MEMORANDUM

TO: Board of Visitors Audit and Compliance Committee

        Jerri F. Dickseski, Chair
        Jay Harris, Vice Chair
        R. Bruce Bradley *(ex-officio)*
        Robert S. Corn
        Unwanna B. Dabney
        Lisa B. Smith

FROM: Amanda Skaggs
        Chief Audit Executive

DATE: November 23, 2021

SUBJECT: Meeting of the Committee, December 9, 2021

The Board of Visitors Audit and Compliance Committee will meet on Thursday, December 9, 2021, at 11:00 a.m. in the Board Room of the Kate and John R. Broderick Dining Commons. Enclosed for your review are the agenda and supporting documents.

AGENDA

A.   <u>Approval of Minutes</u> – The Committee will consider a motion to approve the minutes of the Audit and Compliance Committee meeting held on September 14, 2021.

B.   <u>Report from the Chief Audit Executive</u> – Amanda Skaggs

   1. Committee Charter –The Committee will vote on the Charter Revisions.

2. Presentation of Completed Audit Reports
   a. Office of the President FY2021 Expenditures
   b. Enterprise Service Bus
   c. Facilities Events and Equipment
   d. Police Department – Clery Act Compliance
   e. Police Department Fiscal Activities FY2021
   f. Activity and Status of Open Audit Issues Since September 2021

3. Discussion of Open Audit Projects
   a. Owens House – Closeout Construction Audit (Outsourced)
   b. Police Department (Operations)
   c. Payroll Benefits
   d. Tennis Center
   e. Office of Visa and Immigration Service Advising
   f. Closeout Procedures for the Confucius Institute
   g. Banner Workflows
   h. Desktop Management
   i. College of Sciences
   j. Housing and Residence Life
   k. University Libraries
   l. Cybersecurity - Intrusion Detection and Incident Response
   m. Special Projects and Other Activities

C. Report from the Interim Vice President for Administration and Finance
   a. Red Flag Rule

D. Closed Session
   a. Convene in closed session to discuss the performance of specific departments where such evaluation will necessarily involve discussion of the performance of specific individuals as permitted by the Code of Virginia Section 2.2-3711 (A)(1).

E. Reconvene in Open Session and FOIA Certification

F. Adjourn

OLD DOMINION UNIVERSITY AUDIT AND COMPLIANCE COMMITTEE CHARTER

PURPOSE AND AUTHORITY

To assist the Board of Visitors in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the internal and external audit processes, and the University's process for monitoring compliance with laws and regulations and the code of ethics. In so doing, it is the responsibility of the Committee to maintain free and open communication among the Committee, independent auditors, the internal auditors, Compliance Advisory Committee, and management of the University. The Committee has such authority as is provided for in the Code of Virginia, the Board Bylaws and as assigned by the Board as a whole.

COMPOSITION

The Audit and Compliance Committee will consist of five members of the Board of Visitors. Committee members and the chair shall be appointed through the normal processes as defined in the Board Bylaws. Members of the Audit and Compliance Committee should have some basic knowledge of generally-accepted accounting procedures and financial reporting and controls. Members of the Audit and Compliance Committee may serve on the Administration and Finance Committee; however, a majority of the Audit and Compliance Committee may not serve on the Administration and Finance Committee. The Chair should also not serve on the Administration and Finance Committee.

MEETINGS

Meetings of the Committee will occur in conjunction with regular meetings of the Board of Visitors, which happen no less frequently than four times each year on such dates and in such places as may be set by the Rector and the Board of Visitors. The Committee will have the authority to convene additional meetings as circumstances require. All committee members are expected to attend each meeting — in person or via teleconference or videoconference. The committee will invite members of management, auditors, or others to attend meetings and provide pertinent information, as necessary. It will hold private meetings with auditors (see below) and executive sessions. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared and distributed in advance of subsequent meetings.

RESPONSIBILITIES

The Committee's general responsibilities are as defined in Section 4.02 (d) of the Board Bylaws:

"The Committee is responsible for (1) oversight of financial reporting and financial statement matters and any critical accounting and reporting issues; (2) reviewing annually the audited financial statements with the external auditors, determining that the administration has been open and has acted in good faith in

connection with the audit; (3) oversight of the internal audit function, including receiving reports and approval of the annual audit plan; and (4) oversight of the University's compliance function."

More specifically, the below are some of the duties of the committee:

Financial Statements

- Receive entrance and exit communications with the external auditors regarding their annual audit of the University, and any other communications as necessary.
- Review with management and the external auditors the results of the audit, including any difficulties encountered.

Internal Control

- Consider the effectiveness of the University's internal control system, including information technology security and control.
- Understand the scope of internal and external auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.
- Determine whether internal control recommendations made by internal and external auditors have been implemented by management.

Internal Audit

- Review with management and the University Auditor the charter, plans, activities, staffing, and organizational structure of the internal audit function.
- Approve annual internal audit plans.
- Periodically review and update the internal audit function's audit charter.
- Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the Chief Audit Executive.
- Review the effectiveness of the internal audit function, including compliance with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. This includes receiving the results of periodic peer reviews conducted on the internal audit function.
- Review the results of significant audit activities, audit reports, and management responses, and ensure the Committee is informed about fraud, illegal acts, deficiencies in internal control and other audit-related matters.
- Monitoring the adequacy and timeliness of corrective actions taken in response to audit activities.
- On an as needed basis, meet separately with the Chief Audit Executive to discuss any matters that the committee or internal audit believes should be discussed privately.

External Audit

- Review with management and the external auditors all matters required to be communicated to the committee under generally accepted auditing standards.
- Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit.
- Monitor audits performed by the external auditors.

- On an as needed basis, meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.

Compliance

- Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.
- Review the findings of any examinations by regulatory agencies and any auditor observations.
- Review the process for communicating the code of ethics to University personnel and for monitoring compliance therewith.
- Obtain regular updates from management, internal audit, the compliance function and University legal counsel regarding compliance matters.

Reporting Responsibilities

- Regularly report to the Board of Visitors about committee activities, issues, and related recommendations.
- Provide an open avenue of communication between internal audit, the external auditors, and the Board of Visitors.

Other Responsibilities

- Perform other activities related to this charter as requested by the Board of Visitors.
- Review and assess the adequacy of the committee charter annually, requesting board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.
- Confirm annually that all responsibilities outlined in this charter have been carried out.
- Chair shall eEvaluate the committee's performance and individual members' performance participation on a regular basis.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Office of the President FY 2021 Expenditures Audit

AUDIT SUMMARY

Department Contact: Velvet Grant, Assistant to the President	**Auditors:** Nina Preston, Natalie MacCall, Senior Auditors
	Chief Audit Executive: Amanda Skaggs
Responsible Executive: Brian O. Hemphill, Ph.D., President	**Audit Report Date:** 11/11/2021

Background

This audit was performed as part of the University's annual audit plan approved by the Board of Visitors. An annual audit is performed of the Office of the President's transactions to include expenditures for special events held in connection with the Office.

Scope and Objectives

This audit consisted of reviewing transactions from fiscal year 2021 for the following budget codes within the Office of the President: 1PR00, 1PR10, 6PR02, 6PR04, 6PR08, and 6PR62. The categories of transactions reviewed included personnel costs, travel, memberships, entertainment in connection with University functions hosted by the former President, use of the department's small purchase charge cards, presidential search, other general expenses, budget authority, revenue and Web-Time entry approvals.

Transactions from the aforementioned budget codes were tested to determine whether transactions:
- were made in compliance with all applicable state and University policies and procedures;
- were reasonable and appropriate to the function of the President's Office; and
- were properly recorded and documented.

Transactional testing was performed and follow-up with the Office of the President's staff was conducted, as necessary.

Overall Risk Exposure[1]	Audit Conclusion: System of Internal Controls
☒ **Low**	☒ **Strong**
☐ Moderate	☐ Adequate
☐ High	☐ Need for Improvement

[1] Risk exposure is based on the inherent risk of the audited area and not the results of the audit.

Summary of Results

Overall, transactions made from the President's University budget codes were reasonable and appropriate.

We appreciate the cooperation and assistance of the staff within the Office of the President throughout the audit process.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Audit of Enterprise Service Bus (ESB)

AUDIT SUMMARY

Department Head: Rusty Waterfield, Associate Vice President for University Services & Chief Information Officer, Information Technology Services (ITS)	**Auditor:** Glenn R. Wilson, IT Audit Manager
	Chief Audit Executive: Amanda Skaggs
Responsible Vice President: Todd Johnson, Interim Vice President for Administration and Finance	**Audit Report Date:** 11/19/2021

Background
An enterprise service bus (ESB) supports the interaction of software applications operating in a service-oriented architecture (SOA), where services communicate with each other through standardized messaging protocols over a network. Communication could involve data exchange or the execution of a function. Data flow across enterprise applications is instrumental in supporting data driven institutional decision making.

ODU's ESB implementation was developed, integrated, and is managed by the ITS Middleware Group. It supports various enterprise services including but not limited to those associated with Banner MIDAS single sign on authentication, Monarch ID cards, student housing, continuing education registrations, student attendance and loading of Praxis test scores.

Technically, an ESB is the approach to connecting services. Application Programming Interfaces (API) are software components developed to act as intermediaries for communication between the services. An API gateway is used to manage these components through support for data integration, security, access, and availability.

Scope and Objectives

The primary objective was to evaluate the implementation ODU's ESB regarding control of data, reliability of communications and ability to support its primary purpose of integrating numerous applications together over a bus-like infrastructure.

Specific areas of focus were:

- API design, implementation, and management
- Control of the development environment
- Logical access controls and identity management (User account/roles, Application roles)
- Electronic access controls/network
- Data security and handling
- Business objectives, continuity/recovery of services

Overall Risk Exposure[1]			Audit Conclusion: System of Internal Controls		
☐ Low	☐ Moderate	☒ **High**	☒ **Strong**	☐ Adequate	☐ Need for Improvement

[1] Risk exposure is based on the inherent risk of the audited area and not the results or conclusions of the audit.

Audit Issue	
Issue	**Planned Corrective Action**
There is not a process for timely rotation of access keys to ensure removal of access to ESB API applications granted to developers when they separate from the University or change roles such that the access is no longer required. The concern is being raised in part because access keys can be used anonymously from outside of the University. While the potential risk related to access is significant, the actual risk is rated low due to the classification of data processed and permissions granted along with other mitigating factors.	The ESB API Application will be converted from Developer specific accounts into accounts for each project. Additionally, the use of rotating keys will be the default and those unable to rotate will be documented with manual rotations scheduled. These changes will be made during the transition to an updated environment currently in development and testing and scheduled for completion by end of Spring 2022.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Audit of Facilities Events and Equipment

AUDIT SUMMARY

Department Head: Bruce Stewart, Senior Associate Athletic Director Intercollegiate Athletics **Responsible Executive:** Wood Selig, Director of Athletics	**Auditor:** Nina Preston, Senior Auditor **Chief Audit Executive:** Amanda Skaggs **Audit Report Date:** 11/16/2021

Background
The Facilities Events and Equipment (FEE) unit is comprised of two departments. The Facilities Events department is responsible for maintenance of athletic facilities, event management, and coordination of recreational, special events, tournaments, and competitions. The Equipment department is responsible for providing high quality apparel and equipment along with a wide range of support services to the student-athletes, coaches, and staff. Collectively, the two departments are referred to as a unit and has 24 employees. The FEE unit works closely with the Athletics Business Office with their financials, expenses, contract administration, and facility rentals. Approvals for those transactions are within the Athletic Business Office's oversight.

Scope and Objectives
The objective was to provide management with an independent assessment of the design of internal controls and operations of the unit and determine whether (a) adequate internal controls and operating procedures exist; (b) the unit complies with State and University policies, procedures, and guidelines; and (c) the unit is operating efficiently and effectively. Processes specifically reviewed include apparel inventory management, records management, timesheet approvals, emergency action plan, volunteer agreements for University student volunteers and goal setting and assessment. The period reviewed focused on activities and controls in effect during FY 2019-2021.

Overall Risk Exposure[1]	Audit Conclusion: System of Internal Controls
☐ Low ☐ Moderate ☒ **High**	☐ Strong ☒ **Adequate** ☐ Need for Improvement

[1] Risk exposure is based on the inherent risk of the audited area and not the results or conclusions of the audit.

Observations	Planned Corrective Action
Controls are not in place to ensure proper management of apparel inventory across all sports.	Each season, the Equipment Staff will meet with each coaching staff to determine what items are expendable and non-expendable to be approved by the Associate Athletic Director of Business. Athletics purchased an inventory management system to track apparel, footwear and uniforms for each sport. Non-expendable and newly ordered expendable items will be inputted into the system for each sport. Olympic sport apparel, uniforms, and footwear inventory will be transferred to the Olympic Sport Equipment Room in the Jim Jarrett Athletics Administration Building once space is resumed from Campus COVID testing. In the event Athletics does not have full access of the Jim Jarrett Equipment Room by Sep. 1, 2022, a tiered approach will be deployed to manage footwear, apparel, and uniform distribution, beginning with Football, Baseball, and Women's Basketball, while the remaining sports will be controlled by the respective head coaches. The Equipment staff will conduct an inventory management training session for these coaches. The Athletics Equipment Department Policy and Procedures Manual has been updated to reflect the recommendations for maintaining an inventory management system for each sport.
Records management practices for the unit are not in place as required.	Records manual will be developed, and inventory will be created. Meeting will be scheduled with University Records Manager to review the expectations for the records manual, records disposal and transfer of historical/archival records.
Web time entries were not consistently approved from July 2020 through June 2021 (FY 2021).	Web Time Entry Training for all supervisors and proxies in Facilities Events and Equipment will be scheduled with the Department of Human Resources to address system concerns and nuances for timing of approvals. Supervisors were sent the web time entry guide for reference. Supervisors will continue to emphasize the importance of reviewing and approving employee timesheet entries during staff meetings.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Audit of Old Dominion University Police Department – Clery Act Compliance

AUDIT SUMMARY

Department Head: Rhonda Harris, Chief of Police and Assistant Vice President for Public Safety	**Auditor:** Lauren Eady **Chief Audit Executive:** Amanda Skaggs
Responsible Vice President: Todd Johnson, Interim Vice President for Administration & Finance	**Audit Report Date:** 11/22/2021

Background
The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) is a federal law that requires universities to keep and disclose information about crime on and near their respective campuses. The Clery Act requires institutions to compile and produce crime statistics annually through distribution of the Annual Security Report (ASR). The university must also maintain a Daily Crime and Fire Log to record all criminal incidents and alleged criminal incidents that are reported to the campus police or security department, not just Clery crimes. Crimes should be reported directly to the ODUPD or to other Campus Security Authorities (CSAs), who include on campus officials with significant responsibility for students and campus activities. ODUPD is responsible for identifying and training CSAs and for including the crimes reported by CSAs in the Daily Crime and Fire Log and ASR as applicable. The Clery Act requires institutions to issue a timely warning when a Clery crime poses a serious threat to the campus community. Institutions are also required to release emergency notifications when there are threats to the health and safety of the campus community. Policies for both types of alerts should be documented in the ASR and the system should be tested annually. Compliance is monitored by the United States Department of Education (U.S. DOE), which can impose civil penalties, up to $59,017 (as of February 3, 2021) per violation and can suspend institutions from participating in federal student financial aid programs.

Scope and Objectives
The objective of the audit was to determine whether the ODUPD was in compliance with the Clery Act. The scope covered required activities including the ASR, Daily Crime and Fire Logs, administration of CSAs and timely warnings/emergency notifications. The period reviewed focused on activities in effect and compliance during calendar years 2020 and 2021. The scope included the ASR released for 2020 that included statistics for calendar years 2017 through 2019.

Overall Risk Exposure[1]	Audit Conclusion: System of Internal Controls
☐ Low ☐ Moderate ☒ **High**	☐ Strong ☒ **Adequate** ☐ Need for Improvement

[1] Risk exposure is based on the inherent risk of the audited area and not the results or conclusions of the audit.

Audit Issues	
Issue	**Planned Corrective Action**
Current practices in place for CSA designations, training and reporting are not sufficient to achieve compliance**.**	Additional communications will occur with the CSAs and training enhancements are being completed.
The 2019 crime statistics reported in the 2020 ASR were not accurate.	The ASR process has been improved and corrections have been made.
Crimes noted on the Daily Crime and Fire Log were not consistently reported within the required time frame.	Enhancements are being made to the report management system to improve reporting.
Current practices for emergency notifications and timely warnings need enhancement to meet compliance requirements.	The process is being reviewed and tracking is being strengthened.

Background and Executive Summary

The University Audit Department completes an annual fiscal review of the Old Dominion University Police Department (ODUPD) in order for the department to comply with the Commission on Accreditation for Law Enforcement (CALEA) requirements. Accreditation Standard 17.4.3 states that "an independent audit should be conducted at least annually or at a time stipulated by applicable statute or regulation". The University Audit Department started the engagement in July 2021 and concluded fieldwork in October 2021. The engagement focused on determining whether adequate internal controls and operating procedures were in effect for fiscal related activities, whether transactions and practices were in compliance with applicable State and University policies and procedures, and whether financial transactions were appropriate and monitored. This report represents the outcome and results of an examination of the controls and operating methods in effect.

In summary, we noted opportunities to enhance internal controls related to budget management, fixed assets, time reporting and approvals, and expense documentation. Each area reviewed is summarized on the subsequent pages of the report.

Scope and Objectives

The main purpose of this engagement was to provide an independent assessment of the financial activity within the ODUPD by review of processes, internal controls, and to verify compliance with the applicable University policy and procedures. Specific coverage for the engagement included the review of the following: expenses including travel, use of purchasing cards including transactions and reconciliations, budget management, signature authority to budget accounts, contracts, time reported to include approvals, and fixed assets. The scope of this engagement was transactions and activities occurring in fiscal year 2021.

Approach and Methods

The approach for this engagement included the following:

- Interviews with ODUPD personnel
- Review of a sample of general expenses including adherence to contracts and Pcard transactions.
- Review of the ODUPD budget reconciliation process and signatory authority
- Review of a sample of timesheets for leave and hours worked and web time entry approvals
- Review of purchasing card reconciliation log approvals and transaction receipts
- Review of a sample of fixed assets
- Review of all travel expenses in FY21

Conclusion

In summary, we found several areas with adequate internal controls including purchasing cards, budget management, and budgetary and signatory authority. We noted two new findings related to leave and hours worked and fixed assets, which contributed to the two open recommendations related to those areas remaining open. Verbal findings were reported to the department to provide suggestions for improving internal controls. The corrective action plans submitted by the department are expected to fully address the concerns raised during the audit.

We would like to express our appreciation to the Old Dominion University Police Department management and staff for their assistance during the review.

Activity and Status of Audit Issues Since September 2021

University Audit Department
November 22, 2021

Activity and Status of Audit Issues Since September 2021

The University Audit Department follows up with management as to the status of previously recommended corrective actions related to issues identified in previous audit reports. In accordance with the Statement of Policies of the University Audit Department, which was approved by the Board of Visitors, the Chief Audit Executive is responsible for ensuring that individual departments have taken appropriate actions to correct internal control weaknesses and matters of compliance, which were reported at the conclusion of the audit engagements.

For purposes of the follow-up, interviews with appropriate departmental personnel were conducted to obtain updates on the corrective actions outlined by management responses to the original audit report. In order to confirm corrective action, examination of documentation and appropriate audit testing was also conducted. The following scale was used to rate management's actions for the degree to which they address the audit point.

Status Rating	Criteria
Complete	Actions taken completely address the concerns cited in the audit point or were rectified to the extent reasonably possible.
In Progress	Corrective action is actively taking place. Some aspects may be complete; however, additional steps need to be taken to address all the main concerns of the original issue.
Planned	An action plan has been decided upon but has not yet commenced or only minimally begun.

Summary of Activity

There were 44 open action items in the September 2021 report, of which 5 are now complete. Since the last report, 8 new action items have been added, 1 of which are complete. The University Audit Department is actively tracking the remaining 46 open action items.

The status of previously reported issues is presented by engagement title, executive area, and report date in the tables that follow.

Activity and Status of Audit Issues Since September 2021

Issue Status by Engagement			
Engagement Title	**Report Date**	**# of Issues Closed Since 08/30/2021**	**# of Issues Open as of 11/19/2021**
NCAA Compliance: Recruitment, Title IX, Academic Advising	8/22/16	0	1
College of Engineering and Technology	3/08/17	0	1
Office of the University Registrar	3/15/19	0	1
Department of Human Resources	4/02/19	0	1
Police Department Fiscal Activities Engagement FY19	1/06/20	0	2
Board Governance	6/04/20	0	1
NCAA Compliance: Financial Aid	8/27/20	1	0
Active Directory	8/27/20	0	1
Design and Capital Construction	11/25/20	0	5
Police Department Fiscal Activities Engagement FY20	11/25/20	0	1
Police Department Information Technology	11/30/20	0	7
Office of Research (Operational/Financial)	11/30/20	0	9
Academic Affairs*	3/17/21	2	6
Information Technology Services (ITS) Operational	4/09/21	2	3
College of Business	8/02/21	1	7

Activity and Status of Audit Issues Since September 2021

Audit Engagement Title	Report Date	# of Issues Closed Since 8/30/2021	# of Issues Open as of 11/19/2021
Summary Status by Executive Area			
Academic Affairs			
College of Engineering and Technology	3/08/17	0	1
Academic Affairs*	3/17/21	2	6
College of Business	8/02/21	1	7
Administration and Finance			
Police Department Fiscal Activities Engagement FY19	1/06/20	0	2
Active Directory	8/27/20	0	1
Design and Capital Construction	11/25/20	0	5
Police Department Fiscal Activities Engagement FY20	11/25/20	0	1
Police Department Information Technology	11/30/20	0	7
Information Technology Services	4/09/21	2	3
Athletics			
NCAA Compliance: Recruitment, Title IX, and Academic Advising	8/22/16	0	1
NCAA Compliance: Financial Aid	8/27/20	1	0
Human Resources			
Department of Human Resources	4/02/19	0	1
Student Engagement and Enrollment Services			
Office of the University Registrar	3/15/19	0	1
Research			
Office of Research (Operational/Financial)	11/30/20	0	9
Board of Visitors			
Board Governance	6/04/20	0	1

*An Interim Report was issued on August 28, 2020, which contained 5 of these issues.

Activity and Status of Audit Issues Since September 2021

Action Plan Status by Report Date

Executive Area	Audit Title	Audit Observation	Category	Report Date	Original Due Date	Status
Athletics	NCAA Compliance: Recruitment, Title IX, and Academic Advising	Enhance Compliance Efforts for Title IX Gender Equity in Athletics	Compliance	8/22/16	9/30/17	In Progress
Academic Affairs	College of Engineering and Technology	College Managed Room Access	Security	3/08/17	10/01/17	In Progress
Student Engagement and Enrollment Services	Office of the University Registrar	Graduate Degree Certification and Exception Granting Process	Control	3/15/19	9/01/19	In Progress
Human Resources	Department of Human Resources	Records Management	Compliance	4/02/19	3/15/19	In Progress
Administration and Finance	Police Department Fiscal Activities Engagement FY19	Leave and Hours Worked	Financial Control	1/06/20	3/01/20	In Progress
		Fixed Assets	Control	1/06/20	3/01/20	In Progress
Board of Visitors	Board Governance	Bylaw and Board Manual Review Cycle	Governance	6/04/20	12/31/21	In Progress
Athletics	NCAA Compliance: Financial Aid	Reduction, Cancellation and Renewal Letters	Compliance	8/27/20	5/07/21	Complete
Administration and Finance	Active Directory	Auditing of Privileged Accounts	Control	8/27/20	8/31/21	Planned
Administration and Finance	Design and Capital Construction	Overhead Expense Allocation	Control	11/25/20	6/30/21	In Progress
		Budget Reconciliation Process	Control	11/25/20	6/30/21	In Progress
		Non-capital Construction Planning Process	Control	11/25/20	6/30/21	In Progress
		Record Management	Compliance	11/25/20	6/30/21	In Progress
		Emergency Management Plans**	Compliance	11/25/20	1/31/21	In Progress
Administration and Finance	Police Department Fiscal Activities Engagement FY20	Leave and Hours Worked and WTE Approvals	Control	11/25/20	6/30/21	In Progress
Administration and Finance	Police Department Information Technology	System Life Cycle	Info Security	11/30/20	11/01/21	Planned
		Configuration and Vulnerability Management	Info Security	11/30/20	11/01/21	Planned
		Criminal Justice Information Services Security Policy Compliance	Compliance	11/30/20	11/01/21	Planned
		Business Continuity/Disaster Recovery	Operational	11/30/20	11/01/21	Planned

Activity and Status of Audit Issues Since September 2021

Executive Area	Audit Title	Audit Observation	Category	Report Date	Original Due Date	Status
		System Risk Assessments	Compliance	11/30/20	11/01/21	Planned
		User Account Access Reviews	Info Security	11/30/20	11/01/21	Planned
		Electronic Record Retention	Compliance	11/30/20	11/01/21	Planned
Research	Office of Research (Operational/Financial)	Intellectual Property	Compliance and Control	11/30/20	6/01/21	In Progress
		Research Conflicts of Interests Management	Compliance and Control	11/30/20	1/31/21	In Progress
		Emergency Management Plans**	Compliance	11/30/20	12/15/20	In Progress
		Scope for University Research Policies	Compliance and Control	11/30/20	7/31/21	In Progress
		Budget Management	Control	11/30/20	12/15/20	In Progress
		Lease Arrangements	Compliance and Control	11/30/20	3/31/21	In Progress
		Institute for Innovation and Entrepreneurship	Effectiveness	11/30/20	6/30/21	In Progress
		Research Center Evaluations	Compliance and Control	11/30/20	12/31/20 to 1/31/23	Planned
		Timesheet Approvals	Compliance and Control	11/30/20	11/30/20	In Progress
Academic Affairs	Academic Affairs	Budget Management	Control	3/17/21	10/30/20	Planned
		Fixed Assets	Control	3/17/21	11/30/20	Complete
		Compliance Training	Compliance	3/17/21	1/30/21	In Progress
		Goal Setting and Assessment	Effectiveness	3/17/21	8/30/21	Complete
		Performance Evaluation Monitoring	Control	3/17/21	1/30/21	In Progress
		Faculty Background Checks and I-9 Forms	Compliance	3/17/21	3/15/21	In Progress
		Overload Payments	Control and Compliance	3/17/21	5/01/21	In Progress
		Faculty Self-Service User Account Management	IT Control	3/17/21	9/30/21	In Progress

Activity and Status of Audit Issues Since September 2021

Executive Area	Audit Title	Audit Observation	Category	Report Date	Original Due Date	Status
Administration and Finance	Information Technology Services (ITS) Operations	Door Access	Control	4/09/21	12/31/21	Planned
		Records Management	State Compliance	4/09/21	8/15/21	Complete
		Emergency Management Plans	Internal Compliance	4/09/21	7/31/21	Planned
		Leave and Time Approvals	Control and Internal Compliance	4/09/21	4/30/21	Complete
		Internal Rates Charged for Services***	Internal Compliance	4/09/21	7/01/21	In Progress
Academic Affairs	College of Business	Part-Time Faculty Certification for Graduate Instruction	Internal Compliance	8/02/21	12/1/21	Planned
		Adjunct Faculty Performance Evaluations	Internal Compliance	8/02/21	6/15/21	Complete
		Budget Management	Financial Control	8/02/21	8/31/21	In Progress
		Real Estate Center Revenue	Control and Internal Compliance	8/02/21	9/30/21	In Progress
		Records Management	State and Internal Compliance	8/02/21	11/30/21	Planned
		Fixed Assets	Control and Internal Compliance	8/02/21	8/01/21	In Progress
		Timesheet Approvals	Control and Internal Compliance	8/02/21	8/31/21	In Progress
		Continuity of Operations Plan**	Internal Compliance	8/02/21	12/31/21	In Progress

**The Office of Emergency Management has responsibility for the approval action needed.
***The Budget Office has responsibility for the remaining action needed.