December 15, 2010

District Director of Internal Audit
Alamo Colleges
San Antonio, Texas

RE: Management’s Corrective Action Plan for the St. Philip’s College (SPC) Student Financial Services (SFS) Employee Conduct Review

Alamo Colleges Management has reviewed the audit report and recommendations for the SPC SFS Employee Conduct Review. We appreciate the review of information gathered and analyzed by the audit team. Separate responses were provided in the summer of 2009; however, this document compiles previous management responses from the departments below into a single response to adhere to the existing process:

District and College Student Financial Services Management
Information Technology Services Department
Employee Services/Human Resources Department

In addition, we designated a sponsor for each accepted recommendation and indicated an expected implementation or completion date. When appropriate, we explained reasons for declining the audit recommendations and provided alternative action plans to address the issues. As mutually agreed upon, risk factors and rankings noted for each recommendation will clarify for all interested parties the prioritization and resource commitments needed.

Sincerely,

Dr. Adelina Silva
Vice Chancellor for Student Success

Dr. Thomas Cleary
Vice Chancellor for Planning, Performance and Information Systems

Rich Hernandez
District Director of Student Financial Services

Roger Castro
District Director of Information Technology Services

Diego Bernal
Director of Student Financial Services, SPC

cc: Dr. Bruce Leslie

12/15/2010

Diane Snyder
Vice Chancellor for Finance and Administration

Linda Boyer-Owens
Associate Vice Chancellor for Human Resources

Signed for Linda Boyer-Owens
## RECOMMENDATIONS

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<td>1</td>
<td>District and College SFS Management</td>
<td>Improve the segregation of duties performed by the full-time SPC SFS employees for data input and transaction approvals and/or for functional activities such as verifications, advising, awards, and appeals.</td>
<td>A, SFS, ITS</td>
<td>7</td>
<td>Accept</td>
<td>Diego B Bernal</td>
<td>June 30, 2009</td>
<td></td>
<td></td>
<td>BP, PR, SI</td>
<td>A, N, S</td>
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**Action Plan:** College SFS Director shall segregate the duties and responsibilities of full-time SPC SFS employees separating the input from the approvals; and establishing a check and balance system for all programs.

| 2  | District and College SFS Management               | Require that all employees log-off their computers when not working. An employee should never leave an unattended workstation logged-on and should not be working on more than one computer at a time. | A, SFS      | 7                | Accept                            | Diego B Bernal                  | May 30, 2009    |                                   |                | PR, SI     | A, F, N     | H           |

**Action Plan:** All SFS employees have been instructed to lock their computers and/or log-off their computers when they are unattended during breaks, lunches, or other period during their time at work. These actions will be taken district-wide, via meetings, written communication, and emails.

## LEGENDS:

- **Directed To:**
  - A: Alamo Colleges Management/Chancellor
  - HR: Human Resources Department
  - ITS: Information Technology Services
  - SFS: Student Financial Services Management
  - SI: Specific Internal Control
  - TE: Technical

- **Issue Types:**
  - BP: Business Process
  - PO: Board Policy
  - PR: Management Procedures
  - SI: Specific Internal Control

- **Risk Factors:**
  - A: Noncompliance - Alamo Colleges policies/procedures/Contracts
  - D: Likelihood that it would not be detected
  - F: Potential for fraud to occur
  - I: Significant inefficiency
  - M: Financially material
  - N: Noncompliance - Federal or Texas laws/regulations
  - R: Likelihood of repetition if not corrected
  - S: Significant deficiency
  - U: Urgent need for corrective action (Less than 90 days)

- **Risk Ranking:**
  - H: High
  - M: Medium
  - L: Low

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<td>3</td>
<td>District and College SFS Management</td>
<td>Require unique user ID’s for each employee and eliminate generic ID’s for the student workers; these user ID’s should not be shared.</td>
<td>A, ITS, SFS</td>
<td>7</td>
<td>Accept</td>
<td>Diego B Bernal</td>
<td>June 30, 2009</td>
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<td></td>
<td>BP, PR, SI</td>
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**Action plan:** SFS Director shall request new user ID’s for student workers from the Information Technology Department with limited access to the SIS FAM System for identification and tracking purposes.

| 4 | District and College SFS Management          | Require transaction reports be reviewed on a daily basis by each college SFS Director for timelier monitoring and follow-up. | A, SFS      | 7                | Accept                            | Diego B Bernal                   | May 2009       |                                    |                | BP, PR, SI | A, N, S    | H           |

**Action Plan:** SFS Director has requested from IT a redesign of activity report to be sorted by user and checked periodically by SFS Directors for red flag areas. (ie. common last name, unusual or excessive awards/etc.)

| 5 | District and College SFS Management          | Develop procedures specifically to process financial aid for all Alamo Colleges employees and consider including their immediate members as well. | A, SFS      | 7                | Accept                            | SFS Directors                    | June 30, 2009 |                                    |                | BP, PR     | A, F, N    | H           |

### LEGENDS:

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<td>6</td>
<td>District and College SFS Management</td>
<td>Use the National Student Loan Data System more, especially to evaluate financial aid suspension appeals.</td>
<td>A, SFS</td>
<td>7</td>
<td>Accept</td>
<td>SFS Directors</td>
<td>June 30, 2009</td>
<td></td>
<td></td>
<td>PR</td>
<td>D, R</td>
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**Action Plan:** The SFS directors have developed a district-wide procedure for awarding financial aid to eligible employees. Employees are required to inform their respective directors when they are planning to apply for financial assistance prior to the beginning of each term and awards are made exclusively by SFS Directors.

**District and College Student Financial Services (SFS) Management should:**

6. Use the National Student Loan Data System more, especially to evaluate financial aid suspension appeals.

**Action Plan:** When students submit financial aid appeals based on suspension from financial aid, the SFS shall review the information on the National Student Loan Database and review if the student has prior history of financial assistance at other institutions to determine if it has any bearing on the case. This is now a routine procedure district-wide.

**District Information Technology Services should:**


**Action Plan:** This functionality does not exist in SIS Plus and will require significant enhancement to implement. This is not an efficient and effective use of ITS resources given the impending Student Banner implementation. Availability of this functionality will be explored within the Banner suite.

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<td>8</td>
<td>Information Technology Services Department</td>
<td>Require formal log-ons using the active directory user IDs.</td>
<td>A, ITS, SFS</td>
<td>7</td>
</tr>
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**Action Plan:** Access is not granted to the AC Domain without proper active directory credentials.

**District Information Technology Services should:**

| 9 | Information Technology Services Department | Work with District SFS Management to improve the existing transaction reporting | ITS, SFS    | 7                | Accept                             | Roger Castro                    | 9/1/2009        |                                  |                | BP, PR     | A, N, S     | H           |

**Action Plan:** ITS will work with SFA to establish a reasonable and responsible facility for transaction reporting. ITS expects SFS to provide guidance on the information needs for this oversight.

**District Information Technology Services should:**

| 10 | Information Technology Services Department | Provide multi-tiered financial initiation and approval controls in the SIS Plus System such that posting should not be done without supervisory review and involvement. | ITS, SFS    | 7                | Decline                           | Roger Castro                    |                  |                                  |                | BP, PR, TE | D, F, R, S | H           |

**Action Plan:** This is an SFS procedural issue that must be resolved by SFS. ITS will assist as needed in the development in any approved solution.

**District Information Technology Services should:**

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- Risk Ranking: H = High, M = Medium, L = Low

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<td>11</td>
<td>Information Technology Services Department</td>
<td>Implement controls within the SIS Plus System that deny employees the ability to update their own student records</td>
<td>A, ITS, SFS</td>
<td>7</td>
<td>Decline</td>
<td>Roger Castro</td>
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**Action Plan:** This functionality does not exist in SIS Plus. Security records are not tied to actual person records within SIS and establishing/evaluating those relationships will require significant modifications to SIS. This is not an efficient and effective use of ITS resources given the impending Student Banner implementation. Availability of this functionality will be explored within the Banner suite.

**The Employee Services Department should:**

| 12 | Employee Services Department                | After consulting with General Counsel, consider disciplinary action to terminate this employee due to violations of federal and state regulations and several Alamo Colleges policies. | A, HR, SFS  | 8                 | Accepted                         | Linda Boyer-Owens               | Completed       | $2,766             | PO, PR         | A, N       | H           |

**Action Plan:**

**The Employee Services Department should:**

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<td>13</td>
<td>Employee Services</td>
<td>Require the employee/student to repay Alamo Colleges at least $509 per the ETAP Program criteria for grades less than &quot;C&quot;.</td>
<td>HR, SFS</td>
<td>8</td>
<td>Accepted</td>
<td>Linda Boyer-Owens</td>
<td>Completed</td>
<td>$509</td>
<td>PR</td>
<td>A</td>
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**Alamo Colleges Management's Responses**

**Action Plan:**

The Employee Services Department should:

| 14 | Employee Services Department | Recommend an Alamo Colleges policy change for ETAP requests so that employee/students pay the tuition and fees at registration and payments are made after the employee/student has submitted proof of course completion and acceptable academic performance. Courses must contribute to improving job skills or be part of a degree program in order to be considered for tuition and fee reimbursement. | A, HR | 8 | Accepted | AVC Employee Services Linda Boyer-Owens | December 2010. | BP, PO, PR | R | M |

**LEGENDS:**

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|   | Detailed Report | Alamo Colleges Management's Responses | Action Plan: An automated ETAP workflow with employee self-serve ETAP Requests and an online Administration process will be incorporated into the Banner HR/Payroll implementation after the initial implementation of the basic system and subsequent implementation of web time entry and a pay lag (noted in an earlier Payroll Audit). Implementation of this process in Banner will include an evaluation of reimbursing employees after courses have been completed or securing authorization from the employee to immediately payroll deduct any upfront payments made by Alamo Colleges if the Banner student record does not reflect course completion and satisfactory academic performance.

The Employee Services Department should:

**15** Employee Services Department | Provide guidance to Alamo Colleges supervisors on evaluating ETAP requests. | A, HR, SFS | 8 | Accept | AVC Employee Services Linda Boyer-Owens | December 2010, in conjunction with #14 | BP, PR | D | L |

**Action Plan:** Guidance to supervisors who approve ETAP requests will be incorporated into the online ETAP administration process.

The Employee Services Department should:

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| 16 | Employee Services Department | If no policy change is made, develop procedures to approve and process the ETAP request to include:  
- Evaluating the benefit of the course(s) to the employee job or as required in a degree program  
- Determining whether the employee/student is receiving other financial aid so that combined funding does not exceed the total amount of tuition and fees.  
- Following-up on course completion and attainment of a grade of "C" or better.  
- Obtaining repayment from employees/students receiving a grade of less than a "C" or withdrawing from the course(s).  
- Reconciling ETAP for accurate disbursement of                                                                                                                                  | A, HR, SFS  | 8                 | Decline (accepted #14)      | Linda Boyer-Owens               | n/a                          |                   |                   | BP, PR        | R          | M          |

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**Legends:**

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<td>funds as per the job description duties for a Benefits Coordinator which also includes billing employees for unsuccessful course completions. • Considering academic performance on prior courses paid by ETAP Awards in evaluating current ETAP requests with possible disqualification for failing grades.</td>
<td>Alamo Colleges Management's Responses</td>
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**Action Plan:** N/a.
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<td>17</td>
<td>Employee Services Department</td>
<td>Discontinue giving employees / students the original ETAP form for submission to the Bursar’s Office. Designate an Employee Services Department position to post all ETAP Awards to the employee/student accounts in the SIS Plus System. This person should be different than the Employee Services individual reviewing and approving the ETAP.</td>
<td>A, HR, SFS</td>
<td>8</td>
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<td>Linda Boyer-Owens</td>
<td>December 2010, in conjunction with #14</td>
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**Action Plan:** Automation of the ETAP Request and Administration process workflow will eliminate paper documents and this manual transfers of information. The information will be posted into the employee record by Employee Services and released in workflow to the Bursar with an electronic notice to the employee.

The Employee Services Department should:

| 18 | Employee Services Department    | File the processed ETAP request and the Ethics Handbook Acknowledgement of Receipts in the Employee Digital Documents Folders.                                                                                                                                                    | HR, SFS     | 8                 | Accept                           | Linda Boyer-Owens               | December 2010, in conjunction with #14 |                | BP, PR     | A, R        | L           |

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<td>Alamo Colleges Management’s Responses</td>
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**Action Plan:** Filing Ethics Handbook Acknowledgements into Employee Digital Document folders began 4-10-09. IT is currently assessing the most efficient means to transfer Ethics Handbook Acknowledgements created before that date from the Ethics Department to Employee Digital Document folders. The project to automate the ETAP Request and Administration process will include electronic recording of requests in the requesting employee records as a Digital Document or a record of the Banner Transaction.

### Summary of Recommendations

Recommendations = 18

- Accepted = 14
- Partially Accepted = 0
- Declined = 4

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<tr>
<th>PS/FV</th>
<th>EC</th>
<th>PO</th>
<th>BP</th>
<th>PR</th>
<th>SI</th>
<th>TE</th>
<th>A</th>
<th>D</th>
<th>F</th>
<th>I</th>
<th>M</th>
<th>N</th>
<th>R</th>
<th>S</th>
<th>U</th>
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<th>LEGENDS:</th>
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<tr>
<td>Directed To:</td>
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<tr>
<td>A = Alamo Colleges Management/Chancellor</td>
</tr>
<tr>
<td>HR = Human Resources Department</td>
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<tr>
<td>IITS = Information Technology Services</td>
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<td>SFS = Student Financial Services Management</td>
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<td>Issue Types:</td>
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<tr>
<td>BP = Business Process</td>
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<td>PO = Board Policy</td>
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<td>PR = Management Procedures</td>
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<td>Risk Factors:</td>
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<tr>
<td>A = Noncompliance – Alamo Colleges policies/procedures/Contracts</td>
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<tr>
<td>D = Likelihood that it would not be detected</td>
</tr>
<tr>
<td>F = Potential for fraud to occur</td>
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<tr>
<td>I = Significant inefficiency</td>
</tr>
<tr>
<td>N = Noncompliance - Federal or Texas laws/regulations</td>
</tr>
<tr>
<td>R = Likelihood of repetition if not corrected</td>
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<tr>
<td>S = Significant deficiency</td>
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<td>U = Urgent need for corrective action (Less than 90 days)</td>
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<td>Risk Ranking:</td>
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<tr>
<td>H = High</td>
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<tr>
<td>M = Medium</td>
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