ANNUAL AUDIT PLAN
Fiscal Year 2014

May 2013

Statewide Office of Audit and Consulting Services
University of Alaska
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I. INTRODUCTION

The Audit Plan is developed based on risks faced by the University of Alaska. This includes risks that are known by the audit department and risks that are communicated by stakeholders via risk assessments and in response to our annual planning questionnaire. Risks that are not able to be addressed due to audit department resources must be communicated to senior management and the Board of Regents Audit Committee. Planned audits that are not able to be conducted during the current year are communicated to the Audit Committee and reevaluated for inclusion in the next year’s annual audit plan. This is important since factors that lead to risks are in a constant state of change. For example, a risk that existed during the audit plan development for FY13 may not be relevant during audit plan development for FY14 due to revision of policies and procedures or implementation of other internal controls during FY13.

The 2014 Audit Plan presents coverage of the three main campuses as well as system-wide functions. The objective of the plan is to provide the most comprehensive scope of audit coverage to the university using a risk-based approach and within the constraints of available audit resources.

While recognizing that Audit and Consulting Services’ primary responsibility is the conduct of a program of audits of university business activities, the plan also recognizes the importance of the department’s role in the following areas:

- Education and training of the workforce in concepts of internal control.
- Assisting management in their efforts toward improvement of operating systems and procedures.
- Providing coordination and support to various external audit agencies.
- Conducting investigations of financial or other irregularities.

The 2014 Audit Plan continues our approach to expand audit coverage into various departments of the university outside of the traditional “business offices” as well as increased effort in information systems auditing. Additionally, this audit plan includes allocation of effort toward evaluating internal controls, compliance with policy, regulations and external requirements, and conducting reviews of restricted funds, such as grant and contract management.

II. PLAN OVERVIEW

The plan is based on five full-time equivalent (FTE) auditors and one part-time student intern for the year representing 11,400 available hours. The FTE estimate assumes full staffing levels within the department. The audit plan takes into consideration the professional training that is required for staff to enhance existing skills and prepare for new areas of auditing, as well as required university training.

The following table represents the planned use of those hours:

<table>
<thead>
<tr>
<th></th>
<th>Hours</th>
<th>%</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Audit Hours</td>
<td>8,758</td>
<td>76.56%</td>
<td>1,592</td>
</tr>
<tr>
<td>Leave Time</td>
<td>1,580</td>
<td>13.81%</td>
<td>287</td>
</tr>
<tr>
<td>Administration &amp; Other</td>
<td>502</td>
<td>4.39%</td>
<td>91</td>
</tr>
</tbody>
</table>
Leave Time represents 12 holidays, 4 weeks of annual leave, and 1.25 weeks of sick leave as provided for by personnel policies of the university. (Sick leave actually accrues three weeks per year but average usage is just over one week.)

Administration and Other includes primarily the time of the chief audit executive in the overall administration of the department although the chief audit executive devotes substantial time to direct audit activities. This caption also includes time incurred in support of university-wide matters.

Professional Development time is planned to meet or exceed the annual continuing professional education requirements of the various professional organizations of which internal auditors are members and that are required by the Institute of Internal Auditor (IIA) standards. This caption also includes time for enhanced training on the Banner systems, data analysis tools, and required safety training.

### III. ALLOCATION OF DIRECT AUDIT RESOURCES

Direct audit effort is planned to be used as follows:

<table>
<thead>
<tr>
<th></th>
<th>Hours</th>
<th>%</th>
<th>Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planned Audits</td>
<td>6,022</td>
<td>69%</td>
<td>1,094.91</td>
</tr>
<tr>
<td>Special Requests</td>
<td>350</td>
<td>4%</td>
<td>63.64</td>
</tr>
<tr>
<td>Audit Subtotal</td>
<td>6,372</td>
<td>73%</td>
<td>1,158.55</td>
</tr>
<tr>
<td>Investigations</td>
<td>350</td>
<td>4%</td>
<td>63.64</td>
</tr>
<tr>
<td>External Audit Coordination &amp; Support</td>
<td>406</td>
<td>5%</td>
<td>73.82</td>
</tr>
<tr>
<td>Support Activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Technology</td>
<td>110</td>
<td>1%</td>
<td>20.00</td>
</tr>
<tr>
<td>Audit Planning</td>
<td>60</td>
<td>1%</td>
<td>10.91</td>
</tr>
<tr>
<td>QA and PM Activities</td>
<td>775</td>
<td>9%</td>
<td>140.91</td>
</tr>
<tr>
<td>Other</td>
<td>685</td>
<td>8%</td>
<td>124.55</td>
</tr>
<tr>
<td>Support Subtotal</td>
<td>1,630</td>
<td>19%</td>
<td>296.36</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,758</td>
<td>100.00%</td>
<td>1,592.36</td>
</tr>
</tbody>
</table>

Planned Audits (69%) Approximately 6,022 hours of the total available audit hours are planned to be expended in accordance with the approved audit schedule.
**Special Requests (4%)** An additional 350 hours are estimated to be expended in conducting audits in response to special requests that arise during the year. Special requests are evaluated in relation to planned audits to establish the priority of projects. Not all special requests can be met. However, the underlying cause of the request often represents information that would have caused the area to be given a higher risk consideration had such information been available during the annual planning process. In those circumstances, re-prioritizing the schedule of planned audits is both reasonable and appropriate. This category also includes consultations that are lesser in scope than full audits and do not always result in the issuance of formal audit reports.

**Investigations (4%)** This is the most difficult category to predict and the one that most frequently causes disruption to the program of planned audits. It is estimated on the basis of historical experience and known open investigations at the time the plan is established. Investigations are usually conducted at the request of legal counsel and executive management and typically involve assisting in fraud and theft assessment and in administration of the procedures for reporting allegations of improper activities.

**External Audit Coordination and Support (7%)** Audit and Consulting Services (A&CS) is designated as the focal point for coordination of work by any third party audit agency, including regulatory bodies as well as the Board of Regents’ external audit firm. A&CS is contractually committed to provide a minimum of 320 hours of assistance to the external audit firm annually. A&CS works with the external auditing firm as well as other audit agencies as requested to facilitate their efforts.

**Support Activities (19%)** This category includes a variety of matters to which A&CS resources are allocated to fulfill our additional roles and support our own processes and initiatives including:

- **Technology (1%)** - Representing time incurred in the development and maintenance of electronic audit capabilities ranging from the use of local area networks to data extraction and analysis capabilities and the development of computer assisted audit techniques. This also includes the time spent monitoring the tests established for continuous controls auditing.

- **Audit Planning (1%)** - Representing the time spent in the design and modification of the audit planning tool and preparation of annual audit plans.

- **Quality Assurance and Project Management (9%)** - Representing our continued efforts to improve the audit function of the university by conforming to the IIA standards for the conduct of audits, investigations, and consultations.

- **Other (8%)** - Representing such matters as reporting to the Audit Committee, preparation of the executive travel and compensation report and assisting with risk assessments. During FY14 this will also include research for a comprehensive compliance framework and development of an internal controls matrix, both of which are intended to assist departments outside of A&CS.
IV. FISCAL YEAR 2014 PROPOSED AUDIT SCHEDULE

External Audit Support
(Budgeted 406 hours; 5% of Planned Direct Audit Hours)

<table>
<thead>
<tr>
<th>Year-end cutoff</th>
<th>Cash depositories</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pledge receivables</td>
<td>Auxiliary fund analysis</td>
</tr>
<tr>
<td>Payroll</td>
<td>Unexpended plant fund additions</td>
</tr>
<tr>
<td>Journal entries</td>
<td>Search for unrecorded liabilities</td>
</tr>
<tr>
<td>Cash disbursements &amp; bank transfers</td>
<td></td>
</tr>
</tbody>
</table>

Special Requests and Investigations:
(Budgeted 700 hours; 8% of Planned Direct Audit Hours)

<table>
<thead>
<tr>
<th>Special Requests*</th>
<th>Investigations*</th>
</tr>
</thead>
</table>

Audits and Projects:
(Budgeted 6,022 hours; 69% of Planned Direct Audit Hours)

University of Alaska Anchorage:
1. Student*
2. Department Review*
3. Subcontract Monitoring

University of Alaska Fairbanks:
1. Student*
2. Department Review*
3. Athletics

Statewide:
1. Department Review*
2. Training

Function and System Reviews:
1. Budget
2. Construction Project Management
3. Contract Authorization and Administration
4. Risk Management

Information Systems Reviews:
1. OnBase Access Controls**
2. Mobile Technology Security
3. Records Management and Data Disposal
4. Business Continuity (consulting activity)

Ongoing Audits:
1. Follow-up Auditing
2. Continuous Controls Auditing

Legend:
* Specific departments/areas to be determined during planning for specified audit or project

**Carried forward from FY13
V. RISK ASSESSMENT AND PLAN DEVELOPMENT

The Audit Plan is developed each year based on results from the audit universe risk assessment. The risk assessment takes into consideration the following internal and external factors.

Internal: Institutional Factors

a. Risks and concerns communicated by management in response to the annual stakeholder survey.

b. Risk assessment results from the the Statewide Office of Risk Services Annual Risk Register. This report is communicated to the Board of Regents in September, so the stakeholder survey includes questions that permit the updating of the risks reported in the Risk Register.

c. Internal concerns communicated by management and staff throughout the year.

Internal: Audit Department Factors

d. Risks that were discovered while conducting audits but not included in the review because they were outside the audit scope.

e. Audits that were planned for the current year but will not be completed due to time or staffing.

f. Functions and processes of which the university benefits from routine review, such as cash receipts and procurement card usage.

g. The last date the unit, function or process was audited.

h. Auditor knowledge of risks based on maintaining relationships with professional organizations and peers and attending audit topic seminars.

i. Current trends that have an expected impact on higher education organizations (i.e.: opportunities for cost reduction/saving, areas of concern with recent Office of Inspector General audits at other higher education institutions, information from NACUBO, ACUA, AICPA, IIA, ISACA and other professional organizations).

External Factors:

j. Concerns communicated by annual financial auditors, federal agency auditors, and legislative auditors during the course of external audit activities.

k. Functions and processes that are required to be audited per the Institute of Internal Auditors International Professional Practices Framework standards, for example:

*Standard 2110.A2 - The internal audit activity must assess whether the information technology governance of the organization supports the organization’s strategies and objectives.*
VI. RISK ASSESSMENT RESULTS

The chart below displays the results of the risk assessment, taking into consideration the internal audit staffing and experience. It also demonstrates the disposition of audits that were on the FY13 Audit Plan but not completed.

Yellow Highlighted Rows = Audit topics that were considered for FY14 because of the reasons shown by the column headers, but omitted due to one or more of the following: inclusion in a planned external audit, internal audit staffing level, skill set or experience.

<table>
<thead>
<tr>
<th>Planned Audits</th>
<th>Should be Audited Routinely</th>
<th>May Result in Savings (efficiency, cost)</th>
<th>Based on Last Date Audited</th>
<th>Originally Planned for FY13</th>
<th>IA = Internal Audit Concerns; EA = External Auditor Concerns; MC = Management Concerns from FY13; Audit Standard#</th>
<th>Based on Management Concerns from FY14 Planning Questionnaire</th>
</tr>
</thead>
<tbody>
<tr>
<td>Follow-up Auditing</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>2500.A1</td>
<td></td>
</tr>
<tr>
<td>Continuous Controls Auditing</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td><strong>UF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>MC</td>
<td>X, X</td>
</tr>
<tr>
<td>Athletics</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>MC, EA</td>
<td></td>
</tr>
<tr>
<td>Departmental – TBD</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Departmental – Parking Services</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td><strong>Budget (will be a system-wide audit)</strong></td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>MC</td>
<td>X</td>
</tr>
<tr>
<td>Heat and Power Plant</td>
<td></td>
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<td></td>
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<tr>
<td><strong>UAA</strong></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Student</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>MC</td>
<td>X, X</td>
</tr>
<tr>
<td>Subcontract Monitoring</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>MC</td>
<td></td>
</tr>
<tr>
<td>Departmental – TBD</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>MC</td>
<td>X</td>
</tr>
</tbody>
</table>
### Planned Audits

<table>
<thead>
<tr>
<th>UAS</th>
<th>Information Systems Reviews</th>
<th>Function and System Reviews</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Should be Audited Routinely</strong></td>
<td><strong>May Result in Savings (efficiency, cost)</strong></td>
<td><strong>Based on Last Date Audited</strong></td>
</tr>
<tr>
<td><strong>Based on Originally Planned for FY13</strong></td>
<td><strong>IA = Internal Audit Concerns</strong>; <strong>EA = External Auditor Concerns</strong>; <strong>MC = Management Concerns from FY13</strong>; <strong>Audit Standard#</strong></td>
<td><strong>Based on Management Concerns from FY14 Planning Questionnaire</strong></td>
</tr>
<tr>
<td><strong>UAS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Covered within system-wide reviews</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Information Systems Reviews</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OnBase Access Controls</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Mobile Technology Security</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Records Management and Data Disposal</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Business Continuity <em>(consulting activity)</em></td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Change Control <em>(will be included in follow-up auditing)</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cloud Computing <em>(will be included in follow-up auditing)</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Statewide</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Departmental – TBD</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Succession Planning</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health Care Changes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benefits and Management</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facilities – Infrastructure and Aging</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Function and System Reviews</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Construction Project Management</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Contract Authorization and Administration</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Risk Management</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Fixed Cost Contracts Assessment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planned Audits</td>
<td>Should be Audited Routinely</td>
<td>May Result in Savings (efficiency, cost)</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>-----------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Travel Compliance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ProCard Compliance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Maintenance (backlog, funding)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
VII. AUDIT UNIVERSE including year of last audit

<table>
<thead>
<tr>
<th>Audit Universe Category</th>
<th>Last Audited</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Statewide Administration</strong></td>
<td></td>
</tr>
<tr>
<td>President’s Office</td>
<td></td>
</tr>
<tr>
<td>General Counsel</td>
<td></td>
</tr>
<tr>
<td>Regent Affairs</td>
<td></td>
</tr>
<tr>
<td>University Relations</td>
<td></td>
</tr>
<tr>
<td>Risk Services</td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td></td>
</tr>
<tr>
<td>Fund Accounting</td>
<td></td>
</tr>
<tr>
<td>Cash Management (Treasury)</td>
<td></td>
</tr>
<tr>
<td>Controller</td>
<td></td>
</tr>
<tr>
<td>Financial Systems</td>
<td></td>
</tr>
<tr>
<td>Advance College Tuition</td>
<td>1995</td>
</tr>
<tr>
<td>Travel and Entertainment</td>
<td>2013</td>
</tr>
<tr>
<td>Cost Analysis</td>
<td></td>
</tr>
<tr>
<td>Land Management</td>
<td>1996</td>
</tr>
<tr>
<td>Records and Information Management</td>
<td></td>
</tr>
<tr>
<td>Planning &amp; Budget Development</td>
<td></td>
</tr>
<tr>
<td>Procurement</td>
<td>2000</td>
</tr>
<tr>
<td>Property</td>
<td></td>
</tr>
<tr>
<td>Facilities</td>
<td></td>
</tr>
<tr>
<td>Human Resources</td>
<td>1998</td>
</tr>
<tr>
<td>Payroll/Benefits Accounting</td>
<td>2012</td>
</tr>
<tr>
<td>Training</td>
<td></td>
</tr>
<tr>
<td>Labor Relations</td>
<td>2013</td>
</tr>
<tr>
<td>Academic Affairs</td>
<td>2001</td>
</tr>
<tr>
<td>Governance</td>
<td></td>
</tr>
<tr>
<td>K-12 Outreach</td>
<td>2013</td>
</tr>
<tr>
<td>UA Research</td>
<td></td>
</tr>
<tr>
<td>UA Corporate Programs</td>
<td></td>
</tr>
<tr>
<td>Workforce Programs</td>
<td></td>
</tr>
<tr>
<td>Health Programs</td>
<td></td>
</tr>
<tr>
<td>Student Services and Enrollment</td>
<td>2013</td>
</tr>
<tr>
<td>Institutional Research and Analysis</td>
<td></td>
</tr>
<tr>
<td>Office of Information Technology</td>
<td>2013</td>
</tr>
<tr>
<td><strong>University of Alaska Fairbanks</strong></td>
<td></td>
</tr>
<tr>
<td>Chancellor’s Office</td>
<td></td>
</tr>
<tr>
<td>Office of Multicultural Affairs and Diversity</td>
<td></td>
</tr>
</tbody>
</table>
Governance
  Womens' Center

Academic Affairs/Provost Office  2001
  College of Engineering and Mines  1999
  College of Liberal Arts  2001
  College of Natural Sciences and Mathematics
  Cooperative Extension Service

Graduate School

Libraries & Information Technology  2001
  Rasmuson Library

Office of Sponsored Programs

Office of Intellectual Property and Commercialization

Planning, Analysis & Institutional Research

School of Education  1997
School of Fisheries & Ocean Sciences  2008
School of Management  1999
School of Natural Resources and Agricultural Sciences  1999

Summer Sessions and Lifelong Learning

UA Museum of the North  2013
UA Press  2007

University Advancement
  Athletics & Recreation  2009
  Development
  KUAC  2013
  University Relations

Marketing and Communications

Research
  Arctic Region Supercomputing Center
  Institute of Arctic Biology  2001
  Institute of Northern Engineering
  International Arctic Research Center
    Center for Global Change and Arctic System Research
    Cooperative Institute for Alaska Research (CIFAR)
  Geophysical Institute  2001
    GI Business Office
    GI Human Resources
  Poker Flats  2004
  Alaska Climate Science Center
  CRS Special Projects
  Economic Development Projects
  Experimental Program to Stimulate Competitive Research  2013
  (EPSCoR)
Office of Electronic Miniaturization 2008
IDeA Network for Biomedical Research Excellence (INBRE)  
College of Rural & Community Development 2013
  Bookstore 2013  
  Cooperative Extension Service 1995
  Center for Distance Education and Independent Learning 2013
  Kuskokwim Campus Business Office 2013
  Northwest Campus Business Office 2013
  Chukchi Campus Business Office
  Bristol Bay Campus Business Office
  Interior-Aleutians Campus Business Office 2008
  Community and Technical College Business Office 2013
    Bunnell House Early Childhood Lab School

Student Services
  Academic Advising Center
  Admissions/Registrar's Office 2001
  Associated Students of the UAF 2012
  Athletics & Recreation 2009
    Athletics - NCAA Agreed-upon Procedures 2013
    Athletics - NCAA Compliance
    Athletics - Summer Camps

Career Services
Disability Services
Department of Recreation, Adventure and Wellness
Financial Aid
Health and Counseling 2010
International Programs and Initiatives
Judicial Services
Office of Sustainability
Orientation
Residence Life 2013
Upward Bound Classic
Wood Center Activities 2001

Administrative Services 1998
Environmental Health, Safety and Risk Management
Facilities Services 2013
  Maintenance and Operations 2013
  Physical Plant
  Warehouse 2001
  Utilities 2001
  Design & Construction 2006
  Parking Services 1998
Financial Services
  Business Office  2004
  Central Receiving/Property
  Office of Finance and Accounting  2001
  Office of Management and Budget
Auxiliary & Business Services
  Polar Express Card  2002
  Dining Services
  Printing Services
  Trademark
Fire Department  2003
Grants & Contract Services  2003
Human Resources  1995
Police Department  2001
Procurement and Contract Services  2000

University of Alaska Anchorage

Chancellor's Office
  Campus Diversity & Compliance
  Governance
University Advancement
  Alumni Relations
  Development  2001
  University Relations
Administrative Services
  Athletics
    Athletics - NCAA Agreed-upon Procedures  2013
    Athletics - NCAA Compliance
    Athletics - Summer Camps
Budget and Finance
  Accounts Payable
    Accounts Receivable and Cashiering  2013
    Travel  2001
    Property  1996
  WOLFcard Program
Business Services
  Bookstore  2013
  Conference Services and Summer Housing  2001
  General Support Services (Copy -Print Center, Postal Express (central receiving), Surplus and Relocation)
  Housing and Dining Services
  Wendy Williamson Auditorium
Facilities & Campus Services 1994
  Maintenance & Operations 2010
  Parking Services 2001
  Facilities Planning & Construction 2010
Human Resource Services
Procurement Services 2010
Sustainability
University Police

Student Affairs
Admissions
Advising and Testing Center
Career Services Center
Counseling and Support Services (Health Center)
Disability Support Services
Financial Aid 1999
Recruitment
Registration/Records
Residence Life
Student Activities
  Student Life and Leadership (Associated Students of the UAA) 2013
  Student Support Services (Trio program)

Academic Affairs/ Provost Operations 2013
Academic Center for Excellence
Consortium Library
Information Technology Services 2001
  Voice Services 2013
Institutional Research
Research and Graduate Studies
  Office of Sponsored Programs
  Grants and Contracts 2011
  Alaska Native Science and Engineering Program 2011
  American Russian Center 1995
  Center for Addressing Health Disparities through Research and Education (NIH)

College of Arts & Sciences
  Center for Behavioral Health Research and Services
College of Business and Public Policy
  Small Business Development Center 2013
  Institute of Social and Economic Research
  Center for Economic Development 2013
  Center for Economic Education

College of Education
Professional and Continuing Education 2013
College of Health
   Alaska Geriatric Education Center
   Center for Community Engagement and Learning
   Center for Human Development 2012
   Department of Health Sciences 2013
   Department of Human Services
   Institute of Circumpolar Health Studies
Justice Center
   National Resource Center for Native Elders
Occupational Therapy Program
   Pharmacy Program
   Physical Therapy Program
   School of Allied Health
School of Nursing
   School of Social Work 2012
   WWAMI School of Medical Education
Community and Technical College 2001
   Consortium Library 2000
   School of Engineering 2010
   Environment and Natural Resources Institute (ENRI) 2001
Graduate School
   University Honors College
   Eagle River Campus
   Elmendorf Campus
   Fort Richardson Campus
   Kenai Peninsula College Business Office 2013
   Kodiak College Business Office 2013
   Mat-Su College Business Office 2013
   Prince William Sound Community Campus Business Office 2006

University of Alaska Southeast
   Chancellor's Office
   Public Relations and Marketing
   Development and Alumni Relations 2004
   Academic Affairs 1997
   Institutional Effectiveness
   School of Arts and Sciences 2009
   School of Career Education
   School of Education 2011
   School of Management
   Learning Center
Library Services
Mine Training Center
Ketchikan Campus Business Office 2002
Sitka Campus Business Office 2013
Student & Enrollment Management
   Records and Registration
   Financial Aid
Administrative Services
   Budget
   Bookstore 2003
   Business Operations 2001
   Facilities 1999
   Grants and Contracts 2009
   Human Resources 2012
Information Technology Services
   Travel 2009
   Whale Card
Auxiliary Services
   Housing 2000
   Housing 2009

**Information Systems Audits**

<table>
<thead>
<tr>
<th>Audit Area</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Controls</td>
<td>2011</td>
</tr>
<tr>
<td>Security Software</td>
<td>2011</td>
</tr>
<tr>
<td>Security-Banner Access</td>
<td>2013</td>
</tr>
<tr>
<td>Security - Systems Access (other than Banner)</td>
<td>2011</td>
</tr>
<tr>
<td>Change Control</td>
<td>2013</td>
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<tr>
<td>Copyright Compliance</td>
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<tr>
<td>Systems Software</td>
<td>2002</td>
</tr>
<tr>
<td>Database Management</td>
<td>2011</td>
</tr>
<tr>
<td>Data Integrity</td>
<td>2013</td>
</tr>
<tr>
<td>Data Security</td>
<td>2011</td>
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<tr>
<td>IT Governance</td>
<td>2011</td>
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<tr>
<td>Incident Response</td>
<td>2011</td>
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<tr>
<td>Software and Systems Acquisition</td>
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<tr>
<td>Software Licensing</td>
<td>2013</td>
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<tr>
<td>Customer Systems Regulatory Compliance</td>
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<tr>
<td>Banner - Human Resource Application</td>
<td></td>
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<tr>
<td>Banner - Finance Application</td>
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<tr>
<td>Banner - Student Application</td>
<td>2009</td>
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<tr>
<td>Property Application</td>
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<tr>
<td>Physical Plant Work Order Application</td>
<td></td>
</tr>
<tr>
<td>GI Computer Center</td>
<td></td>
</tr>
</tbody>
</table>
Outsourced IT Services 2012
Personal Computer Reviews
Program Upgrade Testing 2012
UAF/SW Office of Information Technology 2011
   AK Teleconference Network
   MicroLAN Support
   Network Engineering
   Network Services
   User Services
   Technical Services
   Technology Oversight (Project Management)
Telephone Services 1999
Production Services
UAA Information Technology Services 2011
UAS Information Technology Services 2011

Functions and Systems
Banking Activities 2004
Budget
Business Continuity/Disaster Planning 2013
Cash Receipts 2013
Cell Phones 2009
Compliance
Construction
Contracts 2012
Disbursements
Endowments
Entertainment and Gifts
Ethics and Conflict of Interest 2013
Faculty Utilization
Fraud/Fiscal Misconduct Incident Handling and Reporting 2013
Hazardous Materials Management
Health Benefits Administration 2005
Indirect Cost Reimbursements
Insurance
Investments
M&R and R&R 2013
Minors Protection
Motor Vehicles
ProCard Use 2013
Procurement
Public-Private Partnerships
Real Estate Transactions
Receivables 2009
Records Retention 2005
Retirement Benefits 2013
Risk Management
Salaries, Wages, and Fringe Benefits 1998
Short Term Student Loans
Sponsored Projects Effort Reporting 2013
Student Fees
Student Records and Registration
Travel/Travel Card 2010
Trust Funds
Tuition Waivers 2006
Unrelated Business Income