UT Health
San Antonio
Internal Audit &
Consulting Services

Internal Audit & Consulting Services
7703 Floyd Curl Dr. MC#7974
San Antonio, Texas 78229-3900
210-567-2370   Fax: 210-567-2373
www.uthscsa.edu

Date: December 21, 2018

To: Gerard Long, Assistant Vice President for Business Affairs

From: John Lazarine, Chief Audit Executive
           Internal Audit & Consulting

Subject: Audit Report – Accounts Payable

As part of our approved Audit Plan, we recently completed an audit of Accounts Payable. Attached is the report detailing the results of this review. We appreciate the cooperation and assistance we received from the Department of Business Affairs throughout the review.

Respectfully,

John Lazarine, CIA, CISA, CRISC
Chief Audit Executive
Internal Audit & Consulting Services

Distribution:

cc: Dr. William Henrich, President
Michael Black, Sr. EVP & COO
Andrea Marks, VP & CFO
Yeman Collier, VP & CIO
Jack Park, Chief Legal Officer

External Audit Committee Members:
Pat Frost
Regina Conklin
Ed Garza
Brian Kelly

Accounts Payable
(Project # 18-07)

December 21, 2018

John Lazarine, CIA, CISA, CRISC
Chief Audit Executive

Internal Audit Staff:

Kimberly Weber, Audit Manager, CIA, CFE, CGAP, CRMA, CICA, MPA
Brenda Peña, Senior Auditor, CFE, CICA

Executive Summary

As part of our approved annual Audit Plan we completed an audit of the Accounts Payable process, as administered by the Accounting Office (Accounting). The audit objectives, conclusions, and recommendations follow.

Audit Objective

The objective of this audit was to assess the adequacy and effectiveness of the process and controls over Accounts Payable disbursements.

Conclusion and Corrective Actions

Overall, the effectiveness of internal controls over the Accounts Payable disbursement process is adequate. However, the audit identified opportunities to further enhance processes that allow the Institution to:

➢ Take advantage of early payment discounts
➢ Avoid penalties for late payments
➢ Utilize existing controls built into PeopleSoft
➢ Ensure compliance with policies related to the proper use of payment requests

We noted multiple instances of non-compliance with institutional policies and procedures relating to payment requests being utilized in lieu of purchase requisitions for tangible items. The payment request process lacks the controls embedded within PeopleSoft that are available with purchase requisitions. We identified users who had the ability to both create and approve purchase requisitions thereby increasing the Institution's financial risk.

We recommend management:

➢ Request suppliers who offer early payment discounts to remit invoices directly to Accounting via email to aid in taking advantage of discounts.
➢ Educate departments about paying invoices in accordance with the Prompt Payment Act.
➢ Compensate the vendor identified in this audit for late payment interest not previously paid in accordance with the Prompt Payment Act.
➢ Educate departments about the appropriate uses of payment requests.
➢ Evaluate existing permissions in PeopleSoft and reduce the number of users who can both create and approve their own purchase requisition and payment requests.

Acknowledgement
We appreciate the courtesy and cooperation we received from Business Affairs and various departments throughout the audit.

Background

Business Affairs supports the Institution by providing oversight of its financial operations including accounting, payroll, treasury management, student accounting, purchasing, the Historically Underutilized Businesses (HUB) program, and materials management and auxiliary enterprises. The Accounting Office (Accounting) oversees the Accounts Payable function, which is responsible for creating payment vouchers (vouchers) to pay suppliers that conduct business with the Institution. Vouchers are processed in PeopleSoft by either a *Payment Request* or a *Purchase Order.*

UT Health San Antonio HOP[1] Policy 6.1.5 Payment Requests and Types of Services Paid via Payment Request defines the process as follows:

> *The Payment Request is the process used to initiate, authorize, and issue non-payroll payments of UT Health San Antonio funds that are not processed on a Purchase Order or Travel Voucher. Payment Requests are used for supplier payments (under $5,000) and employee reimbursements.*
>
> *A supplier payment is initiated when a departmental requestor enters a Payment Request into PeopleSoft. The request is approved within the department and forwarded to Accounting for payment. To prevent penalties and potential tax implication, payments should be processed within thirty (30) days of the date the expense was incurred.*
>
> *Labor charges, including parts and/or supplies, with an aggregate total cost of $5,000 or less may be processed via Payment Request. Charges over this limit or that include maintenance agreements require a requisition and purchase order. Payment is made to the supplier. An invoice is required to pay the supplier.*

UT Health San Antonio HOP Policy 6.7 Purchasing defines the process as follows:

> *All requests for purchases of supplies[2], materials, equipment and services[3] over $5,000 must be submitted to the Purchasing Office on a Requisition using the PeopleSoft web requisition system.*

UT Health San Antonio HOP Policy 6.1.11 PeopleSoft E-Procurement Requisition Purchases and Payment defines the purchasing process as follows:

> *To initiate a purchase, the department completes a PeopleSoft eProcurement Requisition utilizing a web browser. As the department enters the eProcurement requisition, availability of funds and the expiration date on the project ID are verified. Upon approval of the requisition by both a Project Manager and Administrator, the status of the*

---

[1] *UT Health San Antonio Handbook of Operating Procedures, referred to as the "HOP"*
[2] *UT Health San Antonio HOP Policy 6.7.2 General Purchasing Procedures - Commodities*
[3] *UT Health San Antonio HOP Policy 6.7.2 General Purchasing Procedures – Services over $5,000*

requisition becomes approved, at which time the eProcurement requisition is pre-encumbered against the approved project ID and transmitted to the Purchasing Department. The Purchasing Department then assigns the requisition to a buyer and processes the order.

"When Purchasing issues, a purchase order, the amount of the purchase order is encumbered, and the amount of the pre-encumbrance is reversed. Encumbrances are removed and replaced by an expenditure transaction when a payment is made, and/or the purchase order is complete."

"Suppliers remit purchase order invoices directly to the Accounts Payable section in the Office of Accounting. Central Receiving records the receipt of goods procured via purchase order. A payment voucher is created by Accounts Payable staff when the receiving information, the purchase order, and the supplier invoice are matched."

"Services with an aggregate total cost of $5,000[4] or less, whether it involves parts and supplies or not, are to be contracted by the department requiring the services, with related charges to be forwarded to the Accounting Office on a voucher for payment."

During the period of September 1, 2016 through June 30, 2018, Accounting processed over 273,000 vouchers totaling approximately $441 million. See Table 1 in **Appendix B** for a summary listing of payment vouchers by the initiating department.

---

[4] *UT Health San Antonio HOP Policy 6.7.2 General Purchasing Procedures – Services over $5,000*

Audit Scope and Methodology

The scope of this audit included 273,000 vouchers processed and paid for during the period of September 1, 2016 through June 30, 2018, totaling approximately $441 million.

To achieve the audit's objectives, we interviewed Accounting and department personnel, reviewed the Accounts Payable process, and sampled vouchers and payments in order to determine compliance with State laws and regulations, UT System Board Regents' Rules and Regulations, and institutional policies and procedures. We selected vouchers based on statistical sampling (*110*), and we selected additional transactions based on judgmental sampling (*312*). We reviewed a total of 422 vouchers, totaling $6.3 million, for adequate supporting documentation, duplicate payments, early payment discounts, and compliance with Institutional polices and the State of Texas Prompt Payment Act (Prompt Payment Act). Our sample excluded employee travel and entertainment expenses, as well as payroll transactions.

We relied on data obtained from PeopleSoft to review vouchers. Our direct testing included inspection of supporting documentation. Our reliance was based on performing direct tests on the data and did not include an overall evaluation of the application's general controls. We did, however, evaluate access controls (total of 172 user profiles were reviewed) to PeopleSoft. The financial materiality and general controls over financial data are reviewed annually by the Institution's external auditors. As such, we did not perform additional steps to verify material accuracy of the financial data in PeopleSoft.

We conducted this audit in accordance with the standards set forth by the Institute of Internal Auditors' International Professional Practices Framework. Those standards require that 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This audit was conducted by the following staff members within the UT Health San Antonio Internal Audit Department:

- ➢ Kimberly Weber, CIA, CGAP, CFE, CRMA, CICA, MPA, Audit Manager
- ➢ Brenda R. Peña, CFE, CICA, Senior Auditor

Audit Results and Recommendations

A. Missed Early Payment Discounts

Although early payment discounts[5] are being taken, we identified additional opportunities to take advantage of early payment discounts offered by suppliers. Based on our testing, the Institution missed cost savings opportunities of approximately $17,344[6] from discounts offered by suppliers due to slow payment processing time. Invoices are not consistently being processed in a timely manner, primarily because invoices are not being routed directly to Accounts Payable, and delays in processing on the departments' end.

We reviewed 110 payment vouchers to determine whether payment terms were accurately reflected in PeopleSoft, and if early payment discounts were utilized. Of the 110 payments reviewed, we identified five vouchers for two suppliers totaling $2,484 in early payment discounts that were forfeited since the invoice was not paid within the discount dates.

Business Affairs leadership and department staff agree that there exists some degree of financial loss due to the missed opportunities for early payment discounts. However, it is difficult to quantify the full extent of the lost opportunity due to the way vouchers are processed and information is stored within PeopleSoft. Currently, the process to determine if early payment discounts are offered and utilized is a very manual and time-consuming process.

Since reviewing every voucher and its supporting documentation was not practical to perform during this audit, we took steps to review an additional 188 payments for two known vendors who offer a two percent discount on a routine basis. For the period of September 1, 2016 through June 30, 2018, approximately $743,000 in vouchers were paid to these two suppliers, and early payment discounts were not taken. The impact of missed discounts was approximately $14,860. With over 273,000 vouchers processed by Accounting for over 39,000 suppliers for the period under review, Internal Audit and Business Affairs were unable to quantify the total financial opportunity to the Institution within a reasonable amount of time due to the significant manual nature of this review.

Additionally, PeopleSoft cannot automatically calculate discount amounts for payment requests. Instead, it is the department's responsibility to factor in the discount amount when creating the payment request. As a result, the total amount of missed discounts could be more significant.

---

[5] *The payment discount is an incentive that suppliers offer the Institution in return for a payment within a specific period.*

[6] *Missed discounts $17,344 ($2,484 + $14,860)*

Risk Ranking: *Medium*

Recommendations

Business Affairs should consider:

A.1 Directing all suppliers who offer a payment discount to electronically remit invoices to Accounting via email to ensure timely and documented receipt, and to enable early payment when possible.

A.2 Coordinating with departments to routinely monitor discounts taken and missed, identify opportunities for discounts, and report results to departmental financial leaders.

Management Responses

A.1 Management plans to submit a Business Affairs Bulletin to the campus, as well as communicate through IMIS distribution lists, to inform departments and reinforce the importance of the proper handling of invoices and forwarding them to the Office of Accounting without delay. Currently Purchase Orders do instruct suppliers to submit invoices to Office of Accounting. Additionally, we will examine the instances and reasoning behind why some PO invoices are not submitted directly to the Office of Accounting. Exceptions to the rule will be evaluated. Planned completion March 31, 2019

A.2 Management plans to submit a Business Affairs Bulletin to the campus, as well as communicate through IMIS distribution lists, to reinforce the importance taking advantage of discounts and the quick submission of invoices to the Office of Accounting for payment. Planned completion March 31, 2019

B. Late Payment Interest

For the period of September 1, 2016 through June 30, 2018, late payment interest totaled approximately $11,415 for payments initiated through the payment request and purchase requisition processes. While the amounts noted are not material, we noted an instance where late payment interest was not accurately calculated and therefore not paid correctly, as required by state regulation.

Payment Category	Total
Payment Request	$ 8,561
Purchase Requisition	2,854
Total	$11,415

According to HOP Policy 6.1.9[7], Automatic Late Payment Interest, and the Institution's PeopleSoft Financials 9.2 Payment Request FAQ, late payment interest guidelines include the following:

> ➢ *Interest is mandated starting 30 days from the date goods and services were received, or the date the invoices were received, whichever is later.*

> ➢ *If there is no documented invoice receipt date, the invoice date or service date will be used to assess late payment interest. The invoice receipt date is needed to calculate interest when the Prompt Payment Act is applicable.*

We selected a sample of 110 vouchers to determine whether invoices were paid timely and in compliance with the Prompt Payment Act (State regulation). Our testing identified one instance where PeopleSoft did not calculate late payment interest. The instance showed an invoice received and entered in PeopleSoft as received on September 19, 2016 for $800,996. The invoice was paid 44 days later (14 days late) on November 2, 2016 and late payment interest of $1,382.54 was not calculated and not paid to the vendor as required by State regulation. The late payment interest was not paid due to an employee manually overriding the late charge terms in PeopleSoft. Accounting management could not explain why the late charge terms were changed. As noted in Figure 1, depicted on the next page, PeopleSoft allows staff to modify the late charge terms.

Figure 1: Screen Print from PeopleSoft

---

[7] *HOP Policy 6.1.9 incorporates the State of Texas Prompt Payment Act (state regulation)*

Source: PeopleSoft, via Accounting Office management

This window (Figure 1) is accessible when Accounting staff is creating the voucher required to disburse funds. In this example, the late charge option was selected as *"Not Applicable,"* even though the supplier was initially setup in PeopleSoft to compute charges within the supplier configuration. There does not appear to be a business need for staff to change the late charge terms when processing the voucher, such as changing the late charge terms to "*Not Applicable.*" Access to the window creates a risk for non-compliance with State regulation.

In addition to the instance noted in our sample selection, we noted through discussion with Accounting staff that there appears to be confusion regarding the Prompt Payment Act. Some departmental staff are incorrectly under the impression that if a supplier allows the Institution 60 days to pay an invoice, the Institution is not obligated to pay late payment interest for payments not made within 30 days. Business Affairs agrees that this lack of clarity and understanding may be an issue and suggested that they could send out information, such as a Bulletin, to help alleviate any misunderstanding of the requirements associated with the Prompt Payment Act.

In addition to our sample selection of 110 vouchers, we expanded our testing to review an additional 26 vouchers that were paid 30 days or more past the invoice date to determine whether late payment interest was paid. We identified eight vouchers in which invoice receipt dates lacked proof of receipt and were not in conformance with HOP Policy 6.1.9 Automatic Late Payment Interest[8].

Through the course of our review, we established that invoice receipt dates can be manually manipulated, and late charge terms can be changed. However, it is difficult to identify to what extent this affected compliance with the Prompt Payment Act. It would require significant additional time to retrieve and review the supporting documentation necessary to determine the accuracy of the late payment calculation. With over 273,000 vouchers processed by Accounting, for over 39,000 suppliers for the period under review, neither Internal Audit nor Business Affairs was able to fully

---

[8] *HOP Policy 6.1.9 Automatic Late Payment Interest states "It is highly recommended that all invoices received within each department be date stamped to show the date of receipt. If late payment interest is incurred, the interest payment will be charged to the project ID on the payment."*

quantify the total financial loss and possible non-compliance with State regulation at this time due to significant manual efforts that would be required.

Risk Ranking: *Medium*

Recommendations

Business Affairs should:

B.1 Limit the ability to change late payment terms to only essential Accounting management and provide guidelines of when it would be appropriate to use this capability.

B.2 Clarify and communicate to departments the requirements for invoices in accordance with the Prompt Payment Act and its precedence over supplier payment terms that exceed 30 days, possibly through a Bulletin or mass email.

B.3 Instruct departments to timestamp invoices when they are received in accordance with institutional guidelines.

B.4 Compensate the vendor identified in this audit, for late payment interest not previously paid in accordance with the Prompt Payment Act.

Management Responses

B.1 Management has instructed all AP staff who process vouchers not to change PPL flag on a payment without approval from the appropriate AP supervisor. Changes to the Prompt Payment Law (PPL) flag in individual vouchers should always be documented in voucher comment fields. Additionally, the Office of Accounting will discuss with IMIS whether the security role permissions of AP clerks can be further modified to prevent unauthorized use of the PPL flag on vouchers. Planned completion March 31, 2019

B.2 Management plans to publish a Business Affairs Bulletin and communicate to the campus through IMIS distribution lists to inform departments and reinforce the importance of the timely remission of invoices to the Office of Accounting in according with the Prompt Payment Law. Additionally, we will investigate reinforcing procedures and routines to ensure that suppliers remit Purchase Order invoices directly to the Office of Accounting. Planned completion March 31, 2019

B.3   Management plans to publish a Business Affairs Bulletin, and communicate to the campus through IMIS distribution lists, to reinforce the importance of date stamping all invoices when received and timely remitting invoices to the Office of Accounting to prevent Prompt Payment Law penalties. Planned completion March 31, 2019

B.4   Office of Accounting will review the vendor list from this audit and process the late penalty payments as prescribed by state law. Planned completion March 31, 2019

C. Improper Uses of Payment Requests

We identified approximately $1.6 million (*3,596 out of 273,000 vouchers*) in purchases of tangible items that were paid by departments utilizing the payment request process, instead of a purchase requisition, which is a violation of HOP 6.7.2[9]. Tangible items include, but are not limited to: medical supplies, furniture, computer equipment, and construction materials. Tangible items that are physically received should be procured through a purchase requisition and then processed as a purchase order. Department staff stated it is easier and faster to use a payment request. As a result, departments are circumventing the procurement process. Purchasing relies on Accounting staff to identify invoices for items that should have been procured through a purchase requisition. Additionally, a department could fail to benefit from cost savings from an existing contract if they procure their own items, as well as be in violation of Institutional policies and procedures, and possibly State regulations.

Use of Historically Underutilized Businesses (HUBs)

Purchasing is responsible for providing monthly HUB reports reflecting the usage of HUB contracts to the State. The HUB program[10] was established to actively involve HUBs in the Texas procurement process and ensure they receive a fair share of State business. Utilizing purchase requisitions to initiate purchases to independent contractors and suppliers who partner with HUBs enables Purchasing to ensure that HUBs are given the opportunity to compete for the business when the amount of the requisition exceeds the competitive threshold, as indicated in HOP 6.8.2[11]. Additionally, the use of purchase requisitions gives Purchasing the opportunity to utilize HUBs in situations where a HUB can provide the same product or service, at the same or lower price. Incorrectly utilizing payment requests, instead of purchase orders, negatively impacts Purchasing's ability to track the use of HUBs and could result in an under reporting in this area.

Prior Approval Process

Our review identified four independent contractors, out of a sample of 21, that were paid in excess of preapproved amounts of $5,000 for services provided to the Institution, which is not in conformance with HOP Policy 6.1.4[12]. The independent contractors were hired by two departments and paid through multiple payment requests. Specifically, one department hired three individuals who were paid a total of $52,622 ($*20,603* +$*17,589*+ $*14,430*) to provide training to students on emergency management. Department staff were aware of the $5,000 limit since they signed a

---

[9] *HOP Policy 6.7.2 General Purchasing Procedures - Commodities*
[10] *According to HOP Policy 6.8 Historically Underutilized Business (HUB), the Institution "commits to a good faith effort to increase purchases from HUB firms consistent with the state's goals for HUB participation and overall economic development." This program is a state program with UT Health San Antonio being tracked and benchmarked against other state agencies*
[11] *HOP Policy 6.8.2 HUB Administration and Responsibilities*
[12] *HOP Policy 6.1.4 Payments to Consultants and Non-Employees*

pre-approval agreement. Internal Audit inquired as to why these services were not paid utilizing a purchase requisition (versus a payment request), and the Staff stated that using a payment request was easier, and if Accounting wanted them to use a purchase requisition they would inform them to stop using a payment request.

The other department hired an individual as a lab instructor, paying them a total fee of $6,045. Although the department signed a pre-approval agreement, the supervisor responsible for monitoring the transaction was replaced during the duration of the payment distribution and therefore did not monitor to ensure the $5,000 limit was adhered to. According to HOP Policy 6.1.4, payments of $5,000 or more must be processed through a purchase requisition. Furthermore, purchases valued between $15,000 and $50,000 require at least three quotes from qualified suppliers.

Institutional Risk

For payment requests, there are no built-in controls in PeopleSoft to monitor payment thresholds or to prevent the approval of a payment that exceeds prior approval limits. This issue exists with the payment request process versus a purchase requisition, which has built in controls within PeopleSoft. The Institution may inadvertently exceed procurement dollar thresholds, which would generally require competitive bids. Utilizing the purchase requisition process will create greater visibility, controls and monitoring compared to using payment requests. As the Institution's revenues increase, expenditures will increase as well, thereby increasing the Institution's risk of non-compliance with State procurement requirements. As a result, there will be a greater burden on Accounting staff to monitor disbursements to ensure the appropriate process is being utilized. When automated controls within PeopleSoft are not fully utilized, overpayments of pre-approved services may increase, thereby increasing the risk of non-compliance with Institutional policy and procedures and possibly State procurement requirements.

Risk Ranking: *Medium*

Recommendations

Business Affairs should:

C.1 Communicate and require departments to submit a purchase requisition for independent contractors versus using the payment request process which lacks appropriate controls.

C.2 Educate departments about the appropriate uses of payment requests and purchase amount thresholds.

Management Responses

C.1 Management plans to publish a Business Affairs Bulletin, and communicate to the campus through IMIS distribution lists, to reinforce the importance of following institutional policies to maintain appropriate controls of University payment policies, particularly when payments are submitted via payment request that should have been handled with a purchase order. Planned completion March 31, 2019

C.2 Management plans to publish a Business Affairs Bulletin, and communicate to the campus through IMIS distribution lists, to stress the importance of following institutional policies, to maintain appropriate knowledge of the use and purpose of payment requests as well as threshold limitation by Institutional policies. Planned completion March 31, 2019

D. Inadequate Review of PeopleSoft Access for Accounts Payable

Periodic review of PeopleSoft permissions, as it relates to the Accounts Payable process, was not performed. We reviewed user roles and permissions for 56 user profiles within PeopleSoft throughout the Institution that had access to modify supplier and voucher information. We identified four individuals who had access to modify supplier or voucher information that had transferred to different roles and no longer required this access. Specifically,

> ➢ Of the 21 users with access to modify supplier information, two[13] were in job roles that no longer required system access related to the Accounts Payable function.

> ➢ Of the 35 users with access to update voucher records, two[14] were in job roles that no longer required system access related to the Accounts Payable function.

We also identified an additional 116 users across the Institution that have access to both create and approve a purchase requisition. As a result, there is an increased risk of improper payments being processed due to inadequate segregation of duties.

Given the amount of transactions being processed through Accounts Payable, reliance on system controls in PeopleSoft is critical. Business Affairs agrees that they should discontinue the process of allowing employees to have access to create and approve a purchase requisition[15]. The increased risk to the Institution is not offset by a real need and should have minimal to no impact on operations to discontinue the process of allowing the dual roles to exist.

Risk Ranking: *Medium*

Recommendations

Business Affairs should:

D.1 Limit the ability to edit supplier details to essential staff and minimize, or eliminate, the permissions for users to create and approve their own purchase requisitions and payment requests.

---

[13] *One user is a financial analyst in the Budget & Financial Planning Department and the other is a manager in Materials Management.*

[14] *One user is in facilities administration and the other is in the School of Nursing.*

[15] *Internal Audit could not identify a reliable PeopleSoft query for payment requests. Therefore, evidence supports access for purchase requisitions.*

D.2 Perform a periodic review of PeopleSoft permissions to ensure that only users with business needs have access to perform Accounts Payable related functions.

Management Responses

*D.1 Management plans to a*djust the security permissions of identified personnel with inappropriate access to the PeopleSoft vendor record. *Planned completion March 31, 2019*

D.2 Office of Accounting will set up a query report to identify users on a semi-annual basis. Review will determine which people need to be removed from access to vendor or other AP-related screens. Deliberately review and adjust AP-related security permissions whenever employees transfer to non-AP jobs within the university. Planned completion March 31, 2019

Appendix A – Audit Issue Ranking Definitions

The audit issue was ranked according to the following University of Texas System Administration issue ranking guidelines:

- *Priority* – A Priority Finding is defined as an issue identified by internal audit that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of UT Health San Antonio or the UT System as a whole.

- *High* – A finding identified by internal audit that is considered to have a medium to high probability of adverse effects to UT Health San Antonio either as a whole or to a significant college/school/unit level.

- *Medium* – A finding identified by internal audit that is considered to have a low to medium probability of adverse effects to UT Health San Antonio either as a whole or to a college/ school/unit level.

- *Low* – A finding identified by internal audit that is considered to have minimal probability of adverse effects to UT Health San Antonio either as a whole or to a college/ school/unit level.

Appendix B – Total Payments by Department

Table 1 categorizes voucher payments by the initiating department listing the total payout for the period of September 1, 2016 through June 30, 2018.

Table 1: Total Payments by Department

Departments	Total Payments
Long School of Medicine	$ 222,705,842
EVP Administration	123,062,875
VP and CIO	22,516,977
School of Dentistry	20,407,370
VP for Research	9,450,783
VP Academic, Faculty & Student	8,215,616
Institutional Admin Functions	6,812,087
President	6,256,561
VP for Marketing, Communications & Media	5,844,310
VP and CFO	4,954,144
School of Health Professions School	4,613,097
School of Nursing	3,690,102
VP for Human Resources	1,118,306
VP for Institutional Advancement	774,346
Graduate School of Biomedical Sciences	402,151
VP Governmental Relations	33,899
Total Payment Vouchers	**$ 440,858,467**