

**AUDIT COMMITTEE
FEBRUARY 21-22, 2007**

TAB	DESCRIPTION	ACTION
1	UNIVERSITY OF IDAHO Federal Compliance Audit	Motion to accept
2	UNIVERSITIES Follow-up to Federal Compliance Audit	Motion to approve

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AUDIT COMMITTEE
FEBRUARY 21-22, 2006

INSTITUTION / AGENCY AGENDA
COLLEGE AND UNIVERSITIES

REFERENCE

December, 2006

Moss Adams, LLP presented the FY 2006 financial audit findings for the institutions and the federal compliance audit findings for Boise State University, Idaho State University and Lewis-Clark State College. The federal compliance audit for University of Idaho would be presented at the February 2007 meeting.

SUBJECT

Presentation of the Fiscal Year 2006 annual federal compliance audit for the University of Idaho.

APPLICABLE STATUTE, RULE OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section V.H.5.

BACKGROUND

The Board contracted with Moss Adams LLP, an independent certified public accounting firm, to conduct the annual financial audits of Boise State University, Idaho State University, University of Idaho, Lewis-Clark State College, and Eastern Idaho Technical College. FY 2006 is the second year that Moss Adams has conducted audits of the college and university financial statements.

At the December, 2006 Board meeting, Moss Adams presented, and the Board accepted, the financial audit reports and the federal compliance audit reports. However, the federal compliance audit report for University of Idaho was not completed at that time. The motion to approve the University of Idaho federal compliance audit was deferred to the February 2007 Board meeting.

DISCUSSION

The federal compliance audits are conducted in accordance with guidelines established by the federal government under the Office of Management and Budget Circular A-133. Along with this agenda, Board members will receive, for each institution audited, the following document from Moss Adams:

“Independent Auditor’s Report and Financial Statements, June 30, 2006 and June 30, 2005 Including Single Audit Reports for the Year Ended June 30, 2006”

**AUDIT COMMITTEE
FEBRUARY 21-22, 2006**

**INSTITUTION / AGENCY AGENDA
COLLEGE AND UNIVERSITIES - continued**

IMPACT

The State Board of Education will be informed, via published documents from Moss Adams, of the federal compliance audits for University of Idaho for state Fiscal Year 2006. The University of Idaho was informed of their particular financial condition, and recommended changes to procedures regarding financial matters.

STAFF COMMENTS AND RECOMMENDATIONS

Staff recommends accepting the federal compliance audit report for University of Idaho for Fiscal Year 2006.

BOARD ACTION

A motion to accept from the Audit Committee the Fiscal Year 2006 federal compliance audit report for University of Idaho.

Moved by_____ Seconded by_____ Carried Yes_____ No_____

**AUDIT COMMITTEE
FEBRUARY 21-22, 2006**

REFERENCE - APPLICABLE STATUTE, RULE, OR POLICY

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES
SECTION: V. FINANCIAL AFFAIRS
H. Audits

August, 2005

5. Independent Auditors

e. Financial Statement Review

At the completion of the independent audit, the Committee shall review with institution management and the independent auditors each institution's financial statements, Management's Discussion and Analysis (MDA), related footnotes, and the independent auditor's report. The Committee shall also review any significant changes required in the independent auditor's audit plan and any serious difficulties or disputes with institution management encountered during the audit. The Committee shall document any discussions, resolution of disagreements, or action plans for any item requiring follow-up.

f. Single Audit Review

At the completion of the Single Audit Report (as required under the Single Audit Act of 1984, and the Single Audit Act Amendments of 1996), the Committee shall review with institution management and the independent auditors each institution's Single Audit Report. The Committee shall discuss whether the institution is in compliance with laws and regulations as outlined in the current Single Audit Act described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement. The Committee shall report to the Board that the review has taken place and any matters that need to be brought to the Board's attention. The Committee shall document any discussions, resolution of disagreements, or action plans for any item requiring follow-up.

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AUDIT COMMITTEE
FEBRUARY 21-22, 2006

INSTITUTION / AGENCY AGENDA
COLLEGE AND UNIVERSITIES

REFERENCE

December, 2006

Moss Adams, LLP presented the FY 2006 financial audit findings for the institutions and the federal compliance audit findings for Boise State University, Idaho State University and Lewis-Clark State College.

February, 2007

The FY 2006 federal compliance audit findings for the University of Idaho presented in a separate tab.

SUBJECT

Audit Committee follow-up on specific findings contained in the federal compliance audit reports by Moss Adams, LLP.

APPLICABLE STATUTE, RULE OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section V.H.5.

BACKGROUND

At the December Board meeting, Moss Adams presented the financial audit reports and the federal compliance audit reports. The Audit Committee was asked to follow up on any findings to determine how the institutions were addressing each issue.

DISCUSSION

For each compliance audit finding, staff provided the institutions a document outlining the compliance issue, the auditor's recommendation, and the original response from the institution. The original responses were provided last fall. Staff requested each institution to provide a follow-up to determine the progress of implementing corrective action.

IMPACT

The corrective actions taken should provide better assurance of compliance with federal and state laws, the safeguard of assets, and more accurate reporting

ATTACHMENTS

Attachment 1 – Boise State University	Page 5
Attachment 2 – Idaho State University	Page 7
Attachment 3 – University of Idaho	Page 9

STAFF COMMENTS AND RECOMMENDATIONS

The Audit Committee has reviewed the follow-up of corrective action items implemented to address the issues contained in the federal compliance audits.

AUDIT COMMITTEE
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BOARD ACTION

This item is for informational purposes only. Any action will be at the Board's discretion.

**AUDIT COMMITTEE
FEBRUARY 21-22, 2006**

**Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES
SECTION: V. FINANCIAL AFFAIRS
H. Audits**

August, 2005

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Boise State University
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006

Finding 2006-01: Restatement of 2005 Net Assets**Comment:**

Subsequent to the issuance of the University's FY 2005 financial statements, it came to the attention of University management that certain revenues related to future semesters had been reflected in student fee revenues in the FY 2005 financial statements. As a result, accounts receivable and student fees for FY 2005 have been restated. Throughout the year, the University tracks both current and future semester activity within the enterprise reporting systems. At year end, this information is analyzed through a complex process to separate out and eliminate future semester activity. During the financial closing process for FY 2005, an account balance containing future semester activity was not properly identified and eliminated, resulting in the error. While the University does have policies and procedures in place to capture future semester activity and properly eliminate it from current year revenue, these policies and procedures were not consistently followed and the error described above was not identified for FY 2005. During the preparation of the financial statements for FY 2006, the University identified the error related to the prior year.

Auditor Recommendation:

Moss Adams recommends the University implement processes to ensure policies and procedures related to future semester activity are consistently followed to promote accurate reporting of revenues and receivables. During our fiscal year 2006 audit, we noted the University identified the error described above through policies and procedures currently in place.

University's Response:

The process required to accurately report accrual based fee revenue, while complex, has been utilized since FY 2002. University staff identified the prior year error while executing the process to finalize reporting for FY 2006 and reported the error to management and the auditors. Management has used the situation both to cross-train multiple levels of staff, as well as to reinforce the importance of following all steps of the reporting process including supervisor review and sign-off. Measures have been implemented to ensure that this error does not recur.

University Follow-up:

1. The University manages the close process with a detailed list of tasks and deliverables. The task of reconciling the student receivable balance on the Statement of Net Assets (SNA) to the student receivable aging generated from the student systems has been formally added to this closing list.
2. A new report that presents line items on the SNA as a percent of total assets and liabilities over 5 years has been added to the list of tools used to verify data. This is a quick way to identify unusual trends in the data.
3. Two supervisors who had not previously been involved in the review of the year-end student fee revenue accrual process have now been trained in the steps involved and entries generated. This will allow for an additional independent verification of the process in future years.

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**Idaho State University
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006**

Management Letter Findings and Recommendations:**Preparation for the Annual Audit****Comment:**

ISU is highly dependent on one individual, the Associate Controller, for many duties, including the production of the annual financial statements. If ISU were to lose this individual, the University could have significant difficulty with its annual financial reporting.

Auditor Recommendation:

Ideally we would like ISU to cross train other employees in preparation of the financial statements and supporting schedules. However, resources are very limited and cross-training and good succession is not possible under current staffing levels.

University Follow-up:

ISU is acutely aware of the risk associated with the sparse staffing levels within the Controller's Office and appreciates the tolerant manner in which the auditors expressed the audit comment. The Controller's Office has received approval for one additional accountant and a search is beginning. We are also in the process of cross training with an Assistant Controller and a Senior Accountant. It is also important to note that ISU's legacy accounting system is over 20 years old and the proprietary nature of the system does not lend itself well to ease of use and training. The planned implementation of a new enterprise system will facilitate the disbursement of duties and responsibilities and mitigate the identified risk.

Conflict of Interest**Comment:**

We noted that members of management and employees overseeing federal grants are not required to sign conflict interest statements.

Auditor Recommendation:

We suggest all members of management sign a conflict of interest statement to ensure they are aware and in compliance with ISU's policy regarding transactions and relationships that may involve potential conflicts of interest.

University Follow-up:

ISU is in the process of implementing a more comprehensive ethics program, which will include a conflict of interest requirement for select employees of the University.

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University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006

Finding 2006-01: General Ledger Access/Segregation of DutiesComment:

During our audit of the University's June 30, 2006 financial statements, we noted a sizable number of individuals who had journal entry rule code access within the general ledger. The listing of individuals who had this access included people who rarely post journal entries, IT personnel and one former employee. In addition, we noted instances wherein certain employees had the ability to initiate journal entries as well as check signing authority, thus creating improper segregation of duties related to internal controls. The absence of a central process to regularly monitor individuals with general ledger access and check signing authority appears to be due to personnel changes and organizational shifts in the responsibility as to what personnel should be performing and reviewing control activities.

Auditor Recommendation:

Moss Adams recommends the University implement policies and procedures to limit the number of University personnel with the authority to post journal entries as well as to create clearly defined segregation of duties within the University's internal control environment.

University's Response:

Agree. In June, 2006 the University began the process of implementing policies and procedures to limit the number of personnel who can post journal entries. In addition, journal entry approval processes have been significantly improved. The University Controller, the General Accounting Manager, and an Accountant in the Controller's office are the only individuals who are authorized to approve journal entries. Finally, the University Controller is developing policies and procedures that will clearly delineate and define responsibilities across the University to assure appropriate segregation of duties. Financial training programs for personnel in the divisions and colleges will commence in the Spring, 2007 and will include in depth training on establishing and maintaining an adequate system of internal controls. Implementation date: March 31, 2007

Follow-up:

A thorough review of all financial policies and procedures is underway to determine processes that do not have appropriate segregation of duties. Upon completion of the review, the policies and procedures will be rewritten in those areas where internal controls are not adequate and training in the new practices will commence.

University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006

Finding 2006-02: Preparation of the Schedule of Expenditures of Federal Awards (SEFA) – (Repeat finding 2005-01)

Comment:

The University did not have procedures in place to ensure the completeness of the SEFA. Amounts identified as Federal funds passed through from the State of Idaho were not completely reconciled to University records for inclusion in the SEFA. Further, amounts received from pass-through entities other than educational institutions were not examined for determination of the amount of Federal funds involved. Rather, the University treated all funds received as Federal if the pass-through entity indicated there were any Federal funds associated with the grant or award. The absence of a thorough and complete process for preparing the SEFA appears to be due to personnel changes in key positions and organizational shifts in the responsibility for preparation of the Schedule, coupled with incorrect historical practices.

Recommendation:

Moss Adams recommends the University continue developing and implementing policies to ensure the preparation of the SEFA is complete and thorough. Such a policy should include mechanisms for the timely and accurate identification of Federal funds received from all sources. Additionally, responsibility for preparation of the Schedule should be considered from an institution-wide perspective, rather than on a component basis.

University's Response:

Agree. The University is formalizing policies and procedures to ensure the SEFA is complete and accurate. These policies and procedures will include mechanisms for the timely and accurate identification of Federal funds received from all sources. Formal policies and procedures will be completed by March 31, 2007. In addition, the University has now shifted the preparation from a component basis to a university-wide basis.

**University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006**

Follow-up:

Reconciliation of University of Idaho SEFA to the State of Idaho STARS Single Audit Report:

The University of Idaho has contacted Anita Hamann in the Division of Financial Management (DFM) and has put in a request to receive a copy of the quarterly STARS report produced by the State. On a quarterly basis, federal pass-thru payments on the STARS report is compared to payments recorded in the University of Idaho accounting system. The reconciliation is prepared in spreadsheet format and the differences noted. In the event that expenditures appear on the STARS report but are not located in the proper account in the University system, the payments will be researched and adjusting entries will be made to properly account for the expenditures. If expenditures appear in the UI system that are not reported on the STARS report, a spreadsheet listing the agency, payment amount, agreement number and other identifying information will be forwarded to the DFM with a letter requesting that DFM investigate the items missing from the STARS report. The same reconciliation will occur at year-end for the final preparation of the SEFA.

University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006

Finding 2006-03: Subrecipient Monitoring – Review of Subcontractor Invoices and Subcontractor Audit Reports (Repeat Finding of 2005-03)

Comment:

Review and approval of several subcontractor invoices for payment for work performed on Federal awards were done by administrative or fiscal personnel, not by the grant Principal Investigator (PI) or other qualified research personnel. Secondly, the process for obtaining and reviewing subcontractor audit reports was not timely or complete in fiscal year 2006. The prior year finding was not finalized until February 28, 2006; consequently the University's corrective action was not in place for more than half of the current year.

Monitoring of subcontractor performance, in terms of work performed and audit results, was either not effectively performed or was performed by personnel not skilled in the research areas. Accordingly, funds passed through to the associated subcontractors may not have been used in compliance with grant provisions or could be inappropriate for the services performed. Inadequate or incomplete review of subcontractor invoices appears to be due to a lack of clear understanding as to what personnel should be doing the review and approval. The lack of timely or complete monitoring of subcontractor audits appears to be due to personnel turnover and staffing constraints within the University Research Office.

Auditor Recommendation:

Moss Adams recommends the University continue implementing policies to specify, by level or position, review and approval responsibilities for subcontractor requests for payment, with consideration of the technical skills required and the presence or absence of other reviews external to the using organization for this type of expenditure. Secondly, we recommend the University continue implementing policies for monitoring subcontractor audits, and take appropriate action to ensure compliance with those policies in the future.

University's Response:

The University Administrative Procedure Manual (APM) Chapter 45.15 Section E-2 addresses review and approval responsibilities for subcontractor requests for payment. This policy was created on May 23, 2006. In addition, OSP has updated the policy and procedure for monitoring subcontractor audits. The draft policy is published on the Office of Sponsored Programs (OSP) home page. The OSP has completed additional revisions which will be incorporated into the APM upon formal approval.

**University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006**

Follow-up:

In an effort to enhance its sub-recipient monitoring capabilities and to respond to the FY 06 audit finding, the UI Office of Sponsored Programs has expanded and refined its procedures associated with generating and monitoring sub-awards. These procedures have been implemented and a copy of the full text provided to you as an attachment. A brief overview is included below.

At the proposal stage, Financial Specialists review the proposal to ensure that letters of support are obtained from proposed sub-awardees.

When funded, the principal investigator/department is required to complete a Sub-Award request form. This form contains an element of risk assessment associated with the Sub-Awardee audit requirements and their policies and procedures. The risk assessment is then scaled based upon a weighted score. The weighted score will then dictate if additional terms and conditions should be imposed upon the Sub-Awardee due to a higher risk level. The Sub-Award is then executed by both parties and monitoring is performed in alignment with the terms and conditions incorporated. Higher risk Sub-Awardees are held to more frequent and stringent monitoring procedures.

A subrecipient monitoring database has been developed. Annual monitoring is performed on a routine schedule using template letters to help minimize the quantity of human resources required to perform the task. In the event non-response to the template letter occurs for 30 days, a follow-up letter is submitted. If the follow-up letter is not responded to within 60 days a breach of contract letter is sent. If a response is still not received, at 90 days OSP will terminate the contract due to breach.

Training on these procedures for departmental personnel and principal investigators will occur in January 2007. This training will be recorded and posted on the OSP web site for 24/7 viewing.

University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006

Finding 2006-04: Allowable Costs: Personnel Level of Effort Reporting (Repeat Finding of 2005-04)

Comment:

Testing of the Research and Development (R&D) Cluster revealed 65 out of approximately 1,270 Personnel Activity Reports (PAR) for the period July 1, 2005 through December 31, 2005 had not been completed as of August 2006. Additionally, under the new electronically developed PAR system, the second semester PAR's can not be completed until the first semester PAR's have been all completed. As such no PAR's for the period January 1, 2006 through June 30, 2006 had been completed as of August 2006.

The prior year finding was not finalized until February 28, 2006; consequently the University's corrective action was not in place for more than half of the current year. Furthermore, the implementation of an electronic PAR system has taken time to fully integrate. As a result, on-line approval of all electronic reports was not timely. The instances of noncompliance with the PAR requirement appears to be due to a lack of emphasis within the associated departments and colleges of the University. The delay in the current year reporting within OSP appears to be due to personnel turnover and establishment of higher priorities.

Auditor Recommendation:

Moss Adams recommends the University continue implementing procedures to strengthen the personnel effort reporting system. We understand transition to on-line submission of the reports has been a work in progress; we recommend concurrent review of the reporting procedures to ensure complete and timely compliance with Circular A-21.

University's Response:

Agree. An electronic Personnel Activity Reporting (PAR) system was implemented in May, 2006 which has allowed the University to streamline and strengthen the personnel effort reporting system. We will review the results of the process for the PAR's which were requested at the end of October for the period January, 2006 – June, 2006 and will make any modifications needed for the period covering July 1, 2006 – December 31, 2006.

University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006

Follow-up:

PAR's for the period January, 2006 through June, 2006 were released to the departmental grant administrators the last week in September, 2006 with a request that they complete the cost share portion of the PAR by October 13, 2006. Updated PAR's that incorporated cost share into the faculty effort percentage were then released to faculty for review and completion on October 26, 2006 via email. Per the UI Administrative Procedures Manual, Section 45.09 B-5, the PARs were to be completed within 30 days of receipt. In the last two weeks of the 30-day time period, reminders were sent out via email to all employees who had yet to complete their PAR. On November 21, 2006, emails were sent to both the department chairs and deans requesting their assistance in helping staff to meet the 30-day deadline (November 30, 2006). On November 30, all but one of the PARs had been returned. With the assistance of the department chair and dean of the pertinent college, the final PAR was received on December 13, 2006 for an overall 100% response rate. The most significant modification made to the PARs prior to release for the January 2006 through June 2006 time period was the inclusion of cost share in the percent of effort calculation. This change to the system and the timing of cost share completion allows the investigator to certify to total effort on the project (both direct paid and cost share). In the original PAR design, cost share was added to the PAR after the employee certified effort. A second significant modification to the system was made that allows departmental grant administrators to view and enter cost share on any PAR that posted payroll to one of their departmental budgets. In the original PAR design, only the departmental grant administrator of record for the grant budget had access to view and add cost share to the PAR. This created a problem in dealing with multi-disciplinary research grants that spanned many different departments.

No significant modifications have been made for the July 1, 2006 through December 31, 2006 PAR run.

University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
For the Year Ended June 30, 2006

Finding 2006-05: Reporting – Timeliness of Report FilingComment:

The University did not have procedures in place to ensure timely reporting of the SF-269 Financial Status Report or SF-269A Financial Status Report (Short Form) for the Research and Development (R&D) Cluster. From a sample of financial reports filed with Federal awarding agencies, two out of twenty financial reports were filed more than one month late. No extensions for the reporting due dates were requested from the Federal awarding agency. Filing requirements are indicated either as a general requirement by the Federal awarding agency or specifically in the grant award document

The absence of a thorough and complete process for preparing timely financial reports appears to be due to personnel changes in key positions and delays in implementation of a database tracking system.

Auditor Recommendation:

Moss Adams recommends the University create a tickler system to ensure timely filing of required reports, with periodic review by grant managers and research officials.

University's Response:

Agree. The Office of Sponsored Programs will work with grant managers and research officials to create a system that will ensure that procedures are in place to ensure timely filing of financial reports. The system will be in place by December 31, 2006.

Follow-up:

A full review of each of the approximately 1,900 active grant files is under way and the anticipated completion date for this project is June 30, 2007. OSP systems did not capture technical report due dates and financial report due dates were previously held as text rather than as a data item. Event codes for financial and technical report due dates are being added to each grant account/billing set up. An events pending report will be run at the beginning of each month for a listing of reports due in that month. An automatic email message will be sent to the departmental grant administrator and the principal investigator when a technical report is due. As part of the grant closeout procedures, each principal investigator will now have to sign a certification stating that he/she has submitted a final report (if required). Each grant file takes approximately 5 to 45 minutes to review and add codes to the system. In the interim, the financial unit has added reporting capabilities utilizing the limited text data available, added monthly and quarterly reviews of current reporting requirements listed in text and supervisor review of contracts at close-out to mitigate the risk of missing reporting requirements.

University of Idaho
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Finding 2006-06: Allowable Costs – Internal Controls at the Center for Advanced Microelectronics and Biomolecular Research (CAMBR) - (Repeat Finding of 2005-05)

Comment:

Review of the internal control environment at CAMBR revealed significant deficiencies in the structure and operation of internal controls of the organization. These deficiencies permitted violation of and noncompliance with OMB Circulars, State of Idaho, and University of Idaho policies. Specific instances involved improper timekeeping for CAMBR employees, use of University employees and equipment for private-commercial purposes, charging unallowable moving costs to Federal grants, inappropriate charging of personnel fringe benefits to Federal grants, and violation of nepotism policies. Additionally, oversight and monitoring of CAMBR activities by the University was insufficient to identify and correct the noncompliance and policy violations.

The geographical separation of CAMBR from the main University campus and the lack of formal oversight by the University Research Office contributed to the weak control environment. In addition, CAMBR management was either unaware or did not enforce established policies as required by University, Federal or State regulations.

Auditor Recommendation:

Moss Adams recommends the University expedite the establishment of a Compliance Officer position within the University Research Office as a top priority. That position's primary responsibility would be to oversee the operations of the several research centers and institutes of the University. Secondly, we recommend the University undertake a detailed examination of all CAMBR activities, as an inadequate control environment raises concerns about the CAMBR operation, not just the specific allegations investigated this year.

University's Response:

Agree. This finding is partially resolved. A detailed examination of all CAMBR activities has been conducted and is ongoing. A business manager position with a reporting line to the University Controller as well as to the CAMBR Director is in the final stages of a search as of early November, 2006. The establishment of a Compliance Officer position within the University Research Office has not been completed due to the lack of funds. Through the use of faculty committees and existing specialized staff, we are managing compliance issues.

**University of Idaho
Status Report on Responses to Moss Adams Schedule of Findings
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Follow-up:

A business manager, Jerry Baltzell has been hired and began employment on December 19, 2006. Mr. Baltzell has extensive experience in federal grants and awards at the financial manager and controller level. He has begun the review of all business practices and is working closely with sponsored program personnel. One-on-one training sessions have been scheduled to begin the week of January 26th. See attached resume.

A request for a Federal Compliance Officer will be included as part of the FY 2009 university budget process. Funding will be dependant on availability of funds.

University of Idaho
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For the Year Ended June 30, 2006

JERRY B. BALTZELL

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Post Falls, ID 83854
Home: 208-773-8982
Cell: 208-755-7825
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SUMMARY

Senior management professional with many years of civilian and military experience in progressively responsible positions. Highly motivated and educated in the areas of financial and operational management. Received multiple awards and decorations for superior performance.

WORK EXPERIENCE

2002 – 2004. **Executive Director**. The Colville Confederated Tribes. Responsible to the Tribal Council for all government operations including, Natural Resources, Law Enforcement, Legal, Education/Employment/Training, Health and Human Services, Cultural Preservation, Personnel, Finance, Emergency Services, Public Works, Planning and Contracting. Twelve direct reports with approximately 1,000 full time personnel and 200-300 seasonal workers. Responsible for an annual budget of nearly \$100 million, ensured approval of budget prior to start of each fiscal year, first time in many previous years. Reorganized Tribal government to improve effectiveness and efficiency. Rewrote Plan of Operations (personnel policy manual), first time since 1987. Initiated an Emergency Response Team and updated the Emergency Response Plan. Active in several local, regional and statewide economic development and emergency response activities.

2000 – 2001. **Chief of Corrections**. Chelan County Sheriff's Office. Responsible for all Detention and Corrections functions for the Chelan County Regional Jail, under the direction of the Chelan County Sheriff. Negotiated 8 separate inter-city contracts resulting in over 25 excess bed sales per day amounting to nearly \$500K in additional annual revenue. Supervised 56 corrections personnel and managed a 305 bed facility, involving an annual budget of over \$4.5 million. Interfaced regularly with local elected officials, i.e. Mayors, County Commissioners, Sheriffs, City Police Chiefs, and state and federal law enforcement agencies.

1997 - 2000. **Director of Support (Administrative Officer/Lieutenant Colonel)**, GS-0341-13. 141st Air Refueling Wing, Washington Air National Guard. Civil service technician and military commander responsible for six (6) distinctly diverse units with six (6) mid-level managers as direct reports, and a total of 285 assigned personnel. Responsible for civil engineering (facility management including maintenance, construction and repairs), information technology and communication support, mission support (personnel, training, education, recruiting and retention), security forces, lodging and food services, as well as medical readiness. Managed a multi-million dollar budget and successfully procured over \$1 million in additional funds for numerous projects and short notice requirements. Selected to fulfill short-term senior leadership positions nationally and internationally. Presented formal briefings to Congressmen, Senators

University of Idaho
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For the Year Ended June 30, 2006

Jerry B. Baltzell (page two)

and staffers. Served on Senior Staff, Financial Management Board, Wing Strategic Planning Team, and Global Crisis Action Team.

1993 - 1997. ***Financial Manager and Comptroller (Lieutenant Colonel)***, GS-0505-12. 141st Air Refueling Wing, Washington Air National Guard. Chief Financial Officer to the military senior leader (wing commander) with a total of three (3) supervisory personnel as direct reports and a staff of 15 personnel. Executed \$24 million federal budget annually with consistent utilization of 99.99%. Successful in obtaining \$500,000 to \$1 million in additional funds annually. Selected as the Air National Guard's Outstanding Financial Manager and Comptroller of the Year in 1995, out of 93 candidates. Office named Most Outstanding in Air National Guard also in 1995. Selected to serve in senior leadership roles nationally on numerous occasions.

1990 - 1993. ***Counter-drug Coordinator (Lieutenant Colonel)***. Washington National Guard. Washington National Guard (Army and Air) Coordinator for counter-drug support to federal, state, and local law enforcement resulting in millions of dollars in confiscated drugs and other assets. Responsible for Army and Air National Guard budgets of \$1.5 million annually in support of counter-drug operations, with 200-300 personnel assigned. Awarded Meritorious Service Medal (highest Air Force medal for non-combat service) for performance in this position.

1987 - 1990. ***Financial Manager and Comptroller (Major)***, GS-505-12. 141st Air Refueling Wing, Washington Air National Guard. Same basic tasks as listed above for the period March 1993-October 1997. During this period my office received an Outstanding rating for our Operational Readiness Inspection in 1989. Left this position under a leave of absence for a temporary assignment as the Counter-drug Coordinator for the Washington National Guard, October 1990.

EDUCATION

Bachelor of Science, 1995, Business Management, GPA 3.57, Lewis-Clark State College, Coeur d'Alene, ID 83814,

Associate of Arts, 1980, General Studies, GPA 4.0, Everett Community College, Everett, WA 98201

University of Idaho
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TRAINING

Air National Guard, *Senior Leaders Development Course*, 1998, Andrews AFB, MD, 10 days
U.S. Air Force, *Support Group Commanders Course*, 1998, Air University, Maxwell AFB, AL, 1 week
U.S. Air Force, *On-Scene Commanders Course*, 1998, Air University, Maxwell AFB, AL, 1 week
U.S. Air Force, *Air War College*, 1997, Air University, seminar program at Fairchild AFB, WA 99011, 52 weeks

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U.S. Air Force, *Professional Military Comptrollers Course*, 1989, Air University, Maxwell AFB, AL, 2 weeks
U.S. Air Force, *Budget Officers Course*, 1988, Sheppard AFB, TX, 6 weeks

AWARDS

Civil Service Awards - Quality Step Increase, 2000; Sustained Superior Performance, 1998.
Air National Guard Awards - Outstanding Financial Manager and Comptroller of the Year, 1995.
Major U.S. Air Force Awards - Meritorious Service Medal, with Oak Leaf Cluster; Commendation Medal, with two Oak Leaf Clusters; Armed Forces Service Medal, with Oak Leaf Cluster; National Defense Service Medal; Humanitarian Service Medal.

OTHER INFORMATION

Certified International Referee for winter Olympic sport of biathlon, licensed by International Biathlon Union since 1994. Officiated for biathlon events at the 2002 Winter Olympic Games in Salt Lake City, with primary duty as Chief, Stadium Access Control.

April 2006 – Elected to a four year term on the Board of Directors for the United States Biathlon Association, national governing body for the winter Olympic sport of biathlon. This position on the Board of Directors represents coaches, trainers, technical delegates and officials.

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