

# Minnesota State: Faculty Payroll

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Performance Audit  
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## Objectives and Scope

Objectives:

Did Minnesota State **accurately compensate faculty members** and **timely approve faculty payroll records** in compliance with requirements tested?

Scope:

July 2022 through December 2024

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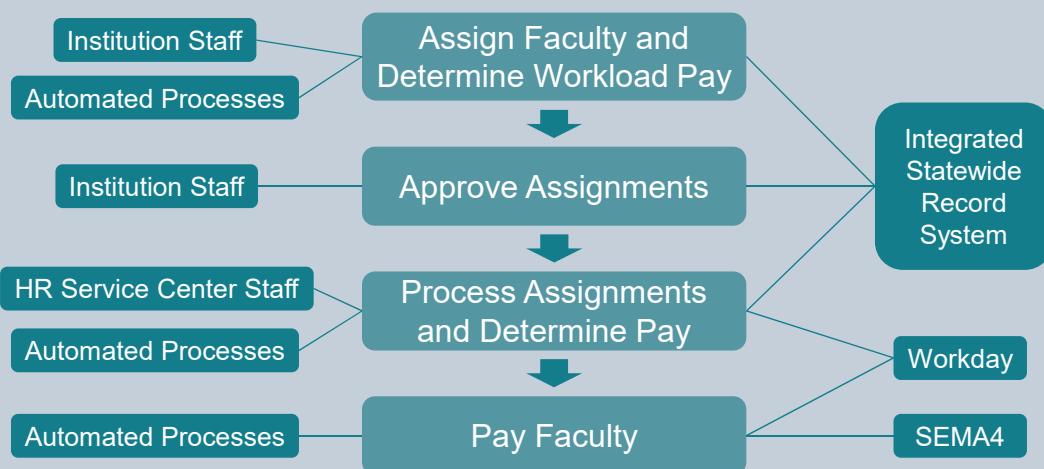
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State of Minnesota  
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## Minnesota State Overview

- Types of institutions:
  - 7 four-year universities
  - 26 two-year colleges
  - 54 campuses throughout Minnesota
  
- 14,200 faculty and staff

## Faculty Payroll Process (p. 23)



## Minnesota State Faculty Pay

Faculty Payroll, July 1, 2022, Through December 31, 2024

Institution	Gross Pay (In Millions)	Number of Faculty Members	Sampled Faculty Members
<b>All Institutions</b>	<b>\$1,497</b>	<b>13,060</b>	<b>N/A</b>
Winona State University	107	827	60
Minnesota State University Moorhead	69	528	60
Alexandria Technical and Community College	29	380	62
Northwest Technical College	11	80	20

## Inaccurate Payments (p. 13)

Minnesota State inaccurately compensated some faculty members.

**Testing:**

- 19 out of 202 faculty members
- Additional testing, 38 faculty members

**Results:**

- Over and underpayments ranging from \$10 to \$16,288
- Absolute value of errors: \$84,800

**Cause:**

- Manual and system-generated errors

## Late Payments (p. 20)

Minnesota State did not always compensate faculty members on a timely basis.

- 85 out of 202 faculty members
- Cause: Late approvals

## Summary of Recommendations

- Review and correct identified errors
- Ensure assignment information is accurately recorded
- Compensate all faculty members on a timely basis
- Approve all instructional assignments by deadline
- Improve internal controls

## Ongoing Concerns

- Faculty payroll is a complex process
- Issues continued with late payments – Fall 2025

## *Minnesota State: Faculty Payroll*

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