



***Internal Audit***

***University Collections Processed  
by the  
University Provost and Academic Departments***

***February 7, 2014***

**Office of Internal Audit**



**Missouri State**  
U N I V E R S I T Y

**DATE:** February 7, 2014

**TO:** Dr. Frank Einhellig, Provost

**FROM:** Jane Dewberry, Senior Internal Auditor  
Donna Christian, Director of Internal Audit and Compliance

**CC:** Clifton M Smart III, University President  
Steve Foucart, CFO  
Penni Groves, General Counsel

**RE: INTERNAL AUDIT: UNIVERSITY COLLECTIONS PROCESSED BY THE  
UNIVERSITY PROVOST AND ACADEMIC DEPARTMENTS**

**BACKGROUND**

This review identifies and examines the decentralized cash collection activities within the University's Provost and Academic Departments. These collection activities represent funds that are primarily handled manually by department employees (received, secured/stored, receipted, and monitored), and then physically transmitted to the Bursar's office.

As part of this review, collection surveys were initially sent to the Provost and Academic Departments to be completed. Survey responses addressed numerous types of collections within each department, but varied in terms of detailed information provided. Internal Audit then obtained a detailed Banner system report showing amounts received by the Bursar that were initially processed at the departmental level. (These payment amounts were received by credit card, checks, and currency). This information was sorted, analyzed and organized into charts for this report. Bursar receipt reports were utilized to determine the types of collections by department.

The detailed information included in this report is being provided to the Provost to assist in developing a strategy to evaluate whether these collections are currently being made within a controlled or automated environment, or whether additional controls are needed. Typically, decentralized collection points, such as those identified in this review, pose greater risk and reduce efficiency when compared to centralized receipt processing points within the University.

This review is a detailed compilation and analysis of cash collection data from the Academic Departments, but testing and auditing of each of these cash collection points was not performed.

**NOTE:** Within the context of this report, the term “cash” refers to credit cards, checks and currency; while “currency” refers only to coins and paper bills. The term “storefront” refers to an electronic method of collecting receipts on-line through a secure third-party vendor using the customer's bank account or credit card number. The amounts collected through storefronts are also shown in this report to provide information about how much this alternative collection method is being used. Storefronts are relatively new to the campus. The University first implemented a few storefronts to take the place of credit card machines in Fall 2011, and in Spring 2012 was able to add additional storefronts and expand their use to other campus initiatives.

## OBJECTIVE AND SCOPE

The objective is to identify and report the amounts and types of decentralized collections received by Academic Department employees within the Provost operations, to recommend alternative collection methods for consideration, and to assist the Provost's Office in ensuring proper controls are in place over collections at the departmental level.

Decentralized collection points are inherently less controlled resulting in a greater risk that all cash collected was not transmitted to the Bursar. In contrast, centralized collection points, such as the ticketing office, are recorded and accounted for within a Point of Sales Systems (POS), deposited separately by armed guard, with the POS data supporting the exact amounts of cash, credit, and check collections. Other centralized receipts are processed by the Bursar's Office via credit card, BearPass card (a prepaid, declining balance card), or increases to the individual's accounts receivable balance.

General risks associated with decentralized collections include:

- Cash collection/accounting duties are not segregated. Generally one employee is responsible for all duties.
- Procedures in check and cash collections can vary and may not be well documented because employees handling collections may not be trained on University collection procedures.
- Less assurance that all receipts that should have been collected, have been received and deposited. (Some areas may not be billing for and collecting all amounts that are owed.)
- Checks are not always made out to the University – often made out to the department or organization. (Unauthorized bank accounts could be set up to deposit such checks.)
- Checks are not always deposited in a timely manner. Per the Bursar, checks that are stored in drawers/offices may be overlooked and deposited late (stale check) and a loss occurs to the University.

The scope of this review includes the twelve months' receipts from May 1, 2012 to May 1, 2013 transmitted to the Bursar by all areas under the Provost's Office.

## SUMMARY

The results identified over \$3.6 million of varied collections within the University academic departments during the 12 month period reviewed. A total amount of **\$180,085** (4.9% of total collections) was collected in currency (coins and bills). An additional **\$3,206,352** was collected by check and **\$264,811** by credit card payments. A large portion of these payments were from areas providing direct outside services/sales to the public – such as **\$619,885** from Child Care fees, **\$579,286** from cattle sales, and **\$318,048** from the Speech, Language, Hearing Clinic for audiology product sales. Business units such as these generally have sales and inventory systems in place to monitor and process payments; however, along with other areas of the University, these business units could benefit from utilizing a more centralized collection process.

Overall, it is recommended that management (the Provost and CFO) evaluate current collection methods, especially for the higher risk collections (those with currency and larger volumes of checks), to determine whether alternative means of collections or increased cash controls are needed, with a goal towards incorporating centralized collection through the Bursar's Office, electronic fund collection methods, such as storefronts, or the use of the University's BearPass card when possible.

The Deans from each of the Colleges reviewed the detailed collection data compiled for this report, and developed action plans for improvement over cash controls. Their action matrixes and explanatory notes can be found in Appendix A at the end of the report.

In conclusion, we wish to thank everyone, including the College Budget Officers, Deans, and employees, in supporting this effort.

**Special Recognition** should be given each Budget Officer for their significant efforts in analyzing various Bursar reports, Greg Rainwater, Provost Office Budget and Financial Manager for helping to coordinate collection of information from all of the Budget Officers, and Rob Martin in Computer Services who provided the detailed data:

- College of Arts and Letters: Darin Wallace
- College of Business: Kate Mendenhall
- College of Education: Teresa Steele
- College of Health and Human Services: Julie Abney
- College of Humanities and Public Affairs: Tim Stipp
- College of Natural and Applied Sciences: Kathie Bachelet
- Library: Vicki Evans
- School of Agriculture: Sue Morris

Please find below the detailed Observations, Recommendations, and Management Responses or actions taken regarding this review.

Sincerely,



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Jane Dewberry, Senior Internal Auditor



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Donna K. Christian, CPA, CGFM,  
Director of Internal Audit and Compliance

## OBSERVATIONS, RECOMMENDATIONS, AND MANAGEMENT RESPONSES

The table below gives an overview of reported cash (check, credit card, and currency) collections of the Provost and Academic Departments that were transferred to the Bursar between May 1, 2012 and May 1, 2013. Detailed observations for each area are given on the following pages.

<b>Departmental Collections:</b>	<b>Checks:</b>	<b>Credit Cards:</b>	<b>Currency:</b>	<b>Total:</b>
<b>School of Agriculture</b>	\$ 738,908	21,450	8,190	768,548
<b>College of Education - Child Care fees</b>	619,885	-	15,588	635,473
<b>COE – SW Regional Professional Dev. Ctr.</b>	477,287	-	100	477,387
<b>College of Arts &amp; Letters</b>	360,727	1,378	40,483	402,588
<b>College of Health and Human Services</b>	199,678	170,209	12,519	382,406
<b>Provost</b>	284,877	48,462	5,679	339,018
<b>College of Natural and Applied Sciences</b>	178,418	5,954	6,519	190,891
<b>COE – Greenwood Laboratory School</b>	122,832	359	62,644	185,835
<b>College of Humanities and Public Affairs</b>	114,197	-	843	115,040
<b>College of Education – Other</b>	45,570	6,719	7,037	59,326
<b>College of Business</b>	43,708	10,280	3,628	57,616
<b>Library</b>	20,265	-	16,855	37,120
<b>TOTAL COLLECTIONS:</b>	<b>\$ 3,206,352</b>	<b>264,811</b>	<b>180,085</b>	<b>3,651,248</b>

(The above amounts exclude storefront and TIX collections.)

**(1) OBSERVATION – SCHOOL OF AGRICULTURE:**

The largest amount of collections within the academic area of the University was from the School of Agriculture totaling **\$768,548**. The majority of receipts (\$581,086) represent cattle sales and semen sales, maintenance for cattle (\$96,000), followed by the School’s elephant services performed world-wide (\$38,952). Considering the nature of these receipts, a decentralized collection method appears appropriate if adequate controls are in place. Currency represents only one percent of total receipts. Details:

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Journagan - Cattle sales/semen sales	\$581,086	\$579,286	\$1,800
Journagan - Maintenance of cattle	96,000	96,000	
Elephant services/endocrine lab	38,952	38,951	1
MVEC - VISTAIL	23,776	23,628	148
Misc: such as student orgs reimbursing expenses.	9,782	6,670	3,112
Darr Center Rental	8,339	8,315	24
Workshops – fees, registration, sponsors	4,257	2,718	1,539
Sale/rental of horses	2,784	2,784	
Shirt sales	1,886	496	1,390
Journagan miscellaneous	1,686	1,510	176
<b>TOTAL:</b>	<b>\$768,548</b>	<b>\$760,358</b>	<b>\$8,190</b>

Mountain Grove cash receipts (currency and checks) are separately received and deposited into a local bank account maintained by Mountain Grove. These amounts are not included in the above totals because they are not processed through the Bursar’s Office.

<u>Mountain Grove</u>		
Sale of jams, jellies	3,144	Credit Card
Wine sales	10,332	Credit Card
Shipping/handling	288	Credit Card
Fruit Science workshops	3,347	Credit Card
DVD and Book sales	<u>4,430</u>	Credit Card
<b>TOTAL</b>	<b>\$21,541</b>	

**Recommendations:**

MVEC/VISTAIL handled nearly \$24,000 in conference and registration fees. A storefront might be beneficial for more efficient processing of this type of revenue. Shirt sales are highly cash based and might be potentially outsourced to the University Bookstore.

**Management Response:**

The School of Agriculture will investigate the feasibility of using a storefront for collecting workshop fees. In the future, shirt sales will be conducted as a student club activity, rather than handled by the department. See additional management comments and matrix in Appendix A.

**(2) OBSERVATION – COLLEGE OF ARTS AND LETTERS (COAL):**

Of the **\$402,588** collected (excluding TIX and storefront sales), 10% or **\$40,483** was currency. Tent Theatre concessions sales during performances made up 53% or **\$21,308** of that amount. Details:

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Missouri Fine Arts Academy Fees	\$141,142	\$140,272	\$870
MSDI Camp (Missouri State Debate Institute)	46,927	45,117	1,810
Tent Theatre – food & souvenir sales	25,093	3,785	21,308
Bands Alive	23,130	22,890	240
Center for Dispute Resolution training/program fees	22,946	22,746	200
English – Youth Writing Conference	17,247	17,217	30
English – Misc.	13,266	13,036	230
Elizabethan Dinners	5,536	5,106	430
String Fling Registration	10,495	10,495	
Choral Camp Fees	10,030	9,790	240
Band – Ozarko	9,997	8,217	1,780
Band – Parents Banquet and Videos	7,773	6,058	1,715
Choral Music – sheet music for class, clothing	7,612	4,068	3,544
MO State High Schools Speech Tournament	7,303	7,303	
Ozarks Celebration Festival	6,970	5,116	1,854
Misc.	5,815	5,666	149
Book royalties	4,638	4,638	
Theatre Dramatic Ticket Sales (advertisements)	4,495	4,495	
Music – String Project Tuition Payments	4,040	3,800	240
Jazz Studies – NYC trip	4,250	3,750	500
Band – Jazz Fest	3,650	3,650	
Band – Misc.	2,740	2,105	635
Ozarks Watch Subscriptions	2,538	2,039	499
Tent Theatre – advertisement sales	2,185	2,185	
Tickets – Kansas / MSU Orchestra concert	1,825	1,300	525
Theatre – LA Showcase fundraiser & donations	1,734	531	1,203
Inertia Dance Scholarship fundraiser & donations	1,466	681	785
Misc. Reimbursements – Media, Journalism, Film	1,379	1,325	54
Theatre and Dance Odyssey Workshop Fees	1,335	1,100	235
Facility rental of Coger	1,025	1,025	
Theory Camp fees (later refunded and cancelled)	950	950	
Locker fees	755	145	610
Crystal Bridges Field trip – cost of shuttle	650	150	500
Fite Family Piano Competition Registration	600	600	
Jazz Studies activities	500	500	
Tent Theatre – Cardinal Tickets	271	154	117
Dance Festival Registration	280	100	180
<b>TOTAL COAL (excluding TIX and storefront sales)</b>	<b>\$402,588</b>	<b>\$362,105</b>	<b>\$40,483</b>
<b>TIX sales:</b>			
Musical Theatre Ticket Sales (TIX sales)	35,578		
Tent Theatre – picnic dinners (TIX sales)	5,969		
Tickets – Coger (TIX sales)	336		
<b>Storefronts:</b>			
Elizabethan Dinners (storefront)	6,807		
Tent Theatre (storefront)	2,467		
CDR Registration (storefront)	51,668		
Art supplies punch cards (sold at Bursar's Office)	22,760		
<b>TOTAL COAL</b>	<b>\$528,173</b>		

- The most significant factor for COAL is the large number of collection points. It is very important that administrators oversee the cash collection process in each area to ensure receipt records are properly maintained and the duties of receiving/custody of cash receipts and accounting for cash receipts are adequately segregated. The Missouri Fine Arts Academy fees (**\$141,142**) represent 35% of total collections. A storefront should be considered for the collection of these fees.
- Tent Theatre concession sales of **\$25,093** were primarily paid in currency - **\$21,308** (85%). By the nature of their operation it is necessary to make cash collections when refreshments and souvenirs are purchased. Tent Theatre students are responsible for handling concession sales at the performances as part of their total learning experience. The department contacted Internal Audit before performances began last summer asking for guidelines on cash handling and they then developed written procedures for the students to follow. The department should be commended for taking the initiative to formalize their procedures. All areas collecting cash should have written procedures in place. It should also be noted that the \$21,308 collected in currency by Tent Theatre represented over half (53%) of all currency collected by COAL.
- The Music Department collected **\$7,612** from students for required choral sheet music (sold at cost, which may vary year to year). Dr. Guy Webb explained that once he selects the music for the semester, it can sometimes be very difficult to track down the publishers for the sheet music. Consideration should be given to working with the University Bookstore to sell the music or possibly establishing a fee to cover the cost of the music that could be billed along with tuition.
- When students pay small amounts for various items such as locker fees, shuttles for field trips, sheet music, etc. it is often paid in cash. A more efficient way of handling small payments of this nature may be through expanded use of the BearPass card. Until recently, the Art and Design Department used pre-paid punch cards purchased from the Bursars Offices (unused balance refunded at the end of the semester) to allow students to purchase materials for their class projects. The cards were “punched” each time a student obtained materials from the department. During the time period reviewed, \$22,760 was collected in that manner. The department has moved from punch cards to allowing students to make purchases on their BearPass card. The feasibility of using the BearPass card in other areas should be considered.

#### **Recommendations:**

Ensure adequate controls are in place and records are properly maintain over the cash collection process. Preparing written cash collection procedures may be beneficial. Consider establishing storefronts, or utilizing the BearPass card and the University Bookstore when feasible. Consideration should also be given to establishing Board approved fees that could be billed along with tuition to reduce the need to collect some of the amounts listed above.

#### **Management Response:**

We plan to set up storefronts for every activity possible. Some of the storefronts will need to be attached to the activity itself. For example, the Missouri Fine Arts Academy (MFAA), which collects applications and registration money throughout the spring, will have its own separate storefront linked to the application process. For other activities, we will set up a storefront attached to a department, with individual links to separate storefront activities. We plan to initiate these discussions during fall semester and create the relevant storefronts during spring once we resolve the relevant software and hardware issues. Some simple applications (such as registration for a conference for which there is one fee only) can be handled through a web press operation directly accessible via the event's web site. Other applications (for example, where there are multiple items, or multiple fees depending on one's status) are more complicated. Each issue needs to be resolved separately, and this will be an ongoing conversation among Financial Services, Web and New Media, the department heads and the IT coordinator for our college to find the most appropriate electronic vehicle for payment. We are committed to using electronic vehicles for payment as much as possible.

Some individuals will prefer to pay by check or currency. In those cases and in cases where storefronts are not feasible, we have cash handling procedures that have been vetted by Financial Services. A template for cash handling procedures was originally developed for Tent Theatre cash handling; we have made this template generic and will ask each department to make this generic template specific to each activity where cash is collected.

The sales of choral music scores have been stopped, and we have worked with the bookstore to identify reasonably priced scores that students can purchase through the bookstore.



The sale of bulk materials in the Art and Design department are anticipated to be handled through program fees. We have developed a proposal to be submitted to the Board of Governors requesting program fees for use by art students for bulk materials such as clay, glazes, metals, and so forth. These fees would be attached to all the art/design courses except art history and art education courses where materials are not consumed. See additional management comments and matrix in Appendix A)

**(3) OBSERVATION – COLLEGE OF EDUCATION (COE)**

The College of Education had the largest amount of decentralized cash collections totaling **\$1,358,021** (excluding storefronts). There are three areas where most (96%) of the cash is collected: Child Development Center, Southwest Regional Professional Development Center, and Greenwood Laboratory School.

**3.1 Child Development Center:**

The largest cash collection point is the Child Development Center with **\$641,405**. Internal Audit assisted in establishing the Center’s cash controls a number of years ago, and has recently reviewed their procedures and found controls to be in place. Additionally, a storefront was established in April of 2013, with the **\$5,932** shown below representing just the first month’s collections. As of November 2013, total collections are in excess of **\$233,000**. The Director of the Center stated in the cash receipts survey submitted to Internal Audit, that it was her hope that the Center could be “cashless and mostly checkless by July 1, 2013.” This is an outstanding response to the implementation of a new collection method. Details:

<b>Child Development Center:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Child Care fees	<b>\$635,473</b>	<b>\$619,885</b>	<b>\$15,588</b>
<b>Storefronts:</b>			
Child Care fees (storefront started April 2013)	5,932		
<b>Total Child Care fees:</b>	<b>\$641,405</b>		

**Recommendation:**

It is recommended that the Center continues to familiarize their clients with the new method of payment and promote the use of their storefront.

**Management Response:**

The CDC has been cashless and almost checkless since July 1, 2013. A storefront approach is now operational to ensure current processes are followed. See matrix in Appendix A.

**3.2 Southwest Regional Professional Development Center:**

The next largest collection point was the Southwest Regional Professional Development Center with **\$477,387**. The Center is funded with DESE grants and provides training and support services to teachers, administrators, and school districts. Details:

<b>SW Regional Professional Development Center:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Professional Services	\$392,989	\$392,989	\$0
Consortia fees	69,400	69,400	
Misc. Reimbursements	8,173	8,173	
Banquet tickets	6,225	6,225	
Sale of 12 Ipads to employees	600	500	100
<b>Total SWRPDC:</b>	<b>\$477,387</b>	<b>\$477,287</b>	<b>\$100</b>

- Recently, the COE Dean initiated an internal review of the Center’s operations. The review team discovered a number of problems, including services that had been performed but were never billed – for example, the team

noted one school district that had not been invoiced for over \$47,000 of services. Centralized cash collections through the Bursar's Office would not prevent revenue loss of this type because they cannot collect for items not billed by departments. One of the duties of the cash collection process is reconciliation to verify that all services performed or goods sold have been properly billed and collected.

- The review team also found that 12 employees had been allowed to purchase their old iPads (approximately 20 months old) for \$50 each when grant funds became available to replace them with a newer version. The iPads had originally been purchased for \$729 each and were worth considerably more than \$50 each at the time they were sold to the employees. This is against University policy which requires the disposition of equipment and supplies be handled by the Property Control Office. **NOTE:** Personnel changes and corrective actions taken by the review team have been made to address the items noted above.
- Professional service charges (**\$392,989**) represent the largest amount collected by the Center. Although, many of these payments come from school districts that might not yet be using electronic payment methods, establishing a storefront may still be feasible.

**Recommendations:**

Ensure all services performed or goods sold are properly billed and collected, comply with University policies, and consider establishing a storefront for the collection of professional service charges.

**Management Response:**

Soon after taking the position of interim dean in the College of Education in August 2012, David Hough discovered a number of SWRPDC activities that were not in compliance with University policy. Therefore, the following actions were taken by the interim dean: (1) The SWRPDC director and assistant director were reassigned. (2) A management team led by the interim dean and interim associate dean in the College of Education took control of all SWRPDC financial and program activities. (3) A new position was created to manage day-to-day operations, Coordinator of Programs. See matrix in Appendix A.

**3.3 Greenwood Laboratory School:**

Greenwood Laboratory School had the largest percentage and dollar value of actual currency collected of all the areas reviewed. Details:

<b>Greenwood Laboratory School:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Pink & White Tournament	\$54,712	\$12,563	\$42,149
Misc. Reimbursements (many from PTA and Boosters)	41,486	41,395	91
Blue & Gold Tournament (programs, ad sales, passes)	17,283	14,400	2,883
Yearbook	12,575	12,260	315
Summer Camps	10,665	10,665	
Athletic Proceeds (ticket sales, passes, entry fees)	6,994	3,580	3,414
Wireless fee	5,645	5,645	
Pepsi Machine sales (Pepsi sends check)	3,217	3,217	
Prom tickets	3,040	1,480	1,560
Fashion Show tickets	3,029	2,081	948
Sustainable Solutions donations	2,687	2,020	667
Soccer ticket sales	2,644	120	2,524
Application fee	2,400	2,280	120
Field Trips	2,336	1,774	562
Music Booster Club dues	2,300	2,275	25
DC Field Trip	2,165	2,165	
Concession sales	1,851		1,851
T-shirt sales	1,793	1,172	621
Misc. Club dues	1,758	125	1,633
Girls Basketball	1,568	1,000	568
Cheerleading Camp	1,240	1,240	

District Soccer tickets	1,228		1,228
Testing fees	791	676	115
Hamburger fry tickets	596	82	514
Science Olympiad	494	134	360
Mother's Day Luncheon	431	364	67
Proceeds from Parents Night Out	336	290	46
IPad cover purchases	331	68	263
Dress rental fee	240	120	120
<b>TOTAL GREENWOOD (except TIX sales)</b>	<b>\$185,835</b>	<b>\$123,191</b>	<b>\$62,644</b>
<b>TIX sales:</b>			
Blue & Gold Tournament (TIX sales)	114,382		
<b>TOTAL GREENWOOD</b>	<b>\$300,217</b>		

- The largest single area of currency collections was the Pink & White Tournament with **\$42,149**. In 2012, for the first time, the tournament was consolidated with the Springfield Public Schools' Lady Classic tournament, resulting in a much larger event and greater revenue. The tournament was held on the Drury University campus over the holiday break when their box office was closed so ticket sales were handled by the Tournament officials (both Greenwood and Springfield Public Schools). Internal Audit has met with Greenwood Basketball Coach to discuss how cash controls can be improved for future tournaments.
- Much of the other currency collected was also at athletic events. Due to the nature of these activities, it will always be necessary to have cash ticket sales at athletic events, along with cash collected for concession and program sales. Greenwood has some cash controls in place, such as the use of pre-numbered tickets; however, written procedures for handling ticket and concession sales should be developed and school officials should periodically observe the collection process to ensure that procedures are being followed.
- The numerous small amounts being collected require a significant amount of time to process and prepare for deposit at the Bursar's Office. The College of Education's Budget Officer has been spending nearly half of her time working at Greenwood to record and prepare deposits.
- T-shirts are being sold at Greenwood and by many other Academic Departments. It has been explained that this is done to save students money over purchasing them through the University Bookstore; however, this practice should be reviewed to determine whether department sales should be allowed. The bookstore is able to obtain discounted prices that small departmental orders do not qualify for and would ensure that sales tax is properly collected.

**Recommendations:**

Greenwood Administrators should ensure proper cash controls have been established and are being followed for the collection of funds associated with athletic events. Consideration should be given to establishing a storefront for the numerous small collection amounts or possibly using the BearPass card. Additionally, t-shirt sales should be handled through the University Bookstore.

**Management Response:**

A "storefront" will be established as soon as possible in 2014.

Pink & White Basketball Tournament: Steve Seal, Assistant Director and Kent Hedgpeth, Athletic Director, will work directly with MSU General Counsel as directed and supervised by Janice Duncan, Director, to ensure contracts entered into with Springfield Public Schools and Drury, meet with University approval. These agreements will specify that rent or other payments for services will follow approved University policies and procedures. These agreements will also specify that ticket sales will utilize the Drury box office and Drury personnel. All cash collections will follow standard box office practices and procedures whereby money will be locked in the box office safe and deposited into an account. Drury will then write a check to the MSU GLS in an amount that will reflect cash receipts less rent and other fees as specified in the agreement.

The College of Education budget officer has not been working at Greenwood since July 8, 2013, when a part-time accounting clerk who devotes approximately 15% - 20% (by her estimation) to recording and preparing deposits was hired.

The Director will speak with University Bookstore staff before the end of 2013 to determine whether or not the bookstore will be able to handle t-shirt orders. Cash handling training has been provided for all classroom teachers, and a receipt book is used in the main office. See matrix in Appendix A.

**3.4 College of Education – Other:**

A significant amount of revenue is collected in currency at the Center City Counseling Clinic where **\$4,707** out of a total of **\$8,821** (53%) was paid in currency. The Center provides low cost counseling services to the public with fees ranging from \$5 - \$20 per session depending on income level. Fees are collected at the time of the visit with many of the clients preferring to pay in cash. As long as adequate collection procedures are in place and duties are adequately segregated these decentralized collections are acceptable; however, consideration should still be given to establishing storefronts. Details:

<b>College of Education – Other:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Transcript Analysis fee	\$16,390	\$15,775	\$615
Misc.	11,145	11,118	27
AES Conference fee	11,555	10,570	985
Counseling Services	8,821	4,114	4,707
SMART Training fee	3,760	3,605	155
Access Workshop and Training	3,004	3,004	
Reading Academy	1,800	1,700	100
CPRT Registration	1,275	1,050	225
CFD500 Trip to St. Louis	667	629	38
Workshop fee	660	480	180
Name badges	226	221	5
Book Royalty	23	23	
<b>TOTAL COE – Other (except storefronts)</b>	<b>\$59,326</b>	<b>\$52,289</b>	<b>\$7,037</b>
<b>Storefronts:</b>			
Field Education Experiences (storefront)	3,208		
<b>TOTAL COE - OTHER</b>	<b>\$62,534</b>		

**Recommendations:**

Ensure proper cash controls are in place and establish storefronts where feasible. Additionally, maintain documentation of income level or other criteria used to establish the sliding fees for counseling services.

**Management Responses:**

A “storefront” will be established in the Office of Student Services as soon as possible in 2014. The Center City Counseling Clinic must continue to utilize a cash option for payment because many clients do not have access to checking accounts or credit cards. Therefore, cash is their only option. Established cash handling procedures were developed in 2009 through the oversight of the MSU Auditors. Fees are reduced or waived for persons with whom this presents a financial difficulty as determined by family income guidance used by the clinic. See matrix in Appendix A.

**(4) OBSERVATION – COLLEGE OF HEALTH AND HUMAN SERVICES (CHHS):**

The College of Health and Human Services (CHHS) had collections totaling **\$382,406** (excluding storefronts). The majority of collections (83.9%) came from the Speech, Language, and Hearing Clinic with \$320,915 being collected. Like COAL, the remainder came from a large number of other collection points. Details:

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
<b>BIOMEDICAL SCIENCES:</b>			
BMS 321 lab manual	\$1,350	\$1,080	270
Application fee - ANE Program	620	620	
Nurse Anesthesia reunion - print costs	460	460	
Yoga Anatomy Workshop	350	350	
Anatomy workshop fee	250	250	
BMS 321 lab manual	168	134	34
<b>DIETETICS:</b>			
Dietetics polo shirt	1,283	1,193	90
Reimbursement from MO Beef Council	750	750	
Senior banquet guest fee	650	600	50
Metabolic cart measurement	505	505	
Bod Pod measurement	370	320	50
<b>HEALTH AND HUMAN SERVICES - ADMIN:</b>			
Royalties	19,363	19,363	
Misc.	3,578	3,451	127
Posters (printing)	1,359	469	890
<b>KINESIOLOGY:</b>			
Misc. - Kinesiology	824	824	
KIN 545 Lab fee-Perceptual Motor DEV	595	490	105
<b>NURSING:</b>			
HESI retakes	3,000	2,400	600
CPR course	2,795	1,640	1,155
Misc. reimbursements	2,439	2,439	
Typhon fee	1,633	1,633	
Nurse for a Day	1,546	1,116	430
DNP app. Fee	1,250	1,250	
nursing pin	1,350	1,100	250
refund -News-Leader	500	500	
polo shirts	876	788	88
name badges	656	424	232
<b>PHYSICAL THERAPY:</b>			
CI Credentialing Course/CI manual	2,993	2,993	
Misc. - Physical Therapy	449	344	105
Charge to Attorney or Ins-copy Patient Chart	234	234	
Scorebuilders practice exam	200	125	75
PT Charges	167	167	
<b>PSYCHOLOGY:</b>			
Packets for PSY309, 359, 527, 529, 720	600	22	578
Misc.- Psychology	208	141	67
<b>SOCIAL WORK:</b>			
CEU Workshop - Social Work	1,735	1,297	438
Misc. - Social Work	323	308	15
<b>ATHLETIC TRAINING:</b>			
Athletic Training - Camp	2,550	2,550	
Student Liability insurance	1,206	486	720
Reimbursement - Clinical Shirt	1,141	1,141	
Student drug testing	649	24	625
Misc. - AT	479	339	140
Athletic Training - bracelets	37		37
<b>COMMUNICATION SCIENCE &amp; DISORDERS:</b>			
CSD - Audiology Products	209,608	205,598	4,010
CSD - Speech Language Hearing Clinic -sales	108,440	107,152	1,288
Speech-Language-Hearing Clinic Preschool	2,550	2,550	

SLP Supervisor Bootcamp	200	150	50
Misc. - CSD	117	117	
<b>TOTAL CHHS (excluding storefronts)</b>	<b>382,406</b>	<b>369,887</b>	<b>12,519</b>
<b>Storefronts:</b>			
Program Confirmation fees (storefront)	35,902		
<b>TOTAL CHHS</b>	<b>418,308</b>		

- The Speech, Language, and Hearing Clinic (\$320,915 collected) provides various services to the public, including hearing aid fitting and dispensing. Hearing aids and supplies must be paid in advance resulting in the clinic collecting a large amount of checks and credit card payments, along with some cash. Due to the nature of this business, the collections need to be made by the clinic rather than placing the charges on the University's accounts receivable system for Financial Services to collect. As long as adequate collection procedures are in place and duties are adequately segregated these decentralized collections are acceptable; however, consideration should still be given to establishing a storefront.
- Biomedical Sciences and Psychology are receiving reimbursements for class materials and course packets. This is not in compliance with the Faculty Handbook guidelines that "instructional materials prepared by departments or faculty members for student use may be given to students but may not be sold, except through the University Bookstore, or commercial bookstore or print shop."(Faculty Handbook 9.7.2. – Sale of Faculty or Departmental Materials).
- Several Departments received reimbursement for shirts. The Administration should review this practice and determine whether such sales should be made in the departments or if the University Bookstore might be able to obtain more favorable pricing and would ensure that sales tax was properly collected.
- A number of departments are collecting fees for workshops, continuing education classes, CPR classes, etc. It is recommended that Administration review this area to determine whether this is the proper way to handle non-credit classes and whether fees need to be approved by the Deans or the Provost.
- Numerous small fees are being collected by departments and are often paid in cash by the students. Examples include fees for drug testing, liability insurance, badges and several others. These fees should be reviewed to determine whether they have the proper approval. Consider whether collection of small fees, if necessary, might be done using the BearPass card.
- Athletic Training was the only department noted for charging for drug testing and liability insurance; however, it is reasonable to assume that other programs such as Physical Therapy and Nursing where students do internships in the community, would have similar requirements. It is suggested that a review be done by administrators to determine whether some departments have developed more efficient methods of handling these types of expenses.

**Recommendations:**

Consider establishing storefronts, or utilizing the BearPass card and the University Bookstore when feasible. Consideration should also be given to establishing fees that could be billed along with tuition to reduce the need to collect some of the amounts listed above. University handbook provisions should be followed. Review charges, such as drug testing and liability insurance charges, within the various departments for reasonableness.

**Management Response:**

We have discussed alternative cash handling procedures with the CHHS Department Heads. The CHHS plans to order a BearPass Scanner to handle the majority of cash receipts from students in the college. We have been using the storefront for collection of confirmation deposits and will utilize this application for additional collections as appropriate. The Biomedical Sciences and Psychology department heads have been informed that future sales of lab manuals and course packets must be handled through the University Bookstore. We will meet with Internal Audit to define procedures for handling cash receipts related to the CHHS clinics that serve the general public. See matrix in Appendix A.

**(5) OBSERVATION – PROVOST’S OFFICE:**

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Outreach Conferences	\$214,863	\$213,208	\$1,655
Misc.	21,685	21,385	300
Missouri Campus Compact	26,573	26,435	138
Ozarks Public Health Institute	24,035	24,035	
Access Workshops & Training	17,572	14,947	2,625
CE – Professional Development	4,490	4,490	
CE – Special Projects	14,666	14,401	265
CE – Leadership Development	10,624	10,520	104
CE – Go Lead	90	90	
Public Affairs Academy	1,928	1,928	
Orientation	2,492	1,900	592
<b>TOTAL PROVOST</b>	<b>\$339,018</b>	<b>\$333,339</b>	<b>\$5,679</b>
<b>Storefronts:</b>			
Missouri Campus Compact	15,446		
Continuing Education – GO Lead	3,500		
Continuing Education – other	26,408		
Outreach Conferences	45,083		
<b>TOTAL PROVOST</b>	<b>\$429,455</b>		

**Recommendations:**

Storefronts are already being used in most areas under the Provost’s Office where much of the revenue is from conference registration fees. The use of storefronts for the collection of revenue should continue to be encouraged.

**Management Response:**

The use of storefronts will be continue to be utilized and expanded as appropriate. See additional management comments and matrix in Appendix A.

**(6) OBSERVATION - COLLEGE OF NATURAL AND APPLIED SCIENCES (CNAS)**

The College of Natural and Applied Sciences had a relatively lower amount of check and cash collections than some of the other colleges, at **\$190,891**.

Most CNAS collections represent receipt of grant checks (which inherently represent lower risk due to surrounding controls), checks and cash received for training and conferences (which if not collected electronically, pose a generally higher risk), and tuition for non-students at the Innovation Academy (which may possibly be paid by storefront, bear pass, credit cards). Details:

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Reimbursements (Homeland Security Grant)	\$57,036	\$57,036	\$0
Southwest MO Council of Governments	36,413	36,413	
Payment or Biology Services (bats, deer station)	22,540	22,540	
Miscellaneous Reimbursements	9,313	9,238	75
Carrie’s Restaurant	10,104	6,237	3,867
Math Department Activities reimbursements	9,929	9,929	
Mo Innovations Academy Tuition	8,750	8,750	
Mussel research – sale of mussels	7,600	7,600	
Project WET (Water Education for Teachers)	7,407	6,855	552
Booth rental for Hospitality & Restaurant Admin.	6,548	6,288	260
Municipal Officials Grant & Training	5,881	5,811	70
MOSSCS registration	4,172	4,172	

Imaging services, etc. by Phys., Astron., Math	2,000	2,000	
Field trip payments	1,878	1,103	775
Goggles, Notebooks	920		920
Women in Science Conference (excluding storefront)	400	400	
<b>TOTAL CNAS (excluding storefront)</b>	<b>\$190,891</b>	<b>\$184,372</b>	<b>\$6,519</b>
<b>Storefronts:</b>			
Women in Science Conference	291		
<b>TOTAL CNAS</b>	<b>\$191,182</b>		

- Receipts from Carrie's Restaurant represent 59% of the total currency collected. Due to the nature of this business, it is an established cash collection point. Excluding Carrie's Restaurant, only 1.2% of the cash collections from CNAS consisted of currency.
- Of the **\$184,372** collected by CNAS in checks and credit cards, \$57,014 (30.9%) was a single check from the City of Springfield reimbursing expenses on the Homeland Security Grant. It was noted that the check was immediately deposited by the Center for Resource Planning & Management with the Bursar, indicating good compliance with cash control policies.

**Recommendations:**

Assuming adequate controls are in place, this appears to be an acceptable level of decentralized receipts; however, options such as utilizing the Bear Pass card or expanding the use of storefronts could be considered. In addition, if not currently in place, Carries Restaurant should document its sales/register closeout process, including segregation of duties over cash and deposits, and controls regarding the credit card machine and data security.

**Management Response:**

Expanded use of storefronts will be investigated. However, many of these monies come from small governmental entities and storefronts are not an option.

Carrie's Restaurant has an established procedure for handling cash, balancing the books each day, and depositing the cash. Hospitality and Restaurant Administration uses an electronic point of sales system for Carrie's Restaurant. Students in the course collect all of the money from customers. At the end of each day, the course instructor runs a report, accounting for all cash, check and credit payments. The course instructor counts and balances the drawer, and sends the cash and checks and a copy of the sales report to the Bursar's Office. See additional management comments and matrix in Appendix A.

**(7) OBSERVATION – COLLEGE OF HUMANITIES AND PUBLIC AFFAIRS (CHPA)**

The College of Humanities and Public Affairs also has a relative low amount of decentralized collections. During the past 12 months, **\$115,040** was received, with **\$44,607** representing proceeds for the Center of Archeological Research services and contracts, and **\$36,816** representing reimbursement to the University from the Missouri Archaeological Society. Details:

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Center of Archeological Research	\$44,607	\$44,448	\$159
Reimbursement of expenses from Mo Archeological Society	36,816	36,816	
Services provided by Center for Economic Research	13,064	13,064	
Mid America History Conference (not an annual event)	11,276	11,018	258
Center for Social Science and Public Policy Research	6,680	6,680	
Misc. reimbursements	1,766	1,412	354
Retirement dinner (not a recurring event)	831	759	72
<b>TOTAL CHPA</b>	<b>\$115,040</b>	<b>\$114,197</b>	<b>\$843</b>



**Recommendation:**

As long as adequate collection procedures are in place and duties are adequately segregated these decentralized collections are acceptable; however, consideration should still be given to establishing a storefront for some of the above receipts.

**Management Response:**

With this academic year the Center for Archaeological Research will work with the Office of Internal Audit to refine its collection methods. Further, we will work to insure that proper procedures are in place to collect, record, and deposit all other funds. See matrix in Appendix A.

**(8) OBSERVATION –COLLEGE OF BUSINESS (COB)**

With the exception of the Library, COB had the smallest amount of decentralized collections, totaling **\$57,616** (excluding storefront). The recent College of Business Course Fee that is applicable to many of the COB courses may have helped to eliminate the need for departments to collect small, miscellaneous expenses from students. Of the amount collected, **\$20,515** represents registration fees (C-Prime training and seminars) from participants paid mainly by check or credit card. An additional \$24,351 represents reimbursements from student organizations, such as the Honorary Accounting Society reimbursing funds for preparing course materials for ACC 201, 311, and 341. Other funds represent reimbursement for personal expenses for personnel traveling to China, and varied other expenses. Details:

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Registration Fees for Courses	\$20,515	\$20,220	\$295
Awards and reimbursement of Marketing Ad Team expenses	10,777	10,777	
Reimbursement from student organizations	7,089	7,089	
Reimbursement for Instructional Materials sold by Beta Alpha Psi	6,485	6,269	216
Reimbursement for personal expenses while teaching in China	2,809	2,809	
Miscellaneous Reimbursements	2,263	2,263	
TCM Career Night (storefront collections listed below)	2,154	2,154	
Mailing of EMBA diplomas	1,550		1,550
Locker Rentals	1,387		1,387
Safety Equipment – TCM 122	871	871	
Reimbursements to Fashion and Interior Design	856	856	
SOA Scholarship Banquet guest tickets	354	194	160
Sale – MBAA Shirts	262	242	20
Reimburse cost of exams (EXIN and Validation)	244	244	
<b>TOTAL COB (excluding storefront)</b>	<b>\$57,616</b>	<b>\$53,988</b>	<b>\$3,628</b>
<b>Storefronts:</b>			
TCM Career Night	1,400		
CSII Workshop Registration	3,400		
<b>TOTAL COB</b>	<b>\$62,416</b>		

- Beta Alpha Psi (honorary accounting society) reimbursed printing costs of materials for three accounting courses, which is not in compliance with the Faculty Handbook guidelines that “instructional materials prepared by departments or faculty members for student use may be given to students but may not be sold, except through the University Bookstore, or commercial bookstore or printshop.” It appears that the department is having the course note packets printed and is receiving reimbursement for the cost from Beta Alpha Psi. Additionally, \$216 cash (currency) was received by the Finance and General Business department for FIN 780 course notes. University Handbook provisions should be followed.

- Student and other non-University organizations reimbursed COBA for additional items totaling **\$7,089**, including food for events and travel expenses. In general, University funds should not be used to pay non-University expenses – even if these expenses are reimbursed. Potentially, this allows these organizations to improperly avoid sales tax and receive favorable pricing from University contracts. Often, the University partners with outside groups for various events, and in such cases, reimbursements would be appropriate. Review the circumstances for these reimbursements and determine whether the organizations should have paid the expense directly.
- Two storefronts have been used for collections from TCM Career Night and CSII Workshop Registration. For cash/check collections, management should review current segregation of duties in collections versus accounting for funds, and should consider the expanding use of a storefront application in the future.
- Amounts charged for locker rentals, exams, safety equipment, etc. should be reviewed to determine if these amounts represent ‘fees.’ If so, these should be considered and approved by the Board of Governors.

#### **Recommendations:**

Ensure compliance with the University Handbook and discontinue using University funds to pay for non-University related expenses. Ensure proper controls are established for cash/check collections and consider expanding the use of storefronts. Determine if some of the amounts charged to students represent ‘fees.’

#### **Management Response:**

Many of the detailed observations for the COB involved one-time, or now discontinued, collections. In a few cases, collections, while attributed to a COB unit, are actually collected by Noncredit Programs, a unit within Missouri State Outreach. In another case, it appears collections, or more specifically, reimbursements associated with visa, courier fees, and domestic airfare, for guests traveling to the China Campus, are handled by the China Programs Office, but credited to a COB China Campus account. Going forward, the college plans to heavily leverage storefronts whenever practical to minimize check and cash collections. Where storefronts are impractical, college-approved and Internal Audit-reviewed, processes will be utilized. These processes will clearly segregate collection versus accounting duties, and delineate documentation requirements to facilitate compliance monitoring by COB leadership and Internal Audit reviews.

The college’s leadership team will be periodically reminded University funds should not be used to pay for non-University expenses. College leaders will be instructed to consult with the college’s Budget Officer, or associate dean, if they are in doubt as to whether University funds should be utilized. The college leadership team will also periodically be reminded that sales tax must be collected, reported, and remitted to the State whenever anything is “sold.”

As of the fall 2013 semester, the School of Accountancy is no longer involved in selling instructional materials; Beta Alpha Psi students are completely in charge of the process. As neither the School of Accountancy nor faculty are profiting from the sale of these supplements, there is no a violation of the Faculty Handbook. Included in this category was a small sum collected by the Finance and General Business Department for FIN 780 course notes. Those notes are now made available to students through the University Bookstore.

Locker rental and safety equipment collections have been discontinued. The lockers will soon be removed as part of the broader Glass Hall renovation project, and an existing course fee will be used to purchase safety equipment. The COB has been proactive in ensuring cash collections are handled properly. The college’s Budget Officer has provided each academic department with a University receipt book, a copy of the Cash Handling Procedures, Cash Receipts Policy, and the Petty Cash Policy. See additional management comments and matrix in Appendix A.

#### **(9) OBSERVATION – LIBRARY SERVICES**

Library Services collections are very limited, totaling **\$37,120**. Due to the nature of its business, the Library is an established cash collection point for fines, replacement fees, etc. Currency amounts were 45.4% of the total collected. This is not surprising since many of the fees collected are small amounts which tend to be paid in currency or represent coins being collected from the copy machines. Internal Audit has reviewed cash controls at the Library in the past and found them to be adequate. The Graduate Office collects and deposits money from students for thesis binding which is paid out of a Library Materials budget (all but \$278 was paid by check). Details:

<b>Description:</b>	<b>Amount:</b>	<b>Check/CC:</b>	<b>Currency:</b>
Thesis binding collected/deposited by Grad Office	\$6,076	\$5,798	\$278
Copy machines (includes small supplies)	10,640	932	9,708
Library fines	8,721	2,828	5,893
Book replacement fees	3,800	2,824	976
Indirect Grant funds (deposited by Sponsored Research)	7,453	7,453	
Reimbursement for Rotary Breakfast hosted at Meyer Library	430	430	
<b>TOTAL LIBRARY</b>	<b>\$37,120</b>	<b>\$20,265</b>	<b>\$16,855</b>

**Recommendations:**

None

**Management Response:**

As a cost center within Academic Affairs at Missouri State University, the MSU Libraries collects cash in various forms and for various purposes. Most of the per-transaction amounts collected are small (e.g., for photocopies, overdue book fines, and other small purchases, fines, and service fees). We have long-established cash collection procedures ensuring that accounting of and receipts for all cash-collecting activities are consistently adhered to and retained. As a result of this university-wide audit of cash collection procedures and practices, the MSU Libraries is considering discontinuing some services, as well as changing others to provide better fiscal safeguards (e.g., through lowering the percentage of currency handled during these transactions), and to improve and to expand fiscal transaction services for the various user populations we serve. See additional management comments and matrix in Appendix A.

APPENDIX A

MANAGEMENT RESPONSE MATRIX

Description:	Amount:	Check/CC:	Currency:	Storefront Application	Bearpass Solution	Submit for	Consolidate Collection Points	Utilize Book Store	Continue and define	Other (explained in Management Response)
						Consideration in Fee Schedule			procedures with Internal Audit	
<b>SCHOOL OF AGRICULTURE:</b>										
Journagan - Cattle sales/semen sales	\$581,086	\$579,286	\$1,800							X
Journagan - Maintenance of cattle	96,000	96,000								X
Elephant services/endocrine lab	38,952	38,951	1							X
MVEC - VISTAIL	23,776	23,628	148	X						
Misc: such as student orgs reimbursing expenses.	9,782	6,670	3,112							X
Darr Center Rental	8,339	8,315	24							X
Workshops – fees, registration, sponsors	4,257	2,718	1,539	X						
Sale/rental of horses	2,784	2,784								X
Shirt sales	1,886	496	1,390							X
Journagan miscellaneous	1,686	1,510	176							X
TOTAL:	\$768,548	\$760,358	\$8,190							

School of Agriculture Notes:

Journagan - Cattle sales/semen sales: Business operation in which there is segregation of duties. Inventory is kept on cattle and semen.

Journagan- Maintenance of cattle: Part of the business operation is being paid for managing Leo Journagan cattle.

Elephant services/endocrine lab: Proper segregation of duties (This business operation will be terminated in Sept. 2014).

MVEC -Vesta II: Will investigate using a storefront for collecting workshop fees.

Misc: Such as student organizations reimbursing expenses: Keep logs of mileage/rental reimbursements to compare with income.

Darr Center rental: Segregation of duties—contracts are done to coincide with income.

Workshops-fee, registration: Will investigate using a storefront for collecting workshop fees.

Sale/rental of horses: Rental of horses was current practice when the Shealy Farm was donated.

Shirt sales: Shirt sales will be conducted through clubs.

Description:	Amount:	Check/CC:	Currency:	Storefront Application	Bearpass Solution	Submit for	Consolidate Collection Points	Utilize Book Store	Continue and define	Other (explained in Management Response)
						Consideration in Fee Schedule			procedures with Internal Audit	
<b>COLLEGE OF EDUCATION (COE)</b>										
<b>Child Development Center:</b>										
Child Care fees	\$635,473	\$619,885	\$15,588	X						
<b>Storefronts:</b>										
Child Care fees (storefront started April 2013)	5,932			X						
Total Child Care fees:	\$641,405		\$15,588 -2.40%							
<b>SW Regional Professional Development Center:</b>										
Professional Services	\$392,989	\$392,989	\$0						X	
Consortia fees	69,400	69,400							X	
Misc. Reimbursements	8,173	8,173							X	
Banquet tickets	6,225	6,225							X	
Sale of 12 Ipads to employees	600	500	100						X	
Total SWRPDC:	\$477,387	\$477,287	\$100							
<b>Greenwood Laboratory School:</b>										
Pink & White Tournament	\$54,712	\$12,563	\$42,149							X
Misc. Reimbursements (many from PTA and Boosters)	41,486	41,395	91	X		X				
Blue & Gold Tournament (programs, ad sales, passes)	17,283	14,400	2,883							X
Yearbook	12,575	12,260	315	X		X				
Summer Camps	10,665	10,665		X		X				
Athletic Proceeds (ticket sales, passes, entry fees)	6,994	3,58	3,414	X		X				
Wireless fee	5,645	5,645		X		X				
Pepsi Machine sales (Pepsi sends check)	3,217	3,217		X		X				
Prom tickets	3,040	1,480	1,560	X		X				
Fashion Show tickets	3,029	2,081	948	X		X				
Sustainable Solutions donations	2,687	2,020	667	X		X				
Soccer ticket sales	2,644	120	2,524	X		X				
Application fee	2,400	2,280	120	X		X				
Field Trips	2,336	1,774	562	X		X				
Music Booster Club dues	2,300	2,275	25	X		X				
DC Field Trip	2,165	2,165		X		X				
Concession sales	1,851		1,851	X		X				
T-shirt sales	1,793	1,172	621				X			
Misc. Club dues	1,758	125	1,633	X		X				
Girls Basketball	1,568	1,000	568	X		X				
Cheerleading Camp	1,240	1,240		X		X				
District Soccer tickets	1,228		1,228	X		X				
Testing fees	791	676	115	X		X				
Hamburger fry tickets	596	82	514	X		X				
Science Olympiad	494	134	360	X		X				

Description:	Amount:	Check/CC:	Currency:	Submit for			Continue and define		
				Storefront Application	Bearpass Solution	Consideration in Fee Schedule	Consolidate Collection Points	Utilize Book Store	procedures with Internal Audit
Mother's Day Luncheon	431	364	67	X			X		
Proceeds from Parents Night Out	336	290	46	X			X		
IPad cover purchases	331	68	263	X			X		
Dress rental fee	240	120	120	X			X		
<b>TOTAL GREENWOOD (except TIX sales)</b>	<b>\$185,835</b>	<b>\$120,191</b>	<b>\$62,644</b>						
			-34%						
<b>TIX sales:</b>									
Blue & Gold Tournament (TIX sales)	114,382		100,848					X	
<b>TOTAL GREENWOOD</b>	<b>\$300,217</b>		<b>\$163,492</b>						
<b>College of Education – Other:</b>									
Transcript Analysis fee	\$16,390	\$15,775	\$615	X					
Misc.	11,145	11,118	27	X					
AES Conference fee	11,555	10,570	985				X		
Counseling Services	8,821	4,114	4,707				X		
SMART Training fee	3,760	3,605	155				X		
Access Workshop and Training	3,004	3,004					X		
Reading Academy	1,800	1,700	100				X		
CPRT Registration	1,275	1,050	225				X		
CFD500 Trip to St. Louis	667	629	38				X		
Workshop fee	660	480	180				X		
Name badges	226	221	5	X					
Book Royalty	23	23					X		
<b>TOTAL COE – Other (except storefronts)</b>	<b>\$59,326</b>	<b>\$52,289</b>	<b>\$7,037</b>						
			-11.90%						
<b>Storefronts:</b>									
Field Education Experiences	3,208					X			
<b>TOTAL COE - OTHER</b>	<b>\$62,534</b>								

Description:	Amount:	Check/CC:	Currency:	Submit for			Continue and define		
				Storefront Application	Bearpass Solution	Consideration in Fee Schedule	Consolidate Collection Points	Utilize Book Store	procedures with Internal Audit
<b>COLLEGE OF ARTS AND LETTERS (COAL):</b>									
Missouri Fine Arts Academy Fees	\$141,142	\$140,272	\$870	x				x	
MDSI Camp (Missouri State Debate Institute)	46,927	45,117	1,810	x				x	
Tent Theatre – food & souvenir sales	25,093	3,785	21,308					x	
P	23,130	22,890	240	x				x	
Center for Dispute Resolution training/program fees	22,946	22,746	200	x				x	
English – Youth Writing Conference	17,247	17,217	30	x				x	
English – Misc.	13,266	13,036	230	x				x	
Elizabethan Dinners	5,536	5,106	430	x				x	
String Fling Registration	10,495	10,495		x				x	
Choral Camp Fees	10,030	9,790	240	x				x	
Band – Ozarko	9,997	8,217	1,780	x				x	
Band – Parents Banquet and Videos	7,773	6,058	1,715	x				x	
Choral Music – sheet music for class, clothing	7,612	4,068	3,544					x	
MO State High Schools Speech Tournament	7,303	7,303		x				x	
Ozarks Celebration Festival	6,970	5,116	1,854	x				x	
Misc.	5,815	5,666	149					x	
Book royalties	4,638	4,638						x	
Theater Dramatic Ticket Sales (advertisements)	4,495	4,495						x	
Music – String Project Tuition Payments	4,040	3,800	240	x				x	
Jazz Studies – NYC trip	4,250	3,750	500	x				x	
Band – Jazz Fest	3,650	3,650		x				x	
Band – Misc.	2,740	2,105	635	x				x	
Ozarks Watch Subscriptions	2,538	2,039	499	x				x	
Tent Theater – advertisement sales	2,185	2,185						x	
Tickets – Kansas / MSU Orchestra concert	1,825	1,300	525	x				x	
Theater – LA Showcase fundraiser & donations	1,734	531	1,203	x				x	
Inertia Dance Scholarship fundraiser & donations	1,466	681	785					x	
Misc. Reimbursements – Media, Journalism, Film	1,379	1,325	54					x	
Theater and Dance Odyssey Workshop Fees	1,335	1,100	235	x				x	
Facility rental of Cogier	1,025	1,025						x	
Theory Camp fees (later refunded and cancelled)	950	950		x				x	
Locker fees	755	145	610	x				x	
Crystal Bridges Field trip – cost of shuttle	650	150	500	x				x	
Fite Family Piano Competition Registration	600	600		x				x	
Jazz Studies activities	500	500		x				x	
Tent Theater – Cardinal Tickets	271	154	117	x				x	
Dance Festival Registration	280	100	180	x				x	
<b>TOTAL COAL (excluding TIX and storefront sales)</b>	<b>\$402,588</b>	<b>\$362,105</b>	<b>\$40,483</b>						
			-10.10%						
<b>TIX sales:</b>									
Musical Theater Ticket Sales (TIX sales)	35,578								TIX
Tent Theatre – picnic dinners (TIX sales)	5,969								TIX
Tickets – Cogier (TIX sales)	336								TIX

Description:	Amount:	Check/CC:	Currency:	Storefront Application	Bearpass Solution	Submit for	Consolidate	Utilize	Continue and	Other (explained in Management Response)
						Consideration in Fee Schedule	Collection Points	Book Store	define procedures with Internal Audit	
<b>Storefronts:</b>										
Elizabethan Dinners	6,807			x						
Tent Theater	2,467			x						
CDR Registration	51,668			x						
Art supplies punch cards (sold at Bursar's Office)	22,760			x						
<b>TOTAL COAL</b>	<b>\$528,173</b>									

Description:	Amount:	Check/CC:	Currency:	Storefront Application	Bearpass Solution	Submit for	Consolidate	Utilize	Continue and	Other (explained in Management Response)
						Consideration in Fee Schedule	Collection Points	Book Store	define procedures with Internal Audit	
<b>COLLEGE OF HEALTH AND HUMAN SERVICES (CHHS):</b>										
<b>BIOMEDICAL SCIENCES:</b>										
BMS 321 lab manual	\$1,350	\$1,080	270					x		
Application fee - ANE Program	620	620			x					
Nurse Anesthesia reunion - print costs	460	460				x				
Yoga Anatomy Workshop	350	350		x						
Anatomy workshop fee	250	250		x						
BMS 321 lab manual	168	134	34					x		
<b>DIETETICS:</b>										
Dietetics polo shirt	1,283	1,193	90		x					
Reimbursement from MO Beef Council	750	750							x	
Senior banquet guest fee	650	600	50		x					
Metabolic cart measurement	505	505							x	
Bod Pod measurement	370	320	50						x	
<b>HEALTH AND HUMAN SERVICES - ADMIN:</b>										
Royalties	19,363	19,363								
Misc.	3,578	3,451	127				x			Handle through Sponsored Research
Posters (printing)	1,359	469	890		x					
<b>KINESIOLOGY:</b>										
Misc. - Kinesiology	824	824			x					
KIN 545 Lab fee-Perceptual Motor DEV	595	490	105				x			
<b>NURSING:</b>										
HESI retakes	3,000	2,400	600		x					
CPR course	2,795	1,640	1,155		x					
Misc. reimbursements	2,439	2,439			x					
Typhon fee	1,633	1,633			x					
Nurse for a Day	1,546	1,116	430						x	
DNP app. Fee	1,250	1,250							x	
Nursing pin	1,350	1,100	250		x					
Refund -News-Leader	500	500								one time occurrence
Polo shirts	876	788	88		x					
Name badges	656	424	232		x					
<b>PHYSICAL THERAPY:</b>										
CI Credentialing Course/CI manual	2,993	2,993							x	
Misc. - Physical Therapy	449	344	105		x					
Charge to Attorney or Ins-copy Patient Chart	234	234							x	
Scorebuilders practice exam	200	125	75		x					
PT Charges	167	167							x	
<b>PSYCHOLOGY:</b>										
Packets for PSY309, 359, 527, 529, 720	600	22	578					x		
Misc.- Psychology	208	141	67		x					
<b>SOCIAL WORK:</b>										
CEU Workshop - Social Work	1,735	1,297	438	x						
Misc. - Social Work	323	308	15		x				x	
<b>ATHLETIC TRAINING:</b>										
Athletic Training - Camp	2,550	2,550		x						
Student Liability insurance	1,206	486	720		x					
Reimbursement - Clinical Shirt	1,141	1,141			x					
Student drug testing	649	24	625							Students will pay vendor directly.
Misc. - AT	479	339	140		x					
Athletic Training - bracelets	37		37							one time occurrence
<b>COMMUNICATION SCIENCE &amp; DISORDERS:</b>										
CSD - Audiology Products	209,608	205,598	4,010						x	
CSD - Speech Language Hearing Clinic -sales	108,440	107,152	1,288						x	
Speech-Language-Hearing Clinic Preschool	2,550	2,550		x						
SLP Supervisor Bootcamp	200	150	50						x	
Misc. - CSD	117	117			x					
<b>TOTAL CHHS (excluding storefronts)</b>	<b>382,406</b>	<b>369,887</b>	<b>12,519</b>							
			-3.30%							
<b>Storefronts:</b>										
Program Confirmation fees	35,902			x						
<b>TOTAL CHHS</b>	<b>418,308</b>									

Description:	Amount:	Check/CC:	Currency:	Submit for			Continue and define			
				Storefront Application	Bearpass Solution	Consideration in Fee Schedule	Consolidate Collection Points	Utilize Book Store	procedures with Internal Audit	Other (explained in Management Response)
<b>PROVOST'S OFFICE:</b>										
Outreach Conferences	\$214,863	\$213,208	\$1,655						X	
Misc.	21,685	21,385	300						X	
Missouri Campus Compact	26,573	26,435	138						X	
Ozarks Public Health Institute	24,035	24,035							X	
Access Workshops & Training	17,572	14,947	2625	X						
CE – Professional Development	4,490	4,490		X						
CE – Special Projects	14,666	14,401	265	X						
CE – Leadership Development	10,624	10,520	104	X						
CE – Go Lead	90	90							X	
Public Affairs Academy	1928	1928							X	
Orientation	2,492	1,900	592							X
<b>TOTAL PROVOST (excluding storefronts)</b>	<b>\$339,018</b>	<b>\$333,339</b>	<b>\$5,679</b> (1.6%)							
<b>Storefronts:</b>										
Missouri Campus Compact	15,446								X	
Continuing Education – GO Lead	3,500								X	
Continuing Education – other	26,408								X	
Outreach Conferences	45,083								X	
<b>TOTAL PROVOST</b>	<b>\$429,455</b>									

**Provost Office Notes**

- 1. Outreach Conferencesis** a this noncredit department within Missouri Sate Continuing & Distance Education that facilitates community conferences and special events. Very little currency is collected, and the coordinator of the program will replace the generic receipt book with one obtained from the bursar. Most collections are by credit card machine and checks from government entities. Storefronts are used, whenever possible.
- 2. Missouri Campus Compact** works with colleges and universities across the state to deepen civic engagement initiatives in higher education. Very little currency is collected and the coordinator of the program will obtain a receipt book from the bursar. Checks are received from universities for annual membership dues. Storefronts are used for conference registrations, whenever possible.
- 3. The Ozarks Public Health Institute (OPHI)** addresses public health issues in Missouri. Only two checks were collected during the year. Most of the amount was a grant disbursement from the Missouri Foundation for Health. University cash handling procedures have been reviewed with the director.
- 4. Access workshops and training** are administered by Project Access, a grant program from the Missouri Department of Elementary and Secondary Education. This program provides a variety of training opportunities dealing with autism. The program coordinator is currently exploring the suitability of the storefront application to reduce the number of physical checks collected. The generic receipt book used currently will be replaced with one obtained from the bursar.
- 5. CE Professional Development, Special Projects, Leadership Development, and Go Lead** are non-credit departments offering continuing education opportunities in the areas of personal and professional development on an ad hoc basis to serve the community. Very little currency is collected and the coordinator for these noncredit programs will obtain a receipt book from the bursar. A storefront is already in place for Go Lead. The program coordinator will explore the suitability of a storefront for the remaining programs.
- 6. The Missouri Public Affairs Academy** helps high school students develop their understanding of public affairs. As this is a summer only program most collections occur during April and May and are too small in total to justify the cost of a storefront. Current practices will continue.
- 7. Orientation** now reports to the Division of Student Affairs.

Description:	Amount:	Check/CC:	Currency:	Submit for			Continue and define			
				Storefront Application	Bearpass Solution	Consideration in Fee Schedule	Consolidate Collection Points	Utilize Book Store	procedures with Internal Audit	Other (explain in Management Response)
<b>CNAS (COLLEGE OF NATURAL AND APPLIED SCIENCES)</b>										
Reimbursements (Homeland Security Grant)	\$57,036	\$57,036	\$0						X	X
Southwest MO Council of governments	36,413	36,413							X	X
Payment or Biology Services (bats, deer station)	22,540	22,540							X	X
Miscellaneous Reimbursements	9,313	9,238	75						X	X
Carrie's Restaurant	10,104	6,237	3,867						X	
Math Department Activities reimbursements	9,929	9,929							X	X
Mo Innovations Academy Tuition	8,750	8,750		X						X
Mussel research – sale of mussels	7,600	7,600							X	X
Project WET (Water Education for Teachers)	7,407	6,855	552	X						
Booth rental for Hospitality & Restaurant Admin.	6,548	6,288	260	X						
Municipal Officials Grant & Training	5,881	5,811	70						X	X
MOSSCS registration	4,172	4,172		X						X
Imaging services, etc. by Phys., Astron., Math	2,000	2,000								X
Field trip payments	1,878	1,103	775			X				
Goggles, Notebooks	920	920			X					
Women in Science Conference (also used storefront)	400	400		X						
<b>TOTAL CNAS (excluding storefronts)</b>	<b>\$190,891</b>	<b>\$184,372</b>	<b>\$6,519</b> -3.40%							
<b>Storefronts:</b>										
Women in Science Conference	291			X						
<b>TOTAL CNAS</b>	<b>\$191,182</b>									

**CNAS Notes:**

Reimbursements: Homeland Security Grant—This was a single check from the City of Springfield reimbursing expenses on the Homeland Security Grant.

Southwest MO Council of Governments and Municipal Officials Grant & Training: These are both from the Center for Resource Planning and Management (CRPM).

Carrie's Restaurant has an established procedure for handling cash, balancing the books each day, and depositing the cash.

Payment or biology services (includes biology and GGP and OEWR), mussel research, and imaging services by PAMS (\$22,540, \$7,600 and \$2,000): At least at the present time, CNAS will use the receipts from the Bursar's Office to document all cash/checks received for research and services conducted. In the future, we will monitor this carefully to see if we need to set up a storefront. At this point, we really think that the storefront would be a hindrance to the process. The checks are coming to the departments rather than to Sponsored Research and are being deposited into the appropriate account. In addition departments are setting up accounts to collect for services to use our instrumentation. This is the only way that we are going to be able to generate the funds to pay service contracts for major equipment. Most of these are contracts, but some are just payments for services. Our pricing and/or contact information for instrumentation is posted on the CNAS website.

Math Departments Activities Reimbursements and miscellaneous reimbursements (all departments): All items on this list were events that were co-sponsored with the math department or other departments and held on campus. The other sponsor reimbursed the department for food and/or travel, which is an appropriate activity. This is a win-win for the departments to work with these organizations. Here are some specific examples, and we do not see how we can avoid them: Miscellaneous Reimbursements: \$9,313 and Math Department Activities reimbursements: \$9,929. CNAS will use the receipts from the Bursar's Office to document all cash/checks received as reimbursements.

MOSSCS registration: This was for a conference hosted on the MSU campus. We will use a storefront for all future conferences.

Missouri Innovation Academy: We will use student fees or a storefront for all future academies.

Description:	Amount:	Check/CC:	Currency:	Storefront Application	Bearpass Solution	Submit for	Consolidate	Utilize	Continue and	Other (explained in Management Response)
						Consideration in Fee Schedule	Collection Points	Book Store	define procedures with Internal Audit	
<b>CHPA (COLLEGE OF HUMANITIES AND PUBLIC AFFAIRS)</b>										
Center of Archeological Research	\$44,607	\$44,448	\$159				X		X	
Reimbursement of expenses from Mo Archeological Society	36,816	36,816							X	
Check for services provided by Center for Economic Research	13,064	13,064							X	
Mid America History Conference ( not an annual event)	11,276	11,018	258				X		X	
Center for Social Science and Public Policy Research	6,680	6,680							X	
Misc. reimbursements	1,766	1,412	354						X	
Retirement dinner (not a recurring event)	831	759	72						X	
<b>TOTAL CHPA</b>	<b>\$115,040</b>	<b>\$114,197</b>	<b>\$843</b>							<b>-0.60%</b>

Description:	Amount:	Check/CC:	Currency:	Storefront Application	Bearpass Solution	Submit for	Consolidate	Utilize	Continue and	Other (explained in Management Response)
						Consideration in Fee Schedule	Collection Points	Book Store	define procedures with Internal Audit	
<b>COB (COLLEGE OF BUSINESS)</b>										
Registration Fees for Courses	\$20,515	\$20,220	\$295	X					X	
Awards and reimbursement of Marketing Ad Team expenses	10,777	10,777							X	
Reimbursement from student organizations	7,089	7,089							X	
Reimbursement for Instructional Materials sold by Beta Alpha Psi	6,485	6,269	216							X-SOA Involvement Discontinued
Reimbursement for personal expenses while teaching in China	2,809	2,809							X	
Miscellaneous Reimbursements	2,263	2,263							X	
TCM Career Night (additional funds collected by storefront)	2,154	2,154		X					X	
Mailing of EMBA diplomas	1,550		1,550						X	
Locker Rentals	1,387		1,387							X - Collection Discontinued
Safety Equipment – TCM 122	871	871								X - Collection Discontinued
Reimbursements to Fashion and Interior Design	856	856		X					X	
SOA Scholarship Banquet guest tickets	354	194	160	X					X	
Sale – MBAA Shirts	262	242	20	X				X	X	X - Collection Discontinued
Reimburse cost of exams (EXIN and Validation)	244	244							X	
<b>TOTAL COB (excluding storefront)</b>	<b>\$57,616</b>	<b>\$53,988</b>	<b>\$3,628</b>							<b>-6.70%</b>

Storefronts:										
TCM Career Night	1,400			X						
CSII Workshop Registration	3,400			X					X	
<b>TOTAL COB</b>	<b>\$62,416</b>									

**COB Notes:**

**1. Registration Fees for Courses** –The vast majority of these collections were associated with two activities: (1) a training program (C-Prime) coordinated by TCM; and (2) a one-time academic conference (Society of Case Research) held on the MSU campus. C-Prime has, and will continue to have, registrations processed by Noncredit Programs, a unit within Missouri State Outreach. In the future, the College will expect programs like C-Prime, and any future conferences, to strongly encourage participants pay associated fees via a storefront. To accommodate those unwilling or unable (e.g. last minute onsite purchases) to use the storefront, a college-approved and Internal Audit-reviewed process will be utilized.

**2. Awards and Reimbursements of Marketing Ad Team Expenses** –This involves relatively few transactions for monetary awards and travel reimbursement. Given the limited number of collections, and nature of the sponsors which underwrite the awards and travel expenses, the Marketing Department will continue to prepay expenses, and use a college-approved and Internal Audit-reviewed process to handle reimbursements for said expenses.

**3. Reimbursement from Student Organizations** – There were several instances where food service charges for COB student organizations were charged to departmental budgets, for which the departments were later reimbursed by the respective organization. In the future, COB Departments, and faculty advisors, will be instructed to have food service charges billed to the student organizations MSU A/R account. Once charges are posted, student organizations can pay their account balance via the Bursar. The majority of the remaining instances involved departments prepaying conference and/or travel fees, and subsequently being



**4. Reimbursement for Instructional Materials sold by Beta Alpha Psi** – The Missouri State Beta Alpha Psi chapter has, for at least 12 years, printed and sold study supplements for certain accounting courses. The supplements were written by accounting faculty and given to the Beta Alpha Psi chapter. The School of Accountancy received permission from then Academic Vice President Bruno Schmidt for this arrangement. Dean Ron Bottin also was aware of, and approved, this activity. As a matter of convenience, the School of Accountancy sends the materials to Copy This to be printed and bound, and the School is then reimbursed by Beta Alpha Psi for the cost of the copying. In the future, Beta Alpha Psi will be directly responsible for photocopying the study supplements. The School of Accountancy does not profit from the sale of these supplements. School of Accountancy faculty members do not make any money from the sale of these supplements. Prior to the fall 2013 semester, Beta Alpha Psi students would take supplements into the classroom and sell them to students. After the first week of classes, the School of Accountancy office would assist in selling the supplements, and would give the money to a Beta Alpha Psi advisor, or the treasurer. As of the fall 2013 semester, the School of Accountancy is no longer involved in selling the supplements; Beta Alpha Psi students are completely in charge of the process. As neither the School of Accountancy nor faculty are profiting from the sale of these supplements, there is no violation of the Faculty Handbook.

Included in this category was a small sum collected by the Finance and General Business Department for FIN 780 course notes. Those notes are now made available to students through the University bookstore.

**5. Reimbursement for Personal Expenses while Teaching in China** – The majority of collections in this category consist of: (1) payments of visa and courier fees for family members, or guests, accompanying faculty to China; and (2) reimbursement for domestic (China) airline tickets purchased for said family members, or guests, paid for by LNU staff members using COB China Program funds. COB faculty are in China two or three weeks, and has considerable downtime. The option to invite a family member, or friend, to accompany them to China is considered a major benefit, and helps ensure sufficient faculty participation. The college will explore utilizing a storefront to collect the visa and courier fees, in the future. In the interim, a college-approved and Internal Audit-reviewed process will be utilized. Faculty who request domestic (China) tickets will be encouraged to reimburse LNU staff while they are on the China campus. In the event domestic tickets must be reimbursed on the MSU Springfield campus, a college-approved and Internal Audit-reviewed process will be utilized.

**6. Miscellaneous Reimbursements** – Collections in this category are infrequent and from sources which will not lend themselves to a storefront (e.g., reimbursements from professional associations, stores, etc.); therefore, a college-approved and Internal Audit-reviewed process will be utilized.

**7. TCM Career Night** – TCM will encourage participating firms to utilize a storefront to pay the registration fee for this event. To accommodate those unwilling or unable (e.g. last minute on-site purchases) to use the storefront, a college-approved and Internal Audit-reviewed process will be utilized.

**8. Mailing of EMBA Diplomas** – Semi-annually, the EMBA program allows individual or multiple students to complete a FedEx Airbill and collects the associated shipping fee as diplomas and transcripts are shipped long after students leave the U.S. As this involves a limited group of students, many of whom pay their portion of the shipping fee, in the short-run, a college-approved and Internal Audit-reviewed process will be utilized. In the long-term, the College will explore either increasing the single, inclusive program fee to include shipping, or explore using a storefront.

**9. Locker Rental** – This collection has been discontinued, the lockers will soon be removed as part of the broader Glass Hall renovation project.

**10. Safety Equipment TCM 122** – This collection has been discontinued, and an existing course fee will be used to purchase safety equipment.

**11. Reimbursements to Fashion and Interior Design** – This category involved the sale of shirts and one donation from a professional association to underwrite the Etiquette Dinner. If any unit in the college wishes to sell apparel in the future, they will be expected to work through the bookstore, utilize a storefront, or utilize a college-approved and Internal Audit-reviewed process for cash collections. Donations in the form of checks will be processed using a college-approved and Internal Audit-reviewed process for cash collections.

**12. SOA Scholarship Banquet Guest Tickets** – The School of Accountancy host a Scholarship Banquet each year to recognize student recipients and scholarship donors. The School of Accountancy covers the cost for the donors, the student recipients, and School of Accountancy faculty. Students and faculty may bring a guest, but must purchase a ticket for the guest. The School collects cash and checks for these guest tickets, and then deposits the money with the university. In the future, SOA and other units in the college who wish to allow guests to purchase tickets for a college-sponsored event will encourage prospective attendees to utilize a storefront. To accommodate those unwilling or unable (e.g. last minute on-site purchases) to use the storefront, a college-approved and Internal Audit-reviewed process will be utilized.

**13. Sale MBAA Shirts** – Sale of the MBAA shirts was a one-time event. If any unit in the College wishes to sell apparel in the future, they will be expected to work through the bookstore, utilize a storefront, or utilize a college-approved and Internal Audit-reviewed process for cash collections.

**14. Reimburse Cost of Exams (EXIN and Validation)** – The vast majority of the collections in this category are associated with a certification exam (EXIN) made available to ITSM students in the CIS Department. Going forward, the CIS Department will either utilize a storefront or a college-approved and Internal Audit-reviewed process for cash collections.

**15. Storefronts: TCM Career Night** – As noted under #7 above, TCM has and will continue to encourage firms participating in their Career Night to make payments via a storefront.

**16. Storefronts: CSII Workshop** – A TCM Professor provided a workshop on behalf of the Community and Social Institute (CSII). While it's our understanding CSII is defunct, if future COB units provide future workshops or training classes participants will be encouraged to pay associated fees via a storefront. To accommodate those unwilling or unable (e.g. last minute onsite purchases) to use the storefront a college-approved and Internal Audit-reviewed process will be utilized.

Description:	Amount:	Check/CC:	Currency:	Storefront Application	Bearpass Solution	Submit for	Consolidate Collection Points	Utilize Book Store	Continue and	Other (explained in Management Response)
						Consideration in Fee Schedule			define procedures with Internal Audit	
<b>LIBRARY SERVICES</b>										
Thesis binding collect/deposited by Grad Office	\$6,076	\$5,798	\$278	X						See notes
Copy machines (includes small supplies)	10,640	932	9,708						X	See notes
Library fines	8,721	2,828	5,893	X					X	See notes
Book replacement fees	3,800	2,824	976	X					X	See notes
Indirect Grant funds (deposited by Sponsored Research)	7,453	7,453							X	See notes
Reimbursement for Rotary Breakfast hosted at Meyer Library	430	430							X	See notes
<b>TOTAL LIBRARY</b>	<b>\$37,120</b>	<b>\$20,265</b>	<b>\$16,855</b>							
			-45.40%							

**Library Services Notes:**

**Thesis Binding:**

Student payment for the cost of thesis binding is submitted by the student to the Graduate College. Such payments are then deposited with Financial Services by the Graduate College along with a Money Received Report. The Libraries receives a copy of the Money Received Report, along with a receipt of the deposit. Financial Services places the funds into a library materials account (A0 2000 172002 73415 041) to reimburse the Libraries for the cost of binding the student theses by the Libraries' contracted bindery. The Libraries does not handle any checks, credit card transactions, or currency in this process. Based on a meeting held on Nov. 21, 2013, apparently the Graduate College intends to pursue a storefront application to collect these cash payments.

**Copy Machines (including Small Supplies):**

The MSU Libraries receives cash, checks, and Bearbucks for copying, printing, faxing, dry erase markers, cd-roms, and other small supplies at our service desk. All transactions are processed through a cash register connected to the Blackboard transact system. Money also is received from InterLibrary Loan billing. These transactions are processed through the cash register. Money also is received from Special Collections for copies and services provided in their department. Those transactions are processed through the cash register. Finally, money is collected from photocopier and microprinter self-service vending units. Money received at the cash register is counted daily at open and close. When we collect more than \$50, a deposit is made at the Bursar's Office. Reports from Blackboard are compared to the amount collected and the information is saved in an Access database. Money collected from the self-service vending units is removed from the vending units once a month. The amount of coinage deposited into these units has declined steadily for years, and has dropped significantly year-over-year after the two self-service scanning stations (for which no transaction fees are collected) were installed in Meyer Library in early September 2013. The Microforms supervisor and another person collect the money. Transactional data from the self-service vending units are used to estimate the deposit amount. The coinage is then sent to the Bursar's Office for counting. When receipts from the Bursar's Office are returned they are checked against the amount we deposited. All paper reports are saved in boxes in a secure closet for at least 6 years. Cash register information is saved in the Blackboard system. Electronic reports are saved on the library server. Prior to deposit, funds are kept in a cash drawer in the Microforms unit during open hours and then the cash drawer is removed, locked, and put in a safe in the Circulation unit. The rest of the funds are in 8 locked vending units in various places within the library. A BearPass solution might work, but it would be difficult to recoup the cost of providing services to patrons not affiliated to the university as they do not have a BearPass. Also, most students do not have money in their BearPass account. In addition, the MSU Libraries is on the verge of making the decision to discontinue self-service, vended, paper photocopying services at the conclusion of this academic year in May 2014.

**Library Fines and Book Replacement Fees:**

Meyer Library Circulation collects library fines and book replacement fees. Most of the collections are from MSU-affiliated patrons, but we also collect fines and fees from community patrons, patrons from other libraries, and from other libraries themselves. Cash is received over the counter and through mail or courier. When the cash is received, we write a receipt, record it in the ledger, and record it in our electronic library catalog. The money is placed in a cash box in a drawer and the cash box is stored in a safe when the library closes. Deposits are made daily. Circulation also accepts money through the BearPass system when patrons choose to use that method of payment. Collecting fines and replacement fees is very common for libraries and required if our library is to be part of the MOBIUS Library Consortium or Interlibrary Loan services. The cash we collect from MSU patrons gives the library some recourse when patrons lose, abuse, or monopolize library material. Most of our cash collections are small but important for the operations of the library. We would like to continue collecting cash and would be glad to define procedures with the internal auditors. Meyer Library Circulation is actively considering setting up a storefront application to facilitate these small but necessary transactions, and to provide more options and better service to our users.

**Indirect Grant Funds:**

Indirect funds accumulated from a unit's involvement in external research and/or sponsored projects are distributed per University Policy OP 4.02-3

**Rotary Breakfast (On-Premises Events for and Entirely Funded by an External Group):**

Hosting an event in Meyer Library for an external group that is entirely funded by the external group is relatively rare. Therefore, it seems efficient to ask an external group to submit reimbursement via check for the costs of these rare events