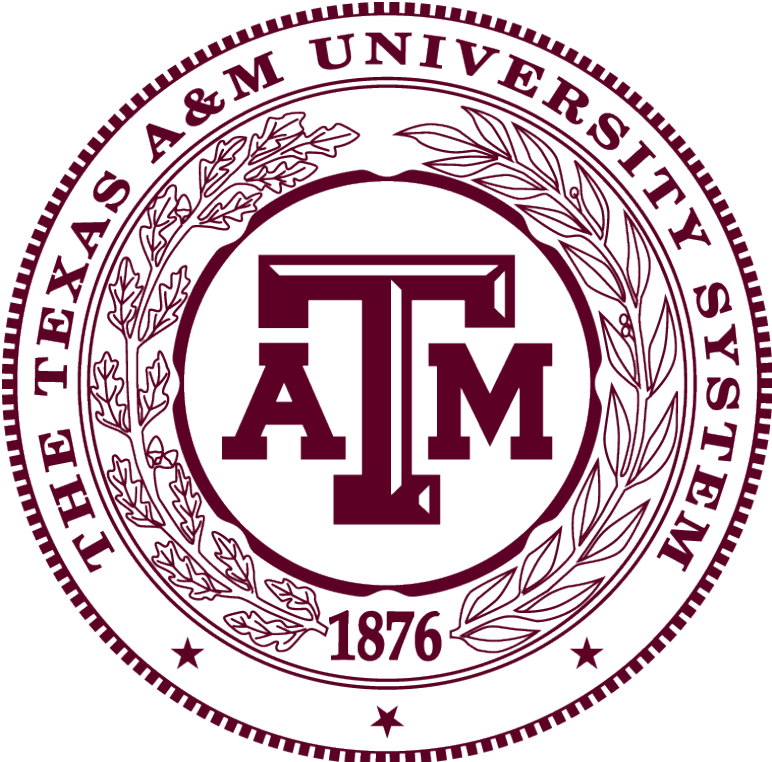


The Texas A&M University System Internal Audit Department

MONTHLY AUDIT REPORT



March 21, 2018



The Texas A&M University System Internal Audit Department
March 2018

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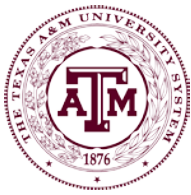
TEXAS A&M ENGINEERING EXPERIMENT STATION

Research Centers and Institutes

March 21, 2018

**Charlie Hrncir, C.P.A.
Chief Auditor**

Project #20180801



Overall Conclusion

Overall, the internal controls over research centers at the Texas A&M Engineering Experiment Station (TEES) are operating as intended with the exception of contract administration. Services were provided and/or received by two centers which required written contracts that were not in place. Opportunities for improvement were also noted in the areas of accounts receivable and salary allocation at the Nuclear Power Institute, accounting processes at the Nuclear Science Center, and fiscal account structure at the Energy Systems Laboratory.

TEES Research Centers Reviewed

- Nuclear Power Institute
- Turbomachinery Laboratory
- Nuclear Science Center
- Energy Systems Laboratory

Management concurred with the audit recommendations and indicated that implementation will occur by the end of November 2018.

Summary of Audit Results

Significant Observations

- Processes are not in place to identify situations that require written contracts.

Notable Observations

- The Nuclear Power Institute does not create receivables in the accounting system for invoices issued to the International Atomic Energy Agency for services provided.
- The Nuclear Power Institute did not appropriately allocate salaries to International Atomic Energy Agency for services provided to support them.
- The Nuclear Science Center accounting processes need improvement.
- The Energy Systems Laboratory account structure is inefficient.

Detailed Results

1. Contract Administration

Processes are not in place to identify situations that require written contracts. Services were provided and/or received by the Nuclear Power Institute (NPIS) and the Turbomachinery Laboratory (TURBO) for which required written contracts were not in place.

1a. NPIS – International Atomic Energy Agency (IAEA)

NPIS does not have a written agreement with the IAEA for nuclear power short courses developed and hosted by NPIS. The IAEA is an international agency of the United Nations that promotes the peaceful use of nuclear power throughout the world. The IAEA identifies training needs and works with NPIS to develop and host short courses on nuclear power. The IAEA reviews applications, selects international participants, and pays the center a per participant fee. IAEA paid NPIS approximately \$226,000 for this service in fiscal year 2017.

NPIS did not have a written agreement for these services; however, the TEES Delegation of Authority for Contract Administration requires documented agreements for short courses as well as an affiliation service agreement with foreign governmental bodies. Without documented agreements to define service expectation, deliverables and rates, the center is at risk of misunderstanding services to be provided and possible non-payment for short courses delivered.

Recommendation

Develop a written agreement to clearly define service expectations, deliverables, and rates for IAEA short courses provided by NPIS.

Improve agency monitoring processes to ensure all business relationships that require contracts are identified and deliverables are met.

Management's Response

A written arrangement defining programmatic elements between NPIS and the IAEA will be developed. In addition, monitoring processes to identify business relationships requiring contracts will be enhanced. Anticipated implementation is November 2018.

1b. Turbomachinery Laboratory (TURBO) Software Maintenance

TURBO does not have a contract with the vendor that maintains proprietary software. For the 18-month period of April 5, 2016 to October 31, 2017, TURBO paid the vendor \$99,923 for services including updating the software and creating security keys for the software. The services are currently being provided through a proposal from the vendor that does not comply with Texas Department of Information Resources (DIR) standards for information system controls. The laboratory's software is at risk of unauthorized access, use, and changes to the software and undefined backup and recovery support. TURBO management did not consider the value of the agreement or contact appropriate contracting personnel to ensure compliance with DIR standards and A&M System and TEES contract requirements. The TEES Delegation of Authority for Contract Administration requires the division head and chief operating officer's approval of contracts for agreements greater than \$10,000.

Recommendation

Work with the TEES contract office to develop a software maintenance contract that complies with DIR standards and A&M System requirements, including required approvals.

Implement a process to monitor vendor expenditures at the centers and institutes to identify opportunities to utilize existing contracts or create new contracts for compliance with state laws, A&M System policies and regulations, and TEES rules.

Management's Response

Software maintenance services will comply with DIR standards and be appropriately routed for approval. Monitoring processes to identify vendor expenditures requiring contracts will also be enhanced. Anticipated implementation is June 2018.

1c. TURBO Landscape Services

TURBO paid an outside vendor \$10,983 for landscaping services in fiscal year 2017, although TEES currently has a contract with Southeast Service Corporation (SSC) for landscape services. The laboratory manager was dissatisfied with the level of service provided by SSC and believed a third-party could provide better service. The laboratory manager was unfamiliar with the requirement to use only SSC to provide landscaping services and the ability to request the different levels of service. The contract with the outside vendor was not routed and approved in accordance with the TEES Delegation of Authority for

Contract Administration. Without routing the contract to the TEES procurement office as required, TURBO was in noncompliance with the SSC contract and overpaid for landscaping services.

Recommendation

Terminate business with the third-party landscaping company and work with the responsible agency employee to negotiate additional services with SSC if determined to be necessary.

Implement a process to monitor vendor expenditures at the centers and institutes to identify opportunities to utilize existing contracts and to ensure compliance with state laws, A&M System policies and regulations, and TEES rules.

Management's Response

Landscape services are no longer provided by the third-party company. Additional services, as deemed necessary, will be negotiated with SSC. Monitoring processes to identify vendor expenditures requiring contracts will be enhanced. Anticipated implementation is June 2018.

2. NPIS – Account Receivables

NPIS does not create receivables in the accounting system for invoices issued to the IAEA for services provided. NPIS does not route the invoices through the TEES fiscal office for posting to the agency's accounts receivable system and as a result, the invoices are not tracked to ensure timely payment. Testing identified one invoice for \$52,000 that was outstanding for 310 days and was not properly monitored for collection.

NPIS personnel were not aware of the need to record receivables for these invoices. Recording accounts receivable allows state agencies to monitor bad debt expense, pursue collections, and prevent future extension of credit until the prior debt is collected. A&M System Regulation 21.01.04 *Extension of Credit* states that information, record-keeping and control systems used for decision-making provide the accuracy and reliability required to protect member assets.

Recommendation

Create receivables for all invoices by routing through the TEES fiscal office.

Establish monitoring procedures to review center and institute revenue to ensure all invoices are routed through the fiscal office and recorded in the accounting

system. Establish monitoring processes to ensure all receivables are managed, tracked, and reconciled in a timely manner.

Management's Response

Receivables will be created when invoices are issued to the IAEA for services provided. Monitoring processes to identify invoices and/or receipts for services requiring the recording of a receivable will be enhanced. Processes for receivable tracking and reconciliation are being improved through automation. Anticipated implementation is May 2018.

3. NPIS – Salary Allocation

NPIS did not appropriately allocate salaries to the IAEA for services provided. Three of ten employee (30%) salaries reviewed were not appropriately funded with IAEA funds for services they provided to the IAEA. Instead, approximately \$77,300 of their salaries was improperly paid with state funds. While the IAEA funds NPIS short course development and delivery, the salaries of employees who work on these courses are paid with state funds. The courses are used primarily by the IAEA's international participants.

NPIS believes that hosting the short courses benefits the state economically. However, they did not allocate employee salaries between state and IAEA accounts. The Texas Comptroller of Public Accounts, under the authority of the General Appropriations Act, requires agencies and institutions to ensure payments of salaries and related benefit costs are paid proportionally between state and non-state accounts based upon position duties.

Recommendation

Review the allocation of the time and effort of employees assigned to IAEA short courses and appropriately allocate salary funding. Consult with the TEES fiscal office to ensure salary and benefit allocations are appropriate.

Review other centers and institutes to ensure salaries are properly allocated to state and non-state accounts.

Management's Response

NPIS will allocate salary funding based on employee time and effort. The monitoring of proper allocations between state and non-state accounts will be performed. Anticipated implementation is September 2018.

4. Nuclear Science Center – Accounting Processes

The Nuclear Science Center (NUCS) accounting processes need improvement. Expenses are not properly allocated, rate tables have not been updated, and the center does not have documented accounting procedures.

4a. Expense Allocation

NUCS does not have a process to properly allocate expenses to the appropriate accounts. The accounting structure provides two accounts for allocating expenses based on the revenue source. TEES accounting personnel were instructed to allocate expenses to accounts with positive balances or allocate based upon payment method.

Generally accepted accounting principles include expense allocations that match revenues and related expenses. Without recording expense transactions appropriately, the financial system cannot provide management with reliable, useful information for decision-making.

Recommendation

Work with the TEES fiscal office to review and adjust the account structure and develop a process to correctly charge expenditures to the appropriate accounts.

Review account structure at all centers and institutes to ensure that employees understand how to use the accounting system and update account structures as needed.

Management’s Response

The TEES fiscal office is providing training to NUCS staff concerning the proper allocation of expenses to accounts. It was determined that the NUCS account structure is appropriate based on revenue sources. A review of other centers’ account structure was performed to determine if there were any opportunities for improvements. No other centers warranted updates. Anticipated implementation for the additional training is September 2018.

4b. Rate Tables

NUCS has not updated their rate structure since 2014 although a rate study was completed in 2016. The current rate tables list 108 rates and the proposed structure from the 2016 rate study has 16 rates. The center has not submitted a

request for TEES management approval until they could determine the effect on their customer base.

Without periodic review and update of charge rates, NUCS may not be charging customers the full cost of providing products and services. Current rate information is essential for planning, budgeting, and pricing to provide financial stability for the center.

Recommendation

Obtain TEES management review and approval of the new rate structure.
Establish periodic review and approval of center and institute rate structures.

Management's Response

TEES management has approved the new rate structure for NUCS. A periodic review of rates will be performed for centers and institutes. Anticipated implementation is August 2018.

4c. Procedures Manual

NUCS does not have a procedure manual for their business or administrative duties, including creating and processing work orders, invoices, and reconciliations. The center has reduced administrative staff significantly due to budget cuts and has not prioritized written procedures. Procedure manuals are a valuable internal control to help employees understand their roles and responsibilities and provide clear expectations to everyone involved in the process. Additionally, procedure manuals provide a valuable training tool should employee turnover occur.

Recommendation

Develop a written procedures manual for business and administrative duties.
Periodically review procedures at centers and institutes to ensure that procedures are updated and documented.

Management's Response

A written procedures manual for business and administrative operations will be developed for NUCS. Periodic review of these procedures will be performed. Anticipated implementation is September 2018.

5. Energy Systems Laboratory (ESYL)– Account Structure

ESYL’s account structure is inefficient. There are over 140 accounts, some of which were established for specific expense items or were inactive but not flagged for deletion. As a result, financial reports are cumbersome to read and numerous account reconciliations are inefficient. The business manager explained it takes an inordinate amount of time to review reconciliations every month.

ESYL management did not consider more efficient account structures which could provide better information for making decisions. Financial monitoring activities include reviewing the account list to see if any accounts contain relatively immaterial amounts or low activity that can be assigned to a consolidated account. By reviewing account lists periodically, the number of accounts are kept at a manageable level.

Recommendation

Work with the TEES fiscal office to develop a more efficient account structure and remove accounts which are no longer used.

Periodically review account structure at all centers and institutes to ensure that employees understand how to use the accounting system and update account structures as needed. Implement a monitoring process to ensure unused, inactive accounts are deleted in a timely manner.

Management’s Response

The TEES fiscal office has removed ESYL accounts which are no longer in use to provide a more efficient account structure. A review of other centers’ account structure was also performed to determine if there were any opportunities for improvements. No other centers warranted updates. Inactive accounts are deleted as appropriate. Implemented February 2018.

Basis of Review

Objective and Scope

The objective of this audit was to review controls and processes at selected research centers to determine if the centers are operating in compliance with laws and policies.

The audit focused on financial controls and processes, travel, and contract administration. The audit period was primarily September 2016 to November 2017. Fieldwork was conducted from October to November 2017.

Methodology

Our audit methodology included interviews, observation of processes, and review of documentation and testing of data using sampling.

To determine whether NPIS travel expenditures were made in compliance with agency procedures, auditors used professional judgement to select a non-statistical sample of 30 domestic and international travel expenditures designed to be representative of the population.

To determine whether NPIS agreements with universities, community colleges, independent school districts, and teachers complied with A&M System regulations and agency rules and deliverables were met, auditors used professional judgement to select a non-statistical sample of 15 agreements designed to be representative of the population.

To determine whether NPIS employee efforts were properly allocated between state and local accounts, auditors used professional judgement to select a non-statistical sample of 10 employee salaries designed to be representative of the population.

To determine whether NUCS revenues and expenditures were properly allocated to accounts, auditors used professional judgement to select 30 transactions designed to be representative of the population.

To determine whether TURBO travel expenditures were made in compliance with agency procedures, auditors used professional judgement to select a non-statistical sample of 30 international travel expenditures designed to be representative of the population.

To determine whether non-travel expenditures at TURBO were made in compliance with agency procedures, auditors used professional judgement to

select a non-statistical sample of 30 expenditures designed to be representative of the population.

Criteria

Our audit was based upon standards as set forth in Texas A&M University System Policies and Regulations; TEES rules and procedures; Texas Administrative Code; Texas A&M Information Security Controls Catalog; the Treadway Commission's Committee of Sponsoring Organization's Internal Control – Integrated Framework (COSO); and other sound administrative practices.

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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System Internal Audit
THE TEXAS A&M UNIVERSITY SYSTEM

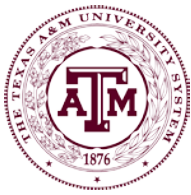
TEXAS A&M UNIVERSITY

Facilities Condition

March 21, 2018

Charlie Hrcir, C.P.A.
Chief Auditor

Project #20180202



Overall Conclusion

Internal controls over the management of facilities condition at Texas A&M University are effective and efficient in most areas audited, with the exception of deferred maintenance. An opportunity for improvement related to facility assessment scheduling was also noted.

Building maintenance services for the university’s facilities were outsourced to Southeast Service Corporation (SSC) in 2012. The vendor is responsible for providing building maintenance services at Texas A&M based on agreed-upon performance standards.

Management concurred with the audit recommendations and indicated that implementation will occur by the end of August 2018.

Areas Reviewed*

- Deferred maintenance
- Facility assessments
- Facility condition reporting
- Performance measures
- Preventative maintenance

(*Facilities at Texas A&M University at Galveston and the Texas A&M University Health Science Center facilities not located on the university’s main campus were excluded.)

Summary of Audit Results

Significant Observation

- Plans to address funding the university’s deferred maintenance backlog on Education and General (E&G) facilities have not been finalized.

Notable Observation

- The university and SSC have not established a standard frequency for assessments of university facilities.

Detailed Results

1. Deferred Maintenance

Plans to address funding the university’s deferred maintenance backlog on E&G facilities have not been finalized. The university acknowledges the need to address outstanding deferred maintenance items and has contracted with

Deferred Maintenance

According to the National Association of College and University Business Officers (NACUBO), deferred maintenance refers to work on an asset that is near failure or past its overall life cycle (either planned or unplanned) that an institution postpones to a future budget cycle or indefinitely.

a third-party to identify opportunities to improve long-term asset management strategies. Results from the third-party study will be used to develop a timeframe and funding plan for addressing deferred maintenance. The current backlog for all campus E&G facilities is \$496 million, as estimated by SSC in 2016.

In July of 2009, the university contracted with a third-party to perform a facilities condition assessment. Based in part on this assessment, the university's central base funding for deferred maintenance projects was increased from roughly \$4 million per year to the current amount of \$22.5 million per year. Central base funding is allocated primarily for E&G facilities. Additional projects may be identified and augmented by other funding sources, as needed.

Building maintenance services were outsourced to SSC in 2012. As a result, the preventative maintenance program has been further developed to help ensure buildings and systems reach their useful life and avoid early deterioration, potentially reducing the need for premature large maintenance repairs. The Building Maintenance Services Agreement with SSC defines preventative maintenance as "performing scheduled preventative maintenance services and/or electrical safety inspection, where applicable, in accordance with appropriate codes, standards, regulations and SSC's written procedures on the equipment." Preventative maintenance includes cleaning, adjusting, lubricating, inspecting, and testing procedures designed to prevent equipment failure, equipment downtime, and to verify good operating condition.

Determining the outstanding deferred maintenance backlog, developing a plan to address recommended projects, and communicating the resources needed to university management will decrease the risks associated with facility integrity, reliability, and availability. If facilities become unavailable or are not functioning properly, the university could also see an increase in operational costs.

Recommendation

Develop a funding plan to address currently unfunded deferred maintenance projects, including a timeframe to address the current backlog. Ensure deferred maintenance needs are consistently and effectively communicated throughout the organization.

Management's Response

Management will develop a funding plan to address currently unfunded deferred maintenance projects, including a timeframe to address the current backlog. Additionally, we will develop and implement a plan to ensure that deferred

maintenance needs are consistently and effectively communicated throughout the organization. Target date: August 31, 2018.

As the scope of this audit was restricted to facilities operated by Texas A&M University (Main), management does not assume responsibility for developing a funding plan for facilities operated by Texas A&M University Health Science Center.

2. Facility Assessments

The university and SSC have not established a standard frequency for assessments of university facilities. While the building maintenance services agreement with SSC required the vendor to perform an initial assessment of over 800 facilities, the contract and related work plan do not include specifications on the frequency of subsequent assessments. SSC has indicated an intention to complete assessments for all university facilities on an annual basis.

The facilities were initially assessed by May 2013 in accordance with the agreement and were subsequently reassessed by SSC in late 2015 and early 2016. Of the 30 facilities selected for review, 8 (27%) were not reassessed within a year. SSC indicated delays in completing the facility assessments were due to building complexity, current projects, and restricted access to certain facilities.

NACUBO guidance for facilities management states that facilities audits should be updated regularly, annually if economically feasible. Periodic facility assessments help to ensure failures of critical facility systems are identified in a timely manner.

Recommendation

Management and SSC should establish an agreed-upon frequency for periodic facility assessments and monitor to ensure completion.

Management's Response

Management and SSC will establish an agreed-upon frequency for periodic facility assessments, and management will monitor to ensure completion. The new work plan outlining the required facility assessments will be agreed to prior to the beginning of Contract Year 7. Target date: August 3, 2018.

As the scope of this audit was restricted to facilities operated by Texas A&M University (Main), management does not assume responsibility for assessments for facilities operated by Texas A&M University Health Science Center.

Basis of Review

Objective and Scope

The objective of this audit was to determine if internal controls and processes are in place to ensure that the condition of existing buildings and facilities are managed in accordance with laws, regulations and university rules.

The audit focused on deferred maintenance, facility assessments, facility condition reporting, performance measures, and preventative maintenance on facilities at Texas A&M University and did not include facilities at Texas A&M University at Galveston and Texas A&M University Health Science Center facilities not located on the university's main campus. The audit period was primarily September 2016 through August 2017. Fieldwork was conducted from October 2017 to November 2017.

Methodology

Our audit methodology included interviews, observation of processes, review of documentation, and testing of data using sampling.

To determine whether facility assessments were completed in a timely manner, auditors selected a nonstatistical sample of 30 facilities using professional judgement based on building age and current replacement value.

Criteria

Our audit was based upon standards as set forth in Texas A&M University System Policies and Regulations; Texas A&M University procedures; Southeast Service Corporation contract terms; National Association of College and University Business Officers (NACUBO) guidance for facilities management; and other sound administrative practices.

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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System Internal Audit
THE TEXAS A&M UNIVERSITY SYSTEM

TEXAS A&M UNIVERSITY

Recreational Sports

March 21, 2018

Charlie Hrncir, C.P.A.
Chief Auditor

Project #20180201



Overall Conclusion

Internal controls over recreational sports' operations at Texas A&M University are effective and efficient. An opportunity for improvement was noted related to youth safety.

The Department of Recreational Sports had approximately 1.2 million student visits in fiscal year 2017 by more than 50,000 students.

Management concurred with the audit recommendation and indicated that implementation will occur by the end of May 2018.

Areas Reviewed

- Student travel
- Youth safety
- Financial analysis and reporting
- Revenues and cash receipts
- Employee training and certifications
- Contracts and agreements

Detailed Results

Youth Safety

Waiver, indemnification, and medical treatment authorization forms for 3 of 41(7%) cheer clinic youth participants were not signed by a parent or guardian prior to their participation in the program. The cheer clinic is considered a Campus Program for Minors (CPM) subject to University Rule 24.01.06.M1. This rule requires CPM participants to complete a university liability waiver form. Incomplete forms could result in delayed medical treatment for a child in the event of an emergency and/or liability for the university, CPM sponsors, etc. should an injury occur.

Recommendation

CPM staff members should ensure that all youth participants' waiver, indemnification, and medical treatment authorization forms are completed before participants are allowed to engage in program activities.

Management's Response

The Department of Recreational Sports agrees with the above recommendation and will evaluate the process for the receipt of documents and implement controls to audit the forms for required signatures. By implementing effective controls to ensure that documents have been reviewed and returned for proper signatures,

we will be able to prevent potential delays in participants receiving medical treatment in the event of an emergency.

Recreational Sports expects to have this process evaluated and controls implemented by May 31, 2018.

Basis of Review

Objective and Scope

The objective of this audit was to determine if selected financial and management controls and processes in place for recreational sports' operations at Texas A&M University are operating as intended and in compliance with laws, regulations, and rules.

The audit focused on student travel, youth safety, financial analysis, revenues and cash receipts, employee training and certifications, and contracts and agreements. The audit period was primarily September 2016 through August 2017. Fieldwork was conducted from December 2017 to January 2018.

Methodology

Our audit methodology included interviews, observation of processes, review of documentation, and testing of data using sampling.

The auditors used professional judgment to select nonstatistical samples to determine whether student travel, cash receipts, employee training and certifications, and contracts and agreements were in compliance with applicable rules, processes, and procedures.

Criteria

Our audit was based upon standards as set forth in Texas A&M University System Policies and Regulations; Texas A&M University procedures; and other sound administrative practices.

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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