



CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2020

U.S. Department of Education

University of Alaska respectfully submits the following corrective action plan for the year ended June 30, 2020.

Audit period: July 01, 2019 to June 30, 2020

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

2020-001 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 taken in response to finding: The University has reinforced through communication with procard statement approvers the importance of timely reviewing and approval of procard statements. The University is also planning to implement an electronic sign off system when the procard statements are reviewed and signed off and these signed off statements be transferred to a central repository. And audit will be conducted at the central repository to ensure the statements are reviewed in a timely manner.

Name(s) of the constituent(s) responsible: John Hebard, Chief Procurement Officer, 907-474-6831

Planned completion date for corrective action plan: by June 30, 2021

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of Education

2020-002 Student Financial Aid Cluster – CFDA No. 84.

CFDA Number: 84.063 – Federal Pell Grant Program

84.268 – Federal Direct Loans

Recommendation: We recommend that the student financial aid office of University of Alaska Southeast work to ensure disbursements are reported to Common Origination and Disbursement website within 15 days of the disbursement date.

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

Action taken in response to finding: The incident(s) noted for University of Alaska Southeast were due to staff turnover resulting in inconsistent reporting during an isolated timeframe. The Financial Aid Offices have established reporting timeframes within the separate offices.

University of Alaska Southeast established at least once a week loan and grant origination and disbursement reporting schedule to Common Origination and Disbursement website.

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

Planned completion date for corrective action plan: Completed

2020-003 Federal Program Title: Higher Education Emergency Relief Fund (HEERF)

CFDA Number: 84.425E – HEERF Student Aid Portion

Recommendation: We recommend UAA ensures this required information is on all reports going forward. We recommend UAS more thoroughly review their reports to ensure accuracy.

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

Action taken in response to finding: UAA will continue to ensure all required content is on UAA's website. As UAA has fully expended the student portion of CARES 18004(a)(1), UAA Office of Financial Aid is posting on UAA's website that this is the final report, due April 3, 2021. UAS will ensure (s) responsible for corrective act

Planned completion date for corrective action plan: UAA – Completed. This was an isolated occurrence and UAA has been in compliance since the first 45 day report, posted on July 10, 2020 covering the May 1-June 30th timeframe. UAS – In advance of every report going forward.

If the U.S. Department of Education has questions regarding these plans, please call:

Shauna Grant of University of Alaska Anchorage at 907-786-6170

Janelle Cook of University of Southeast at 907-796-6257.