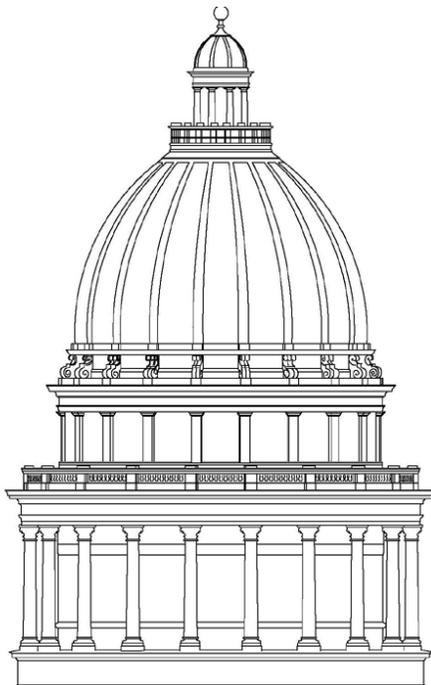


A Follow-up of Higher Education's Management Practices for Operation and Maintenance Funding



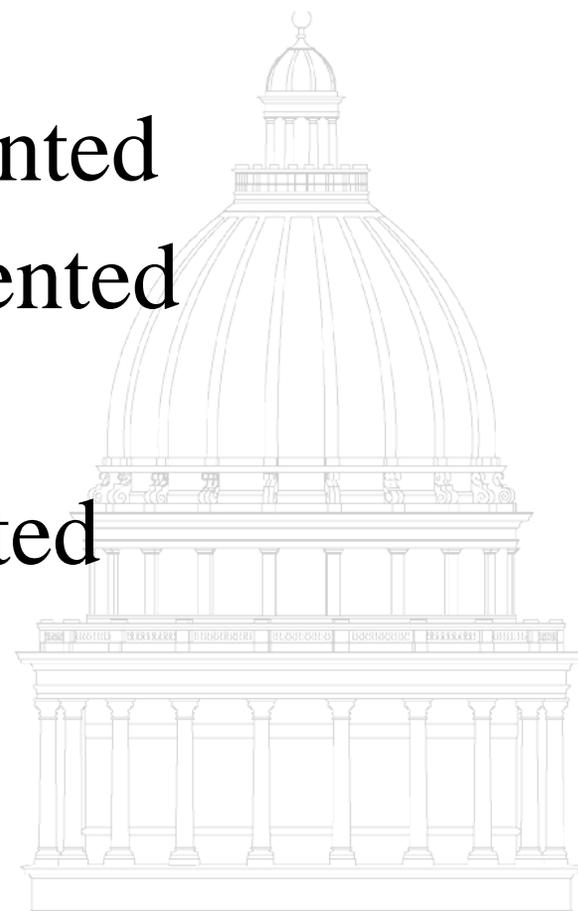
Utah Legislative Auditor General

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Follow-up Results

Of the eleven recommendations:

- Three have been fully implemented
- One has been partially implemented
- Four are still in process
- Three have not been implemented



FOR MORE INFORMATION

See Chapter 1, Page 2 or Appendix A page 45

Chapter II



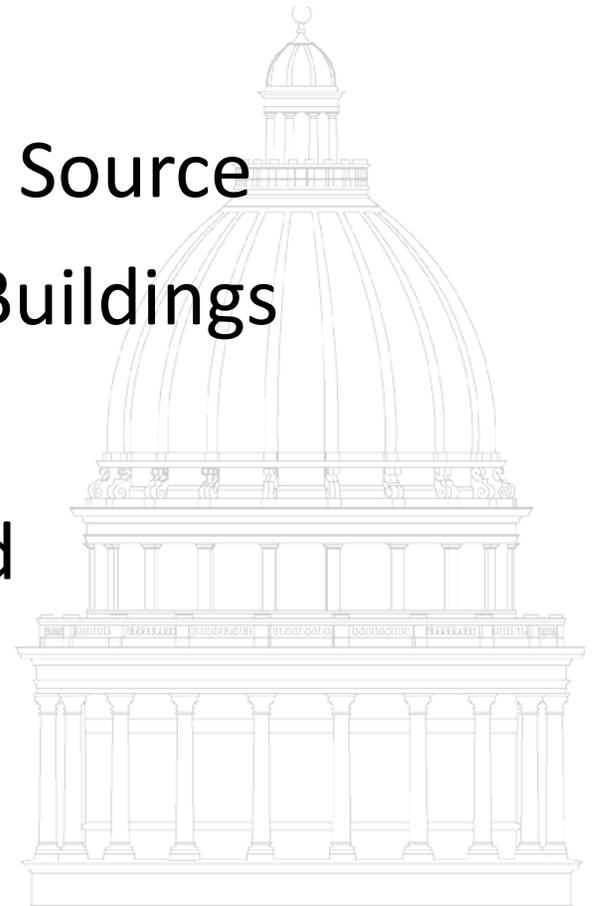
Concerns and Questions with O&M Accountability Persist

Examples of Action Still Needed

- Record Denoting O&M Funding Source
- Policy on Revenue Generating Buildings
- Tracking of Auxiliary Buildings
- Policy on Reimbursed Overhead

FOR MORE INFORMATION

See Chapter II, Pages 7 to 9



Regents Need to Consistently Apply Policy on Renovated/Replaced Buildings

	Building	Regent S-2 Form Amount	U of U Requested Amount	Difference
U of U	OSH	\$916,010	\$1,049,456	\$133,446
U of U	Crocker Science	\$531,888	\$647,530	\$115,642
				Total = \$249,088

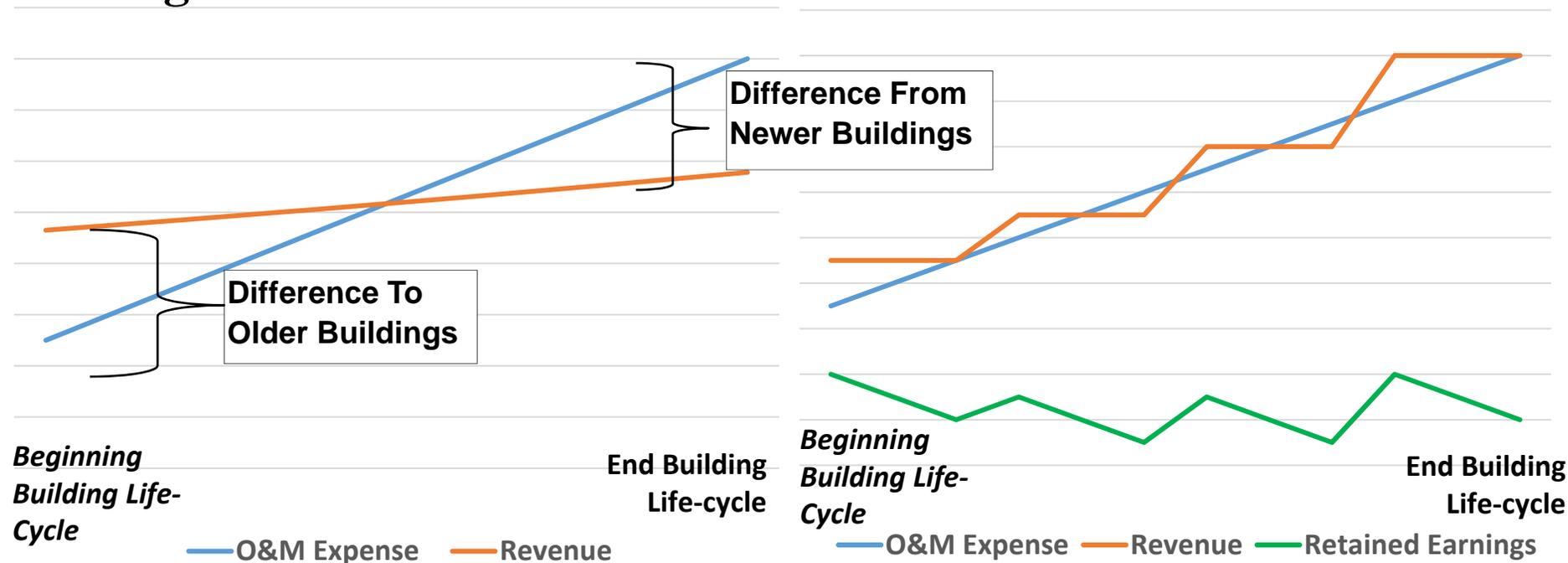
FOR MORE INFORMATION

See Chapter II, Pages 10 to 13

O&M Policy Options Exist

Higher Education Model

DFCM Model



FOR MORE INFORMATION

See Figures 2.4 and 2.5, Page 15

Chapter III



Agencies' Data Matching Has Improved but Errors Persist

Areas with Inconsistencies	Risk Mgt	Building Board
Number of buildings on record for the four institutions we reviewed	1,038	1,065
Number of buildings without a match	188	228
Number of building classification differences (auxiliary, educational, etc.)	279	269

FOR MORE INFORMATION

See Figure 3.1, Page 24



Auxiliary Building Classification Process and Oversight Can Improve

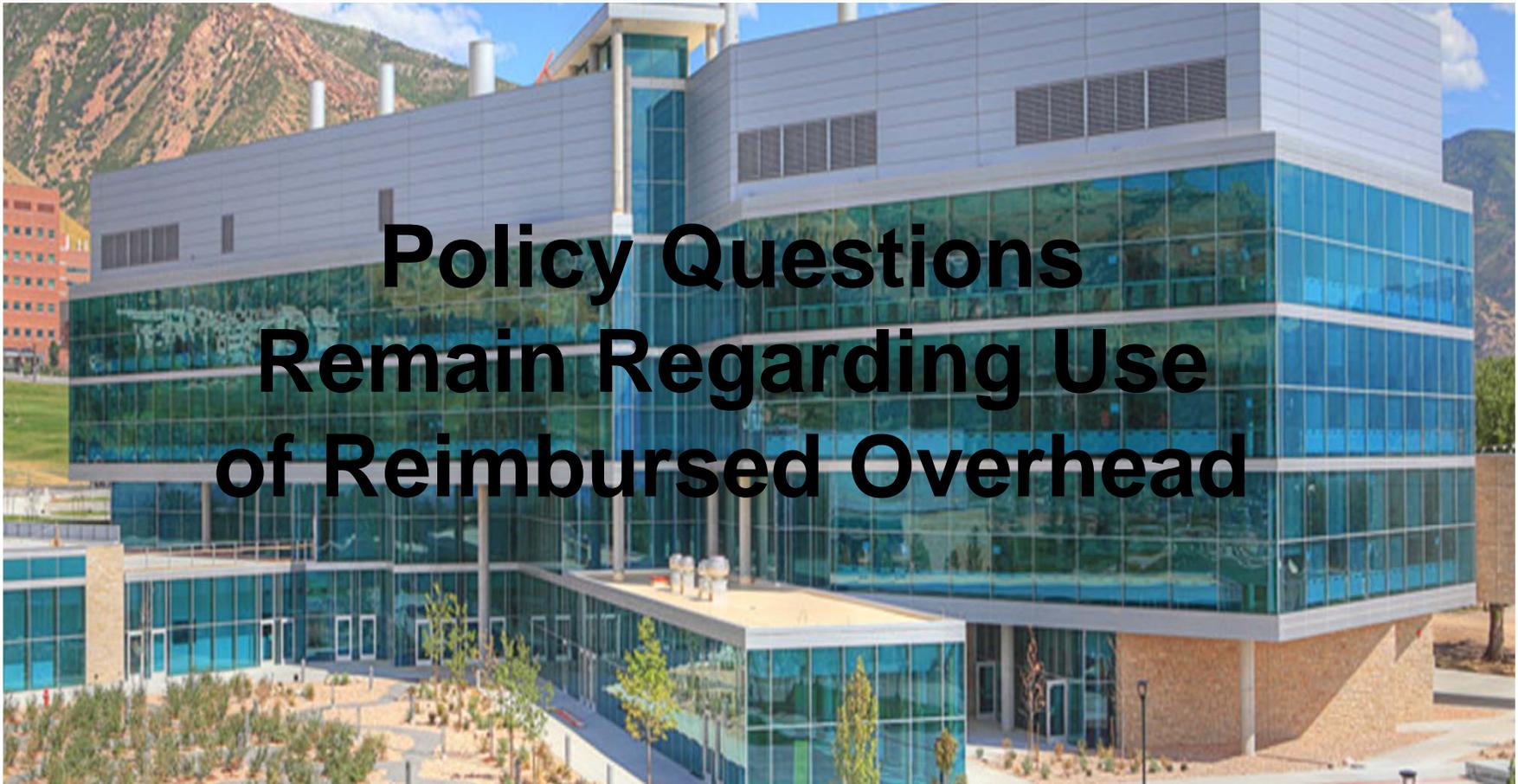


Campus	Building	SBB Designation	Risk Designation	Institution Designation
U of U	Jon M. Huntsman Center	Part Auxiliary	Auxiliary	Auxiliary
USU	Spectrum Building	Auxiliary	Auxiliary	Educational
SUU	Centrum Arena	Part Auxiliary	Educational	Part Auxiliary
WSU	Dee Events Center	Educational	Educational	Part Auxiliary

FOR MORE INFORMATION

See Figure 3.4, Page 28

Chapter IV



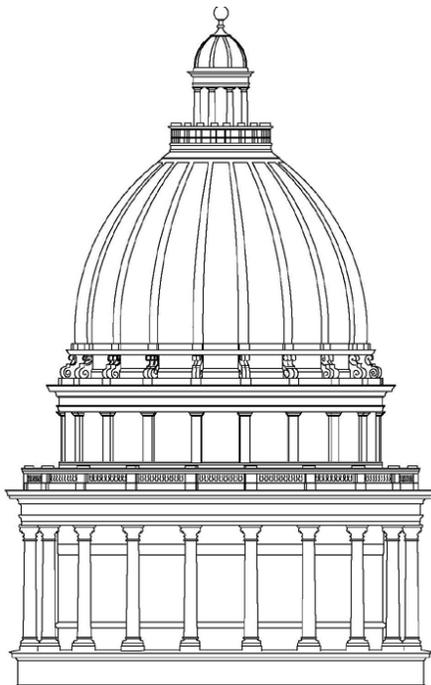
Reimbursed Overhead is an O&M Funding Source

University of Utah				
Fiscal Year	Total Reimbursed Overhead	Reimbursed Overhead for O&M Costs	Amount Spent of O&M	Percent of Total Overhead Spent on O&M
2010	\$76,200,000	\$18,600,000	\$7,700,000	10.1%
2014	\$78,600,000	\$19,700,000	\$9,000,000	11.5%
Utah State University				
2010	\$10,000,000	\$ 2,500,000	\$1,300,000	13.0%
2014	\$12,600,000	\$ 3,000,000	\$2,700,000	21.4%

FOR MORE INFORMATION

See Figure 4.1 page 34

A Follow-up of Higher Education's Management Practices for Operation and Maintenance Funding



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