Auditor of State Mary Mosiman today released a report on a special investigation of the Sustainable Tourism and Environment (STEP) and Recreation Research and Service (R2S) programs at the University of Northern Iowa, College of Education – School of Kinesiology, Applied Health and Human Services for the period July 1, 2009 through June 30, 2016. The special investigation was requested by University officials as a result of concerns regarding certain actions taken by Dr. Samuel Lankford, the former Director of STEP/R2S. Dr. Lankford was employed by the University in the School of Health, Physical Education and Leisure Services (HPELS) from August 20, 2001 until his resignation on July 15, 2015. HPELS was renamed the School of Kinesiology, Applied Health and Human Services in 2017.

Mosiman reported the special investigation identified $14,956.53 of collections diverted from STEP/R2S and improperly deposited to Dr. Lankford’s personal bank account. The $14,956.53 of STEP/R2S collections deposited to Dr. Lankford’s personal bank account is composed of 3 checks issued by the Arctic Winter Games International Committee. According to University records, the University issued a report for the Arctic Winter Games in 2014 project related to “Personal and Social Benefits of Participation in the 2014 Arctic Winter Games.” As a result, the $14,956.53 should have been deposited with the University and are considered undeposited collections.

Mosiman reported it was not possible to determine if additional amounts were not properly deposited because adequate documentation was not available for all transactions related to the STEP/R2S programs. Had records been available from the University prior to July 1, 2009 or bank records for Dr. Lankford’s personal bank accounts, additional undeposited collections may have been identified.

Mosiman also reported 2 bank accounts were identified at the UNI Credit Union which were related to the Just for Kicks program which was a student organization. The accounts
indicated Dr. Lankford was a joint account holder on both accounts. The disbursements from the Just for Kicks accounts were not supported by documentation. However, based on the payees and descriptions on the checks, the payments were for training, educational materials, and payments to individuals who refereed soccer games which were reasonable for the Program’s operations.

The report includes recommendations to strengthen the University’s internal controls, such as improvements in internal controls over bank accounts established for organizations outside the University’s accounting system and to maintain supporting documentation for all receipts and disbursements from the accounts.

Copies of the report have been filed with the University’s Department of Public Safety, Board of Regents’ Office of Internal Audit, the Division of Criminal Investigation, the Black Hawk County Attorney’s Office, and the Attorney General’s Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State’s web site at https://auditor.iowa.gov/reports/1661-8030-BE00.

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REPORT ON SPECIAL INVESTIGATION OF THE
UNIVERSITY OF NORTHERN IOWA
COLLEGE OF EDUCATION
SCHOOL OF KINESIOLOGY, APPLIED HEALTH AND HUMAN SERVICES

FOR THE PERIOD
JULY 1, 2009 THROUGH JUNE 30, 2016
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To the Members of the Board of Regents,
State of Iowa:

As a result of alleged improprieties regarding certain financial transactions and at the request of University of Northern Iowa (University) officials, we conducted a special investigation of the Sustainable Tourism and Environment (STEP) and Recreation Research and Service (R2S) programs. The special investigation also included activity for the Just for Kicks program at the University. STEP/R2S and the Just for Kicks programs were administered by the School of Kinesiology, Applied Health and Human Services within the College of Education at the University. Based on a review of relevant information and discussions with University personnel and officials, we performed the following procedures for the period July 1, 2009 through June 30, 2016, unless otherwise specified:

1. Reviewed information gathered by University officials and staff to obtain an understanding of concerns regarding actions taken by the former STEP/R2S Director, Dr. Samuel Lankford.

2. Evaluated University internal controls to determine whether adequate policies and procedures were in place and operating effectively.

3. Interviewed University staff to obtain an understanding of how Dr. Lankford carried out his job duties as the Director of STEP/R2S and his role in administering the Just for Kicks program.

4. Obtained an understanding of University policies and procedures to determine if amounts deposited by Dr. Lankford, including payments received from STEP/R2S projects and fees collected for the Just for Kicks programs should have been deposited with the University.

5. Contacted representatives of selected STEP/R2S projects to determine the purpose of the project and the amount to be paid to the University.

6. Examined deposits to the account maintained by the University for STEP/R2S to determine the source, purpose, and propriety of each deposit. We also scanned disbursements from the account to determine if there were any unusual payees.

7. Examined statements for bank accounts established for the Just for Kicks program for the period July 1, 2013 through December 31, 2014 to determine the propriety of disbursements from the accounts.

8. Obtained and reviewed personal bank accounts held by Dr. Lankford to determine the source of certain deposits and the disposition of funds from the accounts.

9. Interviewed Dr. Samuel Lankford, former Director of the STEP/R2S programs, to obtain an understanding of how he carried out his job duties and the propriety of certain deposits.

The procedures identified $14,956.53 of collections improperly diverted to a personal account rather than the STEP/R2S account. The detailed findings and recommendations are presented in the Investigative Summary of this report.
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures for the University of Northern Iowa College of Education, other matters might have come to our attention which would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the University of Northern Iowa during the course of our investigation.

Mary Mosiman
MARY MOSIMAN, CPA
Auditor of State

March 28, 2018
Background Information

The Sustainable Tourism and Environment Program (STEP/R2S) originated at the University of Hawaii School of Travel Industry Management and was brought to the University of Northern Iowa (University) when Dr. Samuel Lankford was hired as a professor and Director of STEP/R2S on August 20, 2001. The STEP/R2S program is within the School of Kinesiology, Applied Health and Human Services (College of Education) which was known as the School of Health, Physical Education and Leisure Services (HPELS) during the period Dr. Lankford was employed at the University.

The mission of STEP/R2S is to promote tourism planning and policy in Iowa which supports social, cultural, and environmental relationships in the tourism development process and facilitates the use of sustainable practices. According to the University's website, STEP/R2S is funded by the US Department of Education Fund for the Improvement of Post-Secondary Education. The educational program in tourism planning and management is within the Leisure, Youth and Human Services Division within the College of Education.

Through STEP/R2S, the University entered into contracts or work programs with various organizations to perform studies related to tourism, recreation projects, and other economic impact studies. The terms of these agreements include the scope of the project and an amount the contracting party was to pay the University for each project.

The primary purpose of STEP/R2S is to enhance education by linking theory and practice. Students enrolled in the College of Education participate in proposal writing, research, data collection, data entry, and report preparation for projects. This allows students to apply what they have learned in the classroom to real world situations. Once projects are complete, clients receive a research product and students receive valuable training. Students are supervised by project managers and University faculty who have experience in these types of projects. The overall STEP/R2S program was overseen by Dr. Samuel Lankford during his period of employment with the University.

When a payment for the contract services is received, the funds are to be recorded and deposited in the STEP/R2S account in the University accounting system. Disbursements related to the program are to be recorded and paid from the STEP/R2S account. Disbursements include items such as supplies, printing, travel, and other costs associated with research and preparation of reports for various STEP/R2S contracts.

Dr. Samuel Lankford resigned his position at the University on July 15, 2015. During his employment, he taught several courses and was in-charge of the STEP/R2S program. His wife was also employed within the College of Education from August 2, 2001 until she resigned on May 9, 2014. Her duties included acting as the Program Director for R2S.

After resigning, Dr. Lankford was hired by California State University, Fresno (Fresno State). According to Fresno State's website, Dr. Lankford is currently the Chair and Professor of the Department of Recreation Administration. Fresno State's website also includes information on the Recreation Research and Service (R2S) program which assists public, non-profit, private and commercial leisure service organizations with community planning, service assessment and training needs. Fresno State's website also states, “R2S at Fresno State is affiliated with the University of Northern Iowa and other professionals in Eugene, Oregon.”
Subsequent to the resignations of Dr. Lankford and his wife, the University entered into 3 separate professional services contracts with Dr. Lankford, his wife, and son. Under the contracts, Dr. Lankford was to be paid $4,000.00, his wife was to be paid $3,800.00, and their son was to be paid $2,900.00. The contracts did not list a specific project but covered the period December 1, 2015 through February 29, 2016 and included a list of services to be performed. The list of services and the period of performance were the same for each contract which specified:

- December 1 – 31 - Questionnaire development for data collection.
- January 1 - 31 – Data analysis.

Dr. Lankford was also associated with the Just for Kicks program. According to an organizational chart provided by the University and the Just for Kicks website, the program is part of the Department of Health, Physical Education, and Leisure Services. Dr. Lankford is listed on the University’s organization chart under “Research Activities, Coaching Education, and Parent Education.” The website also stated the program was formed to:

- Provide and help coordinate coaching education programs for Northeast Iowa high schools and competitive coaches.
- Hold an annual conference on high school and competitive soccer.
- Provide information and opportunities for players, parents, and coaches to find and participate in soccer tournaments, games, and training.

According to University officials, the Just for Kicks program was considered a student organization. As such, the program was allowed to establish a bank account outside the University’s accounting system. However, the University’s accounting system included a fund for the Just for Kicks program until it ended during fiscal year 2015. The fund was used to record collections and disbursements related to the program.

According to a University official, student organizations are allowed to maintain bank accounts outside the University’s bank accounts and accounting system. The University’s policy on Student Organization Finances allows registered student organizations to raise funds, collect dues, solicit donations, and sell tickets because they are not operating under the authority or auspices of the University or the State of Iowa. The University has established policies and procedures for establishing and using non-campus accounts.

**Notification** – On September 15, 2015, University officials received a request from Dr. Lankford to pay the UNI Credit Union $7,500.00. A notation on the request stated the funds would be used to pay students. Because students are required to be paid through the University’s payroll system, University officials declined to issue a check to the Credit Union.

Dr. Lankford submitted a request on October 13, 2015 for a $7,500.00 payment to Blank Park Zoo from the STEP/R2S account. The request indicated the payment needed to be sent by October 31. The payment request was not processed by the University due to concerns of the Office of Business Operations.

University officials contacted Internal Audit on October 29, 2015 to notify them of the request for a $7,500.00 check to the UNI Credit Union and the subsequent request for a $7,500.00 check to the zoo.

Internal Auditors interviewed the Director of Accounting at the Blank Park Zoo on October 29, 2015. During the interview, the Director disclosed a contract had been established with the University to perform an economic study. On October 30, 2015, Internal Auditors interviewed the Zoo’s Chief Development Officer who explained the contract was for University students to perform a survey related to the economic impact and benefits of the Zoo.
As a result of the concerns identified, University officials and Internal Audit requested the Office of Auditor of State review financial transactions associated with the STEP/R2S program. As a result, we performed the procedures detailed in the Auditor of State's report for the period July 1, 2009 through June 30, 2016.

**Detailed Findings**

The procedures identified $14,956.53 of diverted collections related to STEP/R2S for the period July 1, 2009 through June 30, 2016. Because the University was unable to provide adequate documentation and financial records prior to July 1, 2009 and bank records were not available prior to July 1, 2013, it was not possible to determine if additional collections were diverted.

We also identified 2 separately maintained accounts for the Just for Kicks program. The statements included a University mailing address and Dr. Lankford’s name as a joint holder of the accounts. Both separately maintained accounts were closed and the remaining balance deposited with the University on October 14, 2014. The Just for Kicks program ended during fiscal year 2015.

In addition, we determined the University has established policies and procedures for student organization to establish and use separately maintained bank accounts. As a result, accounts may be maintained by students, faculty advisors, or other designated individuals. A detailed explanation of each finding follows.

**Diverted Collections**

As stated previously, Dr. Lankford established the STEP/R2S program at the University when he began employment on August 20, 2001. Also as previously stated, an account was established within the University’s accounting system for STEP/R2S. However, information is not available from the accounting system prior to July 1, 2009. As a result, we are unable to identify any collections deposited in the University’s accounting system or bank account for STEP/R2S projects prior to that date.

Based on information provided by University officials and Internal Audit, we obtained and reviewed the statements for personal bank accounts held by Dr. Lankford. As previously stated, bank records for the accounts were not available prior to July 1, 2013. We reviewed deposits to the accounts to determine their source and propriety. An explanation of our findings is summarized in the following paragraphs.

**STEP/R2S Programs**

As previously stated, STEP/R2S programs were funded by the US Department of Education Fund for the Improvement of Post-Secondary Education and revenue was received from contracts established by the STEP/R2S programs. Based on information from the University, the programs were described as follows:

- **STEP** – The mission of this program is to build the cultural, social and environmental relationships in the tourism development process and to use sustainable practices in the process.

- **R2S** – R2S assists public, non-profit, private/commercial leisure service organizations with their community planning, service assessment and professional training needs. R2S provides low cost quality research, service and training to local, regional, national and international leisure service providers while engaging students in current professional issues.

According to University staff we spoke with, when a STEP/R2S project was completed, a bill was sent to the contracting party for the amount agreed to under the terms of the original contract.
Payments were to be sent to the University and deposited and recorded in the University accounting system.

With the help of University officials and information provided by representatives of entities which established a STEP/R2S contract with the University, a list of STEP/R2S projects was developed. Documentation available from the University was also used to help prepare the list. Because sufficient records were not maintained by the University, we cannot determine if the list is complete.

We attempted to contact representatives for each project identified to determine the scope of work performed by the University and the amount billed for the services provided. However, of the 44 projects identified, we were able to obtain information from a representative of just 27 of the projects.

Of the 44 projects identified, we determined:

- 30 STEP/R2S projects were established during 2002 through 2009; however, because information is not available from the University’s accounting system for this period, we are unable to determine how much was deposited with the University for the 30 STEP/R2S projects.

- 2 projects were established for which we were unable to determine the date of creation. We were also unable to determine what amount, if any, was deposited with the University for the 2 projects.

- 12 STEP/R2S projects were established during 2010 through 2015. Using the University’s accounting system, we determined $61,370.00 was deposited for STEP/R2S projects between February 22, 2010 and June 30, 2015. However, because sufficient records are not available from the University or representatives of the entities which established the STEP/R2S projects, we are unable to determine how much should have been deposited in the University’s accounting system during this period.

As previously stated, Dr. Lankford administered the STEP/R2S program as part of his duties. According to a University staff member we spoke with, funds received for a STEP/R2S project were to be deposited with the University or to a separate bank account established at the UNI Credit Union with the name “Community Resource Services, or something similar to that.” The University staff member also stated Dr. Lankford provided instructions regarding which account individual collections were to be deposited to. We contacted a representative of UNI Credit Union who reported an account in the name of “Community Resource Services” or variations of that name had not been established at the Credit Union. In addition, the University staff member we spoke with stated she did not see any statements for the bank account established at the UNI Credit Union. She also stated she thought the account may have been created to “get around” the University rules or to buy what they needed for the program.

According to Dr. Lankford, some of the projects included on the UNI website were projects done while he was in Hawaii through another company he worked with called “World Leisure Professional Services (WPS).” Dr. Lankford stated he included these projects on the UNI website to bolster the number of projects performed by the STEP/R2S programs. Dr. Lankford also stated projects done by WPS for which he received payment were not deposited with the University since the projects were done under contract with WPS.

In order to determine if any collections were diverted, we reviewed statements for personal bank accounts held by Dr. Lankford at the UNI Credit Union for the period July 1, 2013 through November 30, 2015. We determined the composition of certain deposits listed on the statements by obtaining images of deposit documents from the bank and examining them for propriety. The bank was unable to provide copies of statements and deposit documents for the period prior to July 1, 2013.
Using the deposit documents obtained from the UNI Credit Union, we determined certain collections related to an R2S project were diverted to Dr. Lankford’s personal bank account. Table 1 lists the diverted collections identified.

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<th>Deposit Date</th>
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<tr>
<td>03/04/14</td>
<td>Arctic Winter Games International Committee</td>
<td>$7,000.00</td>
</tr>
<tr>
<td>03/18/14</td>
<td>Arctic Winter Games Int’l Committee/BK</td>
<td>$2,559.70</td>
</tr>
<tr>
<td>05/18/14</td>
<td>Arctic Winter Games International Committee</td>
<td>$5,396.83</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$14,956.53</td>
</tr>
</tbody>
</table>

~ Deposit was reversed on 03/05/14 and redeposited on 03/13/14.

As stated previously, the collections listed in Table 1 were deposited to a personal bank account held by Dr. Lankford at the UNI Credit Union. Dr. Lankford’s payroll from the University was deposited to the same account. Because we are unable to determine if Dr. Lankford held personal bank accounts at any other financial institutions, we are unable to determine if additional collections for other STEP/R2S projects might have been diverted to other accounts.

A copy of the checks deposited on March 4, 2014 and May 18, 2014 are included in Appendix 1. The checks show the payments were made payable to Sam Lankford and issued by the Arctic Winter Games International Committee. The bottom left corner of the checks show the issuing bank is located in Nova Scotia. The check deposited on March 4, 2014 also included a hand written memo stating what account the check was to be deposited to. The deposit made on March 18, 2014 was electronically processed and a copy of the check was not available.

Using information available, we determined a contract was established with Arctic Winter Games in 2014 for “Personal and Social Benefits of Participation in 2014 Arctic Winter Games.” In addition, a PowerPoint presentation noted the PowerPoint was prepared by Dr. Samuel V. Lankford and referenced the Sustainable Tourism & the Environment Program Recreation Research & Services at the University of Northern Iowa. Because the project included a reference to UNI and was not held out as being done by Dr. Lankford’s other business, all funds for the project, including the $14,956.53 deposited to Dr. Lankford’s personal bank account, should have been deposited with the University and recorded in the University accounting system.

Because sufficient records and other supporting documentation were not maintained, we cannot determine if all collections for contracts established for STEP/R2S and R2R were properly deposited and recorded in the University’s accounting system. If additional supporting documentation had been maintained, additional diverted collections may have been identified.

**Just for Kicks**

As previously stated, Just for Kicks provided coaching education programs, annual conferences, and opportunities for players, parents, and coaches to find and participate in soccer tournaments, games, and training. According to University officials, the Just for Kicks program was considered a student organization. As a result, the Just for Kicks program was allowed to maintain a bank account outside of the University’s control.

Also as previously stated, when we obtained information for accounts held by Dr. Lankford at the UNI Credit Union the information provided included 2 accounts for the Just for Kicks program. The 2 accounts were named “FC MIDWEST/JUST FOR KICKS” and “JUST FOR KICKS.” Monthly statements for both accounts were mailed to the University Wellness Building. The statements for both accounts also included “SAMUEL V. LANKFORD,” on the face of the statements.
The “FC MIDWEST” account included 3 sub-accounts which were closed into the “JUST FOR KICKS” account on June 30, 2014. The sub-accounts had balances of $75.21, $5,039.53, and $22.78, respectively, when they were closed. On July 15, 2014, 2 ACH disbursements totaling $3,700.00 were made from the “JUST FOR KICKS” account and deposited and recorded in the account established for the Just for Kicks student activity account in the University’s accounting system. The “JUST FOR KICKS” bank account was closed on October 14, 2014 and the remaining balance of $53.94 was deposited and recorded into the University’s accounting system in the Just for Kicks account.

As previously stated, the program ended during fiscal year 2015. According to University officials, there are no staff currently employed who know about the day-to-day operations of the program and support for disbursements from the separately maintained bank accounts could not be located by University officials. However, based on the payees and notations in the memo lines of the checks, the disbursements appear reasonable for the operations of the program. Examples of notations include training, coaching, shirts for program participants, and payments to individuals for refereeing soccer matches.

As previously stated student organizations are allowed to maintain bank accounts outside the University's bank accounts and accounting system. The University has established policies regarding bank accounts for student organizations. As a result, the accounts may be maintained by the students, faculty advisors, or other designated individuals. Requirements have not been established regarding controls or monitoring of the bank accounts.

**OTHER ADMINISTRATIVE ISSUES**

As previously stated, Dr. Lankford’s wife was a Program Director for R2S projects and Dr. Lankford oversaw the STEP/R2S operations. In accordance with Policy 4.03, the University requires staff to disclose all conflicts of interest and nepotism. According to University staff, Dr. Lankford’s wife and son were involved in the STEP/R2S program. University officials could not locate any support which documented Dr. Lankford’s family members worked within the same area of University operations. In addition, a Memorandum of Understanding (MOU) regarding any conflict of interest, conflict of interest forms, financial disclosures, or plans for managing conflicts of interest were not located in Dr. Lankford or his wife’s employment file.

According to University officials, the Department did not require a conflict of interest MOU and did not conflict with the nepotism policy because Mrs. Lankford reported to Dr. Edgington rather than Dr. Lankford.
Recommended Control Procedures

As part of our investigation, we reviewed the controls used by the University of Northern Iowa (University) to administer and process financial transactions for the STEP/R2S program. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the University’s internal controls.

(A) **Contract Revenue** – The STEP/R2S program entered into contracts with various groups to perform studies related to social, cultural, and environmental relationships in the tourism development process and facilitates the use of sustainable practices. The University did not maintain a list of all contracts and the amounts to be received under the various STEP/R2S contracts. As a result, collections were diverted from the University to Dr. Lankford’s personal bank account.

**Recommendation** – University officials should ensure policies and procedures to account for all contracts and related revenue are established. Records should include:

- A list of all contracts entered and the expected amount to be received.
- Reconciliations should be prepared by an independent individual and reviewed by someone independent of all financial transactions.
- All amounts deposited with the University should be coded in a consistent and accurate manner and recorded in the University’s accounting system.

(B) **Policies and Procedures** – The University has not established any policies regarding the establishment of bank accounts for organizations. As a result, accounts established on behalf of organizations may be maintained by the students, faculty advisors, or other designated individuals. Requirements have not been established regarding controls or monitoring of the bank accounts.

In addition, the University has not established any policies regarding financial transactions of organizations. Procedures regarding how or where the organizations’ financial transactions are processed have not been established. Because some organizations may have a non-University bank account in addition to the account maintained by the University for the organization, there is no guidance regarding which account should be used for specified transactions.

**Recommendation** – University officials should consider establishing policies regarding the financial transactions of organizations to provide accountability for student organizations’ funds. If University officials determine it is acceptable to continue to allow organizations to maintain non-University bank accounts, procedures should be developed which provide sufficient oversight and monitoring of the accounts. Factors to consider when developing the procedures include, but are not be limited to, the following:

- **Segregation of Duties** – An important aspect of internal control is the segregation of duties to prevent individuals from handling duties which are incompatible. Specifically, the duties for collecting and depositing funds should be segregated from recording the collections. In addition, duties for making purchases, receiving certain goods and/or services, maintaining supporting documentation, preparing, signing and distributing checks and recording payments should be properly segregated.
• **Approvals** – Disbursements from the accounts should be reviewed and approved prior to payment by the faculty advisor and designated officers or members of the organization who do not have other duties related to the disbursement of the organizations’ funds.

• **Supporting Documentation** – Disbursements from the accounts should be supported by sufficient invoices, receipts, or other applicable documentation which illustrate the purpose, review, and approval of the payments. The supporting documentation should be maintained in a systematic manner.

• **Monthly Oversight of Activity** – Bank statements should be delivered to the faculty advisor or a designated officer or member of the student organization who is independent of collecting, depositing, disbursing, or recording financial transactions. The statements should be reviewed and any irregularities should be resolved in a timely manner. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

• **Periodic Oversight by University Staff** – University staff familiar with the student organizations’ operations should periodically review the bank statements of non-University accounts to ensure the propriety of the transactions.

University officials should also develop guidance to be provided to organizations regarding the types of transactions which should be recorded in the accounts maintained by the University and the types of transactions which should be recorded in the non-University accounts established by the organizations. This guidance should be followed on a consistent basis by the organizations.

(C) **Conflict of Interest** – The University requires all employees to complete Conflicts of Interest and Commitment Disclosure forms annually and to review the conflict of interest policy. University officials could not locate a Memorandum of Understanding (MOU) regarding any conflict of interest, conflict of interest forms, financial disclosures, or plans for managing conflicts of interest in Dr. Lankford or his wife’s employment file.

**Recommendation** – The University should ensure all employees complete conflict of interest and financial disclosure forms annually and ensure the forms are reviewed and maintained in the employee’s file.
This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Lesley R. Geary, CPA, Senior Auditor II

Tamera S. Kusian
Deputy Auditor of State
Appendix
Appendix 1

Report on Special Investigation of the
University of Northern Iowa
College of Education
School of Kinesiology, Applied Health and Human Services

Copies of Checks from Arctic Winter Games
Appendix 1

Report on Special Investigation of the
University of Northern Iowa
College of Education
School of Kinesiology, Applied Health and Human Services

Copies of Checks from Arctic Winter Games