2012-2013 Assessment Report  
Department/Unit: Controller/Financial Reporting

Associate VP Business & Finance  
Controller/Financial Reporting

**Expected Outcome 1: E-journal voucher system users will be trained on applicable topics.**  
The Controller’s office will provide training to e-journal voucher system users on topics they identify as needing additional assistance.

**Assessment Method 1:** Evaluate users' training needs.

**Assessment Method Description**  
Prior to conducting e-journal voucher system training, the Controller's office sent out a pre-class questionnaire to all 30 registered attendees. Twenty questionnaires were returned (response rate of 66.7%). The questionnaire provided a list of five topics the Controller's office identified as needing to be covered, based on our review of the common reasons e-journal system vouchers were returned for revision and questions received. We also provided a space for other topics we did not list.

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**E-Journal Voucher Training Pre-Class Questionnaire**

Please check the boxes below to indicate which topics you are most interested in learning. If a topic you would like for us to cover is not listed, please add your comments in the space below.

- □ System navigation
- □ Supporting documentation guidelines
- □ Loading E-Journal Vouchers from spreadsheets
- □ Searching prior E-Journal Vouchers
- □ Requesting E-JV access

Other: ______________
Findings

Pre-class questionnaire: The questionnaire included the following topics, and the results are as follows:

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>NUMBER OF INTERESTED PERSONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supporting documentation guidelines</td>
<td>19</td>
</tr>
<tr>
<td>System navigation</td>
<td>17</td>
</tr>
<tr>
<td>Searching prior e-journal system vouchers</td>
<td>14</td>
</tr>
<tr>
<td>Loading e-journal system vouchers from spreadsheets</td>
<td>12</td>
</tr>
<tr>
<td>Requesting e-journal voucher system access</td>
<td>8</td>
</tr>
<tr>
<td>Other: Processing visa recons through e-journal system</td>
<td>1</td>
</tr>
</tbody>
</table>

How did you use findings for improvement?
Based on the results of the pre-class questionnaire, we tailored the training class to address the items identified as most important by the participants.

Additional Comments

Assessment Method 2: Evaluate Training Session

Assessment Method Description
Subsequent to the class, we sent out surveys to evaluate the training session. Of the 29 attendees that signed in, we received 25 evaluations (86.2 response rate).

See Appendix A for Program Evaluation Form.

Findings

<table>
<thead>
<tr>
<th>Topic</th>
<th>Excellent</th>
<th>Very Good</th>
<th>Good</th>
<th>Fair</th>
<th>Poor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall satisfaction</td>
<td>14</td>
<td>9</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Supporting documentation guidelines</td>
<td>16</td>
<td>4</td>
<td>4</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
How did you use findings for improvement?
Based on the results of the training session evaluation, the Controller's office will focus future training classes on topics that received over 10% of responses in the “good” category.

Additional Comments

Expected Outcome 2: E-journal voucher system users with excessive returns for revision will be identified for additional training.

The e-journal voucher system is a financial application for electronic processing and approval of financial transactions that provides for efficiency and accuracy with the elimination of double data entry requirements. One expected outcome is to reduce the number of errors in the e-journal submissions (returned vouchers) by identifying, and providing additional training for, financial users on campus who have excessive returns.

Assessment Method 1: Analysis of e-journal voucher statistics, identifying users with over five returns for revisions in a single month.

Assessment Method Description
During the Controller’s office’s e-journal voucher document review, errors are identified, and the voucher must be “returned for revision” to the
creator.

At month-end, the Controller’s Office evaluates e-journal voucher document returns, analyzes the percentage of returned documents to total vouchers submitted, and identifies individuals with greater than five returns for revision for additional training.

Findings
The Controller’s Office began implementing the e-journal voucher system campus-wide in April 2012. Statistics since we implemented the system and all of fiscal year 2013 are as follows:

April: more than 5 returns 10% returns with six individual users receiving
May: more than 5 returns 13% returns with seven individual users receiving
June: more than 5 returns 15% returns with 13 individual users receiving
July: more than 5 returns 16% returns with 22 individual users receiving
August: more than 5 returns 15% returns with 22 individual users receiving
September: more than 5 returns 14% returns with 28 individual users receiving
October: more than 5 returns 16% returns with one individual user receiving
November: more than 5 returns 18% returns with two individual users receiving
December: more than 5 returns 18% returns with one individual user receiving
January: more than 5 returns 18% returns with two individual users receiving
February: more than 5 returns 15% returns with one individual user receiving
March: more than 5 returns 15% returns with one individual user receiving
April: more than 5 returns 17% returns with one individual user receiving
May: more than 5 returns 13% returns with one individual user receiving
June: more than 5 returns 15% returns with 3 individual users receiving
more than 5 returns  
July: 14% returns with 5 individual users receiving more than 5 returns  
August: 19% returns with 3 individual users receiving more than 5 returns  
September: 17% returns with 4 individual users receiving more than 5 returns

The Controller’s office provides one-on-one assistance through the comment section of the e-journal system for all submissions “returned for revision” at the time they are returned.

**How did you use findings for improvement?**  
Based on the statistics reviewed, the Controller’s office began offering additional training classes to address specific issues identified as causing the returns. Training was provided on February 28, 2013, to address these items. At the request of Development, a special e-journal training class was held April 9, 2013.

**Additional Comments**
Expected Outcome 3: The University will produce a Comprehensive Annual Financial Report with no audit findings or Management Letter Comments.

Prepare the University’s Comprehensive Annual Financial Report without audit entries or management letter comments identified by the external auditors, PricewaterhouseCoopers, LLC.

**Assessment Method 1**: Audit results provided by external auditors.

**Assessment Method Description**
All financial balances and transactions of the university are subject to audit based on auditing standards generally accepted in the United States of America, which require the auditors plan and perform an audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

One of the primary responsibilities of the Controller’s office is to provide oversight of the recording of all financial transactions in accordance with Governmental Accounting Standards.

We provided PwC the FY 2012 transaction files that included 5,758,032 lines of transactions. PwC tested 63 areas and a total of 1,249 items. After auditing the University’s financial statements as of September 30, 2012, and for the year then ended, the international accounting firm and external auditors, PricewaterhouseCoopers, LLP (PwC), provides any material misstatements or other adjustments that come to light.

During the fiscal year 2012 audit, the auditors identified no material misstatements and proposed two immaterial audit entries with no management letter comments identified. The first entry was to reclass credit balances in “Student receivables” to “Deposits held in custody.” The total dollar amount of that entry was $1.98M. The second entry was to correct a booked entry reclassing the payable balance from “Expendable capital projects” net assets to “Invested in capital assets, net of related debt” net assets. The total amount of this entry was $360K. We transposed a figure when adding the supporting documentation, so the original entry was for an incorrect total.

**How did you use findings for improvement?**
The Controller’s Office booked both entries identified and have added a
review of the receivable account that generated one of the entries to our year-end processes. The other entry was the result of miscalculating the total on the supporting documentation of an entry. This was due to human error. We will include procedures to recalculate subtotals in our review process.

**Additional Comments**
Appendix A

Associate VP for Business and Finance
Program Evaluation

For: SSB E-Journal Voucher System Training

Instructor(s)/Facilitator(s): Michelle Hancock, Scott Tisdale

Date of Program: ____________

Please take a few moments to complete this evaluation of the program that you attended. Your comments are important to our continuing assessment of training and development needs for the Business Office.

A. Evaluation Questions: Please circle the rating below indicating your evaluation of the program.

1. How would you describe your overall satisfaction with this program?

   Excellent              Very Good              Good              Fair              Poor

2. How would you rate the usefulness of the following material to you?

   Requesting E-JV access:

   Excellent              Very Good              Good              Fair              Poor

   System Navigation:

   Excellent              Very Good              Good              Fair              Poor

   Supporting Documentation Guidelines:

   Excellent              Very Good              Good              Fair              Poor

   Loading E-Journal Vouchers from Spreadsheets:

   Excellent              Very Good              Good              Fair              Poor

   Searching prior E-Journal Vouchers:

   Excellent              Very Good              Good              Fair              Poor
Submitting DECs for Contracts and Grants:

Excellent   Very Good   Good    Fair    Poor

3. How would you rate the effectiveness of the presenters?

Excellent   Very Good   Good    Fair    Poor

B. Important Elements: Please list the three most important elements of this program to you:

1. __________________________________________________________
2. __________________________________________________________
3. __________________________________________________________

C. What other training and development programs do you think should be offered by the Business Office?

D. Any other comments? Is there anything that we did not cover in this class that you wish we had?