

MINUTES
FINANCE/AUDIT COMMITTEE
UNIVERSITY OF SOUTHERN INDIANA
BOARD OF TRUSTEES

March 2, 2017

The Finance/Audit Committee of the University of Southern Indiana Board of Trustees met on Thursday, March 2, 2017, in the Griffin Center on campus. Present were Committee Chair W. Harold Calloway and Trustees John M. Dunn; Ellis S. Redd; and Ted C. Ziemer, Jr. Also in attendance were President Linda L. M. Bennett; Vice President for Finance and Administration Steven J. Bridges '89 M'95; Vice President for Government and University Relations Cynthia S. Brinker; and Vice President for Development David A. Bower.

Chair Calloway called the meeting to order at 9:07 a.m.

1. REVIEW OF COMPLETED AUDIT AND APPROVAL OF THE ANNUAL AUDIT PLAN

Mr. Calloway called on Vice President Bridges for a report of completed audits and approval of the annual Audit Plan. Mr. Bridges introduced Director of Internal Audit Brad Will, who reviewed the report of completed audits and other activities conducted by the Internal Audit Department in 2016. He referred the Trustees to Attachment A, a detailed report of the following audits, and reviewed the objectives, conclusions, and recommendations of each audit:

- Student Billing, Accounts Receivable, and Collections
- Federal Student Aid Compliance
- University and USI Foundation Administrative Services Agreement and Related Party Transactions

Mr. Will reviewed the Audit Recommendations Matrix on pages 11-19 of Attachment A, and the proposed audits for calendar year 2017 in Attachment B.

Mr. Will discussed Enterprise Risk Management (ERM), a new management initiative at USI. He explained that ERM is the commitment to manage risk as an integral component of the University's operations in order to maximize opportunities and minimize setbacks to the University's mission, strategies, and objectives. To assist in this effort, the University has established the University Risk Management (URM) Committee to facilitate cross-functional and cross-departmental identification and evaluation of risk. In conclusion, Mr. Will noted that the Internal Audit department will serve in an advisory role to the Committee.

On a motion by Mr. Ziemer, seconded by Mr. Dunn, the Annual Audit Plan for Calendar Year 2017 was approved.

2. APPROVAL TO REFUND BOND SERIES J AND ISSUE BOND SERIES L

Mr. Calloway called on Vice President Bridges, who referred the Trustees to a handout summarizing responses to USI's Request for Proposals for a new bond issue of \$8 million to fund the renovation of the third floor of the Health Professions Center and a proposed refunding of the balance of Bond Series J, which funded the Business and Engineering Center and University Center East Expansion construction projects. The proposals were evaluated using criteria, including experience of firm, experience of individual banker, proposed plan of finance to execute the University's objectives, banking/underwriting fees, and ability to sell University securities.

Blue Rose Capital Advisors, Inc., who is serving as the University's municipal advisor, and University staff agree that Stifel, Nicolaus & Company, Incorporated offers the University the best combination of underwriting and banking to successfully achieve optimum results for its bond financing efforts.

Mr. Bridges recommended the proposal of Stifel, Nicolaus & Company, Incorporated, Indianapolis, Indiana, for the refunding of Bond Series J and issuance of Bond Series L.

On a motion by Mr. Dunn, seconded by Mr. Ziemer, the proposal from Stifel, Nicolaus & Company, Incorporated was approved.

3. REPORT OF CONSTRUCTION CHANGE ORDERS ISSUED BY THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION.

Mr. Calloway called on Vice President Bridges, who reviewed the construction change orders in Attachment C.

There being no further business, the meeting was adjourned at 9:55 a.m.



UNIVERSITY OF SOUTHERN INDIANA

Internal Audit Annual Report

Prepared by

Bradley V. Will, CPA
Director of Internal Audit

Kendra Groeninger
Internal Audit Manager

Report No. USIA16-3
 July 28, 2016

Audit Report Student Billing, Accounts Receivable, and Collections

Results at a Glance

Audit Objectives:	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Verify student tuition and fees correspond to rates approved by the Board of Trustees, are properly assessed, and waivers are authorized				
Review the reconciliation of the general ledger balance of student receivables in Banner Finance to the Banner Accounts Receivable module (subsidiary ledger)				
Evaluate the adequacy of the allowance for uncollectible accounts based on the delinquency of receivables and historical write-offs				
Review the adequacy and effectiveness of procedures for the collection of delinquent accounts				

Introduction

Our report of the internal audit of student billing, accounts receivable, and collections is presented below. We would like to thank Jeff Sickman, Suzanne Devine, Cindy Miller, and Kim Adams who contributed positively to our results.

Background Information

Student tuition and fees represent the largest operating revenue stream for the University of Southern Indiana. For the fiscal year ending June 30, 2015, the University reported approximately \$67 million in gross student fee revenue and \$45 million net of scholarships, discounts, and allowances. The University also reported accounts receivable as of June 30, 2015, of approximately \$10.8 million, net of the allowance for uncollectible accounts. Effective controls over the set-up of fee schedules and the assessment and collection of tuition and fees is critical given their significance and materiality for the University.

This report is based on a review of tuition and fees assessed for the 2015-2016 academic year, accounts receivable and the allowance for uncollectible accounts as of June 2016, and current collection procedures. The audit approach included reviewing the schedule of student fees and other mandatory fees approved by the Board of Trustees as of July 2015 and comparing those to the fees set in the billing system fee assessment

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tables; verifying fees per credit hour and a sample of seven other fee types were properly assessed to students during the audit period; interviewing Business Office personnel and reviewing reconciliations of the general ledger receivable balance to the accounts receivable subsidiary ledger; reviewing the allowance for uncollectible accounts, accounts receivable aging reports, and historical write-offs; interviewing Bursar's Office personnel regarding collection procedures; and reviewing management reports summarizing collection efforts and results.

The **objectives** of the audit were to:

- Verify student tuition and fees correspond to rates approved by the Board of Trustees, are properly assessed, and waivers are authorized
- Review the reconciliation of the general ledger balance of student receivables in Banner Finance to the Banner Accounts Receivable module (subsidiary ledger)
- Evaluate the adequacy of the allowance for uncollectible accounts based on the delinquency of receivables and historical write-offs
- Review the adequacy and effectiveness of procedures for the collection of delinquent accounts

Conclusion

In general, the results of our audit procedures indicate opportunities for **significant improvement with respect to the allowance for uncollectible accounts and collection procedures**, while opportunities for **minor improvement** exist with respect to the **approval, assessment, and waiver of tuition and fees** and with respect to **reconciling the general ledger to the accounts receivable subsidiary ledger**.

Management will take or has taken the following actions:

- Comparing the Schedule of Fees included in the exhibit for the Board of Trustees to Banner prior to publication of the board materials
- Performing an independent verification of fees in Banner to supporting documentation
- Reconciling the general ledger reconciliation report to the aged receivables report
- Reviewing receivables in the latter stages of delinquency and evaluating collectibility based on age of the receivables, payment history, and results of collection efforts
- Generating an aged receivables report on a monthly basis that shows delinquent accounts broken out in more delinquency buckets
- Evaluating the Banner Collection module and its capabilities compared to departmental needs for collecting, monitoring, and reporting on delinquent accounts
- Reviewing current collection processes for potential efficiency improvements
- Reviewing the collection strategy for effectiveness and evaluating the intensity of internal and external collection efforts

No additional action or response is required.

Bradley V. Will
Director of Internal Audit

Kendra Groeninger
Internal Audit Manager

Distribution: Suzanne Devine
Jeff Sickman
Steve Bridges
Dr. Linda L. M. Bennett

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Student Billing, Accounts Receivable, and Collections Audit Report

Control Issues and Responses

Comparing the Schedule of Fees included in the exhibit for the Board of Trustees to Banner prior to publication of the board materials

Issue: Management presents a schedule of fees and a schedule of miscellaneous fees to the Board of Trustees for review and approval on an annual basis. The schedules show the fee amounts for the immediately preceding year and the proposed amounts for the upcoming academic year. The fees for the prior year are populated from and based upon the meeting minutes from the prior year Board meeting.

Risk: Inaccuracies may occur while populating the fee schedules, which may result in Board approval of an incorrect fee amount.

Response: Beginning in June 2016, the bursar implemented a comparison, prior to publication in the Board materials, of the fees in Banner to the fees reflected on schedules provided to the Board of Trustees.

Performing an independent verification of fees in Banner to supporting documentation

Issue: The bursar must enter and/or update numerous billing detail codes in the Banner system each semester based on information provided by each college on fee edit reports. There is currently not an independent verification of each fee updated.

Risk: The absence of an independent review of the fee amounts in Banner to supporting documentation increases the risk that errors in the fee schedules go undetected and students are not charged at the appropriate rates.

Response: Beginning with fee edits for Spring and Summer 2017, the Bursar's Office will implement an independent verification of fees entered in Banner to the fee edit schedules reviewed and submitted by the colleges. The personnel performing the verification will be different from whomever performed the entry into Banner.

In addition, the bursar and controller will meet with Information Technology (IT) by September 15, 2016, to evaluate the possibility of creating system triggers and programming code to allow fees to be assessed utilizing a single detail code and subsequently breaking the revenue out by academic term in the Banner finance system. This would eliminate having to update the detail codes on each class section every semester.

Reconciling the general ledger reconciliation report to the aged receivables report

Issue: According to a Banner vendor presentation delivered in 2008, it was recommended that Banner users reconcile the general ledger reconciliation report (TGRRCON) to the aged receivables report (TGRAGES). The presentation indicated that the AR Balance for Total Open Charges plus the AR Balance for Total Unapplied Payments (both of which appear on TGRRCON) should equal the balance of all accounts on TGRAGES (all debit and credit balances).

Risk: Failure to reconcile TGRRCON to TGRAGES could result in undetected and unresolved variances between the general ledger and the accounts receivable subsidiary ledger.

Response: The controller, bursar, and staff accountant will review the 2008 Banner presentation and consider opportunities to automate the reconciliation of TGRRCON to TGRAGES. The timing for completion of the review and implementation of new procedures will be determined after the 2016 fiscal year is closed and the staff accountant returns from a leave of absence.

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Reviewing receivables in the latter stages of delinquency and evaluating collectibility based on age of the receivables, payment history, and results of collection efforts

Issue: As of July 20, 2016, the allowance for uncollectible accounts was \$1,163,105, while the balance of receivables between 18-24 months past due and 24+ months past due were \$1,274,230 and \$1,521,620, respectively.

Risk: It appears that the allowance for uncollectible accounts may not be adequate and/or that additional receivables should be written off given the balance of receivables that are greater than 18 months past due.

Response: The bursar will work with IT to develop a custom report by September 15, 2016, that breaks out delinquent accounts by level of delinquency and shows the payment history on those accounts. This information will be used to analyze the collectibility of accounts, make decisions regarding account write-offs, and determine the adequacy of the allowance for uncollectible accounts.

Generating an aged receivables report on a monthly basis that shows delinquent accounts broken out in more delinquency buckets

Issue: Currently, the aged receivables report (TGRAGES) is run to show accounts in the following delinquency buckets: 0-30, 31-60, 61-90, and 91+ days delinquent. Given the University's current write-off policy extends out almost two years from the invoice date, additional insight into how accounts are progressing through the later stages of delinquency is required.

Risk: The absence of analytics regarding the progression of accounts beyond 91 days delinquent, through the age at which accounts are written off, increases the risk that the allowance for uncollectible accounts and/or account write-offs are not reflective of the quality of the receivables.

Response: The bursar will work with IT to develop a custom report by September 15, 2016, that breaks out delinquent accounts into additional buckets of delinquency and shows the payment history on those accounts. This information will be used to analyze the collectibility of accounts, make decisions regarding account write-offs, and determine the adequacy of the allowance for uncollectible accounts.

Evaluating the Banner Collection module and its capabilities compared to departmental needs for collecting, monitoring, and reporting on delinquent accounts

Issue: Based on discussions with the senior accounting assistant and accounting assistant and review of the processes for collecting, monitoring, and managing delinquent accounts, the current processes require a significant amount of manual effort.

Risk: The manual nature of the current collection, monitoring, and reporting procedures results in inefficiencies which limit the amount of time the staff have available to spend on actual account collection efforts.

Response: The controller, bursar, senior accounting assistant, and IT personnel will schedule a demonstration of the Banner collection module by November 2016 to review and evaluate its capabilities compared to the University's needs for collecting, monitoring, and reporting on delinquent accounts. In addition, in mid-September 2016, the group may evaluate the collection capabilities available through TouchNet, the University's new credit and debit card processor. The target date for implementing any solutions identified in the evaluation will be determined based upon the specific requirements to implement those solutions.

Reviewing current collection processes for potential efficiency improvements

Issue: Existing processes for collecting, monitoring, and managing delinquent accounts require a significant amount of manual effort. The following items may present opportunities for efficiency improvements:

1. Consider posting collection fees to the student account at the time of referral rather than manually tracking collection fees on the notes screens.

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2. Evaluate the current process of creating a spreadsheet for tracking delinquent accounts, including the following items:
 - a. Could the output of accounts receiving paper bills be used as the source for a script to change delinquency codes and bill codes?
 - b. Could manual tracking and reporting of accounts on the spreadsheet be eliminated by creating reports (daily, weekly, monthly) that provide the student ID, name, number of days delinquent, delinquency code (which helps identify where the account is in the collection process), current balance, last payment date, and last payment amount? This could also be used to verify all delinquent accounts past a certain stage have been assigned a delinquency code.
 - c. As accounts progress through delinquency to different stages of collection, can reports be created, based on delinquency codes, and that output be the source for scripting changes to those accounts' delinquency codes to the next stage of collection and generate the next phase notification letters?
 - d. Could Agency Code and CO Hold be scripted based on an account list generated from a specific delinquency code?
3. Consider developing a monthly report that summarizes delinquent account totals by delinquency code (i.e. stage of collections), which shows balance at the beginning of the month, amounts new to the delinquency code, payments received, amounts written off, and amounts that rolled to the next delinquency code.

Risk: The manual nature of the current collection, monitoring, and reporting procedures results in inefficiencies which limit the amount of time the staff have available to spend on actual account collection efforts.

Response: Collection processes will be evaluated following the review of the Banner collection module. The capabilities and features of the collection module will help determine whether existing processes are replaced by the system or must be modified to improve efficiency.

Reviewing the collection strategy for effectiveness and evaluating the intensity of internal and external collection efforts

Issue: The current collection process does not begin until the end of the term for which the bills are due. The collection strategy involves issuance of a paper statement followed by a series of three to five collection letters issued by a letter writing agency over a 45-day period. Accounts which do not respond to the letters are forwarded to a "phase 1" collection agency for approximately 12 months. Accounts which cannot be collected in phase 1 are forwarded to a second collection agency, which attempts to collect for up to another 12 months. Furthermore, there does not appear to be service level requirements and reporting in place to allow University personnel to evaluate the intensity of agency collection efforts.

Risk: Ineffective collection strategies may result in more receivables being written-off than what might be necessary.

Response: Collection strategies will be evaluated following the review of the Banner collection module. The capabilities and features of the collection module will help determine the strategies the University might be able to perform with existing personnel and those for which outside collection agencies are needed. Once the capabilities are understood, the University can look at the timing and intensity of internal collection efforts and make informed decisions about how to adjust the strategies.

Report No. USIA16-4
 November 23, 2016

Audit Report Federal Student Aid Compliance

Results at a Glance

AREAS	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Audit Objectives:				
Compliance with Institutional Eligibility Requirements				
Compliance with Federal Student Financial Assistance General Eligibility Requirements				
Compliance with Federal PELL Grant Requirements				
Compliance with Federal Campus-Based Program Requirements				
Compliance with Federal Direct Loan and PLUS Loan Requirements				
Fiscal Operations Report and Application to Participate (FISAP) accurately completed and submitted timely				
Policies, Procedures and other Issues				

Introduction

Our report of the internal audit of USI federal student aid compliance is presented below. We would like to thank Mary Harper, the Office of Student Financial Assistance (SFA) staff, Linda Tribble, and Business Office personnel who contributed positively to our results.

Background Information

The federal student aid programs are authorized under Title IV of the Higher Education Act (HEA) of 1965, as amended, and administered by the U.S. Department of Education Federal Student Aid office. They include federal grants, loans, and work-study programs.

Report No. USIA16-4
November 23, 2016

SFA is responsible for monitoring the eligibility of prospective financial aid recipients, verifying certain applicant data as required by the Department of Education, determining the best combination of aid to meet each student's financial need, applying federal aid to student accounts within regulatory timeframes, and identifying over-awards and student withdrawals that require the return of federal funds. Business Office personnel are responsible for the drawdown, accounting, and return of federal student aid funds to the Department of Education, the administration of credit balances created from the application of federal student aid to student accounts, and preparation of the Fiscal Operations Report and Application to Participate (FISAP). The Office of the Registrar is responsible for reporting the enrollment status of students receiving federal student aid to the National Student Loan Data System through the National Student Clearinghouse. Compliance with federal student aid regulations is critical because violations may jeopardize the institution's participation or reduce the institution's authorized level of participation in federal student aid funding.

This was the eighth annual audit of federal student aid compliance performed by Internal Audit. The previous audit was performed and reported on in November 2015, at which time Internal Audit noted adequate controls and practices for each of the audit objectives evaluated except for policies, procedures and other issues, for which we noted opportunities for minor improvement.

This report is based on the review of federal student aid activity for the fall 2015, spring 2016, and summer 2016 academic terms. The audit approach consisted of reviewing SFA procedures and controls, reviewing federal student aid regulations, interviews with USI SFA, Business Office, and Office of the Registrar management and staff, and analysis of student records for the fall 2015, spring 2016, and summer 2016 academic periods. State grants and other non-federal aid were reviewed when those funds were awarded to students in the audit sample.

The **objectives** of the audit were to:

- Evaluate compliance with the Institutional Eligibility Requirements
- Evaluate compliance with the Federal Student Financial Aid General Eligibility Requirements
- Evaluate compliance with Federal PELL Grant requirements
- Evaluate compliance with Federal Campus-Based Program requirements
- Evaluate compliance with Federal Direct Loan & PLUS loan requirements
- Determine whether the FISAP has been accurately completed and submitted on time
- Evaluate policies, procedures, and other issues not impacting compliance

Conclusion

In general, the results of our audit procedures indicate that the administration of USI federal student aid is in compliance with federal requirements governing the Title IV student aid programs. **Adequate controls and practices** exist for each of the audit objectives evaluated.

No additional action or response is required.

Bradley V. Will
Director of Internal Audit

Kendra Groeninger
Internal Audit Manager

Distribution: Mary Harper
Suzanne Devine
Jeff Sickman
Linda Tribble
Sandy Frank
Steve Bridges
Andy Wright
Dr. Linda L.M. Bennett

Report No. USIA16-5
 January 5, 2017

Audit Report University and USI Foundation Administrative Services Agreement And Related Party Transactions

Results at a Glance

Audit Objectives:	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Evaluate the adequacy of and compliance with the terms of the Agreement for Administrative Services (Agreement) between the University and USI Foundation				
Verify disclosures in the University's financial statements adequately describe the relationship and related party transactions				

Introduction

Our report of the internal audit of the University and USI Foundation (USIF) administrative services agreement and related party transactions is presented below. We would like to thank Mary Hupfer and Jeff Sickman who contributed positively to our results.

Background Information

The University and USIF are related parties but are legally separate entities. USIF was formed in 1969 to provide support for the University and its faculty and students, to promote educational, scientific, charitable, and related activities and programs exclusively for the benefit of the University and its students. USIF is considered a component unit of the University and its audited financial statements are discretely presented in the University's financial report. USIF does not have any direct employees. Rather, the University provides accounting, computer, and other administrative services to USIF pursuant to the Agreement between the entities. USIF rents office space from the University and the University pays the utilities expense for USIF office.

This report is based on a review of the University and USIF relationship for the 2015-2016 fiscal year. The audit approach included reviewing the Agreement between the University and USIF; reviewing the property agreement between the University and USIF for office space; interviewing Finance and Administration personnel regarding the relationship and transactions between the entities; and reviewing the University's 2015-2016 Financial Report footnote disclosures required by Statement on Governmental Accounting Standard No. 61. The review was limited to evaluation of the relationship, contracts, transactions, and financial statement implications from the University's perspective since USIF does not fall under University Internal Audit's scope of responsibility.

Report No. USIA16-5
January 5, 2017

The **objectives** of the audit were to:

- Evaluate the adequacy of and compliance with the terms of the Agreement between the University and USI Foundation
- Verify disclosures in the University's financial statements adequately describe the relationship and related party transactions

Conclusion

In general, the results of our audit procedures indicate **adequate controls and practices exist** with respect to the Agreement and financial statement footnote disclosures regarding the University and USIF relationship. The Agreement and disclosures reflect the material components of the relationship from the University's perspective.

No additional action or response is required.

Bradley V. Will
Director of Internal Audit

Kendra Groeninger
Internal Audit Manager

Distribution: Mary Hupfer
Jeff Sickman
Steve Bridges
Dr. Linda L. M. Bennett

**University of Southern Indiana
 Audit Recommendations Matrix
 Calendar Year 2012**

AUDIT NAME	RECOMMENDATION	RESPONSE	TARGET	STATUS
OBSERVATION				
Employment, Payroll, & Benefits				
<p>6. During the audit, payroll personnel indicated they have established as an objective to increase the use of technology through the selection and implementation of an electronic time-keeping/time-tracking system. The current payroll processing environment relies heavily on hard-copy documents for tracking and reporting hours worked and employee time off (both paid and unpaid time). The University uses paper time sheets for employees to record their hours. In addition, personnel within the various departments summarize the hours from employee timesheets by recording them on a hard-copy recap document.</p>	<p>Utilize technology solutions to increase efficiency of payroll processing.</p>	<p>The Payroll Manager and HRISM are meeting weekly to explore options of implementing either a Banner-provided or a separate web time-entry system. The managers will make a recommendation and a final decision will be made by March 31, 2013.</p>	<p>Web time plan: Students - Fall 2013 Revised: December 2014</p> <p>Bi-weekly - Spring 2014 Revised: June 2015</p> <p>9-month faculty - Fall 2014 Revised: December 2015</p> <p>Remaining monthly - Fall 2015 Revised: June 2016 On hold</p>	<p>Human Resources (HR) has determined that this effort will require outside assistance</p> <p>On hold due to budget constraints</p>
<p>7. The current payroll processing schedule includes a bi-weekly payroll for support staff and temporary workers, a bi-weekly payroll for student workers, and monthly payroll for full-time faculty, administrative staff members, and adjunct faculty. The bi-weekly payrolls are paid one week in arrears, while the monthly payrolls are paid current.</p>	<p>Consider transitioning the monthly payroll schedule to a bi-weekly payroll schedule.</p>	<p>The HR administrator group will evaluate the web time-entry project and possible changes to the payroll processing schedule and the Payroll Manager and HRISM will recommend their priority order by March 31, 2013. At that time a project plan would be built for the top priority project and subsequent deadlines established.</p>	<p>Prioritization of web time-entry and payroll schedule projects: March 31, 2013</p> <p>Evaluation of transition from monthly to bi-weekly processing: 9-month faculty - Fall 2014 Remaining monthly - Fall 2015</p> <p>Revised: June 2016 On hold</p>	<p>Web time-entry prioritized first</p> <p>On hold due to budget constraints</p>

**University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2013**

AUDIT NAME	RECOMMENDATION	RESPONSE	TARGET	STATUS
Contracting Authority Risk Assessment				
1. The University does not have a written policy outlining the positions that are authorized to execute contracts obligating the University to deliver goods or services to third parties.	Develop a written policy which clearly defines those positions with authority to execute contracts or delegate such execution authority. Centralize the review of all contracts to facilitate routing, both internally and to outside legal counsel, ensure that appropriate University personnel review the contracts, monitor the contracts for provisions or modifications that have been predetermined as potentially detrimental to the University's interests, and ensure legal counsel is consulted when appropriate.	The Division of Outreach and Engagement, under the direction of the Associate Provost, has established a contract committee to review the various types of service contracts that the department executes. The committee will complete a draft of the policy, make its determination of feasibility of centralized contract review, and submit the policy to the President's Council for review by September 30, 2013.	September 30, 2013 Revised: "Pilot" policy in Division of Outreach and Engagement: February 28, 2014 Rollout policy to entire campus: January 2015 Revised: July 1, 2015 Revised: March 1, 2017	Completed Rollout will take place in conjunction with responses to process improvements identified in September 2015 by the federal grants and contracts consultant
2. The University does not have a standard contract template that is required for all contracts and proposals for delivery of services. Consequently, these agreements generally lack provisions limiting the University's liability and protecting the University from claims associated with the performance of the services.	Develop a standard contract template, which includes the following provisions: a.) Limitation of liability b.) Indemnification clause c.) Force majeure clause d.) Confidentiality clause	The Division of Outreach and Engagement will work with legal counsel to develop standard contract templates containing the suggested provisions, as appropriate for the types of services routinely performed by University personnel.	September 30, 2013 Revised: March 31, 2014 September 30, 2014 April 30, 2015 November 1, 2016 March 1, 2017	In progress
Eagle Access Department Card				
2. Some card users indicated that they did not have a clear understanding of guidelines for usage of the cards, nor did they connect proper usage of the cards with the institutional hospitality policy.	Develop a policy and procedures to govern the use of Eagle Access department cards that is consistent with the approved University hospitality policy. Training should be provided for all department users and users' acknowledgement of the policy should be documented.	The Business Office will develop a policy and procedures to govern the use of Eagle Access department cards that is consistent with the approved hospitality policy. The policy will be developed by September 30, 2013, and users will receive communication/training on the policy thereafter.	September 30, 2013 Revised: July 1, 2014 December 31, 2014 July 1, 2015 Implementation of procurement card for hospitality expenses: March 31, 2016 Revised: March 31, 2017	Procurement card solution selected and contract signed in August 2015
3. Eagle Access department card transactions currently receive no independent (outside the department) review to confirm that card usage is in conformity with University policies and procedures. All other University financial transactions receive some level of review by finance or accounting personnel.	Develop an independent review of Eagle Access department card transactions for conformity with established policies and procedures.	Business Office management is considering the possibility of transitioning the majority of departments currently using Eagle Access cards to the use of a procurement card for hospitality expenses. The Business Office will complete its evaluation of the feasibility of such a transition by June 30, 2014, and take subsequent actions as appropriate.	June 30, 2014 Revised: July 1, 2014 December 31, 2014 July 1, 2015 Implementation of procurement card for hospitality expenses: March 31, 2016 Revised: March 31, 2017	

**University of Southern Indiana
 Audit Recommendations Matrix
 Calendar Year 2014**

AUDIT NAME	OBSERVATION	RECOMMENDATION	RESPONSE	TARGET	STATUS
Information Security and Privacy Compliance					
	1. The University has not designated an employee or employees with responsibility for the development, implementation, and coordination of an information security program, as required by the Family Educational Rights and Privacy Act (FERPA), Gramm-Leach-Bliley Act (GLBA), Health Insurance Portability and Accountability Act (HIPAA), and Payment Card Industry Data Security Standard (PCI DSS).	Assign information security responsibility to one or more individuals as necessary to address the data security needs of the institution. The information security function should be a dedicated function with little or no daily information technology operational responsibilities.	The Information Technology (IT) department agrees a permanent dedicated Information Security position is needed, and anticipates the University will create this position in the future when budgets are less constrained. As an interim measure, we believe a consultant can satisfactorily perform this function for the University. IT intends to issue a request for proposal (RFP) for this role no later than October 1, 2014.	October 1, 2014 Revised: TBD	Completed Assistant Director of Information Security position filled February 7, 2017
	2. A formal and comprehensive information security risk assessment has not been conducted by the University.	Develop a formal information security risk assessment process to be conducted annually and continue to pursue the outsourced network architecture and data security review in 2014.	A RFP for the external network architecture and data security analysis is progressing with a target date for performance of this analysis in the fall of 2014. Additionally, once it is in place, the IT security role will coordinate risk assessment execution and follow up.	Fall 2014	Protiviti review completed in March 2015 Follow-up review completed in June 2016
	3. There is no formal information security awareness training program for new or continuing employees, nor is there an established process for delivering periodic security reminders or updates as required by GLBA, HIPAA, and PCI DSS.	Develop a formal information security awareness and training program for new and continuing employees. Training should be required upon hire and periodically thereafter for continuing employees. Publish periodic (e.g. monthly) information security reminders to all University personnel.	IT will develop training modules, execute the training, and provide reporting on compliance. Once in place, the IT security role will establish the timeline to complete the training material.	TBD Revised: Recommendation for training solution by April 30, 2017	IT is in process of evaluating third party training products. Assistant Director IT Security to make recommendation by April 30, 2017
	4. There is currently no process or system in place to proactively monitor network activity logs and alert IT personnel of indications of attack or intrusion.	Evaluate intrusion detection and file integrity monitoring solutions and determine the appropriate placement and configuration across the network based upon a comprehensive risk assessment and input from information security auditors or consultants engaged to conduct the network architecture and data security review.	IT has begun the process of evaluation of additional tools to solve this need. Specifically, IT expects that the University needs the following systems: <ul style="list-style-type: none"> • Intrusion Prevention System (IPS) • Intrusion Detection System, including File Integrity Monitoring • Log File Aggregation System IT anticipates having these in place by end of the 2014 - 2015 fiscal year.	June 30, 2015 Revised: TBD	In progress ASA firewalls with FirePOWER (which includes IPS, advanced malware protection, and URL filtering) in place Implementation and ongoing refinement of FirePOWER and FireSight rules across the network have been prioritized subsequent to network segmentation activities currently underway
	7. The school based health centers, operated by the University at various Evansville Vanderburgh School Corporation (EVSC) facilities, are health care providers subject to HIPAA. There does not appear to be documentation describing each party's role and responsibility with respect to the HIPAA security standards.	Perform a joint risk assessment (University and EVSC) specific to the school based health centers and document the parties' respective responsibilities for ensuring compliance with HIPAA. Include an evaluation of physical security for the facilities and hard copy documents, as well as technical security of the computer equipment, network devices, and protected health information processed or stored on the equipment.	USI Community Health Center personnel will schedule a meeting with the EVSC staff to discuss HIPAA compliance and schedule a date to perform the risk assessment when the EVSC staff returns from summer break (August 2014).	August 2014 Revised: Initial meeting February 25, 2015	Completed USI Community Health Center personnel will work with EVSC staff to delete and dispose of any protected health information residing on EVSC servers by March 31, 2017.

**University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2014**

AUDIT NAME	OBSERVATION	RECOMMENDATION	RESPONSE	TARGET	STATUS
International Travel Programs and Study Abroad					
	1. During our review of a sample of study abroad programs, Internal Audit noted some duplication in data requested from participants.	Review the study abroad forms in an effort to identify and eliminate potential duplicate data requests.	IPS has requested to purchase Terra Dotta software for study abroad and international travel data management. If approved, IPS hopes to implement the software by the beginning of spring semester 2015. If IPS cannot implement the software, IPS will review and revise the forms required for short-term programs abroad by November 1, 2014.	Form revision: November 1, 2014 Software implementation: Spring 2015 Revised: July 2015 December 2015 March 2016 September 30, 2016	Completed Software went live January 2017 for summer and fall programs
	2. Of 58 participant files for programs administered by International Programs and Services, 23 files did not contain a Participation Agreement, 19 files did not contain the Release and Acceptance of Responsibility Form, 25 files did not contain the Authorization of Medical or Surgical Consultation/Treatment form, and 36 files did not contain the Personal Data Form nor the Health Information Self-Assessment Form.	Establish mandatory document completion requirements for the most critical forms required for study abroad participants.	IPS has requested to purchase Terra Dotta software for study abroad and international travel data management. If approved, IPS hopes to implement the software by the beginning of spring semester 2015.	Software implementation: Spring 2015 Revised: July 2015 December 2015 March 2016 September 30, 2016	Software went live January 2017 for summer and fall programs
	3. Some established short-term programs abroad are administered by University faculty with little or no involvement from IPS, which may lead to inconsistencies in the implementation, collection, and retention of study abroad documentation.	Require all study abroad program directors to work with IPS to establish the required forms and documentation for participants. Program directors should collect and submit completed participant forms to IPS prior to departure. IPS should monitor submission of required documents and notify the program director regarding missing items. Participation in the program should be contingent upon the submission of fully completed documents on or before the established due date. IPS should establish a standard retention period for participant documents.	Discuss and implement a strategy for making student travel contingent upon submission of completed documentation. IPS has requested to purchase Terra Dotta software for study abroad and international travel data management. If approved, IPS hopes to implement the software by the beginning of spring semester 2015. The features and automation in this software will make collection, tracking, and retention more feasible.	Strategy discussion: September 8, 2014 Strategy implementation: November 2014 Software implementation: Spring 2015 Revised: July 2015 December 2015 March 2016 September 30, 2016	Completed Implemented spreadsheet tracking of forms pending software implementation Software went live January 2017 for summer and fall programs
Fuel Pump Access and Accountability					
	1. A true reconciliation of fuel inventories is not being performed.	Facility Operations should reconcile fuel inventories on hand on a monthly basis using beginning and ending 'totalizer' readings, stated delivered amounts per the vendor, and a physical measurement of the fuel tanks.	Beginning in December 2014, Facility Operations will begin reconciling fuel inventories on hand on a monthly basis using beginning and ending fuel pump readings, stated delivered amounts per the vendor, and a physical measurement of the fuel tanks.	December 2014	Temporarily on hold pending implementation of card swipe reader and fuel cards
	2. The current process for accessing the pumps makes it difficult to precisely assign accountability for pump access and activity and the hand-written fuel logs used to record the amount of fuel dispensed increases the risk of missing, erroneous, or illegible entries.	Facility Operations should investigate the feasibility of installing a card swipe reader (e.g. for employee Eagle Access Cards) for improved accountability of fuel pump access and electronic recording of fuel dispensed, vehicle number, and mileage (if possible).	Facility Operations is currently investigating the feasibility of installing a card swipe reader (e.g. for employee Eagle Access Cards) on the E87 fuel pump for improved accountability of fuel pump access and electronic recording of fuel dispensed, vehicle number, and mileage (if possible). Facility Operations anticipates having a card swipe reader installed in the spring of 2015.	Spring 2015 Revised: September 2015 March 2016 Fuel cards to be issued and in use by October 31, 2016 Revised: March 1, 2017	Card reader installed

**University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2015**

AUDIT NAME	OBSERVATION	RECOMMENDATION	RESPONSE	TARGET	STATUS
Community Health Centers Claims Processing and Cash Controls					
	2. There is currently no independent reconciliation of payments posted in athenahealth to the bank deposits.	Health center management should provide the Business Office cashier and the health center accountant with a daily receipts report generated from the athenahealth system which can be used by cashier and accounting personnel to reconcile cash and checks posted in Athena to the deposit slips and data reflected on the Fifth Third Bank and U.S. Bank statements.	The operations manager is developing procedures to provide the Business Office cashier and the health center accountant with a daily receipts report generated from the athenahealth system which can be used to reconcile cash and checks posted in athenahealth to the deposit slips and data reflected on the bank statements.	6/30/2015 Revised: September 30, 2015 March 31, 2016 September 30, 2016 Update: USI's controller has scheduled a meeting with health center management for February 20, 2017 to discuss getting athenahealth system access for Business Office personnel.	Deposit report created, but not reconciled to payments posted
	4. The community health centers recently transitioned from the eClinicalWorks (eCW) health record system to the athenahealth record system. As a result of the conversion, access to historical patient data residing on the eCW system is limited and user support is minimal.	Migrate patient data from eCW to athenahealth. If a data conversion is cost-prohibitive, consider generating electronic images of patient history and scanning or attaching to patient records in athenahealth. Upon completion of the migration, patient data could be scrubbed from the eCW system and the server could be decommissioned.	The operations manager is currently interviewing student workers to assist with printing historical patient chart information from eCW, which can be scanned and attached to patient records in athenahealth. Management anticipates the project will begin by June 19, 2015. Upon completion of copying patient information to the athenahealth record system, management will determine historical patient and billing data retention requirements, work with EVSC personnel to scrub patient data from the eCW system (if no longer needed), and decommission the server by August 31, 2015.	August 31, 2015 Revised: September 30, 2015 April 30, 2016	In Progress Some patient data copied to new system, but eCW system is still being utilized Evaluation of need to maintain the local eCW server complete USI Community Health Center personnel will work with EVSC staff to delete and dispose of any protected health information residing on EVSC servers by March 31, 2017.
	5. There is currently no review of patient account adjustments by personnel independent of the billing and collection functions.	Provide the health center accountant with a daily, weekly, or monthly adjustments and write-offs report generated from the athenahealth system which can be used to monitor adjustment and write-off activity.	The operations manager is planning to complete a review of month-end processes with Athena personnel by July 31, 2015, with the objective of identifying reports detailing adjustments and write-offs available from the athenahealth system for distribution to the health center accountant.	July 31, 2015 Revised: August 31, 2015 March 31, 2016 September 30, 2016 Update: USI's controller has scheduled a meeting with health center management for February 20, 2017 to discuss getting athenahealth system access for Business Office personnel.	
	7. There may be some inconsistencies in the athenahealth system user roles and permissions granted to community health center personnel performing similar duties. Additionally, there may be users that have permissions allowing them access to perform functions in athenahealth beyond the scope of their responsibilities (e.g. encounter signoff, superuser, and supervising provider permissions).	Perform a review of athenahealth users and their access rights. The review should pay particular attention to users that have the ability to perform user administration, approve patient encounters, have superuser access rights, and perform other functions that should be limited to certain personnel.	The operations manager will perform a review of athenahealth users and their access rights for appropriateness with respect to each individual's role within the health clinics.	July 31, 2015 Revised: September 30, 2015 March 31, 2016 October 31, 2016 March 31, 2017	

**University of Southern Indiana
 Audit Recommendations Matrix
 Calendar Year 2015**

AUDIT NAME	OBSERVATION	RECOMMENDATION	RESPONSE	TARGET	STATUS
Federal Student Aid Compliance	4. Approximately 200 credit balances created by the disbursement of federal student aid were not paid to students within 14 days after the credit balance occurred, which is a violation of federal regulations governing the disbursement of Title IV aid.	<p>The Bursar's Office should evaluate the processes and resources associated with reviewing and processing Title IV credit balance refunds and consider the following items to improve compliance:</p> <ol style="list-style-type: none"> 1. Evaluation of the adequacy of personnel to assist with processing 2. Creation of departmental checklists 3. Evaluation of the existence and adequacy of documented procedures 4. Potential for the creation of daily reporting on Title IV credit balances to assist in monitoring and managing the workload within the regulatory requirements 5. Automate a portion of the process 	<p>The University controller and bursar have completed an evaluation and the following actions will be taken:</p> <ul style="list-style-type: none"> - In January 2016, the associate bursar will become the primary refund processor with the special payment accountant serving as the backup - Beginning January 15, 2016, the bursar will begin a weekly review of a new report showing the number of days which a credit balance has existed, document any exceptions, and archive the report to a shared drive as evidence of the control - By March 31, 2016, the bursar will document the new process for student account refunds, document roles and processing timelines, and develop a checklist of essential tasks in the refund process - The bursar will work with Information Technology to investigate opportunities for automating some of the refund process . This review will be conducted by August 2016. 	<p>Transition processing and backup responsibility: January 2016</p> <p>Bursar perform weekly review of credit balance report: January 15, 2016</p> <p>Document process, roles, timelines, and checklist: March 31, 2016</p> <p>Review process for automation opportunities: August 2016</p>	<p>Completed</p> <p>Completed and ongoing</p> <p>Completed</p> <p>Completed and ongoing</p>

**University of Southern Indiana
 Audit Recommendations Matrix
 Calendar Year 2016**

AUDIT NAME	OBSERVATION	RECOMMENDATION	RESPONSE	TARGET	STATUS
Independent Textbook Buyers on Campus	<p>1. The Campus Solicitation Policy does not clearly prohibit solicitation by independent textbook buyers, which has led to inconsistencies within the colleges and departments with respect to the procedures and expectations for the disposal of textbooks.</p>	<p>Develop and publish a policy which clearly prohibits independent textbook buyers from soliciting faculty and staff for the purchase of textbooks. Concepts that should be considered for the policy include:</p> <ol style="list-style-type: none"> 1. A statement prohibiting all independent textbook buyers from soliciting faculty and staff for the purchase of textbooks on the grounds, in the buildings, and/or on equipment or networks owned/operated by the University 2. An explanation of how the sale of complimentary textbooks to independent textbook buyers adversely affects the entire academic community 3. Instructions for faculty and staff regarding how to respond when approached by such solicitors 4. Potential disciplinary action for employees found to have violated the policy 	<p>A new policy titled, "Solicitors On Campus -- Independent Textbook Buyers" has been drafted to clarify the University's position that independent textbook buyers are prohibited from soliciting on the grounds, in the buildings, and/or on equipment or networks owned/operated by the University. The policy will be announced and distributed to all employees and included in the Employee Handbook at the start of the Fall 2016 semester. Practical alternatives for the appropriate disposal of unwanted desk and examination textbooks will be included with the announcement of the policy.</p>	<p>Announcement and publication of policy: Fall 2016 semester</p>	<p>Completed</p>

**University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2016**

AUDIT NAME	OBSERVATION	RECOMMENDATION	RESPONSE	TARGET	STATUS
Student Billing, Accounts Receivable, and Collections					
	1. Management presents fee schedules to the Board of Trustees for review and approval on an annual basis. The schedules show the fee amounts for the immediately preceding year (based upon the prior year Board meeting minutes) and the proposed amounts for the upcoming academic year. Inaccuracies may occur while populating the fee schedules, which may result in Board approval of an incorrect fee amount.	Implement a comparison, prior to publication in the Board materials, of the fees in Banner to the fees reflected on schedules provided to the Board of Trustees.	Beginning in June 2016, the University bursar will compare the Schedule of Fees included in the exhibit for the Board of Trustees to Banner prior to publication of the Board materials.	June 1, 2016	Completed
	2. The Bursar must enter and/or update numerous billing detail codes in the Banner system each semester based on information provided by each college on fee edit reports. There is currently no independent verification of each fee updated.	Perform an independent verification of fees in Banner to supporting documentation.	Beginning with fee edits for Spring and Summer 2017, the Bursar's Office will implement an independent verification of fees entered in Banner to the fee edit schedules reviewed and submitted by the colleges.	January 2017 Revised: July 2017 for Fall 2017 fee edits	
	3. According to a Banner vendor presentation, it is recommended that users reconcile the general ledger reconciliation report (TGRRCON) to the aged receivables report (TGRAGES).	Reconcile the AR Balance for Total Open Charges plus the AR Balance for Total Unapplied Payments on the general ledger reconciliation report to the balance of all accounts on the aged receivables report.	The University controller, bursar, and staff accountant will review the vendor presentation and consider opportunities to automate the reconciliation of TGRRCON to TGRAGES.	Review of presentation: December 31, 2016 Reconciliation completed: June 30, 2017	Review completed
	4. As of July 20, 2016, the allowance for uncollectible accounts was \$1,163,105, while the balance of receivables between 18-24 months past due and 24+ months past due were \$1,274,230 and \$1,521,620, respectively.	Review receivables in the latter stages of delinquency and evaluate collectability based on age of the receivables, payment history, and results of collection efforts.	The University bursar will work with IT to develop a custom report by September 15, 2016, that breaks out delinquent accounts into additional buckets of delinquency and shows the payment history of those accounts. This information will be used to analyze the collectability of accounts, make decisions regarding account write-offs, and determine the adequacy of the allowance for uncollectible accounts.	Develop delinquency report: September 15, 2016	Completed
	5. Currently, the aged receivables report (TGRAGES) is run to show accounts in the following delinquency buckets: 0-30, 31-60, 61-90, and 91+ days delinquent. Given the University's current write-off policy extends out almost two years from the invoice date, additional insight into how accounts are progressing through the later stages of delinquency is required.	Generate an aged receivables report on a monthly basis that shows delinquent accounts broken out in more delinquency buckets.	The University bursar will work with IT to develop a custom report by September 15, 2016, that breaks out delinquent accounts into additional buckets of delinquency and shows the payment history of those accounts. This information will be used to analyze the collectability of accounts, make decisions regarding account write-offs, and determine the adequacy of the allowance for uncollectible accounts.	Develop delinquency report: September 15, 2016	Completed
	6. Based on discussions with the senior accounting assistant and accounting assistant and review of the processes for collecting, monitoring, and managing delinquent accounts, the current processes require a significant amount of manual effort.	Evaluate the Banner Collection module and its capabilities compared to departmental needs for collecting, monitoring, and reporting on delinquent accounts.	The University controller, bursar, senior accounting assistant, and IT personnel will schedule a demonstration of the Banner Collection module by November 2016 to review and evaluate its capabilities compared to the University's needs for collecting, monitoring, and reporting on delinquent accounts.	Demonstration of Banner Collection module: November 30, 2016	Completed
	7. Existing processes for collecting, monitoring, and managing delinquent accounts require a significant amount of manual effort.	Review current collection processes for potential efficiency improvements.	Collection processes will be evaluated following the review of the Banner Collection module. The capabilities and features of the collection module will help determine whether existing processes are replaced by the system or must be modified to improve efficiency.	TBD based on review of Banner Collection module Update: Management is planning a request for proposal (RFP) for outsourced collection services: May 31, 2017 Target for engagement of outsourced collection services: August 31, 2017	Completed

**University of Southern Indiana
 Audit Recommendations Matrix
 Calendar Year 2016**

AUDIT NAME	OBSERVATION	RECOMMENDATION	RESPONSE	TARGET	STATUS
	<p>8. The current collection process does not begin until the end of the term for which the bills are due. The collection strategy involves issuance of a paper statement followed by a series of three to five collection letters issued by a letter writing agency over a 45-day period. Accounts which do not respond to the letters are forwarded to a "phase 1" collection agency for approximately 12 months. Accounts which cannot be collected in phase 1 are forwarded to a second collection agency, which attempts to collect for up to another 12 months. Furthermore, there does not appear to be service level requirements and reporting in place to allow University personnel to evaluate the intensity of agency collection efforts.</p>	<p>Review the collection strategy for effectiveness and evaluate the intensity of internal and external collection efforts.</p>	<p>Collection strategies will be evaluated following the review of the Banner collection module. The capabilities and features of the collection module will help determine the strategies the University might be able to perform with existing personnel and those for which outside collection agencies are needed. Once the capabilities are understood, the University can look at the timing and intensity of internal collection efforts and make informed decisions about how to adjust the strategies.</p>	<p>TBD based on review of Banner Collection module</p> <p>Update: Management is planning a request for proposal (RFP) for outsourced collection services: May 31, 2017</p> <p>Target for engagement of outsourced collection services: August 31, 2017</p>	<p>Completed</p>

**University of Southern Indiana
 Annual Audit Plan
 Calendar Year 2017**

QUARTER BEGINNING	AUDIT AREA	DESCRIPTION	HOURS
January 2017	Athletics Business Operations	Review controls over cash, ticket sales, and other revenue	120
	University Risk Management Committee	Facilitation of University Risk Assessment Committee activities	220
	Internal Control Documents for Financial Statement Audit	Documentation of accounting and financial reporting controls for state auditors	100
	Campus Store	Physical inventory observation	40
April 2017	Federal Grant and Contract Proposals	Evaluate compliance with pre-application policies	230
	Child Protection Policy	Evaluate compliance with Child Protection Policy	220
	Residence Life	Review controls over billing and occupancy, card/key security, and residence contracts	250
	Facility Operations Storeroom	Physical inventory observation	50
July 2017	Federal Student Financial Aid	Grants and scholarships	250
	Utility Costs	Review process and procedure for utility rate negotiation	120
	IT Security Initiatives	Monitoring progress on security findings from prior IT security and privacy audits & coordinating follow-up to Protiviti review	220
October 2017	State Student Financial Aid	Review controls over state student financial assistance	250
	Undergraduate Admissions	Review controls over admission of prospective students	220
	Bonds Payable	Review controls over bond issuance, administration, and compliance	200

Total Hours	<u>2490</u>
Hours Available	2525
Hours available for unscheduled audits	35

**Summary of Construction Change Orders
Authorized by the Vice President for Finance and Administration**

LIBERAL ARTS DEAN'S SUITE RENOVATION

Key Construction

CO-001	Replace Additional Existing Ceiling Tile	\$ 3,040
CO-002	Added Wall Repair and Painting in Work Room	\$ 1,370
CO-003	Repair Unlevel Area at Front Entrance	\$ 390

PARKING LOTS A & B LANDSCAPE IMPROVEMENTS

Deig Brothers

CO-001	Move Existing Boulders, Install Additional Rock, and Build/Install 6 Handrails	\$ 15,363
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