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NEWS RELEASE

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FOR RELEASE

May 25, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the University of Iowa (University), Information Technology Office (IT Office) within the Department of Intercollegiate Athletics (Department), for the period August 6, 2012 through February 7, 2017. The special investigation was requested by University officials as a result of concerns regarding improper transactions processed by Patrick Delin, former Director of the IT Office. The IT Office maintains all servers and on-line databases, provides daily desktop support, provides technological solutions for event management, oversees hardware and software acquisition and installation, implements strategic security plans, arranges educational sessions as necessary, and provides support for all of the Department's web-related communication sites. Mr. Delin resigned on February 3, 2017.

Mosiman reported the special investigation identified \$6,224.85 of improper disbursements which included \$1,593.49 of personal purchases, \$1,888.98 of cell phone charges, and \$2,742.38 of travel payments. Of the \$1,593.49 of personal purchases identified, Mosiman reported Mr. Delin intentionally submitted 5 invoices for \$984.45 of personal items which showed something other than what was actually purchased.

Mosiman reported the \$2,742.38 of improper travel payments identified included \$2,493.38 for registration and other expenses related to a conference in Colorado for which Mr. Delin stated he attended only 2 sessions during the first day of the 3-day conference. Mr. Delin stated he returned early because the conference was not related to his job duties. In addition, Mr. Delin registered for a conference in Miami using his University issued procurement card, but did not attend. He did not provide a reason for not attending and no refund was requested.

Mosiman also reported sufficient inventory records and related supporting documentation was not always available from the Department. As a result, it was not possible to determine if certain items purchased with Department funds, such as cables and computer peripherals, were personal in nature or for Department operations.

The report includes recommendations to strengthen the Department's internal controls and overall operations, including enhancing controls over purchases made with procurement cards, establishing and maintaining appropriate inventory records for items which are susceptible to theft or loss, and ensuring supporting documentation is reviewed by an independent party.

Copies of the report have been filed with the Board of Regents' Office of Internal Audit, the University's Department of Public Safety, the Division of Criminal Investigation, the Johnson County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's website at <https://auditor.iowa.gov/reports/1761-8010-BE02> and in the Office of Auditor of State.

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**REPORT ON SPECIAL INVESTIGATION OF THE
UNIVERSITY OF IOWA
INFORMATION TECHNOLOGY OFFICE WITHIN
THE DEPARTMENT OF INTERCOLLEGIATE ATHLETICS

FOR THE PERIOD
AUGUST 6, 2012 THROUGH FEBRUARY 7, 2017**

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Auditor of State's Report

To the Members of the Board of Regents,
State of Iowa:

As a result of alleged improprieties regarding certain financial transactions and at the request of University of Iowa (University) officials, we conducted a special investigation of the University of Iowa, Information Technology Office (IT Office) within the Department of Intercollegiate Athletics (Athletics Department). We have applied certain tests and procedures to selected financial transactions recorded in the University's accounting system for the period August 6, 2012 through February 7, 2017. Based on a review of relevant information and discussions with University and Department personnel and officials, we performed the following procedures:

- (1) Reviewed information gathered by University officials to obtain an understanding of the concerns identified related to procurement card charges made by the former Director of the IT Office, Patrick Delin.
- (2) Interviewed Athletics Department staff and Mr. Delin to obtain an understanding his job duties as the Director of the IT Office.
- (3) Evaluated the Athletics Department's internal controls over the use of procurement cards, purchases, inventory, and disposal of IT equipment to determine if adequate policies and procedures were in place and operating effectively.
- (4) Examined all procurement card purchases made by Mr. Delin to determine if they were appropriate, reasonable, properly approved, and supported by adequate documentation.
- (5) Obtained and reviewed bills for Athletics Department cell phone charges paid with Mr. Delin's procurement card to determine the propriety of the charges.
- (6) Observed computers and related IT equipment located in the Athletics Department and equipment located at various Athletics' facilities during November 2016 to determine if items purchased were used by the Athletics Department and not for personal use.
- (7) Examined supporting documentation for Mr. Delin's travel reimbursements to determine propriety.
- (8) Interviewed Mr. Delin regarding certain purchases made with his procurement card and reviewed summaries of interviews Internal Audit held with Mr. Delin to determine the propriety of certain charges.

These procedures identified \$6,224.85 of improper disbursements. Because sufficient inventory records were not available from the Athletics Department during the period of the investigation, we were unable to determine if certain items purchased with Athletics Department funds, such as cables and computer peripherals, were personal in nature or for Athletics Department operations. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed a review of the entire Department of Intercollegiate Athletics, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Board of Regents' Office of Internal Audit, the University's Department of Public Safety, the Division of Criminal Investigation, the Johnson County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the University's Office of Internal Audit, University of Iowa, and the Department of Intercollegiate Athletics

A handwritten signature in black ink that reads "Mary Mosiman". The signature is written in a cursive, flowing style.

MARY MOSIMAN, CPA
Auditor of State

March 2, 2017

Report on Special Investigation of the
University of Iowa
Information Technology Office Within
The Department of Intercollegiate Athletics

Investigative Summary

Background Information

The mission of the University of Iowa's Department of Intercollegiate Athletics (Athletics Department) is "to provide administration and coaching support, facilities, resources, and equipment necessary for student-athletes to graduate from the University of Iowa while competing successfully in broad-based championship caliber intercollegiate athletics. The overall well-being of the participant and integrity of the program are paramount in all that we do."

During fiscal year 2016, the Athletics Department employed 211 full time and 443 temporary employees. The Athletics Department includes the Compliance, Operations and Events Management, External Relations, Academic Services, and Business Operations departments. Within the Athletics Department, there are also several offices including the Information Technology Office (IT Office).

The IT Office is responsible for purchasing and maintaining the technology infrastructure for the Athletics Department. According to the Athletics Department's website, "The Director of Information Technology insures that the Department's technological needs are met and its interests are protected through established IT policies and procedures. This unit maintains all servers and on-line databases, provides daily desktop support to all staff, provides technological solutions for event management, oversees hardware and software acquisition and installation, implements strategic security plans, arranges educational sessions as necessary, and provides support for all of the Department's web-related communication sites." The IT Office includes a Director, Assistant IT Director, and a Help Desk Supervisor.

Mr. Delin was hired as the Information Technology Director (Director) on August 6, 2012. According to his job description, he was responsible for providing reliable technology to the staff and coaches of the Athletics Department while keeping the Athletics Department up-to-date with new technologies.

Mr. Delin was assigned a University procurement card (PCard) in order to purchase equipment not available through University contracts and pay costs associated with conferences and other travel related to his duties. Mr. Delin also had access to the University's "PReq" on-line ordering system. The "PReq" system allows authorized University employees to order goods and services from various vendors who have entered into a contract with the University.

Based on discussions with Mr. Delin and Athletics Department staff, his purchases were usually items requested by coaches and other Athletics Department staff for a specific athletic event, to replace equipment, or for building improvements, such as new televisions. Mr. Delin also used his PCard to pay registration fees for conferences he attended and for the associated travel costs.

In addition to the PCard assigned to Mr. Delin, a PCard is assigned to the IT Help Desk Supervisor. The IT Help Desk Supervisor makes a majority of the routine purchases for the Athletics Department, such as office supplies, cables, adapters, computer peripherals, phone chargers, and occasionally computers and monitors. Mr. Delin periodically asked the Help Desk Supervisor to make purchases for him or allow him to use their PCard when his card was close to its purchasing limit.

According to University officials, the purchasing limit on Mr. Delin's card was \$3,000 per transaction with a \$7,500 monthly limit. The Help Desk Supervisor's card has a limit of \$5,000

per transaction with a \$10,000 monthly limit. Card limits are able to be temporarily increased at the request of the cardholder and proper justification from the card holder and approval by their supervisor. An example of proper justification for increasing PCard limits is when a team travels to an athletic event. In these situations, Mr. Delin received a temporary increase to cover unexpected IT issues such as a replacement of a coach's headset, computer repair issues, and other emergencies.

When Mr. Delin used the PCard, his expenses were submitted through the University's "ProTrav" system. The "ProTrav" system requires the user to complete a form and scan in and attach supporting documentation for the charges. University practice requires the employee or the Department to maintain supporting documentation for a period of 1 year once the documentation is electronically scanned into the ProTrav system.

Once the form and supporting documentation is attached, it is electronically routed to the individual's supervisor for approval and then forwarded to the Shared Services staff assigned to the Athletics Department for final review and approval.

In addition to the supporting documentation submitted by the cardholder, the University received additional detailed information from certain vendors which includes a description of the item(s) purchased. This information is included in the electronic procurement card statements the University receives from its procurement card processor. The information is not currently available from all vendors from whom purchases may be made.

The Shared Services Department (Shared Services) was developed in 2015 and the University began pilot programs of Shared Services in certain Departments in late 2015. Shared Services handles financial services for certain University departments. Shared Services staff members are assigned to specific Colleges to help ensure compliance with University policies and procedures for the following:

- reconciling the procurement card to supporting documentation,
- researching the best pricing/options for purchases,
- processing travel vouchers,
- verifying documentation requirements are met related to purchase requisitions, and
- receiving, verifying, and depositing funds collected from the various Colleges.

Shared Services staff members are provided detailed training on the University's policies and procedures for processing financial transactions and nuances specific to the Colleges they are assigned to. As part of their job duties, Shared Services staff review procurement card charges and travel charges after the support has been submitted and the charge has been approved by the appropriate supervisor. During the review process, if a Shared Services staff member identifies a concern or would like more clarification regarding a charge they may request the original support, additional support, or clarification for the charge.

Shared Services began working with the Athletics Department in August 2016. Prior to August 2016, PCard transactions for the Athletics Department were reviewed by staff in Accounts Payable. According to University staff, Accounts Payable staff looked for obvious issues such as personal purchases, appropriate approvals, and receipts which did not match claim amounts. Because Accounts Payable staff did not have the extensive training Shared Services staff received regarding specific Departments, they were not as familiar with the operations of the Departments.

A significant portion of the purchases made for the IT Office is composed of IT equipment which is to be shipped directly to the Athletics Department and received in the Carver Hawkeye Arena mail room. When equipment is received, mail room staff contact IT staff who pick up the equipment from the mail room and place it in the IT Office storage closet. The equipment is removed from

storage when it is ready to be installed or used by Athletics Department staff, coaches, or an athletic team. According to IT Office staff we spoke with, the Athletics Department upgrades computers and monitors annually and other equipment as it fails.

The University of Iowa Technology Allowance Policy allows employees to receive a cell phone allowance if the employee's job responsibilities may be enhanced by the use of a communication device. The Athletics Department provides cell phones to coaches and selected staff who need a cell phone as part of their job duties. The Athletics Department also has several loaner phones available for temporary use by staff not assigned a phone. The loaner phones are to be checked out by staff for recruiting trips, other job related duties, or international travel.

Mr. Delin submitted a Request for Technology Allowance which was approved for the period of August 2012 through December 2013. His "Request for Technology Allowance" stated, in part, "The Director of Information Technology requires constant communication for critical assets within the Athletics Department. After-hours/weekend contact may be required during outages and other events." The annual request was approved by the Chief Financial Officer for the Athletics Department.

Mr. Delin's phone allowance was set at \$90.00 per month from August 2012 until September 2013. The allowance was reduced to \$60.00 per month in October 2013 as a result of a decrease in Mr. Delin's monthly bill. He continued to receive this amount until he was provided a Athletics Department cell phone at the end of December 2013. Mr. Delin was added to the Athletics Department's plan with the approval of his supervisor. Under the cell phone plan, the University paid approximately \$62.00 per month for Mr. Delin's cell phone.

Notification of Athletics Department and Review by Office of Internal Audit – During training for staff employed in the University's new Shared Services Department, a Shared Services staff person reviewed a purchase Mr. Delin made with his University-issued PCard. As part of the review process, the staff person compared an invoice submitted by Mr. Delin to information received directly from the vendor and determined the invoice submitted by Mr. Delin did not agree with the information from the vendor.

After identifying the concern, Shared Services staff contacted the Board of Regents' Office of Internal Audit. According to Internal Audit staff, they were contacted in early August. As a result of the concern, Internal Audit reviewed the purchases on Mr. Delin's PCard for which the University had received detailed information directly from the vendor and identified the following additional concerns:

- Mr. Delin made personal purchases using his University issued procurement card.
- Mr. Delin attended a conference in Colorado, but did not attend the whole conference.

Internal Audit staff interviewed Mr. Delin on August 17, 2016. During the interview, Mr. Delin admitted some of the purchases he made on the PCard were personal in nature. He also stated he used the wrong card on Amazon when he made certain purchases. According to Mr. Delin, his account on Amazon's website includes information for both his personal credit card and the University PCard.

In response to an inquiry by Internal Audit regarding the number of Athletics Department cell phones and how they were used, Mr. Delin forwarded an email he received from the former Chief Financial Officer of the Athletics Department dated December 3, 2014 which states, in part, "You have complete control & authority over all & I mean all athletic dept. cell phones." As a result, Internal Audit reviewed usage records for the cell phone assigned to Mr. Delin and other "loaner phones" used in the Athletics Department.

Based on Internal Audit’s review of cell phone charges and who the phones were assigned to, it was determined Mr. Delin provided a cell phone to his wife who works in the Athletic Learning Center within the Athletics Department. However, Internal Audit determined a cell phone was not required for her job duties.

An Internal Audit representative requested the Office of Auditor of State review the concerns identified. As a result, we performed the procedures detailed in the Auditor of State’s report for the period August 6, 2012 through February 7, 2016. During the course of the investigation, Mr. Delin resigned from his position on February 3, 2017. The resignation was effective immediately.

Detailed Findings

The procedures identified \$6,224.85 of improper disbursements. The \$6,224.85 includes \$1,593.49 of personal purchases, \$1,888.98 of improper cell phone charges to Mr. Delin’s PCard, and \$2,742.38 of improper travel charges and reimbursements.

We were unable to determine if any additional disbursements were improper because sufficient inventory documentation was not maintained by the IT Office. The Athletics Department routinely purchases supplies such as cables, power strips, adapters, and computer peripherals. Because sufficient inventory records and related supporting documentation were not available from the Athletics Department during the period of the investigation, we were unable to determine if these items were used for personal purposes or Department operations. All findings are summarized in **Table 1** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

As previously stated, Mr. Delin purchased IT equipment and supplies and paid travel related costs using his PCard. Purchases were typically made during normal office hours; however, purchases also occurred during athletic events and Athletics Department functions.

We reviewed all disbursements made on Mr. Delin’s PCard and the PCard assigned to the IT Help Desk Supervisor for the period August 6, 2012 to February 7, 2017. We identified 45 improper charges posted to Mr. Delin’s PCard during this period. We did not identify any improper charges for the PCard assigned to the IT Help Desk Supervisor.

The 49 improper charges identified on Mr. Delin’s PCard include 11 personal purchases, 32 improper cell phone charges, and 6 improper charges for travel costs. **Table 1** summarizes the improper disbursements identified.

Table 1			
Description	Page Number	Number of Transactions	Amount
Personal purchases	10	11	\$ 1,593.49
Cell phone charges	10	32	1,888.98
Travel:			
Great Ideas conference	11	5	2,493.38
SEAT Consortium	11	1	249.00
Total improper disbursements		49	6,224.85
Less: Repayments	9		(984.45)
Net amount			\$ 5,240.40

Personal Purchases – As shown in the **Table**, Mr. Delin used his PCard to make personal purchases on 11 occasions. The 11 purchases total \$1,593.49. **Exhibit A** lists the items purchased including the description, price, and shipping charges for each item. As shown in the

Exhibit, some of the items listed are related to home improvement. The other items include remote controls for televisions, a flight bag, and an iPad® case. We interviewed Mr. Delin and he acknowledged he used the PCard to purchase these items for his home and personal use.

When we compared the documentation Mr. Delin submitted for the 11 transactions to information received by the University from its procurement card processor, we determined the documentation Mr. Delin submitted for 7 transactions did not accurately describe the items purchased. In addition, Mr. Delin submitted a single invoice for 3 of the 7 transactions. The 3 transactions all occurred on July 1, 2016. However, the total purchase cost shown on the documents Mr. Delin submitted agreed with the total amounts charged to his PCard.

Copies of the documentation submitted by Mr. Delin are included in **Appendices 1** through **5**. The **Appendices** show each of the purchases were made online from Amazon and were to be billed and shipped to Mr. Delin at his office in Carver Hawkeye Arena. In addition, the **Appendices** include “Not Yet Shipped” at the top of the invoice submitted.

The 5 instances where Mr. Delin intentionally submitted documentation which did not agree to the actual purchases are summarized in **Table 2**.

Table 2

Appendix	Date	Amount	Items Purchased	
			Per Documentation Submitted by Mr. Delin	Per Amazon
1	05/14/14	\$ 201.95	APC BN1250G Battery Back-up	Honeywell Wi-Fi Smart Touchscreen Programmable Thermostat
2	03/01/16	249.00	ASUS 28” Back-lit Monitor	Ecobee3 Thermostat with Wireless Remote Sensors
3	03/18/16	68.60	Intel Celeron Processor	Ecobee3 Thermostat Remote Room Sensors, 2 Pack with Stands
4	06/28/16	189.95	White Label 6TB 64MB Cache SATA 6.0 Hard Drive	Lutron Caseta Wireless Smart Lighting In-Wall Dimmer Kit, HomeKit-enabled
5	07/01/16	274.95	PLANTRONICS CS530/HL10 Noise Cancelling Microphone	3 purchases of 5 Lutron Wireless Dimmer Switch Light Controls
	Total	<u>\$ 984.45</u>		

For the purchases made on June 28, 2016 and July 1, 2016, we reviewed an e-mail thread between Mr. Delin and a staff member in the University’s Accounts Payable Department. According to the email thread, the Accounts Payable staff member identified 4 items where the business purpose Mr. Delin entered in the “ProTrav system” did not agree to the actual items purchased from Amazon. Mr. Delin’s response stated, “After looking into what happened with Athletics - I authorize these lines to be payroll deducted.” As a result, the University recovered the \$464.90.

As a result, Accounts Payable staff reviewed PCard charges made by Mr. Delin and identified additional personal purchases made on May 14, 2014, March 1, 2016 and March 18, 2016 which did not agree to the actual items purchased from Amazon. These items are included in **Table 2**. The University requested Mr. Delin repay the University \$519.55 for the additional items identified. Mr. Delin submitted a check to the University on August 30, 2016 for the \$519.55. In total, the University recovered \$984.45 including the \$464.90 which was payroll deducted from Mr. Delin and the \$519.55 check received from Mr. Delin.

As illustrated by **Exhibit A**, we identified 2 additional transactions from Amazon, including a Logitech Harmony Ultimate One IR Remote with Touch Screen Control and a feather-light composite aluminum stand military drop tested iPad case. The invoices Mr. Delin submitted for

these purchases agrees with the information provided to the University by Amazon. The invoices he submitted also include the phrase "Final Details for Order" and showed shipping dates. However, the items purchased appeared to be personal in nature. When we asked Mr. Delin about these 2 transactions, he stated the items were for personal use and not used for the Department.

The remaining 2 transactions included another purchase of Logitech Harmony Universal Remote and a flight bag mini. When we asked Mr. Delin about these items, he stated they were for personal use and not for the Athletics Department. He also stated he must have used the wrong card at checkout.

Because the 11 transactions listed in **Exhibit A** were purchased for personal use and Mr. Delin intentionally submitted invoices which showed something other than what was actually purchased, the \$1,593.49 total is included in **Table 1** as improper disbursements.

Cell Phone Charges – As previously stated, based on a review of the cell phones bills, list of loaner phones assigned to athletic staff, and an email provided to Internal Audit, they determined Mr. Delin provided a loaner cell phone to his wife. Mr. Delin's wife works in the Athletic Learning Center as an Education Support Services Specialist.

During an interview with Internal Audit, Mr. Delin stated he requested a cell phone because his wife had a high volume of after-hours and weekend work related calls. The Athletics Department could not locate a formal request to provide his wife a cell phone. In addition, a review of the cell phone bills showed the majority of calls were to Mr. Delin's cell phone and she did not make or receive a high volume of calls after-hours and on weekends. According to University officials, there would be no reason for her to be provided a University cell phone.

We identified 32 monthly cell phone charges on Mr. Delin's PCard from January 2014 through August 2016 totaling \$1,888.98. Because Mr. Delin's wife did not need a phone for her job and there was no written request or approval to provide his wife a phone, the \$1,888.98 total of cell phone charges related to his wife's phone is included in **Table 1** as improper disbursements.

Travel – University employees are allowed to use PCards to pay conference and training registration fees, lodging, airfare, rental car costs, and other travel expenses related to their job duties. Employees may also submit a request for reimbursement for travel expenses not charged to the University PCard.

We reviewed Mr. Delin's travel for the period of our investigation and identified \$2,742.38 of improper travel costs charged to his PCard. The \$2,742.38 included \$2,493.38 of travel expenses related to the "Great Ideas" conference held at the Broadmoor Hotel in Colorado Springs from Saturday, March 12, 2016 through Tuesday, March 15, 2016.

The "Great Ideas" conference was sponsored by the American Society of Association Executives (ASAE) and was advertised as an "Innovative Learning Experience." The \$2,493.38 paid for the conference includes the registration fee of \$1,399.00 and 4 transactions for various charges at the hotel totaling \$1,094.38 for lodging, mileage, parking, and food.

According to Mr. Delin, the conference was not exactly as it was advertised. When he registered and was approved to attend the conference, he believed it focused on technology trends and leadership. However, the conference was not related to these topics.

A copy of the agenda is included in **Appendix 6**. Based on the schedule included with the support submitted for his travel reimbursement, it is clear the conference was not related to technology. As illustrated by the **Appendix**, the conference went through Tuesday, March 15. However, Mr. Delin only included the agenda pages for events held on Saturday, March 12, through midmorning on Monday, March 14.

The **Appendix** also illustrates while some sessions ran concurrently, up to 6 sessions were available on Sunday. Mr. Delin stated he only attended 2 sessions during the conference on Sunday. He stated he left the conference on Monday to return to work. As the **Appendix** shows, there were 7 sessions on Monday and 4 sessions on Tuesday.

Because Mr. Delin did not attend the entire conference and he should have been able to determine the conference was not exclusive to technology issues prior to registering for the conference, the \$2,493.38 is included in **Table 1** as improper disbursements.

We also identified a \$249.00 charge on January 21, 2014 for registration at the “SEAT Consortium” conference in Miami. According to Mr. Delin, he did not attend the conference and no one else from the Athletics Department attended. Mr. Delin did not provide an explanation why he did not attend or why he did not request a refund of the registration fee. Because no one attended the conference and the Athletics Department did not receive a refund for the registration, the \$249.00 registration fee is included in **Table 1** as an improper disbursement.

OTHER ADMINISTRATIVE ISSUES

Review of Supporting Documentation – As previously stated, a Shared Services Staff member determined the supporting documentation submitted by Mr. Delin did not agree with the information provided by the vendor as part of the information received for the procurement card statements. We identified several additional instances where the supporting documentation submitted by Mr. Delin did not agree to the information provided by the vendor. We were unable to determine why the University staff did not identify the additional instances. University officials we spoke with were not clear on whether or not staff from Accounts Payable compared documentation submitted by cardholders to detailed information obtained directly from vendors for all purchases made with PCards.

Lack of Inventory Records and Internal Controls – As stated previously, the Athletics Department maintains computer equipment and other IT equipment in a central store room.

When we began our fieldwork, the Athletics Department did not track or maintain sufficient inventory records related to how disposable items, such as cables, memory chips, and other small peripherals were received or used. The Athletics Department maintains an inventory list of who is assigned a computer, iPad, phone or other IT equipment and where items such as televisions and speakers are located. According to University officials, they have begun to develop procedures to track small peripheral devices and other disposable items.

Because the Athletics Department does not track or maintain records showing when disposable items, such as cables, memory chips, and other small peripherals, are received or used, we were unable to determine if all computer equipment purchased by the Athletics Department was, or should have been, in the Athletics Department’s possession or used for personal use. By its nature, computer equipment and other current technology products purchased by the Athletics Department are attractive to individuals and susceptible to loss. These items are frequently small and designed to be portable, such as laptop computers and iPads. Inventory records should be established and maintained to facilitate proper insurance coverage, maintenance and safeguarding of property and equipment.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the University of Iowa - Department of Intercollegiate Athletics to process procurement card charges. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Athletics Department's internal controls.

A. Procurement Card – The University issues PCards to employees to be used for travel expenses and to purchase equipment, supplies, and other items allowed by the University. Employees are to keep copies of original receipts and include scanned copies of supporting documentation for purchases when they submit their vouchers for payment. We determined:

- Mr. Delin made personal purchases using his University issued PCard and submitted 5 documents which showed the items purchased were related to technology; however, the information submitted electronically by the vendor as part of the information received by the University in the electronic PCard statements showed the items were not the same items shown on the invoices submitted by Mr. Delin.
- The 5 documents submitted by Mr. Delin included “Not Yet Shipped” at the top of the invoice. In addition, actual Amazon invoices will include a line at the bottom of the invoice showing payment method and the date and amount paid. The documentation submitted by Mr. Delin did not show payment was made.
- Mr. Delin used the PCard assigned to the IT Help Desk Supervisor to purchase electronic equipment when his PCard was reaching its maximum daily and monthly limit.

Recommendation – The University should implement procedures which ensure sufficient documentation and/or explanations are provided which allow the supervisor to verify the propriety of the charge and ensure the items are not personal in nature.

In addition, the University should continue to ensure adequate review of transactions is performed and compare supporting documentation submitted by staff to the information provided by vendors as part of the information received with the procurement card statements received from the University procurement card vendor.

Individuals assigned a University PCard should not allow another staff access or use their PCard. The University should also ensure updates to PCard policies, as well as errors or questions identified for PCard purchases, are communicated to supervisors as well as the cardholders in a timely manner.

B. Lack of Inventory Records and Internal Controls – By its nature, computer equipment and other current technology products purchased by the Athletics Department are attractive to individuals and susceptible to loss. These items are frequently small and designed to be portable, such as laptop computers and iPads. We identified the following related to inventory:

- The Athletics Department maintains an inventory listing of all computers and mobile devices with an asset tag assigned to each item. However, the listing

does not include a complete description of the equipment, model, and date of item purchased.

- An inventory listing is not maintained for televisions, hard drives, and other electronic equipment purchased by the Athletics Department. University and Athletics Department policy do not require maintaining an inventory or tagging equipment which individually cost less than \$5,000.00 but is susceptible to loss.
- Upon delivery, equipment was stored in a storage closet which can be accessed by any staff member with a key.
- Sufficient inventory records were not maintained and computer equipment was not disposed of in accordance with University policy. We were unable to determine what specific pieces of equipment purchased by the Athletics Department was, or should have been, in the Athletics Department's possession.

Recommendation – In addition to capitalization policies already established by the University, inventory records should be established and maintained to facilitate proper insurance coverage, maintenance and safeguarding of property and equipment susceptible to loss. A complete inventory of all electronic equipment, such as computers, cameras, iPads, printers, hard drives and monitors, should be completed and items should be tagged. The inventory should include equipment kept at the homes of staff members.

An inventory of all equipment should be conducted periodically and compared to fixed asset records by a person independent of the record keeping function. The University should also implement procedures which ensure Athletics Departments comply with University policies for the disposal of equipment. This includes any equipment maintained in the homes of staff members.

In addition, access to the location where equipment is stored should be limited to only those authorized to distribute or maintain the equipment. In addition, a listing should be maintained of all individuals with access to the location.

**Report on Special Investigation of the
University of Iowa
Information Technology Office Within
The Department of Intercollegiate Athletics**

Exhibit

Report on Special Investigation of the
University of Iowa
Information Technology Office Within
The Department of Intercollegiate Athletics

Improper Purchases with a University Procurement Card
For the period August 6, 2012 through February 7, 2017

Transaction Date	Vendor	Description
11/20/12	Best Buy	Logitech Harmony Universal Remote 900
05/14/14	Amazon.com	Honeywell Wi-Fi Smart Touchscreen Programmable Thermostat
03/19/15	Amazon.com	Logitech Harmony Ultimate One IR Remote with Touch Screen Control
03/26/15	Frost River Trading Company	Flight bag mini
03/01/16	Amazon.com	Ecobee3 Wi-Fi Enable Thermostat with Wireless Remote Sensors
03/18/16	Amazon.com	Ecobee3 Thermostat Remote Room Sensors, 2 Pack with Stands
06/28/16	Amazon.com	Lutron Caseta Wireless Smart Lighting In-Wall Dimmer Kit, HomeKit-enabled
07/01/16	Amazon Mktplace PMT's	Lutron P-PKG1W-WH Caseta Wireless Dimmer Switch Light Controls
07/01/16	Amazon Mktplace PMT's	Lutron P-PKG1W-WH Caseta Wireless Dimmer Switch Light Controls
07/01/16	Amazon Mktplace PMT's	Lutron P-PKG1W-WH Caseta Wireless Dimmer Switch Light Controls
07/24/16	Amazon Mktplace PMT's	Feather-light Composite Aluminum Stand Military Drop Tested Ipad Case
	Total	

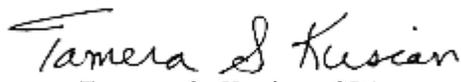
Quantity	Price	Shipping Charges	Total
1	\$ 199.99	-	199.99
1	201.95	-	201.95
1	199.99	-	199.99
1	125.00	20.16	145.16
1	249.00	-	249.00
1	68.60	-	68.60
1	189.95	-	189.95
1	54.99	-	54.99
2	109.98	-	109.98
2	109.98	-	109.98
1	63.90	-	63.90
13	\$ 1,573.33	20.16	1,593.49

Report on Special Investigation of the
University of Iowa
Information Technology Office Within
The Department of Intercollegiate Athletics

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Joseph B. Sparks, Senior Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Report on Special Investigation of the
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Copy of Invoice from Amazon.com Order – Battery Back-up/Surge Protector



Details for Order #103-4253522-0243411

Print this page for your records. Print this page for your records.

Order Placed: May 13, 2014
Amazon.com order number: 103-4253522-0243411
Order Total: \$568.90

Not Yet Shipped

Items Ordered

	Price
5 of: <i>Quirky Pivot Power 6 Outlet Flexible Surge Protector Power Strip (Black)</i> Sold by: Amazon.com LLC	\$19.99
Condition: New	
1 of: <i>APC BN1250G Battery Back-up/Surge Protector</i> Sold by: Amazon.com LLC	\$201.95
Condition: New	
15 of: <i>Quirky Pivot Power 6 Outlet Flexible Surge Protector Power Strip (White)</i> Sold by: Amazon.com LLC	\$17.80
Condition: New	

Shipping Address:

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Shipping Speed:

Two-Day Shipping

Payment information

Payment Method:

Visa | Last digits: 9132

Billing address

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Item(s) Subtotal:	\$568.90
Shipping & Handling:	\$0.00

Total before tax:	\$568.90
Estimated tax to be collected:	\$0.00

Grand Total:	\$568.90

To view the status of your order, return to [Order Summary](#).

Please note: This is not a VAT invoice.

Report on Special Investigation of the
University of Iowa
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Copy of Invoice from Amazon.com – Asus Back-lit LED Monitor

Amazon.com - Order 107-4330115-5128237

https://www.amazon.com/gp/css/summary/print.html/ref=oh_aui_pi_o00...



30259

Details for Order #107-4330115-5128237

[Print this page for your records.](#)

Order Placed: February 25, 2016
Amazon.com order number: 107-4330115-5128237
Order Total: \$249.00

Not Yet Shipped

Items Ordered

1 of: *ASUS VN289QL 28" Full HD 1920x1080 DisplayPort HDMI DVI-D VGA
Ergonomic Back-lit LED Monitor*
Sold by: Amazon.com LLC

Price
\$249.00

Condition: New

Shipping Address:

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Shipping Speed:

Two-Day Shipping

Payment information

Payment Method:

Visa | Last digits: 9132

Item(s) Subtotal: \$249.00
Shipping & Handling: \$0.00

Billing address

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Total before tax: \$249.00
Estimated tax to be collected: \$0.00

Grand Total: \$249.00

To view the status of your order, return to [Order Summary](#).

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Report on Special Investigation of the
 University of Iowa
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Copy of Invoice from Amazon.com – Intel Celeron Processor



Details for Order #109-2235642-6285067

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9

Order Placed: March 18, 2016
Amazon.com order number: 109-2235642-6285067
Order Total: \$68.60

Not Yet Shipped	
<p>Items Ordered</p> <p>1 of: <i>Intel Celeron E3300 Processor 2.5 GHz 1 MB Cache Socket LGA775</i> Sold by: IT SOURCE (seller profile)</p> <p>Condition: New INSTOCK - SHIP RIGHT WAY - 1 YEAR WARRANTY !!!</p>	<p>Price</p> <p>\$68.60</p>
<p>Shipping Address: Patrick Delin 1 Elliot Drive S261 Carver Hawkeye Arena Iowa City, IA 52242 United States</p>	
<p>Shipping Speed: Standard</p>	

Payment information	
<p>Payment Method: Visa Last digits: 9132</p>	<p>Item(s) Subtotal: \$68.60 Shipping & Handling: \$0.00 ----- Total before tax: \$68.60 Estimated tax to be collected: \$0.00 ----- Grand Total: \$68.60</p>
<p>Billing address Patrick Delin 1 Elliot Drive S261 Carver Hawkeye Arena Iowa City, IA 52242 United States</p>	

To view the status of your order, return to [Order Summary](#).

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Copy of Invoice from Amazon.com – White Label SATA Hard Drive

Amazon.com - Order 110-8321273-2873822

https://www.amazon.com/gp/css/summary/print.html/ref=od_aui_print_i



30259



Details for Order #110-8321273-2873822

[Print this page for your records.](#)

Order Placed: June 27, 2016
Amazon.com order number: 110-8321273-2873822
Order Total: \$189.95

Not Yet Shipped

Items Ordered

Price

1 of: *White Label 6TB 7200RPM 64MB Cache SATA 6.0Gb/s (Enterprise Grade) 3.5" Hard Drive w/1 Year Warranty* \$189.95
Sold by: goHardDrive ([seller profile](#))

Condition: New

Shipping Address:

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Shipping Speed:

Standard Shipping

Payment information

Payment Method:

Visa | Last digits: 9132

Item(s) Subtotal: \$189.95
Shipping & Handling: \$0.00

Billing address

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Total before tax: \$189.95
Estimated tax to be collected: \$0.00

Grand Total: \$189.95

To view the status of your order, return to [Order Summary](#).

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Copy of Invoice from Amazon.com Order – Plantronics Earset

Amazon.com - Order 107-2844295-1184232

https://www.amazon.com/gp/css/summary/print.html/ref=od_aui_print_i..



Details for Order #107-2844295-1184232

[Print this page for your records.](#)

30259
2-3-4

Order Placed: June 30, 2016
Amazon.com order number: 107-2844295-1184232
Order Total: \$274.95

Not Yet Shipped

Items Ordered

1 of: *PLANTRONICS CS530/HL10 Earset Mono - Wireless - DECT - 350 ft - Over-the-ear - Monaural - Open - Noise Cancelling Microphone / 86305-11 /*
Sold by: HeadsetsdotCom ([seller profile](#))

Price
\$274.95

Condition: New
Brand New - Includes 1-year warranty, advanced replacements and lifetime product support. FREE 2-Day shipping on every order plus FREE returns!

Shipping Address:

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Shipping Speed:

Two-Day Shipping

Payment information

Payment Method:

Visa | Last digits: 9132

Item(s) Subtotal: \$274.95
Shipping & Handling: \$0.00

Billing address

Patrick Delin
1 Elliot Drive
S261 Carver Hawkeye Arena
Iowa City, IA 52242
United States

Total before tax: \$274.95
Estimated tax to be collected: \$0.00

Grand Total:\$274.95

To view the status of your order, return to [Order Summary](#).

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Report on Special Investigation of the
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Copy of Colorado Conference Agenda

Schedule at a Glance

Saturday, March 12

8:00 a.m. – 5:00 p.m.	M&E Section Council Meeting	Remington Room
10:00 a.m. – 4:00 p.m.	CAE Commission Meeting	El Pomar Boardroom
2:00 – 5:00 p.m.	Registration Open	Broadmoor Foyer
4:00 - 5:30 p.m.	Key Consultants Meeting	Schreyvogel Room
7:00 – 9:00 p.m.	The ASAE Foundation Pour	Cheyenne Lodge

Sunday, March 13

8:00 a.m. – 5:15 p.m.	Registration Open	Broadmoor Foyer
8:00 a.m. - 12:00 p.m.	Professional Development Council Meeting	Robert Trent Jones Room
9:00 a.m. – 12:00 p.m.	Executive Leadership Workshops	
	Reframe Your Association Education:	Broadmoor C
	Your Guide To Profitable Education & Learning	
	The Membership Economy: A Silicon Valley	Broadmoor F
	Guide to Engagement, Loyalty & Optimal Revenue	
12:00 – 5:00 p.m.	Bookstore Open	International Foyer
1:00 – 2:15 p.m.	Opening Keynote	Broadmoor A
	The Idea Hunter: Powerful Insights to Create an Idea-Intensive Association	
2:45 – 3:45 p.m.	Idea Labs	
	An Inside Look at Transforming Boards	International North
	Developing Your Association’s Foresight to Prepare for What’s Next	Colorado AB
	Digital Badges—A Roadmap to Recognition	Broadmoor C
	Get Your Content Strategy On	Colorado DE
	Next Generation Learning:Biggest Mistakes of Learning Leaders	International South
	Scratch Your Attendee’s Itch for Networking	Broadmoor D
	Technology Trends	Broadmoor E
	The Performance Review is Dead	Broadmoor F
2:45 – 5:15 p.m.	Creativity Room™ Open	Colorado C
3:15 – 3:45 p.m.	Snap Learning Spot	Colorado F
	The Big Picture: Smart Associations Use Smart Data and Analytics	
3:45 - 4:15 p.m.	Louisville Pop-Up Bourbon Bar	International Foyer
4:15 – 5:15 p.m.	Idea Labs	
	Avoid the Quit and Stay Phenomenon	Broadmoor C
	Beyond Strategic Planning: Strategic Integration	International North
	Get Clear on Current Association Trends	Broadmoor D
	Jump into the Shark Tank	Broadmoor E
	Next Generation Learning: Cross-functional Partnerships Built to Last	International South
	The Music of Associations	Broadmoor B
	The Science of Living in Balance	Colorado DE
	The Ultimate MarComm Cheat Sheet	Broadmoor F
4:45 – 5:15 p.m.	Snap Learning Spot	
	Traveling with a Balanced Mind and Energized Body	Colorado F
5:15 - 5:45 p.m.	Louisville Pop-Up Bourbon Bar	International Foyer
5:30 – 6:15 p.m.	Foundation Donor Event with Andy Boynton	Schreyvogel Room
6:30 – 8:00 p.m.	Reception Hosted by the Broadmoor	Main Building, Mezzanine Level

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Copy of Colorado Conference Agenda

Monday, March 14

6:00 – 8:00 a.m.	Sunrise at Broadmoor: A Photo Safari Opportunity	Lake Terrace
7:15 – 8:00 a.m.	Sunrise Fitness: Yoga for You	Main Ballroom
7:30 a.m. – 5:00 p.m.	Registration Open	Broadmoor Foyer
7:30 a.m. – 5:00 p.m.	Bookstore Open	International Foyer
7:30 – 9:00 a.m.	Networking Continental Breakfast	Broadmoor, Colorado, and International Foyers
9:00 a.m. – 5:00 p.m.	Creativity Room™ Open	Colorado C
9:00 – 10:00 a.m.	Idea Labs	
	Accessing Your Confidence to Close the Women in Leadership Gap	Broadmoor C
	ACE-ing Change Leadership Chapter of the Future II	International North Colorado AB
	Intentionality: The Key to Better Educational Sessions at Your Next Event	International South
	Keep, Toss, Grow: Curate Your Organization’s Products and Services	Colorado DE
	Modernizing Your Traditional Professional Certification	Broadmoor D
	Use Your Gut: Effective Decision-Making in an Over-Thinking World	Broadmoor E
9:30 – 10:00 a.m.	Snap Learning Spot	
	The Future of Authority: How to Manage Your Signal Amidst all the Noise	Colorado F
10:30 – 11:30 a.m.	Idea Labs	
	Analyze This! New Trends in Data Analytics	Colorado AB
	Learning from the Cool Kids	Broadmoor F
	Life Milestones are the New Generations	Broadmoor C
	Next Generation Learning: Curating the Work of Subject Matter Experts to Maximize Content	International South
	Pardon the Interruption	International North
	Picture This: A Vision for Yourself and Your Association	Broadmoor D
	Something’s Happening Here	Colorado DE
	Techniques to Co-Create Associations That Have Clear Vision & Higher Profits	Broadmoor E
11:00 – 11:30 a.m.	Snap Learning Spot	
	Creating Sustainable Volunteer Incubators	Colorado F
11:30 a.m. – 12:45 p.m.	Networking Lunch	Broadmoor A

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Monday, March 14 continued

1:00 – 2:00 p.m.	Idea Labs Building, Using, and Maintaining Your Influence CEO Staying Power Goodbye Org Chart Lean Start-Up Changes Everything Next Generation Learning: Innovating on a Budget The Best Marketing and PR Campaigns in the Association Industry The New World of Engagement: Great Ideas that Work! What We Can Learn from the New Science of Bias	Broadmoor F International North Colorado AB Broadmoor C International South Broadmoor D Colorado DE Broadmoor E
1:30 – 2:00 p.m.	Snap Learning Spot The Big Picture: Smart Associations use Smart Data and Analytics	Colorado F
2:00 - 2:30 p.m.	Louisville Pop-Up Bourbon Bar	International Foyer
2:30 – 3:30 p.m.	Idea Labs Association Authenticity and the Development of the Brand Narrative Big Data Lessons from For Profits Change Takes Change: Juggling More & Defining New Possibilities Global Growth Strategies Next Generation Learning: Microlearning: Is Byte Size the Right Size? Supercharge Your Team and Your Bottom Line Turning Membership Inside Out YGS Presents Boundless, Playtime for Pros	Colorado AB Broadmoor D Broadmoor E Broadmoor C International South Colorado DE Broadmoor F Broadmoor B
3:00 – 3:30 p.m.	Snap Learning Spot Lessons Learned Hiking on 1000 Year Old Hallowed Ground	Colorado F
3:30 - 4:00 p.m.	Vault Consulting Popcorn Pop-Up	TBD
3:30 - 4:00 p.m.	Louisville Pop-Up Bourbon Bar	International Foyer
4:00 – 5:00 p.m.	Idea Labs Adaptive Learning—Are We There Yet? Innovation from the Trenches: Pitching and Implementing New Ideas Laugh Your Way to Leadership Success! Partnership Practices to Engage Employees and Grow Leaders Shaping Culture as a New Leader The Power of Play Volunteer Model Makeover What Leadership Style Works for You?	International North International South Broadmoor C Broadmoor D Colorado DE Broadmoor E Broadmoor F Colorado AB
5:00 – 7:00 p.m.	Reflect, Connect & Relax	
5:15 – 5:30 p.m.	Fireside Chat: Hot and Cool Ideas for ASAE's 100th Anniversary	West Terrace
7:00 – 8:30 p.m.	Ignite & Reception	West & Rocky Mountain Ballrooms

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Tuesday, March 16

7:15 – 8:00 a.m.	Sunrise Fitness Filling Your Creative Well: An Experiential Dance Workshop	Main Ballroom
7:30 – 9:00 a.m.	Wake up the Brain & Body with Juggling Networking Continental Breakfast	International Foyer Broadmoor Foyer
8:00 a.m. – 2:00 p.m.	Registration Open	Broadmoor Foyer
8:00 a.m. – 2:00 p.m.	Bookstore Open	International Foyer
9:00 – 10:00 a.m.	Closing Keynote: The Promise of Leadership	Broadmoor A
10:00 a.m. – 1:00 p.m.	Creativity Room™ Open	Colorado C
10:30 – 11:30 a.m.	Exclusive Foundation Donor Event with Alex Sheen	Penrose Dining Room
10:30 – 11:30 a.m.	Idea Labs 100 Creative Directors Can't Be Wrong: Lessons in Producing the Ultimate Idea	Colorado AB
	Effective Social Media Tactics for Grassroots Advocacy	Broadmoor C
	I See What You Mean! Visual Tools for Effective Leaders	Broadmoor D
	Incorporating Health and Wellness into Your Office Design	Broadmoor E
	Next Generation Learning: Setting Subject Matter Experts Up for Success	International South
	Reinventing Online Learning: Connecting Your Members without Leaving Their Desks	Broadmoor F
	Top 10 Strategies for More Effective Boards	International North
11:00 – 11:30 a.m.	Snap Learning Spot Don't You Forget About Me! Personal Brand Storytelling	Colorado F
11:30 - 12:00 p.m.	Vault Consulting Popcorn Pop-Up	TBD
11:30 - 12:00 p.m.	Johnson Lambert Candy Shop	International Foyer
12:00 – 1:00 p.m.	Idea Labs Accountability and Autonomy: What Every Employer Wants and Every Employee Deserves	Broadmoor C
	Flip Your Leadership Training	Colorado AB
	Gas Pedal Down: Breakthrough by Getting off the Brake	Broadmoor E
	Making a Choice to Increase Inclusion	Broadmoor D
	Next Generation Learning: Trends in Instructional Design and How to Prepare Your Association	International South
	Using Mock Meetings to Train Your Chairpersons	Colorado DE
	Volunteer Systems: How Does Yours Measure Up	International North
12:30 – 1:00 p.m.	Snap Learning Spot The Future of Authority: How to Manage Your Signal Amidst all the Noise	Colorado F
1:15 – 2:30 p.m.	Food for Thought Lunch Stay & Play, Optional Tours	Broadmoor A
2:30 – 5:00 p.m.	Tour of The Broadmoor's Seven Falls	Buses leave from
3:00 – 6:00 p.m.	Photo Safari to Garden of the Gods	Broadmoor South