

**UNIVERSITY OF ALASKA
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2023**

U.S. Department of Education

University of Alaska respectfully submits the following corrective action plan for the year ended June 30, 2023.

Audit period: July 01, 2022 to June 30, 2023

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

2023-001 P-Card Review Procedures

Recommendation: The University policy states that the approving official must review and approve each transaction on the statement against the Log and with the original, detailed, itemized receipt within forty-five business days of month end. 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: University will update the ProCard policy in the Accounting and Administrative Manual to enhance effectiveness. Additionally, University will implement regular proactive communication with ProCard approvers, perform approver training, explore more efficient ProCard management platform and increase high-level management oversight.

Name(s) of the contact person(s) responsible for corrective action: Kara Axx, Chief Procurement Officer, 907-474-6018.

Planned completion date for corrective action plan: June 2024

2023-002 Course Fee Charged to Students

Recommendation: CLA recommends the University of Alaska Anchorage review the manual inputs into the Banner system for course fee changes. This will detect errors in the published rates that are charged to students.

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

Action planned/taken in response to finding: UAA has completed the full inventory and gap analysis of existing course fee forms between the Bursar and the Office of Academic Affairs and is taking action to remediate the gaps. UAA is also updating the course fee policy and planning to create a central repository for course fees.

Name(s) of the contact person(s) responsible for corrective action: Susan Kalina, Vice Provost for Academic Affairs and Institutional Effectiveness, 907-786-1988.

Planned completion date for corrective action plan: June 2024

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FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of Agriculture

2023-003 Federal Program Title: Research and Development Cluster

ALN: 10.511

Recommendation: UAF should perform EPLS checks on all covered transactions paid with federal funds.

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

Action planned/taken in response to finding: The findings have been corrected. A new procedure manual has been developed and distributed to Procurement officers to make sure that checks for suspension and debarment are properly performed and documented.

Name(s) of the contact person(s) responsible for corrective action: Kara Axx, Chief Procurement Officer, 907-474-6018

Planned completion date: Completed

U. S. Department of Interior

2023-004 Federal Program Title: Research and Development Cluster

ALN Number: 15.800

Recommendation: UAS should review the indirect cost rates populated for new grant funds to ensure correct rates are used.

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

Action planned/taken in response to finding: The incorrect indirect cost rate has been corrected.

Planned completion date for corrective action plan: Completed

U.S. Department of Education

2023-005 Federal Program Title: Student Financial Assistance Cluster (SFA)

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

Recommendation: UAS should continue working with the Statewide Office of Finance and Accounting to better enforce the monthly review of uncashed checks policy.

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

Action planned/taken in response to finding: The UAS Bursar's office, the Financial Aid Office are working with the Budget, Grants and Contract Office to send funds back to the Department of Education for the stale dated Title IV checks. A quarterly review will be performed to ensure future compliance.

Name(s) of the contact person(s) responsible for corrective action: Jonathan Lasinski, Interim Vice Chancellor for Administrative Services, 907-796-6497

Planned completion date for corrective action plan: November 2023

U.S. Department of Education

2023-006 Federal Program Title: Higher Education Emergency Relief Fund

ALN Number: 84.425L

Recommendation: UAF should perform EPLS checks on all covered transactions paid with federal funds.

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

Action planned/taken in response to finding: The findings have been corrected. A new procedure manual has been developed and distributed to Procurement officers to make sure that checks for suspension and debarment are properly performed and documented.

Planned completion date for corrective action plan: Completed