

Minutes of the Audit Committee of the
University of Louisville Board of Trustees

July 10, 2007

In Open Session

The Audit Committee of the University of Louisville Board of Trustees met on Tuesday, July 10, 2007 in the Jefferson Room of Grawemeyer Hall, Belknap Campus, with members present and absent as follows:

Present: Mr. Steve Poe, Chair
Dr. Beth Boehm
Mr. Grant Helman
Ms. Rebecca Jackson

Absent: Mr. Nathaniel Green
Ms. Jessica Loving

From the
University: Dr. James R. Ramsey, President
Dr. Larry Cook, Executive Vice President for Health Affairs
Ms. Angela Koshewa, University Counsel
Mr. Larry Owsley, Vice President for Business Affairs
Mr. Mike Curtin, Vice President for Finance
Ms. Terri Rutledge, Associate Vice President for Business Affairs
Mr. Dave Barker, Director of Audit Services
Mr. Larry Zink, Controller
Ms. Susan Magness, Associate Controller
Ms. Susan Ingram, Director of Budgets
Ms. Cheri Jones, Associate Director of Audit Services
Ms. Kathleen Smith, Assistant Secretary
Ms. Debbie Dougherty, Board Liaison

Others
Present: Ms. Mary McKinley, BKD

I. Call to Order

Having determined a quorum present, Chair Poe called the meeting to order at 12:00 p.m.

Approval of Minutes

Dr. Boehm made a motion, which Ms. Jackson seconded, to approve the minutes of November 15, 2006. The motion passed unanimously.

II. Information Item: Presentation of SAS 112

Chair Poe asked external auditor, Ms. Mary McKinley, BKD, to brief the Committee on how the recent Sarbanes-Oxley legislation was having an impact on non-profits such as universities. Ms. McKinley noted the SAS No. 112 entitled “Communicating Internal Control Related Matters Identified in an Audit” was effective for periods ending on or after December 15, 2006 and replaced SAS 60, “Communication of Internal Control Related Matters Noted in an Audit.” The new legislation defined the terms “significant deficiency” and “material weakness,” provided guidance on evaluating “severity of control deficiencies;” and required communication of significant deficiencies and material weaknesses in writing to management and those charged with governance. Noting no action was required, Chair Poe thanked Ms. McKinley for the update.

II. Review of Compliance Report for 2006

Executive Vice President Cook reviewed the Compliance Report for time period September 1, 2005 – August 31, 2006. He noted the audit process, completed investigations, number of encounters audited, number of providers audited, documentation effectiveness, non-billable encounters, types of non-compliance, etc. Chair Poe thanked Dr. Cook for an excellent report and noted no action was required.

IV. Review of HSC Code of Ethics

Executive Vice President Cook reviewed the HSC Code of Ethics. Dr. Cook noted all HSC employees are expected to adhere to this Code of Ethical Conduct Related to Compliance. The Code establishes minimum expectations which provide a disciplinary framework for staff who choose not to abide by these principles and serves to remind everyone of the University’s commitment to the highest standards of ethical conduct. Noting this review required no action, Chair Poe thanked Dr. Cook for the update.

V. Report from the Director of Audit Services

Audit Services Activities, Nov. 2006 through June 2007

Chair Poe asked Mr. Barker, Director of Audit Services to report the status of audits executed and planned for this year. Mr. Barker reviewed the Audit Services Report of activities for the period of November 2006 through June 2007. Each of the recommendations was developed to improve internal controls or foster process improvements and includes a target date. He noted excellent cooperation and support from all levels of management. Audit Services performs a semi-annual (January and June) follow up on each recommendation to determine if the action plan has been implemented. A status report is also included.

**AUDIT SERVICES ACTIVITIES
November 2006 – June 2007**

REPORTS ISSUED

Office of Industry Contracts

Audit Services performed a routine audit of the Office of Industry Contracts (OIC) activities that occurred in fiscal year 2006. OIC assists University researchers in obtaining funding for clinical trials and other sponsored projects by negotiating research agreements with external sponsors. The objectives of the audit were to obtain reasonable assurance that:

- The contracting process for sponsored research agreements is managed in accordance with sponsor guidelines, applicable laws and regulations, and University policy.
- Contracts comply with policy and applicable regulations.
- Project information is accurately entered and maintained in the PeopleSoft grants module.

Management developed the following action plans:

- Dates used for reporting attainment of timeliness goals will be reviewed to ensure accuracy until the spreadsheet method is phased out. **Target Implementation Date: March 31, 2007.**
- Current methods employed for tracking timeliness will be evaluated for effectiveness and efficiency. **Target Implementation Date: June 30, 2007**
- Data entry in critical data fields will be reviewed and verified for accuracy. **Target Implementation Date: September 30, 2007**
- Management will consult with senior management regarding the need for right to audit clauses in non-federal negotiated subcontracts. **Target Implementation Date: March 31, 2007**
- Formal processes and procedures will be developed for the contract negotiation process. **Target Implementation Date: April 30, 2007**
- New processes will be implemented to ensure contract files are organized and all necessary supporting documentation is present and complete. **Target Implementation Date: September 30, 2007**

Psychology Department

Audit Services performed a routine audit of the Department of Psychological and Brain Sciences (PBS). PBS is part of the College of Arts and Sciences and includes the Noble H. Kelley Psychological Services Center (Clinic), which is a clinic, training, and research facility located on Belknap Campus. The objectives of the audit were to:

- Review procedures over revenues and expenditures for sufficient internal control and compliance with University policies.
- Test revenue and expenditure transactions for supporting documentation and accuracy.
- Evaluate a sample of federal grants and contracts for compliance with U.S. Government Office of Management and Budget regulations and University of Louisville Office of Research policies and procedures.

- Review procedures for sufficient internal controls and compliance with University policies and test client transactions for supporting documentation and accuracy in the Noble H. Kelley Psychological Services Center.

As a result of the audit, the following action plans were developed. PBS has implemented all action plans, unless otherwise noted.

- All time sheets are authorized by the employee's supervisor. Supervisors are giving the time sheets directly to the payroll processor. The UBM is reviewing the payroll reports that generate from processing each payroll.
- The business office is making deposits within three business days. The Clinic is accepting the risk of weekly deposits.
- The Clinic will either encrypt its database or move it to a University shared network drive. **Target Implementation Date: March 31, 2007.** Clinic database backups are encrypted and stored off-site.
- The UBM is comparing the grant proposal to the proposal clearance form and ensuring cost share is properly budgeted.

Computer Firewalls

Audit Services performed a routine audit of the University firewall. The objectives of the audit were to:

- Evaluate the management, administration, and security of the University's firewall system.
- Assess the adequacy of the firewall configuration to verify that the University's networks are properly protected from external threats and unauthorized access.

Management has agreed to implement the following action plans:

- IT will implement intrusion detection software to monitor and log network activity to critical University systems and applications. Procedures will be established for responding to incident alerts, as well as the periodic review of activity logs. **Target Implementation Date: March 31, 2007**
- IT will implement a dual factor authentication protocol to validate users attempting to access University workstations, systems, and applications remotely. **Target Implementation Date: June 30, 2007**
- IT management will implement a process whereby a comprehensive review of firewall configuration master-files will be conducted on a periodic basis. Firewall configuration rule sets will be modified to include an expiration date. **Target Implementation Date: March 31, 2007**
- IT management will implement a formal process whereby vendor firewall software upgrades and releases are reviewed and implemented in a timely manner based upon analysis of the criticality of updates to the security of the University's network, data, and systems. **Target Implementation Date: March 31, 2007**

- IT management and the Information Security Office will develop and implement a formal firewall security policy to be included in the University's security policy framework. **Target Implementation Date: March 31, 2007**

Scholarships

Audit Services performed a routine audit of University funded scholarships, including Trustee and Porter scholarships. The objectives of the audit were to obtain reasonable assurance that:

- Available scholarships are awarded.
- Scholarship awards are compliant with program criteria.
- Awards are entered and maintained accurately on Peoplesoft.

Management has agreed to implement the following action plans:

- Student Enrollment Services will work with the Finance Division to evaluate and make changes to the current budgeting process. Intra-university transfers will be processed as timely as possible. **Target Implementation: September 30, 2007**
- Scholarship committees will maintain meeting minutes that includes awards, denials, and reasons for denying applications. Scholarship committee charters will be created. **Target Implementation: February 28, 2007**
- Admissions is following the University Records Retention policy as it relates to scholarship applications and related documents.
- Admissions will document policies and procedures related to awarding scholarships to incoming freshmen. **Target Implementation: February 28, 2007**
- Admissions and Student Financial Aid will work together to ensure acceptance letters have been received before awards are disbursed. **Target Implementation: June 30, 2007**

Family/Geriatric Medicine

Audit Services performed a routine audit of the Department of Family and Geriatric Medicine. The objectives of the audit were to obtain reasonable assurance that:

- Internal controls are implemented and working as intended.
- Accounting information is accurate.
- Procedures and processes are efficient and effective in helping accomplish the mission of the department.
- Processes and procedures are compliant with University policies and with applicable laws and regulations.

Action plans were developed and are being implemented by administration as follows:

- Renegotiate a contract with the third-party billing company to include performance benchmarks and monitor performance to ensure billing and collections activities are performed timely and accurately. **Target Implementation Date: July 1, 2007**

- Procedures to account for patient accounts receivable, bad debt and contractual allowances, revenue, and bad debt and contractual expenses accurately have been implemented.
- Staff has been trained and procedures implemented that reasonably ensure patient procedures and services are appropriately coded on the billing system.
- Standardize clinic business policies and procedures including an approved fee schedule. **Target Implementation Date: July 1, 2007**
- Communication practices between the Chair's Office and Business Office have been improved and controls implemented that will effectively monitor contract receivables.
- Formalize the relationship between the department and the professional practice plan (PSC) and formally account for the services the University provides to the PSC and the PSC's reimbursement for the cost of the services provided. **Target Implementation Date: July 1, 2007**
- Procedures have been implemented to improve compliance with University policies over procurement card purchases, expense transfers, employee supplemental payments, and accounts payable expenditures.
- Controls over cash and separation of duties over financial transactions have been improved.

Expense Transfers

Audit Services performed a routine audit of expense transfers. The objectives of the audit were to obtain reasonable assurance that:

- The University has developed and implemented adequate written procedures and controls relating to expense transfers.
- Expense transfers are justified and supported in accordance with federal regulations and the institution's policies and procedures.

Management has agreed to implement the following action plans:

- Reiterate expense transfer policy requiring expense transfers to be allocable, timely, and supported. **Target Implementation Date: July 1, 2007**
- Develop a process for assessing the number of expense transfers performed. **Target Implementation Date: January 1, 2008**

James Brown Graham Cancer Center

Audit Services has completed a routine audit of the James Graham Brown Cancer Center (JGBCC) activities that occurred between July 1, 2004 and June 30, 2006 (fiscal years 2005 and 2006). The objectives of the audit were to obtain reasonable assurance that:

- Financial transactions, including expense transfers, procurement activities, and payroll are recorded accurately and in compliance with University policies.
- Philanthropy records are accurate and gifts are used in a manner consistent with gift agreements.

- Sponsored agreements are managed in a manner that is compliant with contract and/or federal law and regulations.
- Patient accounts receivable in the Flow Cytometry Laboratory and Dental Oncology Clinic are accurate, collected, and recorded on the records of the University.
- Service Center cost calculations and charges are supported and compliant with federal regulations and University policy.

Action Plans have been developed and implemented as follows:

- The JGBCC will recruit an individual with CFO capabilities during the next nine months. **Target Implementation Date: January 31, 2008**
- A request to have all departmental research incentive funds returned to JGBCC will be made. **Target Implementation Date: September 30, 2007**
- The financial coordinators are being incorporated into the JGBCC Business Office. Although they will continue to be physically located in the Clinical Trial Office, they will interact regularly with the Business Office personnel. Implementation of technology will link clinical activity with business functions and provide a communication linkage for appropriate invoicing and collections according to contractual requirements. **Target Implementation Date: July 31, 2007**
- The JGBCC Development Office will develop a departmental budget that includes planned giving to local charities in addition to planned fundraising events and plans. Care will be taken to ensure all gifts are used as intended and corrections will be made where gifts have been processed in error. **Target Implementation Date: January 31, 2008**
- Procedures have been implemented to ensure the accounting and acknowledgements for silent auction gifts and proceeds are appropriate and that the donors receive appropriate University of Louisville Foundation credit.
- Procedures have been implemented to ensure Service Center billing is accurate, timely, and appropriately controlled.
- Service Center pricing will comply with University policy and be reviewed and adjusted as appropriate annually. **Target Implementation Date: July 1, 2007**
- A unified billing system will be used for Dental Oncology and Flow Cytometry Laboratory. A determination will be made as to the feasibility of outsourcing the billing and collections functions of these areas to improve collections and account management. **Target Implementation Date: July 31, 2007**
- Patient information and charts have been secured away from the patient reception area in Dental Oncology.
- General ledger reconciliations will be performed and procedures implemented to monitor regular reconciliations outside the Business Office. **Target Implementation Date: August 31, 2007**
- The purpose for expense transfers are justified, documented, and monitored to ensure the transferred expenses are allowable and that the transfers are necessary.
- Transfers that resulted in a high balance in the Kentucky Cancer Program fees have been evaluated to ensure the funds were transferred appropriately and transfers to federal flow through contracts are documented.

- Procedures have been implemented to ensure that University procurement cards are used appropriately and personal charges are identified and reported promptly to University officials. **Target Implementation Date: June 1, 2007**
- Procedures have been implemented to reduce the need for "after the fact" purchase orders.
- Separation of duties will be implemented over key operational functions. **Target Implement Date: Implemented except for Dental Oncology**
- Controls over cash and deposits have been implemented. **Target Implement Date: Implemented except for Dental Oncology**
- Documentation and files with personal financial information or University credit card information is secured to reduce the risk of identity theft.
- Accounting for clinic and service center receivables and deferred revenue from clinical trials will be standardized and performed in conformance with generally accepted accounting principles. **Target Implementation Date: Implemented except for deferred revenue**
- New contracts with third parties are be signed by authorized University officials.

The issues identified during this project reflect an infrastructure that has not kept pace with the success and growth of the Cancer Center's programs. Key to dealing with the issues will be hiring a qualified financial expert to assist in implementing viable management budgeting and monitoring processes, and internal controls over business activities. University administration has committed to reviewing the funding model at the Cancer Center, which is dependent upon philanthropy and research sponsor funding.

Equine Industry Program

Audit Services performed a routine audit of Equine Industry Program (EIP) activities that occurred in fiscal year 2006 and 2007. EIP is a state funded program within the College of Business, which focuses on the business aspects of the equine industry rather than equine science. The objectives of the audit were to:

- Review procedures over revenues and expenditures for sufficient internal controls.
- Test revenue and expenditure transactions for supporting documentation and accuracy.
- Obtain reasonable assurance that financial processes in the department were compliant with University policies.

Management developed the following action plans:

- Receipt of cash will be limited, where possible. Cash handling controls will be implemented for any future funds received. **Target Implementation Date: August 31, 2007**
- Outstanding petty cash funds have been closed. University Petty Cash policy, purchasing, and accounts payable policies will be followed when the need for petty cash funds arise.
- Controls over purchases and disbursements will be strengthened and training provided to improve the efficiency of purchasing and payments. **Target Implementation Date: August 31, 2007**

- Controls over the department's procurement card will be improved to ensure expenses are allowable and reallocated to proper accounts. **Target Implementation Date: August 31, 2007**
- Unallowable employee charges will be reimbursed to the Program. Original receipts will be matched to procurement card statements and original receipts will be submitted with employee reimbursements to prevent future duplicate payment of expenses. **Target Implementation Date: August 31, 2007**
- Unallowable charges placed on a restricted gift account have been removed. Controls will be established to ensure restricted gifts are spent in accordance with the terms of restricted gift agreements. **Target Implementation Date: August 31, 2007**
- A practice of routinely reconciling accounts will be established and the reconciliation will be monitored by Program management. **Target Implementation Date: August 31, 2007**

Athletics Construction Funding

Audit Services performed a routine audit of Capital Construction Funding practices used by the University of Louisville Athletics Association. The audit obtained reasonable assurance that:

- Project funding practices comply with approved funding models.
- Pledges committed to fund capital projects are used as specified by donors.
- Internal controls over financial transactions have been implemented and are effective.

No issues were identified.

University Reports

Audit Services performed a routine audit of University Reports. The objectives of the audit were to:

- Assess the procedures, processes, and standards for developing, testing, and implementing reports.
- Evaluate the management and administration of application security to verify that only authorized personnel can access, develop, maintain, and process reports.
- Validate the completeness, accuracy, and usefulness of selected reports and verify that the information contained in the reports is consistent and reliable.

Management has agreed to implement the following action plans:

- The functional reporting areas will develop a formal management and administration plan to establish standards and provide guidance in the development and processing of University Reports. This effort will be coordinated with IT to ensure that technical and security related issues are appropriately addressed. **Target Implementation Date: September 30, 2007**

- IT Security and Account Management and the functional reporting areas will conduct a detailed review of University Reports application security to verify and validate user and group access rights. **Target Implementation Date: September 30, 2007**
- The functional reporting areas within finance, human resources, and student administration will review their respective reports and folders and make modifications to improve the efficiency and usability of the application. **Target Implementation Date: December 31, 2007**

External Quality Assessment

A quality assessment of Audit Services (AS) was performed by Titus, an external consulting firm. The Standards for the Professional Practice of Internal Auditing requires that an independent assessment be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization. The results of the quality assessment were “generally conforms” to the *International Standards for the Professional Practice of Internal Auditing* and to *Generally Accepted Government Auditing Standards*. This is the highest rating an Internal Audit Department can receive. The details of this assessment are included in the Audit Committee package.

REVIEWS IN PROGRESS

Information Technology Administration

Audit Services is in process of finalizing a routine financial and operational audit of the Information Technology department. IT manages the computing and communications infrastructure for the University. IT also provides, design, printing, and instructional support services.

The objectives of the audit are to obtain reasonable assurance that:

- Financial transactions, including procurement activities, revenues, expenditures, and payroll are recorded accurately and in compliance with University policies.
- Controls over cash are adequate to ensure timely deposit and prevent misappropriation.
- Controls to capture and report sales are adequate.
- Contractual obligations to and from the University are met.

CAMS/LDAP Computer Accounts

Audit Services is finalizing an audit of the Computer Account Management System (CAMS) and the Lightweight Directory Access Protocol (LDAP). CAMS is used to establish user accounts and maintain access to University systems and applications. LDAP, also referred to as eDirectory, is the networking protocol that defines and authenticates access to the University’s computer systems.

The objectives of this audit are to:

- Evaluate the management and administration of the CAMS and LDAP operational functions, including security and technical support.
- Review and assess the structure of directory services and the authentication protocols defined to them.

PeopleSoft Accounts Payable Application

Audit Services is performing an examination of the PeopleSoft Accounts Payable Application. The objectives of this audit are:

- Assess key application controls, including a review of system edits and application interfaces to verify that appropriate controls are in operation.
- Evaluate the management and administration of application security to verify that only authorized personnel can access and process functions within the application.
- Evaluate technical support of the application to verify that only authorized modifications and updates are implemented.

Ophthalmology and Visual Sciences

Audit Services is in process of finalizing a routine audit of the Department of Ophthalmology and Visual Sciences (OVS). OVS is a clinical department within the School of Medicine. OVS's primary funding is obtained through its sponsored projects, and donations from the Kentucky Lions Eye Foundation. The objectives of this audit are to:

- Review procedures over revenues and expenditures for sufficient internal controls and test revenue and expenditure transactions for supporting documentation and accuracy.
- Obtain reasonable assurance that financial processes in the department are compliant with University policies.
- Evaluate a sample of grants and contracts for compliance with sponsor requirements and University research policies and procedures.
- Obtain reasonable assurance of University compliance with contractual arrangements.

Clinical Trials – Operational Analysis

Audit Services is planning a requested review of clinical trial practices. This review will identify the methods used to manage sponsored clinical trials in ambulatory care settings. In addition, the costs associated with managing the trials will be identified and analyzed to help identify best practices over this line of business.

OTHER ACTIVITIES

Institutional Compliance

With the development of the Compliance Oversight Council and naming of a University Compliance Officer in July 2006, the University of Louisville implemented an important element of an effective institutional compliance program. A primary responsibility of the Compliance Officer is to administer a reporting and investigating process for employees to report potential problems or to raise compliance concerns. The most important

reporting system is an open door, and the best reporting system is one where the employee feels comfortable approaching his or her supervisor to discuss a potential problem or concern without fear of retaliation. In addition, governmental oversight agencies, including the Department of Health and Human Services Office of Inspector General, recommend the implementation of a hotline or helpline where employees may report a compliance concern with assurance of confidentiality and anonymity to the extent possible.

The University Compliance Officer established an Institutional Compliance Office (ICO) in February 2007 with the hire of an Institutional Compliance Audit Manager. The ICO is implementing a University-wide "Compliance Helpline." The scope of the Helpline system includes but is not limited to Research, Medical, Privacy, Information Security, Environmental Health and Safety, Financial Transactions, Human Resources, and Athletics compliance issues. The Helpline's toll free number provides a confidential, anonymous (if desired), mechanism for University faculty and staff to report compliance concerns to the ICO for follow-up and resolution with University Compliance Officials. As part of expanded services provided by Compliance Concepts, Inc., UofL employees may also access the vendor's web-based system to report a compliance concern to the ICO. The ICO is responsible to ensure that all issues reported are followed-up on by University Compliance Officials and that appropriate resolutions are provided to complainants in a timely manner. The University-wide Compliance Helpline system is scheduled to go-live August 1, 2007.

SHARE Program

Audit Services completed a requested investigation of the SHARE program. This program is run by the Staff Senate to assist University employees who have unexpected financial difficulty or need. The program is funded by donations from employees.

The objectives of this review were to determine whether:

- The University developed and implemented adequate written procedures and controls relating the SHARE program.
- SHARE program expenditures are justified and supported in accordance the institution's policies and procedures.

Management has agreed to implement the following action plans:

- The SHARE committee will approve all expenditures. The committee will know who, what, why, and when the expenditure will occur. The committee will see a confirmation of receipt by the employee receiving the assistance and all original supporting documentation. Documentation will be kept that can verify the business purpose of all expenditures posted to the program.
- Revenue in the form of checks will be endorsed upon receipt. All revenues will be posted within three business days. Reconciliation of revenue will be performed, documented, and reviewed by a supervisor. One person will not have sole custody and responsibility for revenue collection, accounting, and procurement.

- The procurement cardholder will not be the transaction approver. A procurement card log will be kept. Reconciliation of all procurement card transactions will be performed. All procurement card charges will be reallocated to the proper accounts and supporting documentation will be retained.

**AUDIT PLAN STATUS
2006/2007**

AUDIT	STATUS
Brown Cancer Center	Complete
Ophthalmology	Report
Family/Community Medicine Clinics	Complete
Equine Industry Program	Complete
Psychology Department	Complete
Construction Contracts	Deferred
Athletics Capital Construction Funding	Complete
External Quality Assessment	Complete
University Reports	Complete
Expense Transfers	Complete
CAMS/LDAP Computer Accounts	Report
Procurement Card Application	Deferred
IT Department Administration	Report
IT Consulting Projects	Ongoing
Peoplesoft - Accounts Payable	In progress
Institutional Compliance	Ongoing
Sponsored Programs Accounting	Deferred
Firewalls	Complete
Request Audits	Complete

Chair Poe thanked Mr. Barker for his report and noted no action was required.

Quality Assessment Report

Mr. Barker reported at the University of Louisville's request, Titus completed a Quality Assessment of its Audit Services department. Titus found numerous positive aspects about the University of Louisville's Audit Services department. Mr. Barker reviewed the report. Chair Poe thanked Mr. Barker for the report and noted no action was required.

Approval of Audit Plan

Mr. Barker reviewed the proposed audit plan for 2007-08. Ms. Jackson made a motion, which Mr. Helman seconded, to approve the

President's recommendation that the Board of Trustees approve the Audit Plan for 2007-08:

**AUDIT PLAN
2007/2008**

School of Dentistry	Speed School of Engineering
Department of Medicine	Payroll
University Physicians Associates	Distance Education
IT Network Security	Continuous Auditing Pilot Project
Oracle Databases	Student Residency Requirements
Sponsored Program Accounting	Clinical Trials
Construction Contracts	UNIX Operating System
Procurement Cards	Biochemistry and Molecular Biology
Physical Plant – Project Management	Endowment Management/ Stewardship
Bequeathal Program	Request Audits
Athletics – Coaches’ Travel	

The motion passed unanimously.

VI. Other Business

There was no other business.

VII. Adjournment

Ms. Jackson made a motion, which Dr. Boehm seconded, to adjourn the meeting at 1:10 p.m. The motion passed unanimously.

Committee Action:

Passed: _____x_____

Did Not Pass: _____

Other: _____

Date: _____

Katalin M. Smith

Assistant Secretary