

**UNIVERSITY OF ALASKA
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021**

U.S. Department of Education

University of Alaska respectfully submits the following corrective action plan for the year ended June 30, 2021.

Audit period: July 01, 2020 to June 30, 2021

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

2021-001 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 is in the process of implementing an electronic sign-off system that is planned for full completion by March 2022. When the procard statements are reviewed and signed off, these signed off statements are transferred to the central repository. An audit will be conducted at the central repository to ensure the statements 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: March 2022

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of Education

2021-002 Federal Program Title: Higher Education Emergency Relief Fund (HEERF)

CFDA Number: 84.425F – HEERF Institutional Portion

Recommendation: We recommend that the University of Alaska Southeast work to ensure interdepartmental transactions are not included in their lost revenue calculations.

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

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

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

Planned completion date for corrective action plan: Completed

2021-003

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

CFDA Number: 84.425F – HEERF Institutional Portion

Recommendation: We recommend UAA ensures interdepartmental expenditures are not included in claimed institutional expenditures.

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

Action planned/taken in response to finding: The questioned costs have been removed from the sponsored funding. The Office of Sponsored Programs will work with recharge, service, and auxiliary centers across the UAA campus to ensure the process for charging sponsored projects is consistent with Federal, State, and University policy as well as industry standards. The refined process will be documented and disseminated across the University to ensure all sponsored projects, especially Federal awards, are charged consistently and at the lowest available rate.

Name(s) of the contact person(s) responsible for corrective action: Kelsie Sullivan, 907-786-1569

Planned completion date for corrective action plan: June 30, 2022

2021-004

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

CFDA Number: 84.425F – HEERF Institutional Portion

Recommendation: We recommend UAF monitor due dates for required federal reporting, as well as formally document review of federal reports and the underlying data used in the report.

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

Action planned/taken in response to finding: The Office of Management and Budget and the Office of Financial Aid will prepare the report and submit it to the Associate Vice Chancellor for Financial Services for review.

The Associate Vice Chancellor for Financial Services will review, initial, and date the report.

The Associate Vice Chancellor for Financial Services will then send the final report to the Vice Chancellor for Administrative Services for approval.

Upon approval by the Vice Chancellor for Administrative Services, the report will then go through a final review and sign off by the Principal Investigator of record in the Office of Grants and Contracts Administration.

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The Associate Vice Chancellor for Financial Services will send the final, approved report to University Relations for posting on the uaf.edu/cares-act web page.

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

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

Julie Queen, Vice Chancellor for Administrative Services 907-474-7907

Tapiana Wray, Acting Director Office of Grants & Contracts Administration 907-474-1989

Planned completion date for corrective action plan: Completed