Subject: Report of University Internal Audits
February 2008

Background:

This is the report of the Office of University Audits activities for the period February 1 through February 29, 2008. The summaries of audits contained in this report were previously reported to members of the Regents’ Finance, Audit and Investment Committee and included in discussions at Committee meetings.

Included in this report:
- Summaries of each audit report issued during the period, including Management’s Plan to enhance specific control processes discussed with the audit client and presented in the report.
- Summaries of follow-up review reports issued during the period, including the actions taken by Management. Follow-up reviews are designed to give assurance that Management’s Plan for corrective action has been implemented and controls are working appropriately.
- A report on the status of follow-up reviews as of February 29, 2008.

If you have any questions or would like additional information, please contact me at 647-7500 or by e-mail at csenneff@umich.edu.

Respectfully submitted,

Carol F. Senneff
Executive Director
University Audits

Attachment: February, 2008 Report
ORIGINAL REPORTS

Campus

Intercollegiate Athletics Football Settlement Reports and NCAA Form 05-A FY 2008 #2008-404
Issued February 29, 2008

The Big Ten Conference requires its member institutions to prepare a “Football Ticket Sales and Financial Settlement Report” (Settlement Report) for each 2007/2008 home game. The Settlement Report shows:

- The amount of ticket revenue owed to non-Big Ten visiting teams
- The Conference share for visiting Big Ten teams
- How the amount was calculated.

NCAA Bylaw 20.9.7.3 requires that “once every two years on a rolling basis, the institution shall average at least 15,000 in actual or paid attendance for all home football games”. This information is reported to the NCAA on NCAA Form 05-A. This requirement was met in FY07 and another Form 05-A does not need to be sent until FY09.

The objective of this review was to verify the accuracy of 2007/2008 Settlement Reports. Verification that the correct amount of ticket revenue was actually received and then deposited into Intercollegiate Athletics accounts is beyond the scope of this audit. External auditors include revenue in their annual certified audit of Intercollegiate Athletics.

Procedures used to verify the accuracy of Settlement Reports included reviewing certified ticket stock manifests received from the printer, counting unsold tickets, and verifying all computations. University Audits signed each Settlement Report attesting to its accuracy.

The amount of ticket revenue due the visiting team was accurately reported on all 2007/2008 Settlement Reports for home football games.

University of Michigan – Dearborn External Contract Review #2007-114
Issued February 29, 2008

The University of Michigan-Dearborn (UM-D) campus relies on the University’s strategic suppliers for most of its operational needs, but does contract with local businesses to provide services and products when it makes good business sense. UM-D utilizes its own accounts payable hub, supported by Procurement Services in Ann Arbor, to manage these transactions which can range in value from a few hundred to a few million dollars.

UM-D’s contract activity is not limited to the purchase of goods and services for its own use. It also provides services to the surrounding community through the Henry Ford Estate and the Fairlane Center. The Office of Business Affairs has primary responsibility for the management of these agreements. The Office of Finance, Budget and General Services is responsible for monitoring the related transactions to ensure compliance with contract specifications.

The primary purpose of this audit was to assess the control environment that UM-D has developed related to contracts with outside vendors, as well as external customers.

Specific objectives included:

- Compare UM-D’s external contract policy and procedures for compliance with University standards
- Review delegation of authority rules and test transactions to make sure that the appropriate individuals are approving agreements
- Analyze contracts to determine whether or not they received adequate financial and legal review prior to execution
- Assess financial controls to ensure that contract specifications are regularly monitored for compliance with payment terms, operational expenditures, and other contract terms
Contracts Reviewed:

Barnes and Noble Campus Bookstore

Operation of the campus bookstore has been completely outsourced to Barnes & Noble. UM-D is expected to receive revenues of at least $250,000 annually from this agreement.

University Audits toured the bookstore and found that contract specifications related to renovations and technological improvements had been completed.

A number of textbooks, course packs, and trademarked products were selected and tested to make sure markups, or discounts in the case of used texts, were correctly calculated. A sampling of expected services such as cap and gown sales and custom publishing services were reviewed and found to be compliant with contract terms.

The Store Manager, as well as the Vice President of Stores for Barnes & Noble, made themselves available to answer questions related to policy and procedure, services provided, and participation in campus events.

Evidence of quality assurance programs, such as satisfaction surveys, were made available for review along with documentation of discounting programs for faculty and staff. Store policies were clearly posted and security enhancements required by the contract were completed.

The Director of Financial and General Services verifies the bookstore’s sales commission calculations on annual basis. A review of the documentation for fiscal year 2006 showed that commissions were correctly calculated and remitted to the University.

Overall, University Audits found this contract to be well implemented, managed, and monitored.

Fairlane Center

UM-D purchased the Fairlane Center from Ford Motor Company and has leased back a significant portion of the facility to Ford. This lease agreement with Ford Motor Company generates a revenue stream of $1,850,500 annually. University Audits toured the facility and noted that contract specifications related to the space occupied by the School of Management and the School of Education were compliant.

University Audits interviewed the Vice Chancellor for Business Affairs regarding specific contract terms. We conducted data analysis to ensure that rent and operating expense payments were appropriately calculated and remitted. In addition, we reviewed financial controls to ensure that transactions related to the contract were appropriately reviewed and authorized.

UM-D has developed an excellent working relationship with Ford Motor Company and this contract appears to be well managed by both parties.

Henry Ford Estate

Ford Motor Company donated the Henry Ford Estate to the University of Michigan in 1957 to serve as the site of the Dearborn campus. UM-D contracts through the Estate with the local community to provide guided tours of the powerhouse, catered events such as weddings and banquets, and room rentals for corporate meetings. These agreements generally range in dollar value from $2,000 to $14,000 and are approved and overseen by the General Manager of the Estate.

University Audits met with the General Manager of the Estate and selected a number of contracts for testing. All contracts reviewed were written in accord with University standards and specifically addressed payment terms, cancellation policies, and adherence to federal regulations and statutes.
Data analysis was conducted to ensure that payments received were properly deposited and accounted for in the appropriate department accounts. Proper delegation of authority and segregation of duties were evident in the unit's account reconciliations. Further, a review of the annual income statement revealed that revenues are used to offset other operational expenses related to the Estate.

These contracts appear to be well managed and monitored.

**Michigan Building Services, Inc.**

UM-D has contracted with Michigan Building Services to provide custodial services for most of its campus buildings for an approximate annual cost of $1,000,000. Bidding for the contract and selection of the vendor were appropriately handled in conjunction with Procurement Services in Ann Arbor.

University Audits met with the Director and Business Manager of Facilities Management and the Custodial Services Manager to review contract terms specific to quality assurance, payroll monitoring, and communication with the vendor.

University Audits toured a sample of buildings and tested numerous contract specifications for compliance. Overall, eighteen cleaning tasks were tested in each building. Only two tasks related to spot-cleaning of fixtures in one building were found to be less than adequate. Management was notified of the issues related to the fixtures and they were addressed appropriately.

Finally, data analysis and an assessment of financial controls were conducted to ensure that invoices and payments are adequately reviewed and properly authorized. University Audits found the existing financial controls to be appropriate and sufficient to ensure compliance to contract terms.

**Huron Signs, Inc.**

The Director of Facilities Planning worked with Ann Arbor Procurement Services to request proposals and negotiate a contract to replace numerous wayfinding signs during the spring of 2007. The total cost of the contract was $28,000.

The Director was interviewed regarding quality assurance and vendor communications. University Audits reviewed the financial controls and found them to be satisfactory with regard to the processing and payment of invoices related to the contract.

Testing for this contract concluded with a tour of campus and to review a selection of signs. All signs tested were found to be appropriately designed and placed according to the terms of the contract.

No major weaknesses were found in the external contract processes reviewed by University Audits. Campus policies and procedures are well-defined and comprehensive. **This audit is closed.**

**Health System**

**University of Michigan Health System Offsite Professional Contracts**

Issued February 29, 2008

University Audits performed an audit of University of Michigan Health System (UMHS) offsite professional contracts as part of the 2008 University Audit Plan. The audit included a review of the UMHS Contracting Office policy and procedures for identifying contract expirations and managing contract renewals. The UMHS Contracting Office facilitates initiation of new contracts and collaborates with the Health System Legal Office (HSLO) for contract
documentation and legal review. The Contracting Office maintains a database of 106 offsite professional contracts that range from affiliate agreements that support information sharing among various institutions to patient care-intensive services such as emergency medicine or surgery for outside health care organizations. It is part of their charge to provide sufficient notice to and initiate timely communication among interested parties regarding expiring contracts.

University Audits also reviewed performance of the U-M offsite professional contract with the Hurley Medical Center (HMC) Emergency Department (ED). The contract between the Regents of The University of Michigan (U-M) and HMC provides for U-M to manage the HMC Emergency Department and supervise HMC emergency department staff. The HMC ED is the largest in Flint, serving approximately 77,000 patients annually. A full-time equivalent of 17 U-M faculty members provide emergency medical care twenty-four hours a day, seven days a week, in the Emergency Department and Pediatric Emergency Department, and 24 hours per day supervision of physician assistants in the Critical Decision Unit. U-M academic and administrative responsibilities include program development, application of new medical knowledge developed from UMHS research, opportunities for patient participation in clinical studies, and collaborative training of residents from both UMHS and non-UMHS programs.

Professional fees are billed and collected by HMC and monthly payments are made to U-M for services based on annually agreed upon compensation. The current contract term is July 1, 2007, through June 30, 2008, with automatic renewal unless terminated by either party.

The audit objectives were to:

- Determine if UMHS Contracting Office controls assure continuous contract coverage of physician services and include review and approval of key stakeholders and interested parties
- Verify that performance of specific physician service obligations are met for a sample contract
- Evaluate controls related to oversight for satisfactory performance of the sample contract as a whole.

Control Issues:

- **Contract Renewal Policy and Procedures** - University Audits identified several lapsed contracts where physician patient services continued. UMHS Contracting Office policies and procedures address the initiation of new contracts, but do not address monitoring for contract expirations or a contract renewal process. They do not establish:
  - Lead times for initiating renewals that allow for contract or business relationship complexity
  - Procedures for processing renewals that include tracking timely review and approval by interested parties
  - A central record of key communications by contract
  - When and what escalation procedures should occur to prevent contract lapse
  - Use of automatic renewing contract, when appropriate

Maintaining current, formal contracts supports clarity and equity in business relationships, and minimizes risk should third party litigation occur.

**Management Plan** - The UMHS Contracting Officer will document current business practices in formal policy and procedures for renewal of offsite professional services contracts by the end of May 2008. Policy and procedures will clarify and enhance, as appropriate, practices relative to the initiation of contract renewals, approvals, stakeholder communications tracking, and contract lapse.

- **Supervision of HMC Physician Assistants** - HMC employed ED physician assistants (PAs) provide medical care services under legally required delegation and supervision from U-M emergency physicians. The physicians' legal responsibilities for verifying PA credentials, evaluating their performance, and monitoring their practice and provision of services has not been formally exercised or addressed in the professional services contract. These factors may increase professional liability risk should a PA protocol deviation occur.

**Management Plan** - HMC ED management will implement a process for more direct involvement with the evaluation of supervised PAs. They will perform formal, yearly reviews of PA performance and random medical chart reviews for quality assurance. The HSLO will develop contract language to address physician supervision of PAs that will minimize professional liability risk to the extent possible. These action plans will be completed before renewal of the contract in June 2008.
UMHS Contracting Office policy and procedures provide sufficient control for initiation of new contracts but do not address specific procedures for tracking contract expirations and renewals. Opportunities to improve renewal procedures include timely notification to and review by all interested parties and escalation procedures to prevent contract lapse where services continue. There is also an opportunity for HSLO to improve contract terms where the outside facility provides physician assistants supervised by U-M physicians. Strengthened contract language will further support State of Michigan requirements that physicians directly evaluate supervised physician assistants.

HMC ED contract performance controls are sufficient. The on-site, U-M Physician Emergency Department Medical Director contracted by HMC provides oversight of contract performance in day-to-day operations such as medical services documentation and contract required staffing. There is a close working relationship between the U-M Medical Director and physicians and HMC management and staff. Contracted U-M physicians participate on HMC Quality and Emergency Preparedness committees and HMC billing staff periodically share information in physician faculty meetings. Contract requirements for physician services including 24-hour, 7-day week coverage in the emergency department are met and HMC is providing prompt, agreed-upon payment.

University Audits will review action plans status with management in the first quarter of FY 2009, following renewal of the current HMC professional services contract in June 2008.

**Information Technology**

**Information Technology Central Services Software Licensing and Distribution Billing Systems and Practices**

Issued February 7, 2008

University Audits conducted an audit of the Information Technology Central Services (ITCS) Software Licensing and Distribution Billing System and Practices. ITCS provides information technology services to University of Michigan (U-M) faculty, students, and staff to facilitate teaching, learning, research, and administration. ITCS is made up of three core groups:

- IT Communications Services (ITCom)
- U-M Computing Environment (UMCE)
- User Services

User Services has the most day-to-day interaction with faculty, staff, and students via the Accounts Office, the 4-HELP hotline, the U-M Computer Showcase, and other services offered. The Software Licensing and Distribution (SWLD) area of User Services negotiates software licenses with vendors and distributes software across the University. Because of this service, individual departments at U-M do not need to enter into contract negotiations for general-purpose software.

SWLD negotiates all license contracts so that prices can be set at break-even. User Services uses a variety of models to achieve their goal of break-even pricing on software licenses. In the last two to three years, software license collections have been managed so that User Services has fully covered the cost of the licenses they acquired. At each license renewal, an assessment is made of collections from the previous licensing period and the cost is adjusted prior to distribution of the new licenses to University units.

The software licenses that SWLD negotiates can be categorized in several ways:

- Software licenses available to one or more of the following populations:
  a. Any department or individual for installation on University owned equipment
  b. Any faculty, staff, or student for installation on non-University owned equipment for educational or research purposes
  c. Any subscriber to the U-M Online service
- There are two types of licenses that may be negotiated:
  a. Campus-wide, unlimited distribution licenses
  b. Individual licenses with limited distribution

SWLD has developed guidelines governing vendor negotiations which determine the overall cost of licensing software and the allocation method of those costs to University units. Such guidelines vary, based upon who needs the software, and cover a number of situations such as:
• **General Use Software**: If the software involved is of general interest across a broad spectrum of University areas, ITCS purchases an unlimited site license. In such cases, the SWLD area of User Services annually adjusts pricing to reflect under/over collection.

• **Specialized Products**: There is often a single department responsible for requesting and purchasing specialized software. Essentially, this sponsoring department pays the total actual cost for licensing the software on an annual basis. SWLD often acquires additional licenses which can be distributed to units outside the sponsor department. Based upon the distribution of these additional licenses, the base cost to the sponsoring unit is reduced.

• **Products Where Demand is Difficult to Predict**: University units must pre-order certain licenses to allow SWLD to estimate the number of licenses that will be needed. SWLD often purchases extra licenses to move to a more favorable pricing tier. The total actual cost is then divided by the number of licenses ‘pre-sold’. Because of this, the per-license cost allocated to University units may not be the actual per-license vendor cost from the supplier but individual purchasers receive a better price. The end result is a savings to the University.

Billing for licensed software is processed through the Service Unit Billing (SUB) system. License requests are entered into the FootPrints application which creates a ticket for tracking the request and sends a response to the customer regarding the status of centrally licensing a product. This system tracks the entire lifecycle of a license acquisition from initiation to fulfillment. The information maintained in FootPrints is used to produce the Service Unit Billing transactions that charge departments for licenses purchased using the University unit’s ‘short code’.

Based upon a risk assessment, University Audits reviewed the ITCS billing process for software licenses including contract negotiations (for software licenses) and the allocation process used for the billing via the Service Unit Billing system. The objective of this audit was to ensure that units were accurately billed for the licenses they requested and received.

Testing included a judgmental sample of all types of licenses entered into by User Services. The categories of licenses used by ITCS User Services are:

- Consortium Purchase
- Bulk Purchase
- Tiered Pricing
- Unit Purchase

**Control Issue:**

- **Billing Process Integrity and Licensing** - The licensing and billing process necessary to achieve breakeven pricing on software licenses is extremely complex. Various pricing strategies and analysis required in the process are not well documented. The core business of negotiating licensing with vendors and distributing the cost among University units and clients for billing is conducted by two people in the office. They are the only employees with thorough knowledge and expertise to handle the break-even pricing process. Written documentation and cross training would help to ensure the integrity of the licensing and billing processes.

**Management Plan** - ITCS management agrees the processes need to be documented. Work is being coordinated with the Communications Manager to identify a documentation person to assist with developing appropriated documentation.

SWLD’s challenge is to determine costs (often prior to purchasing the licenses) in order to break even upon distribution. The software licensing and billing process they use is well controlled and has historically met its goal of breakeven pricing on software licensing because it is based on specific guidelines. The result is that ITCS offers software to the University at great discounts. A formal follow-up, to ensure procedures have been documented to maintain the integrity of the process, will be conducted during the second quarter of fiscal 2009.

**FOLLOW-UP REPORTS**

**Institute for Social Research Cash Receipts Process**

Original Report issued May 25, 2007

Follow-up Report issued February 29, 2008

All recommendations from the original audit have been appropriately implemented.

- **Cash and Check Processing**: ISR management strengthened controls by reassigning key control functions to accounting staff and supervisors. The reassignment of duties also improved the consistency of segregation of duties.
In addition, management implemented an electronic cash receipt log that is reconciled daily to cash receipts and deposits.

- **Credit Card Processing:** ISR management implemented the credit card processing requirements recommended by the Office of the Treasurer. A supervisor is reviewing all credit card transactions on a monthly basis.

- **Monitoring:** ISR management provided training to Statement of Activity (SOA) reconcilers and approvers that emphasized the importance of the review and provided best practice guidance. Additionally, ISR management summarized statistics on each of the 2,600 SOA’s, including the SOA balance and date of the most recent charge. Using this information, management met with approvers to determine if reconciliations are being performed adequately and timely. ISR management developed a certification process that they will use to obtain written confirmation that SOA reconciliations are being correctly performed and adequately reviewed.

ISR management tracks accounts receivable items and provides an accounts receivable aging to each center administrator on a quarterly basis.

- **Documentation of Procedures:** ISR management documented and communicated procedures for cash, check and credit card receipts, imprest cash handling, SOA reconciliation, payroll, and purchasing.

This audit is closed.

*Hospitals and Health Centers Permanent Art*  
#2007-827  
Original Report issued September 26, 2007  
Follow-up Report issued February 29, 2008

During the original audit, University Audits identified opportunities for control improvements related to roles and responsibilities, art inventory and valuation, insurance coverage, and follow-up on a Department of Public Safety (DPS) Art Security Survey Report.

Action plans to clarify roles and responsibilities for UMHHC’s permanent art, and to complete follow-up on the DPS Art Security Survey are complete. Development of a permanent art inventory maintenance and valuation database, and development of a fine arts schedule for risk management purposes is progressing as described below. The Associate Director of Operations and Support Services, University of Michigan Hospitals and Health Centers has assumed responsibility for completion of the database and fine arts risk management schedule by the end of December 2008. This audit is closed.

1. **Roles and Responsibilities**  
The Associate Director of Operations and Support Services and the Director of University of Michigan Health System (UMHS) Gifts of Art Program met with the Chair of the President’s Advisory Committee on Public Art. Specific UMHHHC spaces were identified where displayed art would be considered public art and the Advisory Committee Chair agreed to provide guidance through participation in committees involving art in UMHHHC public areas. Maintenance for these public areas will continue to be the responsibility of the Manager of Interior Design for UMHS Facilities Projects and the Director of the UMHS Gifts Art Program. The Director of Health System Facilities Planning has agreed that the Interior Design Manager and the Gifts of Art Director will be involved in future reviews of art acquisitions as part of facilities projects.

2. **Permanent Art Inventory Maintenance and Valuation**  
The Manager of Interior Design and the Director of Gifts of Art have performed “walk-arounds” to reconcile items on the various UMHHHC permanent art paper inventory lists to art on-hand. They are in the process of investigating software applications for maintaining a UMHHHC Permanent Art inventory with assistance of the Chair of the President’s Committee on Art. The target date for completion is the end of December 2008. The manager of Interior Design has not yet received an inventory listing for the art obtained through the Cardiovascular Center project. The Associate Director of Operations and Support Services has assumed responsibility for completion this action plan.

3. **Risk Management**  
The Associate Director of Operations and Support, the Manager of Interior Design, and the Director of UMHS Gifts of Art met with the Lead Risk Analyst, Risk Management Office. They have developed a schedule of art objects with higher values to submit to Risk Management for fine arts coverage. As the
inventory progresses, more items will be added. The Associate Director of Operations and Support Services assumes responsibility for completion of this project.

4. **Department of Public Safety Security Report**

The Investigations and Community Oriented Patrol Supervisor, Security Services confirmed that key security recommendations made in the Department of Public Safety Gifts of Art Security Survey Report issued in 2006 have been completed with the exception of a centralized inventory. Completion of a centralized inventory will be monitored as indicated in the Permanent Art Inventory Maintenance and Valuation above.
<table>
<thead>
<tr>
<th>Audit Title</th>
<th>Report Date</th>
<th>Issues</th>
<th>Expected Completion</th>
</tr>
</thead>
<tbody>
<tr>
<td>U-M Computing Environment Kerberos Passwords  2007-304</td>
<td>6/22/07</td>
<td>Disaster recovery plan</td>
<td>First follow-up was completed January 2008; Second follow-up March 2008</td>
</tr>
<tr>
<td>UM-Dearborn College of Engineering and Computer Science Departmental System Administration 2007-308</td>
<td>6/29/07</td>
<td>Vulnerabilities based on the periodic scanning of CECS servers</td>
<td>First follow-up was completed November 2007; Second follow-up February 2008</td>
</tr>
<tr>
<td>Digital Media Commons CTools 2007-301</td>
<td>6/29/07</td>
<td>Persistence of login sessions; log review; SLA between ITCS and Digital Media Commons; upgrade approval process</td>
<td>First follow-up was completed January 2008; Second follow-up April 2008</td>
</tr>
<tr>
<td>Michigan Administrative Information Services – eResearch</td>
<td>11/26/07</td>
<td>Network placement of production server; required application items</td>
<td>March 2008</td>
</tr>
<tr>
<td>Medical Center Information Technology Arbor Lakes Computing Facility 2008-307</td>
<td>12/20/07</td>
<td>Generator Plaza Security; Machine Room Security; Safety</td>
<td>June 2008</td>
</tr>
<tr>
<td>Department of Neurology Sleep Disorders Center  2007-206</td>
<td>6/22/07</td>
<td>Security issues; financial controls; charge capture timeliness; and data maintenance and backup procedures</td>
<td>February 2008</td>
</tr>
<tr>
<td>UMH Operating Rooms – University Hospitals Supply Chain Management 2007-108</td>
<td>8/17/07</td>
<td>Product recall follow-up; consistent and documented inventory practices; and conflict of interest communications</td>
<td>May 2008</td>
</tr>
<tr>
<td>U-M Physical Medicine and Rehabilitation Orthotics and Prosthetics Center 2007-107</td>
<td>9/24/07</td>
<td>Charge capture and cash handling controls; quality assurance processes</td>
<td>March 2008</td>
</tr>
<tr>
<td>Hospitals and Health Centers Permanent Art  2007-827</td>
<td>9/26/07</td>
<td>Coordination of roles and responsibilities; inventory maintenance and security follow-up</td>
<td>March 2008</td>
</tr>
<tr>
<td>Medical School Biomedical Research Core Facilities Financial Internal Controls 2007-826</td>
<td>10/23/07</td>
<td>Recharge rates; capital equipment; separation of duties; procurement; payroll; DNA sequencing services and billing services; policies and procedures</td>
<td>June 2008</td>
</tr>
<tr>
<td>University of Michigan Health System Human Resources Fiscal Responsibilities</td>
<td>1/21/08</td>
<td>Payroll management; documentation of processes</td>
<td>July 2008</td>
</tr>
<tr>
<td>Michigan Public Media Phase II 2006-806</td>
<td>4/24/06</td>
<td>Documentation and implementation of internal control policies and procedures</td>
<td>First follow-up was completed May 2007; Second follow-up February 2008</td>
</tr>
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<td>Audit Title</td>
<td>Report Date</td>
<td>Issues</td>
<td>Expected Completion</td>
</tr>
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<td>------------------------------------------</td>
</tr>
<tr>
<td>Plant Operations Zone Maintenance Purchasing Controls 2007-812</td>
<td>4/24/07</td>
<td>Purchasing. New methods for handling inventory receiving and tracking</td>
<td>First follow-up was completed December 2007</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Second follow-up May 2008</td>
</tr>
<tr>
<td>Intercollegiate Athletics Academic Support Services 2007-408</td>
<td>7/18/07</td>
<td>Student counseling practices; employment and payroll controls; staff training and development</td>
<td>March 2008</td>
</tr>
<tr>
<td>Ross School of Business Dean’s Office Fiscal Responsibility 2007-821</td>
<td>7/20/07</td>
<td>Purchasing; financial monitoring of their merchandise store; formalizing authority delegation; Statement of Account and Gross Pay Register reconciliations; employee overtime</td>
<td>February 2008</td>
</tr>
<tr>
<td>Intercollegiate Athletics NCAA Compliance – Student-Athlete Equipment and Apparel 2007-409</td>
<td>8/24/07</td>
<td>Record retention</td>
<td>June 2008</td>
</tr>
<tr>
<td>Army ROTC Business Office Internal Controls 2007-818</td>
<td>9/11/07</td>
<td>Orientation training for new Army Executive Officers to include: University purchasing, hosting, traveling, and reconciliation processes</td>
<td>February 2008</td>
</tr>
<tr>
<td>Intercollegiate Athletics NCAA Team Travel 2007-412</td>
<td>10/10/07</td>
<td>Cash and Travel Expense Vouchers Controls</td>
<td>March 2008</td>
</tr>
<tr>
<td>University Human Resources Family and Medical Leave Act 2007-403</td>
<td>12/17/07</td>
<td>Training; update relevant SPG sections; written notifications</td>
<td>June 2008</td>
</tr>
<tr>
<td>Ross School of Business Multidisciplinary Action Projects</td>
<td>1/10/08</td>
<td>Travel registration; procurement; expendable restricted funds; documented procedures</td>
<td>September 2008</td>
</tr>
<tr>
<td>Transportation Services 2007-101</td>
<td>1/28/08</td>
<td>Controls over physical access; system user access levels; commercial driver's license testing; vehicle inventory monitoring; fuel inspection upon delivery; gross pay register review; imprest cash fund; formal policies and procedures</td>
<td>September 2008</td>
</tr>
</tbody>
</table>