

**UNIVERSITY OF ALASKA
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025**

Audit period: July 01, 2024 to June 30, 2025

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

No findings, N/A

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of Education

2025-001 Federal Program Title: TRIO Cluster

ALN: 84.044

Recommendation: University of Alaska Anchorage (UAA) should review and update current procedures to ensure all eligibility documentation is maintained prior to TRIO services being provided.

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

Action planned/taken in response to finding: Services for the students involved have been terminated. UAA has reviewed the current procedures and implemented system improvements to prevent similar omissions in the future. The existing student eligibility verification checklist has been reviewed thoroughly to ensure all required documentation is in place; and a random sample of students files will be reviewed semi-annually to proactively identify any issues. In addition, all the staff involved have completed the necessary training.

Name(s) of the contact person(s) responsible for corrective action: Tamika Dowdy, UAA TRIO Programs Director, 907-786-4520

Planned completion date for corrective action plan: Completed

U.S. Department of National Science Foundation, US Department of the Interior and US Department of Agriculture

2025-002 Federal Program Title: Research and Development Cluster & From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals

ALN Number: 47.078, 47.074, 47.050, 15.423, 10.237

Recommendation: University of Alaska Fairbanks (UAF) should work to develop policies and procedures to allow for more timely payment to subrecipients for work the University contracts them to perform

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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: UAF Office of Finance & Accounting has established procedures to communicate with the departments to ensure outstanding invoices are resolved promptly. Additionally, guidance has been developed and distributed to Principal Investigator to ensure proper delegation of authority when they are unable to sign off on invoices.

Name(s) of the contact person(s) responsible for corrective action: Amanda Wall, Associate Vice Chancellor (AVC), UAF Financial Services, 907-474-7552

Planned completion date for corrective action plan: Completed

U.S. Department of Agriculture

2025-003 Federal Program Title: From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals

ALN Number: 10.237

Recommendation: UAF should review and update current procedures to ensure the program reporting requirements are completed timely.

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

Action planned/taken in response to finding: FFATA reporting is currently managed by UAF Office of Grants & Contracts Administration (OGCA). OGCA has developed procedures in place to ensure that all FFATA reports are submitted as soon as the awards are fully executed. In addition, OGCA will create a new report on SAM.gov for subaward amendments to provide clear and complete reporting documentation.

Name(s) of the contact person(s) responsible for corrective action: Brent Davis, UAF OGCA Grants and Contracts Officer, 907-474-1851

Planned completion date for corrective action plan: Completed

U.S. Department of Education

2025-004 Federal Program Title: Student Financial Assistance Cluster

ALN Number: 84.063, 84.268, 84.007, 84.033

Recommendation: UAF should review and update current procedures to around disbursements of credit balances and implement controls to ensure credit balances are being returned timely.

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: UAF has implemented automated refunds since Spring 2025 to ensure the refunds are returned to the students promptly. Additionally, a weekly monitoring report has been established and is reviewed regularly to identify and resolve any issues in a timely manner.

Name(s) of the contact person(s) responsible for corrective action: Jennie Witter, UAF Bursar, 907-474-6196

Planned completion date for corrective action plan: Completed

U.S. Department of Education

2025-005 Federal Program Title: Student Financial Assistance Cluster

ALN Number: 84.063, 84.268, 84.007, 84.033

Recommendation: UAF should review and update current procedures for reporting to NSLDS and implement procedures to ensure submissions are reported timely and accurately.

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

Action planned/taken in response to finding: The untimely enrollment reporting issue was related to gainful employment reporting and the use of National Student Clearinghouse as part of the reporting process. The process has since been corrected to ensure timely reporting going forward. The inconsistent effective date reported was related to an unofficial withdrawal. The office of Registrar is developing procedures to ensure the reported date of unofficial withdrawals aligns with the institutional records in the future.

Name(s) of the contact person(s) responsible for corrective action: Holly McDonald, UAF Registrar, 907-474-6300

Planned completion date for corrective action plan: May 31, 2026

U.S. Department of Education

2025-005 Federal Program Title: Student Financial Assistance Cluster

ALN Number: 84.063, 84.268, 84.007, 84.033

Recommendation: UAF and UAA should review and update current internal control procedures to ensure that students are eligible prior to funds being disbursed.

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

Action planned/taken in response to finding: The university has been actively implementing process improvements across all campuses (UAF, UAA and UAS) to strengthen controls and prevent similar occurrences. Enhancements to the existing processes include the

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deployment of multilayered interim screening measures to mitigate fraudulent accounts and strengthen internal controls. In addition, the University has acquired a long-term software solution which is currently in the final phase of implementation, to further enhance identity verification procedures and strengthen cybersecurity capabilities.

Name(s) of the contact person(s) responsible for corrective action: Amanda Wall, AVC,
UAF Financial Services, 907-474-7552

Planned completion date for corrective action plan: May 31, 2026

PRIOR YEAR FINDINGS—FINANCIAL STATEMENT AUDIT

- 2024-001 Procurement Card Transactions
Corrected.
- 2024-002 Blanket Order Transactions
Corrected.
- 2024-003 Scholarship Award Transactions
Corrected.

PRIOR YEAR FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

- 2024-004 R&D Equipment
Corrected.
- 2024-005 R&D Period of Performance
Corrected.
- 2024-006 R&D Suspension and Debarment
Corrected.
- 2024-007 R&D Subrecipient Monitoring
Repeat finding, see 2025-002 for FY25 conditons.
- 2024-008 84.031 Level of Effort
Corrected.