

**University of Illinois FY14 Federal Audit
Corrective Action Plans**

2014-004—Incomplete Documentation in Client Eligibility Files

Plan:

The University does not accept this finding. The University performs eligibility determinations in accordance with programmatic regulations which resulted in no occurrences of inaccurate determinations or benefits received in excess of programmatic limits.

Expected Implementation Date:

Not applicable to this finding.

Contact:

Vanessa Peoples, Executive Director and Assistant Chief Business Officer
University of Illinois at Chicago
513MB, MC 551
Chicago, Illinois 60612
312-996-5958

2014-005—Inadequate Procedures for Closing Federal Projects

Plan:

The University continues to devote additional attention to close-out review and processing.

Expected Implementation Date:

Completed

Contact:

Sandra Moulton, Sr. Director, Grants & Contracts Post-Award
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1901 S. First Street, Suite A, Champaign, IL 61820
217-244-4750

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2014-006—Incomplete Cost Transfer Information

Plan:

The University does not accept this finding. This is a repeat finding. Prior year findings (12-05 and 2013-006) related to costs transfer documentation were not sustained in Management Decision Letters from the Department of Education (09/18/13 and 09/30/14).

The University has formal written policies for cost transfers for every campus. These policies are followed by Grants Office personnel during their review of cost transfers posted to sponsored project funds. Additional detail is provided in the response to the finding.

Expected Implementation Date:

Not applicable to this finding.

Contact:

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2014-007— Expenditures Reported in the Incorrect Accounting Period

Plan:

The University does not accept this finding. The University believes adequate internal controls are in place to reasonably ensure compliance with financial reporting requirements, and we do not believe that the exceptions noted are errors on the SEFA.

Expected Implementation Date:

Not applicable to this finding.

Contact:

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2014-008— Inadequate Documentation for Payroll and Fringe Benefit Expenditures

Plan:

The University does not accept this finding. The University's web based time reporting system is the primary source of documentation for bi-weekly employees which include all of the required elements of the effort reporting for employees working on federal awards. In the rare

circumstances in which an employee is unable to submit time through the electronic system or has not been granted access to the system, the University has alternate documentation to support activities of the employee which also comply with OMB Circular A-21 requirements.

Expected Implementation Date:

Not applicable to this finding.

Contact:

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2014-009—Inadequate Process for Updating Property Management Records

Plan:

The University will work with the departmental units responsible for updating inventory records and processing equipment disposals to reinforce the importance of compliance with the property management policies and procedures to ensure that these records accurately represent the asset.

Expected Implementation Date:

On-going

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2014-010—Inadequate Support for Cash Requests

Plan:

The University will refine and document procedures to ensure expenditures are appropriately recorded in the accounting system before they are billed to the sponsor. We will continue to monitor the posting and billing of the grant expenditures.

Expected Implementation Date:

June 30, 2015

Contact:

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Rebecca Jones, Assistant Director of Grants and Contracts
University of Illinois at Springfield
UIS Grants and Contracts Post-Award Administration
One University Plaza
Springfield IL 62703-5407
217-206-7849

2014-011—Improper Reporting of Amounts in Financial Status Reports

Plan:

Grants and Contracts management will work with staff to reinforce procedures for preparing financial status reports. Refresher trainings will also be conducted.

Expected Implementation Date:

June 30, 2015

Contact:

Vanessa Peoples, Executive Director and Assistant Chief Business Officer
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2014-012—Inadequate Approval Controls over Financial Reporting

Plan:

The University does not accept this finding. Adequate internal controls and procedures for the review and submission of financial status reports already exist. The University will consider options to document supervisory reviews for financial reports.

Expected Implementation Date:

Not applicable for this finding.

Contact:

Sandra Moulton, Sr. Director, Grants & Contracts Post-Award
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2014-013—Improper Reconciliation of Borrower Data Transmission and Reconciliation

Plan:

The University will provide additional training and oversight to ensure Direct Loan reconciliations are properly completed.

Expected Implementation Date:

Completed

Contact:

Timothy Opgenorth, Executive Director Student Financial Aid
University of Illinois at Chicago
1800 SSB, MC 334
Chicago, Illinois 60612
312-996-5563

2014-014—Improper Subsidized Federal Direct Loan Amount

Plan:

The Office of Student Financial Aid policies and procedures were reviewed to confirm that they are current and in accordance with federal regulations. Supervisor met with staff making loan revisions to review this situation and updated training was provided.

Expected Implementation Date:

Completed

Contact:

Dan Mann, Director Office of Student Financial Aid
University of Illinois at Urbana-Champaign
620 East John Street, MC-303
Champaign, Illinois 61820-5712
217-244-2024

2014-015—Failure to Timely and Accurately Report Student Status Changes

Plan:

The University's Registrar's Office will continue reviewing procedures to ensure enrollment information is submitted through the Clearinghouse and to the NSLDS within the required timeframe.

Expected Implementation Date:

On-going

Contact:

Dan Mann, Director Office of Student Financial Aid
University of Illinois at Urbana-Champaign
620 East John Street, MC-303
Champaign, Illinois 61820-5712
217-244-2024

Timothy Opgenorth, Executive Director Student Financial Aid
University of Illinois at Chicago
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2014-016—Improper Indirect Cost Rate

Plan:

The University will review existing procedures to identify areas of improvement and provide refresher training to the personnel responsible for data entry into Banner.

Expected Implementation Date:

June 30, 2015

Contact:

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2014-017—Inadequate Monitoring of Subrecipient OMB Circular A-133 Audit Reports

Plan:

The University will refine existing subrecipient monitoring procedures, provide training opportunities, and continue to thoroughly implement subrecipient monitoring procedures.

Expected Implementation Date:

June 30, 2015

Contact:

Vanessa Peoples, Executive Director and Assistant Chief Business Officer
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2014-018—Inaccurate Award Records

Plan:

The University will review existing procedures to identify areas of improvement and provide refresher training to the personnel responsible for data entry into Banner.

Expected Implementation Date:

June 30, 2015

Contact:

Vanessa Peoples, Executive Director and Assistant Chief Business Officer
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2014-019—Failure to Report Subaward Information Required by FFATA

Plan:

The University will devote resources to ensure that FFATA reporting requirements are met in a timely manner.

Expected Implementation Date:

Completed

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2014-020—Failure to Communicate Required Information to Subrecipients

Plan:

The University will revise existing procedures to ensure that all required information is communicated to subrecipients in accordance with federal regulations.

Expected Implementation Date:

June 30, 2015

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2014-021—Failure to Obtain Suspension and Debarment Certifications from Vendors

Plan:

The University has implemented procedures that ensure verification with SAM.gov is being completed for all required purchases. The procedures will be reinforced to ensure documentation is filed properly.

Expected Implementation Date:

June 30, 2013

Contact:

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