

ANNUAL AUDIT PLAN
Fiscal Year 2013



UNIVERSITY
of ALASKA

Many Traditions One Alaska

May 2012

Statewide Office of Internal Audit
University of Alaska

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I. INTRODUCTION

The Audit Plan is developed based on risks faced by the University of Alaska. This includes risks that are known by the internal audit department and risks that are communicated by stakeholders via risk assessments and in response to our annual planning questionnaire. Risks that are not able to be addressed due to audit department resources must be communicated to senior management and the Board of Regents Audit Committee. Planned audits that are not able to be conducted during the current year are communicated to the Audit Committee and reevaluated for inclusion in the next year's annual audit plan. This is important since factors that lead to risks are in a constant state of change. For example, a risk that existed during the audit plan development for FY12 may not be relevant during audit plan development for FY13 due to revision of policies and procedures or implementation of other internal controls during FY12.

The 2013 Audit Plan presents coverage of the three main campuses as well as system-wide functions. The objective of the plan is to provide the most comprehensive scope of audit coverage to the university using a risk-based approach and within the constraints of available audit resources.

While recognizing that Internal Audit's primary responsibility is the conduct of a program of audits of university business activities, the plan also recognizes the importance of Internal Audit's role in the following areas:

- Education and training of the workforce in concepts of internal control.
- Assisting management in their efforts toward improvement of operating systems and procedures.
- Providing coordination and support to various external audit agencies.
- Conducting investigations of financial or other irregularities.

The 2013 Audit Plan continues our approach to expand audit coverage into various departments of the university outside of the traditional "business offices" as well as increased effort in information systems auditing. Additionally, this audit plan includes allocation of effort toward evaluating internal controls, compliance with policy, regulations and external requirements, and conducting reviews of restricted funds, such as grant and contract management.

II. PLAN OVERVIEW

The plan is based on four full-time equivalent (FTE) auditors and one student intern for the year representing 8,320 available hours. The FTE estimate assumes full staffing levels within the department. We are currently recruiting to fill one vacant auditor position. The audit plan takes into consideration the professional training that is required for staff to enhance existing skills and prepare for new areas of auditing, as well as required university training.

The following table represents the planned use of those hours:

| | Hours | % | Per FTE |
|------------------------|-------|--------|---------|
| Direct Audit Hours | 6,372 | 76.59% | 1,593 |
| Leave Time | 1,264 | 15.19% | 316 |
| Administration & Other | 364 | 4.38% | 91 |

| | | | |
|--------------------------|-------|---------|-------|
| Professional Development | 320 | 3.85% | 80 |
| Total | 8,320 | 100.00% | 2,080 |

Leave Time represents 12 holidays, 4 weeks of annual leave, and 1.25 weeks of sick leave as provided for by personnel policies of the university. (Sick leave actually accrues three weeks per year but average usage is just over one week.)

Administration and Other includes primarily the time of the director in the overall administration of the department although the director devotes substantial time to direct audit activities. This caption also includes time incurred in support of university-wide matters.

Professional Development time is planned to meet or exceed the annual continuing professional education requirements of the various professional organizations of which internal auditors are members and that are required by the Institute of Internal Auditor (IIA) standards. This caption also includes time for enhanced training on the SCT Banner systems, data analysis tools, and required safety training.

III. ALLOCATION OF DIRECT AUDIT RESOURCES

Direct audit effort is planned to be used as follows:

| | Hours | % | Per FTE |
|------------------------|--------------|----------------|-----------------|
| Planned Audits | 4,138 | 65% | 1,034.50 |
| Special Requests | 350 | 5% | 87.50 |
| Audit Subtotal | 4,488 | 70% | 1,122.00 |
| Investigations | 350 | 5% | 87.50 |
| External Audit | | | |
| Coordination & Support | 441 | 7% | 110.25 |
| Support Activities | | | |
| Technology | 160 | 3% | 40.00 |
| Audit Planning | 133 | 2% | 33.25 |
| PM and QAR Activities | 620 | 10% | 155.00 |
| Other | 180 | 3% | 45.00 |
| Support Subtotal | 1,093 | 17% | 273.25 |
| Total | <u>6,372</u> | <u>100.00%</u> | <u>1,593.00</u> |

Planned Audits (65%) Approximately 4,138 hours of the total available audit hours are planned to be expended in accordance with the approved audit schedule.

Special Requests (5%) An additional 350 hours are estimated to be expended in conducting audits in response to special requests that arise during the year. Special requests are evaluated in

relation to planned audits to establish the priority of projects. Not all special requests can be met. However, the underlying cause of the request often represents information that would have caused the area to be given a higher risk consideration had such information been available during the annual planning process. In those circumstances, re-prioritizing the schedule of planned audits is both reasonable and appropriate. This category also includes consultations that are lesser in scope than full audits and do not always result in the issuance of formal audit reports.

Investigations (5%) This is the most difficult category to predict and the one that most frequently causes disruption to the program of planned audits. It is estimated on the basis of historical experience and known open investigations at the time the plan is established. Investigations are usually conducted at the request of legal counsel and executive management and typically involve assisting in fraud and theft assessment and in administration of the procedures for reporting allegations of improper activities.

External Audit Coordination and Support (7%) Internal Audit is designated as the focal point for coordination of work by any third party audit agency, including regulatory bodies as well as the Board of Regents' external audit firm. Internal Audit is contractually committed to provide a minimum of 320 hours of assistance to the external audit firm annually. Internal Audit works with the external auditing firm as well as other audit agencies as requested to facilitate their efforts.

Support Activities (17%) This category includes a variety of matters to which Internal Audit resources are allocated to fulfill our additional roles and support our own processes and initiatives including:

- **Technology (3%)** - Representing time incurred in the development and maintenance of electronic audit capabilities ranging from the use of local area networks to data extraction and analysis capabilities and the development of computer assisted audit techniques. This also includes the time spent monitoring the tests established for continuous controls auditing.
- **Audit Planning (2%)** - Representing the time spent in the design and modification of the audit planning tools and assisting with risk assessments. This also facilitates the preparation of annual audit plans.
- **Project Management and Quality Assurance Review (10%)** - Representing our continued efforts to improve the audit function of the university by conforming to the IIA standards for the conduct of audits, investigations, and consultations.
- **Other (3%)** - Representing such matters as reporting to the Audit Committee and administrative support to audit projects.

IV. FISCAL YEAR 2013 PROPOSED AUDIT SCHEDULE

External Audit Support

(Budgeted 441 hours; 7% of Planned Direct Audit Hours)

| | |
|-------------------------------------|-----------------------------------|
| Year-end cutoff | Auxiliary fund analysis |
| Inventory observation | Unexpended plant fund additions |
| Cash disbursements & bank transfers | Search for unrecorded liabilities |
| Cash depositories | |

University of Alaska Anchorage and University of Alaska Fairbanks
NCAA Agreed Upon Procedures (financial audit required every three years)

Special Requests and Investigations:

(Budgeted 700 hours; 10% of Planned Direct Audit Hours)

| | |
|-------------------|-----------------|
| Special Requests* | Investigations* |
|-------------------|-----------------|

Audits and Projects:

(Budgeted 4,138 hours; 65% of Planned Direct Audit Hours)

University of Alaska Anchorage:
Restricted Funds Compliance*
Departmental Cash Receipts**
Department Review** - Mat-Su
College

Information Systems Reviews:
Banner Access Controls**
OnBase Access Controls
Data Integrity
IT Governance

University of Alaska Fairbanks:
Restricted Funds Compliance*
Departmental Cash Receipts**
Department Review**

Ongoing Audits:
Follow-up Auditing
Continuous Controls Auditing

University of Alaska Southeast:
Title III and Title IV Compliance
Sitka Campus

*Specific departments/areas to be
determined later

Statewide:
Restricted Funds Compliance

**Carried forward from FY12

Function and System Reviews:
Fixed Cost Contracts Analysis**
Fraud and Ethics Incident
Management

V. RISK ASSESSMENT AND PLAN DEVELOPMENT

The Audit Plan is developed each year based on results from the audit universe risk assessment. The risk assessment takes into consideration the following internal and external factors.

Internal: Institutional Factors

- a. Risks and concerns communicated by management in response to the annual stakeholder survey.
- b. Risk assessment results from the the Statewide Office of Risk Services Annual Risk Register. This report is communicated to the Board of Regents in September, so the stakeholder survey includes questions that permit the updating of the risks reported in the Risk Register.
- c. Internal concerns communicated by management and staff throughout the year.

Internal: Audit Department Factors

- d. Risks that were discovered while conducting audits but not included in the review because they were outside the audit scope.
- e. Audits that were planned for the current year but will not be completed due to time or staffing.
- f. Functions and processes of which the university benefits from routine review, such as cash receipts and procurement card usage.
- g. The last date the unit, function or process was audited.
- h. Auditor knowledge of risks based on maintaining relationships with professional organizations and peers and attending audit topic seminars.
- i. Current trends that have an expected impact on higher education organizations (i.e.: opportunities for cost reduction/saving, areas of concern with recent Office of Inspector General audits at other higher education institutions, information from NACUBO, ACUA, AIPCA, IIA, ISACA and other professional organizations).

External factors -

- j. Concerns communicated by annual financial auditors, federal agency auditors, and legislative auditors during the course of external audit activities.
- k. Functions and processes that are required to be audited per the Institute of Internal Auditors International Professional Practices Framework standards, for example:
Standard 2110.A2 - The internal audit activity must assess whether the information technology governance of the organization supports the organization's strategies and objectives.

VI. RISK ASSESSMENT RESULTS

The chart below displays the results of the risk assessment, taking into consideration the internal audit staffing and experience. It also demonstrates the disposition of audits that were on the FY12 Audit Plan but not completed.

Yellow Highlighted Rows = Audit topics that were considered for FY13 because of the reasons shown by the column headers, but omitted due to one or more: inclusion in a planned external audit, internal audit staffing level, skill set or experience.

| Planned Audits | Should be Audited Routinely | May Result in Savings (efficiency, cost) | Based on Last Date Audited | Originally Planned for FY12 | IA =Internal Audit Concerns; EA = External Auditor Concerns; MC = Management Concerns from FY12; Audit Standard# | Based on Management Concerns from FY13 Planning Questionnaire |
|--|-----------------------------|--|----------------------------|-----------------------------|---|---|
| Follow-up Auditing | x | | | | 2500.A1 | |
| Continuous Controls Auditing | x | | | | | |
| UAF | | | | | | |
| Restricted Funds | x | | | | IA, EA, MC | |
| Cash Receipts | x | | x | | IA, EA, MC | |
| Departmental - Parking Services | | x | x | | | |
| Athletics | x | | | x | MC | |
| Procurement–representational/nonrepresentational | | | | x | IA | |
| Student Fees | | | | x | MC, IA | |
| Heat and Power Plant | | | | | MC | x |
| UAA | | | | | | |
| Restricted Funds | x | x | x | | IA, MC | |
| Cash Receipts | x | | x | | | |
| Department Review - Mat-Su | x | x | x | | | |
| Athletics | | | x | x | MC | |
| Student Fees | | | | x | IA | |

| Planned Audits | Should be Audited Routinely | May Result in Savings (efficiency, cost) | Based on Last Date Audited | Originally Planned for FY12 | IA =Internal Audit Concerns; EA = External Auditor Concerns; MC = Management Concerns from FY12; Audit Standard# | Based on Management Concerns from FY13 Planning Questionnaire |
|---|------------------------------------|---|-----------------------------------|------------------------------------|---|--|
| UAS | | | | | | |
| Sitka | x | x | x | | | |
| Title III and Title IV Compliance | | x | | x | MC | |
| Information Systems Reviews | | | | | | |
| Banner Access Controls | x | | x | | IA, EA, MC | x |
| OnBase Access Controls | x | | x | | EA, MC | x |
| Data Integrity | x | | x | | MC | |
| IT Governance Structure | | | | | 2110.A2, MC | x |
| Information Security | x | | | | | x, x, x |
| Change Control | x | | x | | | |
| Software Licensing | x | | x | | EA | |
| Obsolescence | | | | | MC | x |
| Cloud Computing | | | | | | x |
| Statewide | | | | | | |
| Restricted Funds Compliance | x | | | | IA, MC | x |
| Resource Allocation | | | | | MC | x |
| Physical Security | | | | | MC | x |
| Employee Orientation | | | | | | x |
| Employee Performance Management | | | | | MC | |
| Corporate Programs | | | | | EA | x |
| Development - Compliance with Donor Intent | x | | | | MC | x |
| Procurement – representational/nonrepresentational | | | | x | IA | |
| Facilities - Deferred Maintenance (backlog, funding); Capital Planning | | | | x | MC | x, x |

| Planned Audits | Should be Audited Routinely | May Result in Savings (efficiency, cost) | Based on Last Date Audited | Originally Planned for FY12 | IA =Internal Audit Concerns; EA = External Auditor Concerns; MC = Management Concerns from FY12; Audit Standard# | Based on Management Concerns from FY13 Planning Questionnaire |
|---------------------------------------|------------------------------------|---|-----------------------------------|------------------------------------|---|--|
| Function and System Reviews | | | | | | |
| Fixed Cost Contracts Assessment | | x | | x | MC | |
| Fraud and Ethics Incident Management | | | | | 2110, 2110.A1 | x, x, x, x |
| Banking and Reconciliation Activities | x | x | x | x | IA, EA, MC | |
| F/A Payments | | | | x | MC | |
| BCP/DRP | x | | | x | EA, MC | x |
| Risk Management (risk tolerance) | x | | | | 2120, MC | x |
| Health Care (benefits, management) | | | | | MC | x, x, x |
| Governance/Strategic Direction | | | | | MC | x, x, x, x, x |

VII. AUDIT UNIVERSE *including year of last audit*

| Statewide Administration | Last Audited |
|-------------------------------------|---------------------|
| President's Office | |
| General Counsel | |
| Regent Affairs | |
| University Relations | |
| Risk Services | |
| Finance | |
| Fund Accounting | |
| Cash Management | |
| Controller | |
| Financial Systems | |
| Advance College Tuition | 1995 |
| Travel | 2010 |
| Cost Analysis | |
| Land Management | 1996 |
| Records and Information Management | |
| Planning & Budget Development | |
| Procurement | 2000 |
| Property | |
| Facilities | |
| Human Resources | 1998 |
| Payroll/Benefits Accounting | |
| Labor Relations | |
| Academic Affairs | 2001 |
| Governance | |
| K-12 Outreach | |
| UA Research | |
| UA Corporate Programs | |
| Workforce Programs | |
| Health Programs | |
| Student Services and Enrollment | |
| Institutional Research and Analysis | |
| Office of Information Technology | |
| AK Teleconference Network | |
| MicroLAN Support | |
| Network Engineering | |
| Network Services | |
| User Services | |
| Technical Services | |
| Telephone Services | 1999 |

Statewide Administration

**Last
Audited**

Production Services

University of Alaska Fairbanks

**Last
Audited**

Chancellor's Office

Office of Multicultural Affairs and Diversity

Governance

Womens' Center

Academic Affairs/Provost Office

2001

College of Engineering and Mines

1999

College of Liberal Arts

2001

College of Natural Sciences and Mathematics

Cooperative Extension Service

Graduate School

Libraries & Information Technology

2001

Rasmuson Library

Office of Sponsored Programs

Planning, Analysis & Institutional Research

School of Education

1997

School of Fisheries & Ocean Sciences

2008

School of Management

1999

School of Natural Resources and Agricultural Sciences (formerly SALRM)

1999

Summer Sessions and Lifelong Learning

UA Museum of the North

2001

UA Press

2007

University Advancement

Athletics & Recreation

2009

Development

KUAC

University Relations

Marketing and Communications

Research

Arctic Region Supercomputing Center

Institute of Arctic Biology

2001

Institute of Northern Engineering

International Arctic Research Center

Center for Global Change and Arctic System Research

Cooperative Institute for Alaska Research (CIFAR)

Geophysical Institute

2001

GI Business Office

| University of Alaska Fairbanks | Last Audited |
|---|---------------------|
| GI Human Resources | |
| Poker Flats | 2004 |
| Alaska Climate Science Center | |
| CRS Special Projects | |
| Economic Development Projects | |
| Experimental Program to Stimulate Competitive Research (EPSCoR) | 2010 |
| Office of Electronic Miniaturization | 2008 |
| IDeA Network for Biomedical Research Excellence (INBRE) | |
| College of Rural & Community Development | 2009 |
| Bookstore | 2009 |
| Cooperative Extension Service | 1995 |
| Center for Distance Education and Independent Learning | 2009 |
| Kuskokwim Campus Business Office | 2008 |
| Northwest Campus Business Office | 2011 |
| Chukchi Campus Business Office | |
| Bristol Bay Campus Business Office | |
| Interior-Aleutians Campus Business Office | 2008 |
| Community and Technical College Business Office | 2003 |
| Student Services | |
| Academic Advising Center | |
| Admissions/Registrar's Office | 2001 |
| Associated Students of the UAF | 2012 |
| Career Services | |
| Disability Services | |
| Department of Recreation, Adventure and Wellness | |
| Financial Aid | |
| Health and Counseling | |
| International Programs and Initiatives | |
| Judicial Services | |
| Office of Sustainability | |
| Orientation | |
| Residence Life | 1996 |
| Upward Bound Classic | |
| Wood Center Activities | 2001 |
| Administrative Services | 1998 |
| Environmental Health, Safety and Risk Management | |
| Facilities Services | 2010 |
| Physical Plant | |
| Warehouse | 2001 |
| Utilities | 2001 |

| University of Alaska Fairbanks | Last Audited |
|--|---------------------|
| Design & Construction | 2006 |
| Parking Services | 1998 |
| Financial Services | |
| Business Office | 2004 |
| Central Receiving/Property | |
| Office of Finance and Accounting | 2001 |
| Office of Management and Budget | |
| Auxiliary & Business Services | |
| Polar Express Card | 2002 |
| Dining Services | |
| Printing Services | |
| Trademark | |
| Fire Department | 2003 |
| Grants & Contract Services | 2003 |
| Human Resources | 1995 |
| Police Department | 2001 |
| Procurement and Contract Services | 2000 |
| University of Alaska Anchorage | Last Audited |
| Chancellor's Office | |
| Campus Diversity & Compliance | |
| Governance | |
| University Advancement | |
| Alumni Relations | |
| Development | 2001 |
| University Relations | |
| Administrative Services | |
| Athletics | 2010 |
| Budget and Finance | |
| Accounts Payable | |
| Accounts Receivable and Cashiering | 2008 |
| Travel | 2001 |
| Property | 1996 |
| WOLFcard Program | |
| Business Services | |
| Bookstore | 2008 |
| Conference Services and Summer Housing | 2001 |
| General Support Services (Copy -Print Center, Postal Express (central receiving), Surplus and Relocation) | |

| University of Alaska Anchorage | Last Audited |
|---|---------------------|
| Housing and Dining Services | |
| Wendy Williamson Auditorium | |
| Facilities & Campus Services | 1994 |
| Maintenance & Operations | 2010 |
| Parking Services | 2001 |
| Facilities Planning & Construction | 2010 |
| Human Resource Services | |
| Procurement Services | 2010 |
| Sustainability | |
| University Police | |
| Student Affairs | |
| Admissions | |
| Advising and Testing Center | |
| Career Services Center | |
| Counseling and Support Services (Health Center) | |
| Disability Support Services | |
| Financial Aid | 1999 |
| Recruitment | |
| Registration/Records | |
| Residence Life | |
| Student Activities | |
| Student Life and Leadership (Associated Students of the UAA) | |
| Student Support Services (Trio program) | |
| Academic Affairs/ Provost Operations | |
| Academic Center for Excellence | |
| Consortium Library | |
| Information Technology Services | 2001 |
| Voice Services | 2008 |
| Institutional Research | |
| Research and Graduate Studies | |
| Office of Sponsored Programs | |
| Grants and Contracts | 2011 |
| Alaska Native Science and Engineering Program | 2011 |
| American Russian Center | 1995 |
| Center for Addressing Health Disparities through Research and Education (NIH) | |
| College of Arts & Sciences | |
| Center for Behavioral Health Research and Services | |
| College of Business and Public Policy | |
| Small Business Development Center | 2001 |

| University of Alaska Anchorage | Last Audited |
|---|---------------------|
| Institute of Social and Economic Research | |
| Center for Economic Development | |
| Center for Economic Education | |
| College of Education | |
| Professional and Continuing Education | 2002 |
| College of Health | |
| Alaska Geriatric Education Center | |
| Center for Community Engagement and Learning | |
| Center for Human Development | 2012 |
| Department of Health Sciences | |
| Department of Human Services | |
| Institute of Circumpolar Health Studies | |
| Justice Center | |
| National Resource Center for Native Elders | |
| Occupational Therapy Program | |
| Pharmacy Program | |
| Physical Therapy Program | |
| School of Allied Health | |
| School of Nursing | |
| School of Social Work | |
| WWAMI School of Medical Education | |
| Community and Technical College | 2001 |
| Consortium Library | 2000 |
| School of Engineering | 2010 |
| Environment and Natural Resources Institute (ENRI) | 2001 |
| Graduate School | |
| University Honors College | |
| Eagle River Campus | |
| Elmendorf Campus | |
| Fort Richardson Campus | |
| Kenai Peninsula College Business Office | 2011 |
| Kodiak College Business Office | 1999 |
| Mat-Su College Business Office | 2006 |
| Prince William Sound Community Campus Business Office | 2006 |
| | |
| University of Alaska Southeast | Lat Audited |
| Chancellor's Office | |
| Public Relations and Marketing | |
| Development and Alumni Relations | 2004 |

| University of Alaska Southeast | Lat Audited |
|---|---------------------|
| Academic Affairs | 1997 |
| School of Arts and Sciences | 2009 |
| School of Career Education | |
| School of Education | 2011 |
| School of Management | |
| Learning Center | |
| Library Services | |
| Mine Training Center | |
| Ketchikan Campus Business Office | 2002 |
| Sitka Campus Business Office | 2000 |
| Student & Enrollment Management | |
| Records and Registration | |
| Financial Aid | |
| Administrative Services | |
| Budget | |
| Bookstore | 2003 |
| Business Operations | 2001 |
| Facilities | 1999 |
| Grants and Contracts | 2009 |
| Human Resources | |
| Information Technology Services | |
| Travel | 2009 |
| Whale Card | |
| Auxiliary Services | 2000 |
| Housing | |
| Information Systems Audits | Last Audited |
| General Controls | 1994 |
| Security Software | |
| Security-Banner Access | 2003 |
| Security - Systems Access (other than Banner) | 2004 |
| Change Control | 2001 |
| Systems Software | 2002 |
| Database Management | |
| Data Integrity | |
| Data Security | 2011 |
| IT Governance | 2011 |
| Incident Response | |
| Journal Vouchers | |

| Information Systems Audits | Last Audited |
|---------------------------------------|---------------------|
| Software and Systems Acquisition | |
| Software Licensing | 2001 |
| Banner - Human Resource Application | |
| Banner - Finance Application | |
| Banner - Student Application | 2009 |
| Property Application | |
| Physical Plant Work Order Application | |
| GI Computer Center | |
| Personal Computer Reviews | |
| Program Upgrade Testing | 2012 |
| Office of Information Technology | |
| Outsourced IT Services | 2012 |
| UAA Information Technology Services | |
| UAS Information Technology Services | |
| Functions and Systems | Last Audited |
| Banking Activities | 2004 |
| Budget | |
| Business Continuity/Disaster Planning | 2011 |
| Cash Receipts | 2010 |
| Cell Phones | 2009 |
| Construction | |
| Contracts | |
| Disbursements | |
| Endowments | |
| Entertainment | |
| Ethics and Conflict of Interest | |
| Faculty Utilization | |
| Hazardous Materials Management | |
| Health Benefits Administration | 2005 |
| Indirect Cost Reimbursements | |
| Insurance | |
| Investments | |
| M&R and R&R | |
| Motor Vehicles | |
| ProCard Use | 2008 |
| Procurement | |
| Real Estate Transactions | |
| Receivables | 2009 |

| Functions and Systems | Last Audited |
|--------------------------------------|---------------------|
| Records Retention | 2005 |
| Risk Management | |
| Salaries, Wages, and Fringe Benefits | 1998 |
| Short Term Student Loans | |
| Sponsored Projects Effort Reporting | 2012 |
| Student Fees | |
| Student Records and Registration | |
| Travel/Travel Card | 2010 |
| Trust Funds | |
| Tuition Waivers | 2006 |
| Unrelated Business Income | |