Employee Name as criteria.
   
   d. **P-Card**: Access receipts located in P-Card folders located in Radfiles or contact P-Cardholder directly.
   
   e. **PO-Purchase orders** are created in Bearbuy.
      1. Search Documents in Bearbuy; use PO number as criteria.
   
   f. **Voucher-America To Go Orders**: Enter Date/Purpose of Meeting.
      1. Search Documents in Bearbuy; use PO number as criteria.
   
   g. **Voucher-Vantage Point Logistics** (Federal Express Invoices): The ledger only displays information from Vantage Point Logistics. Enter information for what was actually shipped (Tracking#/ Ship to Address, or PO number/Vendor Name).
      1. Search Documents in Bearbuy; use voucher number as criteria.
   
   h. **Voucher-Connexxus Travel**: Enter Traveler name, dates of travel, and titles of conferences, meetings, or workshops.
      1. Search Connexxus Travel Portal for itineraries booked or contact UCSF Traveler directly.
   
   i. **Payroll**: Enter details for changes to Employee payroll and for non-recurring transactions. Reference Payroll Review Checklist.
   
   j. **Recharges**: Enter details on requester, purpose, dates, or location of services.
Reconciliation Protocol

8. **(Step 4) Download and Review Distribution of Payroll Expense Report (DPE)**

a. Run a Distribution of Payroll Expense report *(only if there are payroll transactions on the Transaction Detail Report)*.

b. Use the same criteria from the **GL Transaction Detail Report**:
   1. **Report Date Filters** section: Select Report Date Range month/year from the dropdown list.
   2. **Chartstring Filters** section:
      i. Verify **BU** (Business Unit) defaults to “SFCMP”. The Business Unit will need to be updated if the chartstring falls under other campus Business Units (e.g. UC Health, ZSFGH).
      ii. Enter DepID and Project criteria. The DepID and Project should fill the gray box.
Reconciliation Protocol

3. **Report Specific Filters** section: check the box for “Run by Accounting Period”, this is usually the default.
4. **Report Specific Filters** section: check the box for “Show Detail Columns in Report”.
5. **Select Output Selection** section, select button for “Excel”.

c. **Review Distribution of Payroll Expense report**
   1. If there are payroll lines in the Transaction Detail report, the DPE report will list employees and payroll information.
   2. Review DPE to verify the employees listed are charged to the correct chartstring.
9. Payroll Review Checklist

Payroll Review Checklist

This step is only required if there are salary and benefits expenses on the Transaction Detail.

*Does not apply to most section funds, but there could be employees incorrectly charged to your section!*

☐ Run Distribution of Payroll Expense report to review salary, benefits, time, and adjustments with DepID and Project as the criteria for the month and save as an excel sheet.

☐ Verify all new hires and terminations are valid and were processed correctly.

☐ Review the % and Hours for reasonableness.

☐ Review overtime worked is correct.

☐ Review one-time payments are reasonable and correct.

☐ Run HR Monthly review report for appointment changes, distribution changes, and distribution anomalies.
10. (Step 5) Resolve errors and missing documentation

   a. Reference Resources for backup documentation for instructions to research transactions posting on the ledger.

   b. Who can help you resolve errors?
      
      • **Business Office Contacts**: Christina Chen, Cecille Vicencio, or Malena Ryan (for help researching an expense or if you need to transfer an expense to a department fund or another section fund).
      
      • **Research Administration Contact**: Post-Award Analyst (if you need to transfer an expense to a sponsored fund, gift fund, discretionary fund, or start-up).
11. (Step 6) Monthly Report (optional)
   
   a. Run Monthly Report from Operations Tab in MyReports.
   
   b. **Chartstring Filters:** Use search criteria for DepID and Project.
Reconciliation Protocol


c. **Report Specific Filters:** Verify defaults as “Actuals” and “Exclude Open Period”.
d. **Report Output Selection:** “On Screen HTML”.
e. **Run Report then download as pdf by clicking on icon.**
f. **Review for unusual trends and add comments if needed.**
g. **Save to reconciliation folder with GL Transaction Detail Report.**
Reconciliation Protocol

12. (Step 7) Complete GL Verification Checklist and Acknowledgement (SAS)

The reconciler must acknowledge review of monthly transactions and list any discrepancies.

   a. Complete a SAS form for each month and list each DeplID and Project.
   b. Print, sign, and present to reviewer.
   c. Reviewer is tasked with verification of files in the reconciliation folder.
   d. Reconciliation is considered complete when Reconciler and Reviewer have reviewed transactions and signed GL Verification Checklist and Acknowledgement form.
   e. Forms are located on the department Finance website, under Finance Survival Guide, Reconcile.
   f. Following is a sample SAS Form:
Reconciliation Protocol


Department of Radiology & Biomedical Imaging
General Ledger Verification
Checklist and Acknowledgement

Enter Ledger month

Enter each DepID and Project reconciled

Enter Name, Sign and Date

General Ledger Verification
General Ledger verification is a key control of UCSF and is a requirement as described in Campus Administrative Policies. It is the responsibility of each Department to verify the financial transactions recorded in the general ledger in accordance with University regulations. Additionally, transactions recorded against restricted funds, must be in accordance with the terms of the contract. The General Ledger Verification Procedures should be referenced for further details on how to perform the reconciliation.

General Ledger verification procedures have been completed for the following accounts for the month of

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General Ledger Verification Issues and Comments

General Ledger Verification Acknowledgement
The signatures below are an attestation the following General Ledger verification procedures were performed:

Reconciler: Reconciliation procedures for the accounts noted above have been performed according to the General Ledger Verification Procedures and to the best of the Reconciler’s knowledge, general ledger transactions represent sponsored project activity, have been accurately recorded, and identified errors have been corrected.

Reviewer and Principal Investigator: Review procedures for the accounts noted above have been performed according to the General Ledger Verification Procedures and to the best of the Reviewer’s and Principal Investigator’s knowledge, general ledger transactions represent sponsored project activity, have been accurately recorded, and identified errors have been corrected.

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Reconciliation Protocol

13. (Step 8) Save all documents to Reconciliation Folders

a. File path to network drive folder,
   \\radfiles.radiology.ucsf.edu\Groups\Reconciliation\Clinical_Sections-Other

b. Each folder should contain:
   1. Monthly Transaction Detail Report
   2. GL Verification & Acknowledgement form (SAS).
   3. Backup documentation, as needed, to explain errors, non-recurring expenses, or
      significant costs (such as email justifications, approvals, and relevant statements).

c. Each reconciler is assigned a folder pertaining to their section.

d. Reconciliations are sorted by fiscal year within each folder.
Reconciliation Protocol


14. (Step 9) Send to Site Manager (or assigned Reviewer) for verification and approval

a. Reviewer tasks:
   1. Verify monthly GL Transaction Detail Report is downloaded and labeled correctly and saved to reconciliation folder.
   2. Verify transaction report includes detail columns, comments field, and explanations of unusual activity. Request additional information as needed.
   3. Verify transactions are charged to the correct chartstring, especially to the correct account and project.
   4. Verify transaction information is reasonable, allowable, and clearly identifies who the expense was for.

b. Reviewer signs GL Verification Checklist and Acknowledgement form (SAS) monthly and saves to reconciliation folder.

c. Reviewer verifies each Reconciliation folder for the following documents:
   1. GL Transaction Detail excel file with comments (REQUIRED)
   2. Distribution of Payroll Expense (only if salaries are paid)
   4. Signed GL Verification Checklist/SAS Form(REQUIRED)
   5. Back-up documentation not easily accessible through Bearbuy, MyExpense, P-Card folder, and other relevant documents. This may include justifications for unusual and exceptional expenses.
Reconciliation Protocol

15. Reconciliation Timeline Reminder

a. Reconcile within 30 days of the previous month-end close.

b. Month end closes on the 5th business day of the month (usually second week of the month). Scheduled month end dates are especially critical during June fiscal end.

c. The GL Monthly schedule is available on the Controller’s Office website under Calendars & Schedules.

d. Start early so you have time to ask questions and gather missing back-up documents.

16. If you need to catch up on reconciling,

a. Reconcile for several months or even a full year at once... just run the GL Transaction Detail for the entire period.

b. Only one GL Verification Checklist/SAS form is needed for each year.

c. Then get back on track and reconcile monthly to avoid audits.
Reconciliation Protocol

17. Appendices
   a. Transaction Detail Review Guideline
   b. Payroll Review Checklist
   c. Saving and Naming Documents
   d. Resources for Backup Documentation
   e. GL Verification Checklist and Acknowledgement (SAS Form)
   f. Reviewer (Approver) Role

18. Resources
Department of Radiology Finance Website
http://radiology-help.ucsf.edu/finance

Controller’s Office Website-GL Monthly Schedule
https://controller.ucsf.edu/documents/accounting-reporting/general-ledger-monthly-schedule

Controller’s Office Website-GL Verification Procedures
https://controller.ucsf.edu/job-aids/accounting-reporting/general-ledger-verification-procedures

Controller’s Office Website MyReports Training
https://controller.ucsf.edu/how-to-guides/strategic-initiatives/myreports/getting-started-myreports