

FY 12-13 Request for Exceptions

BPM E-1-2

- E-1-2 published May 2008 to formally document what had been occurring historically. Through tracking the activity, we can learn what policies may need updating or clarified and identify training issues.



Procedures

- Requests should be sent electronically to Treasurer@uky.edu or faxed
- Business officer must review and determine if justification is clearly explained.
- Must attach documentation for OT review

Statistics

Disposition	FY 12-13	FY 11-12	FY 10-11	FY 09-10	FY 08-09
Approved	471	565	407	438	228
Total Requests	586	672	474	526	251
Approval %	80%	84%	86%	83%	91%

Exceptions by Type

- Many exception requests contain multiple violations or requests
- FY 12-13 had 586 requests with 49 of those with multiple exceptions for a total of 635
- FY 11-12 had 672 requests with 55 of those with multiple exceptions for a total of 727
- Travel related exceptions account for over 60%.

Exception Requests – Top 10

Code	Explanation	FY 12-13
F	Reimbursement request within 60 days	121
H	Payroll charges after retroactivity deadline	99
B	Combining business with personal must be supported by cost comparison	70
A	Alternate vendor cost comparison	64
J	Other	61
G	Other travel	43
D	Over 400 miles private car cost comparison	40
I	Checks must be mailed	33
E	Foreign lodging limited to federal per diem	21
O	Procard exception	18

Exception Requests – Top 10

Code	Explanation	FY 11-12
F	Reimbursement request within 60 days	175
B	Combining business with personal must be supported by cost comparison	82
A	Alternate vendor cost comparison	69
H	Payroll charges after retroactivity deadline	67
J	Other	56
I	Checks must be mailed	48
G	Other travel	41
K	Airline ticket with personal paid by procard	37
D	Over 400 miles private car cost comparison	36
O	Procard exception	27

“Top 10” Internal Controls

1. Don't sign anything you don't understand.
2. Don't let anyone sign your name
3. Don't let anyone use your electronic access
4. Question things that don't make sense
5. Know UK's policies and procedures - Ask questions if you don't understand.

“Top 10” Internal Controls

6. Consider risks unique to your area and take appropriate action
7. Ensure accounts are reconciled at least monthly and investigate unusual transactions
8. Don't let one person have complete control of all tasks within any process
9. Keep offices and labs locked
10. Use University assets only for UK business