

## **Fall Semester 2017 Audit Report**

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## **I. Overview**

The RUSA Allocations Board is an affiliated committee of RUSA that operates separately from RUSA and is responsible for the allocation of funds to registered Rutgers University Student Organizations as well as various registered events on an as needed basis. The goal of the Allocations Board is to promote and support diversity of programming made available to all Rutgers University Students through the fair and efficient use of the student activity fee. RUSA Allocations provides over a million dollars worth of program funding to over 400 different organizations at Rutgers University New Brunswick campus.

The objective of this report is to convey the findings of an assessment of randomly selected clubs' expenditures of allocated student fee money. Each recipient student organization is subject to the RUSA Allocations Board auditing process and must respond when prompted to ensure the absence of violations. Fifteen clubs, belonging to a variety of organizational categories, completed an audit survey distributed to the listed contacts for each of the executive boards. The survey consisted of ten questions regarding the organization's expenditures of allocated student fee money provided by the RUSA Allocations Board. A spreadsheet containing the complete audit survey responses from each of the organizations is attached in the appendix of this report.

## **II. Sample Audit Survey**

### **Evaluation of Club**

**Q1:** What is the name of your organization?

**Q2:** How long has your organization been at Rutgers?

**Q3:** What programs did you use allocated funding toward?

**Q4:** Did your organization use all of its allocated funds for the semester?

**Q5:** What types of things (i.e. room rental, food, guest speaker) did you use allocated funds for?

**Q6:** Where do you find most of your allocated funding going towards?

**Q7:** Was the funding received from the RUSA Allocations Board used to purchase gifts?

**Q8:** Was the funding received from the RUSA Allocations board used to pay for a category not originally requested in the budget (i.e. paying for a speaker that was not in the budget proposal)? Note: Answering “Yes” does not necessarily mean you are not in compliance with funding guidelines.

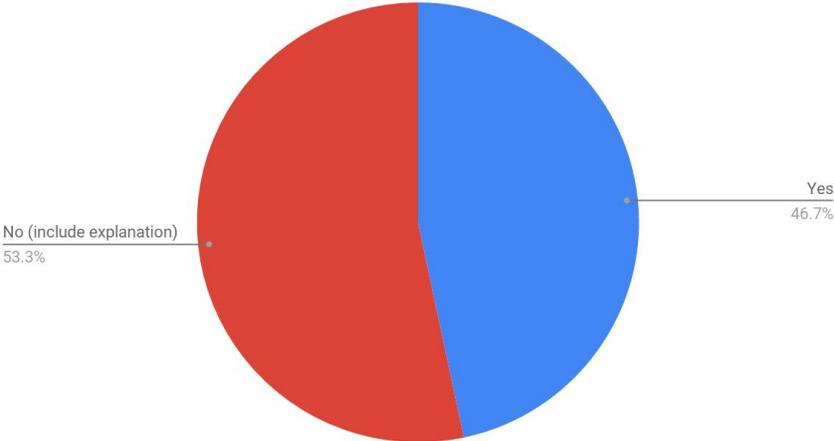
**Q9:** Was the funding received for a specific event used for another?

**Q10:** Please provide feedback on the auditing/allocation process to ensure our process remains as fair and efficient as possible. Thanks!

**III. Summary of Findings**

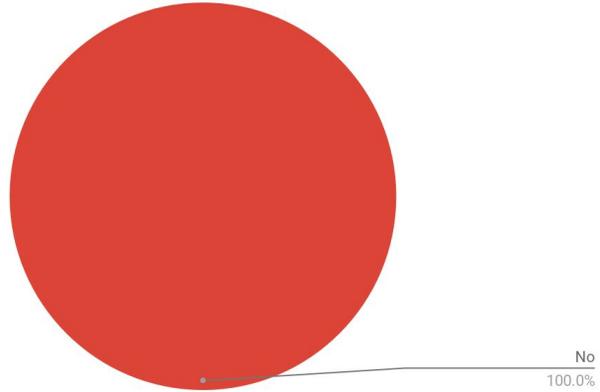
- A total of eight out of twelve organizational categories were accounted for in the Fall 2017 Audit Report:
  - Academic, Community Service, Geek, Media, Performing Arts, Religious, Religious Cultural, and Social Action / Political
- Seven out of the fifteen responding organizations (46.7%) reported that they did use all of their allocated funds for the fall semester. The other eight organizations (53.3%) reported that they did not use all of their allocated funds for the fall semester and provided explanations as to why the full amount was not spent. Many of the explanations consist of having events canceled, lower than expected attendance at events, or other alterations to events that impacted costs.

Did your organization use all of its allocated funds for the semester?

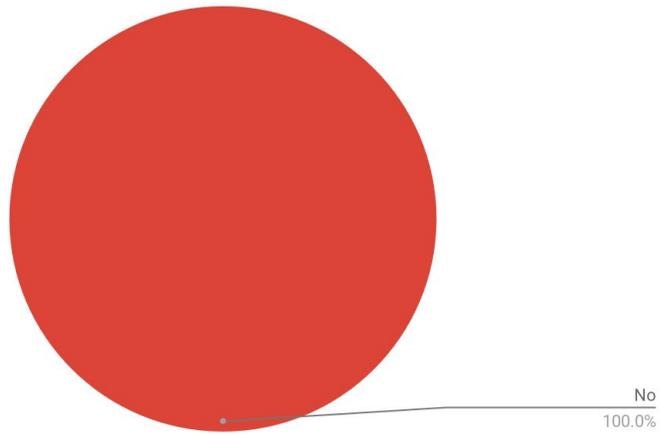


- The top three things that organizations used allocated funds for were room rental, food/catering, and guest speakers.
- None of the fifteen organizations used allocated funds to purchase gifts, pay for a category not originally requested in the budget, nor used the funding received for a specific event for another.

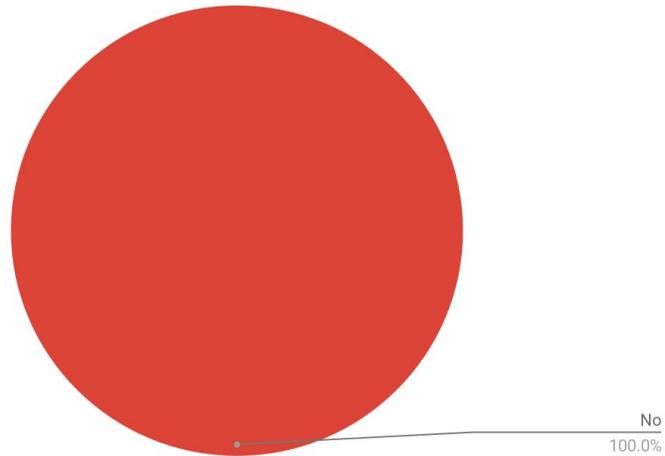
Was the funding received from the RUSA Allocations Board used to purchase gifts?



Was the funding received from the RUSA Allocations board used to pay for a category not originally requested in the budget?



Was the funding received for a specific event used for another?



#### **IV. Concluding Thoughts**

Documenting the auditing process and results of student organization expenditures of allocated funds will prove to be a valuable resource for future RUSA Allocations Boards, as well as the RUSA general body.

The Audit Report accentuates which items student organizations utilize allocated funds for the most, such as room rental. Additionally, the report highlights the important auditing objective of discovering violations or misuses of allocated funds, such as purchasing gifts with funds other than generated revenue. Furthermore, the Audit Report supports some of the RUSA Allocations Board's overall goals of efficiently maximizing student fee funds and ensuring each organization is being appropriately allocated according to its necessities.

Moving forward, distributing the audit survey to all organizations that receive allocated funds and providing incentives for the organizations to complete the survey will increase the sample size of the report, and therefore increase accuracy.

#### **V. Appendix**

[Audit Survey Results: Fall 2017](#)