

Here is what we came up with from our meetings. The members of the ad-hoc committee were: Doug Fields, Howard Snell, Ann Brooks, Joni Young and Melissa Bokovoy. Please review these and make suggestions for change before Monday at 5pm. Please keep in mind that while we want answers to many questions, we also do not want this to be an over burdensome cost to the university, so we should attempt to be focused and succinct in our questions.

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**What we are asking for:** A Performance Audit of various fund accounts in the university

**Time frame for the Performance Audit:** FY03 - FY09

**Questions for the Performance Audit:**

Generally in each of these questions we would also like a comparison of budgeted amounts to actual expenditures/revenues:

**Question 1)**

A detailed analysis of I&G funds broken down in the following categories:

- a) Instructional
- b) Academic Support
- c) Student Services
- d) Institutional Support
- e) Physical Plant
- f) Any other units receiving I&G

For all categories a further breakdown by college or office. Also should list separately total expenditures/revenues and expenditures/revenues from unrestricted I&G.

**Question 2)**

A detailed analysis of the F&A revenues and allocations/expenditures sufficient to explain the OVPR debt and reduction in F&A return to the units.

**Question 3)**

A detailed analysis of how much funds were "harvested" (including the tax on growth in fund balances), and where the money was transferred. This analysis should include details of revenues and transfers into and out of the Reserves (I&G contingency account or Undesignated Fund Balances)

**Question 4)**

An analysis of how the UNM 501c3 (Lobo Energy, Lobo Development, etc.) are funded, where the funding comes from, and what oversight is present on expenditures.

**Question 5)**

An analysis of Debt Services (Plant Fund) revenues and transfers with respect to the impact on unrestricted funds.

**Question 6)**

An analysis of how the current operations of Rio Ranch campus are funded.

**Question 7)**

An analysis of the difference in the total expenses of Athletics at UNM (including overhead) to the total revenue.

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Note: The last question was added after a conversation with ???? (name withheld by request) where it was pointed out that money can go out of I&G without a transfer to say, athletics. For instance, the overhead charged to athletics (administrative tax) can be reduced in order to reduce their debt.