Executive Summary
This report contains a summary of the Office of Internal Audit’s operations for the quarter ending June 30, 2020. The following highlights provide an overview of the office’s work.

Audits/Assurance Services

Completed Projects
- Fixed Assets Review
- UNCW One Card Office Review

Pending Projects
- Architectural and Construction Services Review
- UNCW Payroll Review

Follow Up Audits
- Follow up work was conducted on the following engagements:
  - Parking Services
  - Environmental Health & Safety (EH&S)
  - UNC Center for Marine Science (CMS)
- 19 findings were closed during the quarter
- 23 findings are in process as of June 30, 2020
- 22 findings are open as of June 30, 2020

Investigations
Completed Project
- 1 minor investigation

Consultations/Advisory Services

Advisory Services
- Routine consultations included 8 minor projects and requests for information serving 5 UNCW units, and 3 UNC institutions.
- 29 individuals from 24 units representing all 5 of UNCW’s divisions attended the Internal Controls course taught by Internal Audit. In addition, a departmental level training was held.
- The office was involved with 8 UNCW committees.
- The Interim CAE is a member of the UNC System Office Internal Audit Advisory Team (IAAT) Workpaper Subgroup.

Other
- The office’s annual risk assessment process was completed.
- In response to COVID-19, a remote work plan for Internal Audit was developed. As of the quarter ending June 30, 2020, the Internal Audit staff continue to follow the remote work plan.
- Individuals from the office attended or participated in 5 University events/functions.
- Individuals from the office participated in 20 UNCW training programs. In addition, they attended 16 external trainings (conference/webinars) earning 48 hours of CPE.

FY20 Audit Plan Update
One of the Key Performance Indicators (KPIs) tracked by Internal Audit is completion of the annual audit plan. This report includes a summary of the status of the FY20 audit plan.
Audits/Assurance Services

Audits and assurance engagements include planned reviews of compliance, operations, information technology, financial activity, internal controls, and other topics. They also include integrated audits, which incorporate more than one of those categories in a single engagement. Audits are typically included on our office’s annual audit plan (work plan), and they result in a formal audit report which includes an overall opinion of the area under review and any findings and recommendations that were identified.

Completed Projects

Fixed Assets Review
A review of Fixed Assets, including Capital Reporting, within the Office of the Controller was completed to evaluate processes for compliance and effectiveness and efficiency and determine if specific financial reporting controls were in place and effective. Specific objectives were to:

- Assess and evaluate the processes for fixed assets, including capital reporting, for compliance with UNCW Policy 05.164, University Equipment, and UNCW Office of Business Compliance Capital Asset Standards.
- Determine whether capital/fixed asset controls identified within Section E8 of the UNCW Self-Assessment of Internal Controls over Financial Reporting for Fiscal Year 2019 (AICFR) were in place and functioning as intended.
- Evaluate overall effectiveness and efficiency of operations.

In our opinion, the internal controls over financial reporting reviewed were in place and working as intended. However, opportunities for improvement were identified in Fixed Asset processes. There were 2 findings associated with the review, and we received positive responses from management to the findings. The final report was issued June 17, 2020.

UNCW One Card Office Review
A review of the UNCW One Card Office was completed to review processes and controls surrounding issuance and deactivation of the UNCW One Card. Specific objectives were to review:

- UNCW One Card issuance
- UNCW One Card revenue receipting
- UNCW One Card termination
- UNCW One Card funds escheatment
- General controls and access rights
Audits/Assurance Services (Continued)

UNCW One Card Office Review (Continued)

In our opinion, some improvement is needed for the system of internal control with respect to the areas reviewed within the UNCW One Card Office. There were 5 findings associated with the review, and we received positive responses from management to the findings. The final report was issued June 29, 2020.

Pending Projects

Architectural and Construction Services Review

A review of Architectural and Construction Services within the Office of Facilities is in process. The scope of the audit was determined by conducting a thorough risk assessment at the beginning of the review. Specific objectives are to review:

- Adherence to project authorization requirements
- Adherence to project design requirements
- Adherence to project construction requirements
- Project closeout processes
- Financial processes

Fieldwork is close to completion and we plan to schedule an exit meeting in July 2020. It was anticipated that this review would be completed this quarter, however the Architectural and Construction Services team had to prioritize pending construction projects and related inspections.

UNCW Payroll Review

A review of UNCW Payroll is in the planning phase. The scope of the audit will be determined by conducting a thorough risk assessment.
Follow Up Audits

Follow up work is completed for any audit findings resulting from audit/assurance engagements and may be completed for other engagements as deemed necessary. We typically follow up on open audit findings on a quarterly basis. A formal memo is issued when all findings relating to an engagement are closed. If findings are not yet resolved, formal memos are also issued approximately two years after the initial audit to update all parties involved of progress.

Audit Finding Status

During the quarter ending June 30, 2020, follow up work was completed related to open findings from the following engagements:

- Parking Services
- Environmental Health & Safety (EH&S)
- UNCW Center for Marine Science (CMS)

The table on the next page displays the status of audit findings for the quarter ending June 30, 2020. A summary of in process and open audit findings is included at Appendix A.

- **Closed** – Findings which were confirmed to be resolved during previous quarters and the quarter ending June 30, 2020. This includes findings where sufficient progress has been made and additional follow up work is not planned.
- **In Process** – Findings where progress toward remediation has begun but is not yet complete or there is not a sufficient population to test the effectiveness of corrective measures. Movement of findings from ‘Open’ to ‘In Process’ requires work to be performed by Internal Audit for verification.
- **Open** – Findings which have not been resolved as of the quarter ending June 30, 2020 or where Internal Audit has not yet performed follow up work.
Follow Up Audits (Continued)

Audit Finding Status (Continued)

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Original Report Date</th>
<th>Findings from Initial Review</th>
<th>Findings Closed (Previous Quarters)</th>
<th>Findings Closed (Current Quarter)</th>
<th>In Process Findings</th>
<th>Open Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic Affairs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNCW Center for Marine Science (CMS) – Operational Report</td>
<td>12/18/2019</td>
<td>18</td>
<td>0</td>
<td>7</td>
<td>7</td>
<td>4</td>
</tr>
<tr>
<td>CMS – MDG Operational Report</td>
<td>12/18/2019</td>
<td>6</td>
<td>0</td>
<td>1</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>CMS – Program Income Compliance Report</td>
<td>12/18/2019</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>9</td>
</tr>
</tbody>
</table>

**Business Affairs**

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Original Report Date</th>
<th>Findings from Initial Review</th>
<th>Findings Closed (Previous Quarters)</th>
<th>Findings Closed (Current Quarter)</th>
<th>In Process Findings</th>
<th>Open Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Health &amp; Safety (EH&amp;S) {a}</td>
<td>11/1/2018 12/10/2019</td>
<td>9 5</td>
<td>2</td>
<td>2</td>
<td>0</td>
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<tr>
<td>Parking Services</td>
<td>6/4/2019</td>
<td>7</td>
<td>3</td>
<td>0</td>
<td>4</td>
<td>0</td>
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<tr>
<td>Fixed Assets</td>
<td>6/17/2020</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>UNCW One Card Office</td>
<td>6/29/2020</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>5</td>
</tr>
</tbody>
</table>

**Multi-Divisional**

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Original Report Date</th>
<th>Findings from Initial Review</th>
<th>Findings Closed (Previous Quarters)</th>
<th>Findings Closed (Current Quarter)</th>
<th>In Process Findings</th>
<th>Open Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>CMS – MARBIONC Tenant Management Report</td>
<td>1/9/2020</td>
<td>15</td>
<td>0</td>
<td>9</td>
<td>5</td>
<td>1</td>
</tr>
</tbody>
</table>

**Total for all Divisions**

| | | | | | | |
|---|---|---|---|---|---|
| Findings from Initial Review | 72 | 8 | 19 | 23 | 22 |
| Finding % by Status | 37% | 32% | 31% |

{a} During the UNCW Center for Marine Science Review, a finding regarding improvements needed in lab safety training was identified. As Environmental Health and Safety (EH&S) has oversight of lab safety and related training, remediation of the finding is the responsibility of EH&S.
Investigations

Investigations result from tips reported to our office via the Office of State Budget and Management’s hotline, our internal hotline, the UNC System Office, and other sources.

Completed Project

Minor Investigation

Minor investigations occur when a complaint is received with no formal reporting requirement, and the complaint can be resolved by obtaining clarifying information or referral to another department. The Office of Internal Audit completed one minor investigation for the quarter ending June 30, 2020.

Consultations/Advisory Services

Internal Audit provides consultative and advisory services which are intended to provide advice and information on internal controls, risk management, and sound business practices. This includes reviewing current practices, interpreting policies and procedures, participating on standing committees, completing limited-life projects, attending ad-hoc meetings, and responding to routine questions. In addition, our advisory work includes work with the UNC System Office and professional organizations and serving as liaisons between the University and various external auditors.

Advisory Services

Routine Consultations

In addition to formal advisory work, the Office of Internal Audit provided advisory services through 8 minor projects and requests for information during the quarter ending June 30, 2020.

INT 101: How to Pass an Audit (An Introduction to Internal Controls)

In order to proactively educate campus units about best practices for internal controls, we developed and teach the course INT 101: How to Pass an Audit (An Introduction to Internal Controls) offered through both the Finance Certificate Program and Dare to Learn Academy. Attendance for the quarter ending June 30, 2020 is included to the right.

In addition, in June 2020, our office held a departmental level training for 11 individuals from the College of Health and Human Services (CHHS) Business Core Service team at management’s request.
Consultations/Advisory Services (Continued)

Advisory Services (Continued)

Other Advisory Services
Other advisory services were provided through committee work, and service to the profession.

Committee Work
- Enterprise Risk Management (ERM)
- ERM Steering
- HR Liaison
- Internal Controls Assessment
- IT Advisory Council (ITAC)
- IT Governance
- Staff Senate Scholarship
- Systems Coordination

Service to the Profession
- UNC System Office Internal Audit Advisory Team (IAAT) Workpaper Subgroup

Other
This section contains a summary of the other projects and activities of the Office of Internal Audit.

Annual Risk Assessment
Each year our office completes a risk assessment of UNCW operations as part of the audit planning process. Throughout fiscal year 2020, the Interim Chief Audit Executive and other staff members engaged in ongoing risk discussions with management. In addition, throughout the course of our work, we continuously assess risks and areas of impact to the University which are used in the audit planning process. Based on this risk assessment, an audit plan for fiscal year 2021 was developed. The audit plan will be presented to the Audit, Risk and Compliance Committee of the Board of Trustees for approval at the July 2020 meeting.

COVID-19 Office Impacts
In response to COVID-19 and Human Resources guidance issued on March 18, 2020 requiring all non-mandatory employees to begin work remotely, Internal Audit developed a remote work plan that was shared with the Chancellor and the Audit, Risk and Compliance Committee on March 30, 2020. As of the quarter ending June 30, 2020, the Internal Audit staff continue to follow the remote work plan.

Participation in University Functions
Participating in University functions keeps our office informed of activities and events at UNCW, provides team-building opportunities, and creates an opportunity to interact with the University community outside of an audit setting. During the quarter ending June 30, 2020, staff participated in the functions noted to the right.
Professional Development / Training

Professional development is required for our certifications, and training allows our staff to stay informed of emerging topics and best practices, helping us to provide the best possible services to the University. During the quarter ending June 30, 2020, staff members attended the UNCW-sponsored and external training listed in the table below, obtaining 48 hours of continuing professional education (CPE) credits.

<table>
<thead>
<tr>
<th>UNCW Training</th>
<th>External Training (Conference/Webinars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Advanced Microsoft Teams</td>
<td>• 2020 ACUA Virtual Event (various training topics)</td>
</tr>
<tr>
<td>• Chrome River Direct Pay Invoice</td>
<td>• Addressing Evolving Financial Institution Fraud in Extraordinary Times</td>
</tr>
<tr>
<td>• Complete Data Reporting/Root Cause Analysis</td>
<td>• Applying an Agile Mindset and Auditing in a Dynamic Environment</td>
</tr>
<tr>
<td>• Design Tips to Make PowerPoints Pop</td>
<td>• Combating Increased Fraud Risk During the Pandemic</td>
</tr>
<tr>
<td>• Facilitating Effective Meetings</td>
<td>• Coronavirus: How to Work from Home Securely</td>
</tr>
<tr>
<td>• Finance Certificate Program Courses</td>
<td>• COVID-19 and Higher Education Update</td>
</tr>
<tr>
<td>• Full Cycle Performance: Basics for Staff</td>
<td>• Demystifying Integrated Risk Management - Common Pitfalls and Key Success Strategies</td>
</tr>
<tr>
<td>• Full Cycle Performance: Basics for Supervisors</td>
<td>• Focusing on the Risk Assessment Process in a Dynamic Environment</td>
</tr>
<tr>
<td>• How to Tame Your Inner Advice Monster</td>
<td>• Internal Controls in a Remote Environment</td>
</tr>
<tr>
<td>• Identifying Risks in Your Organization</td>
<td>• Leading Effective Exit Meetings</td>
</tr>
<tr>
<td>• Internet Security When You Work from Home</td>
<td>• Managing Cyber Risks in Turbulent Times</td>
</tr>
<tr>
<td>• Leading in Times of Uncertainty</td>
<td>• Managing Third Party Risks</td>
</tr>
<tr>
<td>• Microsoft Planner</td>
<td>• NCURA: This Year in Audits: What’s New, What’s Hot</td>
</tr>
<tr>
<td>• One Word Goal Setting for Individuals</td>
<td>• Providing Internal Audit Value in this Time of Uncertainty</td>
</tr>
<tr>
<td>• Pandemics: Slowing the Spread</td>
<td>• Refocus Your Focus: Do More with Less with Lean Six Sigma</td>
</tr>
<tr>
<td>• Practical Time Management</td>
<td>• Understanding the Final Title IX Regulations</td>
</tr>
<tr>
<td>• Responding Effectively to Risks</td>
<td></td>
</tr>
<tr>
<td>• Root Cause Analysis in Six Sigma</td>
<td></td>
</tr>
<tr>
<td>• Special Project Requests</td>
<td></td>
</tr>
<tr>
<td>• Surplus Property</td>
<td></td>
</tr>
</tbody>
</table>

Other (Continued)
**FY20 Audit Plan Update**

*One of the Key Performance Indicators (KPIs) tracked by Internal Audit is completion of the annual audit plan. The following table summarizes the status of the items on the FY20 Audit Plan as of June 30, 2020. The FY20 Audit Plan was approved at the October 2019 Audit, Risk and Compliance Committee meeting.*

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audits/Assurance Services</strong></td>
<td></td>
</tr>
<tr>
<td>Facilities – Phase 2 (Architectural and Construction Services)</td>
<td>In Process</td>
</tr>
<tr>
<td>Human Resources</td>
<td>Deferred {a}</td>
</tr>
<tr>
<td>One Card</td>
<td>Complete</td>
</tr>
<tr>
<td>Payroll</td>
<td>In Process</td>
</tr>
<tr>
<td>Title IX</td>
<td>Deferred {a}</td>
</tr>
<tr>
<td>AICFR Control Testing (Fixed Assets)</td>
<td>Complete</td>
</tr>
<tr>
<td>Friends of UNCW Financial Audit</td>
<td>Complete</td>
</tr>
<tr>
<td>IT Security</td>
<td>Deferred {a}</td>
</tr>
<tr>
<td><strong>Audit Follow Ups</strong></td>
<td></td>
</tr>
<tr>
<td>Various</td>
<td>In Process / Complete</td>
</tr>
<tr>
<td><strong>Consultations/Advisory Services</strong></td>
<td></td>
</tr>
<tr>
<td>ITS Compliance Consultation</td>
<td>Deferred {a}</td>
</tr>
<tr>
<td>Micro Reviews</td>
<td>Complete</td>
</tr>
<tr>
<td>Testing Services</td>
<td>Complete</td>
</tr>
<tr>
<td>Committee Assignments</td>
<td>Complete</td>
</tr>
<tr>
<td>Routine Consultations</td>
<td>Complete</td>
</tr>
<tr>
<td>Campus Engagement</td>
<td>Complete</td>
</tr>
<tr>
<td><strong>Complete Prior Year Work</strong></td>
<td></td>
</tr>
<tr>
<td>Center for Marine Science (CMS)</td>
<td>Complete</td>
</tr>
<tr>
<td>Program Income from Grants</td>
<td>Complete</td>
</tr>
<tr>
<td>FY20 Risk Assessment/Audit Plan</td>
<td>Complete</td>
</tr>
<tr>
<td>Fraud Risk Assessment</td>
<td>Complete</td>
</tr>
<tr>
<td><strong>Special Projects</strong></td>
<td></td>
</tr>
<tr>
<td>Quality Assurance Activities</td>
<td>Complete</td>
</tr>
<tr>
<td>Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA)</td>
<td>Complete</td>
</tr>
<tr>
<td>FY21 Risk Assessment/Audit Plan</td>
<td>Complete</td>
</tr>
<tr>
<td>Campus Training</td>
<td>Complete</td>
</tr>
<tr>
<td>Data Analytics Enhancements</td>
<td>Complete</td>
</tr>
<tr>
<td><strong>Investigations</strong></td>
<td></td>
</tr>
<tr>
<td>Free Speech</td>
<td>Complete</td>
</tr>
</tbody>
</table>

{a} Deferred engagements will be assessed during the annual risk assessment process and considered for inclusion on the FY21 Audit Plan.
Distribution List
Audit, Risk and Compliance Committee, UNCW Board of Trustees
Dr. Jose V. Sartarelli, Chancellor
Mr. Bradley Ballou, Chief of Staff
Ms. Kristy Burnette, Risk Manager
Ms. Dana Harris, Associate Vice Chancellor for Finance
Mr. Jim Koebel, Assistant General Counsel
Mr. Miles Lackey, Vice Chancellor for Business Affairs
Mr. Mark Lanier, Assistant to the Chancellor and Assistant Secretary, Board of Trustees
Mr. John P. Scherer II, General Counsel
Mr. Eddie Stuart, Vice Chancellor for University Advancement
Dr. Brian Victor, Interim Vice Chancellor for Student Affairs
Dr. James J. Winebrake, Provost and Vice Chancellor for Academic Affairs
Appendix A

UNCW Office of Internal Audit
In Process and Open Internal Audit Findings
As of June 30, 2020

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Original Report Date</th>
<th>Number of In Process Findings</th>
<th>Number of Open Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic Affairs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNCW Center for Marine Science (CMS) – Operational Report</td>
<td>12/18/2019</td>
<td>7</td>
<td>4</td>
</tr>
<tr>
<td>CMS – MDG Operational Report</td>
<td>12/18/2019</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>CMS – Program Income Compliance Report</td>
<td>12/18/2019</td>
<td>1</td>
<td>9</td>
</tr>
<tr>
<td><strong>Business Affairs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Environmental Health &amp; Safety (EH&amp;S)</td>
<td>11/1/2018</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>{a}</td>
<td>12/10/2019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parking Services</td>
<td>6/4/2019</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>6/17/2020</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>UNCW One Card Office</td>
<td>6/29/2020</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td><strong>Multi-Divisional</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CMS – MARBIONC Tenant Management Report</td>
<td>1/9/2020</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total for all Divisions</strong></td>
<td></td>
<td>23</td>
<td>22</td>
</tr>
</tbody>
</table>

{a} During the UNCW Center for Marine Science Review, a finding regarding improvements needed in lab safety training was identified. As Environmental Health and Safety (EH&S) has oversight of lab safety and related training, remediation of this finding is the responsibility of EH&S.
Appendix A (Continued)

Academic Affairs

UNCW Center for Marine Science (CMS) – Operational Report

In Process Findings
1. Improvements needed in lab safety to ensure compliance with the Chemical Hygiene Plan (CHP)
2. Lack of documentation for lab safety training
3. Facility management for the CMS campus
4. Oversight of shared spaces within MARBIONC
5. Lack of complete tracking of computer equipment
6. Lack of adequate records for the ownership of equipment funded by grants
7. Lack of continuity of operations plan

Open Findings
8. Improvements needed in physical controls to the CMS campus facilities
9. Lack of adequate backup and cross training for critical functions
10. Lack of documented departmental disaster response/recovery plan
11. Absence of oversight of financial transactions related to program income revenue

CMS – MDG Operational Report

In Process Findings
1. Lack of adequate backup and cross training for critical functions
2. Noncompliance with UNCW Policy 05.141, Departmental Funds Receipting
3. Noncompliance with PCI guidance for credit card acceptance
4. Need for increased financial training for the MARBIONC Business Development Manager

Open Findings
5. The MARBIONC Development Group, LLC (MDG) Operating Agreement allows for potential conflicts of interest and lacks oversight of the MDG Manager
Appendix A (Continued)

Academic Affairs (Continued)

CMS – Program Income Compliance Report

In Process Findings
1. Required hazardous materials training is not being completed

Open Findings
2. Lack of a formal process for approval of program income generated via grant funding
3. Products were sold in violation of the Code of Federal Regulation and UNCW Policy 01.200, Intellectual Property Policy
4. Lack of a formal process for product pricing determination
5. Lack of a formal contract with a by-product reseller
6. Existing liability disclaimers are insufficient and not consistently used
7. Lack of a formal process to ensure sales tax is collected
8. Lack of liability insurance
9. Current income distribution does not follow Federal grant funding requirements or UNCW Policy 1.200, Intellectual Property Policy
10. Significant risks exist with current practices for program income

Business Affairs

Environmental Health & Safety (EH&S)

In Process Findings
1. Need to strengthen oversight and authority over continuity of operations plans
2. Improvements needed in lab safety training (from UNCW Center for Marine Science review)

Parking Services

In Process Findings
1. Incomplete collection of faculty and staff parking permit sales
2. Noncompliance with North Carolina General Statute and the North Carolina Office of State Budget and Management guidance regarding unpaid citation fines
3. Noncompliance with North Carolina General Statute regarding late payment penalty fees for unpaid parking citations
4. Inaccurate parking permit data in T2 Flex

Fixed Assets

Open Findings
1. Improvements needed in annual physical inventory process
2. Improvements needed in the inventory spot check process completed by Fixed Assets
Appendix A (Continued)

Business Affairs (Continued)

**UNCW One Card Office**

**Open Findings**

1. Inconsistent process for request and issuance of UNCW One Cards
2. Inconsistent UNCW One Card revenue reconciliation processes
3. Improvements needed in UNCW One Card funds escheatment process
4. Noncompliance with North Carolina General Statute guidance for escheatment of funds
5. Inappropriate sharing of system user ID’s in Lenel

Multi-Divisional

**CMS – MARBIONC Tenant Management Report**

**In Process Findings**

1. Lack of records of compliance with NIST award requirements regarding the MARBIONC building usage
2. Lack of documented approval for MARBIONC lab space usage by the Department of Chemistry and Biochemistry (Chemistry)
3. MARBIONC tenant leasing documentation is not consistently completed and/or approved
4. Historically, standard templates were not used for tenant lease agreements
5. Improvements needed for the MARBIONC tenant billing process to ensure timely payment and adequate oversight

**Open Findings**

6. Lab safety requirements are not being met