3.10.3 Control of finances

3.10.3 The institution exercises appropriate control over all its financial resources.

Judgment of Compliance

In Compliance

Narrative

Overview

The University of Alabama exercises appropriate control over all its financial resources. Administratively, the Vice President for the Division of Financial Affairs assumes responsibility for this function. Appropriate control and management of risk applicable to the University’s financial resources is accomplished through compliance with state law; Board policy; employment of competent, qualified staff; effective University policies and sound documented operational procedures; training; routine assessment and oversight of the policies; internal and external audits; and insurance coverage; with all transactions captured and documented via the University’s financial enterprise resource planning system.

Financial System

The University implemented SunGard Higher Education Banner Enterprise Resource Planning (ERP) System in January 2006. Banner runs on an integrated database system developed by SunGard Higher Education, now known as Ellucian. Banner is the ERP framework for the University’s financial system, human resources, student records, and financial aid. Banner has security controls for both viewing and updating transactions. The Office of Financial Accounting and Reporting is responsible for Banner security access in the finance module. Departmental users may obtain information applicable to requesting access to Banner Finance at Financial Accounting and Reporting’s Frequently Asked Questions website [1] and selecting ‘How may I be granted Banner Finance Security Access?’ [2] Upon receiving approval for Banner Finance access, responsible departmental personnel have online access to Banner, thereby allowing immediate access to account balances. Financial Accounting and Reporting performs month-end closing procedures [3] for the accounting period within 3–5 business days after the last business day and provides users electronic month-end reports within 1–2 days after close. Various Banner month-end reports are generated via the University’s online report repository, ePrint, and are provided to department users via email. Examples of ePrint-generated month-end reports for an academic department are provided. [4] Timely close of the monthly accounting period fulfills requirements associated with internal and external reporting and sponsored program billing.
System redundancy for the University’s network and Banner ERP is maintained outside the Division of Financial Affairs and is the responsibility of the Office of Technology Services (OIT). OIT established a secure colocation facility in Atlanta, Georgia, to provide continuity of operations. Foundation network, security, storage, and messaging services have been implemented and tested in this facility. Testing, referred to as failover, was performed at the colocation site most recently in May 2014. Communication related to this process is provided. [5] Failover entailed switching from using the primary network, servers, and critical applications such as Banner ERP, located in Tuscaloosa, Alabama, to the colocation facility’s replicated network, servers, and applications in Atlanta. Failover was conducted for one week’s time and was successful in performing all functions and processes. Testing related to failover is performed on an annual basis.

**Departmental Responsibilities, Policies, Procedures, and Training**

The Division of Financial Affairs is primarily responsible for the development, implementation, monitoring, and compliance of policies and procedures applicable to financial control. However, there are also areas outside of the Division of Financial Affairs that have responsibilities related to financial control, including the Office of University Advancement and the Division of Research. These departments are responsible for oversight related to gift recording and contract and grant accounting, respectively.

Within the Division of Financial Affairs, responsibility for financial control is primarily shared between the Finance and Administration units. Policies pertinent to financial control are available via the following website. [6] In addition to these formal policies, departmental guidelines, procedures, and control narratives are stored on a shared network drive used internally by the Financial Accounting staff in the Finance unit of the Financial Affairs Division and/or shared with internal and external auditors. A screen shot of the site where these documents are maintained is provided. [7] Training related to compliance with policies and procedures is essential to operations to ensure consistency and accuracy. As such, training is offered by the Office of Finance staff to departmental users throughout the year. Frequency of training sessions ranges from a monthly basis to an individual department- or user-request basis.

Following is a summary of each University department’s responsibilities pertinent to financial control, along with a respective listing of policies, procedures, guidelines, control narratives, and examples of any training offered:

The Associate Vice President for Finance, who reports to the Vice President for Financial Affairs and Treasurer, is responsible for Financial Accounting and Reporting, Budget Office, Office of Procurement Services, and Receivables and Collections.


Further controls for investments and endowments include The University of Alabama Board Rule 404 Investment Policy and Guidelines [19] that establishes standards to manage the Endowment and Reserve pools. The University is responsible for transferring gifts received from donors or designated for endowments to the endowment pool on a monthly basis. University reserves are transferred to the system reserve pools once accumulated above cash needed for operations. Pool distributions are received monthly from the System Office and recorded to the appropriate funds per the investment distribution procedures referenced above. [13] [14] Pool distribution reports for the month of November 2013 are attached for the Endowment Fund, [20] Prime Fund, [21] and Intermediate Fund. [22] Individual departments are responsible for spending endowment distributions in accordance with donors’ wishes.

Examples of training provided by Financial Reporting and Accounting staff include Banner Finance Training [23] and Eprint Training. [24]
The Budget Office provides accurate and timely information regarding the budget process and is responsible for developing, monitoring, and controlling the University’s education and general budget. The original budget is developed within the framework of the institution’s enterprise-planning software, IBM Cognos TM1, and uploaded into Banner. Budget revisions are processed directly in Banner. Monthly reports, in addition to ad-hoc reports available within Banner, are housed in a database accessible by fiscal managers for each department that provides data on comparison of budget to actual expenditures in the budget status report, [25] fund balances, [26] budget summary, [27] transaction detail, [28] and current salary status [29] that provides comprehensive information on salary and wage budgets, expenditures, and estimated expenditures through year-end. These reports are used by the Budget Office staff and business officers in each respective division. Business officers in each division or college, most commonly in job roles classified as Director of Financial Affairs, Accounting Administrator, or Manager of Fiscal Affairs, work to identify any deficits that require further evaluation. Budget to actual deficits are resolved by identifying available resources that can be used to offset and eliminate the budget deficit. Further, the University prepares a First and Second Quarter Review of Budget versus Actual Report [30] [31] for submission to the Board of Trustees for review. Examples of training offered by Budget Office staff include Banner Budget Training [32] and Budget/Accounting General Training. [33]

The Office of Procurement Services unit includes Purchasing, Accounts Payable, and Purchasing Card Services. Purchasing ensures goods are purchased at the best value in accordance with State law [34] and University policies (referenced below). Purchases made for items above $15,000, unless otherwise exempted by law, are publicly bid and awarded. Requisitions and purchase orders are processed through the ERP, Banner system using electronic workflow to obtain appropriate approval for purchases. Accounts Payable is responsible for generating payment for goods and services and reimbursements for travel according to the spending [35] and travel policies. [36] In addition, Accounts Payable provides oversight for petty cash procedures. [37] Purchasing Card Services manages appropriate controls over card issuance and usage for the purchases of goods, services, and travel expenditures through the following University policies and Reference Guides available on the Purchasing Card Services website: [38]

**Policies**

- P-Card Policies & Procedures [39]
- P-Card Compliance Policy [40]
- P-Card Violation Exception Policy [41]
- Clarification of Business Purposes [42]
- Procurement Services Gratuities Policy [43]
- Spending Policies [35]
- Wireless Communication Stipend Policy [44]
- Travel Policies [36]
- Competitive Bid Information [45]
- Authorized/Allowable Expenses [46]
- Unauthorized/Prohibited Expenses [47]

**References**

- Works User Guide [48]
- UA Standing Contracts [49]
- UA Tax Information [50]
- Quick Reference Guide [51]
Check List for Reconciled P-Card Vouchers [52]

The following examples of Office of Procurement Services’ training documents are attached:

- Purchasing Banner Training Manual  [53]
- Purchasing Card Policies and Procedures  [54]
- Purchasing Card Approver Training  [55]
- Purchasing Card Reconciler Training  [56]
- Purchasing Card Hot Topics  [57]
- Accounts Payable Travel Tutorial  [58]
- Accounts Payable Understanding Travel Policies Presentation  [59]

Receivables and Collections responsibilities are to record, bill, and collect University receivables, establish and maintain UA policies and standards for the administration of any and all UA revenue-generating operations, and maintain related fiscal records while providing service and support to the University community. Pertinent University policies include:

- Establishment of an Accounts Receivable  [60]
- Payment/Confirmation Policies  [61]
- Payments to Students  [62]
- Review and Oversight of Receivables  [63]
- Student Organization Building Funds Revenue Generating (safeguarding cash)  [64]

The University’s accounts receivable records are processed and maintained via Banner’s Accounts Receivable module. [65] The University’s central receivables are primarily related to tuition owed to the University by students. The student Payment/Confirmation Policies  [61] in conjunction with Registration & Monthly Bill Schedule  [66] are effective tools in ensuring collection of a substantial portion of the student receivable amounts as seen in the attached schedule of student account write offs. [67] The Revenue and Receivables Cycle Control Narrative  [68] summarizes the oversight and business processes within the unit. This document is reviewed and updated annually and provided to the external audit firm.

Under the direction of the President, the Vice President of Advancement is charged with coordinating fundraising activities for the University, which includes accepting and recording gifts related to annual giving, major and planned giving, foundation and corporate giving, and capital fund-raising campaigns. The Office of University Advancement promotes and develops support for The University of Alabama, assists all University organizational units in securing gifts from private sources, and is directly responsible for gift and estate planning and corporate and foundation relations. The department’s primary functions encompass constituency relations, including alumni, public relations, and fundraising. University Advancement is made up of the Offices of Advancement Services, Alumni Affairs, Development, Planned Giving, and University Relations.

The University document “Policies, Procedures and Guidelines Applicable to the Acquisition and Stewardship of Private Gifts”  [69] defines the responsibilities of the participating University administrative divisions involved in receiving and managing gifts including those applicable to Advancement and Financial Affairs.

The Office of Advancement uses Abila Millennium Software to manage the accounting and other donor activity data related to gift giving. Gift activity is recorded in the Abila Millennium Software, then extracted and uploaded via journal entry in to the general ledger, Banner. Provided are procedures and examples of the gift accounting feed process to Abila and an example of the journal entry that is loaded to the general ledger. [70]

Other pertinent policies that impact control of the University’s financial resources are applicable to externally funded grants. Accounting and reporting for sponsored projects is the responsibility of the Vice President for Research. [71]
The Associate Vice President for Administration, who reports to the Vice President for Financial Affairs and Treasurer, is responsible for the following units that assist in ensuring financial controls:

Property and Inventory Management is responsible for maintaining the University’s property records. The University uses AssetWorks Financial Asset Profile Module (via AiM software) to record and inventory its acquisitions and track transfers and disposions of inventoried property. Property inventories are conducted annually. A bar code scanner is used to record, track, and verify equipment location, custody and condition. The most recent report for the annual property audit (as of December 31, 2013) is provided for documentation. Building numbers are referenced within this report; as such, a key identifying the University’s building numbers and names is also provided.

Property and Inventory Management provides each department’s property manager with a copy of their respective department’s inventory listing upon the completion of the annual inventory for the University as a whole. The dean or department head has the ultimate responsibility to ensure compliance with these property management procedures. In performing this responsibility, they may designate property managers. Property Inventory Management policies and procedures are provided. The Property and Inventory Management Transaction Form is completed by the department’s property manager to document the loan, transfer, change in location, disposal (via Surplus Property), and deletion of a capital asset, and to report an asset lost or stolen. The original form is maintained by Property and Inventory Management and the department is to maintain a file copy.

Contract Administration is responsible for the administration of construction-related contractual agreements. This process includes ensuring that the contract terms, any amendments, and change orders are in accordance with state and federal laws and regulations, University policies and practices, and that any payment requests comply with the contractual terms. An overview of the steps involved in the administration of construction-related contracts, along with pertinent forms, is provided. The University’s Construction Change Order Policy applicable to change-orders for construction contracts is available at the hyperlink provided.

Financial Affairs Information Technology (FAIT) supports the Division of Financial Affairs’ technology needs, which include providing training (sample agenda attached) desktop and business system support, project management, and business process analysis. As to ensuring financial control, FAIT is charged with system redundancy for Microsoft Exchange email and numerous applications used primarily by the Financial Affairs Division. Redundancy for these systems is ensured by a recently established on-site colocation facility, housed within the Ridgecrest residence hall, which will mirror Financial Affairs’ primary data center and storage platform. In addition, FAIT uses a third-party email management services provider, Message One, which serves as another level of back-up.

The Office of Risk Management procures insurance coverage as another means in exercising control and mitigating risk applicable to the University’s financial resources. Many factors are taken into consideration when determining the need for and type of insurance plan coverage, i.e. funded or unfunded self-insurance. Factors considered include the reasonableness of cost for the insurance and the likelihood, frequency, severity and impact of losses on the institution’s financial stability and operational needs. The University’s Office of Risk Management, in conjunction with the University of Alabama System’s Risk Management and Property/Casualty Committees, is responsible for the procurement, oversight, and monitoring of the University’s insurance needs and coverage. The University’s insurance coverage includes the following:

- General Liability
- Employment Practices
- Management/Trustee Liability
- Non-Medical Professional Liability
- Educator Liability Claims
- Medical Malpractice
- Automobile Liability Insurance
- Excess Liability Insurance
• On-the-Job Injury/Illness Program
• Employee Dishonesty/Crime
• Property Insurance and Supplemental Property Insurances
• Greek Social Organization Liability
• Special Event Liability
• Catering Events
• Aviation Liability and Hull Insurance
• Foreign Liability Insurance
• Foreign Travel Accident
• Kidnap, Ransom and Extortion
• Fine Arts
• Athletics - including play/practice, travel, and event cancellation

Qualifications of Staff

Listed below are the individuals in financial leadership positions within the Division of Financial Affairs who are responsible for the control of institutional finances (also see organizational chart for the Division of Financial Affairs). Individual resumes are provided below detailing qualifications for each.

Dr. Lynda Gilbert, CPA, CGFM, is The University of Alabama’s Vice President for Financial Affairs and Treasurer.

Dr. Dana Keith, CPA, Associate Vice President for Financial Affairs, joined The University of Alabama staff in 2004 following 12 years of experience at The University of Southern Mississippi. Dr. Keith received a doctorate in Higher Education Administration from The University of Alabama in 2013. Dr. Keith brings over 21 years of diversified and comprehensive experience in higher education financial and business operations.

Ms. Reba Essary, Associate Vice President for Finance, has 41 years of experience in financial administration at The University of Alabama and was named Associate Vice President for Finance in 1999. She has also served as Interim Vice President for Financial Affairs and Treasurer, Comptroller and Associate Treasurer, Comptroller, Director of Financial Accounting, as well as, various accountant positions. Ms. Essary received her bachelor’s degree in accounting from The University of Alabama.

Ms. Nancy Whittaker, CPA, Associate Vice President for Administration, was named the Associate Vice President for Administration in 2005. She received her bachelor’s degrees in accounting and MBA from Murray State University. Ms. Whittaker brings 19 years of higher education experience from Texas Tech University, University of Southern Mississippi, Southern Illinois University at Carbondale, University of Arkansas and Murray State University.

Ms. Julie Shelton, CPA, Director for Financial Accounting and Reporting, has 23 years of experience in financial administration at The University of Alabama. She has been Director of Financial Accounting and Reporting since 2000. In this role she is responsible for directing the University accounting and reporting functions, including, plant accounting activity, treasury management, investments, debt management, and tax.

Dr. Adam Tate, Director of Budgets, has 11 years of budget experience at The University of Alabama and was named the Director of Budgets in 2012. He received his doctorate in Higher Education Administration in December 2012, master’s degree in human environmental sciences in 2007 and bachelor’s degree in accounting, all from The University of Alabama.
Mr. Kevin Stevens, Director of Procurement Services, joined The University of Alabama staff as Director of Procurement Services in 2008. He is responsible for Accounts Payable, Furnishings and Design, Purchasing and Purchasing Card Services functions. He brings 13 years of purchasing-related experience from the University of Kentucky, as well as, Delta State University.

Ms. Kristy Pritchett, CIA, CFSA, CBA, Director of Receivables and Collections, initially joined The University of Alabama System Office as an internal auditor in 2011, bringing with her over 10 years of audit, financial, and managerial experience from the private sector. She was named Director of Receivables and Collections in October 2013. Her responsibilities are to record, bill, and collect University receivables, establish and maintain UA policies and standards for the administration of any and all UA revenue-generating operations, and maintain related fiscal records while providing service and support to the University community.

Conflict of Interest

Ethics and conflicts of interest for members of the Board of Trustees and senior administrators are addressed in the Board of Trustees’ Manual Board Rule 106. Under this Board Rule, Board members are required to disclose any transaction that may be a potential conflict of interest and to abstain from certain activities. This disclosure also applies to matters of employment of Board members or family of Board members.

New trustees are educated about the Board Rule in a New Trustee Orientation session, which includes meetings with both the General Counsel and Director of Risk Management and Deputy General Counsel of the UA System. In this orientation, the online Conflict of Interest (COI) database is discussed, and a copy of the Board rule is provided. Board rules also are available online. Board minutes documenting three examples where Trustees abstained from voting on UA agenda items are provided.

While Board members as well as senior administrators have ultimate responsibility for reporting conflicts and refraining from prohibited actions, the UA System Office of Risk Management has documented and implemented certain procedures to monitor compliance with Board Rule 106. These procedures are maintained as internal guidance documents by the UA System Office of Risk Management. A reminder email is sent each year to Board members and senior administrators at the three campuses in the UA System regarding completion of the COI form. The email includes instructions on completing the electronic COI form and a deadline for submission.

The UA System Office of Risk Management also verifies that all COI forms have been submitted. In addition, prior to each Board meeting, the UA System Office of Risk Management has begun reviewing all board agenda items and noting the names of companies or individuals that the three campuses are recommending for approval by the Board for services. The names of these companies and individuals are searched against a database, comparing them to the information provided by Board members and senior administrators on their electronic COI forms. A report is generated for review from this process. This monitoring process helps protect the integrity of the institution in its business transactions.

Alabama Code Section 36–25–14 requires all full-time public employees who make a salary of $75,000 or more to file a Statement of Economic Interests to the Alabama State Ethics Commission no later than April 30. The University’s Office of Human Resources identifies these employees and sends out an annual reminder of this requirement via email to both current employees and former employees paid by the University in the preceding year. Legislation was passed in 2011 requiring ethics training for those employees who are required to file a Statement of Economic Interests Disclosure. To further demonstrate the University’s commitment to maintaining an ethical work environment, the University’s President expanded the training requirement beyond just the state’s threshold (employees paid $75,000 or more) to include all new University faculty. The University’s Office of Human Resources is also responsible for identifying these employees and sending out an annual notice reminding them of the training requirement. Ethics training has also been incorporated into the University’s New Employee and New Management Orientation training sessions. Prior to attending the training sessions, new employees are contacted via email and are prompted to view an online presentation that provides an overview of employment laws and regulations, both federal and state, which govern The University of Alabama. Compliance with the State of Alabama’s ethics law is incorporated within this training. Examples of documentation distributed during these sessions are provided.
The University’s Office of University Relations periodically sends out notices via the University’s faculty/staff electronic and print newsletter, Dialog, to educate employees regarding compliance with the State Ethics Law. Additional guidance supporting the University’s effort to ensure compliance with the State Ethics Law is available on the Provost’s website. The University also has a policy on Conflict of Interest/Disclosure in Research and Other Sponsored Programs.

Further, the University publicizes its use of a Compliance and Fraud Hotline via the Division of Financial Affairs’ website, which enables the public to inquire about or report actual or potential unethical or unlawful work-related behavior in a safe, anonymous way, online or over the phone. There is also a questions and answers website pertinent to the Hotline available. Examples of communications applicable to the Compliance and Fraud Hotline and ensuring a safe, ethical environment are provided.

Audit

The internal audit function is managed independently of the institution at the System level in accordance with Board Rule 408 Internal Audit Policies and Standards. Development of an annual audit plan is a directive of this rule. The annual audit plan, which includes the Internal Audit Mission, Internal Audit Operations, Internal Audit Goals, Auditing Planning Process and, notably, the Audit Universe Summary, is included for fiscal year 2014.

The University of Alabama’s Financial Report is audited by an external accounting firm on an annual basis as engaged by the Audit Committee. The most recent audit of the 2013 financial report was performed by PricewaterhouseCoopers who issued the University an unqualified opinion that cites: “Statements are presented fairly in all material respects in conformity with accounting principles generally accepted in the United States of America.” The most recently audited financial reports are available on the following website. At the conclusion of the annual financial audit, a report to management, also referred to as the management letter, is issued to the System Office regarding controls over financial reporting for the three entities governed by the Board. Management letters are provided for fiscal years 2009–2013.

In 2009, there were two findings at the System level. The first finding is the Evaluation of Impairments (System Investment Pools) and is fully addressed in management’s response within the management letter. The second finding is applicable to Enterprise Risk Management. Management’s response is also included in the management letter; however, as to current status, according to the Vice Chancellor for Financial Affairs at the University of Alabama System Office, the System continues to implement and coordinate a System-wide risk management program. A Director of Risk Management was hired and began duties in August 2012 in the System office. This position is responsible for the coordination of risk management functions over the System. Duties include identifying and assessing risks, and assisting campuses and departments to develop comprehensive plans, policies, and procedures to mitigate, monitor, and report such risks. The position reports to the Chancellor and serves on the Chancellor’s Senior Staff. In 2013, a System Risk Management Committee was established to assist with these functions. Committee membership consists of four members of the Board of Trustees, the presidents of each campus within the System, the Chief Executive Officer of the University of Alabama at Birmingham Health System, and four administrators from the System office (Chancellor, Executive Vice Chancellor, General Counsel, and Director of Risk Management). The Committee held its initial meeting in September 2013.

Only one finding is specific to the UA campus and is applicable to Fiscal Year 2011. During the 2011 audit, a revision to the 2010 prior year cash flow was necessary. The net impact of the revision to cash was zero as the change was related to classification between categories reported in the Statement of Cash Flows. Management’s detailed response to the finding is included in the 2011 management letter.

In 2012, all Alabama System campuses were included in a control deficiency for Create and Post Journal Entry Access, i.e. separation of duties for the creation versus approval or posting of journal entries. As a result, the University of Alabama enhanced its procedures and added mitigating controls to address the 2012 deficiency.

In addition, the University receives state educational appropriations, thereby making it a state institution subject to compliance audits performed by the Department of Examiners of Public Accounts. State Examiners most recently were on campus in 2013 to perform the 2009–2013 compliance audits.
Closing Statement

The University exercises appropriate control over all its financial resources. This is achieved through the employment of competent, qualified staff utilizing an established framework consisting of state law requirements, effective Board and university policies, sound documented operational procedures, training, routine assessment and oversight of the policies, internal and external audits, and insurance coverage, with all transactions captured and documented via the university’s financial enterprise resource planning system.

Supporting Documents

1. Financial Accounting and Reporting’s Frequently Asked Questions (PDF)
   Full Document (Website)
2. Banner Finance Access Form Instructions (PDF)
3. Month-end Closing Procedures (PDF)
4. ePrint Month-end Report Examples (PDF)
5. Disaster-Recovery-Switchover Exercise Communications (PDF)
6. Financial Affairs Policies Website (PDF)
7. Screen Shot of Financial Accounting Reporting’s Internal File Storage Site (PDF)
8. Year End Procedures (PDF)
9. Procedures for Finance Control Reports (PDF)
10. Treasury Management Procedures (PDF)
11. Bank Reconciliation Process (PDF)
12. Bank Reconciliation, November 30, 2013 (PDF)
13. Investment Distribution Procedures (PDF)
14. Investments Cycle Control Narrative (PDF)
15. Capitalizations Procedures (PDF)
16. Debt Service Procedures (PDF)
17. Tax Procedures (PDF)
18. Non-Resident Alien Tax Policy (PDF)
19. The University of Alabama Board Rule 404: Investment Policy and Guidelines (PDF)
   Full Document (PDF)
23. Banner Finance Training Presentation (PDF)
24. EPRINT Training Presentation (PDF)
25. Budget Status Report (PDF)
27. Budget Summary Report (PDF)
28. Organizational Detail Activity Reports (PDF)
29. Current Salary Status Report (PDF)
30. The University of Alabama System: Operating Budget First Quarter Review, Fiscal Year 2014 (PDF)
31. The University of Alabama System: Operating Budget Second Quarter Review, Fiscal Year 2014 (PDF)
32. Banner Budget Instructions (PDF)
33. Budget/Accounting General Training Presentation (PDF)
34. Code of Alabama 1975 – Article 2 – State Bid Laws (PDF)
35. UA Spending Policies (PDF)
36. UA Travel Policies (PDF)
37. Petty Cash Procedures (PDF)
38. Purchasing Card Services (Website)
40. P-Card Compliance Policy (PDF)
41. P-Card Violations Exceptions Policy (PDF)
42. Clarification of Business Purposes (PDF)
43. Procurement Services Gratuities Policy (PDF)
44. Wireless Communication Stipend Policy (PDF)
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47. Unauthorized/Prohibited Transactions (PDF)
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50. UA Tax Information (PDF)
51. Quick Reference Guide (PDF)
52. Check List for Reconciled P-Card Vouchers (PDF)
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57. Purchasing Card Hot Topics: Common Mistakes and Frequently Asked Questions (PDF)
58. Accounts Payable Travel Tutorial (PDF)
59. Accounts Payable Understanding Travel Policies Presentation (PDF)
60. Policy for the Establishment of an Accounts Receivable System Maintained, Billed and Collected Outside of the University’s Centralized Accounts Receivable System (PDF)
61. Payment/Confirmation Policies (PDF)
62. Payments to Student Policy (PDF)
63. Policy for Review and Oversight of Receivable Account Balances for Departments Maintaining a Receivable System Outside the UA Centralized Receivables System (PDF)
64. Student Organization Building Funds (PDF)
65. Banner Accounts Receivable Module (PDF)
66. Registration/Confirmation & Monthly Web Billing Schedule Spring 2014 (PDF)
67. Student Account Write Offs (PDF)
68. Revenue and Receivables Cycle Control Narrative (PDF)
69. Policies, Procedures, and Guidelines for the Acquisition and Stewardship of Private Gifts (PDF)
   Full Document (PDF)
70. Gift Accounting Procedures (PDF)
71. Sponsored Projects Administration Policy and Procedures (PDF)
72. Asset Listing – Inventory Report (January 1, 2013 through December 31, 2013 (PDF)
73. Key to University of Alabama Building Numbers and Names (PDF)
74. Property and Inventory Management Policies and Procedures (PDF)
75. Property and Inventory Management Transaction Form (PDF)
76. Title 39: Compliance and Administering Construction Contracts Through Pay Applications and Change Orders (PDF)
77. Construction Change Order Policy (PDF)
78. FAIT Technology Boot Camp Training Agenda (PDF)
79. Applications Supported by FAIT (PDF)
80. Insurance Coverage Summary (PDF)
81. Financial Affairs Organizational Chart (PDF)
82. Vice President Lynda Gilbert, PHD (PDF)
83. Dr. Dana Keith Resume (PDF)
84. Ms. Reba Essary Resume (PDF)
85. Ms. Nancy Whittaker Resume (PDF)
86. Ms. Julie Shelton Resume (PDF)
87. Dr. Adam Tate Resume (PDF)
88. Mr. Kevin Stevens Resume (PDF)
89. Kristy Pritchett Resume (PDF)
90. Board of Trustees Manual, Board Rule 106: Ethics – Conflicts of Interest – Members of the Board of Trustees and Senior Administrators (PDF)
   Full Document (PDF)
91. New Trustee Orientation (PDF)
92. Board of Trustees Manual (PDF)
93. Minutes of the November 5, 2010 Meeting of the Board of Trustees (PDF)
94. Minutes of the June 18, 2010 Meeting of the Board of Trustees (PDF)
95. Minutes of the June 16, 2006 Meeting of the Board of Trustees (PDF)
96. Letter from M. Chad Tindol, Director of Risk Management and Deputy General Counsel, February 20, 2014 (PDF)
97. E-mail from M. Chad Tindol, Director of Risk Management and Deputy General Counsel, September 30, 2013 (PDF)
98. Sample Conflict of Interest Form (PDF)
99. Letter from M. Chad Tindol, May 1, 2014 (PDF)
100. Statement of Economic Interests (PDF)
101. Letter from Charlotte Harris, Associate VP for Human Resources, February 19, 2014 (PDF)
103. E-mail from Teresa Faulkner, HR Learning and Development, Tuesday, June 2013 (PDF)
104. Examples of University of Alabama Ethics Training Handouts (PDF)
105. Dialog Example (PDF)
106. Ethics Training for Faculty (PDF)
107. Policy on Conflict of Interest/Financial Disclosure in Research and Other Sponsored Programs (PDF)
108. Compliance and Fraud Hotline (PDF)
109. Fraud and Compliance Hot Line: Questions and Answers (PDF)
110. Examples of Communications Related to the UAct Website (PDF)
111. Board of Trustees Manual, Board Rule 408: Internal Audit Policies and Standards (PDF)
   Full Document (PDF)
112. Annual Audit Plan, Fiscal Year 2014 (PDF)
114. UA Financial Reports (Website)
115. Management Letter, 2009 (PDF)
116. Management Letter, 2010 (PDF)
117. Management Letter, 2011 (PDF)
118. Management Letter, 2012 (PDF)
119. Management Letter, 2013 (PDF)
120. Report from the Department of Examiners of Public Accounts (PDF)
    Full Document (PDF)