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August 31, 2015

Dr. Hobson Wildenthal, President *ad interim*,
Ms. Lisa Choate, Chair of the Institutional Audit Committee:

We have completed an audit of Athletics and NCAA Compliance as part of our fiscal year 2014/15 Audit Plan, and the report is attached for your review. The audit was conducted in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. The objective of our audit was to provide assurance that an effectively designed compliance program has been implemented for NCAA Compliance and to determine if UT Dallas is in compliance with certain NCAA Division III regulations. In addition, to provide assurance to UT Dallas management that an adequate system of departmental internal controls is in place in Athletics.

Based on the audit work performed, we conclude although an effectively designed compliance program has been implemented for NCAA Compliance, some improvements are needed. Departmental internal controls are effective, but cash handling procedures can be improved. The attached report details recommendations that will improve compliance with NCAA regulations, summer camps, and cash handling.

Management has reviewed the recommendations and has provided responses and anticipated implementation dates. Though management is responsible for implementing the course of action outlined in the response, we will follow up on the status of implementation subsequent to the anticipated implementation dates. We appreciate the courtesies and considerations extended to us during our engagement. Please let me know if you have any questions or comments regarding this audit.

Toni Stephens
Institutional Chief Audit Executive

UT Dallas Responsible Parties:

Mr. William Pettit, Director of Intercollegiate Athletics
Mr. John Jackson, Associate Dean of Undergraduate Advising
Dr. Andrew Blanchard, Dean of Undergraduate Education

Members of the UT Dallas Institutional Audit Committee:

External Members:

Mr. Bill Keffler
Mr. Ed Montgomery
Ms. Julie Knecht
Dr. Inga Musselman, Acting Provost
Dr. Calvin Jamison, Vice President for Administration
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State of Texas Agencies:

Legislative Budget Board
Governor's Office
State Auditor's Office
Sunset Advisory Commission



Executive Summary

Athletics and NCAA Compliance, Report No. 1520

Audit Objective and Scope: The objective of our audit was to provide assurance that an effectively designed compliance program has been implemented for NCAA Compliance and to determine if UT Dallas is in compliance with certain NCAA Division III regulations. In addition, to conduct a change in leadership audit to provide assurance to UT Dallas management that an adequate system of departmental internal controls is in place in Athletics.

The following is a summary of the audit recommendations by priority and risk type. See Appendix A for additional details.

High (0)	High/Medium (0)	Medium(3)	Low(0)
Recommendation	Priority and Risk Type		Estimated Implementation Date
(1) Improve Compliance with NCAA Regulations	Medium; Compliance		January 1, 2016
(2) Ensure Compliance with Summer Camp Policies	Medium; Compliance		September 1, 2015
(3) Enhance Controls and Policies over Cash Handling	Medium; Effectiveness and Efficiency		October 1, 2015
Responsible Vice President: Vice President for Student Affairs		Responsible Party: Bill Petitt, Director of Intercollegiate Athletics	
Staff Assigned to Audit: Brandon Bergman, CFE, Senior Auditor/Project Leader; Ashley Mathew, Staff Auditor			



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Background

The purpose of UT Dallas Athletics is to “provide competitive opportunities to students, which foster physical, social and emotional benefits along with a sense of sportsmanship¹.” Athletics, reporting to the Vice President for Student Affairs, is led by the Director of Intercollegiate Athletics who took over operations in July 2014, after the retirement of the former director. The department consists of 29 employees and has a FY 2015 budget of \$3.5 Million.

UT Dallas became part of the NCAA Division III and the American Southwest Conference in 1998. More than 250 student athletes compete in UT Dallas sports. Athletics sports include Men’s (Baseball, Basketball, Cross Country, Golf, Soccer, and Tennis) and Women’s (Basketball, Cross Country, Golf, Soccer, Softball, Tennis, and Volleyball). In addition, Athletics hosts twelve sports camps for children ages five to 18 each summer.

Although the Director is responsible for NCAA Compliance, the Assistant Athletic Director is responsible for monitoring compliance. Eligibility is monitored by the Assistant Director of Undergraduate Education, reporting to the Dean of Undergraduate Studies. The Faculty Athletics Representative is Dr. Kurt Beron, Professor in the School of Economic, Political, and Policy Sciences.

Audit Objective

The objective of our audit was to provide assurance that an effectively designed compliance program has been implemented for NCAA Compliance and to determine if UT Dallas is in compliance with certain NCAA Division III regulations. In addition, to conduct a change in leadership audit to provide assurance to UT Dallas management that an adequate system of departmental internal controls is in place in Athletics.

Scope and Methodology

The scope of this audit was FY 2014 and 2015, and our fieldwork concluded on May 28, 2015. To satisfy our objectives, we performed the following:

- (1) Gained an understanding of departmental operations and NCAA compliance processes through discussions with responsible personnel, review of applicable policies and procedures, and review of other documentation as necessary.
- (2) Performed a risk assessment of departmental and NCAA compliance operations and developed audit procedures to provide assurance on the key risk areas.
- (3) Ensured compliance with NCAA standards on eligibility, financial aid and scholarships, recruiting, and practice logs.

¹ <http://cometsports.utdallas.edu/>



- (4) Determined if controls exist over travel and expenses.
- (5) Determined if camps run by Athletics complied with NCAA, UT Dallas, and State laws, regulations, and policies.
- (6) Ensured that Athletics has procedures in place to mitigate injury to student athletes.
- (7) Tested for compliance with UT Dallas cash handling policies.

Where applicable, we conducted our examination in accordance with the guidelines set forth in The Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*. The *Standards* set criteria for internal audit departments in the areas of independence, professional proficiency, scope and performance or audit work, and management of the internal auditing department.

Audit Results and Management's Responses

Controls

Our audit work indicated that the following controls currently exist:

- Procedures are in place to mitigate injury to student athletes.
- Monitoring controls have been put in place to provide reasonable assurance of compliance with NCAA Division III Bylaws.
- Controls exist to provide reasonable assurance over compliance with UT Dallas travel and expenditure policies.

Audit Recommendations

Although the above controls are in place, opportunities exist to enhance compliance with NCAA Regulations, minors on campus, cash handling, and departmental policies and procedures.

Priority Findings – UT System

A UT System priority finding is defined by the UT System Audit Office as: “*an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.*” **There are no UT System Priority Findings resulting from this audit.**

Reportable Audit Recommendations

The follow audit recommendations are offered to help enhance internal controls and to help ensure compliance with various laws, regulations, and policies and procedures. Minor issues regarding updating policies and procedures, ensuring travel authorizations are maintained and approved prior to travel, and coding purchasing and travel card expenses were discussed with management, and they agreed to address them. See



Appendix A for the Priority Findings and Risk Matrix defining the various risk factors and risk levels for each audit recommendation.

(1) **Improve Compliance with NCAA Regulations**

We tested selected NCAA requirements for Division III Athletics and noted the following opportunities for improvement:

- (a) There is no formal compensation justification or supporting documentation for specific payroll payments made to athletic camp workers. NCAA Division III Regulation 13.12.2.2.1 states: *Compensation provided to the student-athlete shall be commensurate with the going rate for camp or clinic counselors of like teaching ability and camp or clinic experience and may not be paid on the basis of the value that the student-athlete may have for the employer because of the athletics reputation or fame the student-athlete has achieved. It is not permissible to establish varying levels of compensation for a student-athlete employed in a sports camp or clinic based on the level of athletics skills of the student-athlete.*

The department should work with camp organizers to enhance camp compensation support for payroll payments made to camp workers.

- (b) NCAA Division III Regulation 14.01.1 states: *An institution shall not permit a student-athlete to represent it in intercollegiate athletics competition unless the student-athlete meets all applicable eligibility requirements.* To ensure compliance with NCAA regulations, UT Dallas has put processes in place to monitor eligibility requirements. All active student athletes should be flagged within PeopleSoft with an "SATH" student group and an athletic participation flag record to properly identify them as a student athlete. Without proper identification, the NCAA compliance monitoring processes that have been put in place will not be accurate.

We reviewed the student account flagging process and resulting eligibility query and noted discrepancies. Specifically, sixteen (16) students were listed on the roster but were not in the query results, and nine students were found in the query results but not on the roster. Overall, the student account flagging process is a manual process performed within The Office of Undergraduate Education with information provided by Athletics.

We also reviewed the results of the D14 service indicator process. A D14 service indicator is placed on a student athlete's record to prevent athletes from dropping classes before advisement. We noted twelve (12) athletes were missing an active D14 service indicator.



The student account flagging process and eligibility query should be reviewed to determine the reasons for the differences. Rosters should periodically be reviewed to ensure they match the eligibility query and that student athletes are properly flagged. Additionally, the D14 service indicator process should be reviewed to determine the reason why active indicators are not being placed on a portion of the student athlete population.

- (c) NCAA Division III Regulation 140.01.2.2 states: *The president or chancellor is responsible for approving the procedures for certifying the eligibility of an institution's student-athletes under NCAA legislation. The president or chancellor may designate an individual on the institution's staff to administer proper certification of eligibility. Certification of eligibility must occur before allowing a student-athlete to represent the institution in intercollegiate competition.*

To ensure compliance, UT Dallas provides the NCAA with an affirmation roster of all eligible student athletes. We reviewed the 2015 Spring NCAA affirmation roster and determined that four students listed on the roster actually graduated in December 2014. Also, the roster included two student athletes that were ineligible due to GPA requirements. [Note: we did not see any instances of these two athletes participating in any UT Dallas athletic competitions]

The affirmation roster certification process should be enhanced to ensure current athletes are eligible and graduated students are removed.

- (d) Although education is provided, the department does not have documentation that verifies student athletes received education regarding sickle cell trait status. NCAA Division III Regulation 17.1.6.4.1.1 states: *Each student-athlete shall be provided education regarding sickle cell trait status. Student-athletes who have been tested, but do not have confirmed results documented or have signed a waiver per Bylaw 17.1.6.1 (c), shall be provided additional education regarding the risks, impact and precautions associated with sickle cell trait.*

The department should consider the use of an acknowledgment form for student athletes to document their receiving of education regarding sickle cell trait.

- (e) Resources, such as training, are currently not being provided specific to maintaining compliance with regulations set forth by the NCAA regarding Financial Aid Bylaws² to individuals directly involved in the scholarship process. If individuals involved in the scholarship process are unaware of the regulations set forth by NCAA Bylaws, then the institution has a greater risk of potential noncompliance with NCAA regulations.

We recommend that individuals directly involved in the scholarship awarding process be provided yearly training covering applicable NCAA Bylaws related to the awarding of student financial aid and scholarships.

² NCAA Regulations 15.01.3, *Institutional Financial Aid*; 15.4.1, *Consistent Financial Aid Package*



- (f) We reviewed Athletics' website for compliance with NCAA requirements. The department should review all online³ recruiting information available to prospective student athletes and clarify procedures to avoid potential NCAA recruiting violations based on NCAA bylaw 13.1.1.2⁴. If determined necessary, the department's website could have a separate section for incoming freshmen and transfer students to help alleviate confusion. In addition, all areas of the website should be reviewed and updated with current information.

Recommendation: The department should improve compliance with NCAA Division III requirements as outlined above.

Management's Responses and Dates of Implementation:

- (a) The department should work with camp organizers to enhance camp compensation support for payroll payments made to camp workers.

Response: Formal compensation justification will be provided prior to the start of each camp. A payroll breakout will detail the compensation in accordance with the duties assigned and the experience required to serve as a camp counselor/coach.

Implementation date: September 1, 2015

- (b) The student account flagging process and eligibility query should be reviewed to determine the reasons for the differences. Rosters should periodically be reviewed to ensure they match the eligibility query and that student athletes are properly flagged. Additionally, the D14 service indicator process should be reviewed to determine the reason why active indicators are not being placed on a portion of the student athlete population.

Response: In consultation with the Registrar's Office, authorization and training are being given to Angela Marin, Athletics Department Compliance Coordinator, who will have responsibility for running reports and monitoring student-athlete enrollment and grade records to ensure that only active, enrolled student-athletes who meet all applicable eligibility requirements are included on the affirmation roster.

Implementation date: Effective by October 1, 2015

- (c) The affirmation roster certification process should be enhanced to ensure current athletes are eligible and that graduated students are removed.

³ <http://cometsports.utdallas.edu/>

⁴ <https://www.ncaapublications.com/p-4324-2013-2014-ncaa-division-iii-manual.aspx>



Response: In consultation with the Registrar's Office, authorization and training are being given to Angela Marin, Athletics Department Compliance Coordinator, who will have responsibility for running reports and monitoring student-athlete enrollment and grade records to ensure that only active, enrolled student-athletes who meet all applicable eligibility requirements are included on the affirmation roster.

Implementation date: January 1, 2016

- (d) The department should consider the use of an acknowledgment form for student athletes to document their receiving of education regarding sickle cell trait.

Response: The Athletics Department will include sickle cell trait education acknowledgment forms in the student-athlete packet distributed to all student-athletes prior to their participation in practice or competition. All student-athletes will be required to sign and return the form prior to participation in practices or competition.

Implementation date: December 1, 2015.

- (e) We recommend that individuals directly involved in the scholarship awarding process be provided yearly training covering applicable NCAA Bylaws related to the awarding of student financial aid and scholarships.

Response: The Athletics Department will collaborate with the institutional advancement and financial aid offices in producing and implementing materials to detail NCAA rules regarding financial aid. These materials will be distributed to the advancement and financial aid offices and distributed to each scholarship committee. Scholarship committee representatives will be required to sign and return a letter of acknowledgment upon receipt of the information.

Implementation date: January 1, 2016.

- (f) The department should review all online recruiting information available to prospective student athletes and clarify procedures to avoid potential NCAA recruiting violations based on NCAA bylaw 13.1.1.2. If determined necessary, the department's website could have a separate section for incoming freshmen and transfer students to help alleviate confusion. In addition, all areas of the website should be reviewed and updated with current information.

Response: The Athletics Department will establish Web pages to detail NCAA rules for incoming freshmen and transfers and include under the "athlete resources" section of the departmental website – <http://cometsports.utdallas.edu>.

Implementation Date: January 1, 2016.

Person Responsible for Implementation: Bill Petitt, Director of Athletics



(2) **Ensure Compliance with Summer Camp Policies**

Athletics offers many summer camps⁵ to children ages five to 18. The camps are taught by UT Dallas' athletic staff at the campus athletic facilities. Staff working at the camps is required to comply with various NCAA, State, and UT System policies and procedures. We tested for compliance with such policies, noting the following:

- (a) UT System Policy UTS124⁶, *Criminal Background Checks*, states: *Youth camps shall ensure that for all employees and final applicants who will work at the camp, and all volunteers and student observers, who will regularly or frequently be at the camp are subject to a criminal background check each year. The check shall be conducted prior to permitting an individual to work, volunteer, or be present. Further, volunteers and student observers who are not subject to a check must not have unsupervised access to campers.*

We tested for compliance with these rules and found that ten of the 30 staff members tested (33%) did not have the required criminal background checks on file.

Procedures should be strengthened to ensure that required criminal background check forms are on file each year.

- (b) Three of the 94 (3%) summer camp staff in 2014 did not have documentation on file evidencing that they successfully completed Child Protection Training. Texas Senate Bill 1414⁷ requires training for employees who work with minors on campus. Typically this training is offered via UT Dallas' eLearning.

Procedures should be strengthened to ensure that training is completed before summer camp staff works with the children attending camps.

- (c) All camp attendees had a signed Medical Information and Release Form and Release Indemnification Agreement Form on file. However, three participants did not provide these completed forms until *after* the start of their camp. One of the three was injured during the camp and withdrew.

Participants should not be allowed to participate in camp activities until the required forms have been signed.

Recommendation: Athletics should ensure compliance by strengthening documentation regarding various summer camp policies as outlined above.

⁵ <http://www.utdallas.edu/summercamps/athletics.html>

⁶ <http://www.utsystem.edu/board-of-regents/policy-library/policies/uts124-criminal-background-checks>

⁷ <https://legiscan.com/TX/text/SB1414/id/296728>



Management's Response: The Athletics Department will assign a summer camp coordinator to coordinate the receipt of all required documentation for athletics summer camps. The position will serve as the secondary duty of an assistant coach. The coordinator will facilitate and monitor the collection of the proper documentation for all camp participants and employees and will ensure compliance with all University regulations. An administrative assistant will handle all camp payments. The coordinator will monitor and confirm completion of the online Child Protective Training module by all camp employees, assure background checks are completed prior to the start of each camp, and conduct random checks on camp documentation, including waivers. A training module to detail camp workers' responsibilities will be provided to each worker, and a signed acknowledgment form will be required before employment.

Implementation date: September 1, 2015.

Person Responsible for Implementation: Bill Petitt, Director of Athletics

(3) **Enhance Controls and Policies over Cash Handling**

Risk Factor: Effectiveness and Efficiency; Risk Rating: Medium ★

Athletics receipts for ticket and concession sales totaled approximately \$58,600 during FY 2015. UT Dallas Cash Handling Policy, UTDBP3040, addresses controls and procedures for handling cash, including checks. Cash handling has an inherently high risk of fraud. Such procedures help reduce the risks of error or theft from occurring and not being detected in a timely manner. In testing for compliance with UT Dallas policies, we noted the following:

(a) We attended and reviewed the game day reconciliations a Women's Basketball Game on January 8, 2015. Based on our review:

- We were unable to reconcile the concessions inventory and cash balances. This variance was not explained in the reconciliation sheet. Though not material, our calculation of sales based on sold inventory suggests total sales of \$218, the calculation in the reconciliation suggests total sales of \$221, and the difference between beginning and ending cash balances suggest total sales of \$230.75. If reconciliations are not conducted properly and shortages/overages are not accounted for, then problems within the process will not be identified.
- The reconciliation sheet does not have any signatures from the students that worked concessions to verify inventory counts, beginning cash balances, sales or ending cash balances. The only signatures are those of the Administrative Assistant and the Athletic Director. UTDBP3040 states that when funds are transferred from one person to another (even for a short period of time), they should be counted in the presence of both parties. The amount should be recorded on a receipt and the receipt should be signed by the person accepting custody. Also, daily cash reports should be prepared by each cashier,



reconciling the cash to receipts and accounting for overages and shortages. A consolidated cash report and the departmental deposit should be prepared by someone other than the cashier. Whenever funds are transferred during Game Day Operations, the individuals should sign the reconciliation sheet. Student workers should also reconcile the cash as an added layer of control and sign off on the reconciliation totals.

- Cash boxes used for ticket and concession sales were in close proximity (within arm's length) of the customer. A concession employee at one point counted a large amount of cash from the cash box within open sight of the customers and game attendees. This increases the risk of theft. The cash box should be located in an area that is not in close proximity to customers, and cash should be counted in a secured nonpublic location.
- Multiple employees at concessions were working out of the same cash box. Having separate cash boxes could reduce the risk of errors or theft.

(b) The department does have written cash handling policies. Written procedures help staff understand responsibilities. In comparing the departmental procedures to UTDBP3040, we noticed the following opportunities to augment existing policies.

- There is no cash handling procedure for ticketing sales. The documented policies are specifically for summer camp and concessions operations.
- None of the operating manuals (Concessions or Departmental Manual) contain details about deposit preparation.
- The manuals do not mention check handling or check logs.
- None of the manuals give a process for reporting any cash shortages or overages.

Recommendation: The department should ensure that UTDBP3040 is followed for cash handling processes as detailed above.



Management's Responses and Estimate Dates of Implementation:

- a) A review of game day reconciliations for a women's basketball game on January 8, 2015 revealed inability to reconcile the concessions inventory and cash balances, lack of signature on reconciliation sheets, no daily reports prepared by each cashier, cash boxes in close proximity of customers, and multiple employees working from the same cash box.

Response: Hourly workers will be required to take a cash handling training session prior to working concessions. One worker will be designated as the cashier for each cash drawer. Both the cashier and supervisor will be required to sign the reconciliation sheet at the beginning and end of each shift. Cash boxes will be positioned at a distance away from customers' reach to prevent theft. The concessions and department manual will detail deposit preparation, check handling, check logs and the process for reporting cash shortages or overages.

Implementation date: November 1, 2015

- b) The department has written cash handling policies. However, there is no cash handling procedure for ticketing sales, deposit preparation and check handling.

Response: A cash handling procedure will be developed for ticket sales and concession sales. All hourly workers will be required to review the cash handling procedure module and sign a letter to acknowledge completion upon date of hire. Cash handling procedure for ticketing sales, concession sales, deposit preparation and check handling will be included in Athletics Department Staff Handbook.

The Athletics Department is pursuing the use of the UniversityTickets software for ticketing and concession operations, which will provide electronic capability for sales, reducing the amount of cash transactions at events and streamlining the reconciliation and inventory tracking process.

Implementation date: October 1, 2015

Person Responsible for Implementation: Bill Petitt, Director of Athletics



Status of Prior Audit Recommendations

The following is the status of implementation of the recommendations resulting from Internal Audit Report No. 0907, *Athletics*, dated June 16, 2009.

Recommendation	Implemented?
Enhance Controls over Ticket Sales – no evidence of proper separation of duties, reconciliations, or effective monitoring.	Not fully implemented – see recommendation (3) above.
Ensure All Employees Handling Cash/Checks Are Properly Trained – No one in Athletics was required to have cash handling training, but numerous employees were involved in collecting cash/checks.	Yes
Ensure Compliance with Team Travel Policies – Medical release forms and indemnification agreements for sports camps were missing. Sporting events did not have travel authorization forms or activity checklists completed.	Not fully implemented – see recommendation (2) above.

Conclusion

Based on the audit work performed, we conclude although an effectively designed compliance program has been implemented for NCAA Compliance, some improvements are needed. Departmental internal controls are effective, but cash handling procedures can be improved.

We appreciate the courtesy and cooperation received from the management and staff in Athletics as part of this audit.



Appendix: Priority Findings and Risk Matrix

Definition of Risks

Risk Level	Definition
High	High probability of occurrence that would significantly impact UT System and/or UT Dallas. Reported to UT System Audit, Compliance, and Management Review Committee (ACMRC). Priority findings reported to the ACMRC are defined as <i>“an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.”</i>
High/Medium	Risks are considered to be substantially undesirable and pose a moderate to significant level of exposure to UT Dallas operations. Without appropriate controls, the risk will happen on a consistent basis.
Medium	The risks are considered to be undesirable and could moderately expose UT Dallas. Without appropriate controls, the risk will occur some of the time.
Low	Low probability of various risk factors occurring. Even with no controls, the exposure to UT Dallas will be minimal.

Risk Factors

- Reputation - damage to the image of UT Dallas and/or UT System
- Information Security - integrity, confidentiality and availability of information
- Compliance – compliance with external legal or regulatory requirements
- Accomplishment of Management’s Objectives – goals being met, projects being successful
- Effectiveness and Efficiency – objectives at risk and/or resources being wasted
- Capital Impact - loss or impairment of the use of assets
- Life Safety – including loss of life, injury, toxics/infectious disease
- Management Oversight
- Operational Alignment – management’s alignment of people, process and technology to efficiently accomplish organization objectives
- Designed Controls – adequacy of controls within critical operations
- Payments/Expenditures – including fines and legal costs
- Lost Revenue – actual and/or opportunities