2017-18 ANNUAL REPORT

USF System Audit
MESSAGE FROM THE EXECUTIVE DIRECTOR

A year of transition…

Has it been a year already? Each and every member of the audit team, as well as senior leadership and the Board of Trustees, especially the Audit and Compliance Committee (ACC), has been invaluable in my transition to the university. It’s great to be home again!

It was a very productive year, despite some personnel vacancies. USF System Audit (Audit) completed year two of its two-year work plan with ten audits, including three Information Technology (IT) audits, three consulting projects, and sixteen investigations. The team’s efforts throughout the year assisted university leadership with ensuring the appropriate internal control structure was in place to minimize the risk of asset loss, including fraud; promote effectiveness and efficiency of institutional resources; comply with applicable laws, rules, and regulations; and ensure data supporting the path to preeminence and performance-based metrics could be relied upon. Summaries of the work performed are included within this report.

Demonstrating their commitment to excellence, university leadership was proactive in responding to improve the control environment. Semi-annual reports were produced summarizing university leadership’s implementation of 55% of the audit recommendations open during the fiscal year.

Along with the internal work performed, the team continued to support external services received from the State Auditor General and the Office of Inspector General and Compliance. Also, IT audit services were provided at the request of USF Health Care for approximately 0.6 full-time resource equivalent.

As part of the Quality and Assurance Improvement Program, Audit underwent an intensive, external quality assessment, which is required at least once every five years. This was Audit’s third such review and the department has progressively improved with each assessment performed. This year’s external assessment confirmed the department “generally conforms” with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Code of Ethics. “Generally conforms” is the highest level of achievement in the assessment process and for the first time no conformance gaps were identified. This was a great accomplishment for the team!

What an exciting, productive, and successful year for USF System Audit! We appreciate the unwavering support received from the President, senior leadership, and the ACC. A special thank you goes out to the Audit team, as well, for their expertise, persistence, and pursuit of excellence in making this year’s success possible!

Virginia L. Kalil
CLA, CFE, CISA, CRISC
USF SYSTEM AUDIT

Virginia Kalil, Executive Director/Chief Internal Auditor
- Certified Internal Auditor
- Certified Fraud Examiner
- Certified Information Systems Auditor
- Certified in Risk and Information Systems Control
- BS Accounting, USF

Kate Head, Associate Director
- Certified Public Accountant
- Certified Fraud Examiner
- Certified Information Systems Auditor
- BS Accounting, Oklahoma State

Steve Cuppett, Assistant Director
- Certified Public Accountant
- Certified Internal Auditor
- Certified Information Systems Auditor
- Master of Accountancy, USF
- BS Accounting, USF

Amy Rollie, Assistant Director
- Certified Public Accountant
- Certified Fraud Examiner
- Master of Accountancy, USF
- BS Accounting, USF

Mariana Souza, Senior Audit Consultant
- Certified Accountant, Brazil
- Master of Control/Finance, Universidad de Brasilia, Brazil
- Bachelor of Accounting, Universidad de Brasilia, Brazil
- BS Bus Admin/Accounting, Campbellsville University

Olu Abiose, Senior Information Technology Audit Consultant
- Certified Information Systems Auditor
- Microsoft Certified Systems Engineer
- Certified in Risk and Information Systems Control
- Certified Information Security Manager
- HealthCare Information Security and Privacy Practitioner
- MBA, Creighton University
- MS Information Technology Management, Creighton University
- BS Accounting, University of Ilorin

Lena Huggett, Senior Information Technology Audit Consultant
- Certified Information Systems Auditor
- MS, Information Systems, University of Sheffield
- BA, Accounting and Finance, Manchester Metropolitan University

Eric Harmon, Audit Consultant
- Certified Public Accountant
- Certified Internal Auditor
- Certification in Control Self-Assessment
- MBA, University of Florida
- BSBA Finance, University of Florida

Kethessa Carpenter, Audit Consultant
- Certified Public Accountant
- BA Business Administration & Accounting, St. Leo University

Jolanda Thompson, Administrative Specialist
- BSBA Management, Northwood University

2018 Audit Team
Sitting (L-R): Amy Rollie, Steve Cuppett, Olu Abiose, Eric Harmon, Kethessa Carpenter; Standing (L-R): Lena Huggett, Mariana Souza, Virginia Kalil, Kate Head, and Jolanda Thompson
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MISSION, PURPOSE, AND ORGANIZATION

USF System Audit (Audit) 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.

In order to effectively fulfill its responsibilities, Audit is organizationally independent from the university’s operational activities and structurally reports at an appropriate level within the organization. Audit reports functionally to the Audit and Compliance Committee (ACC) of the Board of Trustees (BOT) and administratively to the university President. This reporting relationship ensures responsibilities are carried out in a manner free from actual or perceived impairment.

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

AUDITS

Audit projects are performed in accordance with the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (the “IIA Standards”). The IIA is the recognized authority for those in the internal audit profession and the IIA standards are required by the Florida Board of Governor’s Regulation 4.002 (6)(a) State University System Chief Audit Executives.

The USF System has adopted the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Control Framework which is utilized by Audit to assess the effectiveness of the internal control systems in place. The USF System’s internal control objectives are communicated to all USF System employees via USF System Policy 0-023 Internal Control.

USF Health Office of Clinical Research

Audit reviewed the administrative infrastructure surrounding clinical trials. The audit focused on the internal control structure over non-federally sponsored clinical trial studies managed by the USF Health (USFH) Office of Clinical Research (OCR), with an emphasis on post-award administration. Specific objectives evaluated the design and effectiveness of controls in place related to: budget and project account setup in the university’s Financial Accounting System (FAST); OCR fees and interdepartmental charges; sponsor billings; study participant payments; project closure; and system access controls.

Based on the review, Audit concluded there was an adequate system of internal controls in place, assuming corrective actions are taken timely to address the seven risks identified related to effective and efficient operations, IT, reporting, and safeguarding of assets.

USF Health Information Technology – Epic System Interfaces

Audit reviewed the controls over USFH’s Epic system interfaces, their electronic health record system. Epic is hosted by and shared with Tampa General Hospital (TGH).

Based on the review, recommendations were made to address three risks identified. This report was classified as confidential due to the sensitive nature of the IT issues disclosed.
Visiting Scholar Visa Processing

Audit reviewed the controls over visiting scholar visa processing. The audit focused on a review of the procedures used by the USF World Office of International Services (OIS) to process non-student J visas, utilized by visiting scholars hosted by the USF System. The audit included a review of the controls over data entered into the Student and Exchange Visitor Information System (SEVIS), a web-based system maintained by the United States (U.S.) Department of State and the U.S. Department of Homeland Security, to collect information on exchange visitors.

Based on the review, Audit concluded there was an adequate system of internal controls in place, assuming corrective actions are taken timely to address the five risks identified related to authorization, compliance with federal laws, effective and efficient operations, IT, and reporting.

Exempt/Nonexempt Employee Classification

Audit reviewed exempt/nonexempt employee classification. The audit focused on the processes by which USF System employees are classified as exempt or nonexempt and compliance with the Fair Labor Standards Act (FLSA), as well as other applicable federal and state regulations, industry best practices, guidance from the Society for Human Resource Management (SHRM), and relevant USF policies and procedures.

Based on the review, Audit concluded there was an adequate system of internal controls in place, assuming corrective actions are taken timely to address the five risks identified related to authorization, regulatory compliance, IT, reporting, and separation of duties.

Performance-Based Funding Data Integrity

Audit reviewed the processes and controls established to ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG) in support of the Performance-Based Funding measures.

Based on the review, Audit concluded there was an adequate system of internal controls in place, assuming corrective actions are taken timely to address the two risks identified related to IT and reporting.

College of The Arts Business Operations

Audit reviewed the design and effectiveness of the administrative and financial controls related to the College of The Arts Business Operations. The audit focused on those controls performed by the college, including organizational structure, revenues, expenditures, journal entries, property, payroll and human resources, research, USF Foundation activity, and USF Research Foundation activity.

Based on the review, Audit concluded there was an adequate system of internal controls in place, assuming corrective actions are taken timely to address the five risks identified related to IT, reporting, safeguarding of assets, and separation of duties.

University Treasurer’s Office

Audit reviewed the design and effectiveness of the University Treasurer’s Office (UTO) control structure related to investments and debt management.

Based on the review, Audit concluded there was an adequate system of internal controls in place, assuming corrective actions are taken...
timely to address the five risks identified related to authorization, reporting, and safeguarding of assets.

**Research Expenditures**

Audit reviewed the centralized administrative oversight procedures used by USF Sponsored Research Post Award for expenditures charged to research grants, contracts, or related agreements between USF and a sponsoring agency. The audit focused on controls in place designed to ensure compliance with applicable USF policies, procedures, and Uniform Guidance including: new award setup, expenditure transfers, certification of effort reporting, cost sharing, and final expenditures.

Based on the review, Audit concluded there was an adequate system of internal controls in place, assuming corrective actions are taken timely to address the six risks identified related to authorization, effective and efficient operations, reporting, and training and guidance.

**Banner Access Controls**

Audit performed a review of Student Information System security as related to Banner access controls.

Based on the review, recommendations were made to address two risks identified. This report was classified as confidential due to the sensitive nature of the IT issues disclosed.

**Health Care Affiliate Health Insurance Portability and Accountability Act Risk Assessment Review**

Audit reviewed the Health Insurance Portability and Accountability Act (HIPAA) risk assessments of a health care affiliate to obtain assurance that controls were sufficient to meet USF’s IT internal control requirements.

This report was classified as confidential due to the sensitive nature of the IT issues disclosed.

**INFORMATION TECHNOLOGY**

Audit’s information system projects are performed in accordance with the ISACA (formerly 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. ISACA standards and guidelines are consistent with the Control Objectives for Information and Related Technology (COBIT)--an IT governance framework which enables 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 the university’s information systems as well as the resources held within those systems. Confidentiality not only addresses the security of sensitive data, but also whether access to such data is effectively controlled. IT audits of USF Health IT-Epic System Interfaces, and Banner System Access Controls were performed. The IT Audit Team also evaluated HIPAA risk assessments of a health care affiliate and consulted with management to perform a Banner and DegreeWorks Provisioning Gap Analysis (see Consulting Services).

Audit utilizes an integrated audit approach whereby the IT Audit Team assists the general Audit Team on audit and consulting projects with significant information systems components. Integrated audit projects this year included the USF Health Office of Clinical
Research, Visiting Scholar Visa Processing, and Performance-Based Funding Data Integrity.

There are currently five Certified Information Systems Auditors (CISAs) on the Audit team. Two of these CISAs are also Certified in Risk and Information Systems Control (CRISC). One of the CRISCs is also a Certified Information Security Manager and certified as a HealthCare Information Security and Privacy Practitioner (HCISPP).

CONSULTING SERVICES

Consulting projects are collaborations between university leadership and Audit. Services may be requested in advance and included as part of the annual work plan; however, many requests are made throughout the year. A project’s objective will vary depending on the needs of leadership, 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.

Three consulting projects were performed this year, as follows:

- Human Resources Decentralized Controls;
- USF College of Pharmacy’s Department of Pharmaceutical Sciences; and
- Banner and DegreeWorks Provisioning Gap Analysis.

ADVISORY SERVICES

Audit 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, IT, 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 a memorandum.

INVESTIGATIONS

The President and the BOT have charged Audit with performing investigations related to the university and its associated organizations. Investigations are an objective review of evidence related to a complaint or allegation.

Audit may receive complaints or allegations from EthicsPoint, the university’s anonymous reporting system, or directly from an individual. Concerns may also be referred by various university offices or state and local government agencies.

Reports of complaints, allegations, or concerns 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.

Out of 26 such reports of complaints, allegations, or concerns received by Audit this year, 3 were referred to other units and 7 remained open as of June 30, 2018. Of the 16 completed investigations, 5 were substantiated and are summarized in the chart below. While these complaints were credible, the impact to USF was not significant.

<table>
<thead>
<tr>
<th>Classification</th>
<th>No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conflict of interest</td>
<td>1</td>
</tr>
<tr>
<td>Failure to protect resources</td>
<td>3</td>
</tr>
<tr>
<td>Fiscal misconduct-non research</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5</strong></td>
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</table>
FOLLOW-UP ACTIVITY

In accordance with IIA Standards, Audit follows up on all internal audit recommendations to determine if corrective actions have been taken. Utilizing a web-based tracking system, university leadership can continuously update the status of their corrective actions, including action plans and target implementation dates, and Audit can efficiently and effectively monitor their progress. Two Follow-Up Reports, covering activity from July 1 through December 31, 2017, and January 1 through June 30, 2018 were issued during the fiscal year. The annual implementation rate by management was 55%.

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

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

The following graphs depict summaries of recommendations made and status of implementation.
RECOMMENDATIONS

Assignment of Responsibility, 3%
Authorization: Adequacy & Timeliness, 20%
Compliance with Federal Laws, 6%
Effective & Efficient Operations, 3%
IT: Confidentiality, Integrity, & Availability of Data/Systems, 28%
Reporting: Accuracy, Completeness, & Timeliness, 20%
Safeguarding of Assets, 11%
Separation of Duties, 3%
Training & Guidance: Accuracy, Completeness, & Timeliness, 6%

IMPLEMENTATIONS

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

0 5 10 15 20 25 30
Closed Outstanding Ceased Follow-up
Audit’s direct services include activities related to the performance of audits, consulting and advisory projects, investigations, and follow-up. The annual work plan budgeted 60% of Audit’s resources for direct services. Actual direct services of 53% fell slightly less than budget due to a 12% loss of resources related to unplanned leave and vacancies. Direct services for resources in place during the fiscal year was 61% which was slightly above the work plan’s budgeted goal.
QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

In conformance with IIA Standards, BOG regulations, and the USF System Audit Charter, it is the responsibility of the Chief Audit Executive to develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity and includes both internal and external quality components. Periodic internal assessments were performed throughout the audit process with performance reported quarterly on a newly developed scorecard. Additionally, this year an external assessment was performed, as required at least once every five years.

The principal objectives of the external assessment were to evaluate Audit’s conformance with the IIA Standards and Code of Ethics, as well as evaluate Audit’s effectiveness in carrying out its mission, as set forth in Audit’s charter and expressed by USF management and the BOT. Based on the review, it was determined Audit “generally conforms” to the IIA Standards and the Code of Ethics, which is the highest level of achievement in the assessment process. Successful audit practices related to organizational support, team member experience and credentials, policies and procedures, and institutional risk assessment were highlighted. While no conformance gaps were identified, opportunities for continuous improvement towards best practices were recommended related to the ACC charter, internal assurance activities, and strategic planning. The full report, USF System Audit Self-Assessment with Independent Validation, was issued on June 29, 2018, and is available on our website at www.usf.edu/audit/publications.

PROFESSIONAL ACTIVITIES

Audit is proud of the experience and professionalism of its staff. During 2017-2018, we continued our involvement with organizations that support higher education, internal auditing, information technology, and compliance activities.

- Association of College and University Auditors (ACUA)
- Institute of Internal Auditors (IIA)
- Association of Certified Fraud Examiners (ACFE)
- ISACA (formerly, the Information Systems Audit & Control Association)
- American Institute of Certified Public Accountants (AICPA)
- National Association of College and University Business Officers (NACUBO)

UPCOMING YEAR

The current two-year Work Plan for FY 2019 and FY 2020 was approved by the BOT ACC on May 22, 2018. The multi-year plan continues to offer Audit the flexibility to move projects between years as schedules warrant. Significant changes will be communicated to the ACC as appropriate.
# USF SYSTEM AUDIT
## FY 2019 and FY 2020 WORK PLAN

**Approved by the USF Board of Trustees Audit and Compliance Committee on May 22, 2018**

<table>
<thead>
<tr>
<th></th>
<th>Total Hours</th>
<th>% of Effort</th>
<th>Yr 1</th>
<th>Yr 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DIRECT SERVICES</strong></td>
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<tr>
<td><strong>Audit Services</strong></td>
<td></td>
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<tr>
<td>Core Processes:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Access Controls/Entitlement Reviews - Internal Transfers</td>
<td>600</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Time &amp; Labor (Decentralized)</td>
<td>800</td>
<td>800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td>800</td>
<td>800</td>
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<tr>
<td>Emergency Management</td>
<td>800</td>
<td>800</td>
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<td></td>
</tr>
<tr>
<td>Surplus Property &amp; Asset Disposal</td>
<td>600</td>
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<tr>
<td>Academic Areas:</td>
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<td></td>
<td></td>
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<tr>
<td>College of Behavioral-Comm Sciences</td>
<td>800</td>
<td>800</td>
<td></td>
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<tr>
<td>College of Hospitality &amp; Tourism Leadership (USFSM)</td>
<td>600</td>
<td>600</td>
<td></td>
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<tr>
<td>College of Public Health</td>
<td>800</td>
<td>800</td>
<td></td>
<td></td>
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<tr>
<td>College of Medicine</td>
<td>800</td>
<td>800</td>
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<tr>
<td>PBF Data Integrity-Year 1</td>
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<tr>
<td>PBF Data Integrity-Year 2</td>
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<td>Governance:</td>
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<tr>
<td>Delegation of Authority/MOUs/Contract Approval</td>
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<tr>
<td>IT Governance</td>
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<td>Research:</td>
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<td>Recharge Centers Operations</td>
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<td>Human Subjects Regulations</td>
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<td>Information Technology:</td>
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<td>Cloud Computing &amp; Security</td>
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<td>IT Change Management</td>
<td>700</td>
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<tr>
<td>IT General Controls (USFSP/USFSM)</td>
<td>600</td>
<td>600</td>
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<tr>
<td>USFH IT - Year 1</td>
<td>800</td>
<td>800</td>
<td></td>
<td></td>
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<td>USFH IT - Year 2</td>
<td>800</td>
<td>800</td>
<td></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>2,000</td>
<td>1,800</td>
<td>200</td>
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<tr>
<td>Special Projects</td>
<td>600</td>
<td>200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emerging Issues - compliance, financial, IT</td>
<td>2,600</td>
<td>2,100</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td><strong>Investigations @ 10%</strong></td>
<td>4,160</td>
<td>2,080</td>
<td>2,080</td>
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<tr>
<td><strong>Contingency @ 7%</strong></td>
<td>3,000</td>
<td>1,500</td>
<td>1,500</td>
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<tr>
<td><strong>TOTAL DIRECT SUPPORT</strong></td>
<td>24,960</td>
<td>60%</td>
<td>12,480</td>
<td>12,480</td>
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<tr>
<td><strong>INDIRECT SUPPORT</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>University Meetings, In-House Training, Professional Orgs</td>
<td>2,160</td>
<td>1,080</td>
<td>1,080</td>
<td></td>
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<tr>
<td>Administration</td>
<td>6,280</td>
<td>3,140</td>
<td>3,140</td>
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<tr>
<td><strong>TOTAL INDIRECT SUPPORT</strong></td>
<td>8,440</td>
<td>20%</td>
<td>4,220</td>
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</tr>
<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>1,760</td>
<td>880</td>
<td>880</td>
<td></td>
</tr>
<tr>
<td>Leave (Annual/Sick)</td>
<td>5,640</td>
<td>2,820</td>
<td>2,820</td>
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<tr>
<td><strong>TOTAL OTHER</strong></td>
<td>8,200</td>
<td>20%</td>
<td>4,100</td>
<td>4,100</td>
</tr>
<tr>
<td><strong>TOTAL HOURS AVAILABLE (CAE + 9 STAFF)</strong></td>
<td>41,600</td>
<td>100%</td>
<td>20,800</td>
<td>20,800</td>
</tr>
</tbody>
</table>