

**Alexandria Technical College  
Status of Unresolved OLA Audit Findings  
As of June 5, 2001**

**Finding 1: ATC did not adequately monitor computer security clearances.**

**6/5/01 Status**

The Accounting Officer currently has a process in place to monitor security of ATC employees. ATC's first priority is to clean up security access for ATC employees then address security on MnSCU and OLA employees. To do:

- Some security rights appear to still be in conflict with one another and the CFO will be reviewing these conflicts.
- The Accounting Officer will work with Human Resources so she is informed when employees leave the college or change positions within ATC. She will also work with the individuals who authorize security access so she is informed of new security access.
- It may be difficult to clear this finding without system office guidance in defining security rights that are in conflict with one another.

**Finding 2: ATC did not retain documentation necessary to verify certain financial activity.**

**6/5/01 Status**

A draft record retention schedule was sent to the Information Policy Analysis Division, Department of Administration for review. At the end of April 2001, Administration indicated that the schedule looked great and it would be forwarded to the Minnesota Historical Society, the Legislative Auditor and the Attorney General for approval before it is returned to the college. To do:

- The Accounting Officer will continue to follow-up with the appropriate people to keep this moving through the proper channels.
- Once finalized, staff will have to be trained on the policy and ATC will need to retain documentation in accordance with the policy.

**Finding 3: ATC did not perform key reconciliations for certain accounts.**

**6/5/01 Status**

The MnSCU to MAPS reconciliation of the clearing account has not been recently completed. The CFO will train the Accounting Officer on this process.

**Finding 6: ATC did not adequately separate duties related to revenue.**

**6/5/01 Status**

The same individual who collects the cash and posts receipts to these accounts sets up third-party receivables in ISRS. The CFO will do some checking to see what other MnSCU institutions have done to separate these duties or establish mitigating controls.

**Finding 7: ATC did not adequately control its customized training tuition receipts.**

**6/5/01 Status**

The college is making progress in reconciling cash recorded on the customized training database to MnSCU accounting. This will be considered fully implemented when ATC either successfully completes continued reconciliations between the customized training database and MnSCU accounting or fully implements the ISRS customized training module and no longer utilizes the database. The college expects to fully implement the ISRS customized training module effective July 1, 2001.

**Finding 11: ATC used the incorrect date when entering expenditures into the accounting system.**

**6/5/01 Status**

The accounts payable report generated by the OIA helped ATC identify that occurrence dates were coded incorrectly in the food services area and the DECA store. ATC intended to correct those areas right away. Internal Auditing will monitor this report with ATC over the next couple of months to ensure that proper occurrence dates are consistently being used before this finding can be cleared.