SAHARA
Account Reconciliation
Reconcilers

PeopleSoft
The University of Texas at El Paso
Agenda

- SAHARA Overview
- Account Reconciliation
- Why Reconcile?
- Roles & Responsibilities
- How to Reconcile Accounts
- Supporting Documentation
- Final Checklist
- Questions
SAHARA Overview

- Reconciliations are required to be completed on a monthly basis. Required in order for Annual Certification to take place.
- Maintain supporting documentation.
- Signature acknowledgement (online).
  - Reconcilers
  - Account Owners
- The University of Texas System
- The University of Texas at El Paso
  - Handbook of Operating Procedures (HOP);
    - Section VII, Financial Services, Chapter 5
      - Link: [https://www.utep.edu/hoop/section-7/ch-5.html](https://www.utep.edu/hoop/section-7/ch-5.html)
  - VPBA: Business Process Guidelines:
    - Budget and Financial Accounting> Account Review
Account Reconciliation

- Reconciling is comparing information from two separate sources and providing explanations for any differences.
- For departmental purposes, this consists of comparing the supporting documentation retained by the department to the information recorded in the PeopleSoft SAHARA application.
- The process encompasses two different activities/roles:
  1. Reconcilers – retain the supporting documentation for department Funding Sources & prepare the reconciliation in SAHARA.
  2. Approvers/Account Owners - complete high-level review and approval of reconciliations.
Why Reconcile?

- Monthly reconciliations provide reasonable assurance that transactions are authorized, reasonable, allowable and correct.
- To ensure that unauthorized charges have not occurred to transactions during processing.
- Serve as an internal control to mitigate instances of fraud.
- Examples of fraud:
  - East Central University employee stole $320K worth of cash and checks by manipulating student accounts and football game receipts.
  - Ex-Yale medical school employee admits to stealing $40 million in electronics (video below).

https://youtu.be/8Dp13YWKwhc
# SAHARA Roles & Responsibilities

<table>
<thead>
<tr>
<th>Role Description</th>
<th>Cost Center</th>
<th>Capital Project</th>
<th>Sponsored Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reviews transactions (Reconciler)</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gathers supporting documentation (Reconciler)</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Reconciles accounts (Reconciler)</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Approvers/Account owners review and approve reconciliations (Approver)</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
</tbody>
</table>
Retaining Documentation

All documentation supporting the reconciliation is required to be uploaded and maintained in SAHARA

- When uploading attachments, name files by category and include supporting documents within each respective file.

- **Note:** Accessing external system to view supporting documents is not acceptable including Miner Mall, OneDrive, personal files, etc...
How to Reconcile Salaries

At a minimum, the department must comply with the following steps:

1. Create and attach spreadsheet comparing salary balances and headcounts for both current and prior periods, based on the SAHARA reconciliation reports.

2. Attach screen shots of prior month and current month Salaries from SAHARA reconciliation (required even if there is no change from month to month, as evidence of review).

3. **Sponsored Projects**: run query UTE_BUDGET_TRANS_PAYROL_W_GRNT and compare current and prior period salaries. Review accounts such as Classified, Student, Research Assistant salaries. Query is a required attachment.

4. For differences, attach supporting documentation explaining difference, such as:
   - Appointment Actions Request e-Form
   - HR Separation / Retirement e-Form
   - Additional Pay Request
   - Supplemental Authorization Request (SAR)
Reconciling Salaries in SAHARA
Reconciling Salaries in SAHARA
Reconciling Salaries in SAHARA

PeopleSoft Tips
- Reconciliation Status indicates whether period has been reconciled/approved.

The Account Reconciliation Search Page will be displayed.
1. Enter details in the Search Criteria.
2. Click Search.
3. Click on the Cost Center.
Reconciling Salaries in SAHARA

Salary GL Account will appear:

When reconciling:
1. Compare salary balances for both current and prior periods
2. If differences, research and attach supporting documents
Faculty and Staff Reconciliation: Salary and Headcount

<table>
<thead>
<tr>
<th></th>
<th>(A) Current Month's Salaries</th>
<th>(B) Prior Month's Salaries</th>
<th>Variance (A) - (B)</th>
<th>Variance Explanation</th>
<th>Did you attach supporting documentation?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>$</td>
<td>$</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAs, GAs</td>
<td>$</td>
<td>$</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td>$</td>
<td>$</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
<td>$</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>(A) Current Month's Headcount</th>
<th>(B) Prior Month's Headcount</th>
<th>Variance (A) - (B)</th>
<th>Variance Explanation</th>
<th>Did you attach supporting documentation?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAs, GAs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Month to month comparison is required for all periods. In the case of Period 1 (September), comparison is required against August from the previous fiscal year. For variances related to Merit Increases, include comment “This month’s variance is due to merit increases approved by the University effective 9/1/22”.
Sponsored Projects: Payroll Query Navigation

Run query `UTE_BUDGET_TRANS_PAYROL_W_GRNT` to compare current and prior period salaries.

From the PeopleSoft main page:
1. Click **NavBar**.
2. Click **Menu**.
3. Click **Financials**.
4. Click **Reporting Tools**.
5. Click **Query**.
6. Click **Query Viewer**.
Sponsored Projects: Payroll Query Navigation

From the Query Viewer page:

7. Enter query name.
8. Click Search.
9. Click Favorite (to add to Favorites).
10. Click Excel (report will download to Excel).
11. Enter Search Criteria
12. Click View Results.
## UTE_BUDGET_TRANS_PAYROL_W_GRNT

The query output is used for Sponsored Projects to compare current & prior period salaries. This is a required attachment.

<table>
<thead>
<tr>
<th>Grant</th>
<th>Dept</th>
<th>Account</th>
<th>Fund</th>
<th>Function</th>
<th>PC Bus Unit</th>
<th>Project</th>
<th>Budget</th>
<th>Year</th>
<th>Posted Transaction</th>
<th>Document</th>
<th>Reference</th>
<th>Account Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>G6400</td>
<td>750400</td>
<td>5201</td>
<td>$100</td>
<td>200</td>
<td>UTESP</td>
<td>22699999A</td>
<td>2022</td>
<td>2022</td>
<td>8</td>
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<td>S1201 - SW Classified</td>
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<tr>
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<td>750400</td>
<td>5204</td>
<td>$100</td>
<td>200</td>
<td>UTESP</td>
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<td>2022</td>
<td>2022</td>
<td>8</td>
<td>Payroll</td>
<td>Ref #</td>
<td>S4204 - SW Research Assistant</td>
</tr>
<tr>
<td>G6400</td>
<td>750400</td>
<td>54204</td>
<td>$100</td>
<td>200</td>
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<td>Ref #</td>
<td>S7103 - Prem Share Active - HEGI</td>
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<td>57302</td>
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<td>200</td>
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<td>2022</td>
<td>8</td>
<td>Payroll</td>
<td>Ref #</td>
<td>S7302 - GSA Employer Match</td>
</tr>
<tr>
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<td>57501</td>
<td>$100</td>
<td>200</td>
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<td>2022</td>
<td>8</td>
<td>Payroll</td>
<td>Ref #</td>
<td>S7501 - Teacher Retirement Match</td>
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<tr>
<td>G6400</td>
<td>750400</td>
<td>57603</td>
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<td>S7603 - VSI Assessment</td>
</tr>
<tr>
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<td>57701</td>
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<td>200</td>
<td>UTESP</td>
<td>22699999A</td>
<td>2022</td>
<td>2022</td>
<td>8</td>
<td>Payroll</td>
<td>Ref #</td>
<td>S7701 - Workers Compensation</td>
</tr>
<tr>
<td>G6400</td>
<td>750400</td>
<td>57701</td>
<td>$100</td>
<td>200</td>
<td>UTESP</td>
<td>22699999A</td>
<td>2022</td>
<td>2022</td>
<td>8</td>
<td>Payroll</td>
<td>Ref #</td>
<td>S7701 - Workers Compensation</td>
</tr>
<tr>
<td>G6400</td>
<td>750400</td>
<td>57701</td>
<td>$100</td>
<td>200</td>
<td>UTESP</td>
<td>22699999A</td>
<td>2022</td>
<td>2022</td>
<td>8</td>
<td>Payroll</td>
<td>Ref #</td>
<td>S7701 - Workers Compensation</td>
</tr>
</tbody>
</table>

**Query is used for Sponsored Projects to compare current & prior period salaries. This is a required attachment.**
How to Reconcile Wages

At a minimum, the department must comply with the following steps:

1. Attach PeopleSoft Timesheet screen shot to verify total hours. All Timesheets for different employees can be attached in one file in SAHARA.
2. Calculate pay (Hours x Rate).
3. Confirm wage expense calculated (in spreadsheet) matches the expensed amount in the SAHARA Account Reconciliation screen.
4. Investigate any differences and attach supporting documentation to confirm differences.

Note: If Timekeeper submits timesheet on behalf of the employee, a Time Record Form is required to attach.
PeopleSoft - Timesheets

PeopleSoft Tips

- You can also use the Print Timesheet option to display Timesheet in PDF format.
Reconciling Wages in SAHARA

The Account Reconciliation Search Page will be displayed.
1. Enter details in the Search Criteria.
2. Click Search.
3. Click on the Cost Center.

PeopleSoft Tips
- Reconciliation Status indicates whether period has been reconciled/approved.
Reconciling Wages in SAHARA

Wage GL Account will appear:

When reconciling:
1. Calculate pay (Hours x Rate)
2. Confirm calculated amount matches the expensed amount in SAHARA
3. Research any differences and contact Payroll of findings
# Student Reconciliation: Wages and Headcount

<table>
<thead>
<tr>
<th>Number of Employees</th>
<th>Wages paid current month</th>
<th>Verify calculation (hours worked x rate)</th>
<th>Did you attach supporting documentation (timesheets, rate per hours)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student</td>
<td>$ -</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>Other non-staff</td>
<td>$ -</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$ -</td>
<td>$</td>
<td>-</td>
</tr>
</tbody>
</table>
Fringe Benefits

• No supporting documentation required.
• Verify there is little fluctuation between months. Large variations may indicate there’s a problem.
• Changes in headcount and/or salaries may explain these variances.
• Notify the Budget Office of any unexplained discrepancies in excess of 5%.
Operating Expenses

- The SAHARA module allows reconcilers to drill down on Travel and Non-Travel Expense reports & for Non-PO Vouchers and Invoices.

When reconciling:
1. Confirm drill-down matches amount in SAHARA. If the drill down provides sufficient backup, there is no need to attach additional documentation
2. After reviewing the expense, make sure to check the “Reviewed” box
### Operating Expenses

The drill-down in some GL accounts may not give the reconciler all the necessary backup. In this case, the reconciler will need to attach documentation and **match** the expense amounts in the SAHARA.

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Reconciliation Steps</th>
</tr>
</thead>
</table>
| ProCard Transactions       | 1. Attach approved monthly ProCard Summary log.  
2. Individual receipts should be maintained within the CitiBank ProCard reconciliation.                                                        |
| Miner Mall Transactions (PO Voucher) | 1. Attach invoices and/or receipts from vendors.  
2. All invoices/receipts for the period can be attached in one file in SAHARA.                                                                       |
| Scholarships (Banner)      | 1. Attach query UTE_DEPT_RECON_BANNER_COSTCTR (Cost Centers).  
2. Attach query UTE_DEPT_RECON_BANNER_PROJECT (Sponsored Projects).  
3. Attach internal reconciled worksheet(s).  
4. Review and validate student’s names are correct.                                                                                             |
# Operating Expenses - Inter-Department Transfers (IDTs)

The reconciler will need to attach supporting documentation and match the expensed amounts in SAHARA for any SC028 Journal types.

<table>
<thead>
<tr>
<th>IDT Type</th>
<th>Reconciliation Steps</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facility Service Work Orders</td>
<td>1. Go to Facilities website <a href="https://tma.utep.edu/servicedesk">https://tma.utep.edu/servicedesk</a> to access workorders/invoices for amounts expensed.</td>
</tr>
<tr>
<td></td>
<td>2. Attach invoice/bill that details the service provided and amounts charged.</td>
</tr>
<tr>
<td>Long Distance Log</td>
<td>1. Attach long distance logs detailing phone calls charged to your department.</td>
</tr>
<tr>
<td></td>
<td>2. Email <a href="mailto:ITBilling@utep.edu">ITBilling@utep.edu</a> for supporting documentation if logs are not available in your department.</td>
</tr>
<tr>
<td>HR Criminal Background Checks</td>
<td>1. Attach screenshot of the completed Background Check Request form.</td>
</tr>
<tr>
<td></td>
<td>2. Contact HR to obtain supporting documentation if not available in your department.</td>
</tr>
<tr>
<td>Sodexo</td>
<td>1. Attach Sodexo invoice</td>
</tr>
</tbody>
</table>

**Use query** `UTE_DEPT_RECON_IDT_COSTCTR (Cost Centers)` **or** `UTE_DEPT_RECON_IDT_PROJECT (Sponsored Projects)` **for additional detail on transactions.**
SAHARA – Adding Attachments

1. Click on Attachments link.
SAHARA – Adding Attachments

2. Click **Add Attachment**.
3. Click **Choose File**.
5. Select **Save**.
6. Select **Return to Previous Page**.
7. The number of attachments saved will appear.
Final Review Checklist

Reviewers should consider the following:

1. Do the transactions appear appropriate for department/University business?
2. Are there any suspicious transactions?
3. Is there documented evidence of review (i.e. the reviewer has noted transactions)?
4. Has the reviewer explained any unrecognized transactions?
Questions?
THANK YOU!