UNM CONTINUING EDUCATION AND UNIVERSITY-WIDE REIMBURSEMENTS AUDIT

THE UNIVERSITY OF NEW MEXICO

Report 2017-05
March 1, 2017

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ABBREVIATIONS

Banner  UNM Banner Finance Accounting System
CE  Continuing Education Department
Continuing Education  Continuing Education Department
DPA  Direct Pay Approval
DPI  Direct Pay Invoice
IA  University of New Mexico Internal Audit Department
Internal Audit  University of New Mexico Internal Audit Department
TQRIS  Tiered Quality Rating Improvement Systems
UAP  University Administrative Policy and Procedure
University  University of New Mexico
UNM  University of New Mexico
EXECUTIVE SUMMARY

UNTIMELY REIMBURSEMENTS

UNM Internal Audit initiated this audit as a result of complaints alleging that the Continuing Education Department (Continuing Education), was not timely processing employee travel reimbursements, resulting in UNM reporting taxable income to employees for reimbursements.

UNM Internal Audit (IA) performed audit procedures on Direct Pay Approval forms (DPAs) of Continuing Education employees for the period of January 2015 through August 2016 to determine: (1) if travel reimbursements were submitted and approved by the due dates as required by UNM Policy; (2) if allegations are substantiated; and (3) if reimbursements that did not meet UNM accountable plan requirements were reported to UNM Payroll.

IA also analyzed a schedule of University-wide reimbursements that were reported as taxable income to 653 UNM employees in calendar year 2015. IA concluded that certain allegation regarding untimely processing travel reimbursements at the department level and additional income reported to employees was substantiated.

IA noted findings of internal control deficiencies in (1) the travel reimbursement submission and approval processes within the Continuing Education, and (2) reporting late reimbursements to UNM Payroll, as follows:

Travel reimbursements contained in the 15 DPAs tested were not sent to the Financial Services accounting offices for approval within 20 business days after completion of the travel, as required by the UNM Policy. For the specific 18 DPAs reviewed for the complainant employee, IA found five of them were submitted beyond the required deadlines, primarily by Continuing Education.
The Executive Vice President for Administration, Provost, and Chancellor for Health Sciences Center should direct departments under their purview to ensure all expenses incurred are timely reimbursed and accounted for, as required.

UNM Unrestricted Accounting and Contract and Grant Accounting offices on main campus and Health Sciences Center must develop standard operating procedures to ensure all reimbursements not meeting UNM accountable plan are identified and reported to UNM Payroll, as required.

IA also noted that reimbursements submitted by employees University-wide did not always meet accountable plan requirements regarding submission within 60 days of expense being incurred, for calendar year 2015.

Key Recommendations

The following is a summary of key recommendations.

UNM Continuing Education should:

- Work with its employees, program field supervisors, and Business Office to ensure DPA forms are approved within the timeline in accordance with UAP 4030.
- Collaborate within its program management and Business Office to develop and approve clear and consistent departmental travel policies and procedures, which require reimbursements be processed within 60 days of end of travel.
- Monitor compliance with approved departmental travel policies and procedures by documenting late travel reimbursement submission/approval with an audit trail for periodic performance management, and by communicating any infractions with employees and supervisors in the process for timely corrective action.
INTRODUCTION

BACKGROUND

According to the UNM Continuing Education & Community Services website, UNM Continuing Education’s mission is to lead and collaborate with the community and within the University to develop concepts, strategies, and delivery systems which generate relevant lifelong learning opportunities for a diverse, evolving society. The UNM Continuing Education’s vision is to enrich the personal and professional lives of people through quality, creative and innovative learning experiences.

Integral to the University, Continuing Education has served as the center for lifelong learning, providing innovative educational training and personal enrichment opportunities for students, businesses and community partners in New Mexico. For more than 80 years UNM Continuing Education has played a major role in community service and outreach for UNM, with a focus on economic and workforce development.

The University of New Mexico Continuing Education works with the State of New Mexico, Children, Youth and Families Department that is designated to receive and administer funds to support the participation of Early Childhood Education programs in the FOCUS Tiered Quality Rating Improvement Systems (TQRIS). Its purpose is to implement an on-site consultation model that focuses on guiding early childhood practitioners to improve their practice, performance, and children’s outcomes through intensive professional development. In providing its services to the State, Continuing Education employees within the FOCUS program travel to provide training and consultation activities statewide. FOCUS, and another program titled PreK, require most of the employees’ travel. FOCUS and PreK programs had a total of 61 employees as of October 13, 2016.

PURPOSE AND OBJECTIVES

IA initiated the audit due to two anonymous complaints received through UNM Hotline about untimely turnaround of travel reimbursements. Complaints alleged that the Continuing Education’s Business Office has been withholding the reimbursement documents instead of submitting them to the Main Campus Contracts and Grants office within 7-10 business days. They also alleged that the Continuing Education’s Business Office has taken more than 60 days for approving employee travel reimbursements. As a result, those delayed travel reimbursement amounts were being added to the employee paycheck as taxable income, resulting in decreased take home pay. In addition to the Hotline complaints, IA received a similar complaint through the UNM President’s Office from a Continuing Education employee.

The purposes of our audit were limited to determining whether the Continuing Education and its employees complied with University Administrative Policies and Procedures (UAP) 4030 Travel policy related to timeliness of submission of specific travel reimbursements, determining if those reimbursements that did not meet UNM accountable plan requirements were reported to UNM Payroll as required, and providing an analysis of amounts reimbursed that were reported as income to employees University wide.
SCOPED AND PROCEDURES PERFORMED

IA focused on untimely travel reimbursement forms within UNM Continuing Education for the period of January 2015 through August 2016. Procedures performed are as follows:

- Discussions with the Vice-Provost of Extended Learning, and Continuing Education management.
- Review of travel reimbursement requests, supporting documentation, and a FOCUS agreement.
- Assessment of internal controls over the Continuing Education travel reimbursement process.
- Review of reimbursement reporting records provided by UNM Unrestricted Accounting, Main, Contract and Grant Accounting, Main, and UNM Payroll.

IA analyzed a schedule of University-wide reimbursements that were reported as taxable income to UNM employees in calendar year 2015.

The audit of UNM Continuing Education and University-wide reimbursements was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.
UNTIMELY REIMBURSEMENTS SUBMISSION AND APPROVAL

UNM Continuing Education

IA performed procedures to determine if complaints about untimeliness of travel reimbursement submission and approval are substantiated. For purpose of this audit, timeliness is defined as reasonable amount of time taken by an employee in submitting the travel reimbursement request and supporting documents evidenced by stamped date, and remaining time taken by Continuing Education to approve and submit transactions to UNM’s Financial Services accounting office.

IA requested and obtained a list of Continuing Education employees’ travel reimbursements from UNM Unrestricted Accounting and Accounts Payable within the Controller’s office for a period from January 1, 2015 to March 31, 2016. Summary of the list by timeliness is as follows:

<table>
<thead>
<tr>
<th></th>
<th>By transactions</th>
<th>By DPAs containing transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of reimbursements</td>
<td>1,223</td>
<td>1,076</td>
</tr>
<tr>
<td>Number of untimely reimbursements</td>
<td>115</td>
<td>97</td>
</tr>
<tr>
<td>Percentage of untimely reimbursements</td>
<td>9.4%</td>
<td>9.0%</td>
</tr>
</tbody>
</table>

Source: UNM Unrestricted Accounting and Accounts Payable

Out of the 97 DPAs listed above, 83 DPAs came from employees who were required to travel frequently by FOCUS and PreK programs. The list noted 115 travel reimbursement transactions that Continuing Education submitted beyond required deadlines. IA selected a judgmental sample of 15 DPA forms that have multiple transactions, including late travel reimbursement transactions, as well as 18 separate DPA forms for the complainant employee from January 1, 2015 through August 15, 2016. IA compared date(s) of end of the travel to date(s) of the DPA documentation the Continuing Education’s Business Office received from the employee, program field supervisor, and program triage person who assisted review of the reimbursements. IA also compared date(s) of the DPA(s) submitted to UNM’s accounting offices after the Business Office’s review.

**Condition:** Travel reimbursements contained in the 15 DPAs tested were not sent to the Financial Services accounting offices for approval within 20 business days after completion of the travel, as required by the UNM Policy. Of these 15 DPAs, IA determined that five DPAs were not submitted primarily by the employees in a timely manner, and seven DPAs were not submitted primarily by the Continuing Education program field supervisors, triage persons, and Business office in a timely manner. IA determined the employees and Continuing Education department as a whole shared responsibility for the delay of the remaining three DPAs.

In an additional 18 DPAs reviewed for the complainant employee, IA found five of them were submitted beyond the required deadlines, primarily by Continuing Education travel assistants, program field supervisors, and the Business Office.
Criteria: UNM Policy 4030 Section 2 states that reimbursements for ordinary and necessary business-related expenses that are not lavish or extravagant are excluded from taxable compensation when made under an “accountable plan policy.” Otherwise, the reimbursements or payments that travelers receive for allowable expenditures may be considered part of their taxable compensation. Requirements for compliance with accountable plan at the Unrestricted Accounting, Main’s website further indicates that the expenses must be adequately accounted for within a “reasonable period of time;” i.e., the expenses are adequately accounted for within 60 days after they were paid or incurred.

UAP Policy 4030 (effective for the period under review) stated that the completed DPA Form and attachments should be sent to the applicable Financial Services accounting office for approval as soon as possible, but no longer than twenty (20) business days after completion of the travel.

Cause and Effect: Continuing Education did not have effective procedures in place to monitor travel incurred and to communicate with its employees to ensure related reimbursement requests are timely submitted and approved. IA could not determine the reasons for employees’ late submissions. Without timely submission and approval of travel and other reimbursements, traveling employees may be taxed on the amounts reimbursed. Accordingly, those expenses incurred may not be accounted for in the proper accounting period and not be in compliance with the accountable plan requirements.

Recommendation 1

UNM Continuing Education should:

- Work with its employees, program field supervisors, program management, and Business Office to ensure its employees submit and applicable program field supervisor and Business Office approve their DPA forms within the timeline in accordance with UAP 4030.
- Communicate UAP 4030 requirements related to timely submission and approval of travel reimbursements with all employees.
Response from the Executive Director:

<table>
<thead>
<tr>
<th>Action Items</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> June 30, 2017</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> CE Fiscal Services Supervisor, ECSC Strategic Program Director, CE Program Operations Director, Provost’s Financial Officer</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> The Executive Director concurs with the recommendation and will convene the above-mentioned panel to implement a monitoring plan to assure that employees are submitting travel reimbursements on a timely basis and that they are reviewed and approved and submitted to core accounting offices by the Provost’s Business Office as required by the 20th business day in accordance with University business policy.</td>
</tr>
</tbody>
</table>

Reimbursement Policies and Procedures

**Condition:** Continuing Education lacks formally approved departmental travel reimbursement policies and procedures. As a result, Continuing Education and its employees may not always follow timelines for each stage of the submission and approval for the travel reimbursement. Continuing Education did not monitor and correct the noncompliance with UAP 4030 in a timely manner.

**Criteria:** Well-documented policies and procedures provide employees with guidance on performance of their duties. Inconsistent application of policies and procedures generally occurs when there are inadequate written policies. Documented policies and procedures assist in training, and serve as the authority for how to conduct business, especially during staff turnover.

**Cause and Effect:** Continuing Education was aware of the reimbursement delay issue and initiated a pilot project beginning in May, 2015; however, a detailed written pilot project plan was not developed and implemented until October 2015. In addition, the pilot plan is not clear, concise, and finalized, creating some inconsistency between submitting employees, the approving field supervisors, and approving Business Office. These actions contributed to the delay of travel reimbursements. Travelers and approving field supervisors either were not fully aware of the new pilot procedures or Continuing Education was not enforcing them. Without clear guidance provided by formal policies and procedures, travel reimbursements may not be submitted or timely submitted.
Recommendation 2

UNM Continuing Education should:

- Collaborate within its program management and Business Office to develop and approve clear and consistent departmental travel policies and procedures, that require employees, field supervisors, and Business Office to timely submit and approve reimbursements, and that actual payment be processed within 60 days of end of travel.
- Ensure all employees in the process are continuously trained and aware of submission/review/approval timelines as stipulated in its approved departmental travel policies and procedures.
- Monitor compliance with approved departmental travel policies and procedures by documenting late travel reimbursement submission/approval with an audit trail for periodic performance management, and by communicating any infractions with employees and supervisors in the process for timely corrective action.

Response from the Executive Director:

<table>
<thead>
<tr>
<th>Action Items</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> June 30, 2017</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> CE Fiscal Services Supervisor, ECSC Strategic Program Director, CE Program Operations Director, Provost’s Financial Officer</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> The Executive Director concurs with the recommendations and will convene the above-mentioned panel to rewrite and finalize the internal CE Policies and Procedures and implementation steps such as training and monitoring to assure compliance with timely submission of travel reimbursements.</td>
</tr>
</tbody>
</table>

**University-Wide Travel and Other Reimbursements**

In the course of auditing UNM Continuing Education’s travel reimbursements, IA requested and obtained from UNM Payroll a list of university employees whose travel and other reimbursement amounts were taxed, as a majority of those did not meet accountable plan requirements regarding submission within 60 days of expense being incurred. The taxable amounts included in employees’ W-2 are summarized as follows:

<table>
<thead>
<tr>
<th>Area</th>
<th>No. of Employees</th>
<th>Main Campus</th>
<th>No. of Employees</th>
<th>Health Sciences Center</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract and Grant</td>
<td>72</td>
<td>$67,086</td>
<td>84</td>
<td>$55,303</td>
<td>$122,389</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>318</td>
<td>$135,551</td>
<td>209</td>
<td>$175,767</td>
<td>$311,318</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>390</strong>*</td>
<td><strong>$202,637</strong></td>
<td><strong>293</strong>*</td>
<td><strong>$231,070</strong></td>
<td><strong>$433,707</strong></td>
</tr>
</tbody>
</table>

*Some transactions may be reported to more than one area.

Source: UNM Payroll
The list identifies 653 employees who were taxed for their 953 DPA forms reimbursed during calendar year 2015. The table below outlines the number of late submissions and subtotals by range:

<table>
<thead>
<tr>
<th>Ranges of DPA Reimbursed Amount</th>
<th>Number of DPAs</th>
<th>Subtotal of Each Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,000 ~ $8,559</td>
<td>8</td>
<td>$46,096</td>
</tr>
<tr>
<td>$1,000 ~ $3,999</td>
<td>114</td>
<td>200,985</td>
</tr>
<tr>
<td>$100 ~ $999</td>
<td>485</td>
<td>170,585</td>
</tr>
<tr>
<td>Less than $100</td>
<td>346</td>
<td>16,041</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>953</strong></td>
<td><strong>$433,707</strong></td>
</tr>
</tbody>
</table>

Source: UNM Payroll

**Condition:** These reimbursements were not sent to the Financial Services accounting offices for approval within 20 business days after completion of the travel, as required by the UNM Policy.

For example, a DPA reimbursement in the amount of $8,559 for equipment purchases and multiple domestic trips returning March 29, 2015, April 7, and July 26, 2015, respectively, was not received by Contract and Grant Accounting, Main until September 28, 2015. Another DPA reimbursement in the amount of $7,206 for foreign travel returning on September 11, 2013 was not received by Unrestricted Accounting, Main until August 11, 2015, almost 2 years later. Another DPA reimbursement in the amount of $6,827 for domestic travel returning on July 28, 2014 was not received by Unrestricted Accounting, HSC until January 29, 2015.

**Criteria:** UNM Policy 4030 Section 2 states that reimbursements for ordinary and necessary business-related expenses that are not lavish or extravagant are excluded from taxable compensation when made under an “accountable plan policy.” Otherwise, the reimbursements or payments that travelers receive for allowable expenditures may be considered part of their taxable compensation. Requirements for compliance with accountable plan at the Unrestricted Accounting, Main’s website further indicates that the expenses must be adequately accounted for within a “reasonable period of time;” i.e., the expenses are adequately accounted for within 60 days after they were paid or incurred.

UAP Policy 4030 (effective for the period under review) stated that the completed DPA Form and attachments should be sent to the applicable Financial Services accounting office for approval as soon as possible, but no longer than twenty (20) business days after completion of the travel.

**Cause and Effect:** Departments may not have communicated with employees about UAP Policy 4030 requirements, and/or may not have monitored non-compliance with the Policy. Without timely submission and approval of reimbursements, submitting employees may be taxed on the amounts reimbursed. Also, departments may not account for expenses incurred in the proper accounting period, and may not be in compliance with the accountable plan requirements.
Recommendation 3

The Executive Vice President for Administration, Provost, and Chancellor for Health Sciences Center should direct departments under their purview to ensure all expenses incurred are timely reimbursed and accounted for, as required. Specifically, all University departments must develop standard operating procedures or enforce existing procedures to:

- Ensure all employees are continuously trained and aware of the sixty day submission and approval deadline as required by the UAP Policy.
- Monitor compliance with their standard operating procedures by documenting late reimbursement submission and approval with an audit trail, and by communicating any infractions with employees, and supervisors for timely corrective action.

Response from the Executive Vice President for Administration, Provost, and Chancellor for Health Sciences Center:

<table>
<thead>
<tr>
<th>Action Items</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> March 31, 2017</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> The Executive Vice President for Administration; Financial Officer, the Provost’s Office; Senior Executive Officer of Finance and Administration - HSC</td>
</tr>
</tbody>
</table>
| **Corrective Action Planned:** In order to effectively communicate UAPPM 4030 and 4320, the Office of the Executive Vice President for Administration, the Office of the Provost, and the Office of the Chancellor for Health Sciences Center will send out email communication reminding all employees under our purview of the policy, stating that it is the unit’s responsibility to be compliant with the University’s policies and procedures. An email will be sent out to the following list-serves:
  1. All Faculty and Staff
  2. Deans’ Council/Department Chairs
  3. Provost Cabinet/Branch Campuses
  4. Fiscal Agent

From these email communications we will request that each unit send out this information to their internal list-serves.

REPORT TO PAYROLL

Not Reporting to UNM Payroll

**Condition:** UNM Unrestricted Accounting, Main, and Contract and Grant Accounting, Main did not always report those reimbursements that did not meet the accountable plan requirements to UNM Payroll, as required. Accordingly, UNM Payroll was not aware of and did not report the
reimbursement amounts as additional taxable incomes to submitting employees. Related payroll
taxes for both the employees’ (through withholding) and employer portion were not paid by UNM.

Out of the 14 DPAs reimbursed to Continuing Education employees that did not meet the
accountable plan requirements in calendar year 2015, IA found 9 of them were not reported to
UNM Payroll, as required, by either UNM Unrestricted Accounting, Main, or Contract and Grant
Accounting, Main. See Exhibit 1 for the list of reimbursements tested. No exception was noted on
Continuing Education reimbursements tested for calendar year 2016.

**Criteria:** UNM Policy 4030 Section 2 states that reimbursements for ordinary and necessary
business-related expenses that are not lavish or extravagant are excluded from taxable
compensation when made under an “accountable plan policy.” Otherwise, the reimbursements or
payments that travelers receive for allowable expenditures may be considered part of their taxable
compensation.

Requirements for compliance with the accountable plan at the Unrestricted Accounting, Main’s
website provides further information as follows:

An employer’s reimbursement arrangement must include ALL of the following rules in
order to be considered an “accountable plan”:

1. The expenses must have a business connection (UNM “business purpose”).
   a. This means the expenses must have been incurred while performing services as
   an employee (or student) of UNM, and must benefit the University.
2. The expenses must be adequately accounted for within a “reasonable period of time.”
   a. The following will meet the ‘reasonable period of time’ requirement:
      i. The expenses are adequately accounted for within 60 days after they
         were paid or incurred;
      ii. Any excess reimbursement is returned within 120 days after the
          expense was paid or incurred.
3. Any excess reimbursement or allowance must be returned within a “reasonable period
   of time.”

Any and all reimbursements that do not meet ALL THREE rules noted above are
considered as being reimbursed under a “non-accountable plan.” The University must
include in box 1 of an employee’s W-2, as additional “wages salary or other
compensation” all expenses reimbursed under a non-accountable plan.

**Cause and Effect:** There is currently no automated procedure in place to ensure all non-
accountable plan reimbursements are identified, and all such reimbursements identified are
reported to Payroll. UNM Unrestricted Accounting, Main, and Contract and Grant Accounting,
Main must use a manual process to communicate non-accountable plan reimbursements
identified internally within their office, and submit their tracking spreadsheets to UNM Payroll
for uploading to UNM Payroll module in Banner, the UNM formal accounting system.

Without demonstrating that UNM is consistently following its accountable plan by reporting all
non-accountable plan reimbursements to UNM Payroll, the related reimbursements may be
treated as being paid under the nonaccountable plan, which would be taxable to submitting employees.

**Recommendation 4**

UNM Unrestricted Accounting, Main, Contract and Grant Accounting, Main, Unrestricted Accounting, HSC and Contract and Grant Accounting, HSC must develop standard operating procedures to ensure all reimbursements not meeting the UNM accountable plan requirements are identified and reported to UNM Payroll, as required.

**Response from the UNM Controller’s Office and Health Sciences Center Finance & Administration:**

<table>
<thead>
<tr>
<th>Action Items</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> March 31, 2017</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> University Controller; Senior Executive Officer of Finance and Administration - HSC</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> Chrome River reporting will be utilized to identify the applicable transactions, using system parameters, compliance notifications, and comments as an automated reporting solution to report taxable transactions to Payroll so that the appropriate amount may be included as additional taxable compensation on the payee’s paystub and W-2 form, per the requirements of the IRS accountable plan guidelines.</td>
</tr>
</tbody>
</table>
APPROVALS

Manu Patel, CPA
Director, Internal Audit Department

Approved for Publication

Jack L. Forliti
Chair, Audit and Compliance Committee
### EXHIBIT 1

**A Sample of Selected UNM Continuing Education Reimbursements That Did Not Meet the Accountable Plan**

<table>
<thead>
<tr>
<th>No.</th>
<th>Exception</th>
<th>DPI</th>
<th>TRANSACTION DATE</th>
<th>DPI TOTAL</th>
<th>DEPARTURE DATE</th>
<th>RETURN DATE</th>
<th>DEPT APPROVAL</th>
<th>FIN SVCS APPROVAL</th>
<th>Date Rec’d in FSD</th>
<th>Contract &amp; Grant (cg) or Unrestricted Accounting, Main (ua)</th>
<th>No. of days between RETURN DATE and Date Rec’d in FSD</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>*</td>
<td>I1041412</td>
<td>6/16/2015</td>
<td>666.20</td>
<td>1/12/2015</td>
<td>1/30/2015</td>
<td>6/18/2015</td>
<td>6/16/2015</td>
<td>6/18/2015</td>
<td>cg</td>
<td>139</td>
</tr>
</tbody>
</table>

* DPI not reported to UNM Payroll

### Summary By DPI:

<table>
<thead>
<tr>
<th>Number of DPIs</th>
<th>Calendar Year</th>
<th>Exceptions By DPI</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>2015</td>
<td>9</td>
</tr>
<tr>
<td>6</td>
<td>2016</td>
<td>0</td>
</tr>
</tbody>
</table>

Source: UNM Unrestricted Accounting/Account Payable and Internal Audit Analysis