



Internal Audit

**College of Education Investigation
2020IR02**

August 31, 2020

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ABBREVIATIONS

CoE – College of Education
CFO – Chief Financial Officer
EDL – Educational Leadership
FERPA – Family Educational Rights and Privacy Act
JV – Journal Voucher
SAG -- Scholarship and Grant Authorizations
STEM -- Science, Technology, Engineering and Math
UK – University of Kentucky
UKIA – University of Kentucky Internal Audit
University – University of Kentucky

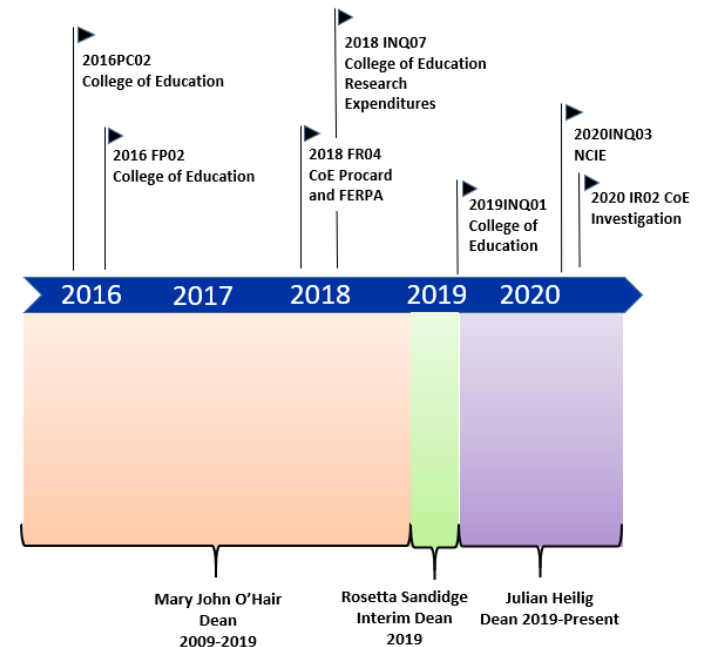
EXECUTIVE SUMMARY

University of Kentucky Internal Audit (UKIA) engaged in an investigation of alleged misappropriation by an Administrative Support Associate, in the College of Education (CoE) Science, Technology, Engineering and Math (STEM) department, Stephanie Carpenter (SC), on March 11, 2020. This investigation confirmed that SC misappropriated \$256,198.16 in apple devices and other high-tech equipment, travel expenses and various personal items over her three years with the department, plus an additional \$6,625.52 in purchases which had insufficient documentation to validate the appropriateness of the expenditures. Additionally, through this analysis, UKIA also confirmed that a second CoE employee located in the Educational Leadership department (EDL), Derita Graves (DG), accrued \$972.54 in personal expenditures of her own.

Their conduct would not have been possible, however, were it not for demonstrably poor business practices in the CoE that allowed this activity to proceed, without suspect, for nearly three years – essentially SC’s entire tenure. These vulnerabilities included inadequate separation of duties related to procard purchases and insufficient reconciliation practices that were exacerbated by a lack of oversight by both the departmental management and CoE administration.

UKIA first noted these vulnerabilities in 2016 and has completed six additional reviews since that time, including this one (see Exhibit 1). Though the initial Management Action Plan, once fully implemented, may have mitigated these risks, UKIA also conducted two training sessions, the last being in early 2018, to assist remediation efforts. However, leadership changes with the dean occurred soon after these sessions, affecting continuity. Consequently, UKIA compiled relevant recommendations from these reviews to reissue with this report. These recommendations focus on operational improvements, IT procurement and asset management and strategic alignment. Most importantly, taking into account the new dean and long tenure of the Chief Financial Officer (CFO) within CoE administration, UKIA advocates that the Provost Office collaborate with the new dean to oversee implementation of resolution activity. This includes personnel evaluation for suitability with long term success and empowerment for critical roles that will ensure greater accountability for policy adherence within the departments.

Exhibit 1: UKIA Audit Activity in the CoE



OBJECTIVES AND SCOPE

After its initial review confirmed inappropriate procard expenditures by SC resulting in her suspension on March 13, 2020, UKIA commenced an investigation to calculate the financial loss to the University and evaluate the associated processes and internal controls in both STEM and EDL departments as well as CoE oversight. Due to the fact that some of SC's purchases were edited to EDL's cost center, and that EDL's administrative support person, DG, had been trained by SC, UKIA also reviewed DG's financial activity.

Accordingly, the objectives of this investigation were as follows:

- Validate all procurement transactions by SC and DG for any misappropriations by the employee(s) in the College.
- Assess the expenditures on grants and cost centers related to SC and DG procurement transactions.
- Evaluate financial oversight in the STEM and EDL departments and the College.
- Review the College's purchasing processes and practices.
- Determine amount of loss to the College and University.

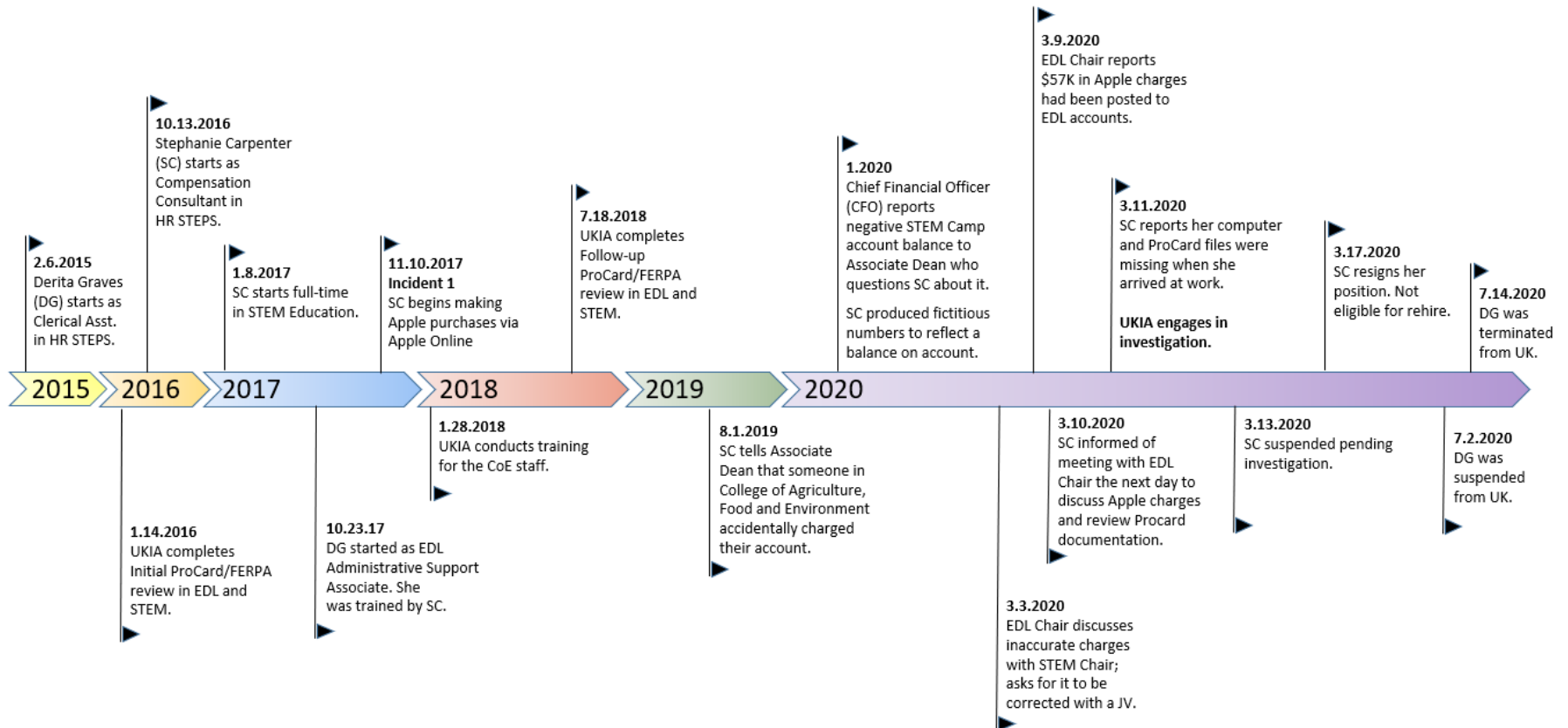
Scope:

The scope of this review aligned with SC's employment tenure, October 2016 - March 2020.

BACKGROUND

On March 11, 2020, UKIA was notified that the desktop computer and files of an administrative support associate in the College of Education STEM department had been reported “missing” one day after she was asked by CoE administration about inappropriate activity on her procard. UKIA immediately engaged in an investigation of the alleged misappropriation. See the timeline in Exhibit 2 for a chronology of events.

Exhibit 2: Timeline of Events



AUDIT RESULTS

Observation I: Schemes and Documented Loss

UKIA determined that oversight of fiscal operations within the STEM and EDL departments in the CoE is inadequate. This lack of monitoring was a contributing factor in allowing approximately a quarter million dollars in inappropriate (confirmed and questionable) expenditures in these departments in three years' time. The schemes these employees used to execute the theft, together with the resulting documented (confirmed and questionable) loss to the university, are detailed below.

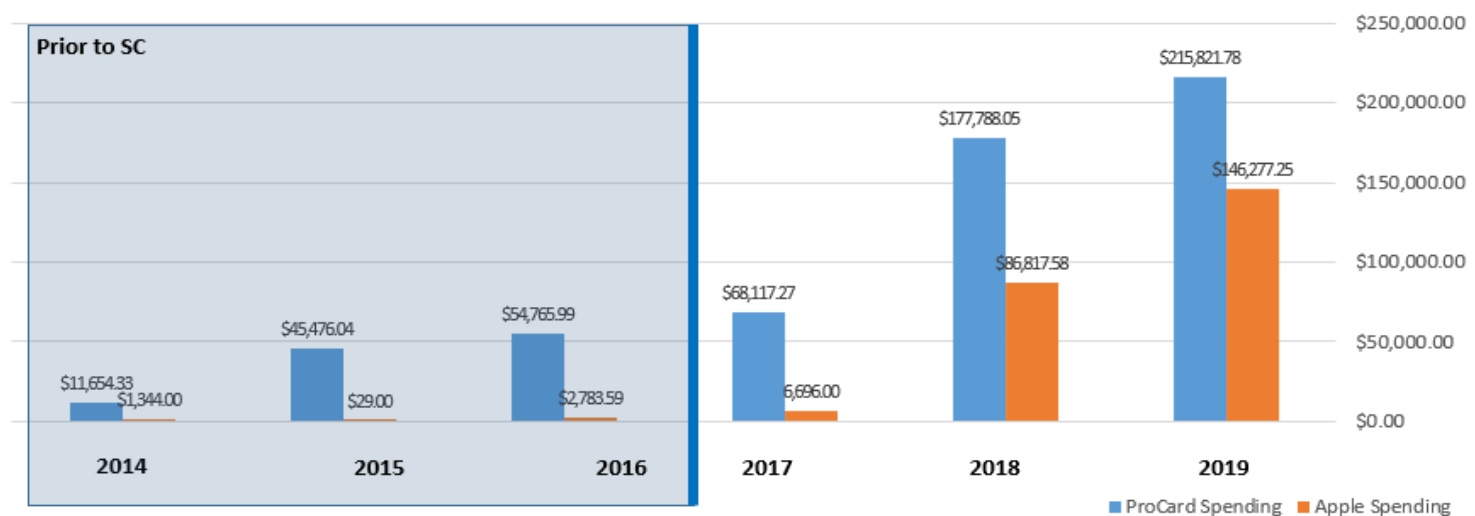
Finding 1.1 Stephanie Carpenter (SC)

UKIA determined that SC misappropriated more than \$262K (confirmed and questionable) in goods and services in less than 36 months using the following schemes:

- SC falsified documents and forged signatures in order to make purchases appear legitimate and approved.
- Other items were simply purchased on SC's procard, as the process lacked prior approval requirements, separation of duties and compensating controls.
- UKIA confirmed that SC sought to resell some of the tech purchases for personal gain.

By 2019, SC's spending had become so rampant that the STEM department's procard expenditures had increased nearly 300 percent over 2016 (see Exhibit 3 below). This chart also reveals how her Apple purchases increased 78% from 2018 to 2019. Moreover, the improper (confirmed and questionable) expenditures necessitated several increases to her procard spending limit (see Appendix A).

**Exhibit 3:
Procard
Expenditures**



1.1a: Documented Loss (SC)

UKIA's comprehensive analysis of the CoE's transactional data and documentation validated SC's embezzlement scheme, perpetrated over three years, that ultimately defrauded the University out of an estimated \$256,198.16 through improper (confirmed and questionable) purchases/expenditures:

- \$242,718.67 in Apple IT equipment and accessories, including at least 84 iPhones, 22 iPads and 55 MacBooks.
- \$3,288.99 in other high-tech equipment, such as hard drives, web cams, Chromebooks, a Dell laptop, Garmin watches, cameras, wireless speakers, etc.
- \$9,634.67 in travel expenses including airfare, lodging, car rentals and tolls.
- \$555.83 in other personal items purchased on Amazon and shipped to her home.

An additional \$6,625.52 of SC's purchases had no documentation to validate the appropriateness of the expenditures. A more detailed breakdown of all these expenditures can be found in Appendices B and C.

Finding 1.2 Derita Graves (DG)

UKIA confirmed that DG made nearly \$1,000 in inappropriate procard purchases during her tenure in the CoE. DG was aware that the documentation would not be closely reviewed when it was signed, so she simply omitted the supporting documentation for the inappropriate expenses in the procard edits report so as not to call attention to them. Thus, she was able to have items that she purchased for herself sent to her home without detection.

1.2a: Documented Loss (DG)

DG made \$972.54 in inappropriate procard purchases during her employment at UK, which was nearly three years. These purchases included books and jewelry, as well as a few nutritional supplements, a Bose speaker and a flight that was presumed for a conference in Boston. See Exhibit 4 for a list of these inappropriate expenses.

Exhibit 4: DG's Inappropriate Expenses

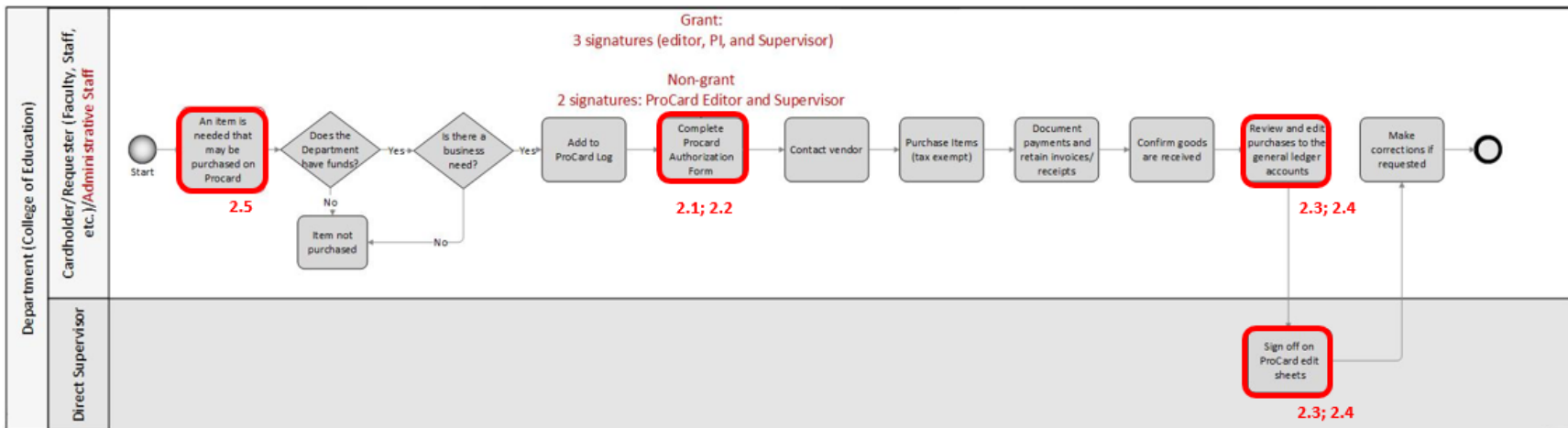
Date	Merchant	Item	Amount Charged
2/8/2019	amazon	Turquoise Mala Prayer Beads Necklace	\$24.99
2/8/2019	amazon	Necklace, 7 Chakra Tibetan	\$24.99
6/30/2019	amazon	Book: <i>Off White</i>	\$61.95
6/30/2019	amazon	Book: <i>Antagonists, Advocates and Allies</i>	\$49.98
6/30/2019	amazon	Book: <i>White Spaces Missing Faces</i>	\$49.98
6/30/2019	amazon	Book: <i>Unf***kable With</i>	\$48.00
11/8/2019	amazon - IT	Bose soundlink speaker	\$129.00
11/8/2019	amazon	Bovke for soundlink (case for the Bose soundlink)	\$9.99
11/18/2019	amazon	Hairanew (hair growth supplement)	\$29.71
11/18/2019	amazon	Collagen peptides powder	\$27.95
10/9/2019	travel - air	Conference in Boston	\$516.00
TOTAL			\$972.54

Observation II: Process Vulnerabilities

The embezzlement scheme and inappropriate purchases by two administrative staff personnel in the CoE described in Observation 1 were not by happenstance. Both SC and DG were keenly aware that oversight was inadequate, and they exploited this vulnerability to their advantage. In fact, SC, in November 2018, asked for a permanent increase in her procard limit and it was approved. UKIA spending analysis determined that no such increase was necessary based on the department's spending levels alone.

The process weaknesses that allowed this activity to proliferate are outlined in red in Exhibit 5 and detailed in the findings below. The fact that the CFO had failed to implement proper business procedures for units under her purview, and still was not reviewing reconciliations of CoE accounts four years after UKIA's first review in 2016, which advocated for such changes, demonstrates misalignment with the CFO's major job responsibilities. Furthermore, the CoE department heads – including prior chairs – were unable to review basic reports and monitor expenditures in SAP themselves, and consequently relied fully on SC and DG to explain any issues regarding their accounts or cost centers, made these process weaknesses that much worse as they lacked the ability to identify inappropriate activity on their own.

Exhibit 5: STEM and EDL Purchasing Workflow



[illegible]

These improper practices were exacerbated by the EDL custom of providing a .jpg signature file to copy into approval blocks on various forms, including procard authorizations, Scholarship and Grant Authorizations (SAG) and Employee Education Program forms. While use of signature images is intended to simplify and expedite the purchasing process, the lack of internal controls enable inappropriate purchases to occur unhindered.

Finding 2.2: Inadequate Monitoring of Travel Expenditures on Procards

Travel expenses incurred by those in the STEM and EDL departments were also not being adequately monitored, as UKIA confirmed inappropriate travel by both SC and DG during the scope period. Their methods, and the associated process weaknesses are detailed below.

2.2a: Inadequate Travel Oversight - STEM

SC charged at least 25 personal trips on her procard, yet there is no evidence of approved travel for SC for any of these trips. As travel is not common for administrative support personnel, SC accomplished this by forging signatures and altering dates and other details on supporting documentation to make it appear as if *other people* were traveling for a legitimate business purpose (see Exhibit 8 on the following page).

- These and other transactions correspond to weekends, University holidays and/or SC's vacation/leave requests.
- Expenses for trips to Illinois, North Carolina, South Carolina and Ohio tied to evidence of trips or family members to/in those areas during the same time.

Exhibit 7: Example of Forged Signatures and Altered Dates

CLEAR FORM

College of Education
Procurement Card Authorization Form
Control Log # P860500199

This form must be approved **PRIOR** to any Procard use. The request must be completed by the cardholder or card user and submitted for approval at least 3 business days in advance of purchase. In all cases, the cardholder must sign this form.

Requestor (Please print): <u>Maragret Schroeder</u>	Name of Cardholder: <u>Stephanie Carpenter</u>
Requestor's Signature: <u>[Signature]</u>	Cardholder's Signature: <u>[Signature]</u>
Date Form Submitted: <u>05/08/2018</u>	Anticipated Return Date: <u>ASAP</u>

Vendor	Description of Purchase	Cost Center or WBS Element	Gr/ Code or Sponsor Class	Qty	Price Per Item	Line Total
Amazon	Teaching Supplies	1013206420	540312	12		414.95

A Signatures were copied from other documents and dates were altered

Business Purpose/Justification for Purchase:
Supplies needed to be restocked for upcoming semester. Various supplies are used when students go into the field and teach exercises to the elementary level classes each semester. Supplies needed to be ordered to accommodate those needs for less cost.

Supervisor's Approval Signature: <u>[Signature]</u>	Approval Date: <u>5/9/18</u>
P.I.'s Approval Signature (if needed)	Approval Date:

• Your signature acknowledges your Procard responsibility and adherence to Procard procedures and restrictions.
• An itemized receipt (showing a total purchase amount) must be submitted for monthly reconciliation.
• You must ensure the Procard is only used for the items noted above and is returned by the anticipated return date. If you are not the Cardholder, please complete this section:

Requestor's Check-out Signature:	Check-out Date:
Requestor's Check-in Signature:	Check-in Date:

☐ Receipts must be reconciled with the monthly Procard edit statement, signed by the supervisor, and filed with the department. (Original forms and documentation must be filed with the department/unit.)

Procard Editor's Signature: <u>[Signature]</u>	Date Edited: <u>6/8/18</u>
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2.2b: Rental Car Agreements - STEM

According to UK's website, rental car companies do not allow credit card authorizations - meaning they will not accept UK procurement in one name, to pay for the rental car in another's name. Therefore, those desiring to rent a car must have a credit card in his or her name to present to the rental car company when the car is picked up.

Thus, while SC created procurement card authorization forms to make it appear that a car rental was for a faculty member, the only way her procard could be used was if she was the driver. In fact, UKIA's inspection of the actual receipts that corresponded to the travel authorization forms submitted by SC confirmed that SC was the intended driver, as the rental car agreement was in her name (See Appendix D).

2.2c: Inadequate Travel Monitoring - EDL

DG stated in an interview her airfare she purchased on her procard to attend a conference in Boston had been verbally approved. However, there is no written documentation of approval for this travel and UKIA noted the following additional concerns:

- This travel was handled differently. While DG regularly purchased travel arranged for faculty through Concur, there is no evidence that she went through Travel Services to purchase this particular airfare.
- No supporting documentation was found to support her flight, other than the procard details from USBank. Additionally, there is no record in SAP for conference registration, lodging, transportation, or other per diem expenses.

Exhibit 8: Altered Travel Documents

(A) Travel documents were regularly altered to make them appear as if others were traveling, with signature blocks clipped from legitimate forms and affixed over forged forms with the dates changed.

(B) An inspection of the actual receipts revealed that SC's name was on the lodging documentation.

UK College of Education Procurement Card Authorization Form
Control Log # P8G05DD161

his form must be approved **PRIOR** to any Procard use. The request must be completed by the cardholder or card user and submitted for approval at least 3 business days in advance of purchase. In all cases, the cardholder must sign this form.

Requestor (Please print): Jonathan Thomas	Name of Cardholder: Stephanie Carpenter
Requestor's Signature: [Signature]	Cardholder's Signature: [Signature]
Date Form Submitted: 1/17/18	Date Card Needed: ASAP
	Anticipated Return Date: ASAP

Vendor	Description of Purchase	Cost Center or WBS Element	U/I Code or Special Class	Qty	Price Per Item	Line Total
Home2Suites	Lodging for conference	1012127420	530022			223.02

HOME2 SUITES BY HILTON

Name: CARPENTER, STEPHANIE
Address: 3001 DREXEL PASS
LEXINGTON KY 40509
UNITED STATES OF AMERICA

Room: 201NKJQA
Arrival Date: 1/12/2018 7:27:00 PM
Departure Date: 1/15/2018 5:44:00 AM
Adult/Child: 2/2
Room Rate: \$4.50
Room Plan: FFP
Rate Plan: 152977955 BLUE

Confirmation Number: 52271587
1/15/2018

DATE	REFERENCE	DESCRIPTION	AMOUNT
1/12/2018	135309	GUEST ROOM	\$64.50
1/12/2018	135309	RRA-STATE TAX	\$4.68
1/12/2018	135309	RRA-OGG TAX	\$5.16
1/13/2018	135481	GUEST ROOM	\$64.50

Finding 2.3: Inadequate Separation of Duties

The STEM and EDL departments did not have adequate separation of duties for the purchasing process, as both SC and DG were able to purchase items, edit their own procard expenditures and then submit journal vouchers (JVs). Moreover, a proper review of all JV activity and supporting documentation did not occur. Both SC and DG exploited these weaknesses as follows:

2.3a: Inadequate Separation of Duties - STEM

Due to the lack of oversight and insufficient reviews of JV activity, SC was able to falsify approvals, as follows:

- On the three separate occasions Purchasing contacted SC regarding split purchases on her procard for Apple equipment, SC was able to quickly “resolve” the concern by fabricating procard authorization forms, each of which *appeared to be* approved by faculty outside her reporting structure. Consequently, the purchases were never elevated to anyone else to review.
- In other instances, signatures used to demonstrate “approval” of SC’s procard edits appeared on a separate, blank sheet of paper. This practice allowed pages of documentation to be removed without detection (see Exhibit 9).

**Exhibit 9: Procard Edit “Approvals”
on Blank Sheets of Paper**



2.3b: Edits to Other Cost Centers from STEM

SC was able to edit her inappropriate charges to the cost centers of other departments in the CoE, including the EDL department's Main and Enrichment accounts (See Exhibit 10). This demonstrates that inappropriate cost center charges to other CoE departments went unreported.

Exhibit 10: Improper Edits to Other Cost Centers

Cost Center	Improper Amount Edited to Account
1013172200 ENRICHMENT-EDUC LEADERSHIP STUDIES	\$56,808.24
1012004580 EDUCATION ADMINISTRATION AND SUPERVISION	\$22,463.86
1012004600 EDUCATION EDUCATIONAL PSYCHOLOGY AND COU	\$3,532.74
1012004440 EDUCATION OFFICE OF THE DEAN	\$2,009.00
1013160450 BEGINNING TEACHER INTERNSHIP PROGRAM	\$3.00

2.3c: Inadequate Separation of Duties – EDL

As noted in Observation 1, DG's EDL Amazon account was tied to her personal address. This made it possible for DG to place orders of jewelry, nutritional supplements and other items using her procard and have them shipped directly to her home without detection. As purchasing duties were not appropriately segregated, DG was able to edit the charges to look like typical office expenses and post them to a general ledger account that would not arouse suspicion. Since the edits were not reviewed closely by EDL leadership, when it came time to provide the edits to them to review and sign, DG simply omitted the personal receipts from the documentation. See Exhibit 11 for a comparison of DG's original purchase documentation, as it appears in SAP and the edited documentation.

Exhibit 11: Comparison of Original Documentation in SAP to Edited Documentation



Original Purchase, as it Appeared in SAP

X	Y	Z	AA	AB	AC	AD	AE	AF
Merchant Name	UKIA merchant category	Line Item To	UKIA Item description*	Item	Quantity	UoM	Unit Cost	Item Description
AMZN MKTP US*MB3CW4UM2	amazon	\$24.99		B076LS9WVP	1.0000	PCE	\$24.9900	Turquoise,Mala Beads Tree
AMZN MKTP US*MB3CW4UM2	amazon	\$24.99		B077NGXD7Z	1.0000	PCE	\$24.9900	Necklace,7 Chakra Tibetan

Purchase, after Editing by DG

Card/GL	Tran ID/GL Desc	Cardholder/DC	Vendor/Amount	Doc Dt/Assign	Dt Posted/Cost Obj	Doc Nbr/Stat IO	Fund
P1636571	0005422437	GRAVES, D. E.	AMZN MKTP US*MB3CW4UM2	20190208	20190227	7707069934	
540348	Procard Purchases	C	49.98	20190214	1012004580		0011020100
540316	Book,Pamphlet&Reprin	D	49.98	20190214	1012004580		0011020100

DG's signature as Editor


DeRita Graves, Admin Asst I

John Nash, Dept. Chair

Finding 2.4: Inadequate Reconciliations - EDL

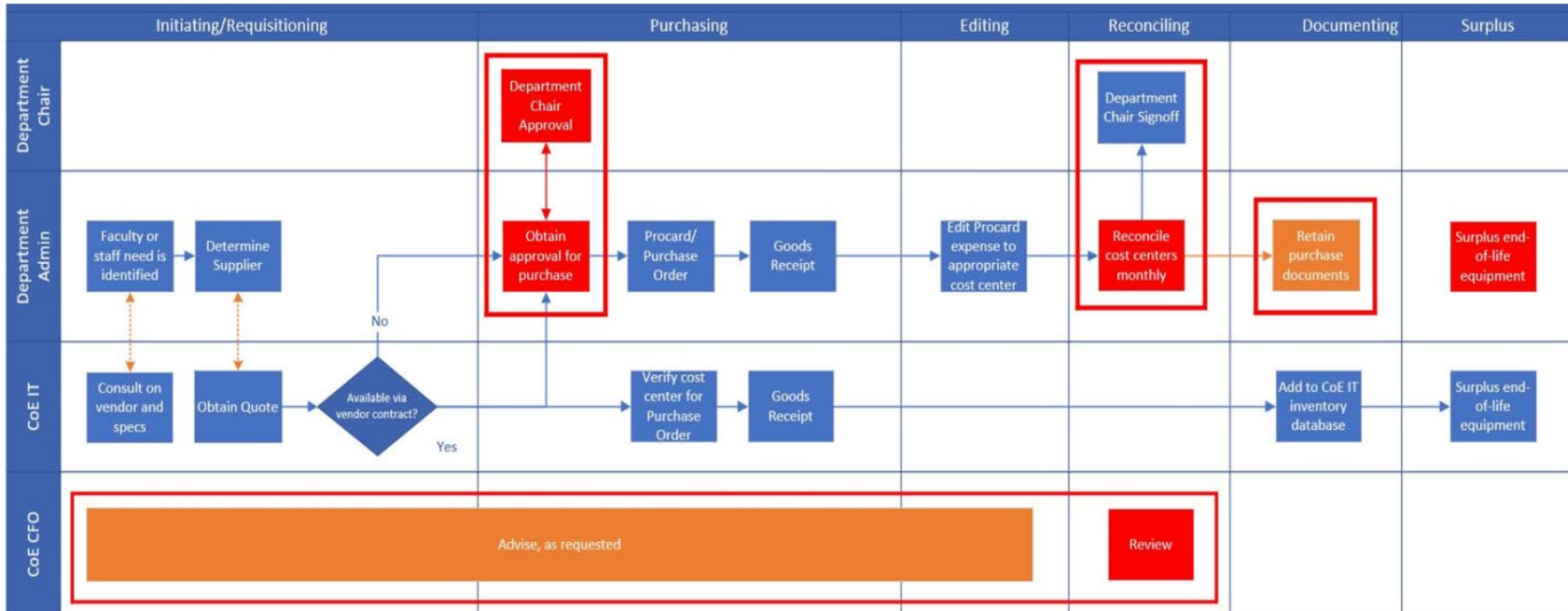
As noted in Finding 2.3b, appropriate reconciliations were not consistently performed on EDL accounts. UKIA noted one instance in which an EDL faculty member inquired about the cost center's balance and learned that there were discrepancies, but DG explained that she would edit any "unexplained differences" on the Enrichment account to "House Funds." As reconciliations were not performed, such edits were never scrutinized for appropriateness.

Finding 2.5: IT Asset Management

UKIA noted that the CoE's asset management protocols for IT equipment have significant process vulnerabilities, as there is no evidence that IT assets are procured, tracked and disposed of properly. The steps in the workflow where the risks exist are outlined in red in Exhibit 12 and detailed here:

- Inventory lists are incomplete, sometimes lack purchase dates and do not always associate the items to the user or cardholder who purchased them to assist with asset tracking.
- While UK policy provides only for allowances or reimbursement toward cell phone services (Q-1-2), UKIA noted that two STEM faculty members reported iPhone purchases and at least 86 iPhones were purchased by SC from 2016-2020.
- IT equipment is often purchased on Amazon, circumventing CoE IT's involvement in tech purchases. This precludes asset tracking and may put UK in violation of pricing contacts with its vendors.

Exhibit 12: IT Procurement Workflow



RECOMMENDATIONS

Including this current audit, UKIA has engaged in seven reviews of various departments and units in the College of Education since 2016. While the reviews focused on different areas such as purchasing, Family Educational Rights and Privacy Act (FERPA), conflicts of interest, asset management, documentation and record retention, there was one over-arching theme – a pronounced lack of oversight, both at the college level and with individual department leadership, that has persisted for many years. Exhibit 13 organizes the CoE vulnerabilities by process and notes the previous UKIA audit activity with similar concerns. The process owner is listed in the table as well to provide the appropriate assistance and/or counsel.

Due to the recency and relevancy of these activities, remediation recommendations previously put forth remain valid. Prior communications in 2020 pertaining to this review also detail vulnerabilities and corresponding recommendations that, once executed, will mitigate the risks noted herein. All of these recommendations have been compiled together on the following pages. Accordingly, it is imperative that processes be executed which interpose appropriate checks that would hinder attempts to circumvent the procedures in the future. Accordingly, policy exceptions should not be granted until CoE practices are reformed.

Exhibit 13: Relevant Recommendation Summary

Process	Process Owner	CoE Vulnerability	Previous Audit Report No.
CoE Internal Reporting	Provost Budget Office (PBO)	Inadequate monitoring; Insufficient information to properly forecast and plan	N/A
Budgeting	PBO	Spending not aligned with strategic initiatives.	N/A
Procurement	PBO, Purchasing Division, University Financial Services (UFS)	Inadequate separation of duties; lack of delegation of authority, insufficient documentation; improper editing; reconciliations not performed; monitoring	2020 INQ03; 2019INQ01; 2018INQ07; 2018FR04; 2016PC02
Training	CoE Leadership, PBO	Leadership is not taking responsibility for ensuring faculty and staff are properly trained. Department heads not knowledgeable of UK Policies and business practices, SAP reports for proper monitoring. Staff not properly trained on business procedures.	2018FR04; 2016PC02
IT Asset Management	CoE Leadership, UFS, PBO	Unknown assets increase IT security exposure, potential for theft	N/A
Travel	CoE Leadership, UFS, PBO	Unauthorized travel; improper per diem reimbursement; inadequate documentation	2020 INQ03

PRIOR APPLICABLE RECOMMENDATIONS

UKIA noted inconsistent practices, failed responsibilities and a lack of basic understanding of core business functions within the COE. The COE's resolution strategy should include:

- Relevant SAP training for leadership personnel with cost center reconciliation responsibilities.
- A CoE reporting mechanism formalized to capture financial anomalies and ambiguous conduct.

Additional recommendations are as follows:

1. Administrative – Dean's Office

It is the CoE Administration's obligation to ensure adherence to these critical UK regulations:

- BPM E-1-3: Fiscal Roles and Responsibilities
- BPM E-1-4: Internal Control
- BPM E-5-1: Reimbursement of Travel Expenses

UKIA noted that oversight of CoE unit activities was not occurring at the Administrative level as these responsibilities were informally delegated. As a result, consistent unit protocols and necessary CoE business operations guidance were deficient. Accordingly, the CoE's resolution strategy needs to include:

- CoE Administration personnel understanding and asserting their governance role. Leadership should be given the necessary guidance to ensure that practices adhere to University policies and procedures and sponsor guidelines. Additionally, we recommend that the CoE Business Officers and Leadership undergo training using the presentation UKIA prepared for the CoE and distributed on September 4, 2020.
- The CoE needs to properly administer and screen all vendors, per UK regulations.
- The CoE should establish a cadre of experienced business officers within the college who are qualified to serve as trainers for new employees. Records of all completed training should be maintained for each employee.
- Financial changes (new procard issued, policy exceptions requested at unit level) should be approved at the unit level but communicated to the Dean's Office.
- Communications from the Purchasing Division and/or University Financial Services regarding purchases that deviate from procedures should be communicated to the business officer as well as the department head and the Dean's office as a means to monitor activity.

2. Budget / Strategic Alliance

UKIA noted that unit level activities were not always in alignment with the CoE's strategic plan. Additionally, budget forecasting is not conducted, and actual expenditures don't align with budgeted activities. Moreover, department heads are not conducting regular reviews of their budgets to expenditures throughout the year to assess progress with achieving strategic objectives and monitor spending. The CoE's resolution strategy should include:

- Justification related to planned activities should be required when budgets are submitted for approval to ensure strategic alignment.
- College leadership should monitor expenditures against budget projections for variances.

3. Operations

UKIA noted essential activities for proper monitoring and performance as prescribed in the Business Procedures Manual is not in place. The CoE's resolution strategy should include:

- Purchasing responsibilities should be appropriately segregated, e.g. cost center reconciliations need to be completed and verified by someone other than the reconciler. Where this is not possible, there should be appropriate review and approval by a supervisor.
- A physical inventory of all computer hardware and software must be conducted immediately.
- Asset Management protocols should be revised, to include tracking and reconciling all minor asset purchases.

4. Procurement

Proper asset management begins with procurement. Although the CoE procedures document that this activity is centralized, UKIA noted that this was not always the case, as a severe vulnerability exists across the entire college. The following is recommended:

- The CoE should require the procurement of all IT equipment (capital and minor assets) to be centralized without exceptions, including grants. CoE procedures show that this activity has been delegated to the CoE IT department; this is sufficient. However, the IT Director is not responsible for determining the financial appropriateness of the purchase; this responsibility resides with the Chief Financial Officer (CFO).
- Purchases of IT equipment should receive the prescribed preapproval prior to being routed through the CoE IT department for purchase.
- All IT equipment purchase requests should stipulate the business purpose and all corresponding documentation should be kept on file.
- The area requesting the purchase should be accountable for performing reconciliations, but verification of proper reconciliation resides with the CFO.

5. Information Technology

UKIA noted that IT asset management in the CoE was insufficient. As most IT equipment purchases are acquired to satisfy a need related to a planned activity, event or continuous program, the CoE must first assess IT equipment on-hand and utilization requirements:

- The CoE should conduct an inventory of all IT equipment. At that time, each piece of equipment – capital and minor (e.g. iPads and Apple watches) – should receive asset tags for tracking purposes, and the location of each should be recorded.
- Once all these IT assets are identified, the IT director should be responsible for developing and maintaining two separate inventory lists, one for capital IT assets and one for minor IT assets. These lists should be segmented by department/unit and document the serial number, asset tag number, description, accessories, person responsible for the item, location/movement of the equipment, purpose and funds (University or Grant) used to pay for the equipment, purchase date and date surplus (if applicable).
- Copies of these lists should be sent to the purchasing unit as the lists are updated.

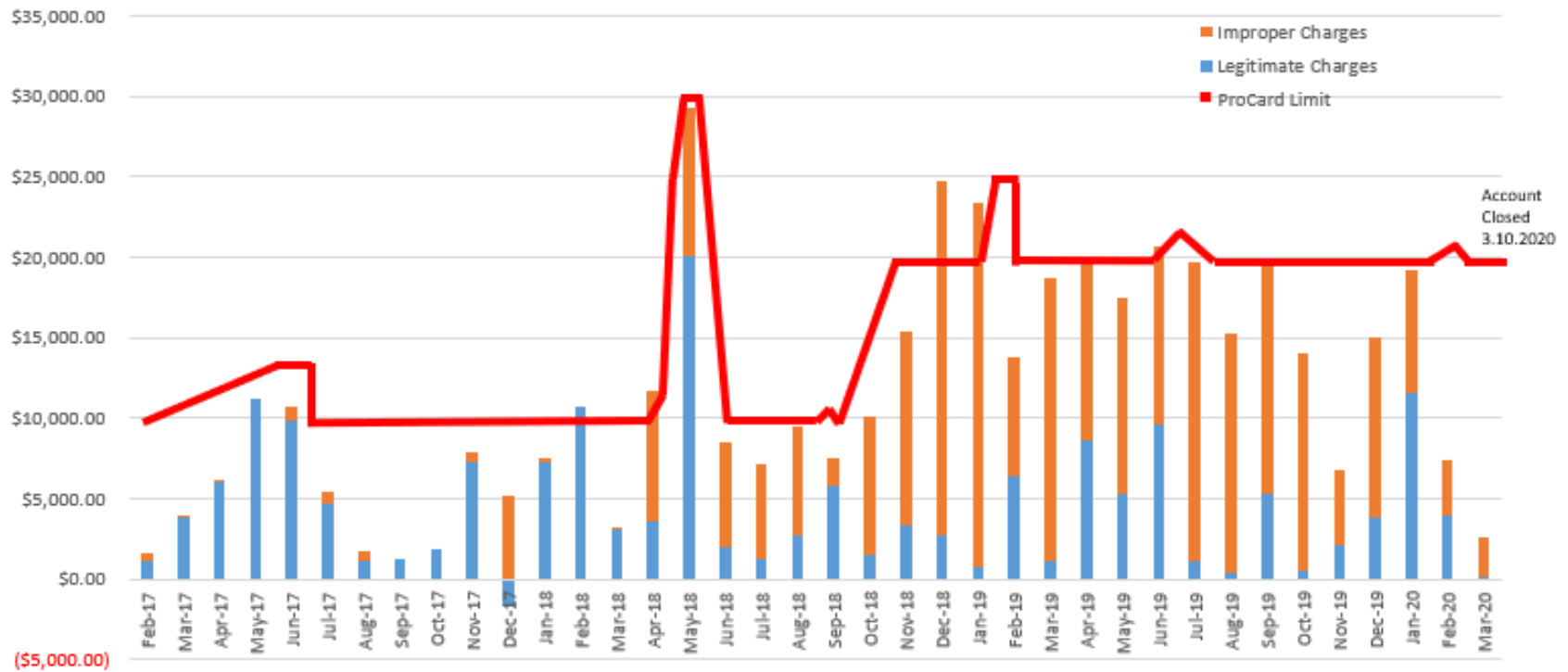
Once an accurate assessment of need is determined, suitable forecasting should be occurring in conjunction with the budgeting process. UKIA discerned a gap with CoE procedures regarding these activities. Accordingly, UKIA recommends that the CoE Asset Management procedures be augmented with a budget/planning section which includes the following:

- An itemized list of all planned IT purchases organized by program and/or area (including all major and minor assets) should be approved by the prescribed CoE preapproval protocol before being provided to the Chief Financial Officer (CFO) for incorporation into the CoE strategic plan.
- All such IT purchases, including major and minor assets, should be accurately accounted for in the fiscal year budget and provided to the IT Director to update the IT asset inventory list noted above. This list should be organized by unit/program/area and delineate the purchases as follows:
 - o The College's planned replacement equipment
 - o Each department's planned new hardware and software purchases

APPENDICES

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Appendix A: Comparison of Monthly Legitimate vs. Improper Charges



APPENDIX B: Stephanie Carpenter's Improper Expenditures (Page 1 of 6)

Transaction Date	Merchant Name	Item Description	UKIA item description*	Line Item Total
3/20/2017	AMAZON.COM AMZN.COM/BILL	SEAGATE BACKUP PLUS SLIM 2		\$79.99
6/23/2017	AMAZON.COM	Bose SoundLink Revolve+ Bl		\$299.00
7/5/2017	ENTERPRISE RENT-A-CAR			\$175.74
7/21/2017	ENTERPRISE CAR TOLLS			\$15.90
8/1/2017	ENTERPRISE RENT-A-CAR			\$54.99
8/20/2017	AMAZON.COM	Sony SRSXB3/BLUE Portable		\$122.44
12/3/2017	AMAZON.COM WWW.AMAZON.COM	HP CHROMEBOOK 14 INTEL CEL		\$764.85
12/3/2017	AMAZON.COM WWW.AMAZON.COM	GARMIN FORERUNNER 235 - BL		\$289.91
12/6/2017	APL*APPLE ONLINE STORE	EXPEDITED SHIPPING CHARGE	shipping	\$13.00
12/7/2017	APL*APPLE ONLINE STORE	APPLECARE+ FOR MB / MB AIR	ac+ for macbook/air	\$183.00
12/8/2017	APL*APPLE ONLINE STORE	APPLECARE+ FOR MB / MB AIR	ac+ for macbook/air	\$183.00
12/9/2017	APL*APPLE ONLINE STORE	APPLECARE+ FOR IPHONE PLUS	ac+ for iphone plus	\$149.00
12/9/2017	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SPACE GRAY 6	iphone 8 plus	\$846.94
12/9/2017	APL*APPLE ONLINE STORE	APPLECARE+ FOR MB / MB AIR	ac+ for macbook/air	\$183.00
12/12/2017	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/256	macbook air 13	\$1,049.00
12/13/2017	APL*APPLE ONLINE STORE	EXPEDITED SHIPPING CHARGE	shipping	\$13.00
12/13/2017	APL*APPLE ONLINE STORE	APPLECARE+ FOR MB / MB AIR	ac+ for macbook/air	\$183.00
12/13/2017	APL*APPLE ONLINE STORE	APPLECARE+ FOR MB / MB AIR	ac+ for macbook/air	\$183.00
12/13/2017	APL*APPLE ONLINE STORE		negative	(\$47.94)
12/13/2017	APL*APPLE ONLINE STORE		negative	(\$47.94)
12/20/2017	APL*APPLE ONLINE STORE		macbook air 13	\$1,082.26
12/21/2017	APL*APPLE ONLINE STORE		negative	(\$61.26)
12/29/2017	ENTERPRISE RENT-A-CAR			\$188.51
1/15/2018	ENTERPRISE RENT-A-CAR			\$60.27
1/16/2018	HOME2 SUITES CHARLOTTE			\$223.02
3/19/2018	ENTERPRISE RENT-A-CAR			\$43.83
3/29/2018	ENTERPRISE CAR TOLLS			\$7.95
4/1/2018	EMBASSY SUITES			\$174.34
4/3/2018	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/128	macbook air 13	\$1,058.94
4/3/2018	APL*APPLE ONLINE STORE	IPHONE X SPACE GRAY 64GB-U	iphone x	\$1,058.94
4/5/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
4/5/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
4/11/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SPACE GRAY 6	iphone 8 plus	\$846.94
4/12/2018	APL*APPLE ONLINE STORE		negative	(\$47.94)
4/17/2018	AMAZON MKTPLACE PMTS	HP Premium Flagship 8200 S		\$279.98
4/19/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SPACE GRAY 6	iphone 8 plus	\$846.94
4/19/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SILVER 64GB-	iphone 8 plus	\$846.94
4/19/2018	APL*APPLE ONLINE STORE		negative	(\$95.88)
4/25/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,651.48
4/25/2018	APL*APPLE ONLINE STORE		ipad pro 12.9	\$835.52
4/29/2018	APL*APPLE ONLINE STORE		ipad pro 10.5	\$825.74
5/8/2018	APL*APPLE ONLINE STORE		negative	(\$46.74)
5/9/2018	AMAZON.COM AMZN.COM/BILL	RADIO FLYER 3-IN-1 EZ FOLD		\$68.00
5/9/2018	APL*APPLE ONLINE STORE	IPHONE X SPACE GRAY 64GB-U	iphone x	\$1,058.94
5/15/2018	AMAZON MKTPLACE PMTS WWW.	HP OFFICEJET 4650 WIRELESS		\$49.99
5/15/2018	AMAZON MKTPLACE PMTS WWW.	HOLSEM 12 OUTLETS SURGE PR		\$32.89
5/15/2018	AMAZON MKTPLACE PMTS WWW.	THE POUT-POUT FISH IN THE		\$7.99
5/15/2018	AMAZON MKTPLACE PMTS WWW.	THE POUT-POUT FISH		\$6.77
5/15/2018	AMAZON MKTPLACE PMTS WWW.	SWEET DREAMS, POUT-POUT FI		\$5.99
5/15/2018	AMAZON MKTPLACE PMTS WWW.	SMILE, POUT-POUT FISH (A P		\$5.99
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA'S LITTLE LIBRA		\$15.73
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA YUM YUM YUM!		\$11.28
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA RED PAJAMA		\$11.96
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA NIGHTY-NIGHT		\$4.43
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA MISSES MAMA		\$10.19
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA MAD AT MAMA		\$11.96
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA LOVES TO READ		\$14.88
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA I LOVE YOU		\$4.06
5/15/2018	AMAZON MKTPLACE PMTS WWW.	LLAMA LLAMA EASTER EGG		\$4.75
5/15/2018	AMAZON MKTPLACE PMTS WWW.	HP INSTANT INK, 1ST MONTH		\$4.99
5/15/2018	AMAZON MKTPLACE PMTS WWW.	GRIZZLY TARPS 8 X 10 FEET		\$9.99
5/15/2018	AMAZON MKTPLACE PMTS WWW.	FINTIE IPAD PRO 12.9 CASE		\$21.19
5/15/2018	AMAZON MKTPLACE PMTS WWW.	EVERBRITE 2-PACK HEADLAMP		\$21.18
5/15/2018	AMAZON MKTPLACE PMTS WWW.	CRAYOLA BIG PAINT BRUSHES		\$10.36
5/15/2018	AMAZON MKTPLACE PMTS WWW.	CRAYOLA 6 COUNT 8 OZ. WASH		\$17.99
5/15/2018	AMAZON MKTPLACE PMTS WWW.	CANVAS PANELS 12 PACK - 8"		\$12.71
5/15/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SPACE GRAY 6	iphone 8 plus	\$846.94
5/15/2018	APL*APPLE ONLINE STORE		negative	(\$47.94)
5/18/2018	APL*APPLE ONLINE STORE		ipad pro 10.5	\$993.22
5/19/2018	APL*APPLE ONLINE STORE		no line item detail	\$2,126.36
5/20/2018	HAMPTON INNS			\$231.08
5/22/2018	APL*APPLE ONLINE STORE		negative	(\$56.22)

APPENDIX B: Stephanie Carpenter's Improper Expenditures (Page 2 of 6)

Transaction Date	Merchant Name	Item Description	UKIA item description*	Line Item Total
5/22/2018	APL*APPLE ONLINE STORE		negative	(\$120.36)
5/23/2018	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/128	macbook air 13	\$1,058.94
5/25/2018	APL*APPLE ONLINE STORE		negative	(\$119.88)
5/26/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SPACE GRAY 6	iphone 8 plus	\$846.94
5/29/2018	APL*APPLE ONLINE STORE		no line item detail	\$2,126.36
6/1/2018	APL*APPLE ONLINE STORE		ipad pro 10.5	\$993.22
6/2/2018	AMAZON MKTPLACE PMTS	Panorama, 4th Edition, Stu		\$201.74
6/2/2018	APL*APPLE ONLINE STORE		negative	(\$56.22)
6/6/2018	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/128	macbook air 13	\$1,058.94
6/6/2018	APL*APPLE ONLINE STORE	IPHONE X SPACE GRAY 64GB-U	iphone x	\$1,058.94
6/8/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
6/8/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
6/20/2018	APL*APPLE ONLINE STORE	IPAD PRO 10.5 WIFI CL 64GB	ipad pro 10.5	\$825.74
6/20/2018	APL*APPLE ONLINE STORE		negative	(\$213.36)
6/29/2018	APL*APPLE ONLINE STORE		no line item detail	\$2,117.88
6/29/2018	APL*APPLE ONLINE STORE		no line item detail	\$740.94
7/5/2018	ENTERPRISE RENT-A-CAR			\$266.34
7/24/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
7/26/2018	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/128	macbook air 13	\$2,997.00
7/26/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
7/27/2018	APL*APPLE ONLINE STORE		negative	(\$179.82)
7/30/2018	ALOFT			\$259.20
7/31/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SPACE GRAY 6	iphone 8 plus	\$1,598.00
8/2/2018	APL*APPLE ONLINE STORE		negative	(\$95.88)
8/6/2018	ENTERPRISE RENT-A-CAR			\$225.13
8/8/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SILVER 64GB-	iphone 8 plus	\$1,598.00
8/9/2018	AMZN MKTP US	WD 2TB Elements Portable E		\$64.99
8/9/2018	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/128	macbook air 13	\$999.00
8/9/2018	APL*APPLE ONLINE STORE	IPAD PRO 10.5 WIFI CL 64GB	ipad pro 10.5	\$779.00
8/10/2018	APL*APPLE ONLINE STORE		negative	(\$95.88)
8/10/2018	APL*APPLE ONLINE STORE		negative	(\$106.68)
8/16/2018	APL*APPLE ONLINE STORE	APPLECARE+ FOR IMAC - PHX	ac+ for imac	\$119.00
8/24/2018	APL*APPLE ONLINE STORE	IMAC 27"/RP580/CTO	imac 27	\$2,819.00
9/2/2018	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/128	macbook air 13	\$849.00
9/25/2018	APL*APPLE ONLINE STORE	APPLE WATCH S4 44 G AL PS	apple watch 4	\$529.00
10/5/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,398.00
10/9/2018	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 64GB-	iphone xs	\$999.00
10/9/2018	APL*APPLE ONLINE STORE	IPAD PRO 10.5 WIFI CL 64GB	ipad pro 10.5	\$779.00
10/10/2018	APL*APPLE ONLINE STORE		negative	(\$46.74)
10/10/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
10/18/2018	APL*APPLE ONLINE STORE	IPHONE XS MAX SPACE GRAY 6	iphone xs	\$1,099.00
10/20/2018	APL*APPLE ONLINE STORE		negative	(\$65.94)
10/23/2018	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 64GB-	iphone xs	\$999.00
10/24/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,217.94
10/24/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
10/25/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
10/26/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
10/26/2018	APL*APPLE ONLINE STORE		negative	(\$68.94)
10/27/2018	APL*APPLE ONLINE STORE	MB AIR 13.3/1.8GHZ/8GB/128	macbook air 13	\$849.00
11/2/2018	APL*APPLE ONLINE STORE	IPHONE 8 PLUS SILVER 64GB-	iphone 8 plus	\$699.00
11/3/2018	APL*APPLE ONLINE STORE	APPLE TV 4K (64GB)-USA	apple tv 4k	\$199.00
11/4/2018	APL*APPLE ONLINE STORE		negative	(\$41.94)
11/5/2018	ENTERPRISE RENT-A-CAR			\$218.07
11/7/2018	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 64GB-	iphone xs	\$999.00
11/8/2018	APL*APPLE ONLINE STORE	APPLECARE+ FOR MB PRO 13'	ac+ for macbook pro	\$199.00
11/9/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
11/9/2018	APL*APPLE ONLINE STORE		negative	(\$77.94)
11/13/2018	APL*APPLE ONLINE STORE	MBP 13.3 SPACE GRAY	macbook pro 13	\$2,079.00
11/14/2018	AMZN MKTP US*M81ZG32O2	Apple Wireless Magic Track		\$99.97
11/14/2018	APL*APPLE ONLINE STORE	IPHONE XS SILVER 64GB-USA	iphone xs	\$1,998.00
11/15/2018	APL*APPLE ONLINE STORE		negative	(\$119.88)
11/16/2018	APL*APPLE ONLINE STORE	MBA 13.3 SG/1.6GHZ/8GB/128	macbook air 13	\$1,199.00
11/19/2018	HOTELS.COM153496062888	Courtyard by Marriott Raleigh		\$95.13
11/26/2018	APPLE STORE #R288		no line item detail	\$1,027.90
11/27/2018	APL*APPLE ONLINE STORE	MBA 13.3 SG/1.6GHZ/8GB/128	macbook air 13	\$2,398.00
11/27/2018	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 64GB-	iphone xs	\$999.00
11/28/2018	APL*APPLE ONLINE STORE		negative	(\$143.88)
11/29/2018	APL*APPLE ONLINE STORE	IPHONE XS SILVER 64GB-USA	iphone xs	\$999.00
11/29/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
11/30/2018	APL*APPLE ONLINE STORE		negative	(\$59.94)
11/30/2018	APPLE STORE #R288		return	(\$987.95)
12/3/2018	APPLE STORE #R288		no line item detail	\$987.95

APPENDIX B: Stephanie Carpenter's Improper Expenditures (Page 3 of 6)

Transaction Date	Merchant Name	Item Description	UKIA item description*	Line Item Total
12/6/2018	APL*APPLE ONLINE STORE	MBA 13.3 GOLD/1.6GHZ/8GB/1	macbook air 13	\$2,398.00
12/6/2018	APL*APPLE ONLINE STORE	IPAD PRO 10.5-IN WI-FI 64G	ipad pro 10.5	\$649.00
12/6/2018	APL*APPLE ONLINE STORE	AC+ FOR IPAD PRO - PHX	AC+ fpr ipad pro	\$99.00
12/7/2018	APL*APPLE ONLINE STORE		negative	(\$182.82)
12/11/2018	APL*APPLE ONLINE STORE		no line item detail	\$2,541.88
12/11/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,958.88
12/11/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,164.94
12/11/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
12/12/2018	APL*APPLE ONLINE STORE		negative	(\$65.94)
12/12/2018	APL*APPLE ONLINE STORE		negative	(\$110.88)
12/14/2018	AMZN MKTP US*M228D2L51	Apple MMEF2AM/A AirPods Wi		\$209.00
12/14/2018	AMZN MKTP US*M27R40LK1	Apple Watch 38mm Stainless		\$264.59
12/14/2018	APL*APPLE ONLINE STORE	AC+ FOR IPAD PRO - PHX	AC+ fpr ipad pro	\$99.00
12/14/2018	APL*APPLE ONLINE STORE		no line item detail	\$1,142.68
12/16/2018	APL*APPLE ONLINE STORE	IPAD PRO 11 WIFI 256GB SPA	ipad pro 11	\$899.00
12/16/2018	APL*APPLE ONLINE STORE		no line item detail	\$136.74
12/17/2018	AMAZON.COM*M22ZV1T81	Apple MacBook Pro (13" Ret		\$1,129.00
12/17/2018	ENTERPRISE RENT-A-CAR			\$219.13
12/18/2018	APL*APPLE ONLINE STORE		negative	(\$64.68)
12/19/2018	APL*APPLE ONLINE STORE	MBA 13.3 SG/1.6GHZ/8GB/128	macbook air 13	\$2,398.00
12/19/2018	APL*APPLE ONLINE STORE	IPAD PRO 11 WIFI 256GB SPA	ipad pro 11	\$899.00
12/20/2018	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 64GB-	iphone xs	\$1,998.00
12/25/2018	APL*APPLE ONLINE STORE		no line item detail	\$2,117.88
1/5/2019	APL*APPLE ONLINE STORE		negative	(\$119.88)
1/9/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,541.88
1/9/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,541.88
1/9/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
1/9/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
1/9/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,217.94
1/10/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
1/10/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
1/10/2019	APL*APPLE ONLINE STORE		negative	(\$59.94)
1/10/2019	APL*APPLE ONLINE STORE		negative	(\$59.94)
1/10/2019	APL*APPLE ONLINE STORE		negative	(\$68.94)
1/10/2019	APL*APPLE ONLINE STORE		negative	(\$119.88)
1/10/2019	APL*APPLE ONLINE STORE		negative	(\$143.88)
1/10/2019	APL*APPLE ONLINE STORE		negative	(\$143.88)
1/11/2019	ENTERPRISE CAR TOLLS			\$12.15
1/11/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,718.90
1/12/2019	APL*APPLE ONLINE STORE		negative	(\$153.90)
1/18/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,126.36
1/19/2019	APL*APPLE ONLINE STORE		negative	(\$120.36)
1/24/2019	HOTELS.COM155252095806	University Inn Durham next		\$236.08
1/24/2019	HOTELS.COM155252095806	University Inn Durham next		(\$236.08)
1/25/2019	APL*APPLE ONLINE STORE		no line item detail	\$4,447.76
1/25/2019	APL*APPLE ONLINE STORE		no line item detail	\$3,821.30
1/25/2019	APL*APPLE ONLINE STORE		no line item detail	\$8.48
1/27/2019	APL*APPLE ONLINE STORE		negative	(\$8.48)
1/27/2019	APL*APPLE ONLINE STORE		negative	(\$216.30)
1/27/2019	APL*APPLE ONLINE STORE		negative	(\$243.76)
2/8/2019	AMZN MKTP US*MB9KX09U2	Dell Inspiron 15.6-inch HD		\$529.00
2/21/2019	APL*APPLE ONLINE STORE	MBA 13.3 SG/1.6GHZ/8GB/128	macbook air 13	\$1,199.00
2/21/2019	APL*APPLE ONLINE STORE	IPAD PRO 10.5 WIFI CL 64GB	ipad pro 10.5	\$1,558.00
2/22/2019	APL*APPLE ONLINE STORE		negative	(\$165.42)
2/26/2019	HOTELS.COM156284773824	Red Roof Inn Durham - Duke		\$144.64
2/28/2019	APL*APPLE ONLINE STORE	SHIPPING FEE FOR AOS	shipping	\$8.00
2/28/2019	APL*APPLE ONLINE STORE	IPHONE XS SILVER 64GB-USA	iphone xs	\$1,998.00
2/28/2019	APL*APPLE ONLINE STORE	IPAD PRO 10.5 WIFI CL 64GB	ipad pro 10.5	\$2,337.00
2/28/2019	APL*APPLE ONLINE STORE		negative	(\$8.48)
2/28/2019	APL*APPLE ONLINE STORE		negative	(\$252.10)
3/1/2019	AMAZON.COM*MI6PP8VO2 AMZN	NETGEAR R6700 NIGHTHAWK AC		\$89.99
3/6/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,541.88
3/6/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,375.88
3/6/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,058.94
3/9/2019	APL*APPLE ONLINE STORE	SHIPPING FEE FOR AOS	shipping	\$8.00
3/9/2019	APL*APPLE ONLINE STORE	MBA 13.3 SG/1.6GHZ/8GB/128	macbook air 13	\$2,398.00
3/9/2019	APL*APPLE ONLINE STORE	IPAD PRO 12.9 WIFI 64GB SI	ipad pro 12.9	\$1,998.00
3/12/2019	APL*APPLE ONLINE STORE	SHIPPING FEE FOR AOS	shipping	\$8.00
3/12/2019	APL*APPLE ONLINE STORE	MBA 13.3 SILV/1.6GHZ/8GB/1	macbook air 13	\$1,199.00
3/12/2019	APL*APPLE ONLINE STORE	IPAD WI-FI 128GB GOLD-USA	ipad	\$429.00
3/13/2019	APL*APPLE ONLINE STORE		negative	(\$8.48)
3/13/2019	APL*APPLE ONLINE STORE		negative	(\$255.76)

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Transaction Date	Merchant Name	Item Description	UKIA item description*	Line Item Total
3/14/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,223.88
3/15/2019	HOTELS.COM156284773824	Red Roof Inn Durham - Duke		(\$144.64)
3/15/2019	APL*APPLE ONLINE STORE	AIRPODS-AME	air pods pro	\$318.00
3/17/2019	HOME2 SUITES DURHAM CHAP			\$135.06
3/17/2019	HOME2 SUITES DURHAM CHAP			\$123.72
3/18/2019	EXPEDIA 7420386908428			\$19.00
3/18/2019	UNITED 0167340815251			\$148.59
3/19/2019	ENTERPRISE RENT-A-CAR			\$273.56
3/20/2019	APL*APPLE ONLINE STORE		negative	(\$8.48)
3/20/2019	APL*APPLE ONLINE STORE		negative	(\$19.08)
3/20/2019	APL*APPLE ONLINE STORE		negative	(\$89.68)
3/25/2019	ENTERPRISE RENT-A-CAR			\$207.85
3/27/2019	AMAZON.COM*MW2IB7162	Apple MacBook Air (13-inch		\$999.99
3/28/2019	HOTELS.COM157298629428	Hilton Garden Inn Indianap		\$503.10
3/28/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SILVER 64GB-	iphone xs	\$2,198.00
3/29/2019	APL*APPLE ONLINE STORE		negative	(\$131.88)
4/10/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SPACE GRAY 6	iphone xs	\$3,297.00
4/10/2019	APL*APPLE ONLINE STORE		negative	(\$197.82)
4/12/2019	CHICAGO SOUTH LOOP HOTEL			\$585.82
4/12/2019	APL*APPLE ONLINE STORE		no line item detail	\$4,977.76
4/18/2019	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 64GB-	iphone xs	\$999.00
4/18/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SILVER 64GB-	iphone xs	\$1,099.00
4/18/2019	APL*APPLE ONLINE STORE		negative	(\$125.88)
4/18/2019	APL*APPLE ONLINE STORE		negative	(\$281.76)
4/23/2019	APL*APPLE ONLINE STORE	IPHONE XR BLACK 64GB-USA	iphone xr	\$749.00
4/24/2019	APL*APPLE ONLINE STORE		negative	(\$44.94)
5/8/2019	APL*APPLE ONLINE STORE		no line item detail	\$4,510.30
5/10/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SPACE GRAY 6	iphone xs	\$4,396.00
5/10/2019	APL*APPLE ONLINE STORE		negative	(\$255.30)
5/10/2019	APL*APPLE ONLINE STORE		negative	(\$263.76)
5/15/2019	APL*APPLE ONLINE STORE	IPHONE XR BLACK 64GB-USA	iphone xr	\$2,247.00
5/16/2019	APL*APPLE ONLINE STORE		negative	(\$134.82)
5/21/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,587.88
6/4/2019	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 64GB-	iphone xs	\$999.00
6/5/2019	APL*APPLE ONLINE STORE		negative	(\$59.94)
6/11/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SPACE GRAY 6	iphone xs	\$4,396.00
6/12/2019	AMZN MKTP US*M61ZU1B71	Nikon D3300 24.2MP CMOS Di		\$499.99
6/12/2019	APL*APPLE ONLINE STORE		negative	(\$263.76)
6/14/2019	APPLE STORE #R288		no line item detail	\$899.00
6/19/2019	APL*APPLE ONLINE STORE	IPHONE XS SILVER 64GB-USA	iphone xs	\$1,998.00
6/19/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SPACE GRAY 6	iphone xs	\$1,099.00
6/25/2019	APL*APPLE ONLINE STORE	IPHONE XR BLACK 128GB-USA	iphone xr	\$1,598.00
6/25/2019	APL*APPLE ONLINE STORE		negative	(\$95.88)
6/30/2019	AMZN MKTP US*MH4N534Q2 AM	AIRPODS CASE, COFFEA AIRPO		\$8.99
7/2/2019	CAMBRIA SUITES RALEIGH			\$111.10
7/3/2019	APL*APPLE ONLINE STORE	IPHONE XS SPACE GRAY 256GB		\$2,298.00
7/3/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SILVER 64GB-		\$1,099.00
7/9/2019	ENTERPRISE RENT-A-CAR			\$298.38
7/11/2019	APL*APPLE ONLINE STORE	IPAD PRO 12.9 WF CL 64 GRY	ipad pro 12.9	\$2,298.00
7/12/2019	APL*APPLE ONLINE STORE	SHIPPING FEE FOR AOS	shipping	\$8.00
7/12/2019	APL*APPLE ONLINE STORE	MBA 13.3 SPACE GRAY/1.6GHZ	macbook air 13	\$2,198.00
7/13/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SPACE GRAY 6	iphone xs	\$1,099.00
7/13/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX GOLD 64GB-US	iphone xs	\$1,099.00
7/15/2019	HOTELSCOM160982396876	Hotel Covington Cincinnati		\$352.02
7/16/2019	HOTELSCOM POSORN			\$341.92
7/16/2019	APL*APPLE ONLINE STORE		negative	(\$8.48)
7/16/2019	APL*APPLE ONLINE STORE		negative	(\$123.88)
7/16/2019	APL*APPLE ONLINE STORE		negative	(\$131.88)
7/16/2019	APL*APPLE ONLINE STORE		negative	(\$137.88)
7/19/2019	APL*APPLE ONLINE STORE	IPHONE XR BLACK 128GB-USA	iphone xr	\$1,598.00
7/20/2019	APL*APPLE ONLINE STORE		negative	(\$95.88)
7/22/2019	AMAZON.COM*MA69N6NE2 AMZN	APPLE AIRPODS WITH WIRELES		\$169.99
7/24/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,323.94
7/24/2019	APL*APPLE ONLINE STORE		negative	(\$74.94)
7/27/2019	APL*APPLE ONLINE STORE	SHIPPING FEE FOR AOS	shipping	\$8.00
7/27/2019	APL*APPLE ONLINE STORE	IPHONE XS MAX SPACE GRAY 6	iphone xs	\$2,198.00
7/27/2019	APL*APPLE ONLINE STORE	IPAD PRO 12.9 WF CL 64 GRY	ipad pro 12.9	\$2,298.00
7/30/2019	AMAZON.COM*MA7ZD4ZS0 AMZN	APPLE AIRPODS WITH WIRELES		\$358.00
8/1/2019	HOMES TO SUITES BY HILTON			\$425.04
8/1/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,693.88
8/2/2019	APL*APPLE ONLINE STORE		negative	(\$95.88)
8/3/2019	AMZN MKTP US*MA1X63VK1	Toshiba HDTB420XK3AA Canvio hard drive		\$62.99

APPENDIX B: Stephanie Carpenter's Improper Expenditures (Page 5 of 6)

Transaction Date	Merchant Name	Item Description	UKIA item description*	Line Item Total
8/6/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,323.94
8/8/2019	AMZN MKTP US*MA8VM6UC2	HD Webcam 1080p With Priva		\$52.99
8/8/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,657.42
8/9/2019	APL*APPLE ONLINE STORE		negative	(\$150.42)
8/13/2019	APL*APPLE ONLINE STORE	IPHONE XR BLACK 128GB-USA	iphone xr	\$1,598.00
8/15/2019	AMAZON.COM*MA1NC6DM0 AMZN	APPLE AIRPODS WITH WIRELES		\$179.00
8/20/2019	APL*APPLE ONLINE STORE		no line item detail	\$4,765.76
8/21/2019	APL*APPLE ONLINE STORE	SHIPPING FEE FOR AOS	shipping	\$8.00
8/21/2019	APL*APPLE ONLINE STORE	IPHONE XR RED 128GB-USA	iphone xr	\$799.00
8/21/2019	APL*APPLE ONLINE STORE	IPHONE XR BLUE 64GB-USA	iphone xr	\$749.00
8/21/2019	APL*APPLE ONLINE STORE	IPAD PRO 12.9 WF CL 64 GRY	ipad pro 12.9	\$1,149.00
8/22/2019	APL*APPLE ONLINE STORE		negative	(\$8.48)
8/22/2019	APL*APPLE ONLINE STORE		negative	(\$153.82)
8/22/2019	APL*APPLE ONLINE STORE		negative	(\$269.76)
9/2/2019	NILES HAMPTON INN & STES			\$130.84
9/3/2019	ENTERPRISE RENT-A-CAR			\$246.09
9/4/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,964.82
9/7/2019	APL*APPLE ONLINE STORE	MBA 13.3 SILVER/1.6GHZ/8GB	macbook air 13	\$1,099.00
9/7/2019	APL*APPLE ONLINE STORE	IPHONE XR BLACK 64GB-USA	iphone xr	\$1,498.00
9/7/2019	APL*APPLE ONLINE STORE	IPAD PRO 12.9 WF CL 64 GRY	ipad pro 12.9	\$1,149.00
9/10/2019	APL*APPLE ONLINE STORE		negative	(\$89.88)
9/10/2019	APL*APPLE ONLINE STORE		negative	(\$134.88)
9/10/2019	APL*APPLE ONLINE STORE		negative	(\$167.82)
9/11/2019	AMZN MKTP US*UX4UJ1DE3	Apple AirPods with Chargin		\$144.95
9/11/2019	AMZN MKTP US*MO6IN62S0	New Apple MacBook Air (13-		\$1,099.99
9/12/2019	AMAZON.COM*853GD6QM3 AMZN	APPLE AIRPODS WITH CHARGIN		\$144.95
9/13/2019	AMZN MKTP US*K997F2DR3	Airpods Case, (Front LED V		\$8.40
9/17/2019	APL*APPLE ONLINE STORE		no line item detail	\$1,198.00
9/26/2019	APL*APPLE ONLINE STORE		no line item detail	\$4,774.24
9/26/2019	APL*APPLE ONLINE STORE		negative	(\$270.24)
10/4/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,443.30
10/5/2019	APL*APPLE ONLINE STORE		negative	(\$138.30)
10/8/2019	AMAZON.COM*F8IP0MK3 AMZN	NEW APPLE MACBOOK AIR (13-		\$1,999.98
10/9/2019	APL*APPLE ONLINE STORE	IPAD PRO 12.9 WF CL 64 GRY	ipad pro 12.9	\$3,447.00
10/9/2019	APL*APPLE ONLINE STORE		negative	(\$206.82)
10/16/2019	AMAZON.COM*Y31IJ5DJ3 AMZN	NEW APPLE MACBOOK AIR (13-		\$999.99
10/22/2019	APL*APPLE ONLINE STORE		no line item detail	\$2,169.82
10/24/2019	APL*APPLE ONLINE STORE		negative	(\$122.82)
10/29/2019	APL*APPLE ONLINE STORE		no line item detail	\$3,123.82
10/31/2019	APL*APPLE ONLINE STORE		negative	(\$176.82)
11/6/2019	APL*APPLE ONLINE STORE	SHIPPING FEE FOR AOS	shipping	\$8.00
11/6/2019	APL*APPLE ONLINE STORE	MBA 13.3 SPACE GRAY/1.6GHZ	macbook air 13	\$2,198.00
11/6/2019	APL*APPLE ONLINE STORE	IPHONE 11 BLACK 64GB-USA	iphone 11	\$1,398.00
11/8/2019	APL*APPLE ONLINE STORE		negative	(\$8.48)
11/8/2019	APL*APPLE ONLINE STORE		negative	(\$207.76)
11/12/2019	APPLE.COM/US	IPHONE 11 BLACK 64GB-USA	iphone 11	\$699.00
11/27/2019	HOMEWOOD SUITES ASHEVILLE			\$179.76
11/27/2019	HOMEWOOD SUITES ASHEVILLE			\$142.86
12/1/2019	HOMEWOOD SUITES ASHEVILLE			\$308.97
12/1/2019	HOMEWOOD SUITES ASHEVILLE			\$308.97
12/2/2019	ENTERPRISE RENT-A-CAR			\$422.68
12/5/2019	APPLE.COM/US	IPHONE XR CORAL 128GB-USA	iphone xr	\$649.00
12/6/2019	APPLE.COM/US	IPHONE 11 WHITE 128GB-USA	iphone 11	\$749.00
12/6/2019	APPLE.COM/US	IPHONE 11 PRO MAX SG 256GB	iphone 11 pro	\$1,249.00
12/6/2019	APPLE.COM/US	IPHONE 11 BLACK 128GB-USA	iphone 11	\$749.00
12/6/2019	APPLE.COM/US		negative	(\$38.94)
12/6/2019	APPLE.COM/US		negative	(\$164.82)
12/18/2019	APPLE.COM/US	IPAD MINI WI-FI 64GB GOLD-	ipad mini	\$379.00
12/18/2019	APPLE.COM/US	IPAD MINI SMART COVER CHAR	ipad mini	\$39.00
12/19/2019	APPLE.COM/US		no line item detail	\$1,185.08
12/30/2019	RESIDENCE INN YOUNGSTO			\$588.66
12/30/2019	RESIDENCE INN YOUNGSTO			\$555.38
12/30/2019	ENTERPRISE RENT-A-CAR			\$452.62
12/31/2019	APPLE.COM/US		no line item detail	\$3,282.82
1/10/2020	APPLE.COM/US	IPHONE 11 PRO MAX SG 64GB-	iphone 11 pro	\$3,297.00
1/11/2020	APPLE.COM/US		negative	(\$197.82)
1/15/2020	AMAZON.COM*7A2PG8533	Apple AirPods with Chargin		\$129.00
1/17/2020	APPLE.COM/US	IPHONE 11 PRO MAX SG 64GB-	iphone 11 pro	\$2,198.00
1/17/2020	APPLE.COM/US	AIRPODS PRO WITH WIRELESS	air pods pro	\$249.00
1/18/2020	APPLE.COM/US		negative	(\$131.88)
1/24/2020	APPLE.COM/US	APPLECARE+ FOR MB / MB AIR	ac+ for macbook/air	\$183.00
1/29/2020	APPLE.COM/US	USB-C DIGITAL AV MULTIPOINT	accessories	\$69.00

APPENDIX B: Stephanie Carpenter's Improper Expenditures (Page 6 of 6)


Transaction Date	Merchant Name	Item Description	UKIA item description*	Line Item Total
1/29/2020	APPLE.COM/US	MAGIC MOUSE 2-USA	magic mouse	\$79.00
1/29/2020	APPLE.COM/US	MAGIC KEYBOARD-USA	magic keyboard	\$99.00
1/30/2020	APPLE.COM/US	MBA 13.3 GOLD/1.6GHZ	macbook air 13	\$1,579.00
2/5/2020	AMZN MKTP US*4995044P3	Watching Baseball Smarter:		\$15.83
2/5/2020	AMZN MKTP US*4995044P3	Baseball Field Guide: An I		\$10.67
2/6/2020	AMZN MKTP US*ME6YW1P03	Earth Science (14th Editio		\$27.81
2/15/2020	APPLE.COM/US	IPAD MINI WI-FI 64GB SPACE	ipad mini	\$379.00
2/15/2020	APPLE.COM/US	BEATS STUDIO3 WL, MATTE BL	beats	\$349.95
2/21/2020	ENTERPRISE RENT-A-CAR			\$330.91
2/21/2020	APPLE.COM/US		no line item detail	\$2,223.88
2/26/2020	AMAZON.COM*G43BX4WU3 AMZN	APPLE AIRPODS WITH CHARGIN		\$129.98
2/26/2020	ENTERPRISE RENT-A-CAR			\$20.99
2/26/2020	ENTERPRISE RENT-A-CAR			(\$50.00)
3/1/2020	AMAZON.COM*E70TD2SL3 AMZN	APPLE AIRPODS WITH CHARGIN		\$278.00
3/1/2020	AMAZON.COM*E70TD2SL3 AMZN	APPLE AIRPODS PRO		\$249.00
3/3/2020	APPLE.COM/US	MBA 13.3 GOLD/1.6GHZ/8GB/1	macbook air 13	\$999.00
3/4/2020	APPLE.COM/US	APPLE WATCH S5 44 GLD AL P	apple watch 5	\$429.00
3/5/2020	APPLE.COM/US	THUNDERBOLT 3 TO THUNDERBO	accessories	\$49.00
3/9/2020	AMAZON.COM*3C0ON0FV3 AMZN	POWERBEATS3 WIRELESS EARPH		\$69.99
3/10/2020	AMAZON.COM*IK4I26MG3	Apple Watch Series 5 (GPS,		\$384.98
				\$256,198.16

Appendix C: Stephanie Carpenter's Questionable Expenditures

There is insufficient documentation or transactional data available to identify the true nature of these purchases.

Transaction Date	Merchant Name	Item Description	Line Item Total
2/22/2017	DELTA AIR 0067975849944		\$595.85
4/3/2017	MICHAELS STORES 9923		\$134.61
6/7/2017	DELTA AIR 0068669374264		\$548.60
7/17/2017	AMAZON MKTPLACE PMTS		\$398.15
7/22/2017	AMAZON MKTPLACE PMTS		\$129.60
8/25/2017	DELTA AIR 0068674157641		\$490.96
11/17/2017	WAL-MART #2628		\$125.54
11/21/2017	AMAZON MKTPLACE PMTS		\$498.76
1/9/2018	SYNTER RESOURCE GROUP LL		\$26.42
1/19/2018	RRS*ROAD RUNNER SPORTS		\$69.01
1/19/2018	RRS*ROAD RUNNER SPORTS		(\$69.01)
3/13/2018	CIVIL AIR PATROL		\$35.00
8/8/2018	HOTELS.COM150811425061	Hampton Inn Cleveland Down	\$510.29
9/1/2018	AMAZON.COM		\$73.15
9/5/2018	AMZN MKTP US		\$69.95
9/5/2018	AMZN MKTP US		\$69.95
9/5/2018	AMZN MKTP US		\$55.96
9/22/2018	AMAZON.COM*MT7P19TH0		\$72.21
10/15/2018	HOTELS.COM115176818620	Hotel Julian,Chicago	\$548.29
11/15/2018	AMAZON.COM*M855N0R50		\$349.99
12/5/2018	AMAZON.COM*M01NH18F0		\$109.95
1/23/2019	DELTA AIR 0067297272586		\$428.44
8/20/2019	AMZN MKTP US*MA9HW3ID0		\$168.54
9/19/2019	PAYPAL *KENTUCKYASS		\$99.00
9/25/2019	AMERICAN AIR0017460113733		\$302.40
10/24/2019	AMZN MKTP US*UG7IO3KZ3		\$99.48
11/11/2019	DELTA AIR 0067474713057		\$244.20
12/13/2019	DELTA AIR 0067483389140		\$440.23
			\$6,625.52

Appendix D: Altered Car Rental Documentation



Rental Agreement Summary
 RAR: RAN1DQ
 Renter: STEPHANIE CARPENTER

Dates & Times

Pick up

Tuesday, December 19, 2017 3:24 PM
 Start Charges:
 Tuesday, December 19, 2017 3:24 PM

Anticipated Return

Friday, December 29, 2017 3:00 PM

Location

2893 RICHMOND RD STE
 130
 LEXINGTON,
 KY 40509-1764
 (855) 269-8149

Renter Acknowledgement of Charges

I acknowledge that I have reviewed and agree to all Estimated Renter Charges and fees listed on Summary of Charges and further agree to pay for final charges in accordance with the Terms and Conditions of this Rental Agreement.

Electronically signed

PERMISSION GRANTED TO OPERATE VEHICLE ONLY IN THE STATE OF RENTAL AND THE FOLLOWING STATES:
 KY WV TN NC

OPERATION IN ANY OTHER STATE OR COUNTRY WILL AFFECT YOUR LIABILITY AND RIGHTS UNDER THIS AGREEMENT.

Optional Protection Products

Declined


PERSONAL ACCIDENT INS/EFFECTS CVG	declined	Tuesday, December 19, 2017
SUPPLEMENTAL LIABILITY PROTECTION	declined	Tuesday, December 19, 2017
ROADSIDE ASSISTANCE PROTECTION	declined	Tuesday, December 19, 2017

Business Travel Insurance Included.

Owner: EAN HOLDINGS LLC

Additional Drivers

No Additional Drivers are authorized to drive the vehicle with the exception of the drivers listed below.
 (Additional driver names listed here if applicable)



Procurement Card Authorization Form

Control Log # *P860500158*

CLEAR FORM

This form must be approved PRIOR to any Procard use. The request must be completed by the cardholder or card user and submitted for approval at least 3 business days in advance of purchase. In all cases, the cardholder must sign this form.

Requestor Please print:	Brett Cisswell	Name of Cardholder:	Stephanie Carpenter
Requestor's signature:	<i>Brett C. Cisswell</i>	Cardholder's Signature:	<i>Stephanie Carpenter</i>
Date form submitted:	12/18/17	Date Card Needed:	ASAP
		Anticipated Return Date:	ASAP

Item	Description of Item	Cost Center or WBS Element	Q/L Code or Sponsor Class	Qty	Price Per Item	Line Total
Enterprise	Rental car (Conference)	1012127400	530616			188.51



**College of Education Investigation
2020IR02**

August 31, 2020

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UKIA Mission Statement

*To support UK in its pursuit of excellence by providing expert analyses and advice
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