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UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

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Investigation
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DEC 15 2004

Control Number ED-OIG/A05-E0002

Dr. Sylvia Manning, Chancellor
University of Illinois at Chicago
601 South Morgan, MC 102
Chicago, IL 60607-7128

Dear Dr. Manning:

This **Final Audit Report** presents the results of our audit of the University of Illinois at Chicago's (UIC) Student Support Services (SSS) program. UIC received a SSS grant (PR No. P042A010608) for the five-year period from September 1, 2001, through August 31, 2006. The U.S. Department of Education (ED) awarded UIC \$260,050 for the period September 1, 2001, through August 31, 2002 (2001-2002 grant year), to provide services to 150 eligible SSS participants. The objectives of our audit were to determine if UIC (1) provided only eligible services to the number of eligible students required under its agreement with ED, (2) maintained support demonstrating that it achieved the program's objectives as reported to ED, (3) properly accounted for its use of SSS program funds, and (4) only claimed expenses that were allowable and adequately supported for the 2001-2002 grant year.

Our audit disclosed that UIC (1) failed to provide evidence of fulfillment of assurances, (2) did not accurately report the accomplishments of its SSS program to ED, (3) charged unallowable costs to the grant, and (4) could not support all of its personnel expenditures.

We provided UIC with a draft of this report on August 20, 2004. In its response to the draft report (dated September 17, 2004), UIC agreed to implement all procedural recommendations but did not agree with all the findings and monetary recommendations. After reviewing UIC's response and the additional documentation provided, we made minor changes to two findings (Finding Nos. 1 and 4), revised one procedural recommendation (Finding No. 1), and revised one monetary recommendation (Finding No. 4). We summarized UIC's comments after each finding and included the response in its entirety as an attachment to this report.

AUDIT RESULTS

Finding No. 1 UIC Failed to Provide Evidence of Fulfillment of Assurances

UIC provided only eligible services to its participants. However, UIC did not maintain records that showed it fulfilled its assurances that at least two-thirds (approximately 67 percent) of the 2001-2002 grant year program participants were both low-income individuals and first-generation college students.¹ Based on the participant roster for the 2001-2002 Annual Performance Report (APR), UIC served 150 participants. According to the roster, 106 participants (70.7 percent) were both low-income individuals and first-generation college students, 40 (26.7 percent) were first-generation college students only, and 4 (2.6 percent) were low-income individuals.

We reviewed SSS records for all 150 participants listed on UIC's 2001-2002 participant roster. UIC maintained documentation sufficient to support the eligibility status reported to ED for only 61 students (40.7 percent). We could not substantiate the eligibility status UIC reported to ED for 89 (59.3 percent) of the participants. Specifically, we could not verify:

- the low-income or first-generation eligibility of 11 participants who were shown as both low-income individuals and first-generation college students;
- the first-generation eligibility of 49 participants who were shown as both low-income individuals and first-generation college students;
- the low-income eligibility of 5 participants who were shown as both low-income individuals and first-generation college students; and
- the first-generation eligibility of 22 participants who were shown as first-generation college students only.

In addition, we determined that:

- one participant was listed as a first-generation college student only, but the file showed the participant qualified as both a low-income individual and first-generation college student; and
- one participant was listed as a first-generation college student only, but the file showed the participant qualified only as a low-income individual.

According to 34 C.F.R. § 646.32(b),² a grantee shall maintain participant records that show the basis for the grantee's determination that each participant is eligible to

¹ According to Section 402A of the Higher Education Act of 1965, as amended, the term "first-generation college student" means an individual whose parent(s) did not complete a baccalaureate degree. The term "low-income individual" means an individual from a family whose taxable income from the preceding year did not exceed 150 percent of an amount equal to the poverty level determined by using criteria of poverty established by the Bureau of the Census.

² All regulatory citations are as of July 1, 2001, unless otherwise noted.

participate in the project under 34 C.F.R. § 646.3.³ Pursuant to 34 C.F.R § 646.11, a grantee shall assure that at least two-thirds of a project's participants are both low-income individuals and first-generation college students. By signing the APR, UIC attested to the fact that the information in the APR was accurate, complete, and readily verifiable.

UIC could not substantiate its claim that it served 150 eligible participants because of (1) unsigned statements asserting the eligibility of participants, (2) incorrect interpretations of questions on Student Aid Reports (SAR), and (3) inconsistent use of eligibility documentation.

- UIC's SSS application included a section for the potential participant to state family income level. However, UIC did not obtain signatures from the potential participants or their parents/guardians attesting to the veracity of the low-income status of the participants as required by 20 U.S.C. § 1070a-11(e). Without a signed statement or other corroborating documentation, ED does not have assurances that the information on the applications was an assertion made by the potential participant and/or his/her parent or guardian.
- UIC's SSS application also included a section for the potential participant to state the educational level of his/her parent/guardian. However, UIC did not obtain signatures from the potential participants or their parents/guardians attesting to the veracity of the first-generation status of the participants. Without a signed statement or other corroborating documentation, ED does not have assurances that the information on the applications was an assertion made by the potential participant and/or his/her parent or guardian.
- To verify first-generation status, UIC's SSS officials reviewed each potential participant's SSS application. SSS counselors assisted each potential participant if he or she did not understand the questions on the application. If the application showed first-generation eligibility, SSS officials tried to obtain the potential participant's SAR. From the SAR, SSS officials used the potential participant's responses to questions 22 (Father's High Grade) and 23 (Mother's High Grade).⁴ If the response on the SAR was "3--College or beyond," the potential participant's first-generation status was accepted because UIC officials interpreted the response to mean that the parents attended college but did not obtain baccalaureate degrees. When a potential participant's response to the questions were "Unknown" or "Blank," SSS officials interpreted the responses to mean the parents did not have baccalaureate degrees, and the potential participant was a first-generation college student. We also learned from SSS officials that the responses on the SAR were transferred to UIC's financial aid report, also called the SAM report. If a potential participant marked "College or beyond" on the SAR, the SAM report would show a "C." Similarly, if the potential

³ Under 34 C.F.R. § 646.3, a student is eligible to participate in a SSS project if, among other requirements, the student is a low-income individual, a first-generation college student, or an individual with disabilities.

⁴ The questions appear as 22 and 23 for the 1996-1997, 1997-1998, 2001-2002, and 2002-2003 SARs. The questions appear as 21 and 22 for the 1998-1999 SAR, and 23 and 24 for the 1999-2000 and 2000-2001 SARs.

participant's SAR showed "Blank," the SAM report would have an "N" or the field would be blank. SSS officials interpreted all of these responses to mean that the parents did not have baccalaureate degrees.

UIC's interpretation of the responses is incorrect. The questions ask for the highest educational level completed. Based on the code definitions provided by ED's office of Federal Student Aid, "College or beyond" means that the parent has completed college and obtained, at a minimum, a baccalaureate degree. In addition, "Unknown" or "Blank" in these responses reflect that the applicant either does not know his/her parents' educational level or did not respond to the questions.

- For some students who lived with a guardian, the guardian's income level was used to determine low-income status, and the parents' educational level was used to determine first-generation status. However, UIC did not provide us with documentation proving the guardians were legal guardians or just individuals with whom the potential participant resided. UIC must be able to substantiate its use of information from guardians and must use consistent information to determine first-generation and low-income eligibility status (that is, if the guardian's income level was used, UIC should use the guardian's educational level).

Because UIC could not substantiate the eligibility status of the participants as reported to ED, it is possible that UIC served students who were not eligible to participate in the SSS program.

Recommendation

We recommend that the Chief Financial Officer (CFO), in conjunction with the Assistant Secretary, Office of Postsecondary Education (OPE), require UIC to

- 1.1 Return \$260,050 to ED because it did not provide evidence that its 2001-2002 grant year participants were eligible to be served, and
- 1.2 Provide complete evidence that shows all participants who participated in the SSS program for the first time during the 2002-2003 and 2003-2004 grant years were eligible to be served or return the funds received for those years to ED.

Auditee Comments

UIC agreed with our finding that one participant was both a low-income individual and a first-generation college student instead of first-generation only, and that one participant was a low-income individual instead of a first-generation college student. UIC also acknowledged that errors were made in coding. UIC stated that the 2001-2002 application included a section for the potential participant to state the income and educational levels of his/her parents or guardians and their occupations. The counselor interviewed the potential participant to verify the first-generation status, and other documentation (SARS, W2s, etc.) was used to verify low-income status. Students accepted by UIC signed a contract indicating that they met the eligibility status listed.

UIC provided us with additional documentation it asserted supports the eligibility of 25 of the 93 participants whose eligibility we could not verify. UIC also provided us with documentation it asserted supports the eligibility of its 2002-2003 and 2003-2004 cohorts. UIC also revised its application to include a signature from the potential participant, information about the potential participant's parents, and whether or not the student lives with the parents.

OIG Response

We eliminated our recommendation to revise the application because UIC provided us with an example of the revised application. We also slightly revised the finding based on the additional information UIC provided. However, we did not change the corresponding monetary recommendation.

We reviewed the additional documentation UIC submitted to support the eligibility of the participants enrolled during our audit period and questioned in the draft audit report. Based on this documentation, we agree that six of the participants whose eligibility we initially questioned, were, in fact, eligible.

We reviewed the contracts we obtained during our fieldwork. The contracts did not include any statements pertaining to the participants' eligibility as UIC said they would. Therefore, the contracts cannot be used to support participant eligibility.

In response to our draft report recommendation to provide evidence of its 2002-2003 and 2003-2004 grant year participants' eligibility, UIC submitted additional documentation that it said supported the eligibility of its 2002-2003 and 2003-2004 cohorts. However, the documentation UIC provided was insufficient to support the eligibility of all students in its 2002-2003 and 2003-2004 cohorts.

Finding No. 2 UIC Did Not Accurately Report the Accomplishments of Its Program

For the 2001-2002 grant year, UIC inaccurately reported the accomplishments of its SSS program. In its 2001-2002 grant year application,⁵ UIC stated it would achieve seven objectives for its SSS program. In its APR, UIC reported all objectives for SSS were 100 percent accomplished and/or ongoing. We reviewed UIC's support for achievement of its program objectives and found the documentation inadequate. UIC did not maintain adequate support to demonstrate achievement of one objective and did not achieve three other objectives as reported in its APR.

Objective #1

UIC's performance agreement stated that its SSS program would identify and select 150 participants by October 1 each year. One hundred and one participants, or approximately 67 percent, would be both low-income individuals and first-generation college students or

⁵ Objectives #1 and #2 in the application were revised by a performance agreement, which we used in reviewing UIC's achievement of its objectives. Objective #3 was unchanged from the application. The project objective numbers in this report are the numbers from UIC's grant application.

individuals with disabilities; and 33 percent, or 49 participants, would be low-income individuals, first-generation college students, or individuals with disabilities. In addition, 33 percent of the individuals with disabilities also would be low-income individuals. We were able to determine the enrollment date for all 150 participants by reviewing the participant roster from the APR. Based on the roster, only 123 (82 percent) participants were enrolled in the SSS program before October 1, 2001.

According to the roster, 106 participants were both low-income individuals and first-generation college students, 4 were low-income individuals only, and 40 were first-generation college students only. However, we reviewed documentation in all 150 participants' files for evidence of their eligibility and found that UIC did not have sufficient documentation to support that 65 of the 106 participants were eligible as both low-income individuals and first-generation college students. Therefore, UIC did not achieve this objective as reported in the APR (See Finding No. 1).

Objective #2

UIC's performance agreement stated that 70 percent of SSS participants would maintain a semester grade point average (GPA) of 3.0 on a 5.0 scale while participating in the program. According to the Assistant Director for SSS, achievement of the objective was determined by calculating the percentage of all enrolled SSS participants who maintained a GPA of 3.0 or higher on a semester basis. To determine if UIC achieved this objective, we reviewed the transcripts for all 111 participants who were enrolled during the Fall 2001 semester and all 103 participants who were enrolled during the Spring 2002 semester. Based on our review of the transcripts, 69 percent (76 of 111) maintained a 3.0 GPA for the Fall 2001 semester and only 58 percent (60 of 103) maintained a 3.0 GPA for the Spring 2002 semester. Therefore, UIC did not achieve this objective as reported in the APR.

Objective #3

UIC's grant application stated that 70 percent of SSS participants would maintain a minimum 12-hour credit load each semester. According to the Assistant Director for SSS, achievement of the objective was determined by calculating the percentage of all SSS participants who maintained a 12-hour credit load or higher on a semester basis. To determine if UIC achieved this objective, we reviewed the transcripts for all 111 participants enrolled during the Fall 2001 semester and all 103 participants enrolled during the Spring 2002 semester. We determined that only 61 percent (68 of 111) of the participants maintained a minimum 12-hour credit load during the Fall 2001 semester and 68 percent (70 of 103) of the participants maintained a minimum 12-hour credit load during the Spring 2002 semester. Therefore, UIC did not achieve this objective as reported in the APR.

Objective #6

UIC's performance agreement stated that it would retain 54 percent of its participating freshmen through their 4th semester, excluding those who exit the institution for reasons of health or death. To support achievement of the objective, UIC provided us with a list of participants who joined SSS during the 2000-2001 grant year. UIC also provided a list

showing the status of each participant from the 2000-2001 cohort at the end of the 2001-2002 grant year.⁶ However, these lists did not support the information in the APR. Because of the numerous inconsistencies contained in the supporting documentation and the APR, and because we could not determine the source of the discrepancies, we could not accept UIC's claim regarding achievement of this objective.

Pursuant to 34 C.F.R. § 74.51(a) and (d), recipients are responsible for managing and monitoring each project, program, sub-award, function, or activity. Performance reports must generally contain a comparison of actual accomplishments with the goals and objectives established for the period and the reasons why the recipient did not meet established goals, if appropriate.

UIC's 2001-2002 APR was inaccurate because UIC did not effectively monitor its SSS program. UIC did not have controls in place to ensure it maintained records sufficient to support the eligibility status of each participant, track the academic progress of each participant, and track the activities in which students participated during the grant year. UIC also did not correctly interpret its SSS objectives as written in the performance agreement and grant application.

ED awarded UIC \$260,050 for the 2001-2002 grant year to provide services to SSS participants through seven objectives. Had UIC reported that it did not achieve all its objectives, ED may not have funded the 2002-2003 award in its entirety.

Recommendation

We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to

- 2.1 Develop and implement procedures for effectively and periodically monitoring its progress toward achieving each objective and tracking (a) the academic progress of each student and (b) the activities in which students participate during the grant year.

Auditee Comments (Objective #1)

UIC acknowledged that only 123 of the 150 participants were enrolled before October 1, 2001, and stated it has instituted procedures to more accurately report the SSS project's accomplishments and to verify all data in program and participant files. The procedures include (1) the establishment of a compliance staff who will monitor all program data and all accomplishments of objectives and verify all information included in the APR, and (2) bi-monthly reporting of accomplishments by program objective and line item budget expenditure.

In addition, UIC stated that it revised its application to include information about the potential applicant's parents, regardless of whether the student lives with the parents, and UIC will only document eligibility based on the parents' income and educational level. If

⁶ UIC's SSS program defines cohort as those participants who entered the program during that year.

the potential applicants have parents who are deceased, are wards of the state, or have official legal guardians, UIC will include that documentation in the potential applicant's file and use this information as documentation of first-generation and low-income status. All SSS staff will be trained and instructed to follow these procedures consistently.

OIG Response (Objective #1)

We did not revise the finding. UIC's objective clearly stated that all 150 participants would be enrolled by October 1, but UIC failed to ensure that 27 participants were enrolled by the specified date. (Participant eligibility is addressed in the OIG Response section in Finding No. 1.)

Auditee Comments (Objective #2)

UIC asserted that it has always used the cumulative GPA each semester to calculate the percentage of enrolled participants who maintained a GPA of 3.0 or higher. Using this calculation, UIC claimed it met this objective for both the Fall 2001 (70.3%) and Spring 2002 (70%) semesters. Based on discussions with the OIG, UIC requested and received approval from the ED program office to revise this objective to more accurately reflect the way UIC calculates GPA percentages. This objective now states that 70% of enrolled participants will maintain a cumulative GPA of 3.0 on a 5.0 scale each semester.

OIG Response (Objective #2)

We did not revise the finding. For our audit period, the objective clearly stated that UIC would use the semester GPA to calculate the percentage of enrolled participants who maintained a GPA of 3.0 or higher.

Auditee Comments (Objective #3)

UIC asserted that it calculates the total credit hour load in which SSS participants are enrolled. Courses numbered 001-099 carry equivalent hours although the credits do not count toward graduation. Equivalent hours contribute toward the calculation of tuition, full or part-time enrollment status, and financial aid eligibility. UIC claimed that the SSS program met the objective that 70 percent of its participants maintained a 12-hour credit load each semester when 001-099 courses were included in the calculation of credit hour load.

OIG Response (Objective #3)

We did not revise the finding. UIC's objective specifically stated that each participant's credit load would be used to determine achievement of the objective. While the participants may be enrolled in courses that affect tuition and enrollment status, only courses that carry credit hours should have been used to determine the percentage of participants that maintained a 12-hour credit load.

Auditee Comments (Objective #6)

UIC acknowledged the inconsistencies contained in the supporting documentation and the APR.

Finding No. 3 UIC Charged Unallowable Costs to the Program

UIC charged \$5,065 in telecom expenses directly to the SSS program, failing to treat the expenses consistently throughout the institution. For other programs and departments within UIC, telecom expenses are included in the indirect cost pool.

Pursuant to Office of Management and Budget (OMB) Circular A-21, Attachment, *Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions*,⁷ (D)(1), costs incurred for the same purpose in like circumstances must be treated consistently as either direct or facilities and administrative (F&A) costs. According to 34 C.F.R. § 74.73, any funds paid to a recipient in excess of the amount the recipient is entitled to receive constitutes a debt to the federal government.

UIC charged telecom expenses directly to the SSS program because UIC officials misinterpreted the allowability of telecommunication charges under OMB Circular A-21. UIC claimed that telecom expenses were accounted for in a way that allowed them to be identified and excluded from the indirect cost rate calculation, and were coded in UIC's University Financial and Administrative Systems (UFAS) so that they were eliminated from the indirect cost rate calculation. However, UIC was not able to provide any documentation demonstrating that the SSS telecom expenses were excluded from UIC's indirect cost pool.

Because telecom expenses were incorrectly included as part of direct costs, \$5,065 in SSS funding was not available to provide direct services to SSS participants. In addition, UIC incorrectly computed and charged indirect costs to the SSS program. Based on our calculation for the 2001-2002 grant year, UIC overcharged indirect costs to the program by \$43.⁸

Recommendations

We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to

- 3.1 Return \$5,108⁹ in federal funds to ED.
- 3.2 Ensure telecom expenses are treated consistently throughout the institution.

Auditee Comments

UIC asserted that, although it believes it acted in good faith to charge telecom expenses directly to the SSS program (because it was a direct line item in the SSS ED-approved budget), it is working with the University Accounting Office (UAO) to treat the SSS telecom expenses consistent with other accounts throughout the University. UIC will

⁷ Revised August 8, 2000.

⁸ When calculating indirect costs, UIC should exclude telecom expenses from total direct costs before applying the indirect cost rate.

⁹ This amount is included in Recommendation 1.1.

also work with ED to change the line item in the budget for future funding so telecom charges are assigned to budget line items that provide additional SSS services. UIC will request a budget line item change from the Department and will provide the UAO with this change so SSS telecom expenses are treated consistent with other accounts. Therefore, it disagreed with the OIG's recommendation to return \$5,108 in federal funds to ED.

OIG Response

We did not revise our finding or the corresponding recommendations. UIC did not include additional supporting documentation as part of its response to the draft of this report. Therefore, we could not determine whether the telecom charges were excluded from UIC's indirect cost pool and only included in SSS's direct costs.

Finding No. 4 UIC Could Not Support All of Its Personnel Expenditures

UIC could not provide adequate documentation to support \$15,128 in salaries for two administrative employees for the 2001-2002 grant year. During the grant year, the SSS program employed two administrative employees who worked on multiple programs. Both employees received their salary from multiple federal grant programs, and UIC charged their salaries to the SSS grant based on pre-determined distribution percentages shown on personnel forms. These employees were full-time, hourly employees who were required to fill out leave sheets or time sheets each pay period. These leave sheets and time sheets should have included the programs the employees worked on during the pay period and the actual, not estimated, time spent on each program. The leave sheets and time sheets we obtained did not include this information.

Per OMB Circular A-21, Attachment, (J)(8)(c)(2)(a), "Activity reports will reflect the distribution of activity expended by employees covered by the system," and (e) "For professorial and professional staff, the reports will be prepared each academic term, but no less frequently than every six months. For other employees, unless alternate arrangements are agreed to, the reports will be prepared no less frequently than monthly and will coincide with one or more pay periods."

By not retaining adequate documentation, UIC cannot demonstrate that the employees' salaries and wages (\$15,128) were used to benefit the SSS program.

Recommendation

We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to

4.1 Return \$15,128¹⁰ in federal funds to ED.

¹⁰ This amount is included in Recommendation 1.1.

Auditee Comments

UIC stated that it provided after-the-fact certifications of the amount of time spent on the SSS program. The administrative employees certified, and their supervisor verified, the amount of time each employee devoted to the SSS program. UIC also provided after-the-fact certifications indicating that the two full-time employees worked solely on the SSS program. The employees signed, and the supervisor verified, the certifications. Additionally, UIC said it instituted a policy that all employees, administrative and academic professionals, will sign certifications after every pay period, verifying the amount of time devoted to the SSS program.

OIG Response

We revised our finding and corresponding monetary recommendation. UIC was able to provide additional documentation sufficient to support \$80,353 in personnel expenditures for two full-time employees. The after-the-fact certifications UIC provided were signed and dated during the 2001-2002 grant year. Therefore, we eliminated this amount from our finding and corresponding recommendation. After reviewing the additional supporting documentation UIC provided to support the \$15,128 in personnel expenditures for the two administrative employees, we concluded that the after-the-fact certifications attached to UIC's response were signed and dated in 2004, after the completion of our audit. Therefore, we did not consider the certifications acceptable documentation.

BACKGROUND

According to 20 U.S.C. § 1070a-14a, a SSS program is designed (1) to increase college retention and graduation rates for eligible students; (2) to increase the transfer rates of eligible students from 2-year to 4-year institutions; and (3) to foster an institutional climate supportive of the success of low-income individuals and first-generation college students and individuals with disabilities. The SSS program is governed by the regulations in 34 C.F.R. Parts 74, 75, and 646.

UIC received a SSS grant (PR No. P042A010608) for the five-year period from September 1, 2001, through August 31, 2006. ED awarded UIC \$260,050 for the 2001-2002 grant year to provide services to 150 eligible SSS participants.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of our audit were to determine whether UIC's SSS program (1) provided only eligible services to the number of eligible students required under its agreement with ED; (2) maintained support demonstrating that it achieved the program's objectives as reported to ED; (3) properly accounted for its use of SSS program funds; and (4) only claimed expenses that were allowable for the period September 1, 2001, through August 31, 2002.

To achieve our objectives, we

1. Gained an understanding of UIC's internal controls over its SSS program and accounting for federal funds. We did not assess the adequacy of the internal controls. Instead, we relied on substantive testing of student files, non-personnel expenses, and salaries and fringe benefit expenses.
2. Reviewed the APR and performance agreement for the audit period.
3. Reviewed accounting records.
4. Reviewed all 150 participant files.
5. Reviewed a judgmental sample of non-personnel expenses. We selected 24 SSS expenses totaling \$12,682 that were large or appeared unusual in relation to similar expenses (total non-personnel expenses of \$44,811 recorded during the period September 1, 2001, through August 31, 2002). We reviewed supporting documentation such as purchase orders, invoices, and canceled checks.
6. Reviewed a judgmental sample of salary and fringe benefit expenses for one pay period. We judgmentally selected the first pay period of the grant year. The sample of salary and fringe benefit expenses for the pay period totaled \$16,687. We also reviewed 100 percent of the payroll certifications for the 2001-2002 grant year. Total personnel expenses for the 2001-2002 grant year were \$174,938.
7. Reviewed documentation UIC submitted as attachments to its written response to the draft of this report.

We also relied, in part, on computer-processed data recorded in UIC's UFAS. UIC used UFAS to record expenses charged to the project. To assess the reliability of the data, we reviewed accounting records for the 2001-2002 grant year for expenses applicable to the grant year. The data did not appear to be entirely accurate. However, the accounting records, as a whole, reflected every transaction related to the SSS program. Because we had corroborating evidence¹¹ on which we could rely, and because we only intended to use the accounting records to select transactions for determining the allowability of costs charged to the SSS grant, the computer-processed accounting data was sufficiently reliable for the purposes of our audit.

We performed our audit work at UIC's administrative offices and our Chicago office from October 2003 through June 2004. We discussed the results of our audit with UIC officials on June 24, 2004, and provided them with the draft of this report on August 20, 2004. Our audit was performed in accordance with generally accepted government auditing standards appropriate to the scope of the review described above.

ADMINISTRATIVE MATTERS

Statements that managerial practices need improvements, as well as other conclusions and recommendations in this report, represent the opinions of the Office of Inspector General. Determinations of corrective action to be taken will be made by the appropriate U.S. Department of Education officials.

¹¹ Corroborating evidence is evidence such as purchase orders, invoices, and canceled checks that supports information in UFAS.

If you have any additional comments or information that you believe may have a bearing on the resolution of this audit, you should send them directly to the following Education Department officials who will consider them before taking final Departmental action on the audit.

Jack Martin, Chief Financial Officer
Office of the Chief Financial Officer
U.S. Department of Education
Room 4E313
400 Maryland Avenue, SW
Washington, DC 20202

Sally Stroup, Assistant Secretary
Office of Postsecondary Education
U.S. Department of Education
Room 7115
1990 K Street, NW
Washington, DC 20006

It is the policy of the U.S. Department of Education to expedite the resolution of audits by initiating timely action on the findings and recommendations contained therein. Therefore, receipt of your comments within 30 days would be greatly appreciated.

In accordance with the Freedom of Information Act (5 U.S.C. § 552), reports issued by the Office of Inspector General are available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

Sincerely,



Richard J. Dowd
Regional Inspector General for Audit

Attachment

UNIVERSITY OF ILLINOIS
AT CHICAGO

Office of the Chancellor (MC 102)
2833 University Hall
601 South Morgan Street
Chicago, Illinois 60607-7128

September 17, 2004

Mr. Richard J. Dowd
Regional Inspector General for Audit
U.S. Department of Education
Office of Inspector General
111 N. Canal Street, Suite 940
Chicago, Illinois 60606-7204

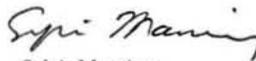
Re: Control Number ED-OIG/A05-E0018

Dear Mr. Dowd:

I am in receipt of the Draft Audit Report for the University of Illinois at Chicago's (UIC) Student Support Services (SSS) program for the period September 1, 2001 through August 31, 2002 (2001-2002 grant year) and am providing the following responses to the findings in accordance with the instructions listed under "Administrative Matters" in the Draft Audit Report.

We are providing additional information and documentation about (1) fulfillment of assurances, (2) the accomplishments of our SSS program, (3) allowable costs charged to the grant, and (4) SSS personnel expenditures.

Sincerely,



Sylvia Manning
Chancellor

Attachments

UIC

Phone (312) 413-3350 • Fax (312) 413-3393

**UNIVERSITY OF ILLINOIS AT CHICAGO
RESPONSE TO THE DRAFT AUDIT REPORT OF THE
STUDENT SUPPORT SERVICES PROGRAM**

OIG**Finding No. 1 UIC Failed to Provide Evidence of Fulfillment of Assurances**

"UIC provided only eligible services to its participants. However, UIC did not maintain records that showed it fulfilled its assurances that at least two-thirds (approximately 67 percent) of the 2001-2002 grant year program participants were both low-income and first generation college students. Based on the participant roster for the 2001-2002 Annual Performance Report (APR), UIC served 150 participants. According to the roster, 106 participants were both low-income and first-generation college students, 40 were first generation college students, and 4 were low-income students.

We reviewed SSS records for all 150 participants listed on UIC's APR: however, we could not substantiate the eligibility status UIC reported to ED. Specifically, we could not verify:

- the low-income or first generation eligibility of 14 participants who were shown as both low-income and first generation college students;
- the first generation eligibility of 50 participants who were shown as both low-income and first generation college students;
- the low-income eligibility of 7 participants who were shown as both low-income and first generation college students; and
- the first generation eligibility of 22 participants who were shown as first generation college students only."

UIC's Response

- We are providing the documentation used to determine the status of the 14 participants who were shown as both low-income and first-generation college students (**Appendix A**).
- Of the 50 participants whose first-generation status was questioned, 14 are still enrolled at UIC and have signed a verification form that they are first-generation college students (**Appendix B**). Additionally, we have sent letters to the last known address of the remaining 36 students with return postcards to verify their first-generation status (**Appendix C**). We have attempted follow-up with telephone calls to the last known home telephone number. We ask the indulgence of the OIG until the postcards are returned. We anticipate that we should have the verification no later than 30 days from the date of this response.
- We are providing additional documentation that establishes the low-income eligibility of the seven participants (**Appendix D**).

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- We are in the process of locating the 22 participants who were shown as first-generation college students. Those that are still enrolled have signed the verification forms (**Appendix E**); letters and return postcards have been sent to the last known address of the remaining students (**Appendix C**). We ask OIG's indulgence until the postcards have been return, which we anticipate will be within 30 days of this response.

OIG

"In addition, we determined that:

- one participant was listed as a first generation college student only, but the file showed the participant qualified as both a low-income and first generation college student; and
- one participant was listed as a first generation college student only, but the file showed the participant qualified only as a low-income student."

UIC's Response

We agree with OIG's determination that one participant was both low-income and first generation instead of first generation only. One additional student was low-income instead of first-generation. We acknowledge that errors were made in coding.

OIG

"According to 34 C.F.R. 646.32(b),¹ a grantee shall maintain participant records that show the basis for the grantee's determination that each participant is eligible to participate in the project under 34 C.F.R. 646.3.² Pursuant to 34 C.F. R. 646.11, a grantee shall assure that at least two-thirds of a project's participants are both low-income individuals and first generation college students. UIC's APR stated that by signing the report, UIC is attesting to the fact that the information in the APR is accurate, complete, and readily verifiable."

"UIC could not substantiate its claim that it served 150 eligible participants because of (1) unsigned statements asserting the eligibility of participants, (2) incorrect interpretations to questions on Student Aid Reports (SAR), and (3) inconsistent use of eligibility documentation."

- ▶ "UIC's SSS application included a section for the potential participant to state the educational level of his/her parent/guardian. The application also contained a section for the potential participant to state family income level. However, UIC did not obtain signatures from the potential participants or their parents/guardians

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attesting to the veracity of the first generation and low-income status of the participants as required by 20 U.S.C. 107a-11(e)(2). Without a signed statement or other corroborating documentation, ED does not have assurances that the information on the application was an assertion made by the potential participant and/or his/her parent or guardian."

UIC's Response

The application packet we used for the 2001-2002-grant year included a section for the potential participant to state the income and education levels of his/her parents or guardians and the parent's occupation. The potential applicant did not sign that section of the application. However, the potential applicant was interviewed by a counselor to verify first-generation status. The Student Aid Report (SAR), W2s, or other documentation were used to verify low-income. In instances when the SAR had answers to the questions about parents/guardians educational level that were left "Blank" or had "College" checked, the counselors verified whether the parents/guardians had obtained a Baccalaureate. Often, the counselors were prompted to do this in their interviews, because "College" was checked on the SAR, but the occupation of the parent (listed on the application) was inconsistent with occupations requiring college degrees. The counselors found that often the item was checked as "College" when the potential applicant's parents/guardians had gone to college or even obtained an Associates Degree, but had not received a Bachelor's degree. The counselor completed the intake form and listed the potential applicant's first-generation status and verified the low-income status with one or more of the acceptable forms for documenting low-income status (e.g. W2, 1040 or other Tax Form, TANF or AFDC Eligibility Card, etc) Students who were accepted based on eligibility signed a contract indicating that they met the eligibility statuses as determined by the program.

We received guidance from 34 CFR 646 and 20 U.S.C. 107 a-11(e)(2) as to the documentation needed to assure the low-income status of potential applicants, but both the CFR and the U.S.C are silent about what is acceptable documentation to assure first-generation status. Additionally, the Free Application for Federal Student Aid (FAFSA) instructions provide no information, explanation or instructions for interpreting the questions about "Highest School Completed." UIC used counselor verification and student interviews where first generation status was questioned, because of our experience with students' misinterpretation of the question. Our students also signed contracts after counselor interviews attesting to their eligibility for the program; however based on the recommendation from OIG, we have revised our application packet to contain a signature from the potential applicant, and have added grades 13, 14, 15, and

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AA degree as additional options from which the potential applicant can choose to document his/her first generation status (**Appendix F**).

OIG

► “To verify first generation status, UIC’s SSS officials reviewed each potential participant’s SSS application. SSS counselors assisted each potential participant if he or she did not understand the questions on the application. If the application claimed first generation eligibility, the SSS officials tried to obtain the potential participant’s SAR. From the SAR, SSS officials used the potential participant’s responses to questions 22 (Father’s High Grade) and 23 (Mother’s High Grade).³ If the response status was accepted because UIC officials interpreted the response to mean that the parents attended college but did not obtain Bachelors’ degrees. When a potential participant’s response to the questions were “Unknown” or “Blank,” SSS officials interpreted the responses to mean the parents did not have Bachelors’ degrees, and the potential participant was a first generation college student. We also learned from SSS officials that the responses on the SAR were transferred to UIC’s financial aid report, also called the SAM report. If a potential participant marked “College or beyond” on the SAR, the SAM report would show a “C.” Similarly, if the potential participant’s SAR showed “Blank,” the SAM report would have an “N” or the field would be blank. SSS officials interpreted all of these responses to mean that the parents did not have Bachelors’ degrees.”

“UIC’s interpretation of the responses is incorrect. The questions ask for the highest education grade level completed. Based on the code definitions provided by ED’s office of Federal Student Aid, “College or beyond” means that the parent has completed college and obtained, at a minimum, a Bachelor’s degree. In addition, “Unknown” or “Blank” in these responses reflect that the applicant either does not know his/her parents educational level or did not respond to the questions.”

UIC’s Response

Because of our experience with potential applicants’ misinterpretation of the question, “College or Beyond”, and the research done by the Illinois Student Assistance Commission regarding the first generation status of recipients of state student financial assistance, we obtained information through additional questionnaires sent to the applicant rather than rely completely on the FAFSA or SAR (ISAC, 2003; ISAC, 2004 {**Appendix G**}). UIC used counselor verification and student interviews where first generation status was in question. Our students also signed contracts after counselor

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interviews, verifying their eligibility for the program; however based on the recommendation from OIG, we have revised our application packet to contain a signature from the potential applicant and have added grades 13, 14, 15, and AA degree as additional options from which the potential applicant can choose to document his/her first generation status (**Appendix F**).

OIG

► “For some students who lived with a guardian, the guardian’s income level was used to determine low-income status, and the parents’ educational level was used to determine first generation status. However, UIC did not provide us with documentation proving the guardians were legal guardians or just individuals with whom the potential participant resided. UIC must be able to substantiate its use of information from guardians and must be consistent in its source of information to determine first generation and low-income eligibility status.”

“Because UIC could not substantiate the eligibility status of the participants as reported to ED, it is possible that UIC served students who were not eligible to participate in the SSS program.”

UIC’s Response

We have revised our application to include information about the potential applicant’s parents whether or not the student lives with the parents and will only document eligibility based on the parents’ income and educational level. If the potential applicants’ have parents who are deceased, are wards of the state or have official legal guardians, we will include that documentation in the potential applicant’s file and use this information as documentation of first generation and low income status. All SSS staff will be trained and instructed to follow these procedures consistently.

OIG

Recommendation

“We recommend that the Chief Financial Officer (CFO), in conjunction with the Assistant Secretary, Office of Postsecondary Education (OPE), require UIC to

- 1.1 Provide documentation supporting the eligibility of participants for the 2001-2002 grant year and subsequent years of the grant (2002-2003 and 2003-2004) or return \$260,050 to ED.
- 1.2 Revise its SSS application to include a space for obtaining signatures from potential participants and/or their parents to ensure that the statements made on the application are truthful.”

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UIC's Response

We are providing documentation supporting the eligibility of participants for the 2001-2002-grant year to account for some of the 150 eligible students we served during the 2001-2002-grant year. The new application referred to in **Appendix F** was just instituted with the fall 2004 cohort of potential applicants. Because of the OIG request for verification of additional cohorts of students (2002-2003 and 2003-2004 grant years), we are in the process of obtaining signed forms verifying the first-generation status of these cohorts. Again, we request the indulgence of the OIG as we work diligently to obtain verification forms from all of our 2002-2003 and 2003-2004 cohorts of students.

Based on the recommendation of OIG, we have revised our SSS application to include a space for student signature on the application, verifying the information provided (**Appendix F**).

OIG**Finding No. 2 UIC Did Not Accurately Report the Accomplishments of Its Program**

"For the 2001-2002 grant year, UIC inaccurately reported the accomplishments of its SSS program. In its 2001-2002 grant year application,⁴ UIC stated it would achieve seven objectives for its SSS program. In its APR, UIC reported all objectives for SSS were 100 percent accomplished and/or ongoing. We reviewed UIC's support for achievement of its program objectives and found the documentation inadequate. UIC did not maintain adequate support to demonstrate achievement of one objective and did not achieve three other objectives as reported in its APR."

Objective #1

"UIC's performance agreement stated that its SSS program would identify and select 150 participants by October 1 each year. One hundred and one participants, or approximately 67 percent, would be both low-income and first generation college students or individuals with disabilities; and 33 percent, or 49 participants, would be low-income students, first generation college students, or individuals with disabilities. In addition, 33 percent of the individuals with disabilities also would be low-income students. We were able to determine the enrollment date for all 150 participants by reviewing the participant roster from the APR. Based on the roster, only 123 (82 percent) participants were enrolled in the SSS program before October 1, 2001."

UIC's Response

We acknowledge that only 123 of the 150 participants were enrolled before October 1, 2001, but we continued to notify returning students that they needed to report for

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UIC's Response

We are providing documentation supporting the eligibility of participants for the 2001-2002-grant year to account for some of the 150 eligible students we served during the 2001-2002-grant year. The new application referred to in **Appendix F** was just instituted with the fall 2004 cohort of potential applicants. Because of the OIG request for verification of additional cohorts of students (2002-2003 and 2003-2004 grant years), we are in the process of obtaining signed forms verifying the first-generation status of these cohorts. Again, we request the indulgence of the OIG as we work diligently to obtain verification forms from all of our 2002-2003 and 2003-2004 cohorts of students.

Based on the recommendation of OIG, we have revised our SSS application to include a space for student signature on the application, verifying the information provided (**Appendix F**).

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UIC's Response

We acknowledge that only 123 of the 150 participants were enrolled before October 1, 2001, but we continued to notify returning students that they needed to report for

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mandatory services if they wished to be considered as continuing participants. We have instituted procedures to more accurately report SSS accomplishments and to verify all data in program and participants files. The procedures include:

The establishment of a compliance staff who will monitor all program data and all accomplishments of objectives and verify all information included in the APR; and bi-monthly reporting of accomplishments by program objective and line item budget expenditures.

OIG

"According to the roster, 106 participants were both low-income and first generation college students, 4 were low-income only, and 40 were first generation college students only. However, we reviewed documentation in all 150 participants' files for evidence of their eligibility and found that UIC did not have sufficient documentation to support 72 of the 106 participants were eligible as both low-income and first generation college students. Therefore, UIC did not achieve this objective as reported in the APR (See Finding No 1)."

UIC's Response

We have revised our application to include information about the potential applicant's parents whether or not the student lives with the parents and will only document eligibility based on the parents' income and educational level. If the potential applicants' have parents who are deceased, are wards of the state or have official legal guardians, we will include that documentation in the potential applicant's fill and use this information as documentation of first generation and low income status. All SSS staff will be trained and instructed to follow these procedures consistently.

OIG

Objective #2

"UIC's performance agreement stated that 70 percent of SSS participants would maintain a semester grade point average (GPA) of 3.0 on a 5.0 scale while participating in the program. According to the Assistant Director for SSS, achievement of the objective was determined by calculating the percentage of all enrolled SSS participants who maintained a GPA of 3.0- or higher on a semester basis. To determine if UIC achieved this objective, we reviewed the transcripts for all 111 participants who were enrolled during the Fall 2001 semester and all 103 participants who were enrolled during the Spring 2002 semester. Based on our review of the transcripts, only 69 percent (76 of 111) maintained a 3.0 GPA for the Fall 2001 semester and only 58 percent (60 of 103) maintained a 3.0 GPA for the Spring 2002 semester. Therefore, UIC did not achieve this objective as reported in the APR."

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UIC's Response

The SSS program has always used the cumulative GPA each semester to calculate the percentage of enrolled participants who maintained a GPA of 3.0 or higher. Using this calculation, UIC met this objective for both the Fall 2001 (70.3%) and Spring 2002 (70%). Based on discussions with the OIG, UIC requested and received approval from the ED program office to revise this objective to more accurately reflect the way UIC calculates GPA percentages (**Appendix H**). This objective now states that 70% of enrolled participants will maintain a cumulative GPA of 3.0 on a 5.0 scale each semester.

OIG**Objective #3**

"UIC's grant application stated that 70 percent of SSS participants would maintain a minimum 12-hour credit load each semester. According to the Assistant Director for SSS, achievement of the objective was determined by calculating the percentage of all SSS participants who maintained a 12-hour credit load or higher on a semester basis. To determine if UIC achieved this objective, we reviewed the transcripts for all 111 participants enrolled during the Fall 2001 semester and all 103 participants enrolled during the Spring 2002 semester. We determined that only 61 percent (68 of 111) of the participants maintained a minimum 12-hour credit load during the Fall 2001 semester and 68 percent (70 of 103) of the participants maintained a minimum 12-hour credit load during the Spring 2002 semester. Therefore, UIC did not achieve this objective as reported in the APR."

UIC's Response

UIC calculates the total credit hour load in which SSS participants are enrolled. Courses numbered 001-099 carry equivalent hours although no credit toward graduation. Equivalent hours contribute toward the calculation of tuition, full or part-time enrollment status and financial aid eligibility. The SSS program met the objective that 70% of its participants maintained a 12-hour credit load each semester when 001-099 courses were included in the calculation of credit hour load.

OIG**Objective #6**

"UIC's performance agreement stated that it would retain 54 percent of its participating freshmen through their 4th semester, excluding those who exit the institution for reasons of health or death. To support achievement of the objective, UIC provided us with a list of participants who joined SSS during the 2000-2001-grant year. UIC also provided a list showing the status of each participant from the 2000-2001 cohort at the end of the 2001-

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2002 grant year.⁵ However, these lists do not support the information in the APR. Because of the numerous inconsistencies contained in the supporting documentation and the APR, and because we could not determine the source of the discrepancies, we cannot accept UIC's claim regarding achievement of this objective."

"UIC's 2001-2002 APR was inaccurate because UIC did not effectively monitor its SSS program. UIC did not have controls in place to ensure it maintained records sufficient to track the academic progress of each participant and the activities in which students participated during the grant year. UIC also did not correctly interpret its SSS objectives as written in the performance agreement and grant application."

UIC's Response

We acknowledge the inconsistencies contained in the supporting documentation and the APR.

OIG

Recommendation

"We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to

2.1 Develop and implement procedures for effectively and periodically monitoring its progress toward achieving each objective and tracking (a) the academic progress of each student and (b) the activities in which students participate during the grant year."

UIC's Response

In addition to the improved monitoring by the compliance staff, the SSS program now uses a computer program to input all participant data, including academic progress every month, well before semester grades are given. This monthly monitoring of participant progress will allow us to intervene with necessary support services so that more students will be retained and their GPAs will improve. The dates and types of support services are also entered into our computer monitoring system. The complete entries are checked and verified by our compliance staff on a bi-monthly basis.

OIG

Finding No. 3 UIC Charged Unallowable Costs to the Program

"UIC charged \$5,065 in telecom expenses directly to the SSS program, failing to treat the expenses consistently throughout the institution. For other programs and departments within UIC, telecom expenses are included in the indirect cost pool."

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"UIC charged telecom expenses directly to the SSS program because UIC officials misinterpreted the allowability of telecommunication charges under OMB Circular A-21, Attachment, (J)(7). UIC claimed that telecom expenses were accounted for in a way that allowed them to be identified and excluded from the indirect cost rate calculation, and were coded in UIC's University Financial and Administrative Systems (UFAS) so that they were eliminated from the indirect cost rate calculation. However, UIC was not able to provide any documentation demonstrating that the SSS telecom expenses were excluded from UIC's indirect cost pool."

**OIG
Recommendations**

"We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to

- 3.1 Return \$5,108⁸ in federal funds to ED.
- 3.2 Ensure telecom expenses are treated consistently throughout the institution.

UIC's Response

Although we believe we acted in good faith to charge telecom expenses directly to the SSS program because it was a direct line item in the SSS ED approved budget, we are working with the University Accounting Office (UAO) to treat the SSS telecom expenses consistent with other accounts throughout the University that have fixed indirect cost that cannot be adjusted in an indirect cost pool and that have similar purposes and like circumstances. We will also work with the Department to change the line item in the budget for future funding so that the telecom charges are assigned to budget line items that provide additional SSS services. We will request a budget line item change from the Department and will provide the UAO with this change so that SSS telecom expenses are treated consistent with other accounts. Therefore we disagree with the recommendation to return \$5,108 in federal funds to ED.

**OIG
"Finding No 4 UIC Could Not Support All of Its Personnel Expenditures"**

"UIC could not provide adequate documentation to support \$15, 128 in salaries for two administrative employees and \$80, 353 in salaries for two full-time employees for the 2001-2002 grant year".

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- “The SSS program employed two administrative employees who worked on multiple programs during the grant year. Both employees received their salary from multiple federal grant programs, but UIC charged their salaries to the SSS grant based on pre-determined distribution percentages shown on personnel forms. These employees were full-time hourly employees who are required to fill out leave sheets or time sheets each pay period. These leave sheets and time sheets should have included the programs the employees worked on during the pay period and the specific time spent on each program. The leave sheets and time sheets we obtained did not include this information.”

UIC's Response

We are providing after-the-fact certification of the amount of time spent on the SSS program. The employees have certified and their supervisor has verified the amount of time each employee devoted to the SSS program (**Appendix I**).

OIG

- “For the two full-time employees working solely on SSS, we did not receive after-the-fact certifications stating that the employees worked only on SSS for the period covered by the certifications.”

“By not retaining adequate documentation, UIC cannot demonstrate that the employees’ salaries and wages (\$95,481) were used to benefit the SSS program.”

OIG

Recommendation

“We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to

- 4.1 Provide documentation adequate to support \$95,481⁹ or return the funds to ED

UIC's Response

We are providing after-the-fact certification indicating that the two full-time employees worked solely on the SSS program. The certifications have been signed by the employees and verified by their supervisor (**Appendix J**). Additionally, we have instituted a policy that all employees, administrative and academic professionals sign certifications after every pay period, verifying the amount of time devoted to the SSS program, although it is the policy of the University that academic professionals only submit faculty analysis reports. The documentation in **Appendix I** and **J** support the fact that the employees in question spent the time indicated and approved in the SSS budget.