

**UNIVERSITY OF ALASKA  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

U.S. Department of Education

University of Alaska respectfully submits the following corrective action plan for the year ended June 30, 2022.

Audit period: July 01, 2021 to June 30, 2022

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

2022-001      P-Card Review Procedures

Recommendation: The University policy states that the reconciler must review and reconcile each transaction on the statement with the Log and with the original, detailed, itemized receipt within forty-five business days of its appearance in the P-Card software, in order for the transaction to post in Banner for financial reporting. The University's system of internal controls should include procedures to ensure procurement card transactions are in accordance with University policies and procedures.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned/taken in response to finding: The University implemented an electronic approval system in March 2022. Procard transactions are reviewed and approved electronically. This approval information is housed by the provider for 36 rolling months. Transaction documentation is uploaded to the provider platform and downloaded nightly to UA. These documents will be retained in OnBase for the required retention schedule. Audits will be conducted at the central repository to ensure the transactions are reviewed in a timely manner.

Name(s) of the contact person(s) responsible for corrective action: John Hebard, Chief Procurement Officer, 907-474-6831.

Planned completion date for corrective action plan: October 2023

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of Education

2022-002      Federal Program Title: Higher Education Emergency Relief Fund (HEERF)

ALN: 84.425F – HEERF Institutional Portion

Recommendation: We recommend that the University of Alaska Fairbanks review the submitted institutional expenditure claims for potential interdepartmental transactions prior to requesting reimbursement.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

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Action planned/taken in response to finding: The University of Alaska Fairbanks has removed the interdepartmental transactions from the award. Management will ensure interdepartmental transaction is not included in the expenditures in the future.

Name(s) of the contact person(s) responsible for corrective action:

Amanda Wall, Associate Vice Chancellor for Financial Services, 907-474-7552

Planned completion date: Completed

2022-003 Federal Program Title: Student Financial Aid Cluster (SFA)

ALN Number: 84.007, 84.038, 84.063, 84.268, and 84.379

Recommendation: We recommend that the University of Alaska Southeast and the University of Alaska Fairbanks should continue working with the Statewide Office of Finance and Accounting to better enforce the monthly review of uncashed checks policy.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned/taken in response to finding: UAF and UAS Financial Aid Offices will work with the Statewide Office of Finance and Accounting to pull a regular report of uncashed checks and review for Title IV aid. The Financial Aid Offices or Bursars' Offices will contact students with uncashed checks to attempt to provide the refund. Checks still uncashed after attempts will be canceled and returned to Title IV aid programs within 240 days of payment.

Name(s) of the contact person(s) responsible for corrective action:

Janelle Cook, UAS Financial Aid Director, 907-796-6257

Jon Lasinski, UAS Business Office Director, 907-796-6497

Ashley Munro, UAF Financial Aid Director, 907-474-1934

Jennie Witter, UAF Bursar, 907-474-6196

Planned completion date for corrective action plan: June 30, 2023

2022-004 Federal Program Title: Student Financial Aid Cluster (SFA)

ALN Number: 84.007, 84.038, 84.063, 84.268, and 84.379

Recommendation: We recommend that the University of Alaska Southeast work with the campus registrar's office to develop an alternative process that will enable the student financial aid office to review and correct the last dates of attendance prior to being reported to the Clearinghouse.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned/taken in response to finding: The UAS Financial Aid Office will work the Registrar's Office to ensure that our last dates of attendance are being reported accurately.

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We are working on adjusting our procedures to have a process in place to ensure the last date of attendance can be manually updated to be sent to Clearinghouse and NSLDS.

Name(s) of the contact person(s) responsible for corrective action:

Janelle Cook, Director of Financial Aid 907-796-6257

Jennifer Sweitzer, Associate Director of Financial Aid 907-796-6296

Trisha Lee, Registrar 907-796-6294

Planned completion date for corrective action plan: June 30, 2023