

# The Texas A&M University System Internal Audit Department



Monthly Audit Report  
September 15, 2021

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# THE TEXAS A&M UNIVERSITY SYSTEM

  

## SYSTEMWIDE PURCHASING CARDS

**September 15, 2021**

**Charlie Hrncir, CPA  
Chief Auditor**



## Overall Conclusion

Internal controls over purchasing cards at the A&M System members audited are operating as intended with the exception of purchasing card expense report submissions and processing at the Texas A&M Forest Service. Opportunities for improvement were also noted in the areas of:

- Cardholder Agreements – Texas A&M Forest Service
- Transaction Approvals – Texas A&M University-San Antonio
- Transaction Card Limits – Texas A&M University-San Antonio
- Transaction Expense Coding – West Texas A&M University

Sixteen A&M System members were included in the audit as shown in the table below. Purchasing card activity for these members included 3,284 cardholders with over 164,000 purchasing card transactions during the audit period. These purchases totaled more than \$37 million.

A&M System Member	Dollar Amount of Transactions	Number of Transactions	Number of Cardholders
West Texas A&M University	\$7,021,815	22,628	354
Texas A&M AgriLife Research	\$6,042,792	29,920	350
Texas A&M Forest Service	\$3,701,195	14,735	427
Texas A&M University-Commerce	\$3,351,484	14,008	273
Texas A&M Engineering Experiment Station	\$3,122,014	12,713	122
Texas A&M AgriLife Extension Service	\$2,920,076	19,761	488
Texas A&M University-Kingsville	\$2,567,449	9,341	296
Tarleton State University	\$2,419,367	13,391	258
Texas A&M Engineering Extension Service	\$1,392,676	4,283	152
Texas A&M University-San Antonio	\$1,309,287	7,106	211
Texas A&M Transportation Institute	\$907,837	5,026	89
Texas A&M International University	\$787,484	4,937	123
Texas A&M University-Central Texas	\$765,128	3,770	63
Texas A&M University-Texarkana	\$241,148	1,724	64
Texas A&M Veterinary Medical Diagnostic Laboratory	\$187,626	680	11
Texas A&M System Technology Commercialization	\$7,410	41	3

The Texas A&M University System recently implemented Oversight, an automated monitoring software which identifies predefined purchasing card anomalies. The software contains supporting documentation to facilitate research of the anomalies and tracks their resolution. Currently, 12 A&M System members included in the audit are using this software or are in the process of implementing it. The remaining A&M System members use a combination of data from Concur,

the A&M System’s expense management system, and purchasing card transaction reports from the card provider for monitoring purchasing card transactions.

Purchasing card internal controls for the Texas A&M University System Offices, Texas A&M University, Texas A&M University at Galveston, Texas A&M Health Science Center, Prairie View A&M University, Texas A&M University–Corpus Christi, and the Texas Division of Emergency Management were previously audited in fiscal year 2020.

**Summary Table**

<b>Audit Areas</b>	<b>Controls Assessment</b>
Transaction Expense Reports	Needs Significant Improvement – TFS
Cardholder Agreements	Needs Some Improvement – TFS
Transaction Approvals	Needs Some Improvement - A&M-San Antonio
Transaction Card Limits	Needs Some Improvement - A&M-San Antonio
Transaction Expense Coding	Needs Some Improvement - WTAMU
Cardholder Training	Effective – No Observations
Cardholder Account Closings	Effective – No Observations
Reconciliation Processes	Effective – No Observations
Monitoring Processes	Effective – No Observations
Transaction Purchasing Delegation	Effective – No Observations
Transaction Supporting Documentation	Effective – No Observations
Data Analysis - Transaction and Cardholder	Effective – No Observations

Management concurred with the audit recommendations and indicated that implementation will occur by the end of January 2022.

## Detailed Results

### 1. Transaction Expense Reports (Texas A&M Forest Service)

**Purchasing card expense reports are not submitted and processed timely.**

From a review of the March 21, 2021 weekly Concur purchasing card report, the following purchasing card transactions were not submitted and processed in accordance with the agency's procedures:

- 363 transactions totaling \$59,572.96 had not yet been assigned to an expense report
- 196 transactions totaling \$47,945.98 were assigned to an expense report but the expense report was not yet submitted
- 179 transactions totaling \$33,308.38 were assigned to an expense report which had been submitted but were still pending approval

TFS Administrative Procedure 30.04 *Procurement Cards*, indicates that each cardholder receives a monthly memo statement listing purchases and other transactions posted to the cardholder's account. The cardholder has ten days to review, approve, and submit the billing statement, transaction log, and receipts to the voucher preparer. The voucher preparer has 20 days to prepare a credit card voucher and forward it to the department head for review, approval, and submission to the Budgets and Accounting Department. Overall, the approved credit card voucher and supporting documentation is required to be submitted to the Budgets and Accounting Department for processing within 40 days of receiving the memo statement. Noncompliance with procedures may result in revocation of cardholder privileges. Additional disciplinary action may be taken by the supervisor in consultation with the human resources manager.

Management indicated that due to staff limitations and restrictions resulting from the recent pandemic, purchasing card expense report submissions and subsequent processing were delayed. Due to these issues the agency's accounts payable office has prioritized travel reimbursements over purchasing card transaction processing due to the fact that the purchasing card provider account statement is paid in full on a monthly basis and purchasing card expenses are encumbered. Without timely submission and processing of purchasing card expense documentation there is an increased risk of inappropriate or unallowable purchasing card purchases.

Recommendation

Improve internal controls to ensure purchasing card expense reports are properly submitted in accordance with the agency's procedures as required. Ensure sufficient resources are available to review and approve purchasing card expense reports in a timely manner.

Management's Response

We agree with the auditors' recommendations. We are taking appropriate steps to get current with processing of purchasing card expense reports and to review adequacy of staff resources. We plan for these actions to be fully implemented by December 31, 2021.

2. Cardholder Agreements (Texas A&M Forest Service)

**Purchasing cardholder agreements have not been consistently completed by cardholders.** Seven of 30 (23%) cardholders tested did not have completed cardholder agreements on file. New purchasing cards and cardholder agreements were sent to cardholders in September 2020 with instructions to sign and return the agreements as well as follow up email reminders, but not all cardholders complied.

TFS Administrative Procedure 30.04 *Procurement Cards* indicates that approved purchasing card applicants must sign and return the cardholder agreement to the credit card coordinator within 15 calendar days of card receipt or the card may be deactivated. If cardholders do not return their agreement in a timely manner after the first request, a supervisor is copied to assist with compliance on additional requests.

Recommendation

Take appropriate actions to ensure cardholder agreements are signed and returned in a timely manner.

Management's Response

We agree with the auditors' recommendations. We have taken actions to incorporate the cardholder agreement into the required credit card training, which must be completed prior to obtaining a card. We plan for these actions to be fully implemented by September 30, 2021.

### 3. Transaction Approvals (Texas A&M University-San Antonio)

**Purchasing card transactions were not properly approved as required for certain types of purchases.** For 7 of 30 (23%) transactions tested, additional required approvals were not obtained. Five purchases required Marketing Department approval and two required Information Technology Services approval. Although the requirement for these additional approvals is included in cardholder training, cardholders indicated they were not aware of this requirement or to what extent it applied. In addition, current monitoring processes did not detect these instances of noncompliance.

The university's purchasing card program cardholder guide indicates that the purchase of promotional products is restricted and must be approved by the Marketing Department. In addition, computer software and hardware purchases are allowed with approval from Information Technology Services. Noncompliance with purchasing card approval requirements increases the risk for unallowable or inefficient purchases.

#### Recommendation

Improve current monitoring processes to ensure all required approvals are obtained prior to the purchase. Provide additional training to cardholders related to this requirement as needed.

#### Management's Response

On June 2, 2021, training and work instructions were updated to address required approvals from IT on IT-related items and approvals for promotional items from Marketing and Communications. Additionally, training sessions held after June 2, 2021 include verbal instructions to attendees on required approvals. A link has been provided to users to communicate required IT approvals.

TAMUSA is in the process of developing and implementing a TAMU software tool (Oversight) that will assist with analytical reviews. We plan for these actions to be fully implemented by December 31, 2021.

### 4. Transaction Card Limits (Texas A&M University-San Antonio)

**Purchasing card transactions exceeded established limits without documentation of limit increase approvals.** Eight of 30 (27%) purchasing card transactions exceeded the card or transaction limit. Four purchases had no approval on file to exceed the limit. For the remaining four purchases, documentation of the cardholder's limit at the time of purchase was not available.

Management indicated that a dedicated location has been established for documenting purchasing card limit increase requests and approvals. However, no record of these approvals was located. Current monitoring processes did not detect these instances of noncompliance.

The university's purchasing card program cardholder guide indicates that cardholders may use the purchasing card to purchase supplies within their delegated limits and temporary limits can be set with supervisor approval. Any requests for changes to the initial setup of monthly credit limits must show approval by the department/division head and be sent to the program administrator in writing or via e-mail. Purchases should not be split into two or more transactions with the same vendor to avoid purchase order requirements or card limits. Noncompliance with purchasing card approval requirements increases the risk of inappropriate purchasing card activities.

#### Recommendation

Improve current purchasing card transaction internal controls to ensure approvals are obtained and documented for transactions that exceed card and transaction limits prior to making the purchase. Provide additional training to cardholders related to this requirement as needed.

#### Management's Response

On June 11, 2021, instructions were updated to address the single purchase and monthly spend limits requirements. Additionally, training sessions held after June 11, 2021 include verbal instructions to attendees regarding spending limits. Departments have been asked to email the p-card coordinator any requests for limit increase, along with supervisor approval for any requested increase to a single purchase or monthly spend limit. As a further measure, the Procurement office will conduct a review of all cardholders to double-check Citibank's card limits and compare that with the signed forms on file to ensure that the two match. If a non-match is found, steps will be taken to remedy the situation. We plan for these actions to be fully implemented by September 30, 2021.

### 5. Transaction Expense Coding (West Texas A&M University)

**Improvements are needed to ensure purchasing card transactions are properly coded.** Five of 30 (17%) purchasing card transactions tested were not coded to the correct expense object code. These incorrect expense codings were not identified during the monthly purchasing card review. In some instances, the item purchased was not properly coded as a controlled or capital asset which could result in the item not being tracked and inventoried as required.



The university's purchasing card manual includes several items that are either unallowable or require additional documentation and approvals such as food, gifts, awards, controlled equipment, software, etc. Coding of purchasing card transactions to incorrect expense codes reduces the ability to effectively monitor the transactions. As a result, there is an increased risk that purchasing card transactions may not be in compliance with university purchasing requirements.

### Recommendation

Provide additional guidance and education to cardholders for coding purchasing card transactions to the correct expense codes. Improve current monitoring processes to better identify and correct purchasing card transactions coded to incorrect expense codes, especially those requiring additional approvals or inventory controls such as controlled equipment or capital assets.

### Management's Response

The following actions have been implemented or are in the process of being implemented to address the audit recommendation:

- Object code training has been created and was provided to all cardholders.
- Object code training will be incorporated into the procurement card training prior to September 30, 2021 and sent to Traintraq for upload by September 30, 2021. We plan for all current employees with procurement card access to be trained no later January 1, 2022.
- Procurement card training (including the new object code training) will be required annually and tracked through Traintraq. Procurement card access and privileges will be revoked until such time that training is completed.
- Beginning September 1, 2021, monthly spot audits will be performed by the director or director's representative on object codes focusing on capitalized and controlled asset codes.

We plan for these actions to be fully implemented by January 1, 2022.

## Basis of Audit

### Objective, Scope, & Methodology

The overall objective of this audit was to determine if internal controls over the purchasing card programs administered by Texas A&M University System members are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- Cardholder testing
- Reconciliation processes
- Monitoring processes
- Transaction compliance
- Data analysis

The audit period was primarily August 2019 to June 2020. Fieldwork was conducted from August 2020 to September 2020.

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

Audit Objective	Methodology
<u>Cardholder Testing</u>  Determine if cardholders completed required training, had properly approved cardholder agreements on file, and are current employees.	Auditors randomly selected a nonstatistical sample of 418 cardholders and reviewed supporting documentation to determine if required training was completed timely, properly approved cardholder agreements were on file, and cardholders were current employees at the time of audit testing. Supporting documentation reviewed included training records, cardholder agreements, and employment data.
<u>Reconciliation Processes</u>  Verify that purchasing card reconciliations were performed in compliance with requirements.	Auditors randomly selected a nonstatistical sample of 460 cardholder transactions using monetary unit sampling to determine if the transactions were properly approved

Audit Objective	Methodology
	and reconciled to supporting transaction documentation in compliance with reconciliation requirements.
<p><u>Monitoring Processes</u></p> <p>Determine whether monitoring processes are in place and are being properly performed.</p>	<p>Auditors randomly selected a nonstatistical sample of 92 purchasing card anomalies identified using Oversight and verified the anomalies were properly addressed.</p> <p>For those not using Oversight, examples of monitoring documentation were obtained and reviewed for adequacy.</p> <p>Auditors obtained and reviewed a current listing of all unsubmitted and pending purchasing card expense transactions to verify these are being submitted and processed in a timely manner.</p>
<p><u>Transaction Compliance</u></p> <p>Determine compliance with purchasing card expenditure requirements such as allowable purchases; proper approvals, purchase within limits; correct recording of expenses; purchase within delegation of authority, expense report submission and processing timeliness, and proper supporting documentation.</p>	<p>Auditors stratified cardholder data into six subpopulations to ensure testing of transactions from vendors, cardholders, and departments with the largest number and dollar amount of transactions. Within each subpopulation, a nonstatistical sample of cardholder transactions was selected using monetary unit sampling resulting in a total of 460 transactions that were tested for compliance with purchasing card expenditure requirements.</p>
<p><u>Data Analysis</u></p> <p>Analyze purchasing card data to identify potential anomalies for further research as needed.</p>	<p>Auditors performed data analysis on the entire population of purchasing card transactions and cardholders to identify the following subsets of data for further review:</p>

Audit Objective	Methodology
	<ul style="list-style-type: none"> <li>• Purchases exceeding transaction/card limits</li> <li>• Transaction/card limits equal to one or zero</li> <li>• Potential duplicate transactions</li> <li>• Potential split transactions</li> <li>• Even dollar purchases</li> <li>• Unusual purchasing trends</li> <li>• Terminated cardholders</li> <li>• Cardholders with multiple cards</li> </ul> <p>Auditors judgmentally selected purchasing card transactions/cardholder data from each subset and reviewed supporting documentation and/or obtained further explanation from the client as needed to ensure the appropriateness of the transactions and activities.</p>

Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors, deficiencies, or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization’s reputation. These are situations in which a CEO, provost, vice president, dean, or director need to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the course of the audit.

## Criteria

Our audit was based upon standards as set forth in the following:

- Texas A&M University System Policies and Regulations
- A&M System Member Rules and Procedures
- 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 (GAGAS). 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. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

## **Audit Team**

Robin Woods, CPA, Director  
Brian Billington, CPA, Senior Manager  
Juliet Ashaolu  
Holly Blue, CPA  
Zahra Brown, CPA  
Tracey Sadler, CIA

## **Distribution List**

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Mr. Billy Hamilton, Executive Vice Chancellor and Chief Financial Officer  
Ms. Janet Gordon, System Ethics and Compliance Officer  
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Compliance Officers



System Internal Audit  
THE TEXAS A&M UNIVERSITY SYSTEM

**TEXAS A&M UNIVERSITY-COMMERCE**

**FINANCIAL MANAGEMENT SERVICES**

**September 15, 2021**

**Charlie Hrncir, CPA**  
**Chief Auditor**

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**Project #20212101**



## Overall Conclusion

Internal controls over financial management services at Texas A&M University-Commerce are operating as intended and in compliance with laws and policies.

Texas A&M University-Commerce had revenues for fiscal year 2020 of \$201 million and expenditures of \$183 million.

### Summary Table

Audit Areas	Controls Assessment
Accounts Receivable	Effective - No Observations
Account Reconciliations	Effective - No Observations
Contract Administration	Effective - No Observations
Contracting Standards and Oversight	Effective - No Observations
State Contract Reporting	Effective - No Observations
Travel Cards	Effective - No Observations
Vouchers	Effective - No Observations
Working Funds	Effective - No Observations



## Basis of Audit

### Objective, Scope, & Methodology

The overall objective of this audit was to determine if selected financial internal controls at Texas A&M University-Commerce are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- Accounts receivable
- Account reconciliations
- Contract administration
- Contracting standards and oversight
- State contract reporting
- Travel cards
- Vouchers
- Working funds

The audit period was primarily January 2020 to April 2021. Fieldwork was conducted from June 2021 to August 2021.

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

Audit Objective	Methodology
<u>Accounts Receivable</u> Determine whether accounts receivable are processed in compliance with established policies and procedures.	Auditors gained an understanding of the accounts receivable processes through interviews and the review of procedure manuals and supporting documentation for receivables balances.
<u>Account Reconciliations</u> Determine whether account reconciliations are completed timely and if outstanding items are reasonable.	Auditors inquired regarding the reconciliation process for bank and clearing accounts and used professional judgment to select a nonstatistical sample of ten account reconciliations based on magnitude and risk. Completed reconciliations were obtained and

Audit Objective	Methodology
	reviewed for timeliness of preparation and clearing of outstanding items.
<p><u>Contract Administration</u></p> <p>Determine whether contracts were properly approved and selected terms were monitored for compliance.</p>	<p>Auditors used professional judgment to select a nonstatistical sample of ten contracts based upon magnitude and risk. Executed contracts were obtained and reviewed for proper approval based upon contract type, magnitude, and term.</p> <p>Supporting documentation of university monitoring of select contract terms was reviewed.</p>
<p><u>Contract Standards and Oversight</u></p> <p>Determine compliance with state contract requirements for standards and oversight, conflicts of interest, and training.</p>	<p>Auditors reviewed the following for compliance:</p> <p>Contracting standards, per Texas Government Code 2261, which includes:</p> <ul style="list-style-type: none"> <li>• Disclosure of potential financial conflict of interest and prohibited contracts</li> <li>• Posting of certain contracts</li> <li>• Procedure to identify contracts requiring enhanced monitoring/A&amp;M System reporting.</li> <li>• Completion of contract reporting form for contracts \$1 million or more</li> <li>• Certification of solicitation process for contracts over \$5 million</li> <li>• Purchasing accountability and risk analysis guidelines</li> </ul> <p>Training requirements, per Texas Government Code 656, which includes:</p> <ul style="list-style-type: none"> <li>• Training and/or certification for purchasing personnel</li> <li>• Training for contract signatories</li> </ul>

Audit Objective	Methodology
<p><u>State Contract Reporting</u></p> <p>Determine compliance with state contract requirements for reporting.</p>	<p>Auditors used professional judgment to select a nonstatistical sample of five contracts and verified whether they were reported to the Legislative Budget Board and/or the Texas Ethics Commission, if required.</p>
<p><u>Travel Cards</u></p> <p>Determine whether travel transaction monitoring is reasonable and in compliance with procedures.</p>	<p>Auditors performed data analysis on all travel card transactions processed during the audit period to identify high volume vendors and cardholders, large transactions, and out-of-pocket payments.</p> <p>Results were analyzed for reasonableness and reviewed with the client.</p> <p>Auditors randomly selected a sample of travel card transactions. Documentation from the client and the travel card system was reviewed for evidence of:</p> <ul style="list-style-type: none"> <li>• Monitoring and approval processes</li> <li>• Detailed supporting documentation</li> <li>• Appropriate travel transaction procedure compliance</li> </ul>
<p><u>Vouchers</u></p> <p>Determine whether voucher transactions are reasonable and in compliance with procedures.</p>	<p>Auditors performed data analysis on all vouchers processed during the audit period to identify top vendors by total dollar amount and potential split or duplicate vouchers.</p> <p>Results were analyzed for reasonableness and reviewed with client.</p> <p>Auditors judgmentally selected both a nonstatistical sample of top vendors from the data analysis results and a random sample of vouchers. Documentation from</p>

Audit Objective	Methodology
	the client and the procurement system was reviewed for evidence of: <ul style="list-style-type: none"> <li>• Detailed supporting documentation</li> <li>• Appropriate account and object code</li> <li>• Contracts related to the top ten vendors</li> <li>• Appropriate purchasing procedure compliance</li> </ul>
<p><u>Working Funds</u></p> <p>Determine whether working funds are properly accounted for and in compliance with regulations and established procedures.</p>	<p>Auditors inquired regarding the working fund processes, and obtained a list of working funds, petty cash funds, and custodian(s) for each.</p> <p>Auditors tested the population of 14 working fund custodians to ensure required cash handling training was completed.</p> <p>Auditors also obtained and reviewed recent examples of surprise cash counts and results for each working fund and petty cash fund.</p>

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Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are

situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the course of the audit.

## Criteria

Our audit was based upon standards as set forth in the following:

- Texas A&M University System Policies and Regulations
- Texas A&M University-Commerce Rules and Standard Administrative Procedures
- Stated contract stipulations
- Texas A&M University System *Contract Management Handbook*
- Texas Government Code 2252.908, *Disclosure of Interested Parties*
- Texas Government Code Chapter 2261, *State Contracting Standards and Oversight*
- General Appropriations Act, Article IX, Section 7.04, *Contract Notification: Amounts Greater than \$50,000*
- The Committee of Sponsoring Organization's Internal Control – Integrated Framework
- 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 (GAGAS). 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. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

## **Audit Team**

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