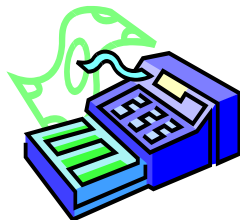


## Student Fees

*Who may accept payment for student fees?*

Only the Registrar's Office should receive and process payment of student's course fees. Having a centralized process helps to ensure the student's tuition and related course fees are accurately recorded and reported in Banner.



Each January, the University sends students Internal Revenue Service Form 1098-T. The form lists the total tuition and related course fees the student has paid for the preceding year.

The data provided on the form enables eligible students to claim tax credits on Form 8863 (Hope and Lifetime Learning Credits) when they file their annual income tax return.

Having only the Registrar's Office process student fee payments helps to ensure students receive all the credits they are due.

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## Non-Exempt Employees

*Timekeeping, approvals and record retention.*

Per the Fair Labor Standards Act (FLSA), non-exempt ("classified") employees must complete timecards. The timecard should include the following elements:

- (1) Employee's name
- (2) When the workweek begins & ends
- (3) Total hours by workday & workweek, including any overtime hours
- (4) Paid holidays, vacation, sick leave, comp time taken, military or jury duty, etc.

The intent of this requirement is to protect non-exempt employees from working more than 40 hours per week without receiving overtime compensation. The only way to document compliance with FLSA is a completed timecard.

Although not required by the FLSA, we also recommend the employee and immediate supervisor sign each timecard. Signatures are the best way to protect both the employee and the supervisor in the event of a dispute.

In accordance with FLSA, the timecards must be retained on file for a minimum of 3 years. Employee Time Sheets may be downloaded from Human Resources at:

<http://www.usu.edu/budget/forms>

The penalties for FLSA violations can be steep. Strong presumptions are in favor of the employees' claims as to hours owed, which is why USU supervisors should always sign timecards. If the Department of Labor pursues litigation, they may seek damages equal to the back wages due (doubling the employer's liability), plus attorney's fees and fines for "willful violations". Please make sure all non-exempt employees keep accurate timecards!

For more FLSA or timekeeping information, contact Marian Olson at [marian.olson@usu.edu](mailto:marian.olson@usu.edu).

## Information Security

*Effective passwords, Windows updates & shredding.*

Employees, donors, grantors and students trust the University to keep sensitive information secure. It's important for employees to be vigilant internet skeptics. Nothing is 100% fool proof when combating a persistent criminal! But fortunately, there are tools, which can help maintain data security:

- Internet use makes your computer more vulnerable. Even anti-virus software cannot keep-up with the latest malicious code. Do not open unknown attachments in emails or click on website banners. They may lead to harmful viruses or enable a criminal to harvest your password(s).
- Do not save sensitive data on portable media (i.e. CD, thumb/flash drives) for use outside the office.
- Use effective passwords on all computers:
  - At least 8-14 characters in length
  - Avoid any word in any dictionary. The internet is global; a French word isn't as difficult to crack by someone from France!
  - "Shocking nonsense" phrase: use the first letter of each word in a phrase. Replace some letters with numbers or special characters. Example: "Auditors have a very good sense of humor!" becomes AHaVg50H!
  - Use a new password for different programs. If one password is compromised, they aren't all compromised.
  - NEVER write down or share your password with ANYONE! Even auditors!
  - Change your password regularly.
  - To help remember multiple passwords, use an encrypted password storage program (examples):

eWallet by Ilium Software  
<http://www.iliumsoft.com/>

KeePass Password Safe – It's open source and available for free!

<http://keepass.sourceforge.net/>

- For more tips concerning passwords, please visit:

<http://www.microsoft.com/athome/security/privacy/password.mspx>

- For a wide-range of computer security topics, including anti-virus, spyware, etc.:

<http://www.microsoft.com/athome/security/default.mspx>

- Even if your computer is set to auto-update, it is wise to periodically verify your software patches are current.

Please visit: <http://update.microsoft.com>

- Invest in a cross-cut shredder to help ensure the security of data and compliance with "Health Insurance Portability and Accountability Act" (HIPAA) and "Family Educational Rights and Privacy Act" (FERPA) strict privacy standards.



## Change & Cash Fund Guidance

*Tips for properly managing University-approved cash funds*

Useful information for all cash and change fund custodians may be obtained at Internal Audit Services' website:

<http://www.usu.edu/ias/bestpractice.cfm>

This webpage also has other helpful information concerning best business practices.

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*"Audit News"*

*A Publication of Internal Audit Services*

*Utah State University*

*Old Main Hill, Room 63*

*435-797-1084 \* Hotline: 435-755-7118*

*<http://www.usu.edu/ias/>*

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