



2023-001: Reporting of PRF Expenses

Management's view and corrective action plan

Management concurs that the Period 4 PRF Reporting Portal Submission for Jefferson University Physicians included a duplicate reporting of expenses of \$133,333 from Period 3 resulting in the reported amount of \$24,889,847 for "Total Unused Lost Revenues Available for Future Reporting Periods" being overstated by the \$133,333 and the reported amount of \$3,084,081 for "Total Payments Used for Lost Revenues in the Current Reporting Period" being understated by \$133,333. Management identified the duplicate reporting in September 2023 and contacted HRSA in an attempt to amend the Period 4 submission. A HRSA representative advised the PRF Reporting Portal Submission for Period 4 could not be amended. Management will implement an enhanced review process to validate all amounts reported on the PRF Reporting Portal Submission.

Implementation date: April 2024

2023-002: Equipment Observations R&D

Management's view and corrective action plan

Management concurs that the required physical inventory of equipment acquired under Federal award was not performed for 5 departments at least once every two years for R&D related equipment. Management will implement enhanced control procedures to ascertain the physical inventory of equipment is performed bi-annually.

Implementation date: April 2024

2023-003: Retention Payments

Management's view and corrective action plan

For expenditures made pursuant to the American Rescue Plan Act funds received pursuant to Act 2 of 2022, management concurs there were 26 payments totaling \$25,836 made after the 90-day performance period ended and more than one retention payment was made to 34 qualified staff members amounting to \$31,530. Management will contact the Pennsylvania Department of Human Services and inform them of this finding to determine the appropriate corrective measures.

Implementation date: April 2024

Ronald Keller
Vice President for Finance & Controllor

2023-004: Enrollment Reporting

Management's view and corrective action plan

Management concurs with the findings regarding the delay and insufficient graduation reporting to NSLDS. The University Registrar is aware of the 6-day delinquency in reporting for summer term due to the timing of the degree awards for the May graduates on the East Falls campus. Degree audits will be checked to ensure are awarded in a timely manner. We also will work with NSC to ensure all enrollment reporting schedules are updated in accordance with the academic calendar of the appropriate branch, limiting any issue with the 60-day certification date during our Summer term, as all other terms have been reported correctly. This will happen every semester on a 4–6 week basis, in tandem with enrollment report submissions. This will resolve the 60-day certification issue.

Academic Services makes every effort to report clean enrollments accurately and on time. However, we continue to find inconsistencies with the NSC transmissions to NSLDS and are aware of the need for additional oversight of the NSC process as well as the development of a process to audit NSC transmissions to NSLDS. This will also aid in the elimination of reporting errors between NSC and NSLDS, as in the case of the three graduation records. The Office of Academic Services is working to identify resources to address the above action plans.

Spring 2024 update:

The University Registrar has gained access directly to the NSLDS enrollment files. The University Registrar will audit enrollment files twice monthly to be certain that any errored NSLDS enrollment records created at the time of NSLDS roster submission, are corrected to negate the 65-day outstanding record (NSLDS ERROR 22). The University Registrars will continue to work with NSLDS and National Student Clearinghouse to locate cause of errored NSLDS roster records.

Implementation date: July 2024



Kris Peluszak
University Registrar