

LEGISLATIVE POST AUDIT REPORT

West Virginia University Institute of Technology Limited Scope Audit of Student Fees

For the Period July 1, 2008 - June 30, 2011

Audit Summary

- Incorrect charge of student fees
- Unable to determine if expenditures were approved by the Student Government Association (SGA) for fiscal years 2009, 2010 and 2011
- Lack of internal control regarding P-Card Travel



WEST VIRGINIA LEGISLATIVE AUDITOR
POST AUDIT DIVISION



Aaron Allred - *Legislative Auditor*
Stacy Sneed, CPA - *Director*

Room 329 W, Building 1
1900 Kanawha Boulevard East
Charleston, West Virginia 25305
phone: (304) 347 - 4880

LEGISLATIVE POST AUDITS SUBCOMMITTEE

Senate

President Jeff Kessler, Chairman
Roman Prezioso
Mike Hall

House

Speaker Richard Thompson, Chairman
Harry Keith White
Tim Armstead

**WEST VIRGINIA LEGISLATIVE AUDITOR
LEGISLATIVE POST AUDIT DIVISION**

Aaron Allred
Legislative Auditor

Stacy L. Sneed, CPA, CICA
Director

Amber Shirkey, CPA, CICA
Audit Manager

Sabrina Mitchell, CPA
Auditor-in-Charge

Tara Lane, Auditor II
Jake Osburn, Auditor II
Elizabeth Kinsey, Auditor II
Patrick Kiessling, Auditor I
Staff Auditors

Legislative Post Audit Division
Building 1, Room W-329
1900 Kanawha Blvd., East
Charleston, WV 25305-0610
(304) 347-4880

Post audit reports are available on-line at
<http://www.legis.state.wv.us/Joint/postaudit/reports.cfm>

For more information about the Legislative Post Audit Division, please visit our website at
www.legis.state.wv.us/Joint/postaudit/postaudit.cfm

WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division
Building 1, Room W-329
1900 Kanawha Blvd., E.
Charleston, West Virginia 25305-0610



Area Code (304)
Phone: 347-4880
Fax: 347-4889

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we conducted a limited scope post audit of West Virginia University Institute of Technology (WVUIT) for the period July 1, 2008 through June 30, 2011.

We have conducted our audit in accordance with Generally Accepted Government Auditing Standards. Our audit disclosed certain findings which are detailed in this report. Findings deemed inconsequential to the financial operations of the agency were discussed with management. West Virginia University Institute of Technology's management has responded to the audit findings; we have included the responses at the end of the report.

Respectfully submitted,

A handwritten signature in black ink that reads "Stacy L. Sneed".

Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011

TABLE OF CONTENTS

| | |
|---|-----------|
| Executive Summary | 1 |
| Introduction | 3 |
| Post Audit Authority | 3 |
| Background | 3 |
| Spending Unit Contacts | 5 |
| Audit Scope | 6 |
| Objectives and Methodologies | 7 |
| Conclusions | 9 |
| Exit Conference..... | 10 |
| Reportable Compliance and Other Matters..... | 11 |
| Finding 1 – Incorrect Charge of Student Fees..... | 11 |
| Finding 2 – Scope Limitation Regarding SGA Expenditures | 15 |
| Finding 3 – Lack of Internal Controls Regarding P-Card Travel..... | 17 |
| Finding 4 – Lack of Documentation Relating to Expenditures..... | 19 |
| Appendix A – Legal Opinion..... | 21 |
| Appendix B – SGA Expenditures..... | 24 |
| Appendix C – WVUIT Fee Schedules..... | 50 |
| Appendix D – Agency Responses | 57 |
| Certificate of Director, Legislative Post Audit Division | 60 |

WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011

EXECUTIVE SUMMARY

Finding 1 Incorrect Charge of Student Fees

During our test of the 59 students charged the Cooperative Education-Practicum Fee, we noted 34 students were overcharged differing amounts for a total of \$4,406 and 10 students were not charged a total of \$1,000 (\$100 per student) for their enrollment in the HUMS Practicum. See the tables on pages 11 & 12 for more detail. In fiscal year 2011, fall semester, all 14 students enrolled in PSYC 302 were not charged the \$100 laboratory fee, resulting in a total undercharge of \$1,400.

Auditor's Recommendation

We recommend WVUIT comply with WV Code §18B-10-1(a), WV Code §18B-10-1(e) and the West Virginia University Board of Governors Policy 39 and only charge students fees which have been approved by the Board of Governors and appear on the fee planning schedule. We further recommend a comparison be made of the Banner fee tables to fee planning schedule to verify the fee amounts and types match.

Finding 2 Scope Limitation Regarding SGA Expenditures

During our audit of WVUIT, we noted areas of concern regarding the Student Government Association's (SGA) expenditures for fiscal years 2009, 2010, and 2011, totaling \$203,902.17. The SGA did not have a policy in place regarding the disbursement of funds to student organizations until October 2011, and the policy did not adequately address the authorization and reconciliation of transactions. The SGA was unable to provide us any documentation regarding the expenditures of funds by student organizations, and overspent its budget in fiscal years 2009 and 2010. Upon subsequent review, as of June 22, 2012, WVUIT's SGA has yet to put into place proper policies regarding approval and oversight of expenditures¹.

¹See Appendix B for a list of SGA transactions for fiscal years 2009, 2010, and 2011. The information presented in Appendix B was not subject to additional audit procedures designed to provide assurance as to whether or not the SGA approved the expenditure properly; however, the individual expenditures may have fallen within our expenditure test depending on the fund used to pay for the expenditure.

Auditor's Recommendation

We recommend WVUIT and WVUIT's SGA follow WV Code §5A-8-9 and develop and maintain adequate policies regarding the budgeting of monies for use by the SGA, and the disbursement and expenditure of SGA funding. We recommend WVUIT and the WVUIT SGA refer to the SGA funding policies set forth by WVU Morgantown when developing their policies. Also, for proper oversight of student expenditures of state funds, we recommend a designated staff member reconcile the SGA expenditures/disbursements with the financial accounting system MAP and provide an update to the SGA on the current status of their funding on a regular basis.

Finding 3 Lack of Internal Controls Regarding P-Card Travel

During our audit of WVUIT expenditures², we tested 257 transactions totaling \$802,390.50 and noted 11 transactions, totaling \$3,542.40, for which WVUIT was unable to validate the reason for travel when paid solely with a purchasing card (p-card). During the audit period, WVUIT had not implemented proper internal controls to monitor p-card travel related purchases.

Auditor's Recommendation

We recommend WVUIT implement internal controls to monitor travel related p-card purchases to ensure only necessary business travel occurs. We also recommend WVUIT update internal travel policies to conform to require all travel related expenditures placed on a p-card to be documented on a form stating the business purpose of the travel, and attach a copy of the form to each of the p-card transactions relating to the travel.

Finding 4 Lack of Documentation Relating to Expenditures

During our audit of WVUIT expenditures, we tested 257 transactions totaling \$802,390.50 and noted 8 transactions totaling \$4,546.40, for which no purchasing documentation relating to the transaction could be provided. Moreover, WVUIT was unable to provide supporting documentation for 2 additional transactions totaling \$220.

Auditor's Recommendation

We recommend WVUIT comply with WV Code §5A-8-9(b) and WV State Purchasing Card Policies and Procedures and ensure all documentation is properly maintained and available for inspection upon request.

See Appendix D for Spending Unit's Responses to Findings 1-4

²The population consisted of 12,022 transactions totaling \$11,127,239.64.

WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011

INTRODUCTION

POST AUDIT AUTHORITY

The audit was conducted pursuant to §4-2, as amended, of the West Virginia Code, which requires the Legislative Auditor to “make post audits of the revenues and funds of the spending units of the state government, at least once every two years, if practicable, to report any misapplication of state funds or erroneous, extravagant or unlawful expenditures by any spending unit, to ascertain facts and to make recommendations to the Legislature concerning post audit findings, the revenues and expenditures of the state and of the organization and functions of the state and its spending units.”

BACKGROUND³

The State Legislature established West Virginia University Institute of Technology in 1895 as Montgomery Preparatory School, a branch of West Virginia University (WVU). With the development of local district high schools, it was assigned a vocational education role beginning in 1917 and its name was changed to West Virginia Trade School. In 1921, in reaction to changing community needs, it became a junior college named New River State School, with the primary function of training teachers for regional elementary schools. Because of its growth to a baccalaureate degree granting institution, it became New River State College in 1931.

By 1941, in response to the demands for personnel from the industries and businesses, the institution added technical and business programs. Recognizing this new role, the State Legislature renamed the college West Virginia Institute of Technology (Tech). In 1952, the college began offering bachelor degrees in engineering. This marked the first instance in which a West Virginia four-year college had developed a specialized role in providing educational services to its constituencies. In response to regional needs, Tech established the community college program in 1966. The Master of Science in Control Systems Engineering was added to the roster of Tech degree programs in 1978.

Through three Legislative mandates of the past two decades, significant organizational changes were compelled upon Tech. On July 1, 1996 the college was made a regional campus of West Virginia University and renamed West Virginia University Institute of Technology (WVUIT). Ten years later, on July 1, 2006, WVU Tech became a full division of West Virginia University. Subsequently, three years after this, on July 1, 2009, the Community and Technical College at WVU Tech (CTC at WVUIT) was totally separated from WVUIT to become the now freestanding Bridgmont Community and Technical College.

³The background information was taken from the WV Blue Book and information obtained by reviewing WVUIT’s website along with information gathered during the planning stage of the audit from other various sources.

WVUIT offers the following baccalaureate programs - engineering, sciences, computer science, accounting and business areas, social services, nursing, humanities, and engineering technologies. The institution also offers a Regents' Bachelor of Arts degree program for non-traditional students, courses for extension and continuing education, and a cooperative education program for students majoring in degree programs. The sole graduate degree in control systems engineering, was discontinued. Several degree programs and student services once offered by WVUIT are now the full province of Bridgemont Community and Technical College, including associate degrees, remedial education, and certificate programs in business and technology. The college is located in Montgomery, West Virginia, 28 miles southeast of Charleston, WV.

**WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011**

SPENDING UNIT CONTACTS

Dan Durbin Senior Associate of Finance

Richard Carpinelli WVUIT Campus Dean of Students (July 2009 – Present)

Scott Hurst, Ph.D. Campus Provost (November 2008 – December 2011)

Carolyn Long Campus Executive Officer (January 2012 – Present)

William Quigley WVU Internal Audit Director

Lisa Lively WVU Director of Financial Services and WVU Tech Interim CFO (Sept 2007 – May 2009)

Solomon Addico Chief Financial Officer (May 2009 – March 2012)

George Lasnier Chief Financial Officer (April 2012– Present)

Michael Knight Director of Purchasing

Cindy Marn Associate Director for Payment Services

WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011

AUDIT SCOPE

We have performed a limited scope audit of WVUIT for the period July 1, 2008 through June 30, 2011. We performed this limited scope post audit as a result of a WVUIT Student Government Association (SGA) resolution demanding an audit of student fees, which received media attention and senatorial backing. The audit scope was limited to the assessment of student fees, as described in the Objectives and Methodology section below, and expenditure of funds in which the fees were deposited for fiscal years 2009, 2010, & 2011.

WVUIT's management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets, and compliance with applicable laws, rules, and regulations are achieved. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected.

The scope over internal controls involved only assessing those controls which were significant to the objectives listed in the Objectives and Methodologies section of this report. To conclude on the adequacy of internal controls regarding WVUIT as a whole was not a specific objective of this audit. Any internal control weaknesses discovered have been reported in findings if they were significant to our audit objectives.

In addition to the initial limited scope already discussed, a further, unforeseen limitation was placed on the audit regarding the expenditures objective relating to the SGA. The SGA expends monies from those funds which receive deposits from the assessment and collection of student fees, so initially they fell under our scope. However, as we were performing procedural interviews with SGA officers and the Dean and Associate Dean of Students, and reviewing policies regarding SGA expenditures, it became evident internal controls and policies were significantly deficient and we were unable to design adequate testing methodology to provide us with sufficient and appropriate evidence to support any findings we may have encountered. Therefore, a scope limitation was placed on the audit.⁴ This limitation had no further effect on the audit objectives discussed below in the Objectives and Methodologies sections other than the one already discussed in this section.

⁴The scope limitation was prepared as a finding and is discussed in Finding 2 of this report.

OBJECTIVES AND METHODOLOGIES

The objectives of the limited scope post audit were: (1) to determine if students at WVUIT were assessed the appropriate fees in accordance with applicable WV code and the fee schedule set by the WVU Board of Governors and those fees were deposited in the correct amount, and (2) to determine if the expenditures relating to those fees were properly expensed. The fees covered under these objectives were as follows:

- 4500181 Lab
- 4500243 Practicum
- 4500182 Lab Science
- 4500301 Library
- 4500171 IT Fee, 4501910 Non-Resident, & 4501911 Resident as they relate to IT Fee⁵

In preparation for testing, we studied legislation, applicable WV Code sections, applicable rules and regulations, and policies of WVUIT.⁶ The initial letter requesting the audit contained a copy of a WVUIT student's bill where a fee appeared to be charged inconsistent with the approved fee schedule. Upon review of WV Code regarding the assessment of fees, we sought clarity of this code to enable us to come to a proper conclusion. A legal opinion was obtained (Appendix A) and upon review of the opinion, we concluded the fee had been inappropriately charged to the student's account.⁷ Additional procedures were performed, such as interviews with WVU and WVUIT staff, to further review this matter and to ensure the appropriate conclusion had been reached.

Further, we noted many of the fees assessed to students at WVUIT were not subject to any special spending restrictions. We confirmed this by meeting with agency officials during the entrance conference to determine if there were any other policies in place within WVU, WVUIT, or the Higher Education Policy Commission (HEPC) which might restrict the expenditure of certain fees. WVU noted no other policies, and stated the fees are deposited into several different funds. Once deposited in these funds the monies lose their ability to be identified. Therefore, it was decided after discussion among the audit team to only review those funds which received student monies. We requested the funds from WVU, and the expenditures for these funds for all three years under our audit period.

Upon review of applicable policies, further procedures such as interviews, walkthroughs, and observations were conducted for us to better understand the complexities of the audited entity and the required policies. A major focus of our procedures was determining the reliability of the computer information provided to us by WVU and WVUIT. Since our scope was limited to just student fees, we

⁵According to WVUIT, students are not charged a specific student activity fee, it is lumped in with tuition, therefore, we concluded the fee fell outside of our audit scope as tuition is not included in the original scope.

⁶Any significant policies and provisions WVUIT was held accountable to were documented in the working papers for the audit.

⁷See Finding 1 for further explanation of this matter.

only assessed those information systems and internal controls which were relevant to our audit objective.

A post audit of Potomac State, another affiliate of WVU, currently is being performed by another Legislative Post Audit team. We reviewed and relied upon the data reliability procedures performed by the Potomac audit team to avoid redundancy in work and be cost effective. However, the WVUIT audit team performed several other procedural interviews and a detailed walkthrough of the daily reconciliation between BANNER, the student account information system, and MAP (Mountaineer Applied Process), the main information system used by WVU, to ensure monies were being properly transferred into the appropriate funds. These procedures, in combination with those performed by the Potomac audit team, allowed us to conclude the information provided from these systems would be reliable.

After the initial procedures were concluded, we began designing the methodologies for our tests. Two tests were performed, the first regarding the assessment of student fees for all three fiscal years, and the second regarding the expenditures out of the funds for which the student fees were deposited. The tests were designed to reduce our audit risk to an acceptably low level after considering all of the risks identified during our planning and procedural phase of the audit.

Obtaining a copy of a student's billing and course registration schedule then comparing the assessed fees to the approved WVUIT fee schedule was chosen as the best approach for determining if the fees were assessed appropriately to a student's account. A statistical sample was taken using RAT-STATs, and the sample was pulled from a BANNER report showing all students registered for courses at WVUIT for each of the semesters under audit. The associated student bills and class registration forms were requested. When we noted instances of incorrect charges during the comparison, we requested a listing of all students registered for the particular class along with the students' bills for the entire audit period to determine if more students were incorrectly charged.⁸ No projections were performed across the population of student fees because any fee with an exception was tested at 100% for all three years under audit.

Since the money collected from student fees loses its identity when deposited into a fund, we only tested expenditures for those funds which had fees deposited into them for appropriateness. An expenditure listing for all the funds under review was requested for each fiscal year under our audit period. Also, expenditures made by the SGA for the three years under our audit period were requested, but we were unable to test to an appropriate degree in order to support any findings because of a lack of approval documentation. Thus, resulting in a scope limitation discussed in the above Scope section of this report.

A review was made of each expenditure for the funds under review for all three fiscal years and any unusual items were noted.⁹ For those items noted, all supporting purchasing documentation was

⁸Finding 1 of this report describes the instances of non-compliance discovered during this test of student fees.

⁹Findings 3 and 4 of this report describe the instances of non-compliance discovered during this test of expenditures.

requested and subsequently reviewed to verify the purchase and to assess its appropriateness. No projection can be made across the population for this test because 100% of the population was reviewed on some level and auditor judgment was used to decide which expenditures required more in-depth review.

We did not disclose any identifying information concerning employees, vendors, or students within this report, with the exception of Appendix B – SGA Expenses, in an effort to protect the privacy and interests of all parties; Appendix B within this report contains vendor information to better inform users of the types of expenditures the SGA made during the audit period. This lack of disclosure is not significant to the understanding of this report and should have no impact on the usefulness of the information provided. All information pertinent to the report has been disclosed.

This communication is intended solely for the information and use of the Post Audits Subcommittee, the members of the WV Legislature, and management of WVUIT. However, once released by the Post Audits Subcommittee, this report is a matter of public record and its distribution is not limited. Our reports are designed to assist the Post Audits Subcommittee in exercising its legislative oversight function and to provide constructive recommendations for improving State operations. As a result, our reports generally do not address activities we reviewed which are functioning properly.

We conducted this post audit, which is a performance audit, in accordance with the standards applicable to performance audits contained in Generally Accepted Government Auditing Standards. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence about WVUIT’s compliance with those requirements referred to above and performing other procedures as we considered necessary in the circumstances. Our audit does not provide a legal determination of WVUIT’s compliance with those requirements. Post audits are conducted to ascertain facts, and to make recommendations to the Legislature concerning post audit findings.

CONCLUSIONS

WVUIT generally had adequate internal controls over its assessed student fees and its expenditures relating to student fees. However, WVUIT had some significant internal control weaknesses and noncompliance in areas of high risk for management oversight.

For the items tested, WVUIT did not comply with parts of the following: West Virginia Code, West Virginia State Purchasing Card Policies and Procedures, and West Virginia University Board of Governors policies. Noncompliance with the aforementioned related to student fees, p-card expenditures, SGA expenditures, and proper record keeping of purchasing documentation.

WVUIT failed to assure the Banner fee tables matched the approved fee planning schedules resulting in incorrect charges of the practicum fee and the psychology laboratory fee. WVUIT failed to implement proper internal controls over p-card travel related purchases and SGA expenditures.

It was brought to our attention during fieldwork of a potential misuse of funds by the SGA, which fell within our subsequent review period of July 1, 2011 to June 22, 2012. The issue was resolved and restitution was made in the full amount. This instance of potential misuse and the scope limitation discussed in the Audit Scope section of this report regarding the SGA has led us to conclude the SGA has inadequate controls and policies regarding expenditures¹⁰.

EXIT CONFERENCE

We discussed this report with management of the spending unit on August 30, 2012. All findings and recommendations were reviewed and discussed. Any items deemed inconsequential were discussed with management during the informal exit conference held on July 19, 2012. Management's response to the findings and conclusions has been included in Appendix D of this report, and was not subject to any audit procedures; therefore, we express no conclusion on the validity of the response.

¹⁰Finding 2 of this report further discusses this issue.

WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011

REPORTABLE COMPLIANCE AND OTHER MATTERS

Finding 1 **Incorrect Charge of Student Fees**

Condition: During our test of student billings, we noted two fees were incorrectly charged as follows:

- A total of 59 students were charged the Cooperative Education-Practicum Fee¹¹; we tested the entire population and noted 34 students were overcharged differing amounts for a total of \$4,406 and 10 students were not charged a total of \$1,000 for their enrollment in the HUMS Practicum (see the tables below). The approved fee planning schedules¹² listed the Cooperative Education Fee/Practicum Fee as \$60 for the 2008-2009 academic year and \$100 for both the 2009-2010 and the 2010-2011 academic years. WVUIT built the Cooperative Education fee and the HUMS Practicum fee into the BANNER system separately and did not ensure the amounts entered matched the approved fee planning schedules. The Cooperative Education fee was entered correctly during the audit period. However, the Practicum fee was entered as \$18.50 per credit hour (\$222 for a full-time student) rather than \$60 for the 2008-2009 academic year and \$100 for the 2009-2010 and the 2010-2011 academic years.

| Overcharge of HUMS Practicum Fee | | |
|---|----------------------|---------------------------|
| Semester | # of Students | Amount Overcharged |
| Fall 2008 ¹³ | 2 | \$ 213 |
| Spring 2009 ¹³ | 3 | \$ 375 |
| Summer 2009 ¹³ | 7 | \$1,134 |
| Summer 2010 ¹⁴ | 5 | \$ 610 |
| Summer 2011 ¹⁴ | 17 | \$2,074 |
| Total | 34 | \$4,406 |

¹¹Two separate subjects, COOP and HUMS Practicum, were associated with the Cooperative Education-Practicum Fee. All students enrolled in a COOP course were charged in accordance with the approved fee planning schedules.

¹²See Appendix C for the approved fee schedules for all three years under audit.

¹³Approved HUMS Practicum Fee was \$60.

¹⁴Approved HUMS Practicum Fee was \$100.

| Not Charged a HUMS Practicum Fee | | |
|----------------------------------|----------------------|---------------------------|
| <u>Semester</u> | <u># of Students</u> | <u>Amount Not Charged</u> |
| Fall 2009 ¹⁴ | 5 | \$ 500 |
| Spring 2010 ¹⁴ | 1 | \$ 100 |
| Fall 2010 ¹⁴ | 1 | \$ 100 |
| Spring 2011 ¹⁴ | 3 | \$ 300 |
| Total | 10 | \$1,000 |

During our review of subsequent events, we noted ten students were overcharged a total of \$1,220 (\$122 per student) and two students were not charged a total of \$200 for their enrollment in the HUMS Practicum.

- During the fiscal year 2011 fall semester, all 14 students enrolled in PSYC 302 were not charged the \$100 laboratory fee, resulting in a total undercharge of \$1,400. With the exception of the fall 2010 class of 14 students, the PSYC 302 laboratory fee was charged correctly for the other semesters during the audit period and the period of subsequent review¹⁵.

Criteria:

WV Code §18B-10-1, as amended, states in part:

“(a) Each governing board shall fix tuition and other fees for each academic term for the different classes or categories of students enrolling at the state institution of higher education under its jurisdiction...”

“(e) The schedule of all tuition and fees, and any changes in the schedule, shall be entered in the minutes of the meeting of the appropriate governing board and the board shall file with the commission or council, or both, as appropriate, and the Legislative Auditor a certified copy of the schedule and changes.”

The West Virginia University Board of Governors Policy 39, Section 2, states in part:

“Fees must be assessed, waived or refunded in accord with any applicable West Virginia State code. Fees include those where Board of Governors’ approval is required as specified in the West Virginia State Code and other special user fees.”

“All fees charged to students must have approval by the West Virginia University Board of Governors and published so as to be readily available to students.”

¹⁵The subsequent review period covered July 1, 2011 – June 22, 2012.

A legal opinion issued by Legislative Services (See **Appendix A**), states in part:

“...any fee charged by WVUIT (after becoming a division of WVU) must be approved by the WVU Board of Governors on an annual basis.

“All fees should be listed in the fee schedule of tuition and fees that is annually entered in the minutes of the meeting of the WVU BOG, regardless of whether or not the fee is changed from one year to the next. If a fee does not change from one year to the next it should be included in the fee schedule reflecting the fact that it did not change.”

Cause:

Overcharge

According to the WVUIT Senior Database Administrator, for fiscal year 2009, before integration with WVU, the COOP and HUMS Practicum fees were separate, with separate detail codes (COOP, EXHL), and both were flat fees (\$60, \$222). For fiscal years 2010 and 2011, after integration with WVU, the HUMS Practicum was changed from the EXHL detail code to the COOP detail code. While changes were made in Banner to reflect the change in the detail code, fee amount, and fee type of the HUMS Practicum, no updates were made to the fee planning schedule approved by the Board of Governors.

The Practicum fee continued to be grouped with the Cooperative Education Fee on the fee planning schedule as a \$60, \$100, and \$100 flat fee for fiscal years 2009, 2010, and 2011 respectively.

Omitted Charge

Before integration with WVU, WVUIT built fee schedules each term from scratch that did not carry forward to future semesters. However, it is WVU's procedure to have a separate fee schedule for each term which carries forward from fall to fall, spring to spring, and summer to summer. When integrating with WVU, the practicum fee was inadvertently not included in the fall and spring term's fee schedules.

Uncharged Laboratory Fee

According to WVUIT, the \$100 laboratory fee for PSYC 302 was inadvertently not loaded in Banner for fall 2010 and this error was corrected in Banner for fiscal year 2012.

Effect:

By not comparing the fee tables in Banner to the approved fee planning schedules each semester, WVUIT was unaware they were charging an incorrect fee amount. This resulted in erroneous charges to any student enrolled in HUMS Practicum during every semester of the audit period, and will continue until the issue is resolved. In addition, failure to load the PSYC 302 laboratory fee in Banner resulted in loss of monies for WVUIT.

Recommendation: We recommend WVUIT comply with WV Code §18B-10-1(a), WV Code §18B-10-1(e) and the West Virginia University Board of Governors Policy 39 and only charge students fees which have been approved by the Board of Governors and appear on the fee planning schedule. We further recommend a comparison be made of the Banner fee tables to the approved fee planning schedule to verify the fee amounts and types match.

Agency's Response: See Agency's Response in Appendix D

Finding 2**Scope Limitation Regarding SGA Expenditures****Condition**

During our audit of WVUIT, we noted the following areas of concern regarding the Student Government Association's (SGA) expenditures totaling \$203,902.17 for fiscal years 2009, 2010, and 2011:

- The SGA did not have a policy in place regarding the disbursement of funds to student organizations until October 2011, after our audit period;
- The policy did not adequately address the authorization and reconciliation of transactions and the SGA was unable to provide us any documentation regarding the expenditure of funds by student organizations during our audit period;
- The SGA overspent its budgeted amount in fiscal years 2009 and 2010 by approximately \$110,000 and \$30,000, respectively (WVUIT failed to properly budget any monies to the SGA for fiscal year 2009); in fiscal year 2011, the SGA stayed within their aggregate budget of all allotted monies, but overspent out of certain funds. (A list of transactions is provided in Appendix B¹⁶ at the end of the report); and
- Upon subsequent review, as of June 22, 2012, WVUIT's SGA has yet to put into place proper policies regarding approval and oversight of expenditures.

Criteria

WV Code §Section 5A-8-9, as amended, states in part:

"The head of each agency shall:

(a) Establish and maintain an active, continuing program for the economical and efficient management of the records of the agency.

(b) Make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the state and of persons directly affected by the agency's activities."

Cause

According to the WVUIT Dean of Student Affairs, the over expenditure of budgeted monies in fiscal year 2009 is due to the lack of an approved budget being loaded into WVU's accounting system of Mountaineer Administrative Processes (MAP). The over expenditure of budgeted monies by the SGA in fiscal

¹⁶ The information presented in Appendix B was not subject to additional audit procedures designed to provide assurance as to whether or not the SGA approved the expenditure properly; however, the individual expenditures may have fallen within our expenditure test depending on the fund used to pay for the expenditure. Appendix B does not include payroll related expenditures.

year 2010 is due to an authorized increase of monies to be expended for use by the Dean of Student Affairs to make significant improvements to certain programs¹⁷; the expenditures were shown within MAP as being spent by the SGA, even though they did not control these monies.

However, the audit team concludes the lack of documentation regarding disbursements/expenditures made by the SGA is due to a lack of policies, which is a result of improper oversight of the SGA; WVUIT staff members should have been ensuring monies were being properly spent in accordance with WV Code, Higher Education, and WVU policies.

Effect

Without proper oversight of SGA expenditures, written policies, or proper budgeting, WVUIT and the State risk losing money through unnecessary and/or inappropriate expenditures. Due to the numerous issues, we were unable to determine if SGA expenditures were properly authorized; however, we were made aware of one potential misuse of funds¹⁸, totaling \$75, which occurred during our subsequent review period. During the Associate Dean of Student's review of SGA expenditures, this instance was discovered and inquiry was made with the student; subsequent restitution was made by the student.

Recommendation

We recommend WVUIT and WVUIT's SGA follow WV Code §5A-8-9 and develop and maintain adequate policies regarding the budgeting of monies for use by the SGA, and the disbursement and expenditure of SGA funding. We recommend WVUIT and the WVUIT SGA refer to the SGA funding policies set forth by WVU Morgantown when developing their policies. Also, for proper oversight of student expenditures of state funds, we recommend the Dean of Student Affairs, the CFO, or another designated staff member reconcile the SGA expenditures/disbursements with the financial accounting system MAP and provide an update to the SGA on the current status of their funding on a regular basis.

Agency's Response

See Agency's Response in Appendix D

¹⁷ The Dean of Students has stated the approval was verbal in nature and no record is available to document the approval.

¹⁸ The potential misuse of funds was for the printing of a survey developed by a student for a class project. The survey had some potential application for use by the SGA; however the primary purpose of the survey was for the student to meet a class requirement. The student was unable to produce SGA approval documentation and subsequently made restitution to resolve the matter.

Finding 3**Lack of Internal Controls Regarding P-Card Travel****Condition**

During our audit of WVUIT expenditures¹⁹, we tested 257 transactions totaling \$802,390.50 and noted 11 transactions, totaling \$3,542.40, for which WVUIT was unable to validate the reason for travel when paid solely with a purchasing card (p-card). During the audit period, WVUIT had not implemented proper internal controls to monitor p-card travel related purchases.

| <u>VENDOR</u> | <u>DESCRIPTION</u> | <u>DATE</u> | <u>AMOUNT</u> |
|------------------------------|---------------------------|-------------|-------------------|
| CITIBANK | BRITISH A 1252458896346 | 8-Apr-09 | \$ 138.29 |
| CITIBANK | WYNDHAM VIRGINIA BEACH OC | 29-Apr-09 | \$ 273.96 |
| CITIBANK | BALLY'S HOTEL LAS VEGAS | 18-Dec-08 | \$ 470.88 |
| CITIBANK | ENTERPRISE RENT-A-CAR | 6-May-10 | \$ 871.00 |
| CITIBANK | USAIRWAYS 0372368968916 | 3-Dec-09 | \$ 60.00 |
| CITIBANK | BURGER KING #3442 | 4-Mar-10 | \$ 22.58 |
| CITIBANK | BFS FOODS #12 | 21-Oct-10 | \$ 26.00 |
| CITIBANK | PILOT | 30-Mar-11 | \$ 47.44 |
| CITIBANK | QT 755 07007552 | 30-Mar-11 | \$ 50.00 |
| CITIBANK | RACEWAY6751 81167512 | 7-Apr-11 | \$ 35.00 |
| CITIBANK | SHERATONATLANTA HOTEL | 7-Apr-11 | \$1,547.25 |
| Total Amount Expended | | | \$3,542.40 |

Criteria

WV Code §5A-8-9(b), as amended, states in part:

"The head of each agency shall:

(b) Make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the state and of persons directly affected by the agency's activities."

Cause

West Virginia University only requires a travel settlement form to be completed when the employee is seeking reimbursement for personal funds expended during a travel engagement.

Effect

A lack of travel settlement forms or equivalent forms documenting reason for travel makes it difficult for WVUIT and WVU to match up purchasing card expenditures to the travel date and also makes it difficult to validate the business purpose for the travel. This lack of oversight increases the risk of p-card fraud and abuse, potentially causing the state to expend excessive amounts of money.

¹⁹ The population consisted of 12,022 transactions totaling \$11,127,239.64.

Recommendation We recommend WVUIT implement internal controls to monitor travel related p-card purchases to ensure only necessary business travel occurs. We also recommend WVUIT update internal travel policies to require all travel related expenditures placed on a p-card to be documented on a form that states the business purpose of the travel, and attach a copy of the form to each p-card transaction relating to the travel.

Agency's Response See Agency Response in Appendix D

Finding 4**Lack of Documentation Relating to Expenditures****Condition**

During our audit of WVUIT expenditures²⁰, we tested 257 transactions totaling \$802,390.50 and noted 8 transactions totaling \$4,546.40, for which no purchasing documentation relating to the transaction could be provided²¹. Moreover, WVUIT was unable to provide supporting documentation for 2 additional transactions totaling \$220.

| 8 Transactions Without Purchasing Documentation | | | |
|--|---------------------------|-------------|-------------------|
| VENDOR | DESCRIPTION | DATE | AMOUNT |
| CITIBANK | AVIS RENT A CAR TOLLS 866 | 6-May-10 | \$ 9.45 |
| CITIBANK | CRACKER BARREL #510 | 13-Aug-09 | \$ 16.00 |
| CITIBANK | FTD JUST FOR YOU FINE | 22-Apr-10 | \$ 64.66 |
| CITIBANK | RESIDENCE INN -CHARLESTON | 17-Dec-09 | \$ 762.88 |
| CITIBANK | STAPLES DIRECT00209908 | 27-Aug-09 | \$1,412.62 |
| CITIBANK | APL APPLE ONLINE STORE | 7-Apr-11 | \$2,259.00 |
| CITIBANK | EL JALISCO | 2-Dec-10 | \$ 13.79 |
| CITIBANK | TPG CAPITOL CAFE QPS | 24-Feb-11 | \$ 8.00 |
| TOTAL | | | \$4,546.40 |

| 2 Transactions Without Supporting Documentation | | | |
|--|--------------------|-------------|------------------------|
| VENDOR | DESCRIPTION | DATE | AMOUNT |
| CITIBANK | CHILIS #014 | 18-Sep-08 | \$ 20.00 ²² |
| CITIBANK | WM SUPERCENTER | 2-Apr-09 | \$200.00 ²³ |
| TOTAL | | | \$ 220.00 |

Criteria

WV Code §5A-8-9 (b), as amended, states in part:

"The head of each agency shall:

(b) **Make and maintain records containing adequate and proper documentation** of the organization, functions, policies, decisions, procedures and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the state and of persons directly affected by the agency's activities."

²⁰ The population consisted of 12,022 transactions totaling \$11,127,239.64.

²¹ We were unable to determine the types of items purchased for those transactions which were lacking support documentation because WVU's Global Card Management System does not require p-card holders to input the items purchased before submitting the monthly bill for payment.

²² According to WVUIT, this transaction was made in error and the employee made restitution. However, WVUIT was unable to provide documentation showing restitution was made.

²³ The transaction totaled \$1,250 and was for 50 gift cards (\$25 each). WVUIT was able to provide documentation to account for 42 gift cards. Additional documentation was not provided to support 8 gift cards.

WV Purchasing Card Policies and Procedures, states, in part:

“7.1 Receipts & Receiving Reports

Except where otherwise exempted by statute or rule, an itemized receipt must be obtained for each transaction placed on the P-Card. The receipt must be legible, itemized (reflecting the goods or services purchased), and contain the vendor name, date of purchase and price of items. **Receipt documentation may be paper or electronic and shall be retained by the Spending Unit.”**

| | |
|--------------------------|--|
| Cause | According to the Director of Purchasing, WVUIT diligently searched for, but was unable to locate, the purchasing documentation related to these transactions. The audit team concluded the cause was due to poor record keeping by WVUIT. |
| Effect | By maintaining inadequate records, WVUIT was unable to provide justification for purchases, making it impossible to have proper management oversight of expenditures, causing the State of West Virginia’s assets to be vulnerable to loss, theft, or fraud. |
| Recommendation | We recommend WVUIT comply with WV Code §5A-8-9(b) and WV Purchasing Card Policies and Procedures and ensure all documentation is properly maintained and available for inspection upon request. |
| Agency’s Response | See Agency’s Response in Appendix D |

**APPENDIX A
LEGAL OPINION**

I N T E R

L E G I S L A T I V E
S E R V I C E S

O F F I C E

MEMO

To: Stacy Sneed, CPA, CICA, Director
Amber Shirkey, CPA, CICA, Audit Manager
Sabrina Mitchell, Auditor III

From: Maureen Robinson, Attorney

Subject: Legal opinion concerning statutory authority to assess student fees

Date: April 3, 2012

You have requested a legal opinion on the following:

1. Is West Virginia University (WVU) Board of Governors (BOG) required to approve, on an annual basis, any proposed tuition and fee schedules regarding West Virginia University Institute of Technology (WVUIT)?
2. If a fee remains the same from one year to the next, with no increase in amount charged, name of the fee, or to whom the fee is assessed, does the fee need to be included in the proposed schedule and approved by WVU's BOG?
3. Is it a violation of WV State Code if a fee were to be assessed to students without WVU or WVUIT able to provide documentation of the fee's approval for the year in which the fee was assessed?
4. If a fee was approved by WVUIT before they became a full subsidiary of WVU, would the fee need to be reapproved by WVU's BOG?

In short, yes any fee charged by WVUIT (after becoming a division of WVU) must be approved by the WVU Board of Governors on an annual basis.

Is WVU's Board of Governors required to approve, on an annual basis, any proposed tuition and fee schedules regarding WVUIT?

Yes. Per W. Va. Code §18B-10-1(a) "Each governing board shall fix tuition and other fees for each academic term." Since 2001, the WVU Board of Governors has been the governing body for WVUIT and as such is responsible for annually approving the WVUIT tuition and fee schedule and any changes to that schedule. Id. at §18B-10-1(e).

If a fee remains the same from one year to the next, with no increase in amount charged, name of the fee, or to whom the fee is assessed, does the fee need to be included in the proposed schedule and approved by WVU's BOG?

Stacy Sneed, Director
Page 2
August 17, 2012

Yes. All fees should be listed in the fee schedule of tuition and fees that is annually entered in the minutes of the meeting of the WVU BOG, regardless of whether or not the fee is changed from one year to the next. If a fee does not change from one year to the next it should be included in the fee schedule reflecting the fact that it did not change.

Is it a violation of WV State Code if a fee were to be assessed to students without WVU or WVUIT able to provide documentation of the fee's approval for the year in which the fee was assessed?

Yes. In addition to the WV Code requirement that the governing board approve fees for each academic year, the West Virginia University Board of Governors Policy 39 on the Assessment, Payment and Refund of Fees §2 further requires that "All fees charged to students must have approval by the West Virginia University Board of Governors and [be] published so as to be readily available to students."

If a fee was approved by WVUIT before they became a full subsidiary of WVU, would the fee need to be reapproved by WVU's BOG?

Yes. For the reasons stated above, all fees charged by WVUIT, whether new or preexisting, must appear on the Fee Schedule that is annually approved by the WVU BOG. Therefore, regardless of whether a fee charged by WVUIT existed prior to WVUIT became a division of WVU the WVU BOG would still be required to approve the fee for the academic year in which it is charged.

I hope that answers your question. Please do not hesitate to contact me if you have any further questions.

APPENDIX B
SGA EXPENDITURES

The following tables represent the expenses made by the WVUIT SGA during the fiscal years 2009, 2010, and 2011. Payroll information has been removed from this expenditure listing by WVUIT when extracting the report from MAP (Mountaineer Applied Process) and Fringe Charges and Rate Fringes have been removed from the report by the audit team because these expenditures do not undergo the SGA approval process; thus, they are not significant to the audit period. The information presented was not subject to additional audit procedures designed to provide assurance as to whether or not the SGA approved the expenditure properly; however, the individual expenditures may have fallen within our expenditure test depending on the fund used to pay for the expenditure. The tables are provided to help the user of this report understand the types of expenditures made by the SGA. NOTE: CITIBANK is the purchasing card processor for WVUIT. Any expenditure with the vendor being CITIBANK was made with a purchasing card. In this instance, the Description column will detail the vendor for the transaction.

FISCAL YEAR 2009 SGA EXPENDITURES

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|--------------------------|---------------|
| 07-Aug-08 | CITIBANK SOUTH DAKOTA NA | CROSIER'S SANITARY SERVI | \$168.00 |
| 21-Aug-08 | CITIBANK SOUTH DAKOTA NA | DMI* DELL HIGHER EDUC | 69.88 |
| 10-Sep-08 | WEST VIRGINIA UNIVERSITY | | 0.42 |
| 10-Sep-08 | WEST VIRGINIA UNIVERSITY | | 2.93 |
| 11-Sep-08 | CITIBANK SOUTH DAKOTA NA | CROSIER'S SANITARY SERVI | 168.00 |
| 18-Sep-08 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 58.80 |
| 18-Sep-08 | CITIBANK SOUTH DAKOTA NA | TCT*ANDERSON'S | 55.94 |
| 18-Sep-08 | CITIBANK SOUTH DAKOTA NA | WVUIT CASHIER'S OFFICE | 250.00 |
| 25-Sep-08 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 92.40 |
| 25-Sep-08 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 74.75 |
| 26-Sep-08 | WEST VIRGINIA UNIVERSITY | | 247.02 |
| 02-Oct-08 | CITIBANK SOUTH DAKOTA NA | CROSIER'S SANITARY SERVI | 168.00 |
| 02-Oct-08 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 54.72 |
| 16-Oct-08 | CITIBANK SOUTH DAKOTA NA | CVS PHARMACY #4432 Q03 | 7.00 |
| 16-Oct-08 | CITIBANK SOUTH DAKOTA NA | RAINBOW FLORAL | 54.00 |
| 30-Oct-08 | CITIBANK SOUTH DAKOTA NA | CROSIER'S SANITARY SERVI | 168.00 |
| 30-Oct-08 | CITIBANK SOUTH DAKOTA NA | DMI* DELL HIGHER EDUC | 176.64 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--|---|---------------|
| 30-Oct-08 | CITIBANK SOUTH DAKOTA NA | SOUTHLAND BILLIARD CO INC | 168.00 |
| 10-Nov-08 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 41.81 |
| 10-Nov-08 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT # 406 | 17.96 |
| 10-Nov-08 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT # 406 | 24.98 |
| 10-Nov-08 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT # 406 | 59.95 |
| 10-Nov-08 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 10.00 |
| 17-Nov-08 | WEST VIRGINIA UNIVERSITY | | 5.80 |
| 20-Nov-08 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 43.50 |
| 21-Nov-08 | WEST VIRGINIA UNIVERSITY | | 5.04 |
| 4-Dec-08 | CITIBANK SOUTH DAKOTA NA | CROSIER'S SANITARY SERVI | 24.00 |
| 4-Dec-08 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT # 406 | 24.98 |
| 4-Dec-08 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 142.52 |
| 4-Dec-08 | CITIBANK SOUTH DAKOTA NA | WVUIT CASHIER'S OFFICE | 453.50 |
| 9-Dec-08 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2036 | 88.00 |
| 9-Dec-08 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 88.00 |
| 9-Dec-08 | WEST VIRGINIA UNIVERSITY | | 10.08 |
| 16-Dec-08 | SHADY SHIRT FACTORY LLC | Homecoming T-shirts | 1,475.00 |
| 18-Dec-08 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 35.94 |
| 18-Dec-08 | BUMP CITY CONNECTION/CLARENCE SHEPHERD | Provide DJ services for Winterfest on 12/3/08 | 325.00 |
| 18-Dec-08 | CITIBANK SOUTH DAKOTA NA | RITE AID STORE 2736 | 4.98 |
| 18-Dec-08 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 4.76 |
| 29-Dec-08 | WEST VIRGINIA UNIVERSITY | | 81.25 |
| 31-Dec-08 | WEST VIRGINIA UNIVERSITY | | 3.85 |
| 22-Jan-09 | CITIBANK SOUTH DAKOTA NA | ASCAP LICENSE FEE | 499.84 |
| 22-Jan-09 | CITIBANK SOUTH DAKOTA NA | BROADCAST MUSIC INC | 585.33 |
| 22-Jan-09 | CITIBANK SOUTH DAKOTA NA | SESAC INC | 237.00 |
| 5-Feb-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 29.95 |
| 5-Feb-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 17.97 |
| 5-Feb-09 | CITIBANK SOUTH DAKOTA NA | WINTERPLACE GR SALES | 1,485.00 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|------------------------------|--|---------------|
| 10-Feb-09 | SUTHERLAND BUZZ | Comedy Show in Tech Center | 3,000.00 |
| 10-Feb-09 | MIZE LISA | | 169.58 |
| 19-Feb-09 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 26.17 |
| 19-Feb-09 | WEST VIRGINIA UNIVERSITY | | 1,614.00 |
| 26-Feb-09 | CITIBANK SOUTH DAKOTA NA | APCA | 1,195.00 |
| 26-Feb-09 | AUBURN MOON AGENCY | Concert in Tech Center Ballroom | 2,500.00 |
| 26-Feb-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 47.92 |
| 26-Feb-09 | CITIBANK SOUTH DAKOTA NA | OFFICE DEPOT #1170 | 66.42 |
| 26-Feb-09 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 349.75 |
| 4-Mar-09 | PREACHER MOSS | Comedy/Lecture in Tech Center Ballroom | 2,075.00 |
| 4-Mar-09 | WEST VIRGINIA UNIVERSITY | | 1.51 |
| 5-Mar-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 64.97 |
| 10-Mar-09 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT # 406 | 51.96 |
| 10-Mar-09 | CITIBANK SOUTH DAKOTA NA | WV TREASURY EDUCATION | 160.00 |
| 17-Mar-09 | AMELIAS | | 1,200.00 |
| 18-Mar-09 | WV BAPTIST CONFERENCE CENTER | | 0.00 |
| 19-Mar-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 51.31 |
| 19-Mar-09 | CITIBANK SOUTH DAKOTA NA | MARRIOTT 33786 CHARLESTON | 16.98 |
| 19-Mar-09 | CITIBANK SOUTH DAKOTA NA | TAYLOR RACE ENGINEERIN | 4,564.89 |
| 19-Mar-09 | WV BAPTIST CONFERENCE CENTER | | 1,080.00 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | EXXONMOBIL 42221390 | 25.45 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 40.12 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | HRC-ATLANTA 10011096 | 174.64 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | MY FRIENDS PLACE Q03 | 40.77 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 94.93 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | SW FL/BG TAMPA ORLANDO | 864.27 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | SW FL/BG TAMPA ORLANDO | 207.54 |
| 27-Mar-09 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 1,018.58 |
| 30-Mar-09 | WEST VIRGINIA UNIVERSITY | | 88.03 |
| 30-Mar-09 | WEST VIRGINIA UNIVERSITY | | 160.00 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|-----------------------------|------------------------------|---------------|
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | APPLIED MAGNETS | 173.65 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | CLARK'S PNS #31 | 12.00 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | ELECTRONIC SPECIALTY | 892.00 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | LITTLE 5 POINTS CORNER | 75.34 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | METRO CAFE DINER | 99.35 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 1,131.75 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 1,086.75 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 1,086.75 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | SIX FEET UNDER PUB & F | 161.46 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | SPARTANBURG TRAVEL C | 27.00 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | VISTAPR*VISTAPRINT.COM | 484.32 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | WAFFLE HOUSE #00006387 | 45.25 |
| 2-Apr-09 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 186.24 |
| 8-Apr-09 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT # 406 | 64.95 |
| 8-Apr-09 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 39.76 |
| 8-Apr-09 | WEST VIRGINIA UNIVERSITY | | 104.50 |
| 16-Apr-09 | CITIBANK SOUTH DAKOTA NA | L & S DESIGNS, LLC | 78.00 |
| 16-Apr-09 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 206.96 |
| 21-Apr-09 | LLOYD DOBLER EFFECT | Concert at WVUIT Tech Center | 1,950.00 |
| 22-Apr-09 | WEST VIRGINIA UNIVERSITY | | 1,599.00 |
| 23-Apr-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 59.90 |
| 23-Apr-09 | CITIBANK SOUTH DAKOTA NA | LL BEAN MAILORDER | 250.65 |
| 27-Apr-09 | WOOD ROY N JR | Comedy act in Tech Center | 1,250.00 |
| 27-Apr-09 | EVERYTHING BUT THE MIME INC | Novelty artists | 1,925.00 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | DOUBLETREE HOTEL RICHMOND | 268.94 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | DOUBLETREE HOTEL RICHMOND | 303.04 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | DOUBLETREE HOTEL RICHMOND | 268.94 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | ELECTRONIX EXPRESS/R.S.R | 297.05 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 14.07 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 52.36 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|---------------------------------|---|---------------|
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 163.94 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 60.00 |
| 29-Apr-09 | CITIBANK SOUTH DAKOTA NA | WVUIT CASHIER'S OFFICE | 54.11 |
| 30-Apr-09 | SHADY SHIRT FACTORY LLC | shipping charges for t-shirts | 65.00 |
| 30-Apr-09 | SHADY SHIRT FACTORY LLC | shipping charges for t-shirts | (65.00) |
| 30-Apr-09 | SHADY SHIRT FACTORY LLC | t-shirts for "Tech Me Out to the Ballgame" at Appalachian Power Park on 4/16/09 | 2,728.00 |
| 30-Apr-09 | SHADY SHIRT FACTORY LLC | t-shirts for "Tech Me Out to the Ballgame" at Appalachian Power Park on 4/16/09 | (2,728.00) |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | ANGELOS MARKET INC | 205.67 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | EL JALISCO | 70.91 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | 34.13 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | JAI*JECS 190 AUTOPARTS | 139.38 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | JUST SUSPENSION | 107.83 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 137.50 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 149.59 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 125.41 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | LOWES #00675* | 130.62 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | LOWES #00675* | 37.22 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT # 406 | 64.95 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | PTK*RECOGNITION SERVIC | 104.00 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | T GRAPHICS | 305.50 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | T-SHIRT CITY-CN | 159.51 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | WEST VIRGINIA POWER OFFIC | 140.00 |
| 7-May-09 | CITIBANK SOUTH DAKOTA NA | WEST VIRGINIA POWER TICKE | 3,000.00 |
| 11-May-09 | SOCIETY OF SUCCESS & LEADERSHIP | Provide monthly videoconferences and materials on leadership training | 3,150.00 |
| 12-May-09 | BEUTLER DEBORAH | | 40.00 |
| 12-May-09 | SMITH ANDREW W | | 41.23 |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | EL JALISCO | 113.00 |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | GALAXY LANES LLC | 80.00 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|---|---------------|
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | GINO'S 9 | (0.36) |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 61.37 |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | OFFICE DEPOT #1105 | 12.59 |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | OFFICE DEPOT #1170 | 566.91 |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | QUAKER STEAK & LUBE | 224.73 |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | SOUTHLAND BILLIARD CO INC | 266.00 |
| 14-May-09 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 24.17 |
| 18-May-09 | JUPITER ONE MUSIC INC | Concert at WVUIT Tech Center, April 8, 2009 | 1,400.00 |
| 19-May-09 | DURHAM SHANE | Concert in Tech Center for Pre-Exam Jam | 200.00 |
| 19-May-09 | M & M INFLATABLES LLC | Inflatables rental for student activities | 410.00 |
| 19-May-09 | SNAKES ALIVE | Rare animal exhibition | 1,550.00 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | ACS PUBLICATIONS | 35.00 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | ACS PUBLICATIONS | 35.00 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | ACS PUBLICATIONS | 35.00 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | ACS PUBLICATIONS | 35.00 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | SUMMIT RACING MAIL ORDER | 587.90 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | WHITE OAK LANES | 228.08 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | WVUIT CASHIER'S OFFICE | 46.38 |
| 21-May-09 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 209.71 |
| 22-May-09 | KERRIGAN JAMES F | | 333.01 |
| 28-May-09 | CITIBANK SOUTH DAKOTA NA | FUTURE BUSINESS LEADERS O | 214.00 |
| 28-May-09 | CITIBANK SOUTH DAKOTA NA | FUTURE BUSINESS LEADERS O | (214.00) |
| 1-Jun-09 | WEST VIRGINIA UNIVERSITY | | 1.17 |
| 2-Jun-09 | STUDIMO | Provide sound production for band Jupiter One on April 8, 2009 | 1,350.00 |
| 2-Jun-09 | STUDIMO | Provide sound production for Lloyd Dobler Effect concert on 3/25/09 | 1,300.00 |
| 4-Jun-09 | CITIBANK SOUTH DAKOTA NA | RENAISSANCE HOTELS CLVLND | 584.34 |
| 8-Jun-09 | SHADY SHIRT FACTORY LLC | shipping charges for t-shirts | 65.00 |
| 8-Jun-09 | SHADY SHIRT FACTORY LLC | t-shirts for "Tech Me Out to the Ballgame" at Appalachian Power Park on 4/16/09 | 2,728.00 |
| 8-Jun-09 | WEST VIRGINIA UNIVERSITY | | 1,056.00 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|---------------------------|--|--------------------|
| 8-Jun-09 | WEST VIRGINIA UNIVERSITY | | 2.53 |
| 11-Jun-09 | CITIBANK SOUTH DAKOTA NA | U.S. FOODSERVICE/W. VA | 580.69 |
| 12-Jun-09 | CITIBANK SOUTH DAKOTA NA | FUTURE BUSINESS LEADERS O | 214.00 |
| 12-Jun-09 | BAPTIST CAMPUS MINISTRIES | | 400.00 |
| 18-Jun-09 | CITIBANK SOUTH DAKOTA NA | ALLSPORTSRX | 133.33 |
| 19-Jun-09 | BARIDO GEORGIA LORAINE | | 182.50 |
| 19-Jun-09 | BASHAM TERRA A | | 182.50 |
| 19-Jun-09 | DARNELL JULIE | | 182.50 |
| 19-Jun-09 | EROME MEAZA | | 182.50 |
| 19-Jun-09 | FINK AMY M | | 182.50 |
| 19-Jun-09 | GROSE DESIRAE D | | 182.50 |
| 19-Jun-09 | KIRK CHRISTINA M | | 182.50 |
| 19-Jun-09 | KITTLE MELISSA A | | 182.50 |
| 19-Jun-09 | LANCASTER DEBRA N | | 182.50 |
| 19-Jun-09 | MIZE LISA | | 182.50 |
| 19-Jun-09 | MOSKEY AUTUMN | | 182.50 |
| 19-Jun-09 | WOODS TIFFANY J | | 182.50 |
| 24-Jun-09 | MIZE LISA | | 192.54 |
| 24-Jun-09 | SMALLMAN SAMANTHA | | 182.50 |
| 6-Jul-09 | WEST VIRGINIA UNIVERSITY | | 736.00 |
| | | TOTAL EXPENDITURES FOR FISCAL YEAR 2009 | \$69,546.35 |

FISCAL YEAR 2010 SGA EXPENDITURES

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|--|---------------|
| 16-Jul-09 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2036 | \$250.00 |
| 13-Aug-09 | CITIBANK SOUTH DAKOTA NA | GAMESTOP #2670 | 194.95 |
| 13-Aug-09 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2036 | 927.44 |
| 13-Aug-09 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 193.01 |
| 27-Aug-09 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2576 | 580.00 |
| 3-Sep-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 29.47 |
| 3-Sep-09 | CITIBANK SOUTH DAKOTA NA | PARTY KING INC | 652.50 |
| 3-Sep-09 | CITIBANK SOUTH DAKOTA NA | STAPLES 00104323 | 14.37 |
| 3-Sep-09 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 39.50 |
| 4-Sep-09 | DURHAM SHANE | Concert at Tech Center for Welcome Weekend | 300.00 |
| 16-Sep-09 | BOZEMAN KEVIN | Kevin Bozeman will present comedy show in Tech Center Ballroom on 8/27/09 | 1,800.00 |
| 17-Sep-09 | CITIBANK SOUTH DAKOTA NA | HIDDEN TRAILS PS | 144.25 |
| 17-Sep-09 | CITIBANK SOUTH DAKOTA NA | MCMASTER-CARR | 114.59 |
| 17-Sep-09 | CITIBANK SOUTH DAKOTA NA | STREETSMART | 543.45 |
| 24-Sep-09 | CITIBANK SOUTH DAKOTA NA | STREETSMART | 543.46 |
| 24-Sep-09 | CITIBANK SOUTH DAKOTA NA | TCT*ANDERSON'S | 60.44 |
| 1-Oct-09 | CITIBANK SOUTH DAKOTA NA | AMERICAN POWER SPORTS | 227.78 |
| 1-Oct-09 | CITIBANK SOUTH DAKOTA NA | MCMASTER-CARR | 119.94 |
| 2-Oct-09 | SHADY SHIRT FACTORY LLC | Graphic t-shirts with welcome weekend logo | 48.00 |
| 8-Oct-09 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,775.00 |
| 8-Oct-09 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 71.00 |
| 8-Oct-09 | CITIBANK SOUTH DAKOTA NA | OFFICE DEPOT #1170 | 27.00 |
| 8-Oct-09 | CITIBANK SOUTH DAKOTA NA | OFFICE DEPOT #1170 | 5.81 |
| 12-Oct-09 | COLEMAN PRODUCTIONS | Furnish services of Lecturer Matt Glowacki for the Educational training/diversity program. September 30, 2009. | 2,500.00 |
| 15-Oct-09 | CITIBANK SOUTH DAKOTA NA | CHEMICAL LIGHT INC | 74.97 |

| General Ledger Date | Vendor | Description | Amount |
|---------------------|------------------------------|--|----------|
| 15-Oct-09 | CITIBANK SOUTH DAKOTA NA | RITE AID STORE 2736 | 9.98 |
| 15-Oct-09 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2576 | 100.00 |
| 22-Oct-09 | AUBURN MOON AGENCY | Furnish services of Carlos Robson, Poet at WVUIT | 1,500.00 |
| 22-Oct-09 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 11.98 |
| 22-Oct-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 181.69 |
| 22-Oct-09 | CITIBANK SOUTH DAKOTA NA | RAINBOW FLORAL | 58.00 |
| 22-Oct-09 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 45.79 |
| 22-Oct-09 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 22.48 |
| 28-Oct-09 | ALPHA SIGMA TAU SORORITY | | 100.00 |
| 28-Oct-09 | ALPHA SIGMA TAU SORORITY | | 50.00 |
| 28-Oct-09 | DELTA CHI FRATERNITY | | 50.00 |
| 28-Oct-09 | PHI KAPPA TAU | | 100.00 |
| 28-Oct-09 | PHI KAPPA TAU | | 50.00 |
| 29-Oct-09 | CITIBANK SOUTH DAKOTA NA | SOUTHLAND BILLIARD CO INC | 168.00 |
| 4-Nov-09 | ROBERTS WILLIAM M | Present concert for Homecoming pep rally | 400.00 |
| 10-Nov-09 | SHADY SHIRT FACTORY LLC | 100% cotton tshirts for Society of Automotive Engineers | 40.80 |
| 12-Nov-09 | BAPTIST CAMPUS MINISTRIES | | 975.00 |
| 16-Nov-09 | NEON ENTERTAINMENT | Furnish services of Comedian Josh Sneed, who will provide a 50-minute comedy performance. 9-9-2009 to 9-9-2009 | 1,800.00 |
| 17-Nov-09 | JUS WIGGIN ENTERTAINMENT INC | Furnish services of Poet, Asia, for engagement at WVUIT campus Dates of service: November 11, 2009 | 2,100.00 |
| 20-Nov-09 | CITIBANK SOUTH DAKOTA NA | CVS PHARMACY #4432 Q03 | 71.64 |
| 20-Nov-09 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 11.98 |
| 20-Nov-09 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 73.90 |
| 20-Nov-09 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 9.99 |
| 20-Nov-09 | CITIBANK SOUTH DAKOTA NA | VISTAPR VISTAPRINT.COM | 293.66 |
| 23-Nov-09 | NATALIE STOVALL MUSIC | 60-75 minute set of music with full band | 2,050.00 |
| 23-Nov-09 | DELTA KAPPA THETA SORORITY | | 75.00 |
| 3-Dec-09 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,285.00 |
| 3-Dec-09 | CITIBANK SOUTH DAKOTA NA | EXXONMOBIL 42088567 | 30.00 |

| General Ledger Date | Vendor | Description | Amount |
|---------------------|--|--|----------|
| 3-Dec-09 | CITIBANK SOUTH DAKOTA NA | FYE CHARLESTON 775 | 39.99 |
| 3-Dec-09 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 11.68 |
| 3-Dec-09 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 46.74 |
| 3-Dec-09 | CITIBANK SOUTH DAKOTA NA | THINKGEEK, INC. | 131.36 |
| 3-Dec-09 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 102.00 |
| 9-Dec-09 | BRUNETTI SAMUEL CHRISTOPHER | | 205.58 |
| 10-Dec-09 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 63.84 |
| 10-Dec-09 | CITIBANK SOUTH DAKOTA NA | GO MART #21 | 10.18 |
| 10-Dec-09 | CITIBANK SOUTH DAKOTA NA | GO MART #21 | (6.16) |
| 10-Dec-09 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 7.52 |
| 10-Dec-09 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 537.00 |
| 10-Dec-09 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 10.20 |
| 15-Dec-09 | WVU TECH PSYCHOLOGY CLUB | | 75.00 |
| 17-Dec-09 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 885.00 |
| 17-Dec-09 | CITIBANK SOUTH DAKOTA NA | LOWES #00616 | 26.93 |
| 17-Dec-09 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 14.22 |
| 29-Dec-09 | CUTTING EDGE ENTERTAINMENT & EVENT PLAN LL | 55-60 minute comedy show by Kelly MacFarland | 1,750.00 |
| 29-Dec-09 | BUMP CITY CONNECTION/CLARENCE SHEPHERD | DJ for Latin Dance Party held in Tech Center Ballroom | 400.00 |
| 29-Dec-09 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 10.98 |
| 29-Dec-09 | EVANS DAN | Present concert in WVUIT's Tech Center Ballroom | 1,500.00 |
| 29-Dec-09 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 83.49 |
| 29-Dec-09 | CITIBANK SOUTH DAKOTA NA | THE STATIONERY STUDIO LLC | 52.85 |
| 4-Jan-10 | CITIBANK SOUTH DAKOTA NA | ORIENTAL TRADING CO | 13.97 |
| 4-Jan-10 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 25.75 |
| 4-Jan-10 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | (1.34) |
| 5-Jan-10 | DAVIS CHARLES | | 40.00 |
| 7-Jan-10 | EVANS PATRICK | Provide DJ services weekly in the Tech Center Ballroom | 160.00 |
| 14-Jan-10 | CITIBANK SOUTH DAKOTA NA | ACUI/ASSOC OF COLLEGE | 594.00 |

| General Ledger Date | Vendor | Description | Amount |
|---------------------|--|---|----------|
| 21-Jan-10 | CITIBANK SOUTH DAKOTA NA | WINTERPLACE GR SALES | 2,970.00 |
| 28-Jan-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 259.50 |
| 28-Jan-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 375.00 |
| 28-Jan-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 67.50 |
| 28-Jan-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 185.00 |
| 3-Feb-10 | COLLEGE AGENCY LLC | Provide services of Gabriela Garcia Medina, poet, for performance at WVU Tech | 2,000.00 |
| 4-Feb-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 68.04 |
| 4-Feb-10 | CITIBANK SOUTH DAKOTA NA | OFFICE DEPOT #1170 | 41.00 |
| 4-Feb-10 | CITIBANK SOUTH DAKOTA NA | RAINBOW FLORAL | 10.00 |
| 4-Feb-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 259.50 |
| 11-Feb-10 | LAYMAN LYRIC PRODUCTIONS | Present musical performance at WVUIT | 1,100.00 |
| 11-Feb-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | (13.50) |
| 11-Feb-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | (13.50) |
| 11-Feb-10 | CITIBANK SOUTH DAKOTA NA | WWW.PACIFICCUSTOMS | 855.00 |
| 16-Feb-10 | CUTTING EDGE ENTERTAINMENT & EVENT PLAN LL | Provide services of comedian, Louis Ramey, for show at WVUIT | 2,500.00 |
| 16-Feb-10 | SIENTA ALMAMY | | 70.00 |
| 18-Feb-10 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 590.00 |
| 18-Feb-10 | CITIBANK SOUTH DAKOTA NA | APCA | 916.00 |
| 18-Feb-10 | CITIBANK SOUTH DAKOTA NA | BROADCAST MUSIC INC | 58.44 |
| 18-Feb-10 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 11.98 |
| 18-Feb-10 | CITIBANK SOUTH DAKOTA NA | SESAC INC | 237.00 |
| 18-Feb-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 112.50 |
| 22-Feb-10 | ROBERTS WILLIAM M | DJ services in Tech Center Ballroom | 80.00 |
| 22-Feb-10 | CUSTOM SIGNS & DESIGNS | Magnetic signs for cars participating in Homecoming Parade | 540.00 |
| 23-Feb-10 | KELLY BELL BAND | Perform concert in WVUIT Tech Center Ballroom | 2,250.00 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | ACTEVA EVENT PAYMENT | 750.00 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | AMERICAN CAP & GOWN | 272.18 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | CHRISTMAS DECOR & | 65.07 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|--|---------------|
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | EXXONMOBIL 42114058 | 46.40 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | HARD ROCK ATLANTA R | 114.00 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | KANGAROO EXPRESS #3414 | 31.00 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 75.00 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 21.75 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | SOUTHLAND BILLIARD CO INC | 24.00 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | WENDYS #0007 Q25 | 30.13 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 350.90 |
| 25-Feb-10 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 44.46 |
| 3-Mar-10 | EVANS PATRICK | Provide DJ services weekly in the Tech Center Ballroom | 560.00 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | BURGER KING #3442 | 22.58 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 292.50 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | GORIN'S CAFE | 27.99 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 72.36 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | METRO CAFE DINER | 64.00 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | RADIOSHACK COR00145938 | 11.98 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | SAED-1, LLC | 36.15 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 10.51 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 1,016.70 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 1,042.39 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 971.75 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | THE VARSITY NORTH AQ84 | 31.73 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | TRUVA | 141.20 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 10.50 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 30.00 |
| 4-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 67.25 |
| 8-Mar-10 | SOPHIE K ENTERTAINMENT | Provide services of Alexandra McHale for comedy show at WVUIT | 2,200.00 |
| 11-Mar-10 | STUDIMO | Sound production services for Dan Evans concert on 10/8/09, Natalie Stovall concert on 11/16/09 and Kelly Bell Band on 2/18/10 in Tech Center Ballroom | 3,100.00 |
| 11-Mar-10 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 69.88 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|--|---------------|
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,180.00 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 246.00 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 246.00 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 621.00 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 246.00 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 46.30 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 183.20 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 46.30 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 183.20 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 53.80 |
| 18-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 106.25 |
| 25-Mar-10 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 17.98 |
| 25-Mar-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 621.00 |
| 25-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 53.80 |
| 25-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 183.20 |
| 25-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 106.25 |
| 25-Mar-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 183.20 |
| 1-Apr-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 46.30 |
| 8-Apr-10 | CITIBANK SOUTH DAKOTA NA | LEMON & BARRETT'S | 195.18 |
| 8-Apr-10 | CITIBANK SOUTH DAKOTA NA | OUTREACH MARKETING | 25.00 |
| 8-Apr-10 | WORKMAN MICHAEL A | Present concert in Tech Center Ballroom | 800.00 |
| 8-Apr-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 189.20 |
| 8-Apr-10 | CITIBANK SOUTH DAKOTA NA | WWW.PACIFICCUSTOMS | (609.77) |
| 12-Apr-10 | SOPHIE K ENTERTAINMENT | Provide services of Ceann for concert at WVUIT on Saturday, March 13, 2010 | 1,650.00 |
| 15-Apr-10 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,180.00 |
| 22-Apr-10 | CITIBANK SOUTH DAKOTA NA | COSTA RICA VACATION PAC | 1,000.00 |
| 22-Apr-10 | CITIBANK SOUTH DAKOTA NA | FOREIGN TRANSACTION FEE | 10.00 |
| 22-Apr-10 | CITIBANK SOUTH DAKOTA NA | LOWES #00616 | 59.53 |
| 22-Apr-10 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2036 | 208.35 |
| 22-Apr-10 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2036 | 199.53 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|---|---------------|
| 23-Apr-10 | OUTREACH INC | Provide services of Richard Praytor, Comedian for show at WVUIT on April 14, 2010 | 2,500.00 |
| 29-Apr-10 | CITIBANK SOUTH DAKOTA NA | COLOR COPY EXPRESS | 4,548.00 |
| 29-Apr-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 287.89 |
| 29-Apr-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 43.57 |
| 29-Apr-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 621.00 |
| 29-Apr-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 621.00 |
| 29-Apr-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 621.00 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | JOE FAZIO'S | 76.10 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 11.48 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 84.21 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 78.75 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 308.44 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 50.70 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 191.20 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 67.25 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 85.00 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 46.30 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 67.25 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 62.30 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 191.20 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 50.70 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 46.30 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 183.20 |
| 6-May-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 56.88 |
| 13-May-10 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 590.00 |
| 14-May-10 | EVANS PATRICK | Provide DJ services weekly in the Tech Center Ballroom | 500.00 |
| 19-May-10 | OUELLETTE JAMES A | On campus speaker at WVUIT for Jesus Week | 50.00 |
| 19-May-10 | MANN ALLAN O JR | Present concert for Jesus Week | 100.00 |
| 19-May-10 | NIGHT SKY ENTERTAINMENT | Provide services of The Redding Brothers for rock concert in WVU Tech Center | 1,800.00 |

| General Ledger Date | Vendor | Description | Amount |
|---------------------|--------------------------|---|--------------------|
| 20-May-10 | CITIBANK SOUTH DAKOTA NA | QUAKER STEAK & LUBE | 276.25 |
| 20-May-10 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 22.47 |
| 27-May-10 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 164.97 |
| 27-May-10 | CITIBANK SOUTH DAKOTA NA | FOX RACING SHOX | 2,262.50 |
| 27-May-10 | CITIBANK SOUTH DAKOTA NA | FOX RACING SHOX | 14.32 |
| 27-May-10 | CITIBANK SOUTH DAKOTA NA | SHEETZ 00002063 | 35.00 |
| 27-May-10 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 59.96 |
| 3-Jun-10 | CITIBANK SOUTH DAKOTA NA | SOUTHLAND BILLIARD CO INC | 252.00 |
| 17-Jun-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 10.50 |
| 17-Jun-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 52.50 |
| 17-Jun-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 85.00 |
| 21-Jun-10 | WV BASEBALL LLC WV POWER | Game sponsorship of West Virginia Power baseball game on April 22, 2010 at Appalachian Power Park | 3,000.00 |
| | | TOTAL EXPENDITURES FOR FISCAL YEAR 2010 | \$86,278.41 |

FISCAL YEAR 2011 SGA EXPENDITURES

| General Ledger Date | Vendor | Description | Amount |
|---------------------|--------------------------|------------------------|--------|
| 22-Jul-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 8.75 |
| 19-Aug-10 | CITIBANK SOUTH DAKOTA NA | STU SHINDIGZ DECORATIO | 49.96 |
| 19-Aug-10 | CITIBANK SOUTH DAKOTA NA | STU SHINDIGZ DECORATIO | 49.97 |
| 2-Sep-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 9-Sep-10 | CITIBANK SOUTH DAKOTA NA | PRIMA 7 ELEVEN #5409 | 10 |
| 9-Sep-10 | CITIBANK SOUTH DAKOTA NA | QUAKER STEAK & LUBE | 234.55 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|---------------------------|---------------|
| 9-Sep-10 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 7.13 |
| 15-Sep-10 | CITIBANK SOUTH DAKOTA NA | APPLIED IND TECH 0125 | 260.41 |
| 23-Sep-10 | CITIBANK SOUTH DAKOTA NA | CHARLESTON STEEL | 172.21 |
| 23-Sep-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 12.51 |
| 23-Sep-10 | CITIBANK SOUTH DAKOTA NA | MCMASTER-CARR | 410.2 |
| 23-Sep-10 | CITIBANK SOUTH DAKOTA NA | MCMASTER-CARR | 66.83 |
| 23-Sep-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 23-Sep-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 23-Sep-10 | YOUNG CHRISTOPHER J | | 50 |
| 28-Sep-10 | SHAFFER LORI | | 30.32 |
| 28-Sep-10 | SHAFFER LORI | | 138.08 |
| 28-Sep-10 | SHAFFER LORI | | 18.27 |
| 28-Sep-10 | SHAFFER LORI | | 22.61 |
| 29-Sep-10 | SHAFFER LORI | | 56 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | BRIDGEMONT CTC CASHIERS O | 90 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 119.8 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | GLENVILLE STATE COLLEGE | 252 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | KROGER #3772 | 19.77 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | KROGER #3772 | 24.67 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | LOWES #00675 | 211.41 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 95.97 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | PRIMA 7 ELEVEN #5409 | 15 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | THE CHASSIS SHOP 01 OF 01 | 756.54 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 997.5 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 109.75 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|------------------------------|--|---------------|
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 62.3 |
| 1-Oct-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 92.5 |
| 8-Oct-10 | CITIBANK SOUTH DAKOTA NA | OFFICE DEPOT #1170 | 15.98 |
| 8-Oct-10 | CITIBANK SOUTH DAKOTA NA | PRIMA 7 ELEVEN #5409 | 21.01 |
| 8-Oct-10 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 8.13 |
| 8-Oct-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 14-Oct-10 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,180.00 |
| 14-Oct-10 | CITIBANK SOUTH DAKOTA NA | GROB INC | 71.1 |
| 14-Oct-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 65.69 |
| 14-Oct-10 | CITIBANK SOUTH DAKOTA NA | LOWES #00675 | -11.97 |
| 14-Oct-10 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 14.09 |
| 14-Oct-10 | CITIBANK SOUTH DAKOTA NA | STAPLES 00103523 | 76.96 |
| 14-Oct-10 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2036 | 38 |
| 20-Oct-10 | HILL BLAKE E | Band performing concert at WVUIT football game | 750 |
| 20-Oct-10 | BAPTIST CAMPUS MINISTRIES | | 565 |
| 21-Oct-10 | CITIBANK SOUTH DAKOTA NA | DELL SALES & SERVICE | 123.98 |
| 21-Oct-10 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 21.99 |
| 21-Oct-10 | PHI KAPPA TAU | | 400 |
| 21-Oct-10 | CHRISTIAN STUDENT UNION | | 300 |
| 21-Oct-10 | WVUIT BIOLOGICAL ASSOCIATION | | 300 |
| 21-Oct-10 | ALPHA SIGMA TAU SORORITY | | 100 |
| 22-Oct-10 | DELTA KAPPA THETA SORORITY | | 100 |
| 28-Oct-10 | CITIBANK SOUTH DAKOTA NA | FTD RAINBOW FLORAL | 65 |
| 28-Oct-10 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 44.7 |
| 28-Oct-10 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 18.99 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|--------------------------|---------------|
| 28-Oct-10 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 22.8 |
| 4-Nov-10 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 150 |
| 4-Nov-10 | CITIBANK SOUTH DAKOTA NA | GROB INC | 83.5 |
| 4-Nov-10 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 19 |
| 4-Nov-10 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 2.98 |
| 4-Nov-10 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 22.94 |
| 11-Nov-10 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 53.91 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,580.00 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | MCMASTER-CARR | 382.3 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | PARTY KING INC | 388.5 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | PARTY KING INC | 25.94 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 20 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 88.58 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | SUPER 8 MOTELS | 66.08 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | SUPER 8 MOTELS | 66.08 |
| 18-Nov-10 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 18.16 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 63 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 150 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 150 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 12.6 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 54.43 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | MCMASTER-CARR | 184.59 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | PRIMA 7 ELEVEN #5409 | 10 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | SAE INTERNATIONAL | 150 |
| 2-Dec-10 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 177.16 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------------|--------------------------|---------------|
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 92.27 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 39.55 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 92.27 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 39.54 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 39.55 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 13.18 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 39.55 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 39.55 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 23.96 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | SPEEDWAYMTRS CAR PARTS | 116.33 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 204.49 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 43.96 |
| 8-Dec-10 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 191.14 |
| 14-Dec-10 | COLEMAN NICHOLAS | | 170 |
| 20-Dec-10 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 590 |
| 29-Dec-10 | CITIBANK SOUTH DAKOTA NA | COMMAND ELECTRONICS INC | 12.45 |
| 29-Dec-10 | CITIBANK SOUTH DAKOTA NA | EGG SAFERACER | 160.89 |
| 29-Dec-10 | CITIBANK SOUTH DAKOTA NA | MCMaster-CARR | 122.69 |
| 29-Dec-10 | CITIBANK SOUTH DAKOTA NA | PARKER YAMAHA | 34.02 |
| 29-Dec-10 | CITIBANK SOUTH DAKOTA NA | ROCKY MOUNTAIN ATV | 16.99 |
| 29-Dec-10 | CITIBANK SOUTH DAKOTA NA | SPEEDWAYMTRS CAR PARTS | 82.27 |
| 29-Dec-10 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 42.88 |
| 30-Dec-10 | ALPHA PHI OMEGA MU TAU CHAPTER | | 350 |
| 30-Dec-10 | WEST VIRGINIA UNIVERSITY | | 289.16 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|--------------------------|---------------|
| 6-Jan-11 | CITIBANK SOUTH DAKOTA NA | ALPHA PHI OMEGA | 500 |
| 6-Jan-11 | CITIBANK SOUTH DAKOTA NA | GAGED ENGINEERING | 961 |
| 6-Jan-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 1.22 |
| 6-Jan-11 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 7.21 |
| 20-Jan-11 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 20.25 |
| 27-Jan-11 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 19.58 |
| 3-Feb-11 | CITIBANK SOUTH DAKOTA NA | APPLIED IND TECH 0125 | 64.59 |
| 3-Feb-11 | CITIBANK SOUTH DAKOTA NA | BELLACINO'S PIZZA AND | 160 |
| 3-Feb-11 | CITIBANK SOUTH DAKOTA NA | CITY OF SOUTH CHARLEST | 40 |
| 3-Feb-11 | CITIBANK SOUTH DAKOTA NA | PIZZA HUT #13735 | 90 |
| 3-Feb-11 | CITIBANK SOUTH DAKOTA NA | SUPER DOLLAR STORE | 90.47 |
| 3-Feb-11 | CITIBANK SOUTH DAKOTA NA | WAL-MART #2036 | 39.84 |
| 10-Feb-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 10-Feb-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 10-Feb-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 10-Feb-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 10-Feb-11 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 89.98 |
| 10-Feb-11 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 60.98 |
| 17-Feb-11 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 395 |
| 17-Feb-11 | CITIBANK SOUTH DAKOTA NA | BALLISTIC FABRICATIO | 256.79 |
| 17-Feb-11 | CITIBANK SOUTH DAKOTA NA | BIKEBANDIT COM | 34.25 |
| 17-Feb-11 | CITIBANK SOUTH DAKOTA NA | BRANDERS.COM | 292.56 |
| 17-Feb-11 | CITIBANK SOUTH DAKOTA NA | BRANDERS.COM | 288.42 |
| 17-Feb-11 | CITIBANK SOUTH DAKOTA NA | MCMMASTER-CARR | 281.43 |
| 24-Feb-11 | CITIBANK SOUTH DAKOTA NA | APPLIED IND TECH 0125 | -64.59 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|---------------------------|---------------|
| 24-Feb-11 | CITIBANK SOUTH DAKOTA NA | RCV PP | 1,277.06 |
| 24-Feb-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 24-Feb-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 3-Mar-11 | CITIBANK SOUTH DAKOTA NA | APPLIED IND TECH 0125 | 229.76 |
| 3-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 81.8 |
| 3-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 7.5 |
| 3-Mar-11 | GOOSMAN GARRETT | | 65.46 |
| 10-Mar-11 | CITIBANK SOUTH DAKOTA NA | MCMaster-CARR | 88.8 |
| 10-Mar-11 | CITIBANK SOUTH DAKOTA NA | REID SUPPLY COMPANY | 25.83 |
| 10-Mar-11 | CITIBANK SOUTH DAKOTA NA | ROCKY MOUNTAIN ATV | 816.52 |
| 10-Mar-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 10-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU-TECH-BOOKSTORE #2270 | 79.96 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,480.00 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | APCA | 1,245.00 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | BRIDGEMONT CTC CASHIERS O | 100 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 90.79 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | MCMaster-CARR | 77.4 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 43.78 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 225 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 35.6 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 177.2 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 120 |
| 17-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 23.1 |
| 24-Mar-11 | CITIBANK SOUTH DAKOTA NA | FAMILY DOLLAR #2418 | 34.5 |
| 24-Mar-11 | CITIBANK SOUTH DAKOTA NA | FUNSWIMSHOP.COM INC | 167.93 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|------------------------|---------------|
| 24-Mar-11 | CITIBANK SOUTH DAKOTA NA | GINOS PIZZA 9 | 14.17 |
| 24-Mar-11 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 24.98 |
| 24-Mar-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 24-Mar-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 24-Mar-11 | CITIBANK SOUTH DAKOTA NA | WM SUPERCENTER | 385.27 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | BIKEBANDIT COM | 287.75 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | CVS PHARMACY #4432 Q03 | 48.42 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | GREAT WRAPS | 45.5 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | HARD ROCK ATLANTA R | 117.92 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | LITTLE GENERAL #250 | 71.17 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | MCDONALD'S F33129 | 32.66 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | QT 755 07007552 | 50 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 19.5 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | TAN'S CLUB | 136.04 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | VISTAPR VISTAPRINT.COM | 131.19 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 134.8 |
| 30-Mar-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 17 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | BOJANGLES 764 01007640 | 34.47 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | ENTERPRISE RENT-A-CAR | 366.99 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 190.04 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | MAMA NINFAS QPS | 96.56 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | METRO CAFE DINER | 90.87 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | PRIMA 7 ELEVEN #5409 | 14.89 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | RACEWAY6751 81167512 | 35 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | SHERATON ATLANTA HOTEL | 1,374.75 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|---|---------------|
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 671 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | THE VARSITY NORTH AQ84 | 31.89 |
| 7-Apr-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 190 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,185.00 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | BUZZ PRODUCTS INC | 309.47 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | KMART 04442 | 119.98 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 99.2 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 9.99 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 289.61 |
| 14-Apr-11 | CITIBANK SOUTH DAKOTA NA | WWW.NEWEGG.COM | 54.49 |
| 21-Apr-11 | CITIBANK SOUTH DAKOTA NA | MADISON GENERATOR SERVICE | 128.49 |
| 21-Apr-11 | CITIBANK SOUTH DAKOTA NA | MCMaster-CARR | 58.52 |
| 21-Apr-11 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 149.85 |
| 21-Apr-11 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 18.76 |
| 21-Apr-11 | CITIBANK SOUTH DAKOTA NA | SWANK MOTION PICTURES | 271 |
| 28-Apr-11 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 26.47 |
| 28-Apr-11 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 208.18 |
| 28-Apr-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 108.3 |
| 28-Apr-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 87.2 |
| 2-May-11 | BOWER MATTHEW R | Present concert at WVUIT for Jesus Week per service agreement dated 3/28/11 | 300 |
| 5-May-11 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 17 |
| 5-May-11 | CITIBANK SOUTH DAKOTA NA | GAGED ENGINEERING | 314.25 |

| General Ledger Date | Vendor | Description | Amount |
|---------------------|--------------------------|---|----------|
| 5-May-11 | CITIBANK SOUTH DAKOTA NA | KROGER #669 | 109.46 |
| 5-May-11 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 118.72 |
| 5-May-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 157.9 |
| 5-May-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 157.9 |
| 12-May-11 | CITIBANK SOUTH DAKOTA NA | AMAZON MKTPLACE PMTS | 83.38 |
| 12-May-11 | CITIBANK SOUTH DAKOTA NA | MCMASTER-CARR | 101.84 |
| 12-May-11 | CITIBANK SOUTH DAKOTA NA | QUAKER STEAK & LUBE | 195.9 |
| 12-May-11 | CITIBANK SOUTH DAKOTA NA | SUBWAY 00072454 | 34.48 |
| 16-May-11 | CLAYMAN DAVID A | Present lecture on forensic and clinical psychology, dates of service 4/12/2011 throught 4/12/2011, per service agreement dated 4/12/2011 | 100 |
| 16-May-11 | WEST VIRGINIA UNIVERSITY | | 227.81 |
| 16-May-11 | WEST VIRGINIA UNIVERSITY | | -64.59 |
| 16-May-11 | WEST VIRGINIA UNIVERSITY | | 64.59 |
| 19-May-11 | CITIBANK SOUTH DAKOTA NA | AMAZON.COM | 25.96 |
| 19-May-11 | CITIBANK SOUTH DAKOTA NA | KINGS ISLAND WEB | 418.92 |
| 19-May-11 | CITIBANK SOUTH DAKOTA NA | WVU TECH BUS SERV | 45 |
| 26-May-11 | CITIBANK SOUTH DAKOTA NA | 1095 BECKLEY NEWSPAPERS | 1,185.00 |
| 26-May-11 | CITIBANK SOUTH DAKOTA NA | RESIDENCE INNS-CINCINNATI | 288 |
| 26-May-11 | CITIBANK SOUTH DAKOTA NA | RESIDENCE INNS-CINCINNATI | 258 |
| 1-Jun-11 | WEST VIRGINIA UNIVERSITY | | 36 |
| 1-Jun-11 | WEST VIRGINIA UNIVERSITY | | 97.99 |
| 10-Jun-11 | SPURLOCK KAREN | Provided musical performance at WVUIT for Jesus Week on 4/7/11per service agreement dated 4/12/11 | 300 |
| 21-Jun-11 | WEST VIRGINIA UNIVERSITY | | 432 |
| 23-Jun-11 | CITIBANK | PIED PIPER OF CHARLEST | 504.95 |

| General Ledger Date | Vendor | Description | Amount |
|----------------------------|--------------------------|--|------------------|
| 24-Jun-11 | SEDGHISIGARCHI KOUROSH | | 249.87 |
| 24-Jun-11 | WEST VIRGINIA UNIVERSITY | | 360 |
| 29-Jun-11 | CITIBANK | 4IMPRINT | 1,446.87 |
| 29-Jun-11 | CITIBANK | WVU TECH BUS SERV | 12 |
| | | TOTAL EXPENDITURES FOR FISCAL YEAR 2011 | 48,077.41 |

APPENDIX C
WVUIT FEE SCHEDULES

WVUIT FEE SCHEDULE ACADEMIC YEAR 2008-2009

**Fee Planning Schedule - Per Semester
Academic Year 2008-2009**

West Virginia University Institute of Technology

Undergraduate

| | Resident Undergraduate 2007-2008 | Resident Undergraduate 2008-2009 | Increase Decrease | Nonresident Undergraduate 2007-2008 | Nonresident Undergraduate 2008-2009 | Increase Decrease |
|--|--|--|----------------------|---|---|----------------------|
| Fees Assessed to all Students | | | | | | |
| System Capital Fees | 175.00 | 175.00 | - | 650.00 | 650.00 | - |
| Special Institutional Capital Fees | 90.00 | 90.00 | - | 257.00 | 257.00 | - |
| Educational and General | 1,823.00 | 1,978.00 | 155.00 | 4,786.00 | 5,169.00 | 383.00 |
| Standard Auxiliary Fees | 211.00 | 211.00 | - | 211.00 | 211.00 | - |
| Mandatory Auxiliary Fees | - | - | - | - | - | - |
| Total Student Fee Request | 2,299.00 | 2,454.00 | 155.00 | 5,904.00 | 6,287.00 | 383.00 |
| <i>Percentage of increase requested</i> | | 6.74% | | | 6.49% | |
| <i>Program Specific Fees:</i> | | | | | | |
| Engineering | 700.00 | 700.00 | - | 700.00 | 700.00 | - |
| Nursing | 700.00 | 700.00 | - | 700.00 | 700.00 | - |
| <i>Total Fees for Engineering Program</i> | <i>2,999.00</i> | <i>3,154.00</i> | <i>155.00</i> | <i>6,604.00</i> | <i>6,987.00</i> | <i>383.00</i> |
| <i>Total Fees for Nursing Program</i> | <i>2,999.00</i> | <i>3,154.00</i> | <i>155.00</i> | <i>6,604.00</i> | <i>6,987.00</i> | <i>383.00</i> |
| <i>Percentage of increase requested for Engineering Program students</i> | | <i>5.17%</i> | | | <i>5.80%</i> | |
| <i>for Nursing Program students</i> | | <i>5.17%</i> | | | <i>5.80%</i> | |

**Fee Planning Schedule - Per Semester
Academic Year 2008-2009**

West Virginia University Institute of Technology

| Optional Educational and General Fees | 2007-2008 | 2008-2009 | Increase Decrease |
|--|-----------|-----------|----------------------|
| BHS Equipment Fee | 25.00 | 25.00 | 0.00 |
| Cooperative Education Fee/Practicum Fee | 60.00 | 60.00 | 0.00 |
| Credit by Examination (per credit hour) | 25.00 | 25.00 | 0.00 |
| Diploma Replacement | 20.00 | 20.00 | 0.00 |
| Graduation | 25.00 | 25.00 | 0.00 |
| Tech Instructional Course/Clinical Lab Fee (per cr | 15.00 | 20.00 | 5.00 |
| International Student Application | 100.00 | 100.00 | 0.00 |
| Kentucky Web Course (per credit hour) | 110.00 | 110.00 | 0.00 |
| Late Application for Graduation | 50.00 | 50.00 | 0.00 |
| Late Registration Fee | 50.00 | 50.00 | 0.00 |
| Off-Campus Instruction (per credit hour) | 38.00 | 38.00 | 0.00 |
| Professional Course Fee (per credit hour) (4) | 85.00 | 85.00 | 0.00 |
| Regents' BA Degree Evaluation | 300.00 | 300.00 | 0.00 |
| Regents Portfolio Posting Fee (per credit hour) | 10.00 | 10.00 | 0.00 |
| Reinstatement Fee | 20.00 | 20.00 | 0.00 |
| Science Laboratory Fee | 100.00 | 100.00 | 0.00 |
| Transcript (after first) | 5.00 | 10.00 | 5.00 |
| Web Based Course Fee (per credit hour) | 45.00 | 45.00 | 0.00 |

| The below fees are applicable only to CTC courses and are subject to approval by the WVU Board of Governors and CTC Council. Tech students may enroll in courses covered by these fees. | | | |
|---|-----------|-----------|----------------------|
| Optional Educational and General Fees | 2007-2008 | 2008-2009 | Increase Decrease |
| Computer Technology Lab (per credit hour) | 60.00 | 60.00 | 0.00 |
| CTC Instructional Course/Clinical Lab Fee (per cr | 25.00 | 25.00 | 0.00 |

WVUIT FEE SCHEDULE ACADEMIC YEAR 2009-2010

**Fee Planning Schedule - Per Semester
Academic Year 2009-2010**

West Virginia University Institute of Technology

Undergraduate

| | Resident Undergraduate 2008-2009 | Resident Undergraduate 2009-2010 | Increase Decrease | Nonresident Undergraduate 2008-2009 | Nonresident Undergraduate 2009-2010 | Increase Decrease |
|--|--|--|----------------------|---|---|----------------------|
| Fees Assessed to all Students | | | | | | |
| System Capital Fees | 175.00 | 175.00 | - | 650.00 | 650.00 | - |
| Special Institutional Capital Fees | 127.00 | 127.00 | - | 344.00 | 344.00 | - |
| Educational and General | 1,969.00 | 2,069.00 | 100.00 | 5,169.00 | 5,427.00 | 258.00 |
| Program Specific Educational and General | | | | | | |
| Engineering | 756.00 | 786.00 | 30.00 | 756.00 | 786.00 | 30.00 |
| Nursing | 756.00 | 800.00 | 44.00 | 756.00 | 800.00 | 44.00 |
| Standard Auxiliary Fees | 211.00 | 211.00 | - | 211.00 | 211.00 | - |
| Total Student Fees: | | | | | | |
| Regular | 2,482.00 | 2,582.00 | 100.00 | 6,374.00 | 6,632.00 | 258.00 |
| Engineering | 3,238.00 | 3,368.00 | 130.00 | 7,130.00 | 7,418.00 | 288.00 |
| Nursing | 3,238.00 | 3,382.00 | 144.00 | 7,130.00 | 7,432.00 | 302.00 |
| <i>Percentage of increase requested:</i> | | | | 4,050.00 | | |
| <i>Regular</i> | | 4.00% | | | 4.00% | |
| <i>Engineering</i> | | 4.00% | | | 4.00% | |
| <i>Nursing</i> | | 4.40% | | | 4.20% | |

**Fee Planning Schedule - Per Semester
Academic Year 2009-2010**

West Virginia University Institute of Technology

| Optional Educational and General Fees | 2008-2009 | 2009-2010 | Increase Decrease |
|--|-----------|-----------|----------------------|
| <i>Application Fees</i> | | | |
| International Student Application | 100.00 | 100.00 | 0.00 |
| <i>Program-Specific Fees</i> | | | |
| Cooperative Education Fee/Practicum Fee | 60.00 | 100.00 | 40.00 |
| Tech Instructional Course/Clinical Lab Fee (per credit hour) | 20.00 | 0.00 | -20.00 |
| Kentucky Web Course (per credit hour) | 110.00 | 0.00 | -110.00 |
| Off-Campus Instruction (per credit hour) | 38.00 | 38.00 | 0.00 |
| Professional Course Fee (per credit hour) | 85.00 | 0.00 | -85.00 |
| Regents' BA Degree Evaluation | 300.00 | 300.00 | 0.00 |
| Regents Portfolio Posting Fee (per credit hour) | 10.00 | 10.00 | 0.00 |
| Web Based Course Fee (per credit hour) | 45.00 | 45.00 | 0.00 |
| <i>Laboratory Fees</i> | | | |
| Biology 111, 230, 231, 233, 336, 343, 452 | 100.00 | 100.00 | 0.00 |
| Chemistry 110, 111, 112, 113, 115, 116, 117, 118, 215, 235, 236, 313, 342, 347, 349, 423 | 100.00 | 100.00 | 0.00 |
| Psychology 302 | 0.00 | 100.00 | 100.00 |
| Physics 101, 102, 111, 112 | 100.00 | 100.00 | 0.00 |
| Physical Science 101, 102, 311 | 100.00 | 100.00 | 0.00 |
| Geology 312 | 100.00 | 100.00 | 0.00 |
| <i>Administrative and Other Fees</i> | | | |
| BHS Equipment Fee | 25.00 | 0.00 | -25.00 |
| Credit by Examination | 25.00 | 75.00 | 50.00 |
| Diploma Replacement | 20.00 | 35.00 | 15.00 |
| Graduation Fee | 25.00 | 40.00 | 15.00 |
| Graduation - Late Application | 50.00 | 50.00 | 0.00 |
| Reinstatement Fee | 20.00 | 20.00 | 0.00 |
| Returned Check Fee | 0.00 | 25.00 | 25.00 |
| Transcript (after first) | 10.00 | 10.00 | 0.00 |
| Course Fee for age 65 plus under BOG 14.4.1 | - | 50.00 | 50.00 |
| I. D. Card Replacement for Lost Card | 15.00 | 20.00 | 5.00 |
| I. D. Card Replacement for Damaged Card | 15.00 | 10.00 | -5.00 |
| Interest Installment Payment Program | 0.18 | 0.18 | 0.00 |
| Late Payment Fee | 40.00 | 50.00 | 10.00 |
| Late Registration Fee | 50.00 | 50.00 | 0.00 |

WVUIT FEE SCHEDULE ACADEMIC YEAR 2010-2011

**Fee Planning Schedule - Per Semester
Academic Year 2010-2011**

West Virginia University Institute of Technology

Undergraduate

| | Resident Undergraduate 2009-2010 | Resident Undergraduate 2010-2011 | Increase Decrease | Nonresident Undergraduate 2009-2010 | Nonresident Undergraduate 2010-2011 | Increase Decrease |
|--|--|--|----------------------|---|---|----------------------|
| Fees Assessed to all Students | | | | | | |
| System Capital Fees | 175.00 | 175.00 | - | 650.00 | 650.00 | - |
| Special Institutional Capital Fees | 127.00 | 127.00 | - | 344.00 | 344.00 | - |
| Educational and General | 1,969.00 | 1,969.00 | - | 5,427.00 | 5,427.00 | - |
| Program Specific Educational and General | | | | | | |
| Engineering | 786.00 | 786.00 | - | 786.00 | 786.00 | - |
| Nursing | 800.00 | 800.00 | - | 800.00 | 800.00 | - |
| Standard Auxiliary Fees | 211.00 | 211.00 | - | 211.00 | 211.00 | - |
| Total Student Fees: | | | | | | |
| Regular | 2,482.00 | 2,482.00 | - | 6,632.00 | 6,632.00 | - |
| Engineering | 3,268.00 | 3,268.00 | - | 7,418.00 | 7,418.00 | - |
| Nursing | 3,282.00 | 3,282.00 | - | 7,432.00 | 7,432.00 | - |
| <i>Percentage of increase requested:</i> | | | | 4,150.00 | | |
| <i>Regular</i> | | 0.00% | | | 0.00% | |
| <i>Engineering</i> | | 0.00% | | | 0.00% | |
| <i>Nursing</i> | | 0.00% | | | 0.00% | |

**Fee Planning Schedule - Per Semester
Academic Year 2010-2011**

West Virginia University Institute of Technology

| Optional Educational and General Fees | 2009-2010 | 2010-2011 | Increase Decrease |
|--|-----------|-----------|----------------------|
| <i>Application Fees</i> | | | |
| International Student Application | 100.00 | 100.00 | 0.00 |
| <i>Program-Specific Fees</i> | | | |
| Cooperative Education Fee/Practicum Fee | 100.00 | 100.00 | 0.00 |
| Tech Instructional Course/Clinical Lab Fee (per credit hour) | 0.00 | 0.00 | 0.00 |
| Kentucky Web Course (per credit hour) | 0.00 | 0.00 | 0.00 |
| Off-Campus Instruction (per credit hour) | 38.00 | 38.00 | 0.00 |
| Professional Course Fee (per credit hour) | 0.00 | 0.00 | 0.00 |
| Regents' BA Degree Evaluation | 300.00 | 300.00 | 0.00 |
| Regents Portfolio Posting Fee (per credit hour) | 10.00 | 10.00 | 0.00 |
| Web Based Course Fee (per credit hour) | 45.00 | 45.00 | 0.00 |
| <i>Laboratory Fees</i> | | | |
| Biology 111, 230, 231, 233, 336, 343, 452 | 100.00 | 100.00 | 0.00 |
| Chemistry 110, 111, 112, 113, 115, 116, 117, 118, 215, 235, 236, 313, 342, 347, 349, 423 | 100.00 | 100.00 | 0.00 |
| Psychology 302 | 100.00 | 100.00 | 0.00 |
| Physics 101, 102, 111, 112 | 100.00 | 100.00 | 0.00 |
| Physical Science 101, 102, 311 | 100.00 | 100.00 | 0.00 |
| Geology 312 | 100.00 | 100.00 | 0.00 |
| <i>Administrative and Other Fees</i> | | | |
| BHS Equipment Fee | 0.00 | 0.00 | 0.00 |
| Credit by Examination | 75.00 | 75.00 | 0.00 |
| Diploma Replacement | 35.00 | 35.00 | 0.00 |
| Graduation Fee | 40.00 | 40.00 | 0.00 |
| Graduation - Late Application | 50.00 | 50.00 | 0.00 |
| Reinstatement Fee | 20.00 | 20.00 | 0.00 |
| Returned Check Fee | 25.00 | 25.00 | 0.00 |
| Transcript (after first) | 10.00 | 10.00 | 0.00 |
| Course Fee for age 65 plus under BOG 14.4.1 | 50.00 | 50.00 | 0.00 |
| I. D. Card Replacement for Lost Card | 20.00 | 20.00 | 0.00 |
| I. D. Card Replacement for Damaged Card | 10.00 | 10.00 | 0.00 |
| Interest Installment Payment Program | 0.18 | 0.18 | 0.00 |
| Late Payment Fee | 50.00 | 50.00 | 0.00 |
| Late Registration Fee | 50.00 | 50.00 | 0.00 |

**APPENDIX D
AGENCY'S RESPONSES**

WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011

WVUIT RESPONSES

Finding 1 Incorrect Charge of Student Fees

WVUIT Response

We agree with the Auditor's recommendation. Responsibility for ensuring that WVUIT only charge students fees which have been approved by the Board of Governors and appear on the fee planning schedule rests with the CFO and office of the Associate Provost at WVUIT. Also, we have assigned the task of comparing the Banner fee tables to the fee planning schedule to the Office of the Associate Provost.

Finding 2 Scope Limitation Regarding SGA Expenditures

WVUIT Response

WVUIT accepts the Auditor's finding and recommendations and has instituted policies regarding (1) the budgeting of monies for use by the SGA and (2) the reconciliation of disbursements and expenditures of SGA funding consistent with WVU Code §5A-8-9.

During a conference on August 20, 2012, the Dean of Students notified the SGA president of the SGA's 2012-13 allocation. Notice of SGA allocations will be provided to the SGA president at the beginning of each academic year.

During the August 20, 2012 conference, the Dean of Students and the SGA president agreed to meet each month during the academic year to reconcile SGA expenditures/disbursements with MAP and take corrective action when necessary. A MAP status report will be provided at these monthly meetings.

After consideration of the policies at WVU Morgantown, we decided it would be more appropriate for WVUIT to develop its own student organization funding process and policies. Dean of Students staff and SGA executive officers collaborated during the summer to produce a WVU Tech Student Organization Manual. The process that SGA will employ to make student organization funding decisions can be found beginning on page 12 of the manual. The WVU Tech Student Organization Manual can be found at <http://studentservices.wvutech.edu/r/download/139224>



Office of the Campus Executive Officer

**WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY
JULY 1, 2008 – JUNE 30, 2011**

WVUIT RESPONSES

Finding 3 Lack of Internal Controls Regarding P-Card Travel

WVUIT Response

We agree with the recommendation of the auditors and effective July 1, 2012, the suggested policy of requiring all travel related expenditures placed on a p-card to be documented on a form that states business purpose or on a travel authorization form (attached to the p-card documentation) was implemented.

Finding 4 Lack of Documentation Relating to Expenditures

WVUIT Response

We agree with the Auditor's recommendation. All documentation will be properly maintained and available for inspection upon request.

Box 17, Old Main
Phone 304-442-3248
Fax 304-442-3838
www.wvuttech.edu

405 Fayette Pike
Montgomery, WV 25136-2436
A Division of WVU

2

Equal Opportunity/Affirmative Action Employer

STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Stacy L. Sneed, CPA, CICA, Director of the Legislative Post Audit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 6th day of September 2012.



Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

Notification of when the report was released and the location of the report on our website were forwarded to the Secretary of the Department of Administration to be filed as a public record. Report release notifications were also sent to the West Virginia Higher Education Policy Commission; Senate Education Chairman; West Virginia University Governing Board; West Virginia University Institute of Technology; Governor; Attorney General; and State Auditor.