



Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

Official Audit Report – Issued October 29, 2018

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## University of Massachusetts Amherst

For the period July 1, 2014 through December 31, 2016





Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

October 29, 2019

Dr. Kumble R. Subbaswamy, Chancellor  
University of Massachusetts Amherst  
Office of the Chancellor  
374 Whitmore Building  
Amherst, MA 01003

Dear Dr. Subbaswamy:

I am pleased to provide this performance audit of the University of Massachusetts Amherst. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2014 through December 31, 2016. My audit staff discussed the contents of this report with management of the university, whose comments are reflected in this report.

I would also like to express my appreciation to the University of Massachusetts Amherst for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump  
Auditor of the Commonwealth

cc: Mr. Martin T. Meehan, President, University of Massachusetts  
Mr. Robert J. Manning, Chair, University of Massachusetts Board of Trustees  
Mr. Kyle David, Director of Internal Audit, University of Massachusetts

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## LIST OF ABBREVIATIONS

|         |   |
|---------|---|
| ADA     | Americans with Disabilities Act of 1990   |
| EH&S    | Office of Environmental Health and Safety |
| EO&D    | Office of Equal Opportunity and Diversity |
| IT      | information technology                    |
| NFPA    | National Fire Protection Association      |
| Procard | procurement card                          |
| UMass   | University of Massachusetts               |

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## EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the University of Massachusetts (UMass) Amherst for the period July 1, 2014 through December 31, 2016.

In this performance audit, we examined certain UMass Amherst activities related to the inventory of its information technology assets, certain expenditures made using its procurement cards (Procards), and the administration of certain services for students who are covered under the Americans with Disabilities Act of 1990.

Below is a summary of our findings and recommendations, with links to each page listed.

|  |  |
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| <b>Finding 1</b><br><b>Page <a href="#">9</a></b>        | Restricted purchases (though they appeared to be business related and would be allowable with other purchasing mechanisms) were made with university Procards.   |
| <b>Recommendations</b><br><b>Page <a href="#">10</a></b> | <ol style="list-style-type: none"><li>1. If UMass Amherst wants to allow its staff to purchase restricted items using Procards, management should amend the university's Procard User Guide accordingly. At a minimum, the amendment should specify the process for documenting waiver approval as well as the amounts and categories of restricted purchases that can be approved.</li><li>2. If UMass Amherst management does not want to make this policy change, it should take whatever measures it deems necessary to ensure that no restricted purchases are made with university Procards.</li><li>3. UMass Amherst should ensure that all Procard transactions are supported by proper documentation such as monthly statements and receipts.</li></ol> |
| <b>Finding 2</b><br><b>Page <a href="#">12</a></b>       | Procard users made dovetail transactions totaling \$6,204.   |
| <b>Recommendation</b><br><b>Page <a href="#">13</a></b>  | UMass Amherst management should review and update the university's definition of dovetail purchases, amend its Procard User Guide accordingly, and provide additional user training to ensure that cardholders understand the definition of dovetailing.   |
| <b>Finding 3</b><br><b>Page <a href="#">14</a></b>       | The UMass Amherst Office of Environmental Health and Safety did not document personal emergency action plans for students with disabilities.   |
| <b>Recommendations</b><br><b>Page <a href="#">15</a></b> | <ol style="list-style-type: none"><li>1. UMass Amherst should ensure that it documents each student's personal emergency action plan in the student's file, along with information on who discussed the plan with the student and when.</li><li>2. UMass Amherst should consider using the National Fire Protection Association planning guide to develop an emergency evacuation planning checklist for use during meetings with students.</li></ol>  |

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| <b>Finding 4</b><br><b>Page <u>15</u></b>       | The UMass Amherst Office of Equal Opportunity and Diversity did not always follow its policy for resolving student grievances.   |
| <b>Recommendations</b><br><b>Page <u>16</u></b> | <ol style="list-style-type: none"><li data-bbox="423 321 1451 457">1. UMass Amherst management should review and update the UMass Amherst Grievance Policy and Procedures to clarify the timeframes and definitions for both mediation and investigation, as well as the required documentation, to ensure compliance with this policy.</li><li data-bbox="423 478 1451 615">2. If UMass Amherst management does not want to make this policy change, it should take the measures necessary to ensure that a written agreement is entered into among all parties if any informal attempt at settlement goes unresolved for more than 30 calendar days.</li></ol> |

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## OVERVIEW OF AUDITED ENTITY

The University of Massachusetts (UMass) Amherst became one of the five public institutions of higher learning in the UMass system in 1991 in accordance with Chapter 75 of the Massachusetts General Laws. UMass is led by a president who oversees the UMass system and by a chancellor at each campus. It is also governed by a board of trustees composed of 22 members, 17 of whom are appointed by the Governor for five-year terms and 5 of whom are UMass students elected by the student body for one-year terms. The board shapes general policies that govern all five UMass campuses.

As the administrative head of the university, the chancellor of UMass Amherst reports to the president and is supported by a provost and senior vice chancellor for Academic Affairs, a deputy chancellor and chief planning officer, a director of Athletics, an associate chancellor for Equity and Inclusion, a vice chancellor for Information Services and Strategy and chief information officer, a vice chancellor for Student Affairs and Campus Life, a vice chancellor for University Relations, a vice chancellor for Development and Alumni Relations and executive director of the UMass Amherst Foundation, a vice chancellor for Research and Engagement, and a vice chancellor for Administration and Finance.

According to the UMass website,

*The University's mission is to provide an affordable and accessible education of high quality and to conduct programs of research and public service that advance knowledge and improve the lives of the people of the Commonwealth, the nation and the world.*

UMass Amherst is a member of the Massachusetts public higher-education system, which consists of 15 community colleges, 9 state universities, and 5 UMass campuses. For the fall 2016 academic semester, UMass Amherst had a total enrollment of 30,037 students: 23,373 undergraduate and 6,664 graduate students. UMass Amherst employs approximately 1,300 full-time instructional faculty members.

### UMass Procurement Card Program

The President's Office and each of the UMass system's campuses administer a procurement card (Procard) program. The use of Procards simplifies the purchasing process for routine expenditures. According to the university's Procard User Guide,

*The Procard is designed to be used for purchases of consumable supplies and select services related to University business only. **Use of the card for personal purchases is strictly prohibited.** [Emphasis in original.]*

Each month, Procard users are required to reconcile purchases made during the month to their cards' monthly statements from Citibank, UMass Amherst's Procard vendor. These reconciliations and the supporting documentation are reviewed and signed by the required approvers. During the audit period, 3,157 Procards were available for use by university department heads and other authorized employees; the cards allowed cardholders to purchase approximately \$30 million of goods and services.

### **Americans with Disabilities Act of 1990**

The Americans with Disabilities Act of 1990 provides civil-rights protections and requires equal opportunities for people with disabilities. According to Section 12102(1) of the act, a disability is one of the following:

- (A) a physical or mental impairment that substantially limits one or more major life activities . . .*
- (B) a record of such an impairment; or*
- (C) being regarded as having such an impairment.*

The statute specifically prohibits discrimination in employment, public services, public accommodations, and telecommunications.

UMass Amherst has established policies to assist students with disabilities by providing reasonable accommodations through services and programs. Disability Services staff members provide assistance through the university's Disability Services Center.

## AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of the University of Massachusetts (UMass) Amherst for the period July 1, 2014 through December 31, 2016.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

| Objective  | Conclusion               |
|--|--------------------------|
| 1. Is UMass Amherst information technology (IT) equipment that was purchased at a cost of more than \$2,000 during the audit period properly tagged?   | Yes                      |
| 2. Does UMass Amherst do the following?  |                          |
| a. ensure that canceled procurement cards (Procards) are not used  | Yes                      |
| b. comply with its Procard User Guide regarding restricted commodities such as gift cards, memberships, automotive services, gasoline, IT equipment, and furniture   | No; see Finding <u>2</u> |
| c. restrict dovetailing <sup>1</sup> of Procard transactions   | No; see Finding <u>1</u> |
| 3. Has UMass Amherst developed an emergency evacuation plan that takes into account the needs of students with various disabilities, made it known to all relevant parties, and trained those parties on it? | No; see Finding <u>3</u> |
| 4. Has UMass Amherst taken appropriate measures to ensure that students with disabilities have access to supplemental learning aids, services, and alternative learning and testing formats?                 | Yes                      |
| 5. Has UMass Amherst taken appropriate action to rectify complaints from students with disabilities?   | No; see Finding <u>4</u> |

1. According to Chapter 1 of the Procard User Guide, dovetail purchases occur “when the combined dollar amount of purchases from a single vendor in the same day” exceeds a cardholder’s approved single-purchase limit for the card.

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To achieve our objectives, we gained an understanding of the internal controls we determined to be significant to our audit objectives. We evaluated the design and effectiveness of controls in the following areas: IT inventory purchased at a cost of more than \$2,000 during the audit period; Procards; and student access to supplemental learning aids, services, and alternative learning and testing formats provided under the Americans with Disabilities Act of 1990 (ADA).

In addition, we performed the following procedures to obtain sufficient, appropriate evidence to address our audit objectives.

### **IT Inventory**

We sampled and examined IT items that were purchased at a cost of more than \$2,000 during the audit period and that we deemed most vulnerable to theft or misuse (e.g., laptop computers, projectors, and tablet computers). The population consisted of 1,220 IT items, purchased for a total of \$7,927,945. From this population, we selected a nonstatistical random sample of 145 items to verify that they existed, were accurately recorded on UMass Amherst's IT inventory list, and were properly tagged with asset identification numbers where applicable.

### **Procards**

To determine whether UMass Amherst ensured that canceled Procards were not used during the audit period, we selected a nonstatistical random sample of 35 out of a total of 743 canceled Procards to verify that no purchases were made with the cards after the dates they were canceled.

To determine whether UMass Amherst complied with its Procard User Guide regarding restricted commodities such as gift cards, memberships, automotive services, gasoline, IT equipment that cost more than \$400, and furniture, we obtained a list of all 228,393 Procard transactions dated within our audit period from Citibank. These transactions totaled \$29,844,025. We performed multiple keyword searches on the list of transactions to identify purchases that were restricted according to the UMass Amherst Procard User Guide. We searched for keywords in transaction types, vendor names, and merchant classification codes (the codes used to classify the type of services provided by vendors).

Based on a risk analysis, we identified six different categories of Procard purchases (gift cards, memberships, automotive services, gasoline, IT equipment that cost more than \$400, and furniture) as our population to perform transaction receipt testing. The population of all such transactions during the

audit period consisted of 2,891 transactions, totaling \$1,022,589. From five of the categories in this population, we selected a nonstatistical random sample of a total of 130 transactions. From the remaining category (IT equipment with a cost of more than \$400), we selected a nonstatistical judgmental sample of 35 transactions. For each sample, we tested whether transactions were made by authorized users, were accurately recorded, were business related, and had supporting documentation that matched the monthly Procard statements. We also tested to determine whether the purchases were allowable according to the university's Procard User Guide.

To determine whether UMass Amherst restricted dovetailing of Procard purchases, we analyzed the entire population of 228,393 Procard transactions from the audit period to identify possible dovetail purchases. We identified 463 possible instances of dovetailing and selected a nonstatistical judgmental sample of the 26 most recent possible instances within the audit period to determine whether cardholders received prior approval to spend beyond their purchase limits.

### **Student Disability Services**

To determine whether the university had effectively planned to assist students covered by the ADA in emergencies, we requested personal emergency action plans for students with disabilities living in residence halls, reviewed documentation for fire drills conducted in 51 residence halls in fall 2017, and reviewed sprinkler-system and fire-alarm tests conducted at all 52 residence halls during the audit period. In addition, we selected a nonstatistical judgmental sample of 6 out of 13 students with disabilities who were on the university's evacuation list and living in residence halls to determine whether each residence hall had an evacuation list in the fire panel box that included the name, room number, and disability of the selected student.

To determine whether the university took appropriate measures to ensure that students with disabilities had access to supplemental learning resources such as learning aids, services, and alternative learning and testing formats, also known as accommodations, we selected a nonstatistical random sample of 70 out of 1,341 students who had identified themselves as having disabilities and had registered to receive accommodations during the audit period. We verified that UMass Amherst provided accommodations to these students and that the students provided documentation of their disabilities before receiving accommodations. We defined "appropriate measures" as those that were in accordance with the procedures listed under Students on the UMass Disability Services website. Additionally, we reviewed

each student file (hardcopy and/or Clockwork<sup>2</sup> file) to verify that it was supported by an intake form, an accommodation request form, and medical documentation from a licensed medical practitioner to verify a need for accommodation.

To verify that the university had taken appropriate action to rectify complaints from students with disabilities, we reviewed all complaints filed by students during the audit period for conformance to the UMass Amherst Grievance Policy and Procedures. We defined appropriate action as action that was in agreement with the policy and procedures.

### **Data Reliability**

We used UMass's PeopleSoft system at both the UMass President's Office in Shrewsbury and the UMass Amherst campus. This system contains employee and student records, the inventory of fixed assets, and Procard transactions. We determined the reliability of data from PeopleSoft by performing observations, comparing PeopleSoft data to other sources for agreement, and testing certain general IT controls over security management, access controls, and configuration management. We determined that the data were sufficiently reliable for the purposes of audit testing.

We also used UMass Amherst's Clockwork system. We determined the reliability of data obtained from Clockwork by performing observations and testing certain IT controls over security management, access controls, and configuration management. We determined that the information in Clockwork was sufficiently reliable for the purposes of audit testing.

Whenever sampling was used, we applied a nonstatistical approach, and therefore we were not able to project our results to the entire populations.

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2. The Clockwork system contains records of all students enrolled in disability services.

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## DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

### **1. Restricted purchases totaling \$17,446 were made with university procurement cards.**

The University of Massachusetts (UMass) Amherst allowed restricted purchases, such as gift cards, memberships, automotive services, gasoline, information technology (IT) equipment that cost more than \$400, and furniture, to be made with its procurement cards (Procards). Additionally, documentation to support these transactions was not always kept on file. As a result, there is a higher-than-acceptable risk of misuse of university funds.

During the two-and-a-half-year audit period, UMass Amherst Procard holders made 228,393 Procard transactions, totaling \$29,844,025, on 3,004 Procards. According to the university's Procard User Guide, these Procards are issued to faculty and staff members "to purchase and pay for consumable commodities and some select services of low dollar value."

The Procard User Guide establishes rules for Procard use, including record management, and specifically identifies items that are not to be purchased with Procards. Among the 165 Procard transactions we tested, totaling \$60,505, were 59 restricted transactions, totaling \$17,446:

- 24 gift card/certificate purchases (totaling \$4,715)
- 14 membership purchases (totaling \$1,186)
- 2 automotive service purchases (totaling \$236)
- 3 gasoline (service station) purchases (totaling \$58)
- 9 purchases of IT items for more than \$400 (totaling \$7,142) that lacked the required IT Equipment Waiver Form to authorize them
- 7 furniture purchases (totaling \$4,109)

Although these 59 transactions appeared to be business-related and would be allowable with other purchasing mechanisms, the items are not allowed to be purchased with Procards under the university's current Procard policies.

Additionally, 14 (totaling \$2,449) out of the 165 transactions tested were missing supporting documentation such as monthly statements and/or receipts.

## Authoritative Guidance

The UMass Amherst Procard User Guide establishes requirements for record management; it requires Procard users to maintain adequate supporting documentation such as itemized packing slips, itemized sale receipts, itemized copies of vendor order forms or applications, itemized cash-register receipts, and monthly statements. It also specifies the types of purchases for which Procards may not be used:

*The Procard shall not be used to purchase the following commodities . . .*

- *Furniture*
- *Gasoline, Automotive*
- *Gifts/Donations including Gift Certificates. . . .*
- *IT Equipment (Computers/Tablets/Laptops) unless an approved Equipment Waiver is held by the named Cardholder. . . .*
- *Personal purchases*

## Reasons for Noncompliance

The UMass Amherst Audit and Grant Compliance manager stated that restricted items can be purchased with prior approval from the Procard manager or their supervisor and the controller. However, the Procard User Guide does not contain a policy that allows the purchase of restricted items with prior approval.

The Audit and Grant Compliance manager could not locate the supporting documentation for some of the transactions.

## Recommendations

1. If UMass Amherst wants to allow its staff to purchase restricted items using Procards, management should amend the university's Procard User Guide accordingly. At a minimum, the amendment should specify the process for documenting waiver approval as well as the amounts and categories of restricted purchases that can be approved.
2. If UMass Amherst management does not want to make this policy change, it should take whatever measures it deems necessary to ensure that no restricted purchases are made with university Procards.
3. UMass Amherst should ensure that all Procard transactions are supported by proper documentation such as monthly statements and receipts.

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## Auditee's Response

*The University of Massachusetts, Amherst (UMA) is committed to maintaining effective oversight of the Procard program. Depending on the situation, UMA Procurement Department, may grant cardholders approval to purchase legitimate business goods/services normally restricted on the Procard for reasons of immediacy and/or efficiency.*

*The Procard User Guide will be updated to include the process for obtaining approval for certain restricted commodities on the Procard. This approval process to be outlined in the Procard User Guide will include who to contact in Procurement, what information to provide to Procurement, and how to retain documentation of the approval for auditing purposes.*

*When restricted commodities are identified in an [internal] audit, without documentation of Procurement approval, the audit team will issue a finding. In the case of a restricted commodity finding, the cardholder and supervisor must acknowledge that the goods/services purchased on the Procard are restricted. While some restricted commodity purchases might require more frequent auditing of a cardholder, others will require stricter penalties depending on the nature of the purchase.*

*UMA requires all cardholders to receive cardholder training prior to the issuance of a Procard. Also, each Procard is required to have a trained records manager assigned to the card. Both cardholders and record managers are trained to ensure that Procard transactions are supported by proper documentation such as authorized statements and itemized receipts. It is a requirement for cardholders and records managers to reconcile, obtain required authorization, and retain monthly credit card statements for audit/archiving. The Procard audit team monitors supporting documentation and approvals during periodic monthly audits and archiving. Cardholders who cannot provide Procard documentation within a required timeframe are suspended.*

*UMA is implementing an automated credit card management system in FY19, which will report on any cardholder who does not submit required documentation within a reasonable timeframe. The audit team will continue to audit cardholders for Procard documentation requirements.*

## Auditor's Reply

Based on its response, UMass Amherst is taking measures to address our concerns in this area. However, the response states that depending on the situation, the university's Procurement Department may grant cardholders approval to purchase legitimate business goods or services that are normally restricted from the Procard for reasons of immediacy and/or efficiency. As noted above, UMass Amherst's policies do not provide for its Procurement Department to waive the restrictions for the categories of transactions reviewed. Therefore, we reiterate that if UMass Amherst wants to allow its staff to purchase restricted items using Procards, university management should amend its Procard

User Guide accordingly. At a minimum, the amendment should specify the process for documenting waiver approval as well as the amounts and categories of restricted purchases that can be approved.

Further, we acknowledge that UMass Amherst trains both Procard holders and record managers before Procards are issued and that the Procard audit team monitors supporting documentation and approvals. However, we recommend that UMass Amherst consider taking additional measures to ensure that no restricted purchases are made with university Procards. Such measures could include additional training for the cardholder and approver/s, or stricter penalties (such as reduction or loss of Procard privileges) for the cardholder, when a cardholder is found to have made restricted purchases repeatedly without proper documentation.

## **2. Procard users made dovetail transactions totaling \$6,204.**

In 13 instances during the audit period, authorized UMass Amherst Procard holders made multiple Procard transactions with the same vendor on the same day. These transactions totaled \$19,204, \$6,204 of which was over the cardholders' approved single-purchase limits (limits on amounts that cardholders are allowed to spend). Purchases that cumulatively exceed the single-purchase limit in this way are called dovetail purchases. In each of these 13 instances, the single-purchase limit was \$1,000 and the cardholder did not receive prior approval to exceed this amount. Allowing employees to exceed the single-purchase limit defeats the purpose of the Procard, which is to make small purchases.

The 13 dovetail purchases in which cardholders exceeded the single-purchase limit were as follows:

- 3 instances, totaling \$1,650 over the limit, in which the cardholder split a single invoice, or a single purchase consisting of multiple items, from the same vendor on the same date into multiple payments
- 5 instances, totaling \$2,049 over the limit, in which the cardholder paid multiple invoices to the same vendor on the same date
- 5 instances, totaling \$2,505 over the limit, in which the cardholder made multiple separate purchases from the same vendor on the same date

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## Authoritative Guidance

The university Procard User Guide states,

*The Cardholder may make as many purchases as (s)he wishes from the same vendor in a single day, as long as the total of the combined purchases from that vendor does not exceed their single purchase limit.*

The guide also states that a cardholder can request a "one-time exception to [the] single purchase limit" from the Procurement Department to have this limit increased. However, none of the cardholders who were involved in the 13 dovetail purchases above requested limit increases.

## Reasons for Noncompliance

According to UMass Amherst Procurement Department officials, their understanding was that dovetail purchases only occur if a cardholder splits the cost of a single item that costs more than the single-purchase limit into multiple purchases. However, according to the Procard User Guide, the cardholder's single-purchase limit applies not only to the same item but also to the same vendor. Therefore, making multiple purchases from the same vendor with a combined total that exceeds the single-purchase limit, without obtaining a onetime exception to the limit, is dovetailing.

## Recommendation

UMass Amherst management should review and update the university's definition of dovetail purchases, amend its Procard User Guide accordingly, and provide additional user training to ensure that cardholders understand the definition of dovetailing.

## Auditee's Response

*UMA will update its definition of dovetail in the Procard User Guide. When a cardholder intentionally splits an order/charge with a single vendor in the same day resulting in a combined dollar amount of purchases from that vendor which exceeds the assigned daily spending limit, this is considered "dovetailing."*

*This will eliminate confusion about our single purchase limit applying not only to the same item/charge but also to the same vendor. If orders are placed on different days and charged on the same day, we do not consider this dovetailing. The Procard audit team monitors purchases for dovetailing during periodic monthly audits. When a review of a cardholder's purchases shows a pattern of intentionally splitting purchases from a single vendor the Procard audit team will increase the audit selections for that cardholder.*

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## Auditor's Reply

Based on its response, UMass Amherst is taking steps to address our concerns in this area by updating its Procard User Guide and redefining dovetailing as it relates to splitting an order/charge from a single vendor in a single day. However, we believe that cardholders who exceed the single-purchase limit should be given additional training to ensure that they understand the definition of dovetailing.

### **3. The UMass Amherst Office of Environmental Health and Safety did not document personal emergency action plans for students with disabilities.**

Although the UMass Amherst Office of Environmental Health and Safety (EH&S) provided evidence of fire drills and fire-alarm and sprinkler-system tests, it could not provide evidence that it had developed personal emergency action plans for students with disabilities living in its residence halls and had discussed the plans with these students. A lack of personal emergency action plans could put student safety at increased risk during emergencies.

#### **Authoritative Guidance**

The UMass Amherst Residential Life Community Standards detail the need for emergency plans and state,

*Emergency plans must be designed to meet the needs of the individual. At the beginning of every semester, staff members from the Office of Environmental Health and Safety (EH&S) . . . will meet on site with each identified disabled student to review fire safety, fire protection, special needs, and personal emergency action plans.*

To ensure that all students with disabilities are provided with effective personal emergency action plans, UMass Amherst should document in each student's file the student's personal emergency action plan as well as information on when and by whom it was discussed with the student.

In addition, although the university is not required to follow the National Fire Protection Association (NFPA) Emergency Evacuation Planning Guide for People with Disabilities, it could use the guide as a best practice to design personal emergency action plans. The document provides guidance on five different categories of disability: mobility impairments, speech impairments, visual impairments, hearing impairments, and cognitive impairments. It includes a personal emergency evacuation checklist that can be used to design a personal emergency action plan.

## Reasons for Noncompliance

EH&S officials could not provide a reason that they had not documented the personal emergency action plans in question; however, they stated that university staff members do meet with all identified students with disabilities living in residence halls to discuss personal emergency action plans.

## Recommendations

1. UMass Amherst should ensure that it documents each student's personal emergency action plan in the student's file, along with information on who discussed the plan with the student and when.
2. UMass Amherst should consider using the NFPA planning guide to develop an emergency evacuation planning checklist for use during meetings with students.

## Auditee's Response

*The Office of Environmental Health and Safety (EH&S) agrees with the findings that it has not always documented that the meetings took place between the EH&S Fire Safety Officers and . . . identified students with disabilities living in the residence halls. On an interim basis EH&S Fire Safety Officers were instructed to document the meetings in their weekly reports. Currently EH&S is in the process of developing a checklist based on best practices including the NFPA planning guide that will be used when an EH&S Fire Safety Officer meets with an interested student. This will ensure that the meetings are documented and we expect to implement this process in the fall [2018] semester.*

## Auditor's Reply

Based on its response, UMass Amherst is taking steps to address our concerns in this area.

## **4. The UMass Amherst Office of Equal Opportunity and Diversity did not always follow its policy for resolving student grievances.**

UMass Amherst did not always ensure that it obtained written agreements from students with disabilities to extend the timeframe for resolving their grievances when the settlement process was going to exceed 30 days. As a result, grievances may have gone unresolved for extended periods without any agreement on how the settlement process should continue, which could negatively affect students' wellbeing and/or classroom performance.

During our audit period, a total of eight grievances were filed with the UMass Amherst Office of Equal Opportunity and Diversity (EO&D) by students who identified themselves as having disabilities. The grievances included lack of accommodations, delayed accommodations, and/or discrimination. According to EO&D staff members and the UMass Amherst Grievance Policy and Procedures, EO&D

mediates; attempts to settle grievances informally within 30 calendar days; and, if necessary, prepares a written agreement among all parties to extend the timeframe of the settlement process in order to conduct an investigation. However, seven of the eight grievances in the audit period were not resolved within 30 calendar days and did not have written agreements among the parties to extend the settlement process. For these seven grievances, the number of calendar days beyond 30 ranged from 89 to 479.

### **Authoritative Guidance**

According to the UMass Amherst Grievance Policy and Procedures, "Informal attempts at settlement will not extend beyond thirty calendar days without the written agreement of all parties."

### **Reasons for Noncompliance**

Officials from EO&D stated that the 30-day requirement is used to attempt to resolve grievances through mediation. They explained that when an investigation is conducted to attempt to resolve a grievance, the process takes longer than 30 days; however, they could not provide a reason that they had not ensured that written agreements among all parties to extend the settlement timeframe were executed. In addition, the UMass Amherst Grievance Policy and Procedures have no provision for the duration of the mediation process, duration of the investigation process, or documentation of the reasons when the grievance settlement process exceeds 30 days.

### **Recommendations**

1. UMass Amherst management should review and update the UMass Amherst Grievance Policy and Procedures to clarify the timeframes and definitions for both mediation and investigation, as well as the required documentation, to ensure compliance with this policy.
2. If UMass Amherst management does not want to make this policy change, it should take the measures necessary to ensure that a written agreement is entered into among all parties if any informal attempt at settlement goes unresolved for more than 30 calendar days.

### **Auditee's Response**

*Registered students who are experiencing issues with accommodations are referred to the Equal Opportunity Office ("EO") to assert their rights under federal and state law. Upon referral to EO, the issue is reviewed, and if there appears to be a denial or delay of accommodations, the EO office will take immediate steps to ensure that student accommodations are put into place. In many instances, especially as it relates to denial of student accommodations, EO will facilitate getting immediate accommodation relief well in advance of a 30 day deadline. Subsequent to getting an accommodation in place, EO will investigate the situation to determine whether there*

*was a policy violation and whether any further remedies need to be provided. The current documented policy is not reflective of the University's actual complaint procedures, which resulted in this finding. Therefore, the University agrees with the recommendation to amend the policy and procedures to conform to existing practice.*

### **Auditor's Reply**

Based on its response, UMass Amherst is taking steps to address our concerns in this area. We again emphasize that in amending this policy, UMass Amherst management should clarify the durations and definitions for both mediation and investigation, as well as the required documentation, to ensure compliance with this policy.