AGENDA

FINANCE/AUDIT COMMITTEE

UNIVERSITY OF SOUTHERN INDIANA
BOARD OF TRUSTEES

March 1, 2018

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

A summary of audits and other activities conducted by the Internal Audit Department during 2017 (Attachment A) will be reviewed and the proposed 2018 Annual Audit Plan (Attachment B) will be presented.

Approval of the proposed 2018 Annual Audit Plan in Attachment B is recommended.

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

The construction change orders approved by the vice president for Finance and Administration (Attachment C) will be reviewed.

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. USIA17-4
September 12, 2017

Audit Report
Housing and Residence Life Operations

Results at a Glance

Audit Objectives:	RISK MITIGATION			
	Adequate Controls & Practices	**Opportunity for Minor Improvement**	**Opportunity for Moderate Improvement**	**Opportunity for Significant Improvement**
Evaluate controls over processing housing applications, contracts, and room assignments	🟩			
Evaluate controls over billing rate setup and verify that fees assessed correspond to rates approved by the Board of Trustees		🟦		
Verify cancellation fees and damage fees are calculated and assessed according to contract terms		🟦		
Evaluate the adequacy of controls over processing cancellation fee appeals and waivers		🟦		
Evaluate the adequacy of controls over the processing and delivery of mail to student residents	🟩			
Evaluate the appropriateness of housing facility master and sub-master keys issued and in circulation	🟩			
Assess the adequacy of user administration and vendor support for the residential management and reporting software				🟥

Report No. USIA17-4
September 12, 2017

Introduction

Our report of the internal audit of Housing and Residence Life (HRL) operations is presented below. We would like to thank Amy Price, Cathy Goldsborough, Julia White, and other HRL personnel who contributed positively to our results.

Background Information

The University of Southern Indiana offers on-campus housing for students in the form of four residence halls and more than 40 apartment buildings, which contain space to accommodate approximately 3,000 students. HRL operations uses the RMS Classic software (RMS) and a reporting application called Extras to manage housing assignments and generate billing information for upload to student accounts in the Banner system. In 2016-2017, USI generated over $12,000,000 in revenue from housing operations.

Reporting to the associate provost for student affairs, the director of housing and residence life and her team of administrative personnel, area coordinators, and resident assistants facilitate the processing of housing applications, contracts, and room assignments; conduct resident check-in and check-out; process billing and adjustments for housing-related fees; and provide programs, activities, and a variety of support services to student residents, including mail and package delivery.

This report is based on a review of HRL activity for the fall 2016 and spring 2017 academic terms. The audit approach consisted of reviewing HRL department procedures and controls; interviewing HRL department personnel with responsibility for processing housing applications, contracts, room assignments, and resident check-in and check-out; reviewing housing fees billed for fall 2016 and spring 2017; reviewing contract cancellation fee appeals; reviewing the distribution of master keys for housing facilities; and evaluation of the system administration for the residential management and reporting software.

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

- Evaluate controls over processing housing applications, contracts, and room assignments
- Evaluate controls over billing rate setup and verify that fees assessed correspond to rates approved by the Board of Trustees
- Verify cancellation fees and damage fees are calculated and assessed according to contract terms
- Evaluate the adequacy of controls over processing cancellation fee appeals and waivers
- Evaluate the adequacy of controls over the processing and delivery of mail to student residents
- Evaluate the appropriateness of housing facility master and sub-master keys issued and in circulation
- Assess the adequacy of user administration and vendor support for the residential management and reporting software

Conclusion

In general, the results of our audit procedures indicate **adequate controls and practices** with respect to processing housing applications, contracts, and room assignments, controls over mail processing, and the distribution of housing facility master and sub-master keys; **opportunities for minor improvement** with respect to billing, assessment of damage fees, and cancellation fee appeals; and **opportunity for significant improvement** with respect to user administration and vendor support for the residential management and reporting software.

Management will take or has taken the following actions:

- Completing a formal, independent review of housing rates entered into RMS
- Independently reviewing all manual charges or adjustments entered into RMS
- Cross-training personnel on billing processes and documenting billing procedures

Report No. USIA17-4
September 12, 2017

- Creating an appeals committee for reviewing cancellation fee appeals and documenting appeal decisions
- Upgrading the residential management software, training HRL staff, and expanding user access
- Documenting special billing arrangements
- Replacing shared RMS user accounts with unique accounts for each user
- Separating administration of user access for RMS from transactional responsibilities

No additional action or response is required.

Bradley V. Will   Kendra Groeninger
Director of Internal Audit   Internal Audit Manager

Distribution: Amy Price
                         Dr. Marcia Kiessling
                         Steve Bridges
                         Dr. Ronald Rochon
                         Dr. Linda L. M. Bennett

Report No. USIA17-4
September 12, 2017

Housing and Residence Life Operations
Audit Report

Control Issues and Responses

Completing a formal, independent review of housing rates entered into RMS

Issue: Rates for on-campus housing are updated in RMS by the assistant director in November for the next academic year. New rates and the associated Banner billing code must be entered for each bed type for each semester. The administrative assistant performs a visual review of the rates entered in RMS with the assistant director. However, there is not a formal, independent review of the rates after entry and prior to billing.

Risk: The absence of a formal review of billing rate information performed by someone other than the person that entered the rates increases the risk that incorrect billing rates go undetected and students are billed incorrect amounts.

Response: HRL will conduct a formal, independent review of the rates entered into RMS by exporting the rates into Excel once per academic year. The set up takes place in fall semester for the following academic year in preparation for the application and contract period to go live on December 1. The assistant director of business operations will do the set up and the director will review and approve. This will be implemented immediately.

Independently reviewing all manual charges or adjustments entered into RMS

Issue: Based on discussions with HRL management, manual charges and adjustments related to housing are generally processed by the assistant director or an administrative assistant. There is currently no independent review of the charges after entry and prior to upload into Banner.

Risk: The absence of an independent review of manual charges and adjustments increases the risk that billing errors go undetected and incorrect amounts are posted to student accounts.

Response: Currently, HRL completes daily audits after charges are exported to Banner. HRL does not have the staffing structure to complete the review prior to exporting the charges. HRL management is looking at the staffing structure and needs in the business operations area. On October 10, 2017, HRL management submitted a request for additional staffing to increase depth and knowledge in this area. In the interim, the director will review the assistant director's billing adjustments and the assistant director will continue to review the administrative assistant's billing adjustments. Effective November 1, 2017, the independent review process will occur no more than two business days following the posting of billing adjustments.

Cross-training personnel on billing processes and documenting billing procedures

Issue: Based on discussions with HRL management, the assistant director of HRL operations performs most of the billing process. Although there is an administrative assistant who assists with some aspects of billing, HRL does not have a fully cross-trained backup administrator for billing.

Risk: The lack of a fully cross-trained backup increases the risk of processing delays and/or errors in the event that the primary administrator is unavailable.

Response: The HRL administrative assistant is being cross-trained on daily billing processes. However, HRL does not currently have the staffing structure to fully cross-train at the required level or to the depth needed. On October 10, 2017, HRL management submitted a request for additional staffing to increase depth and knowledge in this area.

Report No. USIA17-4
September 12, 2017

Creating a detailed procedures manual of the critical functions remains a priority. These are ongoing improvements with the timeframe of completion dependent on approval of the staffing request and the subsequent ability to restructure within HRL. RMS Mercury has a manual for all web functions. By December 20, 2017, the following critical functions will be documented: process for entering billing rates, cancellation procedures, damage billing procedures, and the room change process. All critical billing functions will be documented by June 1, 2018.

Creating an appeals committee for reviewing cancellation fee appeals and documenting appeal decisions

Issue: Based on discussions with HRL management, the assistant director of HRL operations is responsible for reviewing, adjudicating, and processing fee adjustments associated with cancellation fee appeal decisions. In addition, there is not a formal process for documenting and reporting the reasons for appeal and the appeal decisions to other members of HRL management.

Risk: The lack of segregation in the review, decision-making, and processing of appeals may create questions about the fairness and integrity of the appeals process. Furthermore, lack of reporting on appeals decisions makes it difficult to monitor and defend the appeals process.

Response: HRL has implemented a contract cancellation appeals committee comprised of the director, associate director, and chaired by the assistant director of business operations. HRL has also implemented a summary information sheet to accompany each contract cancellation (not just appeals) to categorize the cancellation reason for reporting purposes and to serve as documentation of decisions and monetary adjustment if applicable. A database of all contract cancellations has been created for reporting purposes.

Upgrading the residential management software, training HRL staff, and expanding user access

Issue: HRL operations uses the RMS Classic software and a reporting application called Extras to manage housing assignments and billing. Based on discussions with RMS customer support personnel, the Extras application has not been supported by RMS for nearly 10 years.

Risk: Utilizing an unsupported system for key business processes increases the risk of a prolonged business interruption if the system fails.

Response: HRL has submitted a work order with RMS to upgrade from RMS Classic to RMS Mercury 3.0, which will also eliminate the need for the Extras application. The earliest that HRL could implement Mercury 3.0 is for the academic year 2019-2020. The training for HRL staff on the new software would occur in fall 2018 to prepare the application and contract process to go live December 1, 2018.

Documenting special billing arrangements

Issue: Based on discussions with HRL management and a review of housing charges assessed for the 2016-2017 academic year, there are a number of situations where the University has elected to charge rates that differ from the standard, published housing rates. However, the authorization for charging special rates and the population of students that should receive these rates are not consistently documented.

Risk: The lack of formal documentation authorizing special billing arrangements for specific campus residents may lead to questions about the accuracy and appropriateness of billing information, be perceived as evidence of ineffective internal controls, and may lead to errors in the application of the billing arrangements.

Response: HRL has implemented an internal documentation policy for special rate requests. For example, documentation of approval for the rate for Japanese teachers, international programs groups, etc. will be kept electronically and in paper file per academic year.

Report No. USIA17-4
September 12, 2017

Replacing shared RMS user accounts with unique accounts for each user

Issue: HRL operations has created generic accounts for certain positions/personnel to share (e.g. student workers at the front desk) for accessing RMS.

Risk: While the permissions for the shared accounts are generally limited to view only, the utilization of shared user accounts does not conform to information security best practices and makes it difficult to correlate the use of the shared account to a particular individual.

Response: Currently, student account permissions are view access only and present limited risk. Also, the current version of RMS has limited user account and password change functionality. As a result, HRL will coordinate the implementation of unique user accounts with the RMS upgrade to Mercury planned for fall 2018.

Separating administration of user access for RMS from transactional responsibilities

Issue: The employee who controls access privileges, including extent of access, user ID, and password assignment, to RMS is also responsible for the majority of transactional activity.

Risk: The administration of user accounts by an individual with transactional responsibilities represents a conflict of interest and does not conform to information security best practices to ensure proper authorization over the creation, modification, and deletion of user accounts.

Response: HRL management will work with Information Technology (IT) to transition user administration to IT personnel in conjunction with the upgrade to RMS Mercury in fall 2018.

Audit Report
Federal Student Aid Compliance

Results at a Glance

Audit Objectives	*RISK MITIGATION*			
	Adequate Controls & Practices	**Opportunity for Minor Improvement**	**Opportunity for Moderate Improvement**	**Opportunity for Significant Improvement**
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) Completed Accurately 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 and the Student Financial Assistance (SFA) staff, Linda Trible, 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.

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

Report No. USIA17-5
November 21, 2017

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 Registrar's Office 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 ninth annual audit of federal student aid compliance performed by Internal Audit. The previous audit was performed and reported on in November 2016, at which time Internal Audit noted adequate controls and practices for each of the audit objectives evaluated.

This report is based on the review of federal student aid activity for the fall 2016, spring 2017, and summer 2017 academic terms. The audit approach consisted of reviewing SFA procedures and controls, reviewing federal student aid regulations, interviews with USI SFA, Business Office, and Registrar's Office management and staff, and analysis of student records for the fall 2016, spring 2017, and summer 2017 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 completed accurately 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 except for policies, procedures and other issues, for which we noted opportunities for minor improvement.**

Management will take or has taken the following action:

- Comparing student social security numbers in the student module of Banner to the information in the financial aid module of Banner
- Modifying the determination of withdrawal date for students enrolled in distance education or online degree courses

No additional action or response is required.

Bradley V. Will   Kendra Groeninger
Director of Internal Audit   Internal Audit Manager

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

Report No. USIA17-5
November 21, 2017

**Federal Student Aid Compliance
Audit Report**

Control Issues and Responses

**Comparing student social security numbers in the student module of Banner to the information in the
financial aid module of Banner**

Issue: Based on a review of enrollment reporting for the 2016-2017 award year, there were 24 students whose
social security number located in the student module of Banner, which is used for enrollment reporting to the
National Student Loan Data System (NSLDS), did not match the social security number in the financial aid
module of Banner.

Risk: Reporting enrollment status using an inaccurate social security number may result in enrollment
reporting errors with NSLDS. Failure to accurately report a student borrower's enrollment status may result in
the student benefiting from a longer grace period than provided for in the terms of direct loans.

Response: SFA has implemented an edit report that will be generated with the data load process to identify
social security number discrepancies between the financial aid module and the student module of Banner.
Financial aid recipients will be required to resolve the conflicting information with SFA before aid is disbursed.
Supporting documentation will be forwarded to the Registrar's Office to process corrections in the student
module of Banner. The social security numbers in the student module of Banner and the enrollment records
with NSLDS for the 24 students identified in the audit will be updated by January 31, 2018.

**Modifying the determination of withdrawal date for students enrolled in distance education or online
degree courses**

Issue: During our review of return of Title IV (R2T4) calculations, Internal Audit inquired about how the
University determines last date of attendance for distance education courses and the online degree programs
offered in association with Academic Partnerships. Based on the information received from Distance
Education, it appears that instructors provide last date of attendance based on reports reflecting the last date
students log into their online course.

Risk: According to the 2016 FSA Handbook, "Logging into an online course is not sufficient, by itself, to
demonstrate academic attendance by the student… Examples of acceptable evidence of academic attendance
and attendance at an academically-related activity in a distance education program include: student
submission of an academic assignment, student submission of an exam, documented student participation in
an interactive tutorial or computer-assisted instruction, a posting by the student showing the student's
participation in an online study group that is assigned by the institution, a posting by the student in a discussion
forum showing the student's participation in an online discussion about academic matters, and an email from
the student or other documentation showing that the student initiated contact with a faculty member to ask a
question about the academic subject studied in the course."

Response: SFA has advised the Office of the Provost regarding updates to the University's grading policy.
The updates include advising instructors not to report last log in date, acceptable evidence of attendance at an
academically-related activity in a distance education or online degree program, and advising instructors to
report students as never having attended if they never participated and only have a log in date on file. These
updates will be published and communicated to the instructors in January 2018, becoming effective for the
spring semester and going forward.

Report No. USIA17-6
December 20, 2017

Audit Report
Natural Gas Purchasing Strategy

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 University's strategy for purchasing natural gas considering risk tolerance and market conditions			🟧	
Assess the adequacy of procedures to evaluate the effectiveness of the purchasing strategy versus market conditions				🟥

Introduction

Our report of the review of the University's natural gas purchasing strategy is presented below. We would like to thank Miles Mann, Dan Martens, and Jim Wolfe who contributed positively to our results.

Background Information

The University of Southern Indiana spends on average in excess of $600,000 annually on natural gas for heating campus buildings and providing hot water to campus facilities. During the five year period from fiscal year 2013 through fiscal year 2017, University expenditures for natural gas ranged from $566,000 to $871,000.

The University purchases natural gas through a natural gas supplier which allows the University to contract for anticipated volumes of natural gas for future periods based on futures prices available via the New York Mercantile Exchange (NYMEX). The price of natural gas, like other commodities traded on the open market, is impacted by a variety of factors including supply, demand (e.g. extreme cold temperatures, exports, etc.), and speculation about potential impacts to the availability and usage of natural gas. As a result, a key component of the University's natural gas purchasing philosophy has been to minimize the risk of price volatility on University budgets by securing the price for the entirety of its estimated gas usage for one to two years into the future.

This report is based on a review of the University's natural gas purchasing strategy for the five year period from fiscal year 2013 through fiscal year 2017. The audit approach consisted of interviews with facility operations personnel and procurement personnel; reviewing natural gas contracts and consumption for the audit period; and analyzing the results associated with the purchasing strategy compared to actual consumption and activity in the market.

Report No. USIA17-6
December 20, 2017

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

- Evaluate the University's strategy for purchasing natural gas considering risk tolerance and market conditions
- Assess the adequacy of procedures to evaluate the effectiveness of the purchasing strategy versus market conditions

Conclusion

In general, the results of our audit procedures indicate **opportunity for moderate improvement** with respect to the **University's strategy for purchasing natural gas** and **opportunity for significant improvement** with respect to **procedures to evaluate the effectiveness of the purchasing strategy**.

Management will take or has taken the following actions:

- Engaging the University's natural gas supplier to assist with purchasing strategy analysis and development
- Implementing a formal review process to evaluate the effectiveness of the purchasing strategy in achieving University objectives and compared to market performance

No additional action or response is required.

Bradley V. Will   Kendra Groeninger
Director of Internal Audit   Internal Audit Manager

Distribution: Miles Mann
                 Dan Martens
                 Jim Wolfe
                 Steve Bridges
                 Dr. Linda L. M. Bennett

Report No. USIA17-6
December 20, 2017

Natural Gas Purchasing Strategy
Audit Report

Control Issues and Responses

Engaging the University's natural gas supplier to assist with purchasing strategy analysis and development

Issue: Historically, the University has employed a relatively informal natural gas purchasing strategy that has focused on minimizing the risk of price volatility on University budgets by securing the price for 100-percent of its estimated gas usage for multiple years into the future. This strategy almost guarantees predictability from a budget perspective and, barring any unusual usage periods, ensures costs will come in at or below budget.

Risk: While insulating the University from price increases, the conservative nature of the purchasing strategy may preclude the University from recognizing any benefits of a declining market. Furthermore, by committing to 100-percent of anticipated volumes, the University has consistently over-bought natural gas, which required it to sell the gas back to the supplier at a discounted rate. The cost of this un-used natural gas drives up the effective rate paid by the University per unit of natural gas actually used.

Response: Management will engage the University's natural gas supplier in discussion and analysis regarding its purchasing strategy. The discussions will include reviewing the University's historical usage and purchases and an analysis of potential costs and benefits of a managed purchasing solution that smooths the cost by making purchases incrementally over time. Procurement and Facility Operations personnel have met with the University's supplier and expect to review the analysis by March 31, 2018. A decision on future purchasing strategy will be determined based upon the results.

Implementing a formal review process to evaluate the effectiveness of the purchasing strategy in achieving University objectives and compared to market performance

Issue: The University's analysis of the effectiveness of its natural gas purchasing strategy has been limited to an evaluation of the price change from one contract period to the next.

Risk: While there is merit in looking at the incremental cost or savings from contract to contract, the effectiveness of the purchasing strategy cannot be fully evaluated without some analysis of how the contracted natural gas price compared to the performance of the market for the same period.

Response: The University will work with its supplier to analyze the effectiveness of its purchasing strategy, at least annually. While the markets are unpredictable, the review of market performance compared to the purchasing strategy employed by the University can inform future purchasing decisions. This review will be initiated with the activities to engage the supplier in the analysis and development of the University's purchasing strategy mentioned above.

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2012

AUDIT NAME OBSERVATION	RISK	RECOMMENDATION	RESPONSE	TARGET	STATUS
Employment, Payroll, & Benefits					
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.	Moderate	Utilize technology solutions to increase efficiency of payroll processing.	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.	Web time plan: Students - Fall 2013 Revised: December 2014 Bi-weekly - Spring 2014 Revised: June 2015 9-month faculty - Fall 2014 Revised: December 2015 Remaining monthly - Fall 2015 Revised: June 2016 On hold	Human Resources (HR) has determined that this effort will require outside assistance On hold due to budget constraints
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.	Low	Consider transitioning the monthly payroll schedule to a bi-weekly payroll schedule.	January 2018 Revised Response: HR is drafting a proposal to move all employees to a bi-weekly payroll schedule. Submission of the proposal for executive review is expected by March 31, 2018.	March 31, 2018	

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2013

AUDIT NAME					
OBSERVATION	RISK	RECOMMENDATION	RESPONSE	TARGET	STATUS
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.	Low	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. See Revised Response below.	September 30, 2013 Revised: July 1, 2014 December 31, 2014 July 1, 2015 See below.	
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.	Moderate	Develop an independent review of Eagle Access department card transactions for conformity with established policies and procedures.	Revised Response: Effective September 2017, transition to Accounts Payable the responsibility for allocating Eagle Access card expenses to appropriate cost centers Meet with Sodexo by October 31, 2017 to discuss: a. Ability to require formal authorization to load value on cards b. Reporting/data availability to analyze usage Complete usage analysis by December 31, 2017 and implement policy and procedure changes by July 1, 2018.	Transition expense allocation: September 2017 Meet with Sodexo: October 31, 2017 Usage analysis: December 31, 2017 Policy and procedure changes: July 1, 2018	Completed, includes requirement to provide receipts and explanation of business purpose Implementation of formal authorization to load value on cards will be coordinated with policy and procedure updates targeted for July 1, 2018

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2014

AUDIT NAME OBSERVATION	RISK RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
Information Security and Privacy Compliance					
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.	High	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: • 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
Fuel Pump Access and Accountability					
1. A true reconciliation of fuel inventories is not being performed.	Moderate	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 Revised: Begin three month trial of fuel reconciliation August 31, 2017 Revised: Complete three month trial April 2018	

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2015

AUDIT NAME	RISK RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
OBSERVATION					
Community Health Centers Claims Processing and Cash Controls					
2. There is currently no independent reconciliation of payments posted in athenahealth to the bank deposits.	High	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 committed to obtaining athenahealth system access and training for Business Office personnel by September 30, 2017, and having an independent reconciliation in place by November 30, 2017.	Deposit report created, but not reconciled to payments posted Business Office personnel have obtained system access and have received training. Next steps: obtain report of adjustments and perform a site visit by February 28, 2018.
5. There is currently no review of patient account adjustments by personnel independent of the billing and collection functions.	High	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 committed to obtaining athenahealth system access and training for Business Office personnel by September 30, 2017, which will facilitate the review of patient account adjustments and write-offs by November 30, 2017.	Business Office personnel have obtained system access and have received training. Next steps: obtain report of adjustments and perform a site visit by February 28, 2018.

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2017

AUDIT NAME					
OBSERVATION	**RISK RATING**	**RECOMMENDATION**	**RESPONSE**	**TARGET**	**STATUS**
Athletics Ticket Sales and Sponsorship Revenue					
3. The athletics sponsor contract is not consistently completed by athletics personnel. Internal Audit noted that athletics did not have a contract on file for 16 of 25 super sponsors for the 2015-2016 fiscal year.	Moderate	Complete a sponsor contract for all super sponsors and document the following: 1. The dollar amount of the sponsorship 2. The trade amount of the sponsorship 3. Amount of the sponsorship paid and balance due 4. If payment in full has not been made at the time the sponsorship contract is being completed, the signature of the sponsor representative. If the pledge is taken over the phone, the signature line may be populated with: "Per telephone on with _____ (sponsor contact person) on mm/dd/yy."	Effective for the 2017-2018 fiscal year, USI Athletics will complete a contract for all super sponsors which will document the items recommended by Internal Audit.	February 1, 2017 for 2017-2018 super sponsors	Completed and ongoing
4. The athletics sponsor tracking spreadsheet used to monitor the status of sponsors and their payments does not list both the cash and trade values of the sponsorship, nor does it clearly indicate the balance due from and the need to invoice the sponsor.	Moderate	Add the following information to the existing tracking spreadsheet: 1. The dollar amount of the sponsorship pledge 2. The trade amount of the sponsorship (if goods or services are exchanged in addition to or in lieu of cash) 3. Amount of the sponsorship paid with the pledge 4. Remaining balance of sponsorship due at time of the pledge and after receipt of each payment Share the tracking spreadsheet with the Business Office on a monthly basis for review and verification that all sponsors with an outstanding balance have been invoiced.	Athletics department personnel will add the recommended information to the tracking spreadsheet, work with the Business Office to develop a procedure to share the spreadsheet on a monthly basis, and will communicate regarding 2016-2017 sponsors by April 2017. The procedure for tracking and communicating sponsor information to the Business Office will be fully implemented for the beginning of the 2017-2018 fiscal year.	Target for 2016-2017 sponsor tracking: April 2017 Target for 2017-2018 sponsor tracking: July 1, 2017	Completed In progress
5. Athletics does not require sponsors to submit a minimum deposit by a specific date to secure sponsorship benefits.	Moderate	Implement a due date and a "minimum" deposit amount for sponsors to secure the benefits associated with sponsorship.	Effective for the 2017-2018 fiscal year, USI Athletics will implement a due date and a "minimum" deposit amount for sponsors to secure the benefits associated with sponsorship.	July 1, 2017	Completed for new sponsors
6. During discussions with Internal Audit, both athletic department personnel and business office personnel cited, independent of one another, the need for an electronic ticketing system to improve the efficiency and effectiveness of ticket sales, delivery, tracking, and reconciliation.	High	Evaluate electronic ticketing systems for implementation in conjunction with the opening of the renovated PAC.	The USI Athletic Department will set up a meeting with the Business Office and Procurement Office by July 1, 2017 to discuss the collection of information and estimates from various ticketing systems.	July 1, 2017	In progress University Relations is leading the initiative to evaluate ticketing systems Vendor selected and contract under review

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2017

| AUDIT NAME | RISK | | | | |
OBSERVATION	RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
Child Protection Policy (CPP) and Procedures					
1. The following issues were noted during a review of 15 University-sponsored child-related events held during the 2016 calendar year: • Eight events did not use a Background Check Tracking Form • Five programs were missing at least one volunteer's Program Participant Form • Seven events were missing at least one volunteer's Authorization for Background and Sex Offender Registry Checks • Seven programs did not conduct Background and Sex Offender Registry Checks as required by the CPP and/or Child Protection Committee (CPC) instructions on the Event Planning Form	Moderate	Implement a third-party background check or modify policy and procedures to simplify the process. If third-party checks are cost-prohibitive, consider a tiered approach for screening individuals that work with children (e.g. performing criminal background checks and sex offender registry checks through Human Resources on all employees participating in programs involving children, while only requiring sex offender registry checks utilizing the Raptor system for non-employee volunteers).	Management will implement a third-party background check by October 31, 2017. The University will utilize a tiered approach for screening individuals that work with children such as performing criminal background checks and sex offender registry checks through Human Resources on all employees participating in programs involving children, while only requiring sex offender registry checks utilizing the Raptor system for non-employee volunteers.	October 31, 2017	Vendor recommended by HR currently under review by VP of Finance & Admin. Target for implementation: July 1, 2018
2. The following issues related to sex offender registry checks and volunteer check-in were noted during a review of 15 University-sponsored child-related events held during the 2016 calendar year: • Three programs did not use a Participant Check-In Form or acceptable alternative • Eight events did not use a Background Check/Sex Offender Registry Check Tracking Form • Five programs were missing at least one volunteer's Program Participant Form • Seven events were missing at least one volunteer's Authorization for Background and Sex Offender Registry Checks • Seven programs did not conduct Background and Sex Offender Registry Checks as required by the CPP and/or CPC instructions on the Event Planning Form	Moderate	Utilize the Raptor system for sex offender registry checking and event check-in for all employee, student, and community volunteers each day of a child-related event and develop procedures for discreetly addressing potential sex offender "hits" the day of the event.	By January 1, 2018, the University will begin utilizing the Raptor system for sex offender registry checks and event check-in for all employee, student, and community volunteers each day of a child-related event. The transition to Raptor will require coordination among public safety, information technology, and the Program Administrators (PA) for child-related programs.	January 1, 2018	Trial using Raptor with STEM programs and Historic New Harmony in Spring 2018 Target date for full implementation: Fall 2018
3. Of 15 events reviewed, 11 did not fully comply with the training requirements in the CPP and/or CPC committee instructions.	Moderate	Reiterate the importance of PAs verifying that volunteers completed training before the event. For the online training, the PA should receive a copy of the volunteer's completion certificate or verify with Information Technology that the volunteer completed the training. A copy of the one-page Volunteer Child Protection Policy Training should be retained on the Child Protection network share.	Management will communicate by October 31, 2017, either through training sessions or direct communication to PAs, the importance of verifying that volunteers completed training before the event.	October 31, 2017	Completed and ongoing - communicating with PAs as they submit new event planning forms
4. None of the 15 events reviewed during the audit successfully complied with all elements of the CPP and procedures.	Moderate	Implement a compliance review of the most recent event coordinated by the PA prior to authorizing any subsequent events submitted by the PA.	By October 31, 2017, the University will implement a compliance review of the most recent event coordinated by the PA prior to authorizing any subsequent events submitted by the PA. Management will evaluate whether the review will be conducted by the CPC in its advisory capacity or within the Office of Public Safety. The review will consist of verifying use and retention of appropriate forms on the child protection network share and verifying the background checks or sex offender registry checks were performed as required.	10/31/2017 Revised: Fall 2018	
5. A comprehensive list summarizing child-related events reviewed by the CPC has not been maintained.	Moderate	Maintain a list of events reviewed by the Office of Public Safety and/or CPC. It should include basic information about the event such event name, date, PA, and number of volunteers. In addition, the CPC's decision regarding background and sex offender registry checks, as well as participant training requirements, should be documented on the list for reference in subsequent years and when reviewing similar events.	Effective October 31, 2017, the University will begin maintaining a list of events submitted by PAs for review, including the event name, date, PA, number of volunteers, background and sex offender check requirements, and training requirements.	10/31/2017 Revised: Fall 2018	In progress

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2017

AUDIT NAME	RISK RATING				
OBSERVATION		RECOMMENDATION	RESPONSE	TARGET	STATUS
Federal Grant and Contract Pre-award Policies and Procedures					
1. While Outreach and Engagement (O&E) holds internal meetings and discussions to communicate what they are working on within the department, there is no formal interdepartmental communication of the opportunities O&E is seeking to develop within the next several months.	Moderate	Formalize and communicate, internally and with other impacted departments, both interim and annual objectives of the type and number of opportunities O&E seeks to develop. Include general selection criteria for pursuing an opportunity (e.g. dollar amount of profit relative to effort expended, public relations benefits, relationship development for future opportunities, etc.). When new or unique opportunities present themselves, engage the appropriate parties and management personnel to discuss and evaluate the new opportunities.	O&E will hold meetings twice a year with the Office of Sponsored Projects and Research Administration (OSPRA), Business Office and other relevant personnel to review opportunities, including the type, number, and general selection criteria of opportunities it seeks to develop. We will tie this effort in with the completion of the detailed cost analyses targeted for March 31, 2018. In the interim, O&E will continue to provide weekly updates to OSPRA regarding opportunities involving grants and will communicate through email or through meetings regarding new opportunities.	March 31, 2018	
3. The Grant Management Guide (GMG) has not been updated to reflect the replacement of the eight OMB circulars (A-21, A-50, A-87, A-89, A-102, A-110, A-122 and A-133) with the Uniform Guidance.	Moderate	OSPRA personnel should work with Business Office personnel to review and revise the GMG to reflect the requirements of the Uniform Guidance.	OSPRA staff will work with Business Office personnel to review and revise the GMG to reflect the replacement of the various OMB circulars with the Uniform Guidance. Revisions will be completed no later than October 1, 2017.	10/1/2017 Revised: May 1, 2018	
4. O&E personnel have worked with finance and human resources personnel to evaluate and restructure how and where personnel costs are captured in the accounting system. The revised structure for capturing costs went into effect on July 1, 2017 for fiscal year 2017-2018. The accumulation of costs in the revised cost centers will facilitate the future completion of detailed project cost analyses as recommended by ML Weekes. However, a formal plan including the projects to be analyzed and the timing have not been established.	Moderate	O&E and Business Office personnel should establish a target date for completion of detailed cost analyses on selected engagements in Lifelong Learning and the Center for Applied Research.	Mark Bernhard and Jeff Sickman will convene a small team from O&E and the Business Office to work on the cost analysis project. We anticipate the majority of our cost analysis being completed during January through March 2018 with an anticipated pricing model developed by March 31, 2018. This timeline will allow us to prepare our 2018-2019 budgets with the new pricing methodology.	March 31, 2018	

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2017

AUDIT NAME / OBSERVATION	RISK RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
Housing and Residence Life (HRL) Operations					
1. Rates for on-campus housing are updated in RMS by the assistant director in November for the next academic year. New rates and the associated Banner billing code must be entered for each bed type for each semester. The administrative assistant performs a visual review of the rates entered in RMS with the assistant director. However, there is not a formal, independent review of the rates after entry and prior to billing.	Moderate	Implement a formal, independent review of the rates entered into RMS by exporting the rates into Excel and having another member of the HRL staff review the accuracy of rates, academic terms, and billing codes.	HRL will conduct a formal, independent review of the rates entered into RMS by exporting the rates into Excel once per academic year. The assistant director of business operations will do the set up and the director will review and approve. This will be implemented immediately.	Immediate	Completed and ongoing
2. Based on discussions with HRL management, manual charges and adjustments related to housing are generally processed by the assistant director or an administrative assistant. There is currently no independent review of the charges after entry and prior to upload into Banner.	Low	Implement an independent review of all manual charges and adjustments.	Effective November 1, 2017, the HRL director will review the assistant director's billing adjustments and the assistant director will continue to review the administrative assistant's billing adjustments. The review shall occur no more than two business days following the posting of billing adjustments.	November 1, 2017	In progress
3. Based on discussions with HRL management, the assistant director of HRL operations performs most of the billing process. Although there is an administrative assistant who assists with some aspects of billing, HRL does not have a fully cross-trained backup administrator for billing.	Moderate	Develop a fully cross-trained backup for billing and other critical functions and create a detailed procedures manual to assist with completion of the critical functions.	The HRL administrative assistant is being cross-trained on daily billing processes. However, HRL does not currently have the staffing structure to fully cross-train at the required level or to the depth needed. By December 20, 2017, the following critical functions will be documented: process for entering billing rates, cancellation procedures, damage billing procedures, and the room change process. All critical billing functions will be documented by June 1, 2018.	December 20, 2017 June 1, 2018	Completed
4. Based on discussions with HRL management, the assistant director of HRL operations is responsible for reviewing, adjudicating, and processing fee adjustments associated with cancellation fee appeal decisions. In addition, there is not a formal process for documenting and reporting the reasons for appeal and the appeal decisions to other members of HRL management.	Low	Create an appeals committee to review cancellation fee appeals and implement an appeal processing form to document the date the appeal was received, student name, student ID, academic year of appeal, reason for the appeal, decision, a brief explanation for the decision, and amount to be waived, if applicable.	HRL has implemented a contract cancellation appeals committee comprised of the director, associate director, and chaired by the assistant director of business operations. HRL has also implemented a summary information sheet to accompany each contract cancellation (not just appeals) to categorize the cancellation reason for reporting purposes and to serve as documentation of decisions and monetary adjustment if applicable.	Immediate	Completed and ongoing
5. HRL operations uses the RMS Classic software and a reporting application called Extras to manage housing assignments and billing. Based on discussions with RMS customer support personnel, the Extras application has not been supported by RMS for nearly 10 years.	High	Upgrade the residential management system to RMS Mercury 3.0 as RMS customer support has recommended.	HRL has submitted a work order with RMS to upgrade from RMS Classic to RMS Mercury 3.0, which will also eliminate the need for the Extras application. The earliest that HRL could implement Mercury 3.0 is for the academic year 2019-2020. The training for HRL staff on the new software would occur in fall 2018 to prepare the application and contract process to go live December 1, 2018.	December 1, 2018	
6. Based on discussions with HRL management and a review of housing charges assessed for the 2016-2017 academic year, there are a number of situations where the University has elected to charge rates that differ from the standard, published housing rates. However, the authorization for charging special rates and the population of students that should receive these rates are not consistently documented.	Low	Obtain and retain documentation showing the individual(s) in executive management that authorize any special billing arrangements and the students for whom these arrangements were intended.	HRL has implemented an internal documentation policy for special rate requests. For example, documentation of approval for the rate for Japanese teachers, international programs groups, etc. will be kept electronically and in paper file per academic year.	Immediate	Completed and ongoing

University of Southern Indiana
Audit Recommendations Matrix
Calendar Year 2017

AUDIT NAME OBSERVATION	RISK RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
7. HRL operations has created generic accounts for certain positions/personnel to share (e.g. student workers at the front desk) for accessing RMS.	Low	Disable all shared accounts and create unique accounts for each user of the RMS system.	Current student account permissions are view access only and present limited risk. Also, the current version of RMS has limited user account and password change functionality. HRL will coordinate the implementation of unique user accounts with the RMS upgrade to Mercury planned for fall 2018.	December 1, 2018	
8. The employee who controls access privileges, including extent of access, user ID, and password assignment, to RMS is also responsible for the majority of transactional activity.	Moderate	Work with IT to transition RMS user administration from HRL personnel to appropriate IT personnel and follow similar protocol for granting user access privileges as for other major systems and applications for which IT administers user access (e.g. Banner).	HRL management will work with IT to transition user administration to IT personnel in conjunction with the upgrade to RMS Mercury in fall 2018.	December 1, 2018	
Federal Student Aid Compliance					
1. Based on a review of enrollment reporting for the 2016-2017 award year, there were 24 students whose social security number located in the student module of Banner, which is used for enrollment reporting to the National Student Loan Data System (NSLDS), did not match the social security number in the financial aid module of Banner.	Low	Develop a report that compares the social security numbers in the student module of Banner for students receiving federal student aid to the social security numbers in the financial aid module. Discrepancies should be treated as conflicting information and verified by SFA personnel before aid is disbursed.	SFA has implemented an edit report to identify social security number discrepancies between the financial aid module and the student module of Banner. Financial aid recipients will be required to resolve the conflicting information with SFA before aid is disbursed. The social security numbers in the student module of Banner and the enrollment records with NSLDS for the 24 students identified in the audit will be updated by January 31, 2018.	Immediate January 31, 2018	Completed Completed
2. For purposes of calculating Title IV returns (R2T4), the University determines last date of attendance for distance education courses and online degree programs using the last date students log into their online course. According to the 2016 FSA Handbook, "Logging into an online course is not sufficient, by itself, to demonstrate academic attendance by the student."	Low	Identify a mechanism to determine last date of attendance at an academically related activity that corresponds to the guidance in the FSA Handbook.	SFA has advised the Office of the Provost regarding updates to the University's grading policy. The updates include advising instructors not to report last log in date, acceptable evidence of attendance at an academically-related activity in a distance education or online degree program, and advising instructors to report students as never having attended if they never participated and only have a log in date on file. These updates will be published and communicated to the instructors in January 2018, becoming effective for the spring semester and going forward.	January 2018	Completed
Natural Gas Purchasing Strategy					
1. The conservative nature of the University's natural gas purchasing strategy may preclude it from recognizing any benefits of a declining market.	Moderate	Engage the University's natural gas supplier in discussion and analysis regarding its purchasing strategy. The discussions should include reviewing the University's historical usage and purchases and an analysis of potential costs and benefits of a managed purchasing solution that smooths the cost by making purchases incrementally over time.	Procurement and Facility Operations personnel have met with the University's natural gas supplier and expect to review the purchase and usage analysis by March 31, 2018. A decision on future purchasing strategy will be determined based upon the results.	March 31, 2018	
2. The University's analysis of the effectiveness of its natural gas purchasing strategy has been limited to an evaluation of the price change from one contract period to the next. The effectiveness of the purchasing strategy cannot be fully evaluated without some analysis of how the contracted natural gas price compared to the performance of the market for the same period.	High	The University should work with its natural gas supplier to analyze the effectiveness of its purchasing strategy, at least annually. While the markets are unpredictable, the review of market performance compared to the purchasing strategy employed by the University can inform future purchasing decisions.	This review will be initiated with the activities to engage the supplier in the analysis and development of the University's purchasing strategy mentioned above.	March 31, 2018	

University of Southern Indiana
Annual Audit Plan
Calendar Year 2018

QUARTER BEGINNING	AUDIT AREA	DESCRIPTION	HOURS
January 2018	Undergraduate Admissions	Review controls over admission of prospective students	120
	University Scholarships and Discounts	Evaluate yield from scholarships and discounts-retention and academic progress of recipients	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 2018	Construction Change Orders	Review construction change orders for third floor of Health Professions Building, Physical Activities Center, and Welcome Center	120
	University Risk Management Committee	Facilitation of University Risk Assessment Committee Activities	60
	Athletics Grant-in-Aid	Evaluate NCAA compliance	240
	Travel Expense Reporting	Review travel expense approval authority and evaluate internal controls established with implementation of new travel expense reporting system	220
	Facility Operations Storeroom	Physical inventory observation	50
July 2018	OMB Uniform Guidance	Assess University procurement processes for compliance with new procurement standards	150
	Federal Student Financial Aid	Grants and scholarships	250
	IT Security Initiatives	Monitoring progress on security findings from prior IT security and privacy audits & coordinating follow-up to Protiviti review	220
October 2018	State Student Financial Aid	Support for state auditors review of state student financial assistance	200
	Payroll	Review controls over payroll, employee withholdings, and remittance of tax withholdings	285
	Tax-Exempt Bonds Payable	Review for compliance with private business use restrictions	220

Total Hours	**2495**
Hours Available	2525
Hours available for unscheduled audits	30

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

HEALTH PROFESSIONS CENTER: CLASSROOM RENOVATION/EXPANSION

Empire Contractors

CO-010	Curtain wall sill and stone, Fume hood sinks, Exterior wall insulation, and Window jamb (credit)	$	14,481
CO-011	Door hardware change, Additional toilet accessories and Corridor ceiling tile, Monitor wall supports, Storage room work, Fire protection and Ceiling tile allowance (credits)	$	17,291
CO-012	Night shift and overtime work	$	17,401
CO-013	Calculation corrections to previous change orders	$	(702)
CO-014	Penthouse repairs	$	2,793