UNIVERSITY AUDIT & COMPLIANCE

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MESSAGE FROM THE EXECUTIVE DIRECTOR

A year of integrated auditing…

According to the IIA’s Practice Guide on Integrated Auditing, there has been an increasing need for performance audits, especially by nonprofit organizations and government agencies, to examine their success in satisfying mission objectives. As a result, there are now audit professionals who specialize in security audits, information systems audits, and environmental audits. Integrating these niche knowledge bases into a single audit could produce a more effective outcome if a holistic approach is employed.

UAC has considered an integrated audit approach to be part of its overall methodology for many years. One objective is to use multiple audit techniques, such as continuous auditing, sampling, surveys, and data analysis, to achieve a more effective and efficient audit engagement. We take a global approach, looking at several aspects in tandem including, but not limited to strategic, financial, operational, regulatory, compliance, and fraud risks. We also include information technology risks, and the IT Audit team assists the general Audit Team on audit and consulting projects with significant information systems components.

Integrated auditing requires a high-performing team with a broad range of technical skills, knowledge, and specialties. We believe that this approach results in increased coverage, more effective risk assessments, and improved reporting.

In FY 2013-14, the audit team completed nine audits (five were integrated audits), eight consulting services projects, and fifteen investigations. Project summaries are included in this report.

A major accomplishment this year for the Compliance and Ethics Program was the USF System-wide rollout in April of the new web-based eDisclose system. eDisclose enables online submission and review of Florida Code of Ethics and outside activity disclosures and provides education and training for all employees regarding their responsibilities under the FCOE. As of the date of this report, more than 2,700 disclosures have been processed through eDisclose.

Fifty-eight EthicsPoint reports were received, 26 of which were substantiated. Human resource matters again topped the list with 53% of reports submitted, which follows the current trend in higher education reporting.

For the first time, we have prepared a two-year Work Plan to allow for more flexibility and increased efficiency in managing time and resources. Our FY 2015 and 2016 Work Plan includes several new audits including the data integrity audit requested by the Board of Governors to support performance-based funding.

We appreciate the support we receive from the President and the Board of Trustees Finance and Audit Workgroup. Thank you to all of you throughout the university community for your continued collaboration and cooperation. Thanks especially to the UAC Team for your expertise and continuous quest for knowledge and for your commitment and dedication to the University of South Florida System.

Debra S. Gula, CPA

Debra S. Gula, CPA
MISSION AND PURPOSE

University Audit & Compliance is responsible for providing the University of South Florida System with independent and objective assurance and advisory services that promote stewardship, accountability, integrity, efficiency, and compliance. These services assist the university in evaluating and improving governance, risk management, and control processes.

The nature and scope of services provided by University Audit & Compliance include audits, reviews, management advisory services, consulting, and investigations. We are committed to upholding the values of integrity, respect, excellence, and service in the performance of our duties.

AUDITS

USF St. Petersburg Cashier's Office

UAC performed an audit of the USF St. Petersburg Cashier's Office for the period May 1, 2013 through August 31, 2013. Our report 14-017 was issued on November 18, 2013.

The primary audit objectives were to:

- Determine existence, completeness, timeliness, and accuracy of revenues collected and assigned change funds.
- Determine whether revenue collection procedures comply with laws, regulations, and University policies.

Our audit focused on revenue collections at the USF St. Petersburg Cashier's Office between May 1, 2013 and August 31, 2013. Our audit scope did not include review or testing of controls and processes related to cash reconciliations between the systems of record and the bank activity, as these functions are performed centrally by General Accounting in Tampa.

The USF St. Petersburg Cashier's Office is the main cash-collection site for the St. Petersburg Campus. The Cashier's Office is part of Financial Services, which reports to USF St. Petersburg's Administrative and Financial Services Division. The Cashier's Office is led by the Assistant Director and Office Manager and staffed with one full-time cashier, a purchasing specialist, and a student assistant.

On-site collections are processed through the USF Banner system for student account transactions, T2 for parking transactions, and FAST for department-related transactions. Cash, checks, and credit cards are accepted on site, except that tuition and fee payments by credit/debit must be made via the web on OASIS. Payments are also accepted by mail and via lockbox for tuition payments.

On-line transactions are processed through the university's TouchNet (on-line payment gateway) and deposits are posted to the appropriate system of record. During the audit period May 1, 2013 through August 31, 2013, total collections, including parking, at the St. Petersburg Cashier's Office were $1,535,318 in cash and checks and $238,812 in credit card payments.

The results of our audit were based on a review of policies, procedures, and guidelines; system walkthroughs; analytical review procedures using ACL; and detailed testing of deposit transactions and void/credit transactions for sufficient documentation and approval. In addition, UAC reviewed Banner cashier roles associated with the active cashiers.

UAC's overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives, assuming corrective actions are taken within 60 days to address the five medium-priority risks communicated separately in our management letter. No high risk issues were identified.
All of the recommendations were implemented at the time the report was issued.

**USF Sarasota-Manatee Cashier’s Office**

UAC performed an audit of the USF Sarasota-Manatee Cashier’s Office for the period May 1, 2013 through August 31, 2013. Our report 14-018 was issued on December 12, 2013.

The primary audit objectives were to:

- Determine existence, completeness, timeliness, and accuracy of revenues collected and assigned change funds.
- Determine whether revenue collection procedures comply with university policies and procedures.

Our audit focused on revenue collections at the USF Sarasota-Manatee Cashier’s Office between May 1, 2013 and August 31, 2013. Our audit scope did not include review or testing of controls and processes related to cash reconciliations between the systems of record and the bank activity, as these functions are performed centrally by General Accounting at USF Tampa.

The USF Sarasota-Manatee Cashier’s Office is the approved cash collection site for the USF Sarasota-Manatee campus and is governed by all standard USF policies and guidelines. The Cashier’s Office is part of Administrative Services, which reports to USF Sarasota-Manatee’s Business and Financial Affairs. The Cashier’s Office is led by the Office Manager and is staffed with one full-time cashier and a parking specialist.

Cash, checks, and credit cards are accepted on site. On-site collections are processed through the USF Banner system for student account transactions and FAST for department-related transactions. Payments are also accepted by mail for parking citations and FAST third-party billing. Tuition and fee payments by mail are sent to a lockbox.

On-line transactions are processed through the university’s TouchNet (on-line payment gateway) and deposited to the appropriate system of record. During the four-month audit period, total collections, including tuition and fees, parking, and fees for auxiliary services, at the Cashier’s Office were $449,897 in cash and checks.

The Cashier’s Office uses TickeTrak, a permit and citation management system, to manage parking activities. Initially, a limited review of the TickeTrak parking management system was included in our audit scope. However, during fieldwork, UAC determined that a large number of parking collections were processed through Banner and did not go through the standard control processes provided by the TickeTrak parking management system. Additionally, TickeTrak application controls were not being utilized. As a result, UAC decided that a separate audit of the TickeTrak parking management system should be performed, and the results will be communicated in report 14-029.

The results of our audit were based on a review of policies, procedures, and guidelines; system walkthroughs; analytical review procedures using ACL; and detailed testing of deposit transactions and void/credit transactions for sufficient documentation and approval. In addition, UAC reviewed Banner cashier roles associated with the active cashiers.

UAC’s overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives, assuming corrective actions are taken within 60 days to address the six medium-priority risks communicated separately in our management letter. No high risk issues were identified.

Five recommendations were completed at the time the report was issued. As of August 31,
2014, all of the recommendations have been implemented.

**USF Tampa Cashier’s Office**

UAC performed an audit of the USF Tampa Cashier’s Office for the period June 1, 2013 through September 30, 2013. Our report 14-016 was issued on December 13, 2013.

The primary audit objectives were to:

- Determine existence, completeness, timeliness, and accuracy of revenues collected and assigned change funds.
- Determine whether revenue collection procedures comply with university policies.

Our audit focused on revenue collections at the USF Tampa Cashier’s Office and included a review of the controls and processes related to cash reconciliations between the systems of record (Banner/OASIS and FAST) and the bank activity. These functions are performed centrally by General Accounting in Tampa.

The USF Tampa Cashier’s Office is the main cash collection site for the Tampa campus. The Cashier’s Office is part of the USF Controller’s Office, which reports to the CFO and Vice President of Business and Finance. The Cashier’s Office is led by the Accounting Manager and staffed with one fiscal and business analyst, two accounting specialists, and four accounting assistants.

On-site collections are processed through Banner/OASIS for student account transactions and through FAST for department-related transactions. Cash, checks, and credit cards are accepted on site, except tuition and fee payments by credit/debit are made via the web in Banner/OASIS. Payments are also accepted by mail, via lockbox, and through an on-site drop box.

On-line transactions are processed through the university’s TouchNet (on-line payment gateway) and posted to the appropriate system of record. Credit card payments for non-tuition payments are also accepted at the Cashier’s Office. During the audit period June 1, 2013, through September 30, 2013, total collections at the Tampa Cashier’s Office were $27,667,694, of which $16,571,711 was processed through Banner/OASIS, and $11,095,983 was processed through FAST.

The results of our audit were based on a review of policies, procedures, and guidelines; system walkthroughs; analytical review procedures using ACL; and detailed testing of deposit transactions and void/credit transactions for sufficient documentation and approval. In addition, UAC reviewed Banner/OASIS and FAST cashier roles associated with the active cashiers.

UAC’s overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives, assuming corrective actions are taken within 60 days to address the eight medium-priority risks communicated separately in our management letter. No high risk issues were identified.

Five of the recommendations were completed at the time the report was issued. As of August 31, 2014, all of the recommendations have been implemented.

**Follow-Up Review of IT-Related Audit Issues**

UAC performed follow-up procedures for high-risk audit recommendations that were IT-related, issued prior to December 31, 2011, and reported as implemented in TeamCentral.

The first set of findings selected were five high-risk issues specific to SSN use or storage. Based on our review, all five recommendations were satisfactorily implemented.
The second set of findings selected were five high-risk issues specific to audit logging within enterprise business systems. Based on UAC inquiry and review procedures, all five recommendations were satisfactorily implemented.

Our reports 14-003 were issued on October 11, 2013, and December 19, 2013. These reports are considered confidential due to the sensitive nature of the information technology issues disclosed.

**USF Tampa IT Infrastructure Access and Security**

UAC performed an audit of USF Tampa’s IT Infrastructure Access and Security controls. We reviewed network security and network-level access control processes in place as of August 31, 2013, and through the end of our fieldwork on January 24, 2014.

Our audit focused on current processes in place for network-level access controls, network security devices, malicious software protection, the LDAP directory, and the NAMS and VIP systems. Our review included procedures in place for requesting, approving, revoking, and monitoring access to the identified systems within the USF production IT environment. Our scope also included access controls over the operating systems and databases underlying those systems.

Our report 14-022 was issued on March 28, 2014. This report is confidential due to the sensitive nature of the information technology issues disclosed.

**Computer Store Inventory Management System**

UAC performed an audit of the USF Computer Store Inventory Management System for the period July 1, 2013 through November 30, 2013. Our report 14-021 was issued on April 18, 2014. The USF Computer Store inventory purchases for resale were approximately $17.1 million in FY 2012-2013.

The primary audit objectives were to:

- Determine if there was a sufficient control environment to ensure the completeness, accuracy, existence, and proper recording of inventory.
- Determine if manual adjustments to inventory were authorized, supported, and justified.
- Assess the appropriateness of access to Everest.

Our audit focused on activities recorded in the resale inventory management system and included controls over physical inventory, inventory activity recorded in Everest, as well as a limited review of the general access controls of the Everest system. While application controls were not specifically included in our scope, control weaknesses that came to our attention during our review were included.

Our audit scope did not include:

- Other departments considered to be a part of the Computer Store, such as the ID Card Center, Tech Smart, or the Print Shop.
- The unique nature of the software license resale arrangements that are recorded and tracked in inventory, which will be reviewed by UAC at a later date.
- An audit of the Everest system, which will be performed by UAC at a later date.

The USF Computer Store is part of the Technology Sales and Services (TSS) division of Information Technology and was approved as an Educational Business Activity (EBA) in 2004, when the Computer Store was a
The Computer Store was reassigned organizationally to Information Technology in 2008.

Per FAST, annual revenue for fiscal year 2012-2013 was $18,520,993, with interdepartmental revenue accounting for approximately 75% of total revenue. Expenditures totaled $18,574,476 for that same period, including purchases for resale of $17,092,604. Inventory as of June 30, 2013, totaled $559,194.

The original approved EBA states that the purpose of the Computer Store was to provide an avenue for departments, faculty/staff, students, and alumni to purchase computers and related equipment at discounted pricing. Per the EBA, these activities were deemed to be an integral part of the university’s mission without regard to profit. The EBA is in the process of being revised to reflect strategic changes to expand the customer base and profit goals.

The Computer Store was reported as a recharge center in the USF System’s Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2), dated March 9, 2007. At that time, the university defined service centers as those operating units formed primarily to provide highly specialized or complex goods or services to other USF departments. The units that generate at least $1,000,000 in annual billings are classified as service centers while those generating less than $1 million annually are categorized as recharge centers. Recharge centers are further defined as billing at least $100,000 annually to sponsored programs. USF reported that billing rates would be based on a combination of historical and projected costs, all users are charged at the same billing rates, and variances between actual revenues and actual costs would be carried forward as adjustments to billing rates of future periods.

Revenue is generated through interdepartmental sales or retail store point-of-sale transactions. All Computer Store purchases, sales, inventory, and accounts receivable are recorded using Everest. Everest is a third-party application that does not interface with the university’s financial system of record (FAST). The Computer Store reconciles sales and purchases accounts in Everest and FAST, using an Access database.

Because Everest and FAST do not interface, there can be timing differences between the two systems. Accruals are not made in either system to account for these differences. Charts were attached to our report demonstrating the process flow of transactions processed in Everest.

The chief management team of the Computer Store consists of the General Manager, Retail Manager, and the Operations Manager. Administrative activities are performed by the Office Manager and purchasing team, and the Everest system is managed by the Technology and Systems Analyst.

The results of our audit were based on:

- Procedural and system walkthroughs;
- a surprise cash count to test inventory control procedures at the time of sale;
- a review of inventory count procedures, including an observation of quarterly inventory performed at the retail store on January 12, 2014;
- a comparison of purchases in FAST to purchases in Everest;
- testing of a sample of adjustments made to inventory, including quantity adjustments, credit memos, and debit memos; and
- an Everest system access review.

UAC’s overall conclusion was that there was an inadequate system of internal controls in place to meet our audit objectives. The Everest
system, as currently configured, does not have adequate controls to ensure that access is properly controlled, duties are properly segregated, and adequate management reporting from the system can occur. In addition, there are two employees with incompatible duties. As a result, there is an unmitigated fraud risk which could result in a loss of inventory without timely detection.

Due to the three high-priority risks identified in our audit report, management immediately drafted an action plan which was attached to our report. One issue was resolved at the time the report was issued. Urgent management attention was also required to address the seven medium-priority risks communicated separately in our management letter.

As of August 31, 2014, all of the high risk recommendations have been implemented. Two of the medium risk recommendations have been implemented, two are partially completed, and three remain outstanding.

**USF Sarasota-Manatee TickeTrak Operations**

During the audit of the USF Sarasota-Manatee Cashier’s Office (14-018 issued December 12, 2013), UAC determined that TickeTrak parking management system application controls, as configured, were not adequate to ensure that parking permit inventories were accurate and complete and all revenues collected from permits and citations were recorded timely and accurately. As a result, an audit of TickeTrak operations was added to the UAC 2013-2014 Work Plan. Our report 14-029 was issued on April 30, 2014.

The primary audit objectives were to:

- Determine if processes and controls are sufficient to ensure all parking permits are accounted for and all revenues from permit sales were accounted for.
- Determine if citation collections, as recorded in TickeTrak, were accounted for.
- Ensure TickeTrak has adequate application controls to ensure the integrity of data contained therein.

Our audit focused on parking permit and citation revenue at the USF Sarasota-Manatee Cashier’s Office between July 1, 2013 and December 3, 2013. Included in our audit scope was a review of the TickeTrak system, used to record permits and citations issued, which focused on application controls that ensured completeness, accuracy, and validity of data; proper authorization of transactions; and proper separation of duties. Specifically excluded from our audit testing were the appropriateness of the decal type issued or rate charged to the customer and the collection procedures for delinquent citations.

The USF Sarasota-Manatee Cashier’s Office uses TickeTrak, a permit and citation management system, to manage parking activities. USF Sarasota-Manatee switched from T2, which is used by USF Tampa and USF St. Petersburg, to TickeTrak in 2010, as a cost-savings measure.

Parking permits are recorded in TickeTrak at the time of sale and issuance. On-hand but unissued permit stocks were not recorded in TickeTrak. Parking citations are issued from handheld ticket writing and printing devices which are uploaded to the TickeTrak system daily.

Due to staffing and cashier’s office configuration limitations, there is only one parking specialist on staff and one parking cash register. In order to maintain separation of duties and custody of collections, parking transactions are recorded in Banner when the parking specialist is not available, or during
peak collection times. These transactions are later hand-keyed into TickleTrak to capture detailed information on permits sold and citations paid.

Cash, checks, and credit cards are accepted on site. Payments are also accepted by mail for parking citations. On-line transactions are processed through the university’s TouchNet (on-line payment gateway) and deposited to the appropriate system of record.

During the audit period July 1 through December 3, 2013, total USFSM parking collections were $94,128 including $3,638 from citations.

UAC’s overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives, assuming corrective actions are taken within 60 days to address the eight medium-priority risks communicated separately in our management letter. We reconciled permits issued and on-hand and citations issued and outstanding with the corresponding revenues that were recorded in the university’s financial systems of record (FAST and OASIS) and found that permit and citation collections were properly accounted for in all material respects. We identified no evidence of any fraud occurring despite the control deficiencies identified. Due to the low volume of activity, issues identified were not classified as high risk.

Seven of the recommendations were implemented at the time the report was issued. As of August 31, 2014, all of the recommendations have been implemented.

**USF System Petty Cash Accounts**

UAC performed an audit of the USF System Petty Cash Accounts. The audit was conducted per the COMPASS procedure, Petty Cash – Safeguarding and Accounting, which provides for periodic audits of petty cash by UAC. The petty cash accounts active as of March 31, 2014, were included in the audit. Our report 14-044 was issued on June 20, 2014.

The primary audit objectives were to:

- Determine if there was a sufficient control environment to ensure the completeness, accuracy, existence, and proper recording of petty cash.
- Determine if petty cash disbursements were authorized, supported and appropriate.
- Determine if petty cash reimbursements were authorized, supported, appropriate and properly recorded.

Our audit focused on the controls over each of the ten decentralized petty cash accounts active as of March 31, 2014. UAC obtained a list of the ten petty cash funds totaling $40,150 issued by the USF Controller’s Office as of March 31, 2014. To ensure compliance with guidelines regarding the proper safeguarding and accounting for petty cash funds, UAC conducted surprise counts of all ten funds and assessed internal controls over the security and use of each fund. In addition, we assessed the effectiveness and completeness of the centralized policies, procedures, and monitoring efforts of the University Controller’s Office (UCO).

Our results were based on surprise counts, a review of procedures and available guidance, walkthroughs, testing of petty cash vouchers issued directly from the petty cash accounts, and reimbursement requests to replenish the funds processed through the Accounts Payable Payment Request Form process.

Eight of the ten funds were found to be intact, but two funds were materially short. The College of Marine Sciences had an inactive $600 fund which was $480 short. The College
of The Arts School of Theatre and Dance had a $600 fund which was $231 short. Both custodians have repaid the shortage.

UAC’s overall conclusion was that there was an adequate system of internal controls in place to meet our audit objectives, assuming corrective actions are taken within 60 days to address the four medium-priority risks communicated separately in our management letter. No high risk issues were identified.

One of the recommendations was implemented at the time the report was issued. As of August 31, 2014, two of the recommendations have been implemented and one is partially completed.

**USFH IT Access Controls – Financial Systems**

UAC performed an audit of USF Health (USFH) Information Technology access controls. This project was included in the UAC 2013-14 Work Plan at the request of USFH leadership. We reviewed access control processes in place as of March 14, 2014, and through the end of our fieldwork on May 14, 2014.

Our audit focused on access controls for four USFH systems containing financial information. Included in our review were procedures in place for requesting, approving, revoking, and monitoring access to the identified systems within the USFH IT production environment. Our scope also included access controls over the databases underlying those systems.

Our report 14-015 was issued on June 26, 2014. This report is confidential due to the sensitive nature of the information technology issues disclosed.
INFORMATION TECHNOLOGY

UAC's information system projects are performed in accordance with the ISACA (Information Systems Audit and Control Association) standards and guidelines. ISACA has designed this guidance as the minimum acceptable level of performance required to meet the professional responsibilities set out in the ISACA Code of Ethics for Auditing and Control Professionals. These standards and guidelines are consistent with the Control Objectives for Information and Related Technology (COBIT)—an IT governance framework which permits management to bridge the gap between control objectives, technical issues, and business risk.

The IT Audit Team focuses on factors which impact the confidentiality, integrity, and availability of systems and resources held within these systems. Confidentiality not only includes whether sensitive data is secured, but also whether access is effectively controlled.

Projects completed by the IT Audit Team included two audits, USF Tampa IT Infrastructure Access and Security (14-022) and USF Health IT Access Controls over Financial Systems (14-015), and a review of USF Health’s FairWarning System Implementation (14-040). Follow-up procedures were also performed of previous high-risk audit recommendations (14-003). Due to the sensitive and confidential nature of the information technology issues disclosed, details are not included in this report.

UAC utilizes an integrated audit approach, so the IT Audit Team also assists the general Audit Team on audit and consulting projects with significant information systems components. Integrated audits this year included the Cashier’s Offices at USF Tampa (14-016), USF St. Petersburg (14-017), and USF Sarasota-Manatee (14-018); the USF Computer Store Inventory Management System (14-021); and the USF Sarasota-Manatee TickeTrak Operations (14-029). The IT Audit Team also assisted with consulting projects for the University Controller’s Office and Sun Dome, Inc.

There are currently three Certified Information Systems Auditors (CISAs) on the UAC team including one Certified in Risk and Information System Control (CRISC). Two additional UAC team members recently passed the CISA certification exam and are working on meeting their experience requirements.

CONSULTING SERVICES

Consulting projects are collaborations between management and UAC. Services may be requested in advance and included as part of the annual work plan; however, many requests are made during the year. A project’s objective will vary depending on the needs of management, but may include improving a process or procedure, assisting in the implementation of a new system, interpreting laws, rules, policies, and other guidance or facilitating education/training programs. These services are proactive in nature and can be helpful to any University function or department.

During 2013-14, eight consulting projects were performed for the USF System, including one IT-related project (14-040 Review of USFH FairWarning System) and management reviews for the Office of Research (13-012), Sun Dome, Inc. (14-011), University Controller’s Office (14-019), and Housing and Residential Education (14-036).

ADVISORY SERVICES

UAC is committed to providing proactive advice on internal controls, operations, and compliance. Requests for advisory services may come from various management levels throughout the University and often involve
emerging issues in research, information technology, or compliance. The information we provide through these services assists management in decision-making and improving operations. Results of these types of services are communicated verbally or through memorandums.

**EXTERNAL SUPPORT AND FOLLOW-UP ACTIVITY**

In accordance with the International Standards for the Professional Practice of Internal Auditing, UAC follows up on all internal audit recommendations to determine if corrective actions have been taken. We also follow up on recommendations made in reports issued by the State of Florida Office of the Auditor General or other external agencies.

Utilizing a web-based tracking system, management can continuously update the implementation status, including action plans and target dates, of recommendations and UAC can efficiently and effectively monitor their progress. Two Follow-Up Reports, covering activity from July 1 through December 31, 2013, and January 1 through June 30, 2014, were issued during the fiscal year.

In addition to the audit of high-risk IT-related audit recommendations (14-003), formal follow-up procedures were performed this year and reports were issued for previous recommendations in the following areas: travel advances, accounts receivable, EFTs, inventory, and petty cash.

The recommendations made during this fiscal year related to the following:

- Assignment of Responsibility
- Authorization: Adequacy and Timeliness
- Compliance with Federal Laws
- Effective and Efficient Operations
- IT: Confidentiality, Integrity, Availability of Data
- Reporting: Accuracy, Completeness, and Timeliness
- Safeguarding of Assets
- Separation of Duties
- Training and Guidance: Accuracy, Completeness, and Timeliness
INVESTIGATIONS

The President and the Board of Trustees have charged UAC with performing investigations related to the University and its related organizations. An investigation is an objective review of evidence related to a complaint or allegation.

Complaints and concerns may be received from the University’s EthicsPoint reporting system or directly from an individual, or may be forwarded from various University offices or state and local government agencies.

Reports of concerns, complaints, and allegations may or may not be supported by the facts. That is why it is critical that the investigative process be managed discreetly and confidentially to ensure the integrity of the process and protect the reputations of named individuals. Florida law supports the need for confidentiality during investigations and permits active investigations to be classified as exempt from public record. Only those with a legitimate business need are provided with information related to ongoing investigations.

Approximately 6% of our project effort (direct service hours) during FY 2013-2014 was expended on investigations compared to 7% in FY 2012-2013. Out of 15 total complaints, 1 was referred to other units, and 1 remained open at June 30, 2014. Of the 13 completed investigations, the complaints were unsubstantiated in 10 cases. However, 3 of the allegations were substantiated in the following categories:

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<tr>
<td>Conflict of Interest</td>
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<tr>
<td>Total</td>
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</tr>
</tbody>
</table>

The investigation classified as fiscal misconduct–clinical research in the table above concluded that five PCard charges totaling $1,703 were personal in nature. The cardholder’s reconciler identified the misuse and notified the cardholder. The cardholder reimbursed the funds. The cardholder’s card was permanently suspended, and the reconciler was counseled.

The investigation classified as fiscal misconduct–non research in the table above concluded that $1,306 were personal PCard expenditures. The cardholder was terminated, and funds misused were taken from the employee’s leave payout.

The conflict of interest issue involved the improper acceptance of a gift and was related to three PCard purchases and the receipt of three small complimentary gifts associated with these purchases. Employees had to select and add the gifts to their online shopping cart and were in violation of USF Regulation 4.02070, Purchasing-Standards of Conduct. One employee, who selected a gift which could have been used by the department, received training. The other employee, who selected a gift for personal use, received a letter of counsel. The value was immaterial.

COMPLIANCE

The USF System Compliance & Ethics Program was established in 2007 with the appointment of a Chief Compliance Officer, who was charged by President Genshaft and the Board of Trustees to create and maintain an effective program based on best-practices to prevent, monitor, detect, and respond to non-compliance and recommend corrective actions to fully meet regulatory requirements.
System-Wide Enterprise Risk Assessment

At the request of the USF Board of Trustees, a system-wide enterprise risk assessment was performed again this year.

In the past, risk was generally viewed in terms that reflected primarily negative outcomes. Risk management meant making sure that an organization was adequately protected in the event of a catastrophe. In today’s environment, risk is being more broadly defined as any issue that affects an organization’s ability to meet its objectives. Successful, long-term enterprise-wide risk management (ERM) helps an entity get to where it wants to go and avoid pitfalls and surprises along the way.

In the context of ERM, the risk assessment component is a continuous and iterative activity that takes place throughout the USF System. Risks are best assessed by people with both access to the appropriate information and a good understanding of its implications. We utilized a series of facilitated workshops with all USF System Vice President and Regional Chancellor direct-reports to help identify and prioritize enterprise-wide risks. The resulting “Risk Footprints” will provide a baseline for annually updating and responding to risks that may impact the System’s strategic and operational success and can be used as a strategic management tool to help the university ensure it is supporting its highest priorities, allocating resources appropriately, and enhancing program delivery.

This assessment will continue to be performed every three years.

eDisclose

A major accomplishment this year was the USF System-wide roll-out of eDisclose on April 10, 2014, to all 14,000+ USF System employees. This new web-based disclosure system greatly enhances the university’s ability to track and manage potential employee conflicts. eDisclose enables online submission and review of Florida Code of Ethics (FCOE) and outside activity disclosures and provides annual education and training for USF System employees regarding their responsibilities under the FCOE with respect to gifts; misuse of public position or non-public information; certain conflicting business, employment, and contractual relationships; nepotism; and outside activity.

Prior to go-live, the following milestone targets were met:

- Completed extensive alpha and beta testing of the FCOE and Outside Activity Disclosure Forms and Reviewer Worksheets with employees, including faculty members.
- Designed system-generated reminder notices to facilitate timely review and resolution of issues disclosed.
- Performed multiple face-to-face trainings for users and reviewers at USF, USFSP, and USFSM.

The development and implementation of the eDisclose system would not have been possible without the dedication, skills, and willingness-to-go-the-extra-mile attitude of the developers in the Research & Innovation’s Research Technologies unit. In addition to design of forms and worksheets, these individuals wrote innovative code and queries that seamlessly work together to pull information from our existing human resources system (GEMS) and our financial management system (FAST) into
eDisclose. The GEMS data is pulled and compiled in such a way that eDisclose can determine an individual employee’s position in the organizational hierarchy and, based on this position, automatically route their disclosure to the appropriate institutional officials as follows:

- Supervisor (the employee’s direct Supervisor as assigned in GEMS)
- Manager (the Dean, Director, or Chair of the employee’s organizational unit)
- Senior Manager (the Senior Vice President, Provost, or Regional Chancellor responsible for the employee’s organizational unit).

While providing a user-friendly education and disclosure process, eDisclose will serve as a much needed central repository which will greatly enhance the university’s ability to track and consistently manage potential conflicts of interest for all USF System employees. As of the date of this report, more than 2,700 employee disclosures have been processed through the eDisclose system.

**HEOA Initiative**

Compliance & Ethics formally implemented the Higher Education Opportunity Act (HEOA) Initiative in July 2013 via promulgation of USF System Policy 0-233, HEOA Initiative: USF System, Portal, and Security & Fire Safety Reporting Compliance. The purpose of the HEOA initiative is to assist organizational units across the USF System in successfully identifying and meeting their disclosure and reporting requirements under the HEOA and standards and best practices as reported by the National Postsecondary Education Cooperative (NPEC) established by the U.S. Department of Education.

Our role, since informally beginning this initiative in 2008 in response to HEOA’s amendments to the Higher Education Act (HEA), is to communicate any changes in these federal laws that impact the operations of USF System organizational units. We work closely with these units to bring their policies, procedures, guidelines, and day-to-day functions into compliance. It is important to note that HEOA includes the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) and its most recent amendments by the March 2013 re-authorization of the Violence Against Women Act (VAWA). The VAWA provides victims of sexual assault, domestic violence, dating violence, and stalking with rights and options, as well as prevention and awareness trainings and campaigns.

The sexual assault components of the VAWA overlap with the sexual harassment protections set forth under Title IX. Therefore, the HEOA Initiative involves coordination with the USF System’s Title IX program with respect to ensuring gender equity in all aspects of our educational programs by, in part, addressing sexual assault on our campus. The graphic below illustrates the relationship between these federal laws in addressing VAWA crimes.

**New Violence Against Women Act Regulations**

In March 2013, the federal Violence Against Women Act (VAWA) was re-authorized by Congress. The U.S. Department of Education
(ED) held their Negotiated Rule-Making Process for crafting the VAWA regulations from January 2014 through April 2014. The ED published the VAWA regulations for public comment in June 2014 with the intent to publish the final VAWA regulations by November 1, 2014. Under ED rules, this would make the VAWA regulations effective as of July 1, 2015. However, institutions will not be able to wait until 2015 to implement the VAWA because the ED has clearly stated that all institutions receiving Title IV funding must make a good faith effort to immediately comply with the law even in the absence of final regulations.

The VAWA significantly expands the requirements of the Clery Act with respect to how the USF System must report and respond to the crimes of sexual assault, domestic violence, dating violence, and stalking (the “VAWA crimes”) occurring on our campus or on property owned or controlled by our institution. These expansions to the requirements under the Clery Act are summarized in the chart below:

<table>
<thead>
<tr>
<th>Summary of Clery Act Changes under the Violence Against Women Act (VAWA)</th>
<th>Before</th>
<th>After</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Security &amp; Fire Safety Report</td>
<td>84 Requirements</td>
<td>134 Requirements</td>
</tr>
<tr>
<td>Procedures for VAWA Crime Victims Regarding their Rights and Options</td>
<td>Best Practices</td>
<td>Required 9 separate components</td>
</tr>
<tr>
<td>Minimum Standards For Institutional Disciplinary Procedures</td>
<td>Best Practices</td>
<td>Required 12 separate components</td>
</tr>
<tr>
<td>Primary Prevention &amp; Awareness Training for all new students and employees</td>
<td>Best Practices</td>
<td>Required 22 separate requirements</td>
</tr>
<tr>
<td>Ongoing Prevention &amp; Awareness Campaigns for all existing students and employees</td>
<td>Best Practices</td>
<td>Required 22 separate requirements</td>
</tr>
</tbody>
</table>

The USF System is now required to provide all new students and employees with prevention and awareness training with respect to the VAWA crimes. We are also required to provide all students and employees with ongoing prevention and awareness campaigns. Prior to VAWA, such training was a suggested best practice.

Pursuant to the responsibility contained within USF System Policy 0-233, Compliance & Ethics continues to work closely with multiple organizational units across the USF System to ensure compliance with the VAWA law and regulations as further outlined below.

U.S. Department of Education's Negotiated Rulemaking Committee

Our Associate Compliance Officer was selected to serve as a non-federal negotiator for the U.S. Department of Education’s negotiated rule-making process in Washington, DC. This process for writing the new VAWA regulations was held over three two-day sessions in January, March, and April of 2014.

Senator McCaskill’s Campus Climate Survey

On April 28, 2014, USF was asked to participate in U.S. Senator Claire McCaskill’s
Campus Climate Survey of 440 four-year institutions of higher education. The survey was designed to assess how colleges and universities report, investigate, and adjudicate sexual violence, including Title IX and Clery Act compliance. The survey also included questions aimed at assessing an institution’s implementation of best practices under Title IX. While such best practices are not codified in federal law, they have been strongly suggested via sub-regulatory guidance issued by the federal Office of Civil Rights.

Compliance & Ethics worked with the Office of the General Counsel to assemble a McCaskill Survey Workgroup. This workgroup consisted of the following Clery/Title IX compliance stakeholders:

- Office of the General Counsel
- Title IX Coordinator
- Student Affairs
- Office of the Provost
- USF Tampa Police Department
- Office of Undergraduate Studies
- Athletics
- Compliance & Ethics

The survey was completed based on responses from the above listed stakeholders. The workgroup met in person to review the consolidated survey and confirm its accuracy. The final survey was submitted on behalf of the USF System on May 16, 2014. To learn more about the survey and view a copy of the final report, please visit this web site: http://www.mccaskill.senate.gov/media-center/news-releases/campus-sexual-assault-survey.

Congressional Testimony Regarding Title IX and the VAWA

Our Associate Compliance Officer was selected to provide testimony as part of U. S. Senator Claire McCaskill’s Campus Sexual Assault Roundtable on Capitol Hill on May 19, 2014. The views and interests of the USF System were presented alongside those of sexual assault victims, campus safety personnel, sexual assault experts, and sexual assault advocacy organization leaders as part of the first of several roundtable discussions on combating rape and sexual assaults on college campuses.

Campus Security Authority Workgroup

The Campus Security Authority (CSA) Workgroup, comprised of General Counsel, HR, and USFPD representatives, was tasked with identifying which of our 14,000+ employees within the USF System are considered a CSA under the Clery Act and, therefore, must (1) be told they are a CSA, (2) receive annual training, (3) be provided with tools to complete their Clery-reporting requirements, and when informed of a VAWA crime, (4) be able to provide victims of VAWA crimes with information concerning their rights and resources available to them from the university and the community.

The workgroup accomplished the following:

- Created a USF System-wide CSA List comprised of approximately 770 employees who were identified based on the definition of a CSA under the Clery Act and best practices and position titles of CSAs at other SUS institutions.
- Developed CSA face-to-face training materials. USFSP, USFSM, and USF Tampa police departments are using these materials to deliver the face-to-face CSA training. CSAs sign up for this course in GEMS and attendance can be monitored.
- Created an online CSA refresher training course. Worked with the USF Tampa Police Department and Human
Resources to develop this online course, which includes pre-and post-testing of CSAs’ responsibilities under the Clery Act. CSAs sign up for this course in GEMS and attendance can be monitored.

- Assisted all university police departments to develop a CSA training and resources website specific to their respective institutions.
- Worked with Student Affairs to develop a VAWA-compliant, face-to-face primary prevention and awareness training.

**EthicsPoint**

The Chief Compliance Officer is responsible for the management of the USF System’s anonymous hotline, EthicsPoint. Of the 58 reports received during FY 2013-14, 31 (53%) related to human resource matters.

Two remained open at year-end and were referred to DEO. Of the 56 reviews completed, 26 were substantiated and 30 were unsubstantiated.

### Other Activities

#### Articulation Agreements Initiative

Compliance & Ethics continued our collaboration with Undergraduate Studies, the Office of the Provost, General Counsel, and numerous other organizational units to create a “master list” of all Institutional Articulation Agreements (as required by HEOA) and assisted in the development of a consistent process for review, execution, and tracking of these agreements across the entire USF System.

#### Compliance & Ethics Training

Training was delivered by Compliance & Ethics as part of ongoing employee onboarding programs administered by Organizational Development in the Division of Human Resources: “Welcome to USF,” an orientation program for new employees, and “Managing at USF,” an orientation program for managers and supervisors new to USF.
### ACTIVITY CHARTS

#### UAC Total Hours
**FY 2013-14**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Budget %</th>
<th>Actual %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DIRECT SERVICES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audits/Reviews</td>
<td>5,300</td>
<td>28%</td>
</tr>
<tr>
<td>Follow-up</td>
<td>580</td>
<td>3%</td>
</tr>
<tr>
<td>Consulting Services</td>
<td>2,220</td>
<td>12%</td>
</tr>
<tr>
<td>Investigations</td>
<td>1,800</td>
<td>10%</td>
</tr>
<tr>
<td>Contingencies</td>
<td>1,300</td>
<td>7%</td>
</tr>
<tr>
<td><strong>Total Direct Services</strong></td>
<td><strong>11,200</strong></td>
<td><strong>60%</strong></td>
</tr>
<tr>
<td><strong>OTHER:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>3,848</td>
<td>20%</td>
</tr>
<tr>
<td>Staff Development</td>
<td>360</td>
<td>2%</td>
</tr>
<tr>
<td>Vacancy</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Leave without Pay</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Holidays and Leave</td>
<td>3,312</td>
<td>18%</td>
</tr>
<tr>
<td><strong>Total Other</strong></td>
<td><strong>7,520</strong></td>
<td><strong>40%</strong></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>18,720</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
PROFESSIONAL ACTIVITIES & CERTIFICATIONS

UAC is proud of the experience and professionalism of its staff. During 2013-2014, we continued our commitment to life-long learning and involvement with organizations that support higher education, internal auditing, information technology, and compliance activities.

Professional Organizations

- Association of College and University Auditors (ACUA)
- Institute of Internal Auditors (IIA)
- Association of Certified Fraud Examiners (ACFE)
- Information System Audit & Control Association (ISACA)
- American Institute of Certified Public Accountants (AICPA)
- National Association of College and University Business Officers (NACUBO)
- National Council of University Research Administrators (NCURA)
- Society of Corporate Compliance & Ethics (SCCE)

Certifications

- Certified Public Accountant
- Certified Internal Auditor
- Certified Fraud Examiner
- Certified Information Systems Auditor
- Certification in Control Self-Assessment
- Certified Compliance and Ethics Professional
- Microsoft Certified Systems Engineer
- ITIL Foundation
- Certification in Risk and Information Systems Control

Advanced Degrees

- Master of Accountancy
  University of South Florida
- Master of Business Administration
  Creighton University
- Master of Business Administration
  University of Florida
- Master of Management - Leadership and Organizational Effectiveness
  University of South Florida
- Master of Science - Information Technology Management
  Creighton University
- Master of Science - Medical Science
  University of South Florida
- Master of Health Administration
  University of South Florida
- Master of Public Administration
  University of South Florida
- Doctorate of Medical Sciences
  University of South Florida
- Juris Doctor
  Stetson University

UPCOMING YEARS

The FY 2015 and 2016 Work Plan was approved by the Finance and Audit Workgroup on August 28, 2014.
## UNIVERSITY AUDIT & COMPLIANCE
### FY 2015 and FY 2016 WORK PLAN

<table>
<thead>
<tr>
<th>Service Category</th>
<th>Hours</th>
<th>% of Effort</th>
<th>Yr 1</th>
<th>Yr 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DIRECT SERVICES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Audits/Reviews</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Core Processes:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics Business Operations</td>
<td>1,200</td>
<td>800</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>BOG Data Integrity Audit - Year 1</td>
<td>800</td>
<td>800</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>BOG Data Integrity Audit - Year 2</td>
<td>800</td>
<td>0</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td>International Travel</td>
<td>800</td>
<td>800</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Technology fees</td>
<td>800</td>
<td>0</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td><strong>Information Technology:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research Computing</td>
<td>800</td>
<td>0</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td>Software Licensing</td>
<td>800</td>
<td>0</td>
<td>800</td>
<td></td>
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<tr>
<td>Electronic Building Access Systems</td>
<td>800</td>
<td>800</td>
<td>0</td>
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</tr>
<tr>
<td>USFH IT</td>
<td>1,600</td>
<td>800</td>
<td>800</td>
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<tr>
<td>HPCC IT</td>
<td>800</td>
<td>800</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Academic Affairs:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>College of Marine Sciences</td>
<td>1,000</td>
<td>600</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>College of Education</td>
<td>1,000</td>
<td>600</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td><strong>Student Affairs:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SG Business Office</td>
<td>400</td>
<td>0</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td><strong>Research:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FIO</td>
<td>800</td>
<td>800</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Research Allowed Costs</td>
<td>800</td>
<td>0</td>
<td>800</td>
<td></td>
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<tr>
<td>Participant Payments</td>
<td>400</td>
<td>0</td>
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<tr>
<td>Export Controls</td>
<td>400</td>
<td>0</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>Subrecipient Monitoring - Follow up</td>
<td>400</td>
<td>400</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Research Labs (EH&amp;S)</td>
<td>800</td>
<td>0</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td><strong>Follow-up; Coordinate External Audits</strong></td>
<td>1,000</td>
<td>500</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td><strong>Consulting Services</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Projects</td>
<td>238</td>
<td>238</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Emerging Issues - compliance, financial, IT</td>
<td>1,200</td>
<td>600</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td><strong>Investigations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td><strong>Contingency</strong></td>
<td>2,879</td>
<td>7%</td>
<td>1,415</td>
<td>1,464</td>
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<tr>
<td><strong>TOTAL DIRECT SUPPORT</strong></td>
<td>24,598</td>
<td>60%</td>
<td>11,938</td>
<td>12,660</td>
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<tr>
<td><strong>INDIRECT SUPPORT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University Meetings, In-House Training, Prof. Orgs.</td>
<td>2,028</td>
<td>988</td>
<td>1,040</td>
<td></td>
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<tr>
<td>Administration</td>
<td>6,226</td>
<td>3,046</td>
<td>3,180</td>
<td></td>
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<tr>
<td><strong>TOTAL INDIRECT SUPPORT</strong></td>
<td>8,254</td>
<td>20%</td>
<td>4,034</td>
<td>4,220</td>
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<tr>
<td><strong>OTHER</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CPE</td>
<td>800</td>
<td>400</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>Holidays</td>
<td>1,728</td>
<td>848</td>
<td>880</td>
<td></td>
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<tr>
<td>Leave (Annual and Sick)</td>
<td>5,460</td>
<td>2,660</td>
<td>2,800</td>
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<td><strong>TOTAL OTHER</strong></td>
<td>7,988</td>
<td>20%</td>
<td>3,908</td>
<td>4,080</td>
</tr>
<tr>
<td><strong>TOTAL HOURS AVAILABLE</strong></td>
<td>40,840</td>
<td>100%</td>
<td>19,880</td>
<td>20,960</td>
</tr>
</tbody>
</table>

Approved by the Board of Trustees Finance and Audit Workgroup on August 28, 2014