

CONTROLLER'S UNIT BUSINESS PROCESS FORUM

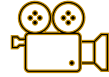
FEBRUARY 11, 2026

WELCOME!



Oregon State
University

GENERAL FORUM INFORMATION



This session is being recorded.

The recording and presentation materials will be available after today's session at our Business Process Forum website: <https://finance.oregonstate.edu/business-process-forum>

Submit all questions via the Q & A button at the bottom of your screen.



If you know anyone who would benefit from this forum, please have them reach out to [Robbyn Brown](mailto:robbyn.brown@oregonstate.edu) (robbyn.brown@oregonstate.edu).



After the forum, you will receive a link to a survey. Please let us know your thoughts and if you have other topics that you would like to see us address in a future forum.



AGENDA

- POLICY PROGRAM UPDATES
- REPORTING REQUIREMENTS
- ACCOUNTING SERVICE CENTER OVERVIEW
- AMP - UER, TRAINING, NEW TOOLS



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CONTROLLER'S UNIT BUSINESS PROCESS FORUM

POLICY PROGRAM UPDATES

Cindy Draper, Fiscal Policy Officer
February 11, 2026



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QUESTIONS?



CONTROLLER'S UNIT BUSINESS PROCESS FORUM REPORTING REQUIREMENTS *THE BORING NECESSITIES*

Richard Prewitt, Tax and Compliance Coordinator - Financial Accounting & Reporting
Courtney Seton, Director of Financial Accounting & Reporting
February 11, 2026



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Overview

Reporting requirement reminders:

- 1) Donations to OSU
- 2) Foreign Transaction Reporting Requirements
- 3) Unrelated Business Income Tax (UBIT)

So, You Have a Donor. Now What?

- Attempt to direct potential donors to OSU Foundation.
- We can still accept donations directly to OSU
 - REMINDER – a 5% processing fee applies to gifts to OSU
- Donation documentation must be sent to FAR ASAP when the gift is received.
 - Donor information
 - Donor intent/restrictions
 - Gift Info

Uptick in Foreign Reporting Requirements

- Federal Requirements for Foreign transaction reporting are increasing – and under higher scrutiny
 - Section 117 Foreign Gift and Contract reporting.
 - BEA Survey of transactions in selected services and intangible assets.
- If your unit is not currently contacted by FAR regarding foreign reporting requirements and you have any foreign transactions (excluding purchase of goods) please reach out to FAR so we can review and discuss.

UBIT – Who's Afraid of a Little Tax?

- Unrelated Business Income Tax (UBIT) –
 - Income tax assessed on Unrelated Business Taxable Income (UBTI)
 - Only taxed on net income – Must show profit to pay tax.
- Using income generated from unrelated activities to support university functions does NOT exclude it from UBIT. The activity itself must support the university mission.

UBTI – “Three Prong Test”

- IRC Section 513 - Any trade or business that is regularly carried on and the conduct of which is not substantially related to the exercise or performance by such organization of its charitable, educational or other purpose or function that is the basis for its exempt status
 - Three Criteria for an activity to be considered taxable –
 - Trade or business –
 - Activity must be conducted with a profit motive, evaluated by operational methods, expertise, time, and earnings history.
 - Regularly carried on
 - Activity that occurs with similar frequency and continuity as a commercial enterprise.
 - Not substantially related to OSU’s exempt purpose.
 - Activity must not substantially relate to OSU’s exempt purpose to be considered unrelated business income (UBI).

General Examples

- **Advertising and Promotions**

- Advertising arrangements with endorsements or calls to action

- **Facility Rentals**

- Renting athletic centers, auditoriums, or conference spaces
 - OSU has conference centers on Corvallis and Cascades campus that have UBTI

- **Retail Operations**

- Gift shops, bookstores, and online merchandise sales can create UBI if the activity itself doesn't directly support educational missions.
 - OSU Press, Printing and Mailing, Catering have UBTI

- **Licensing and Partnerships**

- Licensing software, intellectual property, and partnerships may produce taxable income when substantial services are involved.

Common Exceptions

- **Passive Income Exclusions**

- Interest, dividends, annuities, and capital gains are excluded from UBI except under specific exceptions like debt-financed property.

- **Real Property Rent Exclusions**

- Rent from real property is excluded unless it involves substantial personal property rental or services are provided that exceed incidental thresholds.

- **Royalties and Intellectual Property**

- Royalties tied to intangible property like trademarks or patents are excluded if no substantial services accompany their use.

- **Additional Statutory Exclusions**

- Exclusions include government research, volunteer activities, convenience services, donated merchandise sales, and qualified sponsorship payments.

Important Reminders and Takeaways

- **“Three-Prong Test”**
 - Use the three-prong test to identify if an activity has UBTI
- **Cross-Department Coordination**
 - UBIT compliance requires collaboration among all campus units to manage and identify UBTI activities and to determine any tax implications.
- **Proactive Identification**
 - When identifying new ways to increase revenue, keep UBIT in mind and reach out to FAR for help. It’s easier to set up the activity knowing it will generate UBTI than to go back afterwards.
- **Continuous Awareness and Reporting**
 - Performing regular reviews of unit activity and keeping FAR in the loop can keep us all on the same page and prepare OSU for potential IRS audits.
 - Ensure staff beyond finance are also aware of UBIT implications.

QUESTIONS?



CONTROLLER'S UNIT BUSINESS PROCESS FORUM

ACCOUNTING SERVICE CENTER (ASC) OVERVIEW

Courtney Seton, Director, Finance, Accounting, & Reporting
Charles Hoss, Accounting Services Manager
February 11, 2026



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Accounting Service Center - Current Services

The **Accounting Service Center (ASC)** partners with Colleges/Units across Oregon State University to provide high-volume, deadline-driven financial services.

We work closely with Colleges/Units to support timely processing, help resolve transactional issues, and adapt to evolving systems – delivering reliable, responsive service that helps the university operate smoothly.

Our Current Services (All Colleges/Units):

- OSUF Reimbursements
- Journal Voucher Entry (Not restricted funds)
 - Form and email service
- Labor Distribution Entry (Not restricted funds)
- Batch PO Closures (Proactive)
- PO Closures (As requested via the form)
- Batch Activity Code Terminations
- Fixed Assets Documentation & Capitalization
- MOU/Commitment Tracking
- Pre-paid Reconciliation

Specialized Programs: (Available to Select Colleges/Units):

- Specialized Buying / Procurement Assistance [COE/CEOAS/COF]

What we have done, since ASC was formed!

Do we want to add our Stats?

Journal Vouchers

- 4,000+ JVs Entered
- Entered on average within 0.70 Days

Labor Distributions

- 1400+ LDs Entered
- Entered on average within 1.50 Days

Purchase Orders

- 8,400+ POs Closed

OSUF Reimbursements

- Funds are requested from OSUF within 4-days of posting
- Reimburse 80% within 31-days

Journal Voucher Entry (Non-Grant)

Service intended to relieve the administrative burden of manually inputting JVs into Banner.

We offer 3 ways to submit requests:

- Standard Request Form – completed through SharePoint
- Express Entry Service – completed through SharePoint
- JV Ticketing Email Service

Customers will receive a confirmation email upon submission of the request form, as well as an email upon completion of theJV(s) by ASC staff.

Labor Distribution Entry: Labor Distribution (Non-Grant)

Process Guidelines:

- LDs are completely and accurately filled out
- All required signatures are present

EXCEPTIONS:

- LDs that include GRANT indexes must be processed by RSS
- WORK-STUDY LDs (account code: 10503) must be processed by Payroll

Customers will receive a confirmation email upon submission of the request form, as well as an email upon completion of the LD(s) by ASC staff.

PO Closures: PO Closure Request Form

Timely PO closures are crucial for:

- Maintaining accurate financial records and ensuring efficient operations
- Open POs can lead to discrepancies in budgeting and forecasting
- Aids in index closeout, as current processes do not allow an index to be closed if open POs remain active on that index.

NOTE: We will NOT close out TEMP, PR, or Sub Award POs.

Customers will receive a confirmation email upon submission of the request form, as well as an email upon closure of the PO(s) by ASC staff.

Where are our services?

<https://oregonstateuniversity.sharepoint.com/sites/BEta>

Oregon State University SharePoint

Search this site

Controller's Unit - Accounting Service Center

ASC Calendar Queues Budget JV Requests Buying Assistance Committed Funds Tracking METRICS - Correcting JVs & LDs ASC Staff Resources Edit

Not following Site access

New Page details Preview Analytics

Published 6/3/2025 Share Edit

List of Services Offered:

- Journal Voucher Request Form (Revenue/Expenses/Budget)
- Labor Distribution (Non-Grant)
- PO Closure Request Form
- Batch Activity Code Terminations
- Committed Funds Tracking Requests
- CEOAS/Engineering/Forestry Buying Portal

JV Requests and Resources:

- Journal Voucher Request Form (Revenue/Expenses/Budget)
- JV Request Template

Welcome to the Accounting Service Center

Leave us feedback and make suggestions!

Feedback Form

Accounting Service Center



Links to services

Links to all our services and Forms can be found on the ASC homepage as shown below:

[SharePoint Homepage](#)

[Non-Grant Journal Voucher Request Form](#)

[Non-Grant Labor Distribution Form](#)

[PO Closure Request Form](#)

[Batch Activity Code Terminations](#)

[Committed Funding Request and Tracking Form](#)

[CoE/CEOAS/CoF Buying Request Form For Non-Grant Indexes](#)

[Deadline Calendar](#)

Additional questions? Please reach out to us at asc.accounting@oregonstate.edu

QUESTIONS?



CONTROLLER'S UNIT BUSINESS PROCESS FORUM

AMP UPDATES

Leslie Wolgamott, Budget, Finance, P2P Program Lead, AMP
February 11, 2026



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CONTROLLER'S UNIT BUSINESS PROCESS FORUM

AMP

Leslie Wolgamott
February 11, 2026
1:00 PM
Zoom



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AMP Update

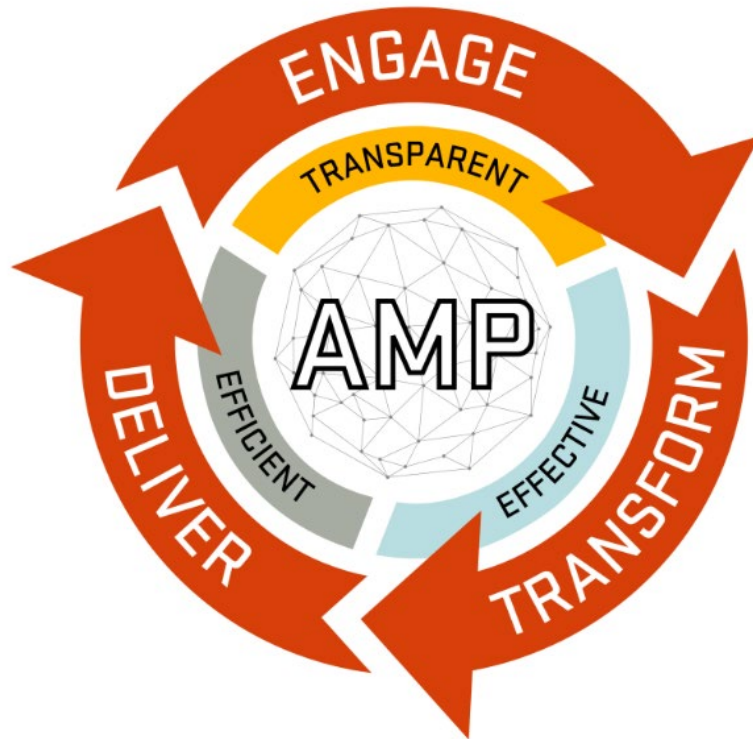
- Remind me – What is AMP?
- User Experience Review
- Training
- Banner to FDM Tool
- Upcoming Engagements
- AMP Resources

Suzanne Grey, Organizational Change Management Lead

Leslie Wolgamott, Budget | Finance | Procurement Program Lead



AMP: A Strategic Imperative for OSU's Future



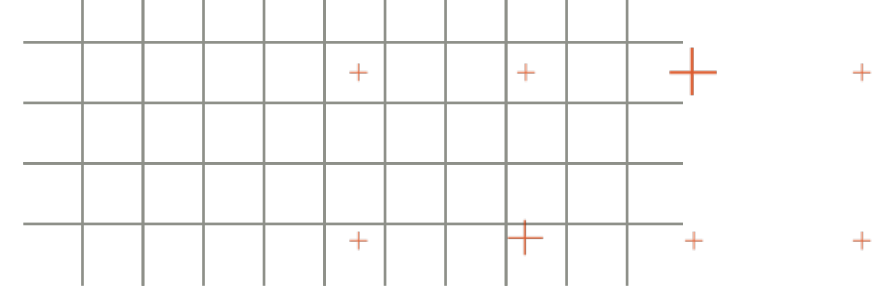
Why does AMP remain a university-wide priority in today's climate?

- AMP will modernize operations, reduce inefficiencies, and enable OSU to leverage data to make more agile decisions
- AMP's primary goal is more important than ever: redirect saved resources—money and time—toward teaching and research

Impact to the OSU Community:

- **Frees Up Resources:** Less admin work; more faculty time for academics
- **Improves Daily Experience:** Smoother systems and fewer redundant tools
- **Supports Academic Mission:** \$10.8M+ yearly savings reinvested into mission-critical academic work.
- **Strengthens Community Impact:** Efficient operations help us better serve students

How Will AMP Impact Me?



If you're unsure how AMP will affect your day-to-day work, here are a few examples. Learn more on the AMP SharePoint site: [AMP-Change-Hub](#)

ALL EMPLOYEES

- View and change my personal information, e.g., paystubs, benefits, direct deposit, tax withholding elections
- Submit your time
- Initiate time off and approvals
- Navigate performance reviews (*classified staff and professional faculty only*)
- Access learning material

SUPERVISORS

- Manage my team's goals and performance
- Review and approve time and absence requests from my team
- Recruit, hire, and promote, and manage separations
- *Plus, all the functionality available to employees!*

ADMINISTRATORS

- Plan, submit, and monitor annual budgets
- Request and create job positions
- See financial statements in real-time, post journal entries, view balances or activity by selected ledger accounts
- Purchase supplies

RESEARCHERS

- Manage post-award grant expenditures
- Conduct effort certification
- Manage grant timelines and reporting
- Facilitate award and subaward closeout

Administrative Modernization Timeline



GET INVOLVED WITH AMP!

- AMP Leadership Update: 6 Months to Go-Live
- Community Check-In: Standard and Custom Reports
- Community Check-In: Revenue
- Community Check-In: Procure to Pay

We are here!

- AMP Get Ready for Go-Live Fair
- Change Readiness Assessment #5
- AMP Leadership Update: Get Ready for Go-Live
- HMSC Visit
- OSU Cascades Visit
- Community Check-In: Reporting
- Workday Demo Days

- Workday HR, Finance, Post-Award Grant Administration, and Procurement Go-Live!
- Go-Live Leadership Update & Celebration

Go-Live!

- Support & Sustainment Activities
- AMP Leadership Update: Go-Live and Beyond

Employee training & learning opportunities - Learn more at: beav.es/AMP-training

Register for AMP events at: beav.es/AMP-events

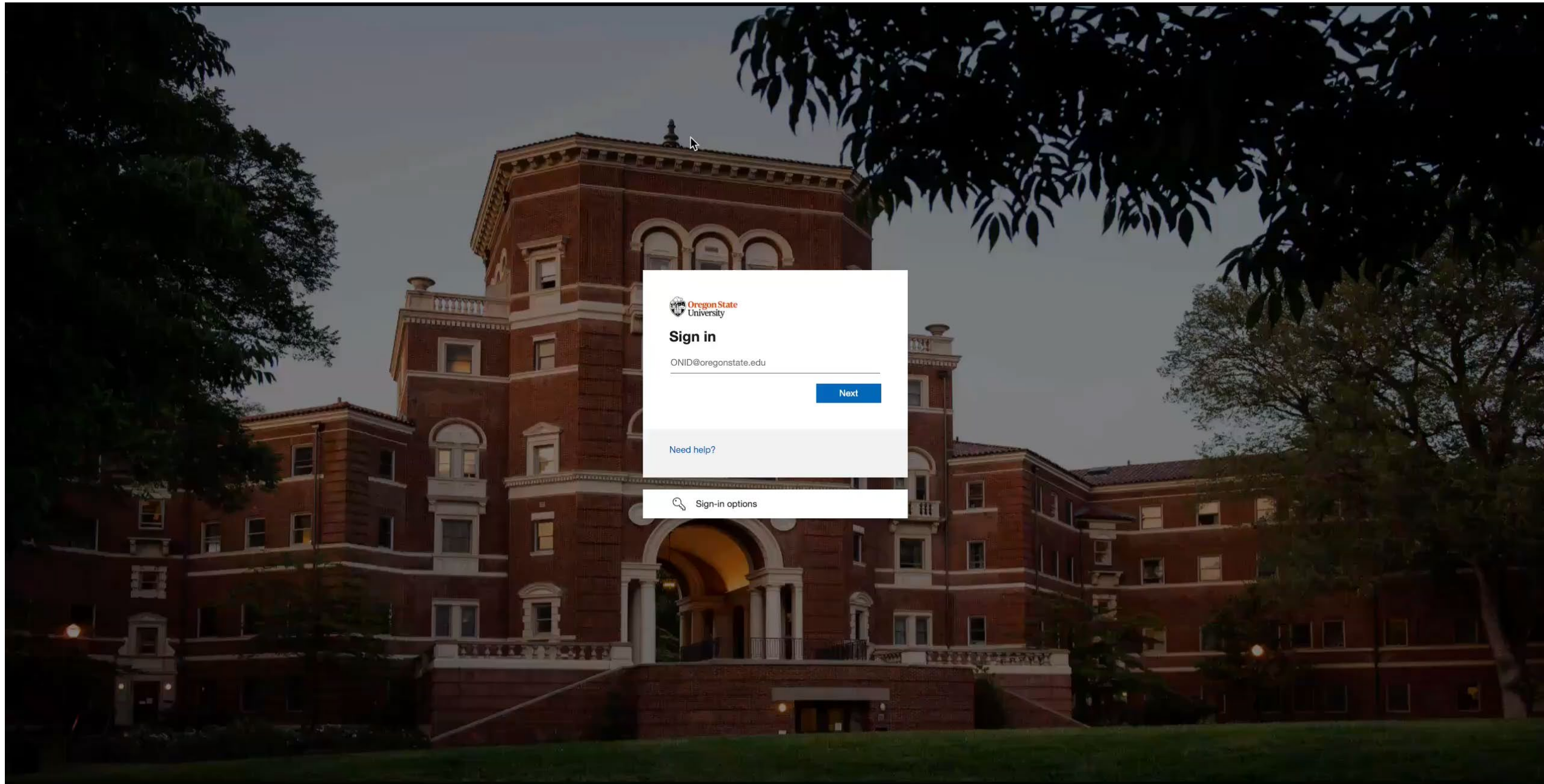
WORKDAY DEMO

Keep in mind....

- The features and steps shown in today's AMP demo is for **illustrative purposes only and may differ from what you'll see in the go-live** version of the system.
- Demonstrators may have broader access to data and functionality than all users will have when we Go-Live with Workday, and **future updates may change workflows or available features.**



Workday Demo: Workday Overview and Login



What is UER?

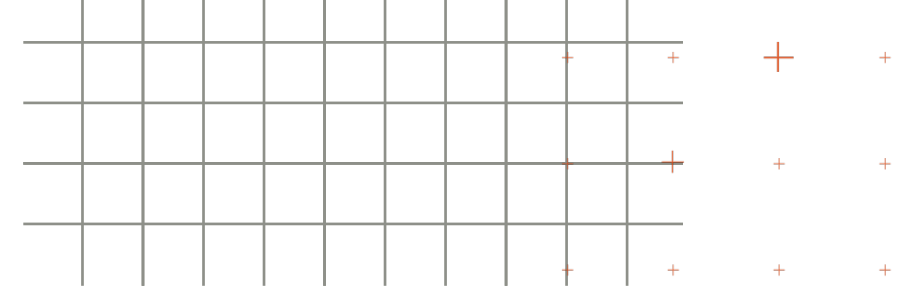
User Experience Review (UER) is a critical component of AMP, helping community members across the university **understand new processes and preview concrete ways work will change.**

It also is an opportunity for participants to **try out training and share feedback** on what additional materials, messaging, demos, and support will help their college or unit prepare for and adopt change.

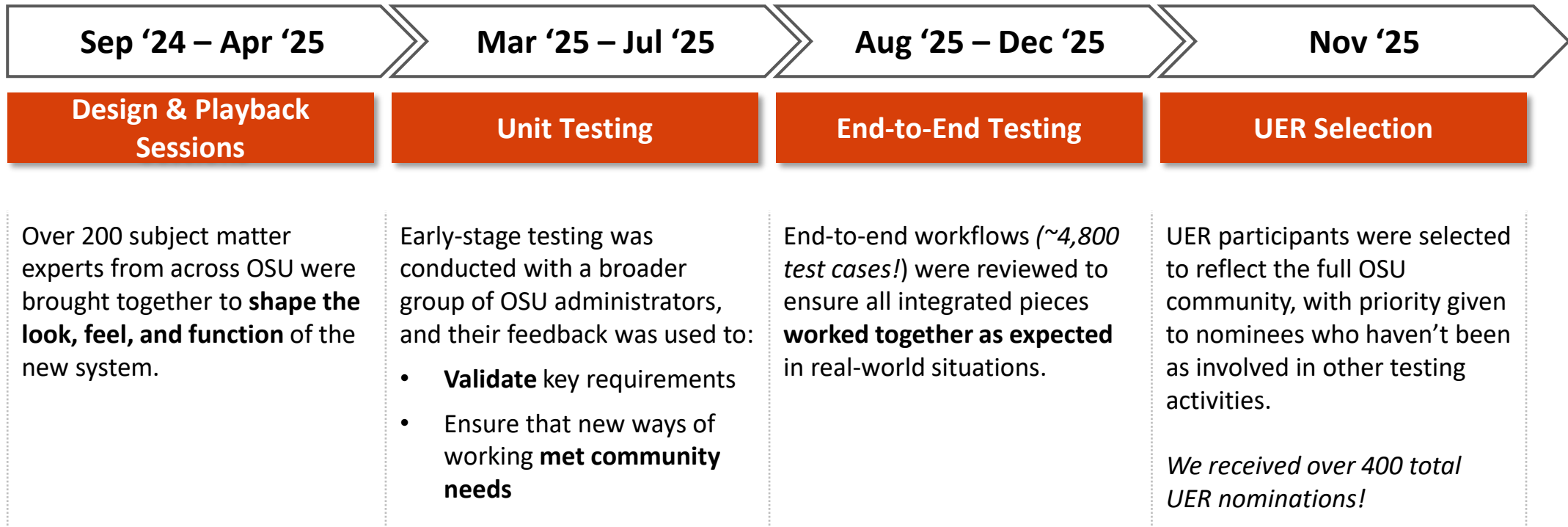
NOTE: UER is *not* a forum to redesign future processes and workflows



HOW WE GOT HERE



User Experience Review (UER) takes place after months of brainstorming, building, testing, and tweaking future workflows.



Workday Training



TRAINING MODALITIES

AMP learning journeys will offer various ways to learn, supported by on-demand resources for quick help and instructor-led sessions for advanced topics.



Navigator Tours

- Offers step-by-step, in-app guidance tailored to OSU processes for completing tasks in Workday
- Example: How to complete a time sheet



Quick Reference Guides

- Short, easily digestible guides to complete simple processes.
- Example: Key terminology in Workday.



Demo Videos

- For specialized training accessed infrequently
- Example: How to mass close a job requisition



On-Demand Resources

- Job-Aids and Checklists help employees navigate Workday and processes with confidence
- Example: Frequently Asked Questions about Workday Navigation



Instructor Led Labs

- Offers real-time guidance and personalized support on advanced learning topics
- Example: How to create a business asset in Workday

ROLE BASED LEARNING JOURNEY | OSU EMPLOYEE

Each role at OSU will have a unique learning journey aiming to support your new ways of working with Workday. As change impacts are identified, each learning journey will be customized to fit the role's specific needs based on modalities that best fit that persona.



I am Marcy, an **OSU Employee**

1

NOW

Review materials and prepare to participate in User Experience Review

2

FEBRUARY – MARCH

Participate in User Experience Review (sign up in Oct/Nov)

3

APRIL

Review AMP Learning Journey* sent via email to all employees

4

MAY – JUNE

Complete Trainings to prepare for Workday



JULY

Go-Live

Log into Workday and complete day-one checklist and access on-demand resources

5

AUGUST

Access on-demand resources and trainings in Workday Learning, attend office hours, and submit help tickets as needed

6

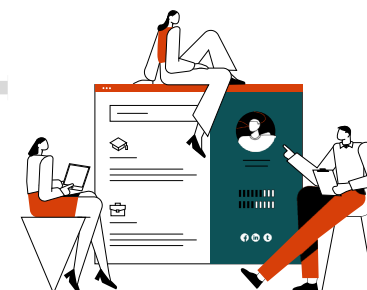
ONGOING SUPPORT

Access on-demand resources and trainings available in Workday Learning

**Full list of Workday Foundational, Workday for Managers, and Advanced Training topics will be included in the specific learning journey shared.*

ONGOING OPPORTUNITIES

- ✓ Attend AMP Demo Days and Community Check-ins
- ✓ Visit the AMP SharePoint site by clicking [here](#)



TIMELINE



KEY DATES & ACTIVITIES

NOVEMBER	Trainers identified and onboarded
JANUARY	Training Material review begins
FEBRUARY	UER testing, Foundational Liaison Program
MAY - JUNE	Training Delivery

AMP | Cutover Showcase

Plan Ahead for the Transition to Workday

Join us! February 26, 2026:

- February 26th | MU Horizon Room | 9:00 AM – 4:00 PM
- Walk-in or schedule time to connect with Project Teams to discuss freeze dates
- Gain an understanding of how freezes will impact your work
- Develop a plan to meet your business needs

What is cutover?

A short, planned period when OSU pauses some administrative work and systems to safely move data and transition to Workday.

What to expect?

- Some administrative activities paused or limited
- Earlier deadlines for certain tasks
- Temporary system and data access restrictions

Why attend?

- Learn what's impacted and when
- Understand upcoming freeze dates
- Ask questions and plan your work with confidence

The result:

A smoother transition to Workday as OSU's primary system for HR, Finance, Budget, Procurement, and Post-Award Research.

Schedule 1:1 session during the Showcase
Specify which areas you are interested in.

Scan the QR code above or use the link:

beav.es/AMP-always-on-survey





OCM – Engagement

Suzanne Grey | OCM Lead

Administrative Modernization Program (AMP)

Leslie Wolgamott | Budget, Finance, Procurement Lead

Administrative Modernization Program (AMP)

Spread the word:

- AMP SharePoint
- Stay informed
- Banner to FDM Crosswalk

P2P Community Check-in

- Virtual | Teams | Recording Available
- February 11, 11:00 AM - 12:00 PM
- Requisition Worklet
- Contract Request
- Create Supplier Invoice Request
- Request New Supplier Create Receipt

Cutover Showcase:

- MU | Horizon Room
- February 26, 9:00 AM – 4:00 PM
- Walk-in or schedule a specific 1:1 session at the event



Ask ChAMP about
how AMP will
impact you!



AMP QUICK LINKS

- AMP SharePoint: beav.es/AMP-sharepoint
- Find your Change Champion: beav.es/AMP-change-champions
- Ask questions and submit feedback via the Always on Survey: beav.es/AMP-always-on-survey
- AMP Glossary: beav.es/AMP-glossary
- AMP Video Library: beav.es/AMP-video-library
- AMPlifier (AMP's Newsletter): beav.es/AMPlifier



Feedback or Questions



Scan the QR code above or use the link:

beav.es/AMP-always-on-survey

