



Audit Committee Meeting

Agenda

Austin Peay State University

317 College Street

Clarksville, TN 37040

September 19, 2019

Call to Order

Roll Call/Declaration of Quorum

Action Items

- A. Internal Audit Salaries and Budget (Roll Call Vote)
- B. FY2020 Internal Audit Plan (Voice Vote)

Information Items

- A. FY2019 Year-End report
- B. Internal Audit Reports released between May 11, 2019 and August 26, 2019, with list of outstanding recommendations
- C. External Audit Reports released between May 11, 2019 and August 26, 2019

Executive Session (if needed)



Date: September 19, 2019

Subject: Internal Audit Salaries and Budget FY2020

Action Recommended: Roll Call Vote

Background Information:

In accordance with the Audit Committee Charter, the salaries for staff in the Office of Internal Audit are to be reviewed and approved by the Audit Committee. Additionally, *International Professional Practices Framework* promulgated by the Institute of Internal Auditors, Standard 2020, requires the board to review and approve the resources of the Office of Internal Audit. For this reason, the budget for the Office of Internal Audit is included in this agenda item.

Proposed Implementation Date: N/A

Item Details: N/A

Austin Peay State University
Office of Internal Audit
Budget Information for the Fiscal Year Ending June 30, 2020

Title	Name	Salary	Professional Certifications	Years of Professional Experience	Years of APSU Experience
Chief Audit Officer	Blayne Clements	\$ 95,291	CIA, CFE, CRMA	22	3.5
Internal Auditor	Beth Chancellor	58,678	CFE	25	20.5
	Longevity Payments	\$ 4,400	(1)		
	Travel Budget	8,500	(2)		
	Operating Budget	1,600	(3)		
	Employee Benefits	53,200			

Certifications:

CIA - Certified Internal Auditor

CFE - Certified Fraud Examiner

CRMA - Certification in Risk Management Assurance

(1) Longevity payments are required by state law and are \$100 for each year of state service for each employee.

(2) Travel budget generally covers travel and professional development costs.

(3) Operating budget generally covers expenses such as office supplies, postal charges, printing, etc.

Note: A budget increase of \$10,000 was requested to out-source or co-source Information Technology reviews; however, that request was not funded due to lack of resources.



Date: September 19, 2019

Subject: Internal Audit Plan

Action Recommended: Voice Vote

Background Information:

The Office of Internal Audit prepares an annual Audit Plan at the beginning of each fiscal year. The plan is based on the staffing and time resources available to perform audits and is prepared in conjunction with an annual risk analysis of the university's auditable areas.

During the year, changes in audit priorities may result in alterations to the plan. The *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA), requires the Audit Committee to approve the audit plan and any significant changes to the plan.

Proposed Implementation Date: Immediately

Item Details: N/A

Austin Peay State University
Internal Audit Plan
Fiscal Year Ended June 30, 2020

Type	Area	Audit
Required	FM	President's Expenses 2019
Required	AT	OVC Student Assistance Fund
Required	FM	State Audit Follow-Up
Required	IS	Audit Follow Up
Management's Risk Assessment	SS	Risk Assessment - Student Affairs (carried forward from prior year)
Management's Risk Assessment	IS	Risk Assessment - Misc.
Investigation	IS	Unscheduled Investigations
Consultation	IS	General Consultation
Investigation	AT	APSU 19-10 (carried forward from prior year)
Special Request	IS	Minors on Campus
Risk Based	FM	Construction and Design
Risk Based	IT	Banner Roles - Data Security
Risk Based	IT	Verification of 2018 IT Risk Assessment Documents
Risk Based	FM	Cash Receipting
Risk Based	IS	Counseling Services
Risk Based	IA	Enrollment
Risk Based	FM	Travel Claims

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

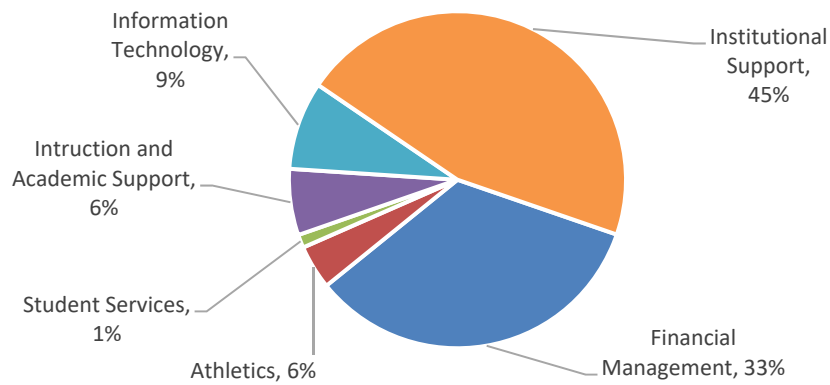
PP - Physical Plant

RS - Research

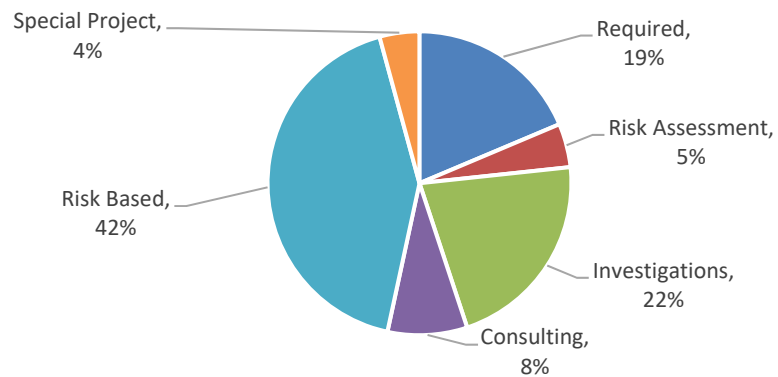
SS - Student Services

Note: The audit universe includes 87 programs, departments, or processes.

Internal Audit Plan
FY2020
Audit Time By Area



Internal Audit Plan
FY2020
Audit Time by Audit Type





Date: September 19, 2019

Subject: Year End Report

Action Recommended: Information Item

Background Information:

The Audit Committee charter requires the Audit Committee to provide oversight on internal audit activities, which includes reviewing the results of the year's work. The Internal Audit Year End Report for FY2019 follows this transmittal letter. This report contains summary information of internal audit activities for the year.

Proposed Implementation Date: N/A

Item Details: N/A



AUSTIN PEAY STATE UNIVERSITY

OFFICE OF INTERNAL AUDIT

YEAR-END REPORT

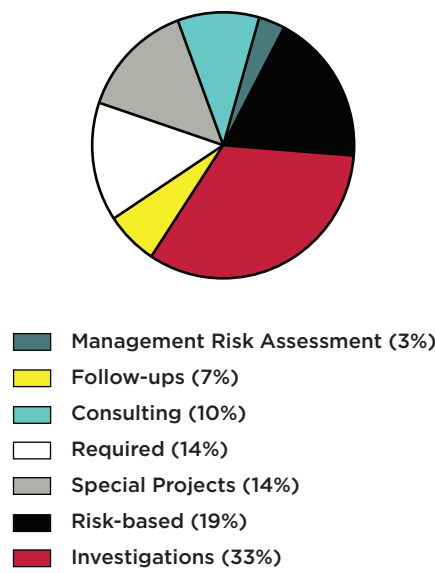
FOR THE YEAR ENDED JUNE 30, 2019

REVIEW OF AUDIT COVERAGE

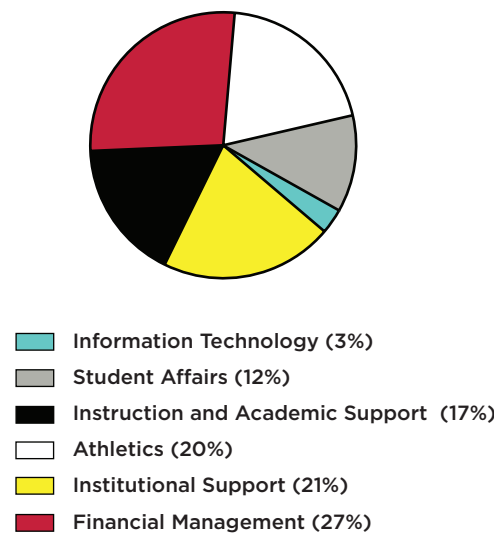
The Office of Internal Audit tracks several performance metrics to measure effectiveness and productivity. The primary metric is hours spent performing audits. During fiscal year 2019, the office set a goal of spending 2,200 hours performing audits. We spent 2,172 hours performing audits, effectively meeting our goal (98.7%).

The office classifies audits by audit type and functional area. This allows us to report to the Board of Trustees and management what segments of the University we are serving. Below are charts showing the distribution of audit hours by type and functional area.

AUDIT HOURS BY AUDIT TYPE FY 2019



AUDIT HOURS BY AUDIT AREA FY 2019



Historically, the office mainly focuses on the University’s business operations, which are generally classified under financial management and institutional support classifications (48% in 2019, 66% in 2018; 68% in 2017).

In fiscal year 2019, the amount of time invested in conducting investigations of allegations of potential fraud, waste and abuse continued to increase as illustrated in the table below. This trend resulted in postponing several audits, including two focused on IT — an area historically underserved by internal audit. To compensate, the Office of Internal Audit requested additional funds to outsource or co-source some IT engagements with the chief information officer. However, that request was not approved due to limited funds. As a result, we have dedicated more audit resources in the 2020 plan to the IT area.

AUDIT HOURS SPENT ON INVESTIGATIONS FY 2019





INTERNAL AUDIT RECOMMENDATIONS

Audits often discover opportunities for management to improve operations. Significant opportunities are generally included in the audit report as recommendations. Less significant opportunities may not be included in the audit report but are communicated in a separate letter to management.

For recommendations included in the audit reports, management will provide the Office of Internal Audit a corrective action plan. Corrective action plans detail what actions management may take to address the issue, who is responsible for the corrective action and an estimated date of when the corrective action will be completed. Once the corrective action is completed, the Office of Internal Audit will perform a follow-up review to determine if management has taken appropriate corrective actions to address the issue.

One measure of internal audit's effectiveness is reviewing how many audit recommendations management implements. Below is a summary of the recommendations for fiscal year 2019.

AUDIT RECOMMENDATION SUMMARY FY 2019

50

Audit Recommendations in FY 2019

18

Number Included in Audit Reports

32

Number Not Included in Audit Reports

0

Report Recommendations Not Adequately Addressed by Management



INVESTIGATION SUMMARY

The Office of Internal Audit deploys a variety of ways for staff, faculty, students and other stakeholders to report instances of potential fraud, waste or abuse. The Office of Internal Audit is required to investigate each allegation received. If an allegation is not substantiated and no significant opportunities for improvement were noted, the case may be closed with an administrative memo. If an allegation is substantiated or significant opportunities for improvement are discovered, an audit report may be issued.

Occasionally, internal audit reports contain sensitive information that if released in a public report may create a security concern. In these instances, state law allows for internal audit reports to be classified as “Limited Official Use” (LOU) reports. LOU reports are only made available to those who have a need to know the information in the performance of their official university duties. LOU reports are not subject to public inspection.

Below is a summary of the investigative activity for fiscal year 2019.

INVESTIGATIVE ACTIVITY FY 2019

	2017	2018	2019
Cases Opened	8	10	12
Cases Administratively Closed	5	5	9
Reports Issued	2	3	6
Cases Outstanding at Year End	1	3	—

OTHER SIGNIFICANT ACCOMPLISHMENTS

COMMITTEE WORK

Internal Audit staff are members of various university committees, including the Conflict of Interest Committee, the Cyber Incident Response Team and the Data Governance Steering Committee. Internal Audit staff serve in an ex-officio status to maintain organizational independence.

VOLUNTEER SERVICE

The staff of the Office of Internal Audit is committed to the broader university community and volunteers at various events and activities.

- Board Member APSU National Alumni Association
- Ask Me Tents
- Military Coining Ceremony
- Graduation
- Participated in the College of Business/Alpha Kappa Psi “Tacos and Convos” Mixer, a networking mixer for students to meet with professionals from a variety of career fields.



AP34/8-19/50



Date: September 19, 2019

Subject: Internal Audit Reports and Listing of Outstanding Audit Recommendations

Action Recommended: Information Item

Background Information:

A list of internal audits completed between May 11, 2019 and August 26, 2019 are included below. The audit reports follow this transmittal page.

1. Review of Allegations Regarding the Cheer Team, issued May 16, 2019
2. Review of Loss of Music Equipment, issued June 21, 2019
3. Review of Student Assistance Fund and Academic Enhancement Fund, issued July 30, 2019

With all recommendations included in audit reports, management must identify what actions will be taken, who is responsible for that action and provide an expected date of completion. After the expected completion date has passed, Internal Audit will perform a follow-up review to determine what action was taken and if that action adequately addresses the issue in the report. Internal Audit generally does not issue reports for follow-up reviews; however, we do maintain a list of outstanding audit recommendations, which is also included after this transmittal.

Proposed Implementation Date: N/A

Item Details: N/A

Austin Peay State University
Review of Allegations Regarding the Cheer Team
Internal Audit Report
May 16, 2019

Key Staff: Cheer Team Coach	Auditor: Blayne M. Clements CIA, CFE, CRMA
<p>Introduction: On March 28, 2019, the Office of Legal Affairs referred an anonymous letter to the Office of Internal Audit. The letter made several allegations regarding potential conflicts of interest with the Cheer Coach and concerns about travel of the cheer team. The letter mentioned issues that did not involve the university and are not within the scope of this review. The letter also mentioned issues that are not within the scope of the Office of Internal Audit to investigate, these issues were referred to the Office of Legal Affairs and Office of Human Resources.</p>	
<p>Objectives: To review certain potential conflicts of interest and travel expenses and offer practical recommendations to mitigate any identified risks.</p>	
<p>Scope: Potential conflicts of interest related to the coach of the university cheer team and travel expenses related to the cheer team.</p>	
<p>Analysis: Using a nonprofit to gain access to fundraising opportunities is common practice. However, the nonprofit being used to raise funds for the university cheer team is associated with the Cheer Coach. The Secretary of State's Office lists the Cheer Coach as the "registered agent" for the nonprofit. The Cheer Coach stated his spouse was the secretary for the nonprofit. Currently, the fundraising checks from the nonprofit are deposited in a foundation account and do not include any details, such as a description of the fundraising event, list of participants, or a financial breakdown of the funds raised and fees charged by the nonprofit. Given the amount of money raised using the nonprofit, university policy and procedures require such a contract to be competitively bid and receive at least three bids to ensure the university is procuring goods and services on terms, conditions and pricing that is in the university's best interest. However, this service was not competitively bid out and there is no contract in place with this nonprofit.</p> <p>The Cheer Coach's spouse owns and operates a cheer gym. The Cheer Coach stated he and some cheer team members are employed at this gym and the team practices at the gym free of charge. The Athletic Director stated with NCAA recognized sports, coaches must submit practice schedules in advance and these schedules can only change if there is proper 48 hour notice. Currently, the cheer team practice schedule is not communicated to athletic management. Although cheer is not a recognized NCAA sport, a documented and adequately communicated practice schedule would assist in determining if a team member injured at the gym was injured while at an official practice or while working.</p> <p>The only agreement between the university and the cheer gym is a hold harmless agreement. This agreement states in part "Any suits and/or claims by the participants as students representing Austin Peay State University shall be between the student and the University as students of the University participating in a University Team Practice except those which are a result of the negligence or lack of care with regard to venue maintenance." At the time the review was conducted, the cheer gym was listed as "Inactive-Dissolved (Administrative)" with the Secretary of State's Office, which may affect the gym's ability to conduct certain business, such as acquiring insurance.</p> <p>In addition to owning the cheer gym that employs the Cheer Coach and some cheer team members, allowing the cheer team to occasionally hold practice at her gym, and acting as the secretary of the nonprofit used by the cheer team for fundraising, the spouse of the Cheer Coach has also been a "registered volunteer" for the</p>	

Austin Peay State University
Review of Allegations Regarding the Cheer Team
Internal Audit Report
May 16, 2019

cheer team. Given the spouses interaction with the cheer team in these different roles, a reasonable person may conclude the appearance of a conflict of interest exists.

Recommendations:

Recommendation 1: The appearance of a conflict of interest and self-dealing exists, creating specific risks the university needs to actively manage or eliminate.

If management decides to continue utilizing a nonprofit to facilitate fundraising, the relationship should be documented in a contract, which has been competitively bid out and reviewed by the Office of Procurement and Contract Services. Such a contract may include, but is not limited to:

- A requirement that the nonprofit communicate details about fundraising events, including a description of the event, date and time of the event, a list of participants, the financial details of each event which includes any costs or fees imposed by the nonprofit.
- A “right to audit clause” which would empower the university to verify the nonprofit is in compliance with the terms of the agreement.

Management should ensure fundraising efforts are transparent. The cheer team members and athletic management should be aware of the fundraising goals and progress made toward the goal. Athletic management should be made aware of all fundraising activities in advance.

If management decides to continue this relationship with the cheer gym associated with the Cheer Coach and his spouse, this relationship should be documented in an agreement. Such an agreement may include, but is not limited to:

- Team members are representing the university only while at the gym during officially scheduled practice times.
- A requirement the gym periodically provides evidence of adequate and current insurance coverage.

Management should obtain cheer practice schedules in a manner consistent with NCAA sports so that if an injury occurs at the gym, it is clear who is responsible for the related expenses. Management should ensure the gym is properly insured against the risk of a team member being injured as “a result of the negligence or lack of care” by the gym.

Additionally, the appearance of self-dealing exists because the Cheer Coach and some team members work at the cheer gym owned by the Cheer Coach’s spouse. The audit could not find where this affiliation with the university was advertised or promoted by the cheer gym.

Management’s Response: The Cheer Coach’s contract will be terminated, effective immediately. Management will ensure that future coaches comply with policies prohibiting self-dealing.

Recommendation 2: Management should ensure travel expenses are handled in a proper manner.

The cheer team attended a cheer competition in April 2018. Three “volunteer coaches” attended this trip and signed a volunteer agreement form. Although this form states the volunteers are not entitled to

Austin Peay State University
Review of Allegations Regarding the Cheer Team
Internal Audit Report
May 16, 2019

university payments for any travel expenses related to their volunteering, the Cheer Coach did initiate the payment by the university for some of the travel expenses of the volunteer coaches. One of the volunteer coaches is the spouse of the Cheer Coach, who also owns the cheer gym and is the secretary for the nonprofit mentioned in the first recommendation.

The volunteer agreements were signed by the volunteers and the Cheer Coach. However, the signature line for the "President, Director or Designee" is blank. Additionally, the volunteer agreement has an addendum which allows the volunteer to drive a university vehicle. Although the addendum is signed by the volunteers and the Cheer Coach, the line for the President's signature is blank. Having his spouse volunteer as a coach violates the university policy, 5:035, Nepotism.

While most of the cheer team flew to a cheerleading competition in April 2018, the Cheer Coach instructed two cheer team members to make the 11 hour drive from Clarksville, Tennessee to Daytona Beach, Florida, to transport the team gear which could not be taken on the airplane. The Cheer Coach stated the two cheer members that drove did not sign any liability waivers related to the trip.

Management's Response: The Cheer Coach's contract will be terminated, effective immediately. Management will ensure that future coaches comply with policies regarding travel expenses, the use of volunteers, and nepotism.

Austin Peay State University
Review of Loss of Music Equipment
June 21, 2019

Key Staff: Chair, Music Department	Auditor: Blayne M. Clements CIA, CFE, CRMA
Introduction: The music department routinely loans musical instruments to students that major in music. On May 4, 2017, the music department loaned a student a bassoon that the university purchased in January 2008 for \$6,354. On May 17, 2019, the Office of Internal Audit was notified that the former student had not returned the bassoon. On June 14, 2019, while the audit was being performed, the former student returned the bassoon to the music department.	
Objectives: To review the controls for loaning musical equipment and if necessary, make practical recommendations to mitigate the risk of similar, future losses.	
Scope: Music department's equipment loaning program.	
Recommendations: Recommendation 1: Management should ensure all losses are reported timely as required by university policy. University policy 1:016, <i>Preventing and Reporting Fraud, Waste, or Abuse</i> , requires the loss of capitalized equipment (acquisition cost greater than \$5,000) be reported at least quarterly to the Office of Internal Audit and the Vice President for Finance and Administration. The bassoon was purchased for \$6,354, checked out on May 4, 2017 and expected to be returned at the beginning of the fall 2018 semester. The faculty member did not inform the chair of the loss until February 2019. The loss was reported to the Office of Internal Audit and the Vice President for Finance and Administration on May 17, 2019. The chair of the music department should ensure all faculty and staff are aware of the requirement to report losses in compliance with university policy. Management's response: We concur. The department's prior processes and policy on equipment use/check-out were unclear and lacked follow-through procedures. The chair of the music department has drafted a revised departmental policy that will be presented to the faculty at the fall 2019 faculty retreat and implemented starting the 2019-2020 year. Recommendation 2: Management should ensure musical equipment is only loaned to students enrolled at the time the equipment is checked out. The Equipment Check-Out Form states the student checked out the item on May 4, 2017. However, the student was not enrolled for the 2017 spring or summer term. The faculty member who loaned the item out assumed the student had attended in spring 2017, and wanted the student to continue practicing over the summer to be adequately prepared for the fall 2017 semester.	

Austin Peay State University
Review of Loss of Music Equipment
June 21, 2019

Management's response: We concur. Faculty should ensure that students are currently enrolled before issuing items. Revised policy (see Recommendation 1) states as such. However, there are two circumstances where instruments may be issued to non-enrolled students.

1. An incoming student who has graduated from a high school may need to check-out an instrument in preparation for fall ensemble placement auditions.
2. A current student who may play a specialty instrument on a recital may need to check-out an instrument over a summer or winter break in preparation for a junior, senior, or graduate recital.

Individual faculty will determine if instruments under their supervision may be issued to students.

Recommendation 3: The procedure of loaning out musical equipment should be documented, approved and communicated to all faculty/staff that loan out university owned musical equipment to students.

Although the chair stated he had discussed with staff the proper procedures for loaning out equipment, these procedures have not been documented. When documenting the process, management should consider revising the Equipment Check-out Form to have the faculty/staff member checking out the equipment verify and affirm the student is actively enrolled for the period the equipment is to be loaned out. The checkout form should include a reference to the university policy mentioned in Recommendation 1 to help raise awareness of when and how unreturned items should be reported. The checkout form should also include other important information such as the date the equipment is to be returned, the name of the faculty/staff loaning out the equipment and any other pertinent information.

Management's response: We concur. Referenced in Recommendation 1, new policy has been drafted and a new equipment check-out form has been drafted that clarifies equipment check-out and return procedures.

Austin Peay State University
Student Assistance Fund and Academic Enhancement Fund Review
Internal Audit Report
July 30, 2019

Key Staff: Assistant Director of Athletics/ Compliance	Auditor: Beth Chancellor, CFE
<p>Introduction: The National Collegiate Athletic Association (NCAA) distributes the Student Assistance Fund (SAF) and the Academic Enhancement Fund (AEF) to conference offices annually in June and the conference offices then distribute the appropriate amount to each institution. The AEF was previously distributed directly from the NCAA to the schools but since these funds have the same spend categories and reporting requirements as the SAF, these funds are now sent to the conference offices instead and the conference offices are responsible for the reporting.</p> <p>According to NCAA guidelines, the SAF should be used to assist student-athletes in meeting financial needs that arise in conjunction with participation in intercollegiate athletics, enrollment in an academic curriculum or to recognize academic achievement. Institutions are encouraged to use the AEF for the direct benefit of student-athletes which enhance the student-athlete's welfare. As part of the Ohio Valley Conference (OVC) annual audit and to determine whether funds are being spent in accordance with NCAA guidelines, the OVC requires each institution to subject the Student Assistance Fund and Academic Enhancement Fund to a review and verification of expenses by a source outside the athletics department (i.e. Internal Auditor).</p>	
<p>Objective: The audit objective was to verify disbursements from the 2018-2019 Student Assistance Fund and Academic Enhancement Fund were in compliance with established NCAA guidelines.</p>	
<p>Scope: The review focused on Student Assistance Fund and Academic Enhancement Fund expenses between July 1, 2018 and June 30, 2019.</p>	
<p>Audit Results: Disbursements were in compliance with established NCAA guidelines.</p> <p>Internal Audit examined the institutional accounts where expenditures from the Student Assistance Fund and Academic Enhancement Fund are charged. The Athletic Department used the SAF for emergency airfare for three athletes, an insurance premium payment for one international athlete, passports for eight student athletes to travel internationally for a tournament, and fifth-sixth year emergency scholarships. The SAF fund was also used for summer scholarships for athletes as well as living expenses and meal expenses for athletes taking summer classes and/or participating in summer workouts. Male athletes participating in baseball, basketball, and football were recipients of the funds. Female athletes participating in basketball, track, golf, softball and volleyball were also recipients of the funds. The Athletic Department used the AEF for Student-Athlete Academic Support Services professional salaries.</p> <p>The results of the review indicate that the Athletic Department has adequate controls in place to ensure disbursements from the 2018-2019 Student Assistance Fund and Academic Enhancement Fund in compliance with NCAA guidelines.</p>	

APSU - Status Report on Outstanding Internal Audit Recommendations as of May 10, 2019

Date of report	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Status of Internal Audit Follow-up	Internal Audit's Conclusion on Management's Actions
1/31/2017	<p>SWIA IT Carry Forward - Management should develop a comprehensive Business Continuity Plan</p> <p>The university does not have a Business Continuity Plan. Having such a plan would significantly enhance the ability of the university to prepare for and respond to an emergency. The task of creating a Business Continuity Plan has been delegated to the Chief of Police/Director of Public Safety, who stated that this process will be initiated in 2017. Management should develop a comprehensive Business Continuity Plan.</p> <p><i>*Corrective action dependent on future funding.</i></p>	Chief of Police	<p>Originally 6/1/2018</p> <p>Revised to 7/1/2020*</p>	Not Due Yet	NA
3/15/2019	<p>Internal Control Review - Culinary Arts Program</p> <p>Develop and document policies and procedures over how expenses should be handled, inventory should be monitored and catering events managed.</p>	Coordinator of the Culinary Arts Program	11/1/2019	Not Due Yet	NA
6/20/2019	<p>19-12, Review of Loss of Music Equipment</p> <p>Management should ensure all losses are reported timely as required by university policy</p>	Chair of the Music Department	8/19/2019	Scheduled	NA
6/20/2019	<p>19-12, Review of Loss of Music Equipment</p> <p>Management should ensure musical equipment is only checked out to students enrolled at the time the equipment is checked out.</p>	Chair of the Music Department	8/19/2019	Scheduled	NA
6/20/2019	<p>19-12, Review of Loss of Music Equipment</p> <p>The procedure of loaning out musical equipment should be documented, approved and communicated to all faculty/staff that loan our musical equipment to students.</p>	Chair of the Music Department	8/19/2019	Scheduled	



Date: September 19, 2019

Subject: External Audit Reports

Action Recommended: Information Item

Background Information:

Occasionally, the university is subjected to audits by external parties. The most common is the annual financial statement audit performed by the Comptroller of the Treasury. The Audit Committee Charter states the committee is responsible for understanding the scope of work conducted by external auditors, review the results of the external audits and meet with the external auditors as needed.

A list of external audits completed between May 11, 2019 and August 26, 2019 are described below. Copies of the actual reports are available upon request.

1. The Department of Environment and Conservation (TDEC) conducted a desk review of the university TDEC related grants. The scope of the review included two grants related to Wetland Study and one related to Clean TN Energy for the period of January 1, 2016 to March 31, 2019. The purpose of the review was to ensure the university's compliance with the related agreements, as well as federal and state rules and regulations. The review did not identify any deficiencies, in fact the review commended university staff for their accurate record keeping.
2. The Tennessee Higher Education Committee conducted a U.S. Department of Veteran's Affairs (VA) Education Compliance Survey. The survey reviewed thirty-five VA student records for various compliance issues. The survey discovered two discrepancies:
 - a. One VA student was not charged a mandatory \$75.00 "new student fee".
 - b. One VA student terminated enrollment, which was not reported to the VA.

Proposed Implementation Date: N/A

Item Details: N/A