



Corrective Action Plans Status a/o 01/21

Auditor of Public Accounts (APA) Report on Audit Year Ended June 2019

APA Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
5. PI	Strengthen Internal Controls over Capital Assets	Ensure that all individuals entering asset information in the fixed asset system have a thorough understanding of the University and CAPP Manual policies and procedures. Additionally, ensure that adequate documentation is maintained to support inventories of surplus assets and changes and that all asset acquisitions and disposals are timely recorded in the fixed asset system, and within the correct fiscal year. Also, ensure the financial statements accurately depict the activity that occurred during the year.	12/19 03/20 06/20 02/21 12/20 03/21	Kevin Davenport	U	Initial Plan 08/19	<p>The following processes have or will be implement to address this audit finding:</p> <ol style="list-style-type: none"> 1. The University conducted an extensive process to properly remove surplus no longer in use. This process substantially reduced the amount of surplus equipment that requires an inventory. A full inventory is underway to include surplus equipment. 2. An email was sent to the campus requesting that they only order equipment to satisfy immediate needs. 3. A review of the Potential Fixed Asset report for the prior fiscal year was reviewed more thoroughly to ensure all equipment listed on the report was either entered in the fixed asset system or verification the equipment did require entry in the fixed asset system. Also, an email was sent to the campus providing instructions for equipment that is delivered directly to departments. 4. General Accounting and Fixed Asset staff, and Capital Outlay staff meet quarterly to ensure all construction project activities are recorded in the correct fiscal year.
						10/19	In progress.
						01/20	The University is still ensuring items are properly surplus and currently undergoing a campus-wide inventory by department. A campus-wide e-mail was also sent regarding items received directly by various departments.
						04/20	The University is still ensuring items are properly surplus and currently undergoing a campus-wide inventory by department. A campus-wide e-mail was also sent regarding items received directly by various departments.
						07/20	Submission to DOA: The University will have all surplus items completed by 6/30/2020 and currently still undergoing a campus-wide inventory by department which was delayed by COVID-19. A campus-wide e-mail was also sent regarding items received directly by various departments.
							Management Update: No progress. Surplus inventory suspended during campus closure. A repeat audit finding may be issued.
						08/20	No change.
						11/20	The University will have all surplus items completed by 6/30/2020 and currently still undergoing a campus-wide inventory by department which was delayed by COVID-19. A



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							campus-wide e-mail was also sent regarding items received directly by various departments.
						01/21	The University will have all surplus items completed by 6/30/2020 and currently still undergoing a campus-wide inventory by department which was delayed by COVID-19. A campus-wide e-mail was also sent regarding items received directly by various departments.
9. PI	Establish a Process for Periodically Reviewing Stagnate Grants and Contributions	Develop a process to periodic review of grants and contributions that are unused for extended periods of time. Also, establish a process for periodically reviewing these grants and contracts that have not been used for extended periods of time and determine whether they should be moved to the noncurrent liabilities section of the Statement of Net Position if unlikely to used in the current year.	01/20 06/20 12/20 02/21 06/21	Kevin Davenport	U	Initial Plan 08/19	<p>The Grants & Contracts Office will perform the following tasks:</p> <ol style="list-style-type: none"> 1. Develop a comprehensive list of all stagnant grants and dollar amounts, as well as the responsible PI at the time of the grant award. 2. Pull supporting documentation for grants identified to determine original award and what costs were allowable. 3. Determine the cause of the unspent funds and contact PI's and granting agencies based. 4. Develop a policy to review grant spending more frequently to ensure grants do not become stagnant.
						10/19	In progress.
						01/20	The Grants & Contracts Office is still pulling supporting documentation for stagnant grants and working towards clearing out or re-purposing the grant proceeds with grantor approval.
						04/20	The Grants & Contracts Office is still pulling supporting documentation for stagnant grants and working towards clearing out or re-purposing the grant proceeds with grantor approval.
						07/20	Submission to DOA: The Grants & Contracts Office is still pulling supporting documentation for stagnant grants and working towards clearing out or re-purposing the grant proceeds with grantor approval.
							Management Update: No progress due to continued vacancy of Grants and Contracts manager and the pandemic. This will be a repeat audit finding.
						08/20	No change.
						11/20	The Grants & Contracts Office is still pulling supporting documentation for stagnant grants and working towards



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clearing out or re-purposing the grant proceeds with grantor approval. However, the Grants & Contracts position is now vacant which has prolonged the estimated completion date.

01/21 The Grants & Contracts Office is still pulling supporting documentation for stagnant grants and working towards clearing out or re-purposing the grant proceeds with grantor approval. However, the Grants & Contracts position is now vacant which has prolonged the estimated completion date.



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Internal Audit – Special Review

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
3 F	Reconcile monthly	Reconcile charitable and non-charitable contributions	07/18 04/19 06/19 06/20 08/20 02/21 12/21	Reshunda Mahone Kevin Davenport	U	Initial Plan 08/18	Beginning with the new fiscal year (FY19) a monthly reconciliation will be performed by both Finance and Institutional Advancement. (To included ensuring that donations are place in appropriate fund as requested by donor.)
						12/18	Ongoing. A monthly reconciliation by Finance and Institutional Advancement has not been performed. Staff vacancies and completion of the CAFR for the year-end external audit have prevented a reconciliation from being completed. Management intends to further evaluate the reconciliation and to have an efficient reconciliation process in place by 4/30/19.
						03/19	Staff vacancies (Assistant Controller, 2 Accountants) have prevented progress. Management expects vacancies to be filled in May. Plans are being made to complete a reconciliation by June 30 th .
						09/19	Ongoing. Continued staff vacancies (Assistant Controller, Director of Financial Reporting, and 3 Accountants,) have delayed completion. Resources are not available for monthly reconciliations however yearly reconciliations will be completed.
						10/19	Ongoing. Several staff vacancies have been filled in October Plans are to complete a FY 20 reconciliation after fiscal year-end. Staff intends to begin reconciliation progress well before year end and will seek opportunities to automate the reconciliation process as needed.
						01/20	In Progress. On hold until staff can be hired. Note: The vacant Director of Financial Reporting position was filled with an internal promotion thus creating another vacancy.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice



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Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							<p>Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p> <p>07/20 No progress, vacancies in Advancement and Finance, also pandemic.</p> <p>08/20 No change.</p> <p>11/20 No progress has been made.</p> <p>01/21 The Manager of Financial Reporting is responsible for reconciling grants. The position is currently vacant but has recently received approval for recruitment. The position expects to be filled before April 2021.</p>
6 F	Validate financial data to the Board of Visitors	Ensure financial data from Institutional Advancement to the Board has been reviewed and agreed upon to accuracy prior to reporting to the board	10/18 02/19 11/19 02/21 12/21	Kevin Davenport	U	Initial Plan 08/18	<p>This will be addressed during the reconciliation process as discussed above. In addition, Finance agrees to review IA financial data prior to each Board meeting.</p> <p>12/18 Ongoing.</p> <p>03/19 Finance will continue to review IA financial data prior to each Board meeting. Finance will also perform a reconciliation.</p> <p>09/19 Resources are not available within the Finance Unit to review all financial data from Institutional Advancement before being presented to the Board and the IA Committee. The materials are reviewed for reasonableness by the Vice President for Finance prior to being presented.</p> <p>10/19 Finance has developed procedures to ensure data presented in the Institutional Advancement's Annual Report is reviewed prior to distribution. The VP for Finance is reviewing Institutional Advancement materials presented to the board.</p> <p>01/20 Completed. Resended. Sufficient human resources are not available with Finance to validate BOV reports from Institutional Advancement. The President has acknowledged the risk accordingly.</p> <p>04/20 The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p>



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							<p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p> <p>07/20 No progress, vacancies in Advancement and Finance, also pandemic.</p> <p>08/20 No change.</p> <p>11/20 No progress has been made.</p> <p>01/21 The Manager of Financial Reporting is responsible for reconciling grants. The position is currently vacant but has recently received approval for recruitment. The position expects to be filled before April 2021.</p>
7 F	Validate financial data in Institutional Advancement's Annual Report	Ensuring that financial data presented in Institutional Advancement's Annual Report has been reviewed by Finance prior to printing and distribution.	10/18 02/19 11/19 08/20 02/21 12/21	Kevin Davenport	U	Initial Plan 08/18	Finance will review IA financial data prior to printing and distribution of Advancement's Annual Report.
						12/18	Ongoing.
						03/19	Finance reviewed IA financial data prior to printing of the most recent Annual Report.
						09/19	There is one additional phase to complete this process.
						10/19	Finance has developed procedures to ensure financial data presented in the Institutional Advancement's Annual Report is reviewed prior to publication and distribution. Finance has also provided evidence of the review of the most recent Annual Report.
						01/20	Completed. Resended. Sufficient human resources are not available with Finance to validate Institutional Advancement data



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							<p>for inclusion in its Annual Report. The President has acknowledged the risk accordingly.</p> <p>04/20 The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p> <p>07/20 No progress, vacancies in Advancement and Finance, also pandemic</p> <p>08/20 No change.</p> <p>11/20 No progress has been made.</p> <p>01/21 The Manager of Financial Reporting is responsible for reconciling grants. The position is currently vacant but has recently received approval for recruitment. The position expects to be filled before April 2021.</p>
8 F	Conduct Cash Collection Point Training	Ensure that individuals who have been identified as working as a Cash Collection Point have periodic training [at least annually]	12/18 03/19 11/19 06/20 02/21 07/21	Kevin Davenport	U	Initial Plan 08/18	<p>Beginning with the new fiscal year (FY2019), formal Cash Collection Point training will be provided annually. Also, Cash Collection Point training will continue to be provided to all new employees involved in the Cash Collection processes. Finance will review its resource allocation to determine if Cash Collection training can be offered to all student organizations.</p> <p>12/18 Ongoing. New employees have received the Cash Collection Point training. Also, training materials have been revised for annual mandatory training which is being planned for March 2019.</p> <p>03/19 Formal Cash Collection Point training will be provided on April 16, 2019 in the President's House. The training will be offered in 2 sessions.</p>



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Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						09/19	Ongoing.
						10/19	The Office of Finance completed Cash Collection Training to individuals identified as cash collection points. This training included training to approximately 15 staff in Institutional Advancement. Consideration was given to training student organizations but it was determined that training was only applicable if their funds are maintained by the University.
						01/20	Ongoing. Finance completed some Cash Collection Training. Consideration was given to training external student organizations but limited resources prevented this from occurring. Instead, the University issued a memorandum to advisors to student organizations regarding critical cash collection compliance.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	Training was provided before the pandemic. Staff will have to meet with Internal Audit to review documentation determine if gaps still exist.



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
2 PP	Purchase Card and Program Administrator written procedures	Develop and document written procedures for the Purchase Cards (SPCC/ILTC/ATC/GC), and for the Program Administrator.	02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	Charge card procedures will be developed and be on file for the all Program Administrators.
						12/18	Ongoing, pending installation of Adobe software by Technology Services.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Draft policies were reviewed and approved through Vice President Council. The new policies will be distributed to all program administrators and the campus community in November 2019.
						01/20	Draft policies were reviewed and approved through Vice President Council. The new policies was distributed to all program administrators and the campus community in December 2019. Required procedures are pending.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.



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Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
4 PI	Create a request form for employees to request and obtain a SPCC and/or ILTC	Create a consistent request process (i.e. form) that is required to be utilized by employees requesting to obtain a SPCC and/or ILTC. The request should be retained in the employee's file.	11/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18 12/18 03/19 09/19 10/19 01/20 04/20	<p>New request forms for both existing and new cardholders and supervisors are being developed. All existing and new cardholders and supervisors will complete new request forms to be placed on file in the Office of Procurement Services.</p> <p>Ongoing.</p> <p>Ongoing.</p> <p>Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.</p> <p>New request forms for authorized users have been created and loaded on a secure folder on the O drive. The documentation includes summary workbooks which serve as high-level checklists confirming the required agreements are in place.</p> <p>New request forms for authorized users have been created and loaded on a secure folder on the O drive. The documentation includes summary workbooks which serve as high-level checklists confirming the required agreements are in place.</p> <p>The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their</p>



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							areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
5 O	Unauthorized purchases made using the SPCC	Create a periodic review process to help ensure unauthorized purchases are not made.	11/18 02/19 09/19 11/19 04/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	A process is being developed for the Program Administrator to randomly audit selected transactions on a weekly basis to monitor SPCC compliance. All non-compliance findings will be reported to the Procurement Director and Vice President for Finance.
						12/18	Ongoing, staff needs to review the percentage
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	No progress on random audits due to vacancy of the Program Administrator. New policy revisions included random audits for SPCC. New deadline date of April 2020 established.
						01/20	No progress on random audits due to vacancy of the Program Administrator. New policy revisions included random audits for SPCC. New deadline date of April 2020 established.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for



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							confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
6 PI	Supervisors did not complete review training for the SPCC and/or ILTC	Implement a process to monitor and ensure Supervisors complete the reviewer training for the SPCC and/or ILTC in accordance with the Capp Manual.	11/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	A process will be developed to monitor and confirm all Supervisors complete Annual Online DOA Reviewer training. In addition, Supervisors are required to complete Mandatory Internal Charge Card training by November 15, 2018. Supervisors who fail to complete both trainings will lose supervisory privileges until completion of both trainings. Beginning November 15, 2018 Supervisors will be required to complete both the Online DOA Reviewer training and the Mandatory Internal Charge Card training annually. Evidence of completion will be maintained in the Office of Procurement Services.
						12/18	Ongoing.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Supervisors completed new training and the evidence is loaded on a secure folder on the O drive.
						01/20	Ongoing.



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Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						04/20	<p>The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p>
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
7 O	No approval by Supervisor for employee to obtain SPCC and/or ILTC	Implement a process that will ensure Supervisor approval is obtained and retained for employees to get a SPCC and/or ILTC.	11/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	<p>The form used to request a card is being updated (see #4 above). Supervisors will be required to approve the form prior to issuance of a charge card. Charge cards will not be issued without proper supervisor approval.</p>
						12/18	Ongoing.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Forms showing Program Administrator approved for cards to be issued is loaded on a secure folder on the O drive.



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						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
8 O	No approval by Program Administrator for employee to obtain SPCC and/or ILTC	Ensure Program Administrator signs and approves the purchase card request indicating review and approval of request. Supporting documentation should be retained in the cardholder's file.	11/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	The form used to request a charge card will be updated (see #4 above). The Program Administrator will be required to review and approve the charge card request form prior to issuance of the charge card. Charge card request forms will include justification for the charge card request which has been approved by the cardholder's supervisor. Charge cards will not be issued without approval of the Program Administrator.
						12/18	Ongoing.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary



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							<p>staff are being hired and trained while recruitments for permanent replacements proceed.</p> <p>10/19</p> <p>Forms showing Program Administrator approved for cards to be issued is loaded on a secure folder on the O drive.</p> <p>01/20</p> <p>Ongoing.</p> <p>04/20</p> <p>The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p> <p>07/20</p> <p>No progress due to vacancies, budget and pandemic.</p> <p>08/20</p> <p>No change.</p> <p>11/20</p> <p>No progress has been made.</p> <p>01/21</p> <p>The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.</p>
9 O	No evidence of signed Purchase Card Employee Agreement for the SPCC and/or ILTC	Ensure Purchase Card Employee Agreements are signed by the employee prior to obtaining SPCC/ILTC and every three years at renewal.	11/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	All cardholders will be issued new Purchase Card Employee Agreements. The agreements will be signed by the cardholder and supervisor prior to November 15, 2018 in order to use the charge cards beyond November 15, 2018. In addition, the Program Administrator will develop a process to ensure Purchase Card Employee Agreements are complete, current, and renewed within every three years of charge card issuance. Evidence of completion will be maintained in the Office of Procurement Services.



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						12/18	Ongoing
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Forms showing evidence of purchase card employee agreement is loaded on a secure folder on the O drive.
						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
10 O	SPCC and/or ILTC annual	Ensure cardholder completes annual SPCC and/ILTC	11/18 02/19	Kevin Davenport	U	Initial Plan	A process will be developed to monitor and confirm all cardholders complete Annual Online DOA Cardholder training. In addition,



Corrective Action Plans Status a/o 01/21

Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
	cardholder training is not completed	cardholder training. Supporting documentation retained in cardholder's file.	09/19 11/19 05/20 02/21 10/21				<p>09/18 Cardholders are required to complete Mandatory Internal Charge Card training by November 15, 2018. Cardholders who fail to complete both trainings will lose purchasing privileges until completion of both trainings. Beginning November 15, 2018 Cardholders will be required to complete both the Online DOA Cardholder training and the Mandatory Internal Charge Card training annually. Evidence of completion will be maintained in the Office of Procurement Services. Charge cards will only be issued by the Program Administration upon completion of required training by the cardholder.</p> <p>12/18 Ongoing. All cardholders and supervisors have been trained. Staff is working on developing a process</p> <p>03/19 Ongoing.</p> <p>09/19 Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.</p> <p>10/19 Forms showing evidence of purchase card employee agreement is loaded on a secure folder on the O drive.</p> <p>01/20 Ongoing.</p> <p>04/20 The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p> <p>07/20 No progress due to vacancies, budget and pandemic.</p>



Corrective Action Plans Status a/o 01/21

Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						08/20	No change
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
11 PI	Timely Cancellation of employee's SPCC and/or ILTC	Implement a process to deactivate/cancel employee SPCC and/or ILTC upon employee's termination and/or suspension.	11/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	Processes will be developed to monitor and ensure cardholders annually complete DOA Online Cardholder training and evidence is maintained in the Office of Procurement Services. In addition, Mandatory Internal Charge Card training is required of all cardholders and supervisors and be completed by November 15, 2018 and thereafter (see #10 above).
						12/18	Ongoing. All cards for cardholders who did not complete training have been deactivated. Need to set a process in place.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	All cards for cardholders who did not complete training have been deactivated. The Program Administrator is included on the university-wide distribution list of terminated employees from Human Resources. The program administrator cancels cards for any terminated employees.
						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.
							<u>Audit:</u> All work on internal and external audits have been suspended until further notice.
							Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
12 F	Untimely reconciliation of SPCC packages	Ensure reconciliation packages are completed by the 23 rd of each month.	02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	A process will be developed in conjunction with the Office of Human Resources for the Program Administrator to timely deactivate/cancel charge cards upon notification by the Office of Human Resources that the cardholder or supervisor has been terminated or reassigned.
						12/18	Ongoing.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process will go into effect with the distribution of the new policy expected in November 2019.
						01/20	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process went into effect with the distribution of the new policy in December 2019. Issues still need to be resolved for the comment to be complete.



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						04/20	<p>The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p>
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
13 O	SPCC and/or ILTC annual cardholder training is not completed	Ensure cardholder completes annual SPCC and/ILTC cardholder training. Supporting documentation retained in cardholder's file.	01/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	<p>A process will be developed to ensure timely reconciliation of SPCC transactions online and receipt of completed SPCC packages in the Office of Procurement Services by the 23rd of each month. In conjunction with the applicable department and Office of Human Resources, the Program Administrator is to ensure cardholder information is correct and remains current. Policy 5504 will be enforced to address violations or noncompliance.</p> <p>12/18 Ongoing. Need to develop a process.</p> <p>03/19 Ongoing.</p> <p>09/19 Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.</p>



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						10/19	Forms showing cardholders completed training is loaded on a secure folder on the O drive.
						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
14 O	Supervisor did not approve reconciliation package	Ensure there is an updated cardholder Supervisor-VP spreadsheet indicating the supervisor authorized to approve the cardholder's reconciliation. In addition, consider working with Human Resources in order to be notified of changes involving employees and their supervisors.	01/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	A process will be developed to ensure timely reconciliation of SPCC transactions on line and receipt of completed SPCC packages in the Office of Procurement Services by the 23 rd of each month. In conjunction with the applicable department and Office of Human Resources, the Program Administrator is to ensure supervisor information is correct and remains current. Policy 5504 will be enforced to address violations or noncompliance.
						12/18	Ongoing.
						03/19	Ongoing.



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process will go into effect with the distribution of the new policy expected in November 2019.
						01/20	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process went into effect with the distribution of the new policy in December 2019. Issues still need to be resolved for the comment to be complete.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
15 O	Cardholder and/or Supervisor did not sign the Bank of America statement	Ensure cardholders and supervisors review and sign the monthly BOA bank statements.	12/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	The SPCC administrator will ensure all bank statements are reconciled and signed off by the cardholder and supervisor. Cardholder and supervisor are to sign the Bank of America issued monthly statement for standardization and consistency.
						12/18	Ongoing. Need to sample and test bank statements for compliance.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process will go into effect with the distribution of the new policy expected in November 2019.
						01/20	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process went into effect with the distribution of the new policy in December 2019. Issues still need to be resolved for the comment to be complete.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
16. O	Account Manager did not approve charges to its index code	Officer ensure purchases are not charged to the Index Code without evidence of approval from the assigned Account Manager. This should be obtain by signature in the reconciliation package.	02/19 04/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	The SPCC administrator will ensure all bank statements are reconciled and signed off by the cardholder and supervisor. Cardholder and supervisor are to sign the Bank of America issued monthly statement for standardization and consistency.
						12/18	Ongoing. Requires coordination with Budget.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process will go into effect with the distribution of the new policy expected in November 2019.
						01/20	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process went into effect with the distribution of the new policy in December 2019. Issues still need to be resolved for the comment to be complete.



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						04/20	<p>The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p>
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
17 F	SPCC reconciliation was not completed and submitted to Invoice Processing	Ensure SPCC cardholders complete and submit reconciliation packages to Invoice Processing.	01/19 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	<p>SPCC cardholders will be complete online reconciliations and reconciliation packages will be received in the Office of Procurement Services by the 23rd of each month. Punitive action will be enforced for cardholders and supervisors who do not timely complete online reconciliation and submit reconciliation packages in the Office of Procurement Services in a timely manner. See #13 above.</p>
						12/18	Ongoing, first packages were due on 1/23 and are currently being evaluated.
						03/19	Ongoing.



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process will go into effect with the distribution of the new policy expected in November 2019.
						01/20	Ongoing. Finance staff have agreed-upon a process to a paper free reconciliation process. The reconciliation process will take place over the Bank of America works platform. Procurement policies have been updated to reflect the change. The new process went into effect with the distribution of the new policy in December 2019. Issues still need to be resolved for the comment to be complete.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for



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Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
18. PI	SPCC industry restrictions removed without proper approval from DOA and/or Management	Ensure Industry Restrictions are only removed with the appropriate request and approval. Consider placing restrictions back on SPCC and obtaining the necessary approval from DOA and/or management. If the restriction is temporarily removed, a monitoring process should be implemented to ensure restrictions are placed back on the cardholder's SPCC card. Supporting documentation should be retained in the cardholder's file.	11/18 02/19 09/19 11/19 04/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	<p>recruitment. Administration anticipates completion of the recruitment by April 2021.</p> <p>All standard industry restrictions will be placed on existing SPCCs. Required written justifications for removal of restrictions will be provided to the Program Administrator by the cardholder's supervisor in order to remove restrictions. Appropriate documentation be received, reviewed, and approved by the Program Administrator and DOA as applicable prior to removal to any SPCC restrictions.</p> <p>12/18 Ongoing.</p> <p>03/19 Ongoing.</p> <p>09/19 Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.</p> <p>10/19 Ongoing. Procurement vacancies prevented progress. New staff is being hired and plans are underway to take corrective action prior to 4/20.</p> <p>01/20 Ongoing. Procurement vacancies prevented progress. New staff is being hired and plans are underway to take corrective action prior to 4/20</p> <p>04/20 The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p>
						07/20	No progress due to vacancies, budget and pandemic.



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Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
19 O	Past Due invoices paid utilizing the SPCC	Educate the cardholder and supervisor on the importance of not paying invoices that are past due. In addition, ensure the reconciliation packages are adequately reviewed for violations and handled in accordance with State and University policies.	12/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	The Program Administrator will ensure all past due invoices (30 days or greater) are not paid by SPCC unless approved by DOA. Offenders will be held accountable in accordance with State and University policies.
						12/18	Ongoing.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Cardholders and supervisors have completed training requirements which included the importance of not paying invoices that are past due. Evidence is provided on the O drive. New policies were approved by the VP Council regarding utilization of SPCC card and new penalties for infractions was implemented and reviewed.
						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their



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Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
20 PI	Employees did not pay the ILTC timely	Implement a process and/or policy that will discourage late ILTC payment. In addition, employees that become delinquent should be held accountable and the rules as noted in State guidelines are carried out.	12/18 02/19 09/19 11/19 05/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	The University will revise its policies to discourage late ILTC payments. Cardholders responsible for delinquent payments on the ILTC will be held accountable in accordance with State and University policies.
						12/18	Ongoing. Policies need to be changed.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. New Travel Policy was recently approved through the VP Council and includes penalties for policy infractions. The new policy will be distributed to the campus community in November 2019.
						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.

Audit:
All work on internal and external audits have been suspended until further notice.

Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension



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Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.
21 P	Utilizing expired NTS (travel agent) contract	Establish a contract for a travel agent to secure the best price for airline and rail tickets. In addition, notify the faculty and staff they should no longer utilized NTS for services.	02/19 03/19 09/19 11/19 03/20 02/21 10/21	Kevin Davenport	U	Initial Plan 09/18	The University will solicit and award a new term contract for these services. The University will research existing VASCUPP contracts to determine the feasibility of utilizing an existing VASCUPP contract for these services until a new term contract can be put in place. If the University is unable to utilize an existing VASCUPP contract for these services the University will utilize DGS small purchase procedures until it can solicit and award a new term contract. Faculty and staff will be notified to no longer utilize the expired NTS contract effective November 15, 2018.
						12/18	Ongoing. Staff is working to obtain DGS approval in order to utilize an existing VASCUUP contract.
						03/19	Ongoing.
						09/19	Ongoing. Continued staff vacancies (i.e. 2 vacant positions and 1 position on medical leave) have delayed completion. Temporary staff are being hired and trained while recruitments for permanent replacements proceed.
						10/19	Ongoing. Procurement vacancies prevented the university from changing to an alternative contract. Plans are underway to utilize an existing VASCUPP contract by March 2020.
						01/20	Ongoing. Procurement vacancies prevented the university from changing to an alternative contract. Plans are underway to utilize an existing VASCUPP contract by March 2020.



Internal Audit – Purchase Card Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							<p>04/20 The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p>
							07/20 No progress due to vacancies, budget and pandemic.
							08/20 No change.
							11/20 No progress has been made.
							01/21 The Small Purchase Charge Card Administrator is responsible for SPCC and ILTC policies and procedures. The position is vacant but was recently approved for recruitment. Administration anticipates completion of the recruitment by April 2021.

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
1a. PP	Improve planning, tracking and reporting of fundraising and donor events	Develop and implement written procedures to include the following: (1) follow a procurement methodology for vendor selection (competitive procurement); (2) document a plan with a budget to include fundraising goals; (3) establish a method to track expenditures (including expenses covered by other areas) against revenue (to accurately assess the return on investment); (4) document lessons learned and (5) report the outcome of each fundraising event to the Board of Visitors (to include budget, revenue and expenditures.	5/19 11/19 06/20 02/21 07/21	Reshunda Mahone Dr. Abdullah	U	Initial Plan 11/18	<p>(1) The Office of Finance will adopt policies and procedures to strengthen procurement controls over university departments who spend funds through the foundation. Due date: 5/1/19</p> <p>(2) Management will communicate to the University staff that budgets shall be developed for signature events such as alumni weekend and homecoming.</p> <p>(3) Management will develop a budget and track expenditures for signature events such as alumni weekend and homecoming.</p> <p>(4) Institutional Advancement completes an event debrief meeting after every event for internal documentation.</p> <p>(5) Institutional Advancement will report budget, revenues, and expenses for signature events to the VSU Foundation Board of Trustees (since the VSU Foundation is the source for funds).</p>
						03/19	Advancement will develop budgets for signature events. The next signature event is alumni weekend in May. Advancement will report budget, revenues and expenses for alumni weekend to the VSU Foundation.
						09/19	Ongoing. Finance will develop written procedures to ensure proper procurement over foundation funds as well as proper budget development and monitoring over university fundraising events. The procedures will also address proper reporting to the Board of Visitors.
						10/19	Ongoing. The Office of Institutional Advancement develops budgets for its signature events. The Office of Finance amended its procurement policy to strengthen controls over foundation procurements. The policy change mandates University employees who negotiates or secures goods and/or services must comply with university procurement policy. The new policy is expected to be released to the campus community in November 2019.
						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.
							<p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension</p>



Corrective Action Plans Status a/o 01/21

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							<p>was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.</p> <p>07/20 No progress due to vacancies, budget and pandemic.</p> <p>08/20 No change.</p> <p>11/20 No progress has been made.</p> <p>01/21 Will have to meet with new Vice President for External Relations to review process and documentation of budgets for its signature events. The Office of Finance amended its procurement policy to strengthen controls over foundation procurements. The policy change mandates University employees who negotiates or secures goods and/or services must comply with university procurement policy. The new policy was released to the campus community in November 2019.</p>
2. PI	Implement process to timely create MOUs for donor funds	Ensure that donor fund MOUs are timely created and funds are timely booked.	09/19 11/19 06/20 02/21 07/21	Reshunda Mahone Dr. Abdullah	U	Initial Plan 11/18	<p>The process to create a fund established by a MOU typically takes 1 to 2 weeks with collaboration of Institutional Advancement, the Budget Office, and the VSU Foundation. MOU procedures were developed in July 2018. (Please see example)</p> <p>03/19 Ongoing.</p> <p>09/19 Ongoing. Finance will develop written procedures to ensure donor fund MOUs are timely created and funds are timely booked.</p> <p>10/19 The Office of Institutional Advancement has developed MOU Procedures to ensure donor fund MOUs are timely created and funds are timely booked.</p> <p>01/20 Ongoing.</p> <p>04/20 The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.</p> <p><u>Audit:</u> All work on internal and external audits have been suspended until further notice.</p> <p>Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for</p>



Corrective Action Plans Status a/o 01/21

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	No progress due to vacancies, budget and pandemic.
						08/20	No change.
						11/20	No progress has been made.
						01/21	Will have to meet with the new Vice President for Institutional Advancement to review MOU Procedures to ensure donor fund MOUs are timely created and funds are timely booked.
3. PI	Implement a procurement methodology and follow it	Ensure that contracts are competitively obtained and contract discounts and terms negotiated are received	04/19 11/19 06/20 02/21 12/21	Reshunda Mahone Dr. Abdullah	U	Initial Plan 11/18	The Office of Finance will adopt policies and procedures to strengthen procurement controls over university departments who spend funds through the VSU Foundation.
						03/19	Finance will develop a university policy to ensure state employees procure goods and services in accordance with the Public Procurement Act.
						09/19	Ongoing. Finance will adopt policies and procedures to strengthen procurement controls over university departments who spend funds through the foundation.
						10/19	Ongoing. The Office of Finance amended its procurement policy to strengthen controls over foundation procurements. The policy change mandates University employees who negotiates or secures goods and/or services must comply with university procurement policy. The policy change explicitly states the requirements apply to goods and services that are to be paid for with foundation funds. The new policy is expected to be released to the campus community in November 2019.
						01/20	Ongoing.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020.

Audit:



Corrective Action Plans Status a/o 01/21

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
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All work on internal and external audits have been suspended until further notice.

Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.

07/20 No progress due to vacancies, budget and pandemic.

08/20 No change

11/20 No progress has been made.

01/21 The Office of Finance amended its procurement policy to strengthen controls over foundation procurements. The policy change mandates University employees who negotiates or secures goods and/or services must comply with university procurement policy. The new policy was released to the campus community in November 2019. The Office of Procurement Services has several open positions which need to be filled. The comment will be revisited upon filling of the positions.



Corrective Action Plans Status a/o 01/21

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
4 PI	Inconsistent Judicial Panel Hearing Process	Implement a Student Judicial Hearing process that ensures that the process is consistently distributed.	09/19 10/19 04/20 04/21	Dr. Boone Dr. Palm	U	Initial Plan 05/19	The Dean of Students in collaboration with the Director of Student Conduct will regularly monitor the Student Judicial Hearing Process to ensure consistency in the adjudication process. The Dean of Students will continue to track hearing outcomes and conduct a random sample audit of student conduct files to assess consistency in sanction administration.
						09/19	Ongoing.
						10/19	Underway. Services of a consultant will be leveraged to review Judicial Affairs in order to provide recommendations for improvement and consistency with sanctions
						01/20	Ongoing. In Progress. Services of a consultant will be leveraged to review Judicial Affairs in order to provide recommendations for improvement and consistency with sanctions. Projected Completion is expected 4/20.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	Ongoing Services of a consultant will be leveraged to review Judicial Affairs in order to provide recommendations for improvement and consistency with sanctions. Projected Completion is expected 4/21.
						08/20	There are no updates at this time.
						11/20	No updates.
						01/21	No updates at this time.



Corrective Action Plans Status a/o 01/21

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
5 PI	Conflict of Interest and Appearance of Favoritism	University Policy is developed and implemented to ensure that at a minimum immediate family members do not report directly or in the same reporting stream as their relative.	09/19 10/19 04/20 10/20 03/21	Dr. Boone Dr. Palm	U	Initial Plan 05/19	In accordance with Procedure 807, as part of the onboarding process for all new employees, each staff person will complete an information sheet that asks if he or she has relatives employed at VSU. If it is found that the employee is related to a person in the same department or an area where a family member is in position to exercise control or otherwise influence the employment activities of another family member, efforts will be made to reassign the employee to another area. If not possible, the immediate supervisor (through the appropriate reporting structure) will petition the President of the University for an exception to this policy. Each case will be reviewed on it's individual merit.
						09/19	Ongoing.
						10/19	Underway
						01/20	In Progress. The comment will need to be addressed by the Office of Finance.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit, suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	Ongoing Currently Procedure 807 is being revised into a policy. In accordance with Procedure 807, as part of the onboarding process for all new employees, each staff person will complete an information sheet that asks if he or she has relatives employed at VSU. If it is found that the employee is related to a person in the same department or an area where a family member is in position



Corrective Action Plans Status a/o 01/21

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							to exercise control or otherwise influence the employment activities of another family member, efforts will be made to reassign the employee to another area. If not possible, the immediate supervisor (through the appropriate reporting structure) will petition the President of the University for an exception to this policy. Each case will be reviewed on it's individual merit. Completion is expected 10/1/2020
			08/20				There are no updates at this time.
			11/20				There are no updates.
			01/21				Draft updated policy has been drafted. Working with HR to finalize for approval berfore the due date.



Corrective Action Plans Status a/o 01/21

Internal Audit – Special Investigation

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
1 PI	Code of Virginia Compliance	Implement and document a process to ensure compliance with the Code of Virginia § 23.1-800. Additionally, a periodic review of records should be conducted to ensure compliance.	06/20 12/20 04/21	Dr. Palm	U	Initial Plan 06/19	The Student Health Center team is planning to change the immunization process to obtain immunization data electronically. The first step is to meet with the vendor for the health system to understand how to best utilize the features within the system. Develop a plan, implement the plan and test the expected outcome.
						09/19	The Student Health Center has and will annually purge and have destructed records according to the code of the Library of Virginia. Immunization records have been placed on the ground floor records room. Student Health staff met with Medicat on August 1 st for training on use of the Virginia Immunization Information System (VIIS) interface with Medicat, Enable Upload of immunizations and Enable Text immunization reminders.
						10/19	Ongoing. The health center has purged records as of today according to the Library of Virginia. The Medicat electronic health record now has the capability of students to upload their documents into the secure Medicat portal. Dr. Lyttle has held meetings with Kristi Penny at Medicat on 10/10/2019 and had email and telephone communications with Errol Szokolay at Medicat regarding implementation of the immunization interface
						01/20	Ongoing. The health center has purged records as of today according to the Library of Virginia. The Medicat electronic health record now has the capability of students to upload their documents into the secure Medicat portal. Dr. Lyttle has held meetings with Kristi Penny at Medicat on 10/10/2019 and had email and telephone communications with Errol Szokolay at Medicat regarding implementation of the immunization interface Projected Completion is 6/20.
						04/20	The following notification was sent to Campus Community through the University Relations memo on 3/18/2020. <u>Audit:</u> All work on internal and external audits have been suspended until further notice. Once the University Relations Communication was received, Internal Audit contacted President Makola Abdullah for confirmation. (In summary, all University activities would focus on operations due to COVID-19 concerns). On 3/30/20 suspension was lifted for APA. President Abdullah has designated the decision to lift the suspension of Internal Audit interaction to the Vice Presidents. On 4/21/20 when requested by Internal Audit,



Internal Audit – Hotline

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
							suspension was lifted by Dr. Palm and Mr. Harris for their areas. Mr. Davenport lifted suspension for Internal Audit on 5/4/20.
						07/20	The Student Health Immunization Coordinator participated in training for all vaccine administrators on 10/23/19. The implementation of the Virginia Immunization Information System and Connect Virginia continues to be delayed due to the operational issues with the state immunization system (Errol Szokolay). Currently, there is not a projected date for the system being operational. Due to budgetary restrictions, the hiring of the Information Technology Records Officer is also delayed. The Self-Service Reset Password Management System, which is self-service password reset tool that allow students self-reset their Active Directory password, being utilized by Enrollment Services will enable students to upload their immunizations records during the same timeframe as they submit their transcripts for review.
						08/20	There are no updates at this time.
						11/20	No update.
						01/21	No updates at this time.



Corrective Action Plans Status a/o 01/21

Internal Audit – Hotline

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
1. PP	VSU Policy 6115 Compliance (misuse of printing)	Develop written communication with employees to help ensure that University's resources are used appropriately.	12/20	Dr. Palm	C	Initial Plan 10/20	Management has address this issue with employee.



Corrective Action Plans Status a/o 01/21

Internal Audit – Capital Outlay Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
1 PI	In adequate Project Management Practices	<ul style="list-style-type: none"> • Untimely Project Close-outs • Unauthorized Capital Project Contracts and Receiving Reports • Expenditure Thresholds and Maintenance Reserve Unallowables • Untimely Building Permit • No Application for Approval of Schematic Design Completed or Forward to DEB/BCOM • Application for Approval of Preliminary Design was not completed for DEB/BCOM • No Performance Evaluations conducted for A/E or Construction Contractors • Architectural/Engineering (A/E) Firm Respondent's Firm Data was not submitted 	10/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> • The University will implement a quality assurance process to help ensure projects are in compliance with Commonwealth Capital Outlay Project Requirements. • Staff will document the new process to include addressing timely project close-outs, authorizations of project orders, allowable expenditure thresholds for maintenance reserve expenditures, documentation processes for design applications, performance evaluations for A/Es and Construction Contractors and submission of A/E firm data. • The process will be reviewed for accuracy by the Office of the Attorney General, the Division of Engineering and Buildings staff and by the budget analyst at the Department of Planning and Budget. • Employee Work Profiles for management and project management staff will be updated to reflect process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
2 PI	Untimely Capital Outlay Project Bid Opening	<ul style="list-style-type: none"> • Approval to Award Contract (CO-8) was not forwarded to DEB/BCOM timely • Architectural and Engineering contracts were not sent to DEB/BCOM • No evidence of solicitations were posted for at least 21 days prior to the proposal receipt date • Receiving reports were not completed within three working days after 	10/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> • The University will update its Capital Outlay Procurement process to help ensure contracts are approved, solicited, awarded, reported and retained in accordance with University and State guidelines. • The procurement process will be reviewed for accuracy by the Office of the Attorney General, Library of Virginia staff and the Division of Engineering and Buildings staff. • Employee Work Profiles for management and project contracting staff will be updated to reflect process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.



Corrective Action Plans Status a/o 01/21

Internal Audit – Capital Outlay Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
		the performance of services					
3 PP	Incomplete or Non-Existing Procedures	Policies and procedures did not include current State and Federal guidelines and all of the processes/responsibilities for Capital Outlay employees	10/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will create and update procedures to document current processes and responsibilities. The policies and procedures will be reviewed for accuracy by the Office of the Attorney General and the Division of Engineering and Buildings staff. Policies and procedures will be reviewed annually, or when there are updates to regulatory guidance. Annual CPSM training and testing will be required for all Capital Outlay employees.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
4 P	Improper Procurement	<ul style="list-style-type: none"> Professional services and construction contracts were not procured in compliance with the CPSM Memorandums of Understanding (MOU) were missing for some construction service Procurements Construction procurements were not solicited for the minimum period 	10/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will update its' Capital Outlay procurement process to help ensure contracts are approved, solicited, awarded, reported and retained in accordance with University and State guidelines. The procurement process will be reviewed for accuracy by the Office of the Attorney General, Library of Virginia staff and the Division of Engineering and Buildings staff. Employee Work Profiles for management and project contracting staff will be updated to reflect process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
5 P	Bids solicited prior to DEB/BCOM approval	Projects solicited construction contracts before the Working Drawings (form CO-6) were approved by DEB/BCOM	10/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will update its process to help ensure authorizations from DEB/BCOM are obtained prior to solicited bids. The process will be reviewed for accuracy by the Office of the Attorney General, Library of Virginia staff and the Division of Engineering and Buildings staff. Employee Work Profiles for management and project contracting staff will be updated to reflect process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.



Corrective Action Plans Status a/o 01/21

Internal Audit – Capital Outlay Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
6 P	No Request for Proposal (RFP) for Professional Service Procurement	No RFP for a professional service procurement or a bid package	10/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will update its' Capital Outlay procurement process to help ensure contracts are approved, solicited, awarded, reported and retained in accordance with University and State guidelines. The procurement process will be reviewed for accuracy by the Office of the Attorney General, Library of Virginia staff and the Division of Engineering and Buildings staff. Employee Work Profiles for management and project contracting staff will be updated to reflect process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
7 O	Inefficient Review of Small Businesses for Good and Services	Professional service procurements that did not have evidence the respondent included a report on past efforts to utilize the goods and services of small businesses	10/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will update its' Capital Outlay procurement process to help ensure contracts are approved, solicited, awarded, reported and retained in accordance with University and State guidelines. The procurement process will be reviewed for accuracy by the Office of the Attorney General, Library of Virginia staff and the Division of Engineering and Buildings staff. Employee Work Profiles for management and project contracting staff will be updated to reflect process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
8 P	Unauthorized Signature of Emergency Procurement Notices	Emergency procurements that were signed by the authorized individual	05/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will update its' Capital Outlay procurement process to help ensure emergency procurements are approved, solicited, awarded, reported and retained in accordance with University and State guidelines. The procurement process will be reviewed for accuracy by the University Purchasing staff and the Division of Engineering and Buildings staff. Employee Work Profiles for management and project contracting will be updated to reflect process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
9 O	Inefficient use of	Waste of University resources	05/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will implement a staffing process to monitor the work assignments performed by contract employees.



Corrective Action Plans Status a/o 01/21

Internal Audit – Capital Outlay Audit

Ref	Short Title	Summary	Due Date	Responsible Person(s)	Status	Status Date	Initial Plan/Status Updates
	Resources						<ul style="list-style-type: none"> The process will be reviewed and approved by University Human Relations and Purchasing staff. The Vice President for Finance will review and approve the Capital Outlay organization chart annually including any contract employees. Employee Work Profiles for management will be updated to reflect staffing process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
10 PI	Lack of Segregation of Duties	Request and approval done by the same employee	05/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will update its processes to help ensure purchase requisitions are routed properly in eVA. The process will be reviewed for accuracy by eVA staff and University Purchasing and General Accounting Staff. The process will be documented as written policies and procedures. Employee Work Profiles for management will be updated to reflect eVA process requirements.
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.
11 PP	Noncompliance with Library of Virginia Guidelines	Retention/destruction of documents in accordance with Library of Virginia	05/21	Kevin Davenport	NS	Initial Plan 12/20	<ul style="list-style-type: none"> The University will update its' processes to help ensure security, retention and destruction of documents are handled in accordance with University, State and Federal guidelines. The process will be reviewed for accuracy by Division of Engineering and Library of Virginia staff. Employee Work Profiles for management and project management staff will be updated to reflect process requirements
						01/21	A corrective action plan was developed and submitted in December 2020. Corrective action will be taken.