



Business Operation Forum

18 November 2020



California State University
MONTEREY BAY

Agenda

- **Independent Contractor Process Changes:**

Laura Tantillo, Talent Acquisition & Workforce Generalist

Chelsea Lane, Classification, Compensation & HR Operations Manager

Therese Madden, Associate Director of Academic Personnel

Cheree Carvalho, Director Talent Acquisition & Workforce Administration

- **GASB87 Lease Accelerator:**

Garren Fisher, Financial Analysis and Reporting Manager

- **CSUBUY – The Future of Procurement:**

Michael Phillips, Interim Manager of Business and Support Services

- **AdobeSign Transition:**

Greg Pool, Director Digital Transformation



INDEPENDENT CONTRACTOR PROCESS OVERVIEW



University Personnel
November 18, 2020



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Zoom Meeting Guidelines

During the presentation, all individuals will be muted to limit disruptions from background noise.

If you have questions, please type questions into the chat box and they will be addressed at the end of the presentation.

If you are impressed by the wonderful information provided by the presenters, give us a "Thumbs Up" or "Applause."



Agenda

- Overview of HR/Salary 2019-16 TL
- What are Independent Contractors
- Dynamex Test Provisions
- Violations and Penalties
- IC Submission Process & Timeline
- Visual Summary
- Resources, Info Sessions, & Contacts



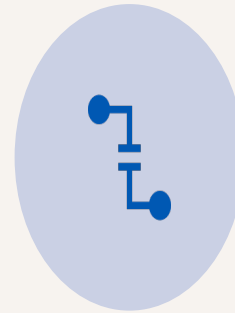
Types of Independent Contractors



**INDIVIDUAL
PERSON**



**A SOLE
PROPRIETORSHIP**



**AN
INCORPORATED
ENTITY**



**OTHER
ESTABLISHED
FIRM OR
BUSINESS**



Dynamex Test Provisions

- The worker is free from the employer's control and direction; and
- The worker performs a service that is outside the usual course of the campus' business; and
- The worker customarily engages in an independently established trade, occupation, profession, or business. Factors that will be taken into consideration:
 - Does the worker have a business license?
 - Does the worker advertise services?
 - Has the worker offer services to the public or other potential customers?



Other Limitation & Restrictions



Cannot be a current or recently separated CSU employee



Proctors, Readers and Graders



Current CSU faculty members



Must consider additional employment FTE maximum



Violations and Penalties

An incorrect determination can result in:

- Wage liability, including overtime
- Benefit liability, including retirement/pension
- Loss of reimbursement under federal contract and grant funds;
- Financial penalties for violation of state and federal tax withholding laws

And, in other penalties, such as:

- I-9 (employment of nonresident aliens)
- State Political Reform Act financial conflict of interest rules;
- Workers' compensation and unemployment insurance coverage requirements.



Independent Contractors (IC) or Employees?

IC Examples

- Guest Speakers
- Book Publisher
- Certified Trainer
- Grant Editor

Staff/Faculty Examples

- Art Instructor
- Marketing Coordinator
- Telecom / IT Specialist
- Groundworker



Process: All IC Request Form Submissions

1. Independent Contractor Information

- Complete the proposed IC's information as requested on the form.

2. Department Request Details

- The hiring department must provide the worker's name, requestor [Appropriate Administrator], date range of work to be performed, amount to be paid and contact information.

3. Description of Services/Justification

- Justification must describe the nature of the request, business rationale, nature of the services to be performed and any supporting information available
- Attach all supporting documents for IC request including but not limited to the proposed scope of work outlined in a draft contract.

4. Send Request Form to UP at ic@csumb.edu



UP Review Timeline/IC Approved

University Personnel, as delegated by the President, will have final approval authority for IC requests. **Each IC request is reviewed on a case-by-case basis.**

- ❖ Upon receipt, UP will respond to the requesting Department/Division within 5-7 working days.(If additional information is needed, response time will be adjusted accordingly.)
- ❖ If the IC request is approved (i.e., IC status is appropriate), Department/Division should follow the usual Procurement Services Process.

Do not allow work to be performed prior to approval by UP.



IC Denied – Move to UP:

STAFF APPOINTMENT

- Work with Generalist
- Usual process for recruitment/appointment will be followed (including Presidential approval)
- Department/Division Analyst will need to submit appropriate paperwork which may include:
 - Special Consultant Form
 - Job Action Form
 - Request to Recruit



IC Denied

FACULTY APPOINTMENTS

CSU Employee with
Time Base of 1.0

- Process as Additional Pay (2403)

Non-CSU Employee

- Process as Special Consultant (4660)

CSU Employee with Time
Base of Less than 1.0

- Process as Special Consultant (4660)

- Work with AP Analyst (Melissa Manivanh)
- Follow the usual process for Additional Pay or Special Consultant categories.



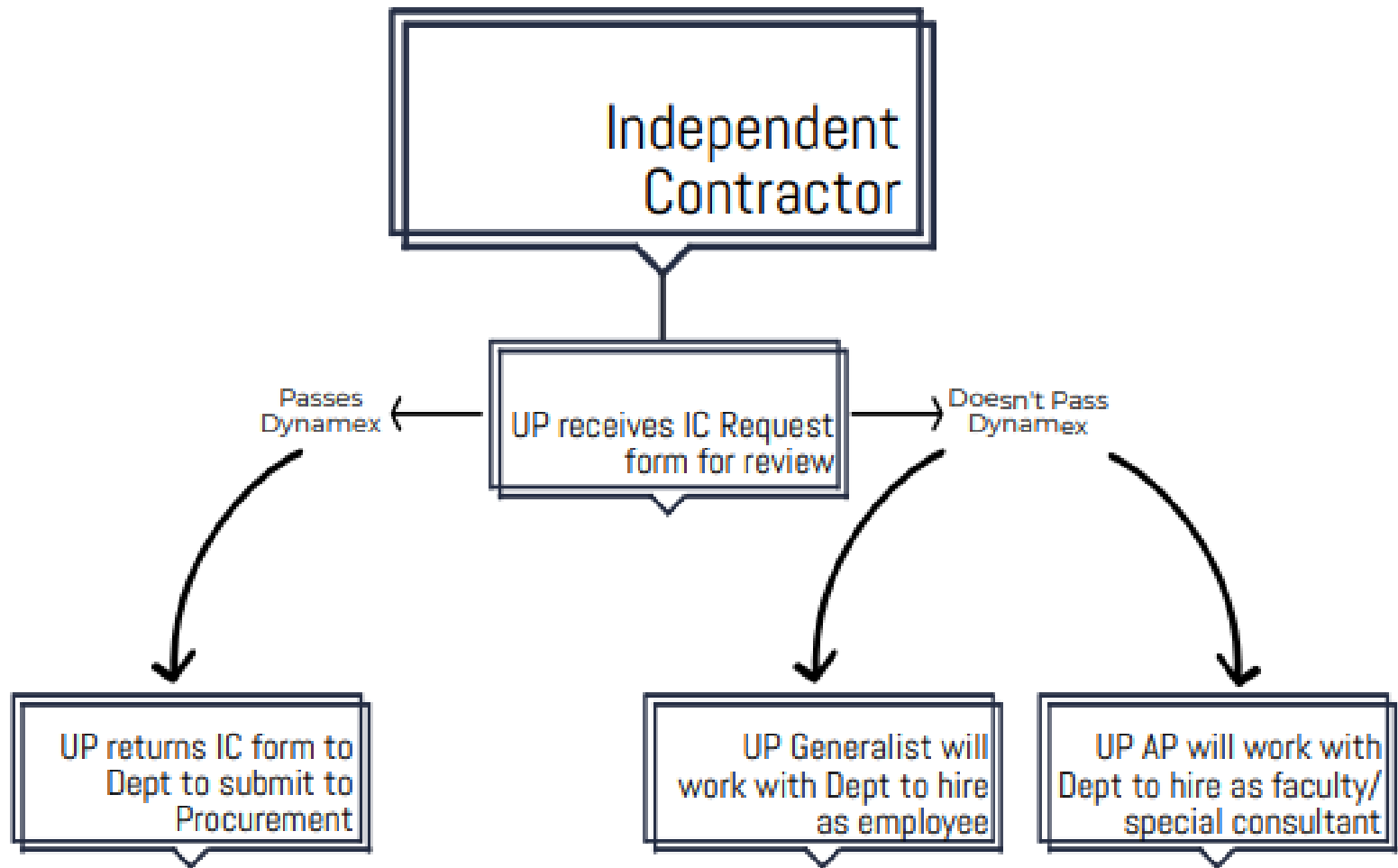
IC Approved

Contract Process

- University Personnel forwards approved IC Request Form to requester to then follow Procurement and Contract guidelines at: <https://csumb.edu/finance/contracts>
- Guidelines for onboarding an independent contractor remain the same (PaymentWorks profile, template, etc.)



A Visual Summary





Resources, Info Sessions, & Contacts

University Personnel: ic@csumb.edu (Effective January 2020)

- General Information about IC Changes (Effective January 2020)
- Frequently Asked Questions

IC Information Zoom Sessions (Zoom link to follow)

- November 30 10-11 <https://csumb.zoom.us/j/84382953645>
- December 11, 10-11 <https://csumb.zoom.us/j/86579197041>
- January 6, 11-12 <https://csumb.zoom.us/j/89953425977>

Procurement: Payment Works

Miguel Silva msilva@csumb.edu

Michael Phillips miphillips@csumb.edu



Thank you



GASB 87 - Leases

Campus Update
November 18, 2020



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Agenda

- GASB 87-Leases-Overview
 - Current lease accounting treatment
 - Future lease accounting treatment
- Next Steps
 - Current agreements
 - Future agreements



Overview

Leases - Past Treatment

- Operating vs Capital Leases
 - Operating: Expense as you go
 - Capital: Capitalize as an asset and liability (capital lease obligation) - similar to a loan/note receivable/payable
 - Variety of tests of the lease attributes for classification



Overview

Leases - New Treatment

- No more Operating vs Capital Leases
 - ALL “long-term,” “material” leases must now be accounted for on the balance sheet
 - Guidance for lease contracts for assets such as vehicles, heavy equipment, and buildings.
 - Excludes leases of intangible assets (e.g. patents and software licenses).



Overview

Leases - New Treatment

- Why?
 - In short: Let's show our liability for most leases, with few exceptions.



Overview

Leases - New Treatment

- Lease, defined:
 - “... contract that conveys control of the right to use another entity’s...asset, which is referred to in the new Statement as the underlying asset.”
- Long-term, material lease?
 - Greater than one (1) year
 - Materiality? Right of Use Asset value of \geq \$5,000 (includes multiple underlying assets $<$ \$5k)



Overview

Leases - New Treatment

- Lessee's Accounting Treatment
 - GAAP ONLY (financial statements) - required to recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset.
 - LEGAL Accounting likely will have no change from current practice (ongoing payments/receipts to/from vendors)



Overview

Leases - New Treatment

- Embedded Leases
 - Keep an eye out for assets “leased” in service contracts - these assets are deemed to be “embedded leases” and receive same treatment.
 - Examples:
 - 1- transportation service contract may require the supplier of the service specifically to use Truck # 1234 to deliver the customer’s goods – this would be treated as a lease by CSUMB of that truck
 - 2- cloud-computing SaaS agreement indicates that servers are maintained and specifically used by and for CSUMB and no other company



Next Steps

What's your role?

- Accounting responsible for final analysis/identification and financial reporting of leases
- We need help!
- Campus partners
 - Review, inventory current agreements
 - Team-effort to identify ALL current leases, both as lessee and lessor
 - Rent expense?
 - Recurring payments?



Next Steps

- When to start? Now!
- Email Garren at gfisher@csumb.edu with questions and any agreements that might be maintained outside Business Support Services



Next Steps

– Future agreements

- Ensure Accounting is provided a copy of all executed agreements for analysis, tracking
- Expect majority of agreements will fall outside GASB 87 parameters, but required to review



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31



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31

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CSUBUY 
A COLLABORATIVE PROCURE TO PAY MARKETPLACE



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CSUBUY – The Future of Procurement



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What is CSUBUY?

- CSUBUY is a system-wide project that is the first step in transforming the way the CSU manages the Procure-to-Pay process.
- This creates a foundation for future, much needed implementations.
- Multiple Phases
 - Phase 1 - Marketplace
 - Phase 2 - Contracts and Sourcing
 - Phase 3 - Electronic Purchase Requisition Workflow



CSUBUY Marketplace

- CSUBUY Marketplace is a new one-stop purchasing shop for goods
- Benefits over traditional business purchasing
 - 22 major suppliers integrated and more to come!
 - Purchase at multiple stores at once to create order
 - Pre-negotiated rates
 - Spend analysis/reporting
 - Better purchasing/order history
 - Separate shopping roles and cart assignment



Roles

- Shopper - Can go shopping throughout the various storefronts
- Requestor - Can go shopping, but can also finalize the purchase



CSUBUY Marketplace Demo



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What's Next?

- Next 2 weeks - Log in to create profile and defaults
- Soft launch from December 1st onward
- January 16th - Expected use going forward



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CSUBUY 
A COLLABORATIVE PROCURE TO PAY MARKETPLACE



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Questions?



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39



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39

Adobe Sign Transition

Greg Pool, Project Manager
Director of Digital Transformation



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Background

- Digital signing software
- DocuSign (since 2019)
- Adoption spike after March campus closure.
- Cost of “envelopes” was prohibitive.
- Cabinet approved a change per the CIO.
- Scope of work



Scope of Work

- Collect a legal signature.
- Allow any member of the campus community to see or sign a document.
- Allow any employee to create workflow around a signing process and manage that document.
- Transform business processes that still require paper and wet signatures.



Adobe Sign

- Systemwide agreement with CalState
- Already in use at many other CSU campuses (e.g. Northridge)

The screenshot shows the CSUN Information Technology website. At the top, there is a navigation bar with links for 'Skip to Content', 'Accessibility', 'Directory', 'Calendar', 'A to Z', and 'Webmail'. Below this is a search bar. A red navigation bar contains links for 'ABOUT IT', 'NEED HELP?', 'ACADEMIC TECHNOLOGY', 'TRAINING', 'SERVICES', 'INFORMATION SECURITY', and 'ZOOM'. The main content area is divided into three columns. The left column is titled 'Contact Us' and lists contact information for the IT Help Center, Faculty Technology Center, Universal Design Center, and Classroom Support, along with a 'Request Assistance' button and a Twitter follow link. The middle column is titled 'Adobe Sign' and features the Adobe Sign logo, a description of the service, a list of common uses, an 'Adobe Sign Log In' button, and a 'Frequently Asked Questions' section with a search bar. The right column features the CSUN eProcess+ logo, a section titled 'Adobe Acrobat Signatures' with a description and a link to a guide, and another 'Adobe Sign' link at the bottom.

CSUN Information Technology

Skip to Content | Accessibility | Directory | Calendar | A to Z | Webmail

Search

ABOUT IT | NEED HELP? | ACADEMIC TECHNOLOGY | TRAINING | SERVICES | INFORMATION SECURITY | ZOOM

Contact Us

[IT Help Center](#)
helpcenter@csun.edu
(818) 677-1400

[Faculty Technology Center](#)
(818) 677-3443


[Universal Design Center](#)
(818) 677-5898

[Classroom Support](#)
(818) 677-1500

Request Assistance

[Follow @csunhelpcenter](#)

Adobe Sign



Adobe Sign

Adobe Sign is a cloud-based e-Signature service that lets you send, sign, track, and manage signature processes using a browser or mobile device. Documents can be sent instantly to receive a quick turnaround on required signatures.

Some common uses for the Adobe Sign service are for contracts, non-confidential HR forms, authorization forms.

Adobe Sign Log In

Frequently Asked Questions

How do I sign in to Adobe Sign? +

CSUN
eProcess+

Adobe Acrobat Signatures

Electronic and digital signatures provide two ways to sign a PDF document outside of Adobe Sign. The following guide provides instructions to use either method of signing. [Using an Electronic or Digital Signature to sign a PDF](#)

Adobe Sign



Timeline

- Project began: September 28, 2020
- Provisioning: October 7, 2020
- SSO: October 12, 2020
- Communication from Cabinet: October 14, 2020
- Launch: October 14, 2020
- ...



Timeline (cont.)

- Advanced user training: November 9, 2020
- Migration of templates: November 2020
- Switch to Adobe Sign: December 18, 2020
 - Change your links
- End of service with DocuSign: December 31, 2020
 - No new document creation
- End of contract with DocuSign: June, 2021
 - Still have access to sign, read



Resources

- [Login](#)
- [IT service page](#)
- [IT knowledge base article](#)
- [Adobe training resources](#)
- Advance training from Adobe
- Examples from CSU Northridge
 - [Adopting Adobe Sign: Introduction](#) (60 min)
 - [Adopting Adobe Sign: Template Creation](#) (90 min)



Questions?



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Thank you

48



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DOA for JE's and CPO's

- DOA Approval for expenditures charged to departments
- Currently receiving approval emails with authorized approver only being cc'd; not a positive approval
- Moving forward, positive approval from authorized approvers will be required
 - Obtained by email or by AdobeSign



Thank You

Upcoming meetings:

- TBD - 2021

Visit the [BOF webpage](#) for more information

Finance [Business under Shelter-at-Home](#) webpage

