

# PENSACOLA STATE COLLEGE

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## Operational Audit



## BOARD OF TRUSTEES AND PRESIDENT

Members of the Board of Trustees and President who served during the 2012-13 fiscal year are listed below:

|                                 | <u>County</u> |
|---------------------------------|---------------|
| Edward Moore, Chair             | Escambia      |
| Herbert R. Woll, Vice Chair (1) | Santa Rosa    |
| Carol H. Carlan (1)             | Escambia      |
| Monsignor Luke Hunt             | Santa Rosa    |
| Marjorie T. Moore               | Escambia      |
| John L. O'Connor (1)            | Santa Rosa    |
| Dona W. Usry (2)                | Escambia      |
| Deidre L. Young (2)             | Escambia      |
| Vacancy (3)                     | Santa Rosa    |

Dr. Charles E. Meadows, President

- Notes: (1) Board member served beyond the end of term, May 31, 2013.  
(2) Board member served beyond the end of term, May 31, 2010.  
(3) Position remained vacant from April 1, 2012, through June 30, 2013.

The audit team leader was Christy L. Johnson, CPA, and the audit was supervised by James W. Kiedinger, Jr., CPA. Please address inquiries regarding this report to James R. Stultz, CPA, Audit Manager, by e-mail at [jimstultz@aud.state.fl.us](mailto:jimstultz@aud.state.fl.us) or by telephone at (850) 412-2869.

This report and other reports prepared by the Auditor General can be obtained on our Web site at [www.myflorida.com/audgen](http://www.myflorida.com/audgen); by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

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**PENSACOLA STATE COLLEGE**

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**EXECUTIVE SUMMARY**

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Our operational audit disclosed the following:

**PERSONNEL AND PAYROLL**

**Finding No. 1:** The College needed to strengthen its procedures for calculating termination payments.

**PURCHASING**

**Finding No. 2:** The College needed to enhance its monitoring procedures over its purchasing card program to ensure compliance with College purchasing policies.

**Finding No. 3:** The College needed to enhance its purchasing procedures to ensure that vendors are appropriately selected and payments are consistent with contract terms and conditions.

**STUDENT TUITION AND FEES**

**Finding No. 4:** The College needed to strengthen its procedures for documenting user fees.

**STUDENT ENROLLMENT**

**Finding No. 5:** The College needed to strengthen its controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

**INFORMATION TECHNOLOGY**

**Finding No. 6:** The College's information technology security controls related to user authentication needed improvement.

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**BACKGROUND**

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Pensacola State College (College) is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education rules. A board of trustees (Board) governs and operates the College. The Board constitutes a corporation and is composed of nine members appointed by the Governor and confirmed by the Senate. The College President serves as the executive officer and the corporate secretary of the Board, and is responsible for the operation and administration of the College.

The College has campuses in Milton, Pensacola, and Warrington, Florida. Additionally, credit and noncredit classes are offered in public schools and other locations throughout Escambia and Santa Rosa Counties. The College reported enrollment of 9,297 full-time equivalent students for the 2012-13 fiscal year.

The results of our financial audit of the College for the fiscal year ended June 30, 2013, will be presented in a separate report. In addition, the Federal awards administered by the College are included within the scope of our Statewide audit of Federal awards administered by the State of Florida and the results of that audit, for the fiscal year ended June 30, 2013, will be presented in a separate report.

**FINDINGS AND RECOMMENDATIONS**

**Personnel and Payroll**

**Finding No. 1: Terminal Leave Payments**

Section 1012.865(2), Florida Statutes, provides that a college board of trustees may establish rules to provide for terminal pay for accumulated unused sick leave to be paid to any full-time college employee or to the employee’s beneficiary if service is terminated by death. Pursuant to this law, Board of Trustees policy 6Hx20-4.017 establishes guidelines relating to terminal sick leave calculations and payments.

During the 2012-13 fiscal year, the College made terminal sick leave payments totaling \$368,485 to 37 employees. Our test of terminal sick leave payments totaling \$254,634 to 6 employees disclosed one employee that was overpaid \$3,449 for accumulated sick leave. The overpayment occurred because College personnel calculated the payment, which totaled \$6,898, based on 100 percent of the employee’s accumulated unused sick leave hours rather than calculating the payment using percentages based on years of service as provided by Section 1012.865(2), Florida Statutes, and Board policy 6Hx20-4.017. Pursuant to Board policy, which is more restrictive than State law, the payment should have been calculated based on 50 percent of the accumulated balance. College personnel indicated that the miscalculation occurred because they misinterpreted the Statute in applying the Board Policy.

Without proper controls to ensure the accuracy of terminal leave payments, there is an increased risk that errors or fraud could occur without timely detection.

**Recommendation:** The College should enhance its procedures for calculating termination payments to ensure that the payments do not exceed the amounts authorized by State law and Board policy.

**Purchasing**

**Finding No. 2: Purchasing Cards**

The College administers a purchasing card (P-card) program, which gives employees the convenience of purchasing items without using the standard purchase order process. The College uses P-cards to expedite low dollar purchases of goods and services. P-cards are subject to the same rules and regulations that apply to regular College purchases, and the College has established P-card Procedure No. 542 to provide users with additional guidance on how to properly use the P-cards. The College has also established Purchasing Card Guidelines to provide more detailed procedures, guidance, and assistance. The Purchasing Card Guidelines require that appropriate College departments prepare P-card activity logs to facilitate the reconciliation between P-card bank data and College records and to document approval of non-travel P-card activity for the respective departments. Travel authorization forms are approved by supervisory personnel prior to travel expenses being charged to purchasing cards. The College issued P-cards to 187 employees and incurred charges totaling approximately \$557,840 during the 2012-13 fiscal year.

Our review of 44 P-card transactions, totaling \$20,529, disclosed that the College’s controls over P-card usage needed improvement, as follows:

- For 2 purchases totaling \$772 (\$648 for supplies used in a skills program and \$124 for a fruit basket), the transactions were not included on monthly P-card activity logs at the time of payment, contrary to College guidelines. Absent P-card activity logs, College records did not document the purpose for the purchases

prior to paying the monthly P-card billing. Subsequent to our inquiry, the College prepared P-card activity logs for these purchases and received reimbursement from the Pensacola State College Foundation, Inc., for the fruit basket.

- For 12 purchases totaling \$1,912, the appropriate approvers did not sign the P-card activity logs indicating approval of the transactions, contrary to College guidelines. These 12 purchases were for items such as food and drinks for workshops and activities relating to the accreditation teams, shirts for volunteers for the Kids College program, coolers for a Continuing Workforce Education workshop, and a television for the game room in the athletic dorms. Although these purchases appeared to serve an authorized public purpose, without appropriate signatures on P-card activity logs for these 12 transactions, College records did not evidence that appropriate College personnel approved these transactions prior to paying the monthly P-card billing.
- For 8 purchases (including 6 of the 12 purchases noted above), totaling \$2,599 (for food items, shirts, holiday decorations, and coolers), although not originally documented in the payment vouchers, College personnel subsequently provided us with information demonstrating that these purchases served an authorized public purpose and were in accordance with the College's Purchasing Card Guidelines.
- For 2 purchases totaling \$143 (\$128 to a beauty supply vendor and \$15 to a social media web site), there were no detailed receipts to support the purchases and College records did not evidence that these purchases were for an authorized public purpose and were in accordance with the College's Purchasing Card Guidelines.

Effective monitoring procedures over P-card charges, including documenting the purposes for P-card purchases and approving P-card purchases prior to paying the P-card billings, decreases the risk of unauthorized purchases without timely detection. A similar finding was noted in our report No. 2012-068.

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**Recommendation:** The College should enhance its P-card monitoring controls to ensure compliance with established College Purchasing Card Guidelines. Also, for those P-card purchases noted above for which there were no detailed receipts or documentation evidencing the public purpose, the college should request that the applicable P-card holders provide such receipts or other documentation demonstrating the public purpose or seek reimbursement from the P-card holders.

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### **Finding No. 3: Contractual Services**

The College routinely enters into contracts for goods and services, and internal controls have been designed and implemented to generally ensure that vendors are appropriately selected, contracts are properly reviewed and executed, and payments are consistent with contract terms and conditions. However, our test of 20 contracts, totaling \$91,468, disclosed that controls could be enhanced as follows:

- College Procedure Number 512, Purchase Requisitions, requires verbal quotes from three vendors for requisitions greater than \$5,000 and less than \$10,000, and written quotes from three vendors for requisitions greater than \$10,000 and less than \$35,000. For 4 contracts totaling \$25,010, ranging from \$5,060 to \$8,200, College records did not evidence the selection of vendors by either verbal or written quotes, or the reasons they were exempt from the selection process.
- For two contracts totaling \$11,565, the contracts were dated after contractual services were provided. One contract provided for workshops to be held on August 21, 2012, and August 22, 2012; however, the contract was dated September 18, 2012. The second contract provided for scheduling officials and table staff for men's basketball for the period November 2, 2012, to February 23, 2013; however, the contract was dated December 13, 2012. Although the College did not pay the vendors prior to the date of the contracts, these vendors had already provided services before the College approved the contracts.
- The College contracted with a vendor to provide instructional services for a non-credit culinary course. The contract provided for payment based on a rate per hour. One payment to this vendor for \$3,275 was not supported by an itemized billing detailing the hours worked or otherwise supporting the amount paid.

Additionally, this contract did not contain provisions limiting the total amount of the contract or a contract termination date. Also, although signed, the contract did not indicate the date it was signed.

Without effective procedures to document the basis of vendor selection, to ensure that contracts are entered into prior to services being provided, and to prevent payment of invoices without sufficient documentation, there is an increased risk that the College will pay for services it did not receive or be obligated to pay for more services than it needed.

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**Recommendation:** The College should enhance its procedures to ensure that selection of vendors are appropriately documented, contracts are approved before services are provided, and payments are consistent with contract terms and conditions. The College should also request from the vendor instructing the culinary course documentation that sufficiently supports the \$3,275 payment.

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| <b>Student Tuition and Fees</b> |
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**Finding No. 4: Laboratory and Other User Fees**

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Section 1009.23(12), Florida Statutes, authorizes college boards of trustees to establish certain specified user fees, such as laboratory fees, that are not to exceed the cost of the services provided and may only be charged to persons receiving the service. Additionally, the Florida College System Council of Business Affairs and the Florida Department of Education, Division of Florida Colleges, have issued guidelines for assessing user fees. These guidelines provide that each board of trustees establish policies for the implementation and justification of additional user fees, defining which costs are in excess of base instructional costs, describing the documentation required to support the fees, the time period for review of such fees, and the manner of presenting such fees to the board for approval. During the 2012-13 fiscal year, the College collected \$922,000 from laboratory and other user fees.

Board Policy 6Hx20-3.019 provided for the establishment of laboratory and other user fees for individual courses; the manner of presenting such fees to the Board for approval; and inclusion of the procedure for justification, determination of excess costs, and review in the Administrative Procedures Manual (Manual). College instructional departments were responsible for computing the cost related to these fees and presenting them for Board approval. Our review disclosed that College procedures for assessing laboratory and other user fees needed improvement, as follows:

- Although the College had a policy for establishing laboratory and other user fees, this policy did not define base instructional costs, describe documentation required to support such fees, or identify the time period for review of such fees. Absent such a policy, there is an increased risk that such fees may not be properly calculated to limit such fees to the actual costs to provide the services.
- We reviewed laboratory fees assessed for five courses, for which fees ranged from \$25 to \$159 during the 2012-13 fiscal year. For three of the five courses, the instructional departments did not maintain documentation to support the determination of the fees charged. Absent such information, the College's records did not demonstrate that the fees assessed, totaling \$3,998, were properly calculated and did not exceed the costs of services provided.
- In response to our inquiries, College personnel provided a comparison of all laboratory and user fee collections to related expenditures for the past five fiscal years. At June 30, 2013, the comparison indicated that the College had accumulated \$511,000 in unspent and unencumbered laboratory and user fees, an increase of \$8,000 over the amount at June 30, 2012. The accumulation of such fees indicates that the laboratory and other fees charged to students have exceeded the costs of the services provided.

Without written policies and procedures defining base instructional costs, describing documentation required to support the fees, and identifying the time period for reviewing fees, there is an increased risk that such fees may not be properly calculated and may exceed the costs of the services provided. A similar finding was noted in our report No. 2012-068.

**Recommendation:** The College should develop and implement written policies and procedures for laboratory and other user fees to ensure compliance with State laws and guidelines, and such procedures should be submitted to the Board for review and approval. In addition, the College should require that departments maintain documentation supporting, and periodically review the calculation of, each laboratory and other user fee to ensure that each fee reflects actual costs.

**Student Enrollment**

**Finding No. 5: Adult General Education**

Section 1004.02(3), Florida Statutes, defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State’s workforce. The College received State funding for adult general education, and proviso language in Chapter 2012-118, Laws of Florida, Specific Appropriation 108, required that each college report enrollment for adult general education programs identified in Section 1004.02, Florida Statutes, in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures. FDOE procedures stated that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner.

For the 2012-13 fiscal year, the College reported to the FDOE 444,229 instructional contact hours for 1,963 students enrolled in adult general education classes. Our review of 3,924 hours reported for 25 students enrolled in 53 adult general education classes during the 2012-13 fiscal year disclosed that contact hours were over reported by 404 hours for 11 students and under reported by 4 hours for 1 student. These students were enrolled in 18 of the 53 classes. These errors occurred primarily due to College personnel recording the wrong dates of student attendance in the computer system.

Since future funding may be based, in part, on enrollment data reported to the FDOE, it is important that the College report accurate data. A similar finding was noted in our report No. 2012-068.

**Recommendation:** The College should strengthen its controls to ensure accurate reporting of instructional contact hours for adult general education classes to the FDOE. The College should also contact FDOE to determine what corrective actions are necessary regarding the errors in reported contact hours.

**Information Technology**

**Finding No. 6: Security Controls – User Authentication**

Security controls are intended to protect the confidentiality, integrity, and availability of data and information technology (IT) resources. Our audit disclosed that certain College security controls related to user authentication needed improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising College data and IT resources. However, we have notified appropriate College management of the specific issues. Without adequate security controls related to user authentication, the risk is increased that the

confidentiality, integrity, and availability of College data and IT resources may be compromised. A similar finding was communicated to College management in connection with our report No. 2012-068.

**Recommendation:** The College should improve IT security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of College data and IT resources.

**PRIOR AUDIT FOLLOW-UP**

Except as discussed in the preceding paragraphs, the College had taken corrective actions for findings included in previous audit reports. The following table provides information on recurring audit findings for the College:

| Current Fiscal Year Finding Numbers | Preceding Fiscal Year Audit Report and Finding Numbers | Second Preceding Fiscal Year Audit Report and Finding Numbers |
|-------------------------------------|--|---|
| 2                                   | 2012-068, Finding No. 2                                | NA  |
| 4                                   | 2012-068, Finding No. 3                                | NA  |
| 5                                   | 2012-068, Finding No. 4                                | NA  |
| 6                                   | 2012-068, Finding No. 6                                | 2010-023, Finding No. 2                                       |

NA - Not Applicable

**OBJECTIVES, SCOPE, AND METHODOLOGY**

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida’s citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2013 to August 2013 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.

The objectives of this operational audit were to:

- Evaluate management’s performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management’s control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, safeguarding of assets, and identifying weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2012-068.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management’s internal controls; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way

as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

For those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

The scope and methodology of this operational audit are described in Exhibit A. Our audit included the selection and examination of records and transactions occurring during the 2012-13 fiscal year. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

**AUTHORITY**

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

David W. Martin, CPA  
Auditor General

**MANAGEMENT’S RESPONSE**

Management’s response is included as Exhibit B.

**EXHIBIT A**  
**AUDIT SCOPE AND METHODOLOGY**

| Scope (Topic)  | Methodology  |
|--|--|
| Information technology (IT) logical access controls and user authentication. | Reviewed selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.   |
| Board and committee meetings.  | Reviewed Board and committee minutes to determine compliance with Sunshine law requirements (i.e., proper notice of meetings, ready access to public, and maintenance of minutes).   |
| Identity theft prevention program (Red Flags Rule).                          | Reviewed the College’s policies and procedures related to its identity theft prevention program for compliance with the Federal Trade Commission’s Red Flags Rule.   |
| Investments.   | Determined whether the Board established investment policies and procedures as required by Section 218.415, Florida Statutes, and whether investments during the fiscal year were in accordance with those policies and procedures.  |
| Textbook affordability.  | Examined supporting documentation to determine whether the College’s policies and procedures regarding textbook affordability were in accordance with Section 1004.085, Florida Statutes.  |
| Student receivables.   | Determined whether student receivables were properly authorized, adequately documented, and properly recorded. Determined adequacy of collection efforts and whether uncollectible accounts written-off were properly approved. Determined whether restrictions on student records and holds on transcripts and diplomas were adequate and enforced for delinquent accounts. |
| Florida residency determination.   | Tested student registrations to determine whether the College documented Florida residency in compliance with Section 1009.21, Florida Statutes, and State Board of Education Rule 6A-10.044, Florida Administrative Code.   |
| Distance learning fees.  | Determined whether distance learning fees were assessed and collected as provided by Section 1009.23(16)(b), Florida Statutes.   |
| Laboratory and other user fees.  | Reviewed the College’s procedures and determined whether they were approved by the Board of Trustees. Tested laboratory and other user fees and examined supporting documentation to determine whether the College properly calculated these fees.   |
| President’s compensation.  | Determined whether the President’s compensation was in accordance with Florida law, rules, and Board policies.   |
| Severance pay.   | Reviewed severance pay provisions in selected contracts to determine whether the College was in compliance with Florida Statutes.  |
| Terminal pay.  | Reviewed the College’s policies and procedures for terminal pay to ensure consistency with Florida law. Tested former employees to determine appropriateness of terminal pay.  |

**EXHIBIT A (CONTINUED)**  
**AUDIT SCOPE AND METHODOLOGY**

| Scope (Topic)   | Methodology   |
|---|---|
| Purchasing card transactions.                         | Tested transactions to determine whether purchasing cards were administered in accordance with College policies and procedures.   |
| Travel expenses.                                      | Tested travel expenses to determine whether the travel expenses were reasonable, adequately supported, and for valid College purposes and limited to amounts allowed by Florida law.  |
| Construction administration.                          | For selected major construction projects, tested payments and supporting documentation to determine compliance with College policies and procedures and provisions of laws and rules. Also, for construction management contracts, determined whether the College monitored the selection process of architects and engineers, construction managers, and subcontractors by the construction manager. |
| Electronic funds transfers and payments.              | Reviewed College policies and procedures related to electronic funds transfers and payments. Tested supporting documentation to determine whether selected electronic funds transfers and payments were properly authorized and supported.  |
| Purchasing agreements/State contracts.                | Determined whether the Board adopted policies to ensure compliance with Section 1001.64, Florida Statutes, requiring the use of purchasing agreements and State term contracts pursuant to Section 287.056, Florida Statutes, or entered into consortia and cooperative agreements to maximize purchasing power for goods and services.   |
| Contractual agreements.                               | Determined whether contractual services were supported by Board-approved contracts. Also, examined and tested the aforementioned contracts to ensure that they were properly awarded and executed and that contract terms were adequately supported.  |
| Direct-support organizations – conflicts of interest. | Determined whether the College had established policies and procedures to avoid potential conflicts of interest with vendors who were doing business with the College and made donations to the College's direct-support organizations.   |
| Related-party transactions.                           | For selected College officials, reviewed Department of State, Division of Corporation records; statements of financial interest; and College records to identify any potential relationships that represent a conflict of interest with vendors used by the College.  |
| Adult general education program enrollment reporting. | Examined supporting documentation on a test basis to determine whether the College reported instructional and contact hours in accordance with Florida Department of Education requirements.  |

**EXHIBIT B  
MANAGEMENT'S RESPONSE**



## PENSACOLA STATE COLLEGE

Office of the President  
1000 College Blvd. Pensacola, FL 32504  
850-484-1700

November 1, 2013

Mr. David W. Martin, CPA  
Auditor General  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

In response to your letter dated October 3, 2013 containing the "preliminary and tentative audit findings and recommendations," I offer the following:

Finding No. 1: Terminal Leave Payments.

The College will review the referenced Florida Statute and Board Policy and make any necessary changes to its procedures for sick leave payout for an employee whose service is terminated by death.

Finding No. 2: Purchasing Cards.

The College is providing additional training to universal purchasing card holders. We are enhancing our procedures and guidelines to include specific deadlines for on line coding and descriptions of acceptable receipts that must be submitted with purchasing card log sheets.

Finding No. 3: Contractual Services.

The College will review its contract procedures to ensure that the vendor selection is documented, contracts are approved before services are provided, and payments are consistent with contract terms and conditions.

Finding No. 4: Laboratory and Other User Fees.

The College is in the process of reviewing all lab fees to ensure that the amount charged is appropriately documented and necessary for the instruction provided to the student. The College will review its policies and procedures for lab fees to ensure compliance with State laws and guidelines.

Finding No. 5: Adult General Education.

The College will continue to work with the instructors to ensure the accurate reporting of instructional contact hours for Adult General Education.

Finding No. 6: Security Controls – User Authentication.

The College is continuing to take actions to correct the specific issues.

Please accept my sincere appreciation for another positive audit process.

Sincerely,

A handwritten signature in blue ink that reads "Edward Meadows".

Edward Meadows  
President