UNIVERSITY OF MICHIGAN
DIVISION OF STUDENT AFFAIRS

Memorandum

To: Ariana E. Bostian-Kentes

From: Thomas P. All, Director Finance & HR

Date: January 30, 2012

Re: Concur Expense Report Audit Notice

The Office of Finance & Human Resources conducts a random review of DSA General Fund Concur expense reports each month. This is done to help ensure compliance with Concur guidelines, the DSA Travel & Expense reporting process, appropriate internal controls and University SPG's. As a result of a recent audit we have determined that an expense report you submitted or approved included items that were either non-compliant or lacking accurate, complete information.

Attached to this memo is a copy of the Audit Summary, expense report in question, and all accompanying receipts. The Audit Summary provides you with the details of why the expense report item was found to be non-compliant or lacking accurate, complete information. If there is an "X" in the "For Information Only" column, we are simply identifying a lack of accurate, complete information and asking that can make sure future expense items are submitted correctly. If there is an "X" in the "Action Required" column, we are identifying this as a more significant, non-compliance issue and asking that you take specific corrective action as indicated.

Please review the attached documentation and take all necessary corrective actions that are indicated within 10 business days. If you have any questions or concerns about this notice please contact Earl Bell at 7-7465 (ebell@umich.edu) or Susan Stokes at 3-5752 (sbstokes@umich.edu).

The audit of DSA general fund expense reports is part of our on-going effort to strengthen our internal controls compliance and maintain best business practices. For more information on University and DSA Concur processes or the DSA Travel & Expense Reporting guidelines please visit the DSA Finance & Human Resources web site at: (http://www.umich.edu/~dsafinhr/).

CC: Jacqueline D. Simpson, Director Spectrum Center
Susan Stokes

DSA Audit Summary
Concur Expense Report
Non Compliance Detail

Employee	Bostian-Kentes, Ariana E.	Date of Expense Report:	12/07/2011
Final Approver:	Jacqueline D. Simpson	Expense Report Key:	225996

#	For Info Only	Action Required	
1			___ The expense report was not approved by the appropriate higher authority in your unit.
2	X		X Item(s) did not have a clear business purpose. See below for detail
3		X	X Item(s) appears to have an incorrect expense type. See below for detail
4			___ A vendor rental agreement or U-M Transportation Service Requisition was not attached to the expense report. See below for detail
5			___ An online mileage calculator (such as MapQuest) was not attached to the expense report. This is required in order to verify the distance traveled for mileage reimbursement
6			___ A receipt was missing, and an Exception Memo was not attached to the expense report. Detail below.
7			___ A receipt was illegible, not itemized, or the amount did not match, and a corresponding Exception Memo was not attached to the expense report. See below for detail
8			___ Signatures are required from both the Employee and their Director for all Exception Memos. The Exception Memo is missing one of the signatures.
9			___ An item appears to be in violation of Procurement Services Restricted Commodities list (link: http://www.procurement.umich.edu/files/Restricted_Commodities_Special_Approvals.pdf)
10		X	X The following item was approved more than 45 days after the transaction date:

Summary of Information and Action(s) Required -- Please send all information to Susan B. Stokes

2 - For future reference, please give more clarity around the Business Purpose. Explain not just what was purchased, but why, such as which event it relates to.

3 - Power Up received $500. The expense type states "Membership & Dues", however, the receipt states "Donation". Please clarify as to what was purchased and whether or not a donation was given.

#10 - All transactions were approved more than 45 days after the transaction date. Please submit an Exception Memo explaining why. Thank you.

All recommended action should be taken within 10 business days of the receipt of this notice

Approver: Simpson, Jacqueline D. 12/19/11
Audit 1 (CAS): ConcurAuditor67, Concur, 12/22/11

Expense Report

Report Name : October Charges

All transactions > 45 days.

Employee Name : Bostian-Kentes, Ariana E.
Employee ID : 46785121
Email Address : ABOSTIAN@umich.edu
***UM-Org Unit 3-Department ID :** Spectrum Center (DEAN_OF_STUDENTS-600520)

Report Header
Business Purpose : Spectrum Center office charges
Report Key : 225996
Report Date : 12/07/2011
Approval Status : Approved
Payment Status : Extracted for Payment
Has Exceptions : Yes
Processing Payment Date : 12/22/2011
***UM-Org Unit 01-Shortcode :** 155872 (LGBTA - CURRENT)
Comment : ConcurAuditor67, Concur (12/22/2011): Approved LK
Exceptions : This report has been selected for audit.

For future reference, the business purpose needs to clarify not just what was purchased, but why, such as which event it related to.

The ShortCode at the Report Header applies to all expense lines unless allocated at the line level.

Transaction Date	Expense Type	Vendor	City	Payment Type	Amount	Account Code 1	Personal Expense (do not reimburse)
10/26/2011	Flowers and Decorations	SPIRIT HALLOWEEN 60430	Ann Arbor	MasterCard-Corporate Card	$30.16 ✓	614924	No
	Business Purpose :	Spectrum Center office charges					
	Allocations :	**Percentage:** 100.00%			$30.16		
		Shortcode: 318203 (Spectrum 40th Anniversary)					
		ICR Exempt: N					
	Comment :	Bostian-Kentes, Ariana E. (12/07/2011): material for SC40 October film series event ✓					
10/20/2011	Advertising/Marketing /Public Relations	BUTTONMAKERS.NET	Seattle	MasterCard-Corporate Card	$87.89 ✓	614540	No
	Business Purpose :	Spectrum Center office charges					
	Comment :	Bostian-Kentes, Ariana E. (12/07/2011): button making supplies					
10/20/2011	Online Surveys	SURVEYMONKEY.COM	Ann Arbor	MasterCard-Corporate Card	$200.00 ✓	615980	No
	Business Purpose :	Spectrum Center office charges					
	Comment :	Bostian-Kentes, Ariana E. (12/07/2011): yearly surveymonkey subscription					
10/19/2011	Membership & Dues	POWER UP	Los Angeles	MasterCard-Corporate Card	$500.00 ✓	614930	No
	Business Purpose :	Spectrum Center office charges					

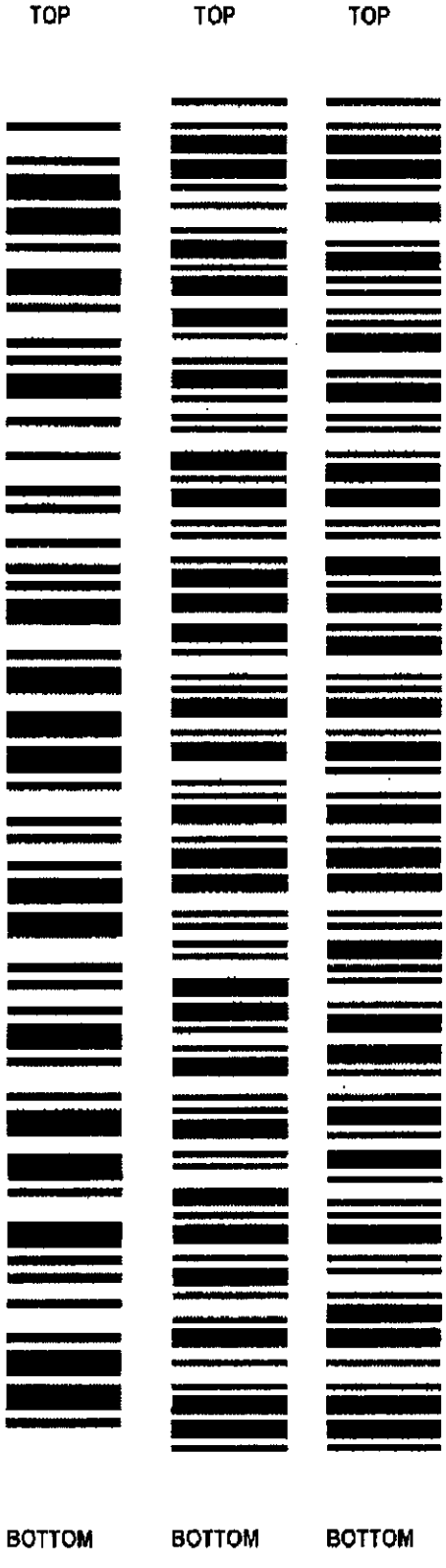
Is this a membership fee or a donation as stated on the receipt?

	Allocations :	**Percentage:** 100.00%			$500.00		
		Shortcode: 304714 (Spectrum Center Gift Fund)					
		ICR Exempt: N					
	Comment :	Bostian-Kentes, Ariana E. (12/07/2011): Laura Karpman honor by Power Up Films membership					
10/07/2011	Photographic/Electronic Media	FRAMELINE	Los Angeles	MasterCard-Corporate Card	$32.36	614990	No
	Business Purpose :	Spectrum Center office charges					
	Comment :	Bostian-Kentes, Ariana E. (12/07/2011): Lesbian history film					

Report Total : $850.41
Personal Expenses : $0.00
Total Amount Claimed : $850.41
Cash Advance Utilized Amount : $0.00
Cash Advance Returns Amount : $0.00

Company Disbursements
Amount Due Employee : $0.00
Amount Due Company Card : $850.41
Total Paid By Company : $850.41

Employee Disbursements
Total Paid By Employee : $0.00



FAX COVER PAGE

(see instructions below)

Fax this page and your receipts to:
866-428-9026 Inside US/Canada

Report Summary

Report Name :	October Charges
Employee Name :	Bostian-Kentes, Ariana E.
Report Key :	225996
Report Id :	84712F024BD742BFA817
Employee ID :	46785121
Company ID :	DCFB5
Report Total :	$850.41
Amount Due Employee :	$0.00
Amount Due Company Card :	$850.41

Receipts to Fax

- [ ] 10/20/2011; Advertising/Marketing/Public Relations; $87.89;
- [ ] 10/19/2011; Membership & Dues; $500.00;
- [ ] 10/20/2011; Online Surveys; $200.00;

INSTRUCTIONS FOR FAXING DOCUMENTS

(do not fax this page)

Spirit Halloween

Ann Arbor #60430
W Stadium Blvd
Ann Arbor, MI 48103
(734) 997-7122

Date: 10/26/11 5:27 PM Store: 60430
Register: 1 Trans: 1991
Cashier: 3094014
Trans Type: SALE

HT CAC DEVIL FM		9.99 TX
01037054	1 @ 9.99	
SV PITCHFORK		3.99 TX
01069087	1 @ 3.99	
SPIDERWEB WHITE		3.99 TX
00668848	1 @ 3.99	
CL FINGR PUPPET		2.49 TX
01005502	1 @ 4.99	
Buy 1 Get 2nd 50% off:		-2.50
PMPKN POPPER		7.99 TX
7165	1 @ 7.99	

YOU SAVED $2.50

Subtotal:	28.45
TX Taxable Amount: 28.45	
TX (6.000%) Tax:	1.71
Total:	30.16
MASTERCARD	30.16
**********3999	
BOSTIAN-KENTES/ARIANA E	

AUTH# 178550

Thank You For Shopping

Spirit Halloween

WE WILL GLADLY ACCEPT REFUNDS
AND EXCHANGES UP TO 10/31
AS LONG AS THE ITEM IS RESALABLE,
IN ITS ORIGINAL PACKAGE AND
IT IS ACCOMPANIED BY A
RECEIPT OF PURCHASE

Our store never closes,
visit us online 24/7 @
www.SpiritHalloween.com

Like us on Facebook
facebook.com/SpiritHalloween

Bostian-Kentes, Ariana

From: Button Makers.net <Info@ButtonMakers.net>
Sent: Thursday, October 20, 2011 10:59 AM
To: Bostian-Kentes, Ariana
Subject: ButtonMakers.net Order 116888 has been received.

Thank you so much for ordering from ButtonMakers.net! Below is an invoice of your order for your records. If necessary, you may update your order directly by following the link below (login required). If you have questions or comments, please reply to this email.

With warm regards from your friends at ButtonMakers.net

ButtonMakers.net invoice

Order Number: 116888
Detailed Invoice: order_id=116888
Date Ordered: Thursday 20 October, 2011

Products

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1 x Pinned Back Button Supplies 1-3/4 inch x 1,000 (175sets1k) = $61.00

Sub-Total: $61.00
Postal (Parcel Post: Estimated 2 - 9 Days): $26.89
Total: $87.89

Delivery Address

Spectrum Center
Ariana Bostian-Kentes
530 South State Street
3200 Michigan Union
Ann Arbor, MI 48109
United States

Billing Address

Spectrum Center
Ariana Bostian-Kentes
530 South State Street
3200 Michigan Union
Ann Arbor, MI 48109
United States

Payment Method

Credit Card

Bostian-Kentes, Ariana

From: SurveyMonkey <surveymonkey@go.surveymonkey.com>
Sent: Thursday, October 20, 2011 5:03 PM
To: Bostian-Kentes, Ariana
Subject: SurveyMonkey Payment Receipt

SurveyMonkey

Sign In · Help

Thank You for Your Payment

Dear Ariana Bostian-Kentes,

Thank you for your payment on Oct 20, 2011. Below, you'll find all the details you need for your records.

PAYMENT RECEIPT

Your Plan: PRO Annual Plan

Payment Amount: $200.00

Billing Period: Sep 24, 2011 to Sep 23, 2012

Print »

BILLING DETAILS

Billing Name: Ariana Bostian-Kentes

Billing Address: 530 South State St, 3200 Michigan Union
Ann Arbor, US-MI
US 48109-1308

Billing Email Address: abostian@umich.edu

Credit Card: MASTERCARD

Credit Card Number: Ending with 3999

Manage »

Don't want to receive Payment Receipts?

POWER | UP

INVOICE

POWER UP

Professional Organization of Women in Entertainment
Reaching UP

INVOICE # 011 -001
DATE: NOVEMBER 6, 2011
DATE DUE: PAID

POWER UP
419 N. Larchmont Blvd., #283
Los Angeles CA 90004, USA

Phone +1(323) 463-3154
info@powerupfilms.org
www.powerupfilms.org

POWER UP Non Profit ID # 95-4886797

TO Jackie simpson
director, Spectrum Center
Division of Student Affairs
University of Michigan
734.763.4186<tel:734.763.4186
spectrumcenter.umich.edu<http://spectrumcenter.umich.edu

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
donation	Laura Karpman		500
	November 6, 2011		

POWER PREMIERE 2011

SUBTOTAL	500
TOTAL - IF CHECK	
TOTAL	500

This donation is tax deductible to the fullest extent of the law.

THANK YOU FOR YOUR SUPPORT!

Bostian-Kentes, Ariana

From: boxoffice@frameline.org
Sent: Friday, October 07, 2011 8:36 AM
To: Bostian-Kentes, Ariana
Subject: Frameline Order Confirmation- #889219

Dear Ariana Bostian-Kentes,

Thank you for placing your order with Frameline. Please review the items ordered below.

For Memberships
If you recently contributed to Frameline as a new member via mail, fax, or our website, you will receive a formal acknowledgment of your gift with your membership card(s) in the mail. Thank you for you support!

For DVD Orders
Your DVD order will be shipped to the billing address you provided. If you would like to ship the order to a different address, please email distribution@frameline.org. DVDs will ship within 10 business days via USPS First Class Mail. Thank you for your order!

Thank you for your interest in Frameline and for supporting queer film.

Cheers!
Frameline

Order Details

Order Number : 889219
Date : 10/7/2011
Sales Channel : Web
SubTotal : $30.36
Service Charge : $2.00
Grand Total : $32.36

Merchandise

No Secret Anymore: The Times of Del Martin & Phyllis Lyon
Quantity : 1
SubTotal : $30.36

Payment Information

Payment Type : Credit Card
Card Type : MasterCard
Card Number : **********3999
Payment Amount : $32.36

Total Payment : $32.36

Billing Address
