



**HEALTH EDUCATION AUTHORITY OF LOUISIANA**

FUNDING FOR BIOMEDICAL RESEARCH, HEALTHCARE AND HEALTH EDUCATIONAL INSTITUTIONS

# **ACCOUNTING POLICIES & PROCEDURES MANUAL**

**Health Education Authority of Louisiana (HEAL)  
300 LaSalle Street – Ste. B  
New Orleans, Louisiana 70112  
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## **PREFACE**

This Manual has been prepared to inform staff members of the Health Education Authority of Louisiana's (HEAL'S) accounting policies.

The policies in this Manual are guidelines to be used in daily accounting in order to preserve the long-term financial stability of the HEAL.

The official Board approved policy statements and the latest administrative procedures are maintained in a copy of record that supersedes this summary material in this manual. The record copy is maintained in the office of the Executive Director of the HEAL.

# Table of Contents

I. Introduction	
a. Mission of the HEAL .....	4
b. The HEAL Organization .....	5
II. Internal Control Systems.....	6
III. General Ledger	
a. Chart of Accounts .....	7
b. Journal Entries.....	12
IV. Assets	
a. Cash Receipts .....	13
b. Intra-Fund Transfers .....	14
c. Cash Disbursements .....	15
d. Cash Management.....	17
e. Bank Reconciliations .....	18
f. Investments.....	20
g. Fixed Assets.....	22
V. Liabilities	
a. Payroll and Related .....	25
b. Accrued Liabilities .....	27
VI. Financial Reporting.....	28
VII. Budgeting.....	29
VIII. Exhibits .....	30



## INTRODUCTION

### MISSION OF THE HEAL

- MISSION:**
- (1) To operate, in accordance with a master plan, a cooperative and coordinated multi-institutional complex that will serve to attract, encourage, and assist public and private institutions and organizations that are dedicated to exemplary patient care, health science education and biomedical research, as well as organizations providing facilities and/or services deemed appropriate by the authority, to locate and/or operate in a functional geographic relationship with said complex;
  - (2) To aid in the development of health care and education programs by the primary and participating institutions and to assist in the coordination of planning and implementing the attainment of the objectives of such institutions;
  - (3) To acquire or assist in the acquisition of land and the planning, acquisition, construction, reconstruction, rehabilitation, improvement, and development of facilities in the complex and primary service area for the use of the primary and participating institutions, and the development, acquisition, construction, reconstruction, rehabilitation, improvement, and operation of jointly usable facilities for such institutions; and
  - (4) To assist in or provide for the financing of any of the above and foregoing activities or facilities in the manner hereinafter authorized.

## **THE HEAL ORGANIZATION**

The Health Education Authority of Louisiana (HEAL) was created through legislation to promote the medical and/or health education activities of various public and private organizations in Louisiana. HEAL aims to promote the health and welfare of Louisiana residents by encouraging and assisting in medical care access, enabling prompt and efficient health care and related services being offered at a reasonable cost by both public and private institutions and organizations in modern, well-equipped facilities, and by working with partner organizations to meet excellent standards for health care and health education that will place Louisiana in the position of regional, national, and international leadership.

HEAL functions as a quasi-governmental agency that assists the primary institutions named in the creating legislation - LSU Health Sciences Center in New Orleans and Shreveport and Tulane University Health Sciences Center - and participating institutions, which could be state and local government agencies, nonprofit/501(c)3 organizations or other groups working in health care, health education, or the biological sciences in obtaining tax-free bonds to construct, renovate, or enhance facilities within a 10-mile radius of the Medical Complex area in New Orleans and LSU Health Sciences Center in Shreveport.

HEAL is a self-generating entity and does not receive any funds from the State of Louisiana, parish, or federal governments.

The Board Chairman & Executive Director of the HEAL reports to the Board of Trustees and is responsible for implementation of all policies and directives of the Board of Trustees. All other staff members of the HEAL report either directly to the Executive Director or through a Board approved organizational structure answering ultimately to the Executive Director and thence to the Board. A summary of the approved table of organization is subject to change without notice. A current record copy of the policy and procedure regarding the table of organization is maintained in the office of the Executive Director.



## INTERNAL CONTROL SYSTEMS

Revised 1/2015

**Purpose:** To formalize the procedures necessary to ensure an effective system of internal control, to protect the assets of the Health Education Authority of Louisiana (HEAL), and provide for its ability to carry out its mission as determined by the Board of Trustees.

**Statement of Policy:** HEAL will maintain an effective system of internal control in order to monitor compliance with policies and procedures established by the Board of Trustees and/or regulatory agencies.

**Procedures:** The Executive Director or designee will examine for evidence and document that a recorded transaction actually took place and that it occurred in accordance with the prescribed policies and procedures of the HEAL.

The Executive Director or designee will ensure the accuracy of amounts and account classifications of all transactions in general ledger accounts by establishing control tasks and reconciliation reports to check calculations, extensions, additions and account classifications.

The Executive Director or designee will ensure proper summarization of information and preparation of financial reports.

The Executive Director or designee will ensure that the internal control system provides for the appropriate required policies, procedures, decision-making, reasonable assumptions and estimates, documentation and subsequent review by the Executive Director. Disciplinary control tasks such as supervision and segregation of duties should also ensure that the internal control system is operating as planned.

The Executive Director has the ultimate responsibility for ensuring that the assets of the HEAL are adequately protected. Physical security of assets will require that access to assets be limited to authorized personnel only.



GENERAL LEDGER

CHART OF ACCOUNTS

Revised 1/2015

**Purpose:** To standardize the system of creating and classifying accounts within the Chart of Accounts. To formalize the procedures to be followed when requesting a change to and updating the General Ledger Chart of Accounts.

**Statement of Policy:** The Executive Director or designee will maintain the accounts of the General Ledger in an accurate, timely and efficient manner.

**Procedures:** The Executive Director or designee will maintain the Chart of Accounts and update it on a regular basis.

All changes to the Chart of Accounts must be submitted in writing to the Executive Director or designee by the individual with coding authority requesting the account. The final approval for any changes to the Chart of Accounts will rest with the Executive Director. The Executive Director will insure that Chart of Accounts mirror the Chart of Accounts established by the State of Louisiana through the Division of Administration. (See Attachment A – “State of Louisiana – AGPS Purchasing Manual” for HEAL’s complete Chart of Accounts)

The Executive Director or designee will distribute updates on at least a quarterly basis.

All General Ledger Accounts will be numbered in accordance with the conventions set forth below:

The HEAL has an established Agency Number of 307, and HEAL utilizes a four (4) digit Organization Number (5001) and Reporting Category (4529). While each transaction maintains the same four digit codes for all Organization and Reporting Category, the Object Codes vary based on each transaction.

**OBJECT CODES** will be as follows:

- **2100 Salaries-Classified-Regular** - compensation paid to full-time or part-time classified employees hired on a continuing basis. Includes classified, academic employees,

seasonal employees, employees paid biweekly, weekly, bimonthly, monthly, and faculty and staff of universities (excluding college and university instructors). Costs charged through the ISIS HR system are applied to the Table of Organization (T/O).

- **2130 Salaries-Unclassified-Regular** - compensation paid to full-time or part-time unclassified employees hired on a continuing basis. Includes unclassified, academic employees, seasonal employees, employees paid biweekly, bimonthly, monthly, and faculty and staff at universities (excluding college and university instructors). Costs charged through the HR system are applied to the Table of Organization (T/O).
- **2220 Compensation of Board Members** - - Per diem or full time salaries paid to board members. This does not include travel to or from board meetings.
- **2300 Retirement Contributions-State Employees** - - employer's contribution to the LA State Employee's Retirement System as prescribed in LA. R.S.11:102 for funding retirement benefits of active state employees or lawful beneficiaries under the LA State Employee's Retirement System. The rate of contribution is determined each year based on actuarial formula set by state law.
- **2350 F.I.C.A. Tax (OASDI)** - - employer's portion of the Social Security payroll tax. The employer's half of the tax is currently computed as 6.2% of employee Social Security taxable wages.
- **2360 Medicare Tax** - - employer's portion of the Medicare payroll tax. The employer's half of the tax is currently computed as 1.45% of employee Medicare taxable wages.
- **2380 Group Insurance Contributions** - - employer's contribution for employee group insurance premiums not covered by an existing account in accordance with R.S. 42:821.

### 13.2.3 Travel and Training

- **2500 In-State Travel Administrative** - - expenditures for travel within the borders of Louisiana or travel through adjacent states between points within Louisiana when such is the most efficient route for administrative personnel.



- **2510 In-State Travel, Conferences, Conventions, and Athletics** - - expenditures for travel within the borders of Louisiana or travel through adjacent states between points within Louisiana when such is the most efficient route incurred by all state employees and intercollegiate athletic groups attending conferences, conventions, schools, athletic seminars, training courses, recruiting, scouting, etc.
- **2520 In-State Travel, Field Travel** - - expenditures for travel within the borders of Louisiana or travel through adjacent states between points within Louisiana when such is the most efficient route incurred by non-administrative personnel in the routine performance of their duties. This includes lodging, meals, mileage, etc.
- **2530 In-State Travel-Board Members** - - expenditures for travel within the borders of Louisiana or travel through adjacent states between points within Louisiana when such is the most efficient route incurred by board members and commission members but is not to include per diem payments. This includes lodging, meals, mileage, etc.
- **2540 In-State Travel-Meal Reimbursement** - - expenditures for meals specifically for employees who are stationed at remote facilities throughout the state. The meal allowance is paid directly to the employees. Not the same as object account 2520 In-State Travel-Field Travel because meal reimbursement expenditure 2540 is not subject to the provisions of Policy and Procedure Memorandum (PPM) 49.
- **2610 Out-Of State Travel-Conferences, Conventions, and Athletics** - - expenditures for travel to any of the other 49 states plus the District of Columbia, Puerto Rico and the Virgin Islands incurred by all state employees and all intercollegiate athletic personnel attending conferences, conventions, schools, seminars, training courses, recruiting, scouting, etc.

#### **13.2.4 Operating Services**

Expenditures for operating services, other than personal services or professional services, are required by the state government unit in the administration of its assigned or legally obligatory functions. Such services must be provided by an Ancillary Fund, Internal Service Fund, or by a private business enterprise.

- **2700** Advertising – exemptions for the publication or announcement of information for the purpose of informing or promotion. This includes advertising in newspapers, periodicals, handbills, television and radio commercials, promotional contracts with advertising agencies, etc.
- **2710** - Printing - - expenditures for printing, reproduction, binding and engraving, contractual or otherwise.
- **2840** - Rentals-Equipment -- expenditures paid in fixed intervals to the owner or his agent for the use of equipment.
- **2890** - Dues and Subscriptions - - expenditures incurred for membership in professional organizations and the purchase of newspapers, magazines, periodicals, etc. on a continuing basis for a certain number of issues.
- **2900** - Mail, Delivery and Postage – all postage and freight charges, Including metering machine rentals, messenger service, post office box rentals, postal express charges, and freight.
- **2910** - Telephone Services - - all charges included in the standard bill for telephone services. Includes standard state services, local and LINC, business services, local and long distance, cellular services, paging services and 800 services
- **2920** - Data Lines and Circuits – any charges for data lines, circuits, and wide area networks. Included are costs for cables, wiring, hubs, racks and connectors. This object is used to record Information Technology expenditures.
- **3000** - Other Operating Services – Miscellaneous – expenditures incurred for services performed by a non-budgeted state agency or private business organization that cannot be specifically defined in another object account.

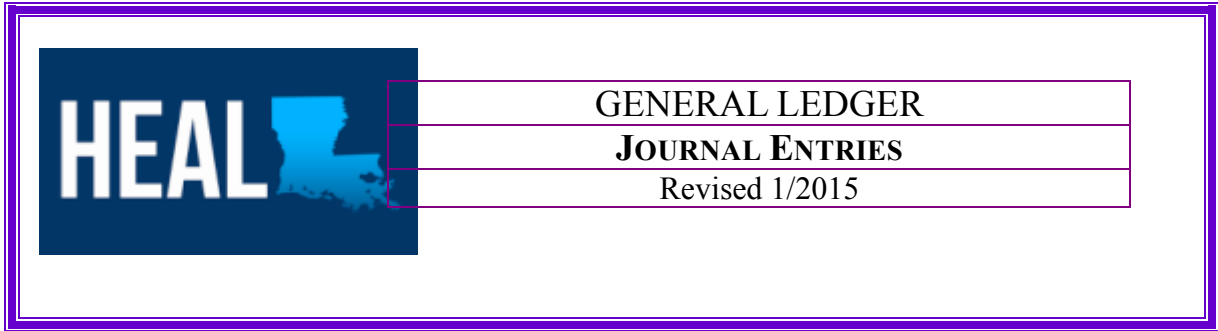
### **13.2.25 Supplies**

- **3100** - Office Supplies – expenditures for sundry items used in the operations of an agency. Includes; stationary, staples, forms, pens, pencils, etc.

- **3180** - Operating Supplies – Other – all other operating supplies which do not fit in any of the more definitive subcategories of “Operating Supplies”, and which are consumed during the operations of your agency.
- **3200** - Operating Supplies – Household – consumable items used in janitorial, housekeeping, or laundry operations.

### **13.2.6 Professional Services**

- **3460** - Other Professional Services – charges for professional services not defined in another object account provided by sources outside of state government.



**Purpose:** To facilitate the maintenance of an effective and efficient accounting system. To assure that financial reporting may be accomplished in an error free manner and all transactions, not otherwise automatically posted through sub ledgers, are recorded in the general ledger in a timely and accurate manner.

**Statement of Policy:** The HEAL will establish and maintain an effective accounting system to capture data regarding the economic activity of the HEAL.

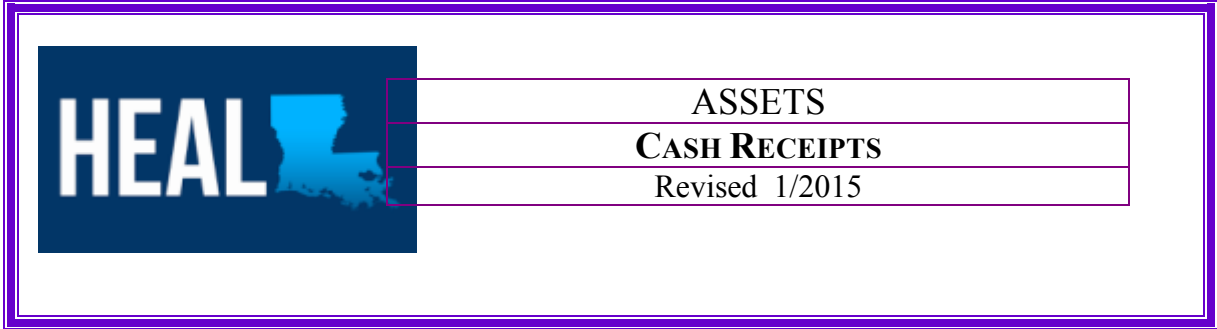
**Procedures:** The Executive Director or designee shall create and post journal entries to the General Ledger. All Journal Entries shall be maintained in a Journal Entries binder with appropriate support. All Journal Entries are to be sequentially numbered using the following system:

Month and Year of Period Posted

The Executive Director or designee is to provide all Journal Entries for the period covered by the Financial Reports submitted. The Executive Director shall review and initial all Journal Entries on a monthly basis.

The Journal Entries binder shall contain at a minimum for each period the following:

- a. Excel spreadsheet listing all Journal Entries;
- b. Copy of support for each Journal Entry;
- c. List of all prior periods' reversing Journal Entries;
- d. Copy of the General Journal for the period, generated from the accounting system.



**Purpose:** To standardize the receipt, deposit and recording of all cash receipts.

**Statement of Policy:** The Executive Director will manage all cash receipts, and deposit transactions in a clear, accurate, timely and efficient manner and in accordance with Board established policy.

**Procedures:** All cash receipts, by check or otherwise, should be posted to a cash receipt log by the staff opening the mail or receiving the receipt. That staff person will “stamp date received”, initial and deliver to the Executive Director for review and approval. The Executive Director will forward the receipts and logs to the Administrative Assistant for processing for deposit into the HEAL Reserve Fund Checking Account.

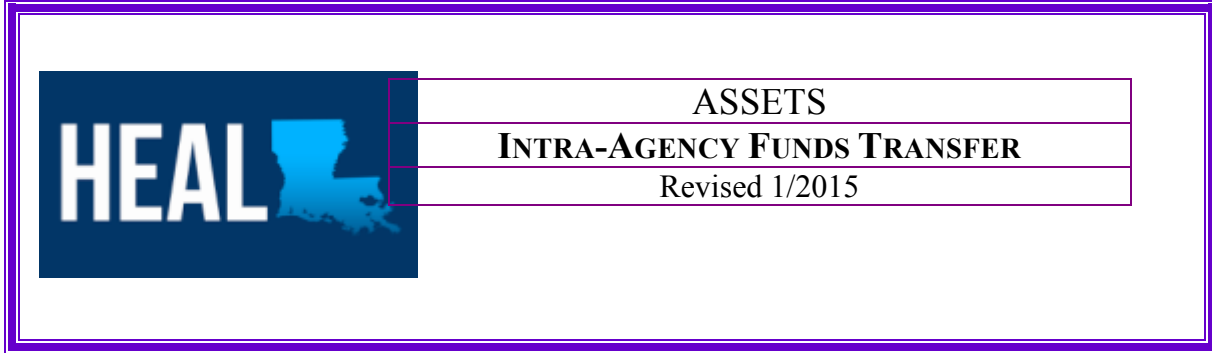
The Executive Director or designee accounts for all funds received via preparation of a deposit entry in the accounting system and a bank deposit slip for deposit of funds. HEAL staff shall:

Deposit all funds within two business days to the appropriate bank account.

Attach a HEAL Reserve Fund Checking Account (HEAL Checking Account) deposit slip to the check to be deposited and deposit at any Whitney Bank Branch or Whitney Bank Main Office.

Attach the Bank generated receipt to a copy of the deposit slip (HEAL Checking Account) with copies of the checks, money orders, etc. deposited.

File the complete cash receipts package in its appropriate monthly folder labeled accordingly.



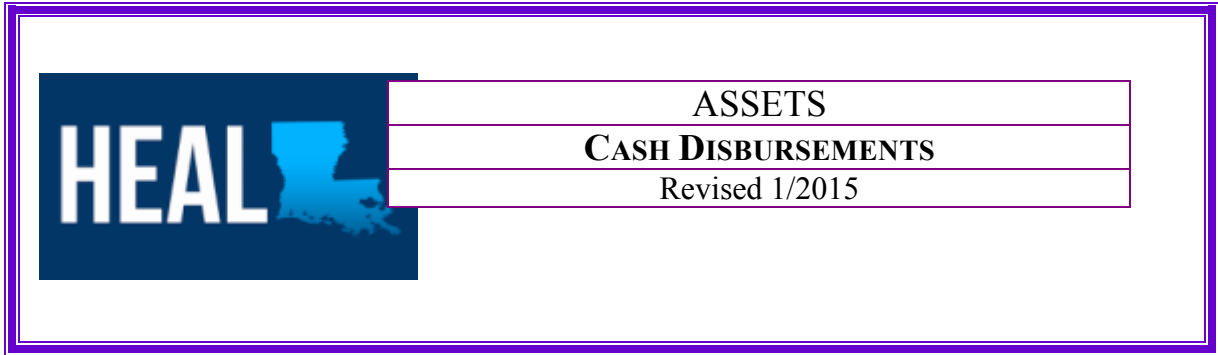
**Purpose:** To move funds from the investment account into the operating account to cover authorized HEAL expenditures, while maximizing the interest income on available funds.

**Statement of Policy:** In order to maximize the interest income on available funds the HEAL shall maintain most of its cash in an interest bearing account. The balances in the operating account shall be kept at a level sufficient to cover only outstanding and near-term commitments. All transfers are completed via e-mail/fax.

**Procedures:** The Executive Director or designee must determine whether a transfer is to be made to the operating account (HEAL Reserve Fund Checking Account).

In the case of a transfer to the operating account:

The Executive Director or designee will determine the total amount of the check to be funded. The amount is posted as a disbursement to the investment account and as a receipt to the operating account. A report of the general ledger account for the investment account is printed to show the amount in the account after transfer. The Executive Director or designee prepares a Bank Transfer Form/Wire Transfer Request (Exhibit 1). The Bank Transfer Form/Wire Transfer Request, the general ledger report and a copy of the operating account deposit receipt is delivered to the Executive Director for review and approval/signature. The Transfer Form is e-mail/faxed to the bank authorizing the transfer to take place. The documents, along with the proof of transmission from the fax machine/copy of e-mail, are filed in the “Journal Entry” folder for the appropriate month.



**Purpose:** To standardize and control the processing of vendor invoices and other payables.

**Statement of Policy:** The Health Education Authority of Louisiana (HEAL) will only pay properly supported and approved check requests and/or authorized disbursements.

**Procedures:** The Board of Trustees will approve all budgets.

The Executive Director must approve all payment requests and verify all invoices prior to disbursement. The Executive Director or designee must assure that the expenses are charged to the four (4) digit Organization Number (5001), Reporting Category (4529) and the Object Code which relates to that transaction.

All non-confidential incoming mail other than bank statements are received by the Executive Director opened and disseminated to the Administrative Assistant. The Administrative Assistant forwards all unopened bank statements and invoices to the Executive Director or Designee.

All payments are processed through ISIS the State of Louisiana's payment management system. The only manual check processed in the HEAL office shall be payable solely to the Department of Health and Hospitals and require two (2) signatures; the Executive Director and a Board Member designated by the HEAL Board of Trustees. No electronically processed checks will be issued by HEAL, only by the State of Louisiana.

HEAL Expenditures are derived via the following:

- a. Invoice/Purchase order;
- b. Contractual/agreement;
- c. Travel Reimbursements;
- d. Travel Advance Request;
- e. Expense report; or
- f. Lease Agreement

Upon receipt of product or service, the delivery receipt or invoice is forwarded to the Administrative Assistant 4, who attaches it to the appropriate documentation and files it in the appropriate vendor file. At least once a week, the Administrative Assistant 4 will process outstanding invoices to be paid and post them in the ISIS accounting information system.

Contract/Agreements are to be prepared in accordance with the State of Louisiana's Division of Administration policy.

After contracts/agreements are signed by authorized parties, two original copies of the document are given to the Administrative Assistant 4 for, scanning, photocopying, filing in original contract file, auditors file and distribution to the appropriate management personnel for compliance with contract/agreement.

Standard Leases and Maintenance Agreements are prepared and maintained by the Executive Director.

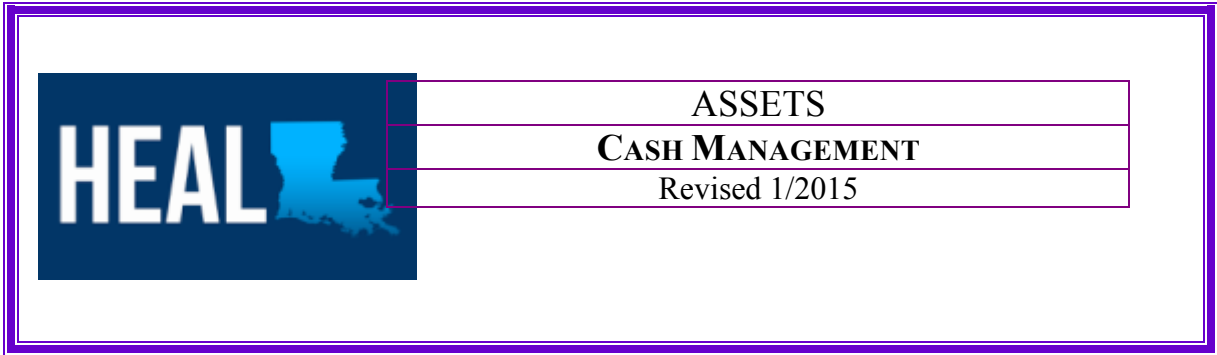
The Executive Director is responsible for reviewing contracts to ensure compliance with the terms of the contract prior to payment.

Travel Reimbursements - Travel Authorization (Exhibit 2) and Travel Expense Account (Exhibit 3) Forms are completed and approved by the Appointing Authority after travel is completed. Each expense shall be itemized on the form and must be accompanied by all related receipts.

Travel Advance Requests - Before a travel advance is made Travel Authorization and Travel Expense Account Forms must be approved by the Appointing Authority. Each expense shall be itemized on the form and must be accompanied by all related receipts.

No cash disbursements for product or service will be made by HEAL.





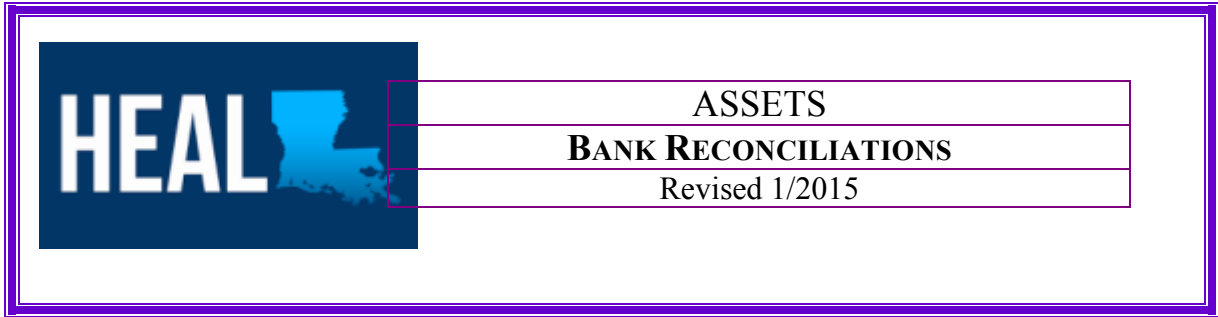
**Purpose:** To meet the immediate operating needs of HEAL, while maximizing interest income.

**Statement of Policy:** Cash not required to meet immediate operating needs shall be in liquid income producing instruments.

**Procedures:** Cash not required to meet the HEAL’s immediate needs should be invested in instruments approved by the Board of Trustees.

All funds should be adequately collateralized in accordance with Board policy and the State of Louisiana’s deposit collateral requirements.

A cash budget built around operations, cash flow and financial condition should be prepared on an annual basis and further detailed by month. A monthly budget-to-actual comparison should be performed with the necessary replanning of receipts and expenditures necessitated by actual results.



**Purpose:** To formalize the bank reconciliation process. This process will ensure that cash receipt/disbursement activities are compared to the reported bank statement on a timely basis.

**Statement of Policy:** Adequate steps should be undertaken by HEAL to ensure the accuracy of all bank balances as shown on the general ledger.

**Procedures:** The primary bank account for HEAL is the HEAL Reserve Fund Checking Account (operating account). The HEAL Board of Trustees is responsible for the opening of bank accounts as well as the authorization of check signers. Currently, the Chairperson, Vice Chairman, Treasurer and Secretary of the Board of Trustees, and Executive Director are authorized to sign checks.

The Executive Director or designee will undertake the following on a monthly basis for all bank accounts.

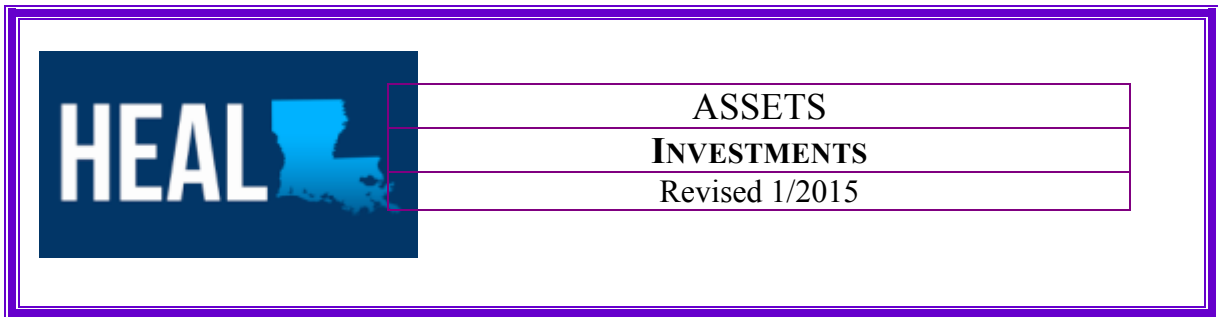
- Bank balances as shown on the bank statements, should be reconciled monthly with the general ledger balances;
- Data on cash receipts and disbursement journals should be compared on an item-by-item basis; and
- Mismatches and differences should be listed for investigation.

Discrepancies between general ledger cash balances and ending balances reported on bank statements usually result from transactions recorded in cash journals but not yet processed and recorded by banks (such as deposits in transit and outstanding checks) and items on bank statements not yet processed and recorded by HEAL (such as bank service charges). Most of these items do not require investigation.

Generally, the designated bank account reviewer, (who does not have access to cash and is not involved in the processing and recording of cash transactions) should investigate all significant:

- Unmatched data in cash receipts and disbursements checks that fail to clear banks within a reasonable period of time;
- Unmatched items on bank statements unanticipated or judged erroneous by HEAL; and
- Mismatched items in cash receipt and disbursement checks and bank statement items.

Bank reconciliations and processed adjustments to general ledger, cash balances and cash detail files should be reviewed and approved by the Executive Director.



**Purpose:** To maximize earnings and minimize risk involved in investing available HEAL funds. As per La. R.S. 49-327.

**Statement of Policy:** HEAL will invest funds not presently needed for operations in authorized instruments. All such investments should be properly authorized and accurately accounted for.

HEAL will invest bond proceeds in various instruments to include primarily U.S. Government obligations and properly insured or secured Certificates of Deposit Accounts or repo agreements.

**Procedures:** The HEAL Board of Trustees sets the investment policy for HEAL. The investment policy provides general guidelines regarding the type of investment deemed appropriate and the objectives of each investment (e.g. overnight deposits for excess cash, ninety-day Treasury notes for working capital, etc.). The Executive Director or designee shall implement the Board's investment policy.

Investment account balances shall be reconciled monthly with the general ledger balance. Such reconciliation shall be reviewed and approved by the Executive Director or designee.

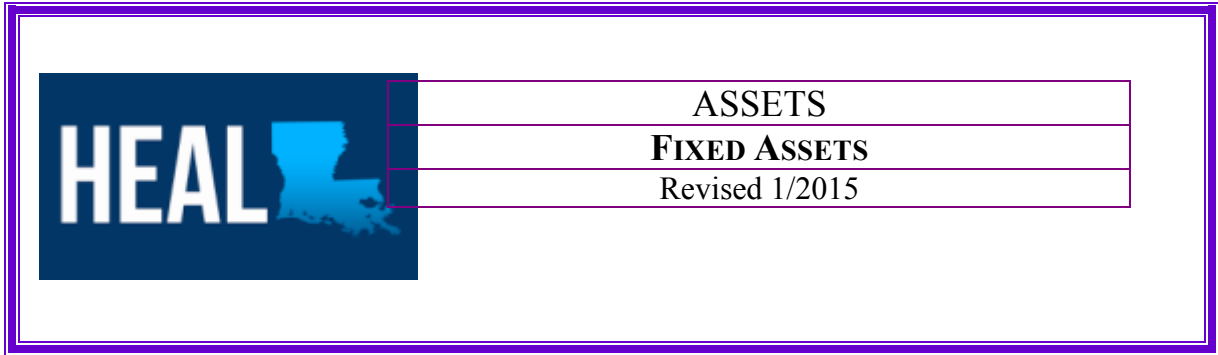
Amounts recorded on the supporting schedules shall be reconciled to broker/bank statements at least monthly. For those investments held on HEAL's premises or at a bank safe deposit box, quarterly physical inventories shall be performed and reconciled to the supporting documents by the Executive Director. The Executive Director or designee shall review and initial these reconciliations.

Interest income shall be recorded monthly for earnings on all investments (investments held by HEAL).

A schedule shall be prepared to support all investment income.  
The schedule shall include:

- a. Account Number;
- b. investment description;
- c. date acquired;
- d. interest rate, if applicable;
- e. face amount;
- f. historical cost; and
- g. Amortization/adjustments to date.

The above shall be reconciled to the general ledger on a monthly basis and all differences resolved.



**Purpose:** To establish procedures for all fixed asset acquisitions, depreciation and disposal. The procedures shall ensure the timely and accurate accounting and safeguarding of all fixed assets.

**Statement of Policy:** HEAL acts in accordance with Title 34, Government Contracts, Procurement and State Property Control Regulations, Part VII, Property Control. (Attachment B)

All additions to fixed assets should be properly authorized. Expenses for tangible assets used actively in HEAL’s operations that benefit a period exceeding one year should be capitalized as required by established standards and Board policy.

Fixed assets are generally categorized by the following broad asset types:

- a. Land;
- b. Buildings;
- c. Furniture, fixtures, and office equipment;
- d. Leasehold improvements;
- e. Computer equipment, including purchased software; and
- f. Automobiles and transportation equipment.

**Procedures:** Capital budgets along with operating budgets shall be submitted for review and approval by the Board of Trustees.

Furthermore, no purchase of capital assets shall be made without proper authorization and review to ensure compliance with budget guidelines and sound decision making.

Obtaining the use of fixed assets through long-term leases is an alternative to outright purchase. Leases vary in terms, assumption of expenses, and many other details. The purchase-versus-lease decision shall be based upon the basis of net cost, considering:

- a. Cash-flow, and
- b. Suitability of the asset to leasing (i.e., some assets, such as computers, are subject to rapid technological change and may not be of as much benefit to the HEAL after a few years).

For procurement of fixed assets, see HEAL's procurement policy.

Upon approval and purchase of fixed assets, the purchases delivered to the office or designated area. Receipt of items purchased is verified against the delivery receipt and confirmed by the Administrative Assistant/Receptionist's signature on the delivery receipt, invoice, or purchase order, as applicable.

The Executive Director or designee will identify and tag fixed assets in accordance with Title 34, Government Contracts, Procurement and State Property Control Regulations, Part VII, Property Control.

The Property Control Manager shall make a complete physical inventory of the property of HEAL once each fiscal year.

The Property Control Manager is notified by the Louisiana Property Assistance Agency (LPAA) as to the date the Annual Property Inventory must be received by.

HEAL shall maintain and update a Master File of HEAL's inventory of movable property.

The master file shall contain the following information:

- a. Tag #;
- b. Source of funding;
- c. Date acquired;
- d. Description of property;
- e. Manufacturer's serial number, if any;
- f. Principal place where the property is housed, garaged, stored, or used; and
- g. Acquisition cost of the property.

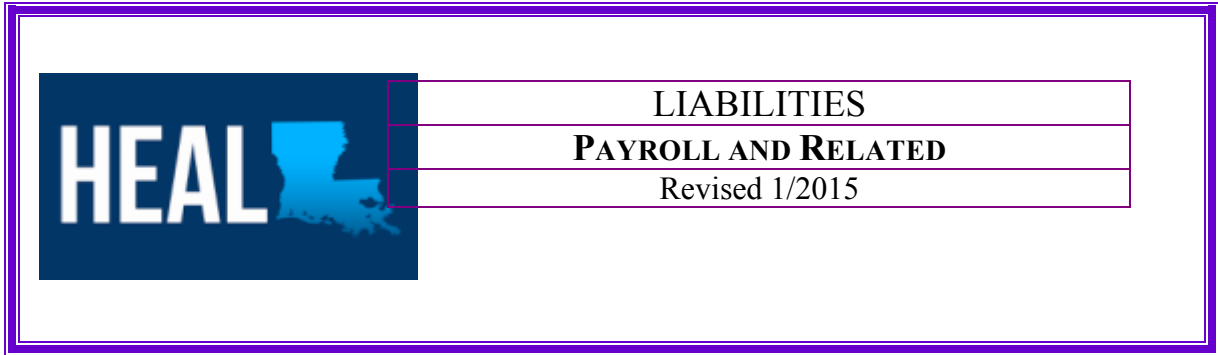
HEAL must submit a Notification of Inventory (Exhibit 4) in accordance with the State Property Control Regulations, Chapter 3, Paragraph 313.B. at least thirty (30) days prior to the date inventory is to begin.

Upon completion of the physical inventory the Certification of Annual Property Inventory (Exhibit 5) is submitted to LPAA in

accordance with State Property Control Regulations (Chapter 3, Paragraph 313 F 11) with the exception of any discrepancies and represents a true and accurate accounting to the best of the knowledge of the Property Control Manager.

Upon completion of the Annual Inventory and submission to LPAA of the Certification of Annual Property Inventory a letter of approval or disapproval is forwarded to HEAL by LPAA and HEAL is also advised of the date the next certification must be received by LPAA.





**Purpose:** To provide a system of authorized communications between respective parties or departments to ensure the timely and accurate processing and execution of payroll transactions and reports.

**Statement of Policy:** The HEAL will maintain a payroll system that ensures:

- i. Maintenance of employee files with pay history and withholding authorizations;
- ii. Payments made to only authorized employees;
- iii. Adequate controls over transactions data and the accurate calculation of payroll; and
- iv. Payroll deductions properly recorded and paid to the appropriate third parties on a timely basis.

**Procedures:** All Payroll is processed through the State of Louisiana, Department of Treasury, Office of State Uniform Payroll.

All employee payroll authorizations to include any payroll changes are to be recorded on a Prior Period Adjustment (PPA) Form – (Exhibit 6) and authorized by the Executive Director.

The Executive Director or designee processes payroll based on authorization by the Executive Director. Payroll is processed biweekly on Thursday’s and Friday’s and payroll payments are made according to the Office of State Uniform Payroll.

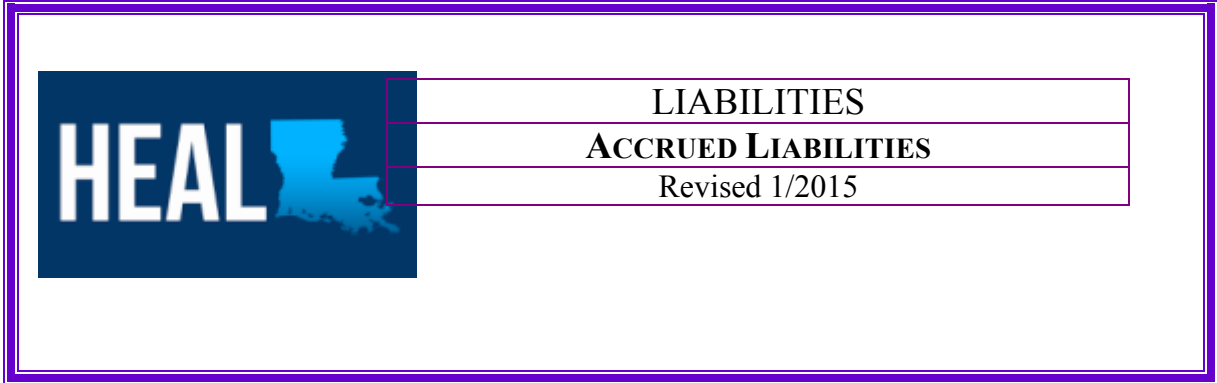
On the basis of transaction data and employee authorized deductions; the payroll is processed through a third party subject to review and approval by the HEAL’s Executive Director. All required adjustments and/or corrections are initiated by the Executive Director or designee prior to finalization for payroll processing.

HEAL staff shall receive payroll payments by direct deposit; Payroll is credited to their designated bank account. No physical or manual checks will be processed at the HEAL’s office.

All required Federal and State quarterly and annual reports are verified by the Department of Health & Hospitals.

The payroll transactions are recorded when incurred and posted to the HEAL's accounting software package quarterly using the payroll reports received from the HEAL's payroll service provider.

The Executive Director or designee shall file the journal entry, payroll service provider reports, and all supporting documentation together.



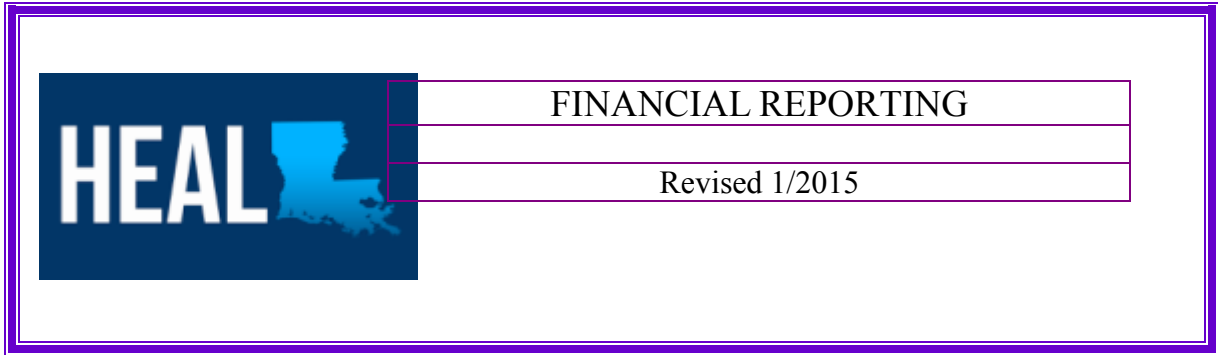
**Purpose:** To formalize a method of accounting for accrued liabilities.

**Statement of Policy:** HEAL will establish a method of monitoring and accounting for accrued liabilities on a timely basis.

**Procedures:** The Executive Director or designee should establish a list of commonly incurred expenses that may have to be accrued at the end of the accounting period.

In addition, each expense shall be maintained on a detailed ledger and a journal entry prepared to record the accrued liability at period-end.

The entries shall be reviewed and approved by the Executive Director or designee for accuracy and completeness.

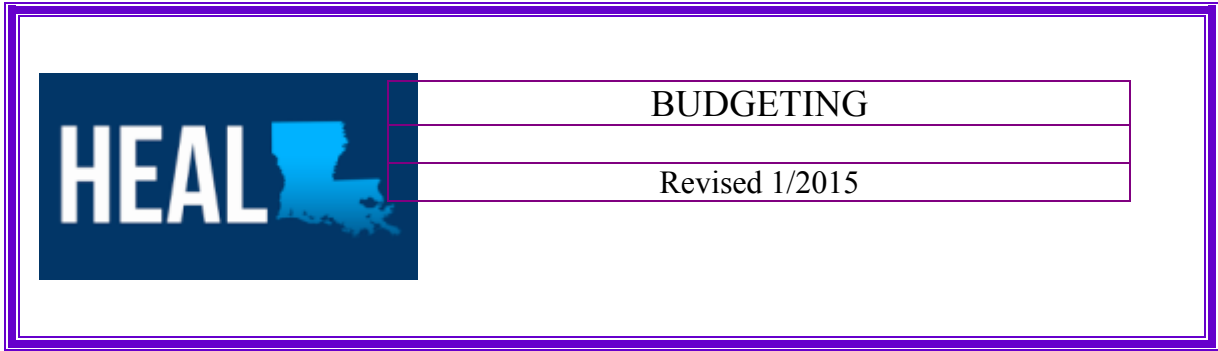


**Purpose:** To formalize the internal and external financial reporting system to ensure the timely and accurate reporting of the operations of the HEAL.

**Statement of Policy:** The HEAL will manage the books of accounts in an accurate, timely and efficient manner to facilitate the preparation of financial statements and related schedules for both internal and external purposes.

**Procedures:** The Executive Director or designee will prepare monthly for submission to the Board and applicable federal and state agencies (as may be dictated by the respective agencies), HEAL's financial statements (Balance Sheet and Statement of Revenue and Expenses) to include budget to actual comparisons as well as any other required reports.

The statements will be reviewed by the Executive Director and the Finance Committee prior to submission to the Board.



**Purpose:** To establish procedures to be utilized in the preparation and submission of an annual plan for HEAL.

**Statement of Policy:** HEAL shall prepare or cause to be prepared a plan or plans specifying the public improvements, facilities and services to be furnished, constructed or acquired for HEAL, as well as sources of funding.

**Procedures:** The budgeting process begins with budget revisions for the current year based on actual YTD activity being gathered by the Executive Director or designee. The Executive Director will construct HEAL's budget for Board approval.

The Executive Director or designee presents at HEAL's Quarterly Board meetings the statement of revenues and expenses to include budget-to-actual comparison and variance explanations.



# EXHIBITS



# FAX/EMAIL

**Date:** XX//XX/XXXX  
**To:** Point of Contact  
Whitney National Bank  
**From:** Jacob C. Johnson  
Executive Director  
**Subject:** Wire Transfer Request

Telephone Number: 504.586.3459  
Fax Number: 504.586.7383

Please accept this fax as formal authorization to process the following bank transfer of funds from our First NBC Bank (1<sup>st</sup> NBC) Certificate of Deposit Account/Investment Account into our Whitney National Bank Operating Account effective **Date, Month, XX, XXXX**:

Please DEBIT the following account:

Bank Name: First NBC Bank (1<sup>st</sup> NBC)  
Account Name: Health Education Authority of Louisiana (HEAL)  
Certificate of Deposit/Investment Account  
Account Number:  
Bank ABA #: XXXXXXXXXXXXXXXX  
Transfer Amount:

Please CREDIT the following account:

Bank Name: Whitney National Bank  
Account Name: Health Education Authority of Louisiana (HEAL)  
Operating Account  
Account Number:  
Bank ABA #: XXXXXXXXXXXXXXXX  
Transfer Amount:

Should you have any questions or require any additional information, please feel free to contact me at 504.568.5835. Thank you.

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_



**TRAVEL AUTHORIZATION FORM (1 of 2)**

DHH-T/A (Rev. 02/03) FY 2012 TRAVEL AUTHORIZATION Page 1 of 2		Reimbursement for all travel expenses will be made in accordance with the Travel Regulations prescribed by the Governor, through the Division of Administration. See Policy and Procedures memorandum No. 49 Travel Regulations.		<b>TRAVEL AUTHORIZATION</b> State of Louisiana Department of Health and Hospitals	
Office					
Division	Section	Agency No. & Organization No.	Domicile	Date of Request <b>10/16/2014</b>	Effective Date
Name of Employee - (For 2 or more employees attach a list of names and identifying information)				Authorization Number	
Title of Position				T.A. _____ Personnel Number	
Home Address					
Type of Authorization: <input type="checkbox"/> Annual <input type="checkbox"/> Single Trip <input type="checkbox"/> Out of State <input type="checkbox"/> Advance Request (complete the attached)					
Purpose of Trip or Necessity for Travel: <input type="checkbox"/> Special Approvals <input type="checkbox"/> Weekend Travel <input type="checkbox"/> 25% Allowance					
_____ Employee's Signature					
<b>DETAIL ESTIMATION OF TRAVEL EXPENSES: (For Single Trip or Out-of-State Travel)</b>					
Air Fare					
Personal Car	Miles at <u>0.51</u>	Cents Per Mile			<b>\$0.00</b>
Rental Car					
Limousine/Taxi, Etc.					<b>\$0.00</b>
Subsistence	Lodging				
	Meals				<b>\$0.00</b>
Tolls and Parking					
Tips					
Other Expenses	Registration Fees				
	Membership Fees				
	Other (Explain)				<b>\$0.00</b>
<b>Total Estimated Required Expenditures</b>					<b>\$0.00</b>
I hereby certify that the prescribed duties of the position and the incumbent thereof as specified above necessitate travel expenditures of the nature and amount herein specified for which authorization is hereby requested under the provisions of law and regulation.					
_____ Organization Manager		_____ Director/Section Chief		_____ Authorized by Department Head or Designee	





## TRAVEL AUTHORIZATION FORM (2 of 2)

DHH-T/A (Rev. 03/02)  
TRAVEL AUTHORIZATION  
Page 2 of 2

### TRAVEL ADVANCE AGREEMENT

In the event you receive a travel advance, due to meeting the criteria outlined in PPM 49.

1. You must submit your travel expense form with all required receipts, no later than the 15<sup>th</sup> day following the completion of the travel.
2. If actual expenses are more than this advance, DHH will issue you a check for the difference.
3. If actual expenses are less than this advance, you must issue a check or money order for the difference made payable to DHH. The check or money order shall be attached to the travel expense form.
4. The travel expense form and receipts will be returned to you if there are calculation errors and/or if the form is not properly completed.
5. If you have any questions regarding repayment of this travel advance, please contact your travel reimbursement unit.

---

### ACCEPTANCE STATEMENT

In accordance with Department policy, my acceptance of advanced travel funds authorizes DHH to withhold my payroll check or checks, and issue a supplemental payroll check for the deduction of any advanced funds unaccounted for and/or not refunded by the 15<sup>th</sup> day after the completion of travel.

10/16/2014

---

Employee's Signature

---

Date



**TRAVEL EXPENSE ACCOUNT FORM (1 of 2)**

DHH-TE (Rev. 2/03) (F Y 2012)  
Travel Expense Account Form

Date of Claim **10/16/2014**

The statement on the reverse side must be completely filled in by the payee prior to signature. Receipts must be attached as required by travel regulations.

Name of Employee	Authorization Number	Division
Address	Personnel Number	Section
City		For Period _____ to _____

Expense Summary		Advance Recoupment	
Transportation	Automobile _____ 0.0 _____ miles @ _____ 0.51 _____	\$0.00	
	Airplane		
	Other		\$0.00
Subsistence	Lodging	\$0.00	
	Meals	\$0.00	\$0.00
Tolls & Parking			\$0.00
Tips			\$0.00
Other Expenses			\$0.00
Total Reimbursement Cost			\$0.00

**Certificate of Payee**  
I certify that this expense account is just and true in all respects; that the distances shown were actually and necessarily traveled on the dates specified on official business only; that the expenses charged were incurred on official business of the State and none of the expenses have been paid by the State; that the full amount comply with PPM 49 and is justly due.  
Signature of Payee: \_\_\_\_\_ Title Or Position: \_\_\_\_\_ Official Domicile: \_\_\_\_\_

**Certificate of Head of Budget Unit**  
I certify that the charges set forth on this expense account have been examined by me; that the services for which the charges are made were necessary and proper and that, in my opinion, the amounts claimed are just, reasonable and comply with PPM 49.  
Approved by: \_\_\_\_\_ Name: \_\_\_\_\_ Title: \_\_\_\_\_

**Approvals for Payment**  
Audited by: \_\_\_\_\_ Undersecretary, Asst Secretary or Designee

Remarks by head of budget unit in explanation of unusual item, etc.  Check if special authorization

Agency Number	Organization Number	Object Code	Sub Object	Reporting Category	Reimbursement Amount





## NOTIFICATION OF INVENTORY FORM (1 of 1)

### Notification of Inventory

You are advised by this letter, that our agency will conduct our annual physical inventory beginning \_\_\_\_\_. This notification is being submitted at least thirty (30) days prior to the date inventory is to begin in accordance with the State Property Control Regulations, Chapter 3, Paragraph 313.B.

Certification of Annual Property Inventory is Due On \_\_\_\_\_

Agency Name \_\_\_\_\_

Agency Number \_\_\_\_\_

Agency Address \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Telephone Number ( \_\_\_\_\_ ) \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Property Manager Signature

\*\*\*\*\*

#### For LPAA Use Only

\_\_\_\_\_  
Approval Signature

\_\_\_\_\_  
Date



**CERTIFICATION OF ANNUAL PROPERTY INVENTORY FORM (1 of 1)**

**CERTIFICATION OF ANNUAL PROPERTY INVENTORY**

**Actual Due Date:** \_\_\_\_\_ **Agency Number:** \_\_\_\_\_  
**Date Submitted:** \_\_\_\_\_

I hereby certify that the complete physical inventory and the agency inventory master file listing dated \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ are in accordance with State Property Control Regulations (Chapter 3, Paragraph 313 F 11) with the exception of any attached discrepancies and represent a true and accurate accounting to the best of my knowledge. I certify that this agency complies to all property rules and regulations pertaining to the accountability and disposal of all tagged and untagged property.

**Total Dollar Amount on Master File Listing:** \$ \_\_\_\_\_  
 (copy of last page must be attached)

**Adjustments:**

**Acquisitions:** \_\_\_\_\_ (+) \$ \_\_\_\_\_  
 (equipment received prior to print-out date but not listed on print-out)

<b>Previous Year Discrepancies:</b> (use totals from current year and last year certification; report must be attached)	<b>Previous Inventory</b> (do not subtract from total)	<b>Current Inventory</b>
1st Previous Year Dollar Amount	\$ _____	(-) \$ _____
2nd Previous Year Dollar Amount	\$ _____	(-) \$ _____
3rd Previous Year Dollar Amount (if 3rd year, include transfer for 3rd PYD)	\$ _____	(-) \$ _____

**Dispositions:** \_\_\_\_\_ (-) \$ \_\_\_\_\_  
 (equipment disposed of prior to print-out date but is listed on print-out)

**Adjusted Dollar Amount of Inventory:** \$ \_\_\_\_\_

**Dollar Amount of Current Year Discrepancies:** \$ \_\_\_\_\_

**Total Number of Items on Inventory Master File** \_\_\_\_\_

\_\_\_\_\_  
 Agency Head's Name (Print or Type)

\_\_\_\_\_  
 Property Manager's Name (Print or Type)

\_\_\_\_\_  
 Agency Head's (Signature)

\_\_\_\_\_  
 Property Manager (Signature)

**Attachments:**

- \_\_\_\_\_ Copy of last page of print-out (required)
- \_\_\_\_\_ Discrepancy (Unlocated) Report
- \_\_\_\_\_ Copy of transfer for 3rd PYD

\_\_\_\_\_  
 Agency Name

\_\_\_\_\_  
 Agency Address

xc: Legislative Auditor

\_\_\_\_\_  
 Telephone



**PRIOR PAYROLL ADJUSTMENT FORM (1 of 1)**

ISIS HR PRIOR PERIOD PAYROLL ADJUSTMENT FORM										
05/17/2002 PAY PERIOD NUMBER TO ADJUST _____ PAY PERIOD DATES _____ PERSONNEL AREA NUMBER _____ AGENCY NAME _____ OFFICE OF _____										
NAME _____ SSN _____ TIME ADMINISTRATOR NAME _____ TELEPHONE NUMBER & EXTENSION _____						<b>EMPLOYEE ADMINISTRATION ENTRY ONLY</b> DATE _____ EA SIGNATURE _____ ACTION TAKEN: _____ TIME FILE _____ ADJUSTMENT _____ JV _____ OFF CYCLE Correction _____ On Demand _____ _____ REVERSAL CURRENT PAY PERIODNUMBER _____				
<b>DATE TO BE ADJUSTED</b>		<b>ORIGINAL DATA ENTERED</b>				<b>CORRECT DATA</b>				
DATE	HR/TYPE	CC	FC	SUB OBJ	REPORTING	HR/TYPE	CC	FC	SUB OBJ	REPORTING
1. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
2. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
3. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
4. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
5. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
6. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
7. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
8. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
9. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
10. _____	_____/_____	_____	_____	_____	_____	_____/_____	_____	_____	_____	_____
COMMENTS:										
I HEREBY CERTIFY THAT THE ABOVE ADJUSTMENT IS ACCURATE AND SUPPORTED BY APPROPRIATE DOCUMENTATION.										
APPROVED			TITLE			DATE				
WRITE - FORWARD TO EMPLOYEE ADMINISTRATION			CANARY - EMPLOYEE ADMINISTRATION			PINK - PENDING TIME ADMINISTRATOR FILE				