



Memorandum from the Office of the Inspector General

May 18, 2007

John E. Long, Jr., WT 7B-K

FINAL REPORT – INSPECTION 2007-5051 – REVIEW OF TVA TUITION
REIMBURSEMENTS

Attached is the subject final report for your review and final action. Your written comments, which addressed your management decision and actions planned or taken, have been included in the report. Please notify us when final action is complete.

Information contained in this report may be subject to public disclosure. Please advise us of any sensitive information in this report which you recommend be withheld.

If you have any questions, please contact Rick C. Underwood, Project Manager, at (423) 751-3108 or Gregory C. Jaynes, Deputy Assistant Inspector General, Inspections, at (423) 751-7821. We appreciate the courtesy and cooperation received from your staff during the audit.

for Ben R. Wagner
Assistant Inspector General
(Audits and Inspections)
ET 3C-K

RCU:BKA

Attachment

cc (Attachment):

Tom D. Kilgore, WT 7B-K
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OIG File No. 2007-5051



Tennessee Valley Authority
Office of the Inspector General

Inspection Report

REVIEW OF TVA'S TUITION REIMBURSEMENT PROGRAM

2007-505I
May 18, 2007

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MEMORANDUM DATED MAY 7, 2007, FROM JOHN E. LONG, JR.,
TO BEN R. WAGNER

EXECUTIVE SUMMARY

Full-time annual employees are eligible to participate in TVA's Tuition Reimbursement Program (TRP). The use of the program has grown significantly since Fiscal Year (FY) 2003. Payments to employees increased from about \$339,000 in FY 2003 to over \$985,000 in FY 2006.ⁱ

The objective of our review was to assess compliance with TRP policies and procedures. To achieve our objective, we reviewed TRP documentation, payments, files, and TVA system data for the period October 1, 2003, through September 30, 2006. In summary, we identified opportunities for improvement in TRP program controls. Specifically, we noted:

- Instances of noncompliance with Business Practice 18 (BP18), "Tuition Reimbursement," related to (1) required documentation for program approvals, (2) evidence of satisfactory completion, (3) approval for cost increases, (4) reimbursements for non-allowable expenses, and (5) the requirement to drop inactive participants.
- Opportunities to improve controls over the program including (1) requiring all participants to sign service agreements, (2) follow-up on satisfactory course completion when tuition is preapproved, (3) ensuring maximum reimbursements are not exceeded, and (4) clarifying acceptable coursework and active participation.

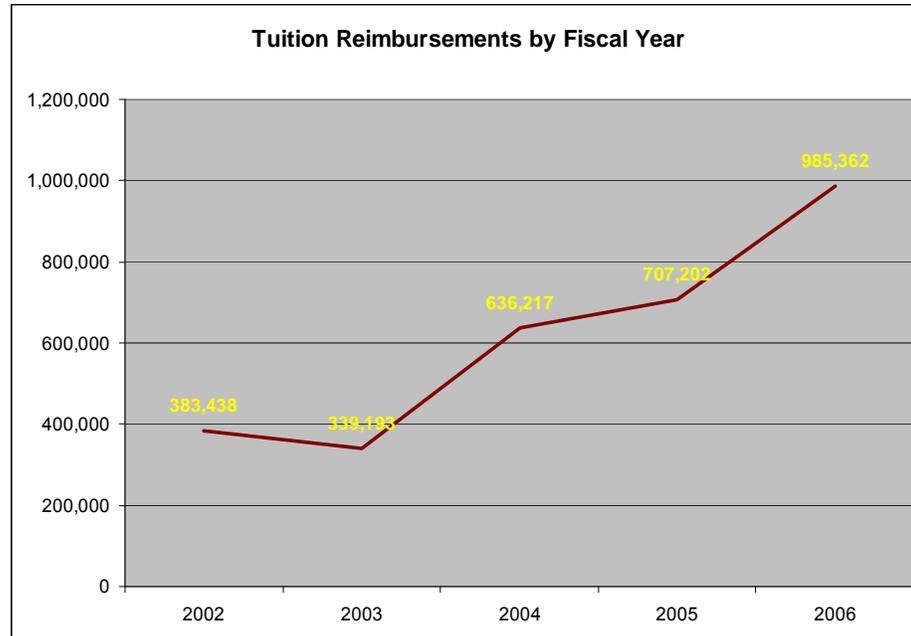
We recommended the Chief Administrative Officer and Executive Vice President (EVP), Administrative Services, (1) reinforce the importance of compliance with BP18 with an emphasis on employees and managers/supervisors fulfilling the roles prescribed and (2) strengthen BP18 to address identified control improvement opportunities.

Administrative Services generally agreed with our recommendations, and we concur with TVA management's planned actions.

ⁱ TRP reimbursements were determined using information captured in the TVA data depository, The Information Factory-Payroll (TIFP). All off-cycle payments for tuition reimbursement were not included in TIFP data and, as a result, these amounts may be understated.

BACKGROUND

Full-time annual employees are eligible to participate in TVA's Tuition Reimbursement Program (TRP). The use of the program has grown significantly since Fiscal Year (FY) 2003. Payments to employees increased from about \$339,000 in FY 2003 to over \$985,000 in FY 2006.¹



TVA Business Practice 18 (BP18), Tuition Reimbursement, states that “TVA seeks to support employee education activities so that employees can fully contribute their talents to achieve TVA’s vision and business objectives and to provide employees with lifelong learning. This business practice establishes the process for requesting, approving, and reimbursing allowable expenses for all employees who participate in this program and who receive reimbursement.” BP18 includes:

- A Supervisor’s Decision Model (SDM) which is to be used in approving/denying requests for TRP participation. According to BP18, the model is an aid or guide to be used with TVA management’s judgment “in evaluating participation requests to ensure it is business aligned and there is an anticipated return on investment for TVA.”

¹ TRP reimbursements were determined using information captured in the TVA data depository, The Information Factory-Payroll (TIFP). All off-cycle payments for tuition reimbursement were not included in the TIFP data and, as a result, these amounts may be understated.

- A Responsibility Chart which identifies processes, procedures, and controls/responsibilities applicable to the (1) approval process; (2) prepayment process; (3) employee implementation of the academic plan; and (4) reimbursement plan. In the chart, the responsibilities are defined by employee, manager, vice president, Employee Technical Training and Organizational Effectiveness (ETTOE), and Employee Accounting.

BP18 also defines the scope and specific requirements of the TRP. Specifically:

- Tuition reimbursement covers degrees and courses for professional development which relate to current or future core business and workforce needs as indicated in the TVA Integrated Staffing Plan and the tuition reimbursement SDM.
- Employees who are on the manager/specialist schedule and have been approved for a bachelor's, master's or postgraduate degree are required to sign a two-year service agreement. (Employees on the excluded schedule may be required by their organization to sign a two-year service agreement.) Employee Accounting will administer the service agreements.
- Participants in the TRP must use accredited academic institutions or programs to pursue (1) an associate's, bachelor's, master's, or postgraduate degree or (2) professional development.
 - Form 17404, Request for Tuition Reimbursement Program Participation, must be completed by the employee and signed by the applicable manager and vice president. Information on the form includes the accredited educational institution, the degree or professional development sought, and an estimate of allowable expenses.
 - Form 17404A, Request for Tuition Reimbursement Program, must be completed by the employee and signed by the manager. Information requirements on the form include the classes taken and a summary total for the allowable expenses to be reimbursed.
- Upon completion of TRP-approved courses, an employee may request reimbursement for tuition expenses if the course has been completed with a grade of (1) "C" or better for an undergraduate course, (2) "B" or better for a graduate course, or (3) "Pass" if the course has a Pass/Fail grade.
- "Allowable Expenses" are limited to a total of \$25,000 for a bachelor's degree (including any reimbursements for an associate

degree) and \$21,000 for a master's degree. Reimbursable expenses include:

- Tuition (Both traditional and nontraditional)
- Registration fees
- Laboratory fees
- Equivalency examinations resulting in credit received
- Cost of recording credits
- Activity fees
- Graduation fees
- Textbooks
- Other fees as approved by manager

In reviewing the “Roles and Responsibilities” set forth in BP18, we noted that the majority of the responsibilities lie with the employee and supervisors/managers for ensuring compliance with the program.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of our review was to assess compliance with the tuition reimbursement policies and procedures. This included the approval and disbursement of tuition reimbursement funds to TVA employees, along with the workforce retention requirement for such employees after graduation. The scope of the inspection included TRP payments and participation during FY 2004 through FY 2006.² To achieve our objective, we:

- Obtained an understanding of the controls and processes relating to the TRP by:
 - Interviewing representatives of TVA's ETTOE, Controller, and Human Resource (HR) organizations.
 - Reviewing BP18, including the SDM and Responsibility Chart.
- Tested key control activities identified by BP18. Specifically, we:
 - Obtained access to payroll data captured in TIFP and identified the employees that were reimbursed through the TRP. From the population of 1,540 payments, we randomly selected 96 payments, totaling about \$140,000, and reviewed ETTOE's files.
 - Identified TRP participants through analysis of Automated Training Information System (ATIS) and the Human Resource Information System (HRIS) data. From the population of 372

² We used statistical attribute sampling methodology to identify sample sizes, and the sample selections were made randomly. Each sample size was based on a three percent maximum tolerable error rate and a five percent risk of incorrect acceptance.

participants, we randomly selected 87 employees and reviewed ETTOE's files for each participant.

For both the payment and participant sample, we verified that:

1. Completed Forms TVA 17404 were on file and included the required approvals to allow participation in the program.
2. A current curriculum was on file which showed TRP-approved courses and supported reimbursements.
3. A copy of an official transcript or grade report showing grades after completion of course was submitted for allowable expenses to obtain reimbursement.

For the payment sample, we also verified that Forms 17404A were on file and included courses taken, tuition cost to be reimbursed, and a total of other expenses to be reimbursed. We also determined whether reimbursed expenses were supported by detailed receipts showing specific items purchased.

- Identified employees through analysis of HRIS data who have graduated with their degree. We found 19 have graduated within the scope of our review.³ For these graduates, we:
 - Verified that a copy of a diploma was on file.
 - Compared their original TRP cost estimate with actual reimbursements to determine if a revised 17404 should have been filed. We used 10 percent as our criteria.
 - Compared their last reimbursement date to termination dates identified in HRIS. For management/specialist schedule employees with termination dates less than 2 years after the employee's last payment received date, we attempted to verify that TVA had been reimbursed for their educational expenses.
- Identified the last reimbursement payments for the 372 participants in our review period and selected a sample of 87 participants for review. For these individuals, we determined if they had terminated employment with TVA and, if so, whether they had been required to sign and successfully completed a two-year service agreement.
- Used Audit Command Language (ACL) software to determine if all employees identified as active in the TRP had received a TRP

³ We were told by the ATIS System Manager, HR, that data has not been entered consistently into ATIS and HRIS because of the number of people who have cycled through the job duties. Therefore, we were unable to validate the accuracy and completeness of our population of graduates.

reimbursement within the last 12 consecutive months. The data analyzed was extracted from TIFP, ATIS, and HRIS.

This inspection was conducted in accordance with the PCIE “Quality Standards for Inspections.”

FINDINGS

We assessed compliance with the TRP’s policies and procedures. In summary, we found control of the program could be improved. Specifically, we found:

- Instances of noncompliance with BP18.
- Opportunities to improve controls over the program.

NONCOMPLIANCE WITH TUITION REIMBURSEMENT BUSINESS PRACTICE

Our test results are noted in the Table on the following page.

Key Control Activity	Test Results
A completed Form 17404 containing the required manager and vice president approvals must be submitted by the employee.	We found a Form 17404 was on file and contained approvals for 179 of the 183 sample selections we reviewed.
A completed Form 17404A must be submitted to obtain reimbursement and list the course taken, tuition cost, and total of other expenses.	<p>We found a Form 17404A was on file and contained required information for 91 of the 96 payments we reviewed. However, we also found:</p> <ul style="list-style-type: none"> o Several examples of employees being reimbursed for expenditures not covered in BP18's definition of "allowable expenses." Some examples included reimbursements for a laptop, parking, clothing, malpractice insurance, vaccinations, and finance charges applicable to credit card statements — including finance charges not applicable to charges under the TRP. o Many instances where supporting receipts provided only a summary total of the expense incurred. An itemized receipt which would facilitate the verification of allowable expenses was not found.
A current curriculum must be on file supporting payment for employees active in the TRP. BP18 states that, "Employees should annually revise/update their curriculum by using Personal Schedule, and Employee SelfService option. The employee marks up a hard copy, obtains their supervisor's signature and sends it to Employee Technical Training and Organizational Effectiveness."	For 122 of the 183 sample selections reviewed, we did not find an update of the employee curriculum. (We also noted 8 employees who were reimbursed for classes not on the curriculum filed.)
A copy of an official transcript or grade report showing grades after completion of course must be submitted with Form 17404A.	We found 126 of the 183 sample selections were reimbursed with nonofficial grade documentation.
Graduates must provide proof of degree completion to ETTOE.	Using HRIS data, we identified 19 graduates applicable to our review period. We found that 9 did not have a diploma on file. We also noted that a required 17404 and a 17404A were not on file for 1 of the 19.
If changes in curriculum result in a substantial increase in expenses, a revised 17404 must be completed and approved by the manager and vice president.	For the 19 graduates we identified, applicable to our review period, we found 3 exceeded the original estimate by more than 10 percent. The actual amounts reimbursed were over the original estimate by 14.89 percent, 18.68 percent, and 22.19 percent, respectively. Revised forms were not on file.
"An employee who has not successfully completed a course in 12 consecutive months will be dropped from the program, unless there is a compelling reason for the lack of progress, such as personal illness, family crisis, work related." This decision will be made in consultation with the employee, supervisor, and human resource consultant. The employee may reapply at a later date.	<p>We noted 369 employees identified in the ATIS system that had received a reimbursement during our review period. Of these 369, 154 or 42 percent had not received reimbursement in the last 12 months. We also found that 363 were classified as active participants in the TRP as of December 13, 2006.</p> <p>Further analysis of ATIS data noted that 760 employees were currently classified as active in the program. As a result, we conclude that there are another 397 employees identified as active in the TRP that have not completed a course in the last 12 months or received a payment within our review period.</p>

CONTROL IMPROVEMENT OPPORTUNITIES

During the course of our review, we also identified potential opportunities for improvement in the controls over the TRP. Specifically:

- There is currently no process in place to ensure that those employees receiving prepayment of tuition and books earn the required grade for their coursework.
- There appears to be no control in place to ensure that reimbursements do not exceed policy maximums for associate, bachelor, or graduate degrees.
- No process appears to be in place for ETTOE or Employee Accounting to be notified prior to a participant's termination from TVA employment.
- The service agreement for managers/specialist and excluded schedule employees who are pursuing a degree requires them to "regularly attend classes, perform satisfactorily, and diligently pursue completion of this program." A participant may choose to discontinue under certain circumstances. However, there is no reimbursement provision for failure to fulfill this part of the agreement.
- Our data analysis also showed that over 65 percent of tuition reimbursements were made to employees that are not manager/specialist schedule employees and therefore not required by policy to sign a service agreement prior to entering the program and receiving educational reimbursements. Based on payments made through TVA's payroll system, we found the following percentages of dollars reimbursed by employee class.⁴

	FY 02	FY 03	FY 04	FY 05	FY 06	Totals
Manager/Specialist Schedule Reimbursements	34.6%	34.0%	32.0%	32.6%	36.3%	34.1%
Other Reimbursements	65.4%	66.0%	68.0%	67.4%	63.7%	65.9%

- We identified the last reimbursement payments made to individual employees and selected a sample of 87 for review. Of these 87 payments, 2 were made to individuals who left TVA before two years had passed from their last payment. Of these, 1 was a manager/specialist schedule employee. Neither Employee Accounting nor ETTOE were able to provide us with any

⁴ Payroll earnings codes EDU (nontaxable) and EDT (taxable) for TRP reimbursements were used to capture the payroll data.

documentation of a service agreement or documentation indicating that this employee reimbursed TVA for their educational expenses.

- The SDM provides that the TRP coursework must align with one of the following concentration areas: (1) Engineering; (2) Information Technology; (3) Management/Business/Human Resources; (4) Police Science; and (5) Sciences. BP18 states that the work must relate to future core business and workforce needs. We noted some instances which suggest further clarification on the concentration areas may be needed.
 - A TVA Nuclear unit operator seeking a bachelor of science in Geosciences. Some examples of classes taken included Meteorology, Climatology, Applied Climatology, Radar Meteorology, Severe Weather, Weather Prediction 1 and 2, and Synoptic Meteorology 1 and 2.
 - A Fossil Power Group unit operator seeking an associate's degree in Criminal Justice.
- Classes taken with approval as "professional development" classes through the TRP are not subject to annual or overall reimbursement dollar amount caps and do not require continued progress toward a degree. Therefore, by taking classes as "professional development" which can also be used to count toward a degree, employees could circumvent dollar limits on degree reimbursement.
- A detailed review of elective classes may improve benefits to TVA and/or reduce the taking of unnecessary classes. For instance, we noted an example where elective classes being taken appeared inappropriate for TVA reimbursement based on prior academic achievement. Specifically:
 - An employee was reimbursed for elective courses, including Guitar and Death and Dying, while pursuing an associate's degree in Contemporary Management. Information in PeopleWarehouse indicates that this employee already had attained a master of science in Civil Engineering and a PHD in Civil Engineering years earlier from Arizona State University. In addition, the employee has another associate's degree from the same community college at which the current degree was being pursued.

RECOMMENDATIONS

We recommended the EVP, Administrative Services:

1. Reemphasize the importance of compliance with the TRP with an emphasis on employees and managers/supervisors fulfilling the roles prescribed by BP18.
2. Strengthen the TRP to address identified control improvement opportunities.

Management response - The EVP, Administrative Services, provided comments on the draft report. The EVP, Administrative Services, generally agreed to implement our recommendations regarding:

- Reemphasizing the importance of compliance with the TRP with an emphasis on employees and managers/supervisors fulfilling the roles prescribed by BP18.
- Strengthening the TRP to address identified control improvement opportunities.

Management's planned actions include:

- Increasing administrative support between Knoxville and Chattanooga to monthly intervals.
- Exploring the feasibility of an electronic records management system to replace all or parts of the current manual processes (hard copy files).
- Developing a management process to accurately track progress and completion of all enrollees.
- Adjusting BP18 to allow greater flexibility in estimating actual TRP costs on the front end.
- Developing a management process requiring tighter control of reimbursement documentation not in compliance with BP18 and having Disbursement Services return any questionable documentation, along with the 17404A, to TRP for closer scrutiny and follow-up, if necessary.
- Revising the SDM to further clarify responsibility of management for ultimate approval of all costs and allowable expenses.
- Requiring the TRP manager to either remove a participant from the program, or obtain documentation that justifies the delay, when TRP participants are identified as exceeding the 12-month window.

- Monitoring approved “prepayment” situations on a case-by-case basis to ensure successful completion of coursework.
- Revising BP18 to place \$25,000 spending cap on “nondegree” coursework designated as “professional development” that would ultimately accrue towards any eventual degree.
- Revising the SDM to further clarify responsibility of management for ultimate approval of all coursework.
- Adjusting the SDM for graduate business education to align approval with Leadership Development and Talent Management.

Auditor’s Comments - We concur with TVA management’s planned actions to (1) reemphasize the importance of compliance with the TRP with an emphasis on employees and managers/supervisors fulfilling the roles prescribed by BP18 and (2) strengthen the TRP to address identified control improvement opportunities.

One of the control improvement opportunities we identified was to require all TRP participants, not just manager/specialist schedule employees, to sign service agreements. Administrative Services does not plan to implement this control, and their comments stated that:

- The policy was established to not conflict with labor-negotiated agreements with represented employees.
- To apply a more conclusive standard to broaden a service agreement for all employees would be difficult and costly to enforce.

We do not disagree with management’s comments and therefore take no exception to not requiring all TRP participants to sign service agreements.

SENSITIVE INFORMATION

May 7, 2007

Ben R. Wagner, ET 3C-K

TRANSMITTAL OF DRAFT INSPECTION REPORT - INSPECTION 2007-5051 -
REVIEW OF TVA'S TUITION REIMBURSEMENT PROGRAM

This is in response to your March 22 memorandum concerning the subject inspection report. The following information is provided to address the issues contained in your report. These issues will be tracked and monitored, as appropriate, through the Human Resources Corrective Action Program.

ISSUES CITED FOR NON-COMPLIANCE

1. Required documentation for TRP approval.

Response - Agree

In rare instances (2% of the time), this documentation was not evident. We also acknowledge that TRP oversight now resides in Chattanooga, while administrative support functions in Knoxville. Other than a physical separation of operations, efficient process performance for this issue is sound but open for improvement considerations, especially pertaining to technology applications.

Recommended Action

- Effective April 27, 2007, the administrative support between Knoxville and Chattanooga will be increased to monthly intervals.
 - The TRP project review team will explore the feasibility of an electronic records management system replacing all or parts of the current manual processes (hard copy files). Completion date June 29, 2007.
2. Evidence of satisfactory TRP completion, including a college transcript and copy of diploma degree is not always present in the files.

Response - Agree

While most TRP participants enroll in degree programs, some enroll merely to take (a) select course(s) in a specific discipline to enhance their knowledge and skills--referenced as "professional development."

Recommended Action

The TRP project team will develop a management process to accurately track progress and completion of all enrollees. Completion date June 29, 2007.

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3. Approval for cost increases beyond what was originally authorized in TVA Form 17404.
4. Reimbursements for non-allowable expenses.

Response - Agree

Because college tuition fees have increased substantially in recent years (often double-digit percent increases annually) and a course of study to obtain a degree can take several years, it is difficult to accurately predict exact costs. Tuition caps currently in place economically predict costs of both undergraduate and graduate degrees. In fact, Business Practice 18 (BP18) presently requires that if changes occur in pursuit of a degree that results in "a substantial increase in forecasted expenses, then the employee must complete a revised form TVA 17404 [with management] approval."

Recommended Actions

- BP18 adjusted to allow greater flexibility in estimating actual TRP costs on the front end. Estimate in today's dollars. Completion date June 29, 2007.
 - The TRP project team will develop a management process requiring tighter control of reimbursement documentation (TVA Form 17404A, along with authorizing signatures, receipts and grade transcript) not in compliance with BP18. If Disbursement Services identifies any questionable documentation, the TVA Form 17404A will be returned to TRP for closer scrutiny and follow-up, if necessary. Completion date May 31, 2007.
 - Revise the Supervisor's Decision Model (SDM) to further clarify responsibility of management for ultimate approval of all costs and allowable expenses. Completion date June 29, 2007.
5. The requirement to drop inactive TRP participants if not demonstrating "steady progress" (at least one course in 12 consecutive months).

Response - Agree

Some individuals, after their initial approval to enroll in TRP, cease to continue their course of study or may intentionally stop due to various and unforeseen circumstances. They typically do not inform TRP of such developments.

Recommended Action

- Consistent with recommended action for issue (2), the TRP project team will develop a management process to accurately monitor steady progress of all enrollees. Completion date June 29, 2007.
- When TRP participants are identified as exceeding the 12-month window, the TRP manager will inquire to either remove one from the program or obtain documentation that justifies the delay, along with a plan to resume at a point TBD. Completion date June 29, 2007.

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OPPORTUNITIES CITED FOR CONTROL IMPROVEMENT

1. Require all TRP participants to sign service agreements.

Response - Disagree

BP18 presently requires that "employees [approved for a degreed program] on the manager/specialist schedule . . . are required to sign a two-year service agreement. Employees on the excluded schedule may be required by their organization to sign a two-year service agreement." This policy is successfully enforced by Disbursement Services. This policy was established to not conflict with labor-negotiated agreements with represented employees. We maintain that to apply a more conclusive standard to broaden a service agreement for all employees would be difficult and costly to enforce.

2. Follow up on satisfactory course completion when tuition is pre-approved.

Recommended Action

The TRP manager will monitor approved "pre-payment" situations on a case-by-case basis to ensure successful completion of coursework. Completion date April 20, 2007.

3. Ensure that maximum TRP reimbursement (tuition ceilings) is not exceeded.

Response - Agree

Disbursement Services does in fact monitor this activity to ensure that TRP enrollees do not receive reimbursement for costs exceeding \$25K at the undergraduate-degree level or \$21K at the graduate-degree level.

Recommended Action

Revise BP18 to place \$25K spending cap on "non-degree" coursework designated as "professional development" that would ultimately accrue towards any eventual degree. Completion date June 29, 2007.

4. Clarify acceptable coursework and acceptable participation.

Response - Agree

The SDM in BP18 requires that TRP coursework align with specific disciplines that meet TVA business needs. Greater accountability should be placed on the employee's manager to justify and monitor TRP progress towards the intended educational attainment.

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Recommended Actions

- Revise the SDM to further clarify responsibility of management for ultimate approval of all coursework. Completion date June 29, 2007.
- A policy adjustment for graduate business education will be made to align SDM approval with Leadership Development and Talent Management. Completion date June 29, 2007.

SUMMARY AND TIMEFRAME

A TRP project team will be formed consistent with recommended actions. The project team will consist of representative stakeholders of program administration. The team will thoroughly review the audit and agree on ownership responsibility of recommended actions that include both process and policy changes. Each recommended action is assigned a completion date as identified within this response. Most completion dates will be timed with an anticipated revision of BP18 to conclude by the end of June 2007. A few others that are tied more to process rather than BP18 policy will be completed sooner.

I appreciate your findings and recommendations as we continually seek to improve this process. If you have any other questions or additional recommendations, please do not hesitate to call.



John E. Long, Jr.
Chief Administrative Officer and
Executive Vice President
Administrative Services
WT 7B-K

cc: M. A. Purcell, LP 5B-C
P. L. Reynolds, LP 3A-C

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SENSITIVE INFORMATION