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 or e-journal voucher system training, we sent out a pre-class questionnaire to all 63 registered attendees. The questionnaire provided a list of five topics we identified as needing to be covered, based on our review of the common reasons e-journal system vouchers were returned for revision and questions we received. We also provide a space for other topics we did not list.

Subsequent to the class, we sent out surveys to evaluate the training session.

Findings
Pre-class questionnaire: Forty-three questionnaires were returned (response rate of 68.3%). 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>35</td>
</tr>
<tr>
<td>System navigation</td>
<td>33</td>
</tr>
<tr>
<td>Searching prior e-journal system vouchers</td>
<td>31</td>
</tr>
<tr>
<td>Loading e-journal system vouchers from spreadsheets</td>
<td>28</td>
</tr>
<tr>
<td>Requesting e-journal voucher system access</td>
<td>17</td>
</tr>
<tr>
<td>Other: Advanced search requests</td>
<td>2</td>
</tr>
</tbody>
</table>

Training class evaluation: Of the 56 attendees that signed in, we
received 48 evaluations (85.7% response rate).

<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>23</td>
<td>21</td>
<td>4</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Supporting documentation guidelines</td>
<td>23</td>
<td>23</td>
<td>2</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>System navigation</td>
<td>25</td>
<td>21</td>
<td>2</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Searching prior e-journal system vouchers</td>
<td>26</td>
<td>20</td>
<td>2</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Loading e-journal system vouchers from spreadsheets</td>
<td>24</td>
<td>19</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Requesting e-journal voucher system access</td>
<td>24</td>
<td>17</td>
<td>5</td>
<td>0</td>
<td>0</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 a most important by the participants. Based on the results of the training session evaluation, we will focus future training classes on topics that received over 10% of responses in the “good” category. We also received feedback on other training and development programs that could be offered by the Business Office. We will plan to incorporate these topics in future training sessions.

**Additional Comments**
Expected Outcome 2: The Controller’s Office will provide training to E-journal voucher system users with excessive returns for revision.

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 transactions submitted, and identifies individuals with greater than five returns for revision for additional training.

Findings
Statistics for fiscal year 2014 are as follows:

October: 12% returns with one individual user receiving more than 5 returns
November: 15% returns with three individual users receiving more than 5 returns
December: 6% returns with no individual users receiving more than 5 returns
January: 9% returns with three individual users receiving more than 5 returns
February: 11% returns with three individual users receiving more than 5 returns
March: 8% returns with one individual user receiving more than 5 returns
April: 10% returns with one individual user receiving more than 5 returns
May: 9% returns with three individual users receiving more than 5 returns
June: 10% returns with three individual users receiving more than 5 returns
July:                           11% returns with two individual users receiving more 
than 5 returns
August:                       12% returns with no individual users receiving more 
than 5 returns
September:                   17% returns with four 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. We noted the statistics improved from 2013 to 2014.

- Apr ejvstats
- Aug ejvstats
- Dec ejvstats (20)
- Feb ejvstats (16)
- Jan ejvstats (18)
- July ejvstats
- June ejvstats
- Mar ejvstats
- May ejvstats
- Nov ejvstats (22)
- Oct ejvstats (24)
- Sept ejvstats

How did you use findings for improvement?
Based on the statistics provided, the Controller’s office offers additional training classes to address specific issues identified as causing the returns. We include a special invitation to users identified as needing additional training. Training was provided on April 30, 2014, August 14, 2014 and September 19, 2014.

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 auditor, PricewaterhouseCoopers.
**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 2014 transaction files that included approximately 6M lines of transactions. PwC tested approximately 60 areas and over 1,200 items. After auditing the University’s financial statements as of September 30, 2013, 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.

**Findings**

During the fiscal year 2013 audit, the auditors identified no material misstatements. The auditors proposed one immaterial audit entry and identified two control deficiencies and two operational or business observations, which were included in their *Report to Management*. The Summary of Uncorrected Misstatement entry was the result of instances, identified by the auditors, of expenditures being classified as “Construction in Progress” (CIP), when the transactions should have been shown as operating expenditures on the Statement of Revenues, Expenses, and Changes in Net Position. The entry of $1,090,100 had a (1.83%) impact on the current period Increase in Net Position, (.07%) impact on Net Position, (.05%) on Non-Current Assets, .07% impact on the Operating Activities of the Statement of Cash Flows, and (.05%) impact on Capital and Related Financing Activities of the Statement of Cash Flows. This misstatement also resulted in the first control deficiency. The auditors recommended Management enhance its review of CIP by including an independent analysis comparing the budgeted amount by project to the amount spent within the ledger. It was also recommended that Management perform an updated review of projects nearing the 90% complete threshold to ensure the financial statements are related disclosures are appropriately stated. The second control deficiency identified two instances in which invoice dates entered within the finance system were not consistent with the invoice date on the physical paper copy.
The auditors recommended Management reinforce its current policies and procedures regarding data input to ensure accurate financial reporting at a period end. The first operational or business observation identified a full-time employee sharing his/her user IDs and password with student employees. The university has policies and procedures regarding sharing of user IDs and passwords, so the auditors recommended management reinforce those policies and procedures. The second operational or business observation identified instances that Endowment Management made valuation decisions on the university’s alternate investment portfolio without a second review. The auditors recommended Management enhance the process by incorporating a review by the Controller’s office to ensure the conclusions reached by the Endowment Management are not unreasonable.

- **Auburn 2013 FS Management Letter Final 2 17 14**
- **Management Rep Letter dated January 28th signed**

**How did you use findings for improvement?**

To address the audit entry and the first control deficiency, the Controller’s Office will implement procedures during FY 2014 year end to include an additional review of projects without current year activity to ensure any abandoned projects are properly expensed. In addition, the Controller’s Office will implement procedures to include an additional review of projects between 80-90% complete, to ensure significant activity in September has been included in the analysis. To address the second control deficiency, the Controller’s Office will include additional guidance in departmental training to emphasize the importance of entering invoice dates accurately in the Banner Finance system. To address the first operational or business observations, the Controller’s office will reiterate to campus users the importance of user ID and password security. To address the second operational or business observations, the Endowment Management and the Controller’s offices began meeting on a quarterly basis to review and discuss investments for which the cost values are less than the current market values and ensure conclusions reached by Endowment Management are not unreasonable.

- **Management Response**

**Additional Comments**