1. Approval of November 23, 2009 minutes  Action Item

2. Deloitte & Touche, LLP
   Anticipated billing for 2009 - 10 services

3. Recommendation to appoint audit firm for Fiscal Year
   ended July 31, 2010  Action Item

4. Review IRS Form 990

5. Recommend to Board of Trustees to Review IRS Form 990  Action Item-Note(A)

6. Review and Discuss Major Risks & Risk/Control Assessment
   Reconciliation, Methodology, Questionnaire/Survey and Worksheet

7. Other Business

8. Executive Session with Deloitte & Touche, LLP

9. Executive Session with the Internal Auditor

Note(A) - For the Board of Trustees, the Form 990 will be posted on the Board of Trustees’ website for their review.
MINUTES OF THE AUDIT COMMITTEE
OF THE BOARD OF TRUSTEES
November 23, 2009

PRESENT:
Barry D. LeBlanc, Chair
John J. Finan, Jr., Vice Chair
Lawrence W. Moore, S.J.
Robert A. “Bobby” Savoie, sent proxy

ABSENT:
Steve Barbas
James A. “Jim” Caillier
Shawn Donnelley
Suzanne Mestayer
Kevin Wm. Wildes, S.J.

INVITED:
Jay Calamia, Vice President for Finance & Administration (ex officio)
Lynn Hoffman, Internal Auditor
Leon Mathes
Ric Bell
Kathleen Zuniga, Deloitte & Touche
Jeff Henderson, Deloitte & Touche

The meeting was called to order at 9:07 a.m.

ACTION ITEM #1: Approval of the September 10, 2009 Minutes.
Father Moore made a motion to approve the minutes of September 10th, 2009 as amended on page 2, paragraph 4, to read, “…the importance of addressing key risks.” The motion was seconded and approved, as amended.

ACTION ITEM #2: Approval of Loyola University New Orleans Financial Statements for the year ended July 31, 2009.
Ms. Zuniga of Deloitte and Touche presented Loyola’s two financial statements, the long and short form. The long form contained the audited financial statements and A-133 reporting packages, as well as the schedule of Federal expenditures, and two internal control reports. The long form opinion stated that the audit was conducted in accordance with generally accepted auditing standards (GAAS) for government audits. It will be submitted to the Federal Audit Clearinghouse which maintains the information and acts as the receiving entity for the Department of Education and any research and development awarding agencies. These financial statements are in draft form pending the approval of the Loyola audit committee.

The Independent Auditors report stated that the audit was conducted in accordance with generally accepted accounting standards. Deloitte issued an unqualified opinion on both the Financial Statements and the Schedule of Federal Awards.

Ms. Zuniga highlighted the major components of the audit. The Statement of Financial Position reflected that the university’s Total Net Assets decreased primarily due to the deterioration of the investment market. The investment return was listed in non-operating. In the Unrestricted fund there was a loss primarily from negative investment
return. But it had actually grossed up for the amount allocated for current operations. Ms. Zuniga noted that it was typical of a university perspective to rely on endowment draw downs to address operating costs and financial aid obligations, while preserving net assets.

Under the category of New Accounting Pronouncements, Ms. Zuniga reviewed notes regarding some significant new disclosures in the audit. Enhanced disclosure was provided with respect to the endowment funds, FSP 117-1, and Fair Value Measurements, FASB 157, [see pgs. 9-10 of the audit]. The audit maintained a Hurricane footnote, due to the impact of Gustav and some remaining reserves on the books from the university’s restructuring post-Katrina to address pending litigation.

This was the first year that Loyola was required to break out investments into Level 1 - quoted market prices, Level 2 - not Quoted Market prices but observable market inputs, and Level 3 – unobservable inputs. The university had no Level 3 investments, due to the fact that within commingled funds there were observable inputs. All investment funds were Level 1 or 2. The detail could be audited.

The breakdown of the investment return was detailed [p. 10, Financial Statements for the year ending July 31, 2009]. The amount appropriated for current operations was $12 million, compared to $12.7 million last year. FSP 117-1 and additional disclosures around the endowment gave the committee the number of funds and the unrealized losses that are required to be disclosed given market fluctuations. It also covered return objectives, risk parameters, university spending policy and then a breakdown of the activity within the investment funds.

Footnote 7 described Deloitte’s approval of the financial recording of the University’s contingency funds held in reserve against pending employment litigation. Deloitte’s initial draft proposed adjustments to reverse that set of funds as unsupportable. However, upon receipt of more information from Loyola’s Director of Risk Management, Ric Bell, including an update on recent litigation, settlement of cases and mock trials held, and in discussion with Jay Calamia, VP of Finance and Administration, Deloitte found that the details validated the university’s conservative posture of “self insuring” against possible litigation. Deloitte subsequently found the contingency funds supportable.

Deloitte audited three major programs from the Schedule of Expenditures of Federal Awards: Student Financial Aid, Upward Bound, and a HUD grant, resulting in no internal control findings. Nor were there any compliance findings with respect to the A-133 audit. Similarly, the report on Internal Controls over Financial Reporting did not note any material weaknesses in the procedures, resulting in an audit with no exceptions.

Deloitte issued a report on compliance within federal grants. The report examined eligibility for financial aid and federal financial reporting compliance. The results showed no findings. The filing of the A-133 will be done by Ms. Hoffman, and will include the long form financial statements, the audit opinion in accordance with GAAS, and the supplemental reports, such as the report on internal controls. The filing gives the opinion
in required compliance format as the Summary of the Auditors Results. Strict guidelines require Deloitte to state that they had an unqualified opinion, with no findings, and to note Loyola’s major programs.

Some discussion ensued regarding the programs. Upward bound was noted to be a national college preparatory program for underprivileged kids, to allow them to be tutored and mentored during their junior and senior year of high school. Loyola has participated for approximately 40 years.

Audit committee members noted that the audit was found to have no material weaknesses in Financial Aid.

A Motion was made to approve the Financial Statements from Deloitte & Touche. Mr. Finan seconded the Motion. The motion to approve the Financial Statements for the year ended July 31, 2009 was approved without opposition. [Moore, Finan, LeBlanc, & Savoie via proxy.]

AGENDA ITEM #3: Deloitte & Touche, LLP, Summary of Audit Services Performed for Fiscal Year ended 7/31/09.
Ms. Zuniga reviewed Deloitte’s letter to Loyola University’s Audit Committee, to address the committee’s fulfillment of oversight responsibilities. The letter outlined Deloitte’s responsibility under GAAS, to challenge audits done on management’s financials and with respect to the estimates. Significant estimates were in allowance for uncollected debts from students and donation pledges, contingent liability for litigation, alternative investments “fair value of investments” and appropriate procedures and review for impairment of long lived assets.

Deloitte did record some “crosswalk entries” reported by management. The items were different from the budget and fund accounting procedures still in use, thus were put in a GAAP reporting format.

Regarding Significant Accounting Policies, no significant changes were noted, except for the adoption of the Additional Disclosure statements, FSP 117-1, and FASB 157. Another FASB called “Subsequent Events” was included because FASB thought it was important for management to have a chance to speak to anything that might have occurred after the financials were completed. Deloitte stated they did not have any disagreements with management, and they did not encounter any significant difficulties in performing the audit. Mr. LeBlanc and Mr. Finan congratulated Loyola’s management team.

AGENDA ITEM #4: Other Business.
Mr. Calamia asked Ms. Zuniga to speak to the issue of Loyola management’s assistance during the audit and the resulting reduction in external audit fees. Ms. Zuniga reported that Mr. Calamia, Mr. Mathes, Ms. Hoffman and the staff of Financial Affairs offered the level of assistance that allowed Deloitte to keep within the lower fee they had budgeted this year. Last year internal Loyola staff turnover in Financial Affairs area had prevented
Loyola management from offering this level of support. Ms. Zuniga noted that Mr. Calamia’s staff was able to successfully deliver increased performance to the external auditors. As a result, the fees were reduced this year. Loyola committed to preparing the schedules, trial balances, etc., so that rates could and did improve.

There being no other business to discuss the committee moved into executive session at 9:36 a.m.

AGENDA ITEM #5: Executive Session with Deloitte & Touche, LLP.

AGENDA ITEM #6: Executive Session with the Internal Auditor.
BACKGROUND:

Due to the changes in the Form 990 and the Board of Trustees’ responsibility, the Internal Audit Office (IA) developed a risk assessment model based on examples used by several other universities in which auditable areas are defined and an objective risk level is determined. Risk is defined as the potential loss from fraud, errors, inefficient or inadequate operating procedures, failure to comply with statutory requirements and actions which bring disrepute to the University. Risk is a function of the probability that such negative events will occur and factors in their magnitude and their imminence.

Risk assessment is a process of estimating a coefficient or score to be associated with the exposure of each auditable unit. Exposure is the likelihood that the policies, procedures, rules, guidelines, laws and regulations applicable to the University will not be followed and/or breached at a significant level. Risk assessment is typically undertaken to focus attention on significant audit areas, to allocate scarce audit resources to the most important major audit areas and to help with key audit prioritizing decisions such as audit frequency, intensity and timing.

ACADEMIC CATEGORIES

The auditable units do not include the qualitative aspects of academic program performance. The academic area is accredited every 10 years by the Southern Association of Colleges and Schools (SACS). The process of re-accreditation involves the completing a self assessment, developing a quality enhancement plan, an onsite peer review, and a written report. IA relies on the accreditation process for coverage in the Academic area.

METHODOLOGY:

IA prepared a Risk Analysis for the University. The methodology used in preparing this analysis consists of the following areas: (1) identification of auditable functional areas, (2) departmental risk assessments, and (3) input from management. Some of the matters that we consider in establishing audit schedule priorities include: (a) financial exposure; (b) the date and results of the last audit; (c) compliance with outside regulations/ required audits; (d) major changes in personnel, operations, programs, systems, and controls; (e) potential loss and risk; (f) requests by management; and (g) opportunities to achieve operating benefits.

Auditable Functional Units
IA identified 56 Auditable Functional Units from previous risk assessment data. Auditable functional units have core processes which are considered to be essential to the organization successfully achieving its mission. IA plans to audit each process on a rotating schedule.
AUDITABLE FUNCTIONAL UNITS:

<table>
<thead>
<tr>
<th>Administrative Category</th>
<th>Number of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Affairs</td>
<td>16</td>
</tr>
<tr>
<td>Financial and Administration</td>
<td>14</td>
</tr>
<tr>
<td>Institutional Advancement</td>
<td>5</td>
</tr>
<tr>
<td>President’s Office</td>
<td>6</td>
</tr>
<tr>
<td>Student Affairs</td>
<td>11</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>56</strong></td>
</tr>
</tbody>
</table>

RISK FACTORS

The presence or lack of certain characteristics provides the basis for assigning the degree of risk associated with each audit unit. These characteristics are called risk factors. The head of the auditable functional unit completes a Risk Assessment Survey which provides departmental risk assessments and management’s input. The survey is divided into risk factor sections. A percentage weight was assigned to each risk factor. Each risk factor is comprised of components that address the risk factor. A risk value is allocated to each component.

The risk values ranged from 0 to 5, 0 being no risk and 5 being high risk. The higher the risk value, the more likely the potential for loss or other negative consequences, e.g., fraud, errors, inefficient or inadequate operating procedures, failure to comply with statutory requirements, actions which may bring disrepute to the University, etc. The average of the components for each risk factor is calculated resulting in a raw score. The raw score is multiplied by the percentage weight assigned to each risk factor resulting in a weighted score.

**Administrative Risks Factors and Assignment of Weights**

<table>
<thead>
<tr>
<th>Risk Factor</th>
<th>Percentage Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Financial Significance/Change of Budget</td>
<td>15%</td>
</tr>
<tr>
<td>2 Time since last audit/Previous Results</td>
<td>25%</td>
</tr>
<tr>
<td>3 Regulatory Oversight</td>
<td>20%</td>
</tr>
<tr>
<td>4 Personnel/system changes</td>
<td>15%</td>
</tr>
<tr>
<td>5 Risk assessment</td>
<td>20%</td>
</tr>
<tr>
<td>6 Administration</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Risk Values**

- 5 High
- 3 Moderate (Medium)
- 1 Low
The risk factors were combined into one risk schedule, which pooled each risk category together for each department. All risk factors for each department were combined resulting in a total risk factor. Departments with the highest total risk will be considered for inclusion in the 2010 – 2011 Internal Audit Plan.
# Annual Management Risk Assessment Survey

(Please respond to the questions below regarding your specific unit/department)

<table>
<thead>
<tr>
<th>Department:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completed by:</td>
<td>Title:</td>
</tr>
</tbody>
</table>

1. What is the department’s function (specific activities) in relation to the rest of the University?

2. How many employees work within your unit / department?

3. Organizationally, to whom does the unit / department report?

4. With what other departments/laboratories/centers or offices is this unit / department affiliated?

5. What is the research volume in the unit / department?

6. Name the primary Senior Vice President, Dean, Executive Director, and Directors / Managers for your unit / department. Please include their university phone number / extension.

7. What are the major sources of funding for the unit / department? (Please list grant name, fund/org., amount, administrator, purpose, and guideline (e.g., A-21)

8. What are the unit / department FRS account number(s)?
9. What “associations” does the unit / department belong to? Indicate specific standards that apply.

10. Please list all contracts in progress. (Please list name, fund/org., amount, administrator, purpose, and specific requirements/deliverables.)

11. In your opinion, what are the primary business/financial risks facing your business unit?

12. Management Requested Reviews: Please list items that your unit would like Internal Audit to review during FY2011. **NOTE:** Internal Audit will evaluate all requests on a case-by-case basis to determine the potential risk to the University as well as if this item will be included in the FY2011 Internal Audit Plan.
Standard risk factors were developed to evaluate all auditable units. Please circle/check the rating which most closely applies to your auditable unit. (Accuracy of your responses is essential to the risk assessment process for the University as a whole.)

### Financial Significance / Change in Budgets

1. My unit’s Total Budget for FY2010 is:
   - ☐ $> 500,001.
   - ☐ $100,001 - $500,000.
   - ☐ < $100,000.

2. Responsible for federal/state funded project (e.g., Grant):
   - ☐ Project between ≥ $500,001.
   - ☐ Project ≤ $100,001.
   - ☐ Unit is not a funded project-oriented operations.

3. Significant Budget Changes?
   - ☐ Significant changes within last year (≥ 10%).
   - ☐ Moderate changes within last year (≥ 5%).
   - ☐ No Changes.

### Previous Audit Results

4. Last Audit:
   - ☐ Unit has never been audited.
   - ☐ Unit’s last audit 2 – 5 years ago.
   - ☐ Unit audited within last 2 years.

5. Previous Audit Results:
   - ☐ Significant findings/material weaknesses noted in last audit / Unit never audited.
   - ☐ The audit findings are control weaknesses noted were not significant / material.
   - ☐ The previous audit resulted in no audit findings.

### Regulatory Oversight

6. Compliance with external regulations and standards:
   - ☐ Operations prescribed by regulations and standards.
   - ☐ Operations governed by several regulations and standards.
   - ☐ Operations indirectly affected by regulations and standards.
7. Unit has potential Federal / State Auditor’s Office or other agency concern?

- ✑ Yes.
- ☐ No.

**Personnel / Systems Changes**

8. Change in key personnel operations within last year? (i.e., new management, new employees or employee turnover)

- ☑ Significant Changes (≥ 30%).
- ☒ Moderate Changes (≥ 15%).
- ☐ No Changes.

9. Training and performance evaluations:

- ☑ Training not provided / evaluations not performed annually.
- ☒ Some training / evaluations performed.
- ☐ Training opportunities provided / evaluations performed annually.

10. New system(s) implemented or major update of version within the last year:

- ☑ New implemented or major update of version within the last year.
- ☒ Minor system update, e.g., Windows Vista, Windows 7, etc.
- ☐ No Changes.

**Risk Assessment (Impact / Probability)**

11. Monitoring of Operations:

- ☑ Unit has no monitoring of procedures in place to ensure compliance with standards and departmental goals.
- ☒ Some monitoring / oversight of operations, but not documented.
- ☐ Unit has written monitoring procedures and utilizes reports to ensure compliance and achievement of departmental goals.

12. Unit’s Action Plan / Risk Assessment Tools:

- ☑ Action plan / risk assessment not developed / implemented.
- ☒ Action plan / risk assessment developed (risks applicable to each objective has been identified, evaluated, prioritized and addressed).
13. Unit’s Office Security:

- ☐ Does not utilizes locking and/or fireproof file cabinets for critical/sensitive information.
- ☐ Utilizes locking file cabinets for critical/sensitive information.
- ☐ Utilizes locking and/or fireproof file cabinets for all critical/sensitive information.

14. Data Security:

- ☐ Unit does not have backup procedures for data stored on computers.
- ☑ Has backup procedures for data stored on computers.

15. Unit’s/Department’s Performance of Reconciliations:

- ☐ No reconciliations performed on departments operations (e.g., budget analysis).
- ☑ Monthly reconciliations performed, discrepancies investigated, and corrections posted in a timely manner.

16. Departmental / Unit’s Policies and Procedures:

- ☐ None exist.
- ☐ Departmental / University policies and procedures exist, but not updated within last 3 years.
- ☑ Departmental / University policies and procedures exist and reflect current operations.

17. Unit’s Segregation of Duties:

- ☐ Function lacking. 1 person handles many function with no oversight.
- ☐ Segregation of duties somewhat lacking. There are some instances where an individual has been performing several incompatible functions; however, oversight in place.
- ☑ Optimal segregation of duties exists or segregation of duties not applicable to this unit.
| 18. Unit’s Cash Handling / Access: | ☐ ⑨ Handles cash in operations and/or has access to bank funds.  
☐ ③ Handles very little cash or has very limited access to cash/bank funds.  
☐ ① Handles no cash and has no access to bank funds. |
|--------------------------------------|--------------------------------------------------|
| 19. Unit’s Inventory Responsibility: | ☐ ⑨ Handles material or high risk items.  
☐ ③ Some opportunity for handling / access to material or other high risk items (i.e., computers, VCRs, cameras, etc.).  
☐ ① No involvement with inventory, assets, office equipment, or other high risk items (i.e., computers, VCRs, cameras, etc.). |
|--------------------------------------|--------------------------------------------------|
| 20. Unit Employee’s Data Access: | ☐ ⑨ Do not have system access to adequately perform job duties.  
☐ ③ Some do not have system access to adequately perform job duties.  
☐ ① Have required access to system to adequately perform job duties as documented in their written job description. |
Please circle / check the one response that best describes your reaction to each statement:
① = Strongly Agree, ② = Agree, ③ = Disagree, ④ = Strongly Disagree, ⑤ = Don’t Know

Company Culture
The company culture sets the tone of an organization influencing the control consciousness of its people. It is the foundation for all other components of internal control. (Please circle /check only one for each.)

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Senior Management of my business unit demonstrates high ethical standards.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>2.</td>
<td>Senior Management of my business unit strives to comply with laws/regulations affecting the company.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>3.</td>
<td>My supervisor complies with laws/regulations affecting the company.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>4.</td>
<td>The performance targets in my work unit are realistic and obtainable.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>5.</td>
<td>Employees in my unit have the knowledge, skill and training to perform their job adequately.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>6.</td>
<td>Personnel turnover has not impacted my work unit’s ability to effectively perform its function.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>7.</td>
<td>Integrity of financial and operational results always takes priority over reporting acceptable performance targets.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>8.</td>
<td>Employees in my work unit are treated fairly and justly.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
</tbody>
</table>

Section II: Goals and Obstacles
Organizations identify and analyze potential obstacles to achievement of their goals in order to determine how to manage these obstacles. (Please circle / check one for each.)

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9.</td>
<td>For the coming year I am accountable for defined, measurable objectives.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>10.</td>
<td>I have sufficient resources, tools and time to accomplish my objectives.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>11.</td>
<td>In my department, we identify barriers and obstacles and issues that could impact achievement of objectives</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
<tr>
<td>12.</td>
<td>My business unit adequately takes into account customer impacts in its decisions and actions.</td>
<td>①</td>
<td>②</td>
<td>③</td>
</tr>
</tbody>
</table>

Policies and Procedures
Policies, procedures, and other safeguards help ensure that objectives are accomplished. (Please circle / check only one for each.)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>The policies and procedures in my work unit allow me to do my job effectively.</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Employees who steal from the company (physical property, money, information, time) will be discovered.</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Employees who steal from the company and are discovered will be subject to appropriate consequences.</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Employees who break laws and regulations affecting the company will be discovered.</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Employees who break laws and regulations affecting the company and are discovered will be subject to appropriate consequences.</td>
<td></td>
</tr>
</tbody>
</table>

**Information and Communication**

Pertinent information must be identified, captured, and communicated in a form and time frame that enables people to carry out their responsibilities. (Please circle / check only one for each.)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Our information systems provide management with timely reports on my unit’s performance relative to established objectives.</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Mechanisms and incentives are in place for me to provide recommendations for process improvements.</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>The interaction between Senior Management and my work unit enables us to perform our jobs effectively.</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>The communication across departmental boundaries within my business unit enables us to do our jobs effectively.</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>The communication across business unit boundaries enables people to perform their job effectively.</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>I have sufficient information to do my job.</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Senior management is informed and aware of my business unit’s actual performance.</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>A communication channel exists for reporting suspected improprieties.</td>
<td></td>
</tr>
</tbody>
</table>
26. Persons who report suspected improprieties are protected.  

27. If we report wrongdoing to my supervisor, I am confident that the wrongdoing will stop.

### Evaluation and Feedback

Through evaluation and feedback processes, an organization assesses, tracks, and monitors its performance over time. (Please circle / check only one each.)

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>28. Information reported to senior level management reflects the actual results of operations in my work unit.</td>
<td>□ 1 □ 2 □ 3 □ 4 □ 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29. I have enough information to monitor customer’s satisfaction or dissatisfaction (either internal or external).</td>
<td>□ 1 □ 2 □ 3 □ 4 □ 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30. External and/or internal customer feedback and complaints are followed up on in a timely and effective manner.</td>
<td>□ 1 □ 2 □ 3 □ 4 □ 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31. The quality of output in my work unit is measurable.</td>
<td>□ 1 □ 2 □ 3 □ 4 □ 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32. Employees in my work unit know what actions to take when they find mistakes or gaps in performance.</td>
<td>□ 1 □ 2 □ 3 □ 4 □ 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33. My supervisor reviews my performance with me at appropriate intervals.</td>
<td>□ 1 □ 2 □ 3 □ 4 □ 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34. I know what action to take if I become aware of unethical or fraudulent activity.</td>
<td>□ 1 □ 2 □ 3 □ 4 □ 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

35. I suspect/know that fraudulent activity is occurring in my work place.  

□ YES □ NO

35a. If so, what is the activity referred to in question 35:

35b. Did you report it?  

□ YES □ NO

35c. If not, why not?