University of Alaska
Board of Regents
Audit Committee Meeting
Fairbanks, Alaska
June 7, 2013

Presented by: Nichole Pittman, CIA, CISA
Chief Audit Executive
Statewide Office of Audit and Consulting Services
Board of Regents
Audit Committee Meeting

Agenda Item VI.B
Internal Audit Status Report

Reference 63
Progress of FY13 Annual Audit Plan

- **Reports Issued:**
  - UAF Departmental Cash Receipts and Accounts Receivable – Final
  - UAA Departmental Cash Receipts - Draft
  - Sponsored Programs Effort Reporting - Preliminary
  - Outsourced IT Services - Preliminary
Progress of FY13 Annual Audit Plan

- **Reports in progress:**
  - Banner Access Controls
  - President’s Residence Maintenance
  - Fraud and Ethics Incident Reporting

- **Fieldwork wrapping up or in progress:**
  - Mat-Su College
  - UAA Restricted Funds
  - Sitka Campus Title III Compliance
  - Data Integrity

- **Ongoing:**
  - Follow-up Auditing
  - Continuous Controls Auditing using ACL

Reference 63
Progress of FY13 Annual Audit Plan

- **Next in queue:**
  - UAF Restricted Funds
  - IT Governance

- **FY13 scheduled audits that will not be conducted:**
  - UAF Departmental Review
  - OnBase Access Controls
  - Fixed Cost Contracts Analysis
Audit and Consulting Services – Staffing as of 05/13/13

Audit and Consulting Services

Nichole L. Pittman
Chief Audit Executive
CIA, CISA

Laycie Schnekenburger
Associate Auditor

Will Finley
Information Systems Auditor
CISA

Weston Davey
Assistant Auditor

Anne Doyle
Assistant Auditor

Mary DuRousseau
Student Intern
Status of Follow-up Auditing

# of Recommendations

- Procurement Card
- Cash Receipts
- Travel and Travel Card
- Program Change Control
- Banking Activities
- Program Upgrade Effort Reporting
- Sponsored Programs Effort Reporting
- Outourced IT Services
- Procurement Card
- Follow-up
- Facilities Planning and Construction
- Facilities (M&O and FP&C)
- ANSEP
- Kenai River Campus Data Security
- External InfoSec (Coalfire Systems)
- Travel
- Northwest Campus Data Security
- External InfoSec (Coalfire Systems)
- Departmental Cash Receipts and A/R
- Cash Receipts and A/R
- Travel and Travel Card
- School of Education Restricted Funds
- External InfoSec (Coalfire Systems)

Audits with Open Recommendations

- # of items remaining open after follow-up
- Open - NOT due for follow-up
- Open - due for follow-up
- Closed

Reference 63
## Status of Follow-up Auditing – Metrics

<table>
<thead>
<tr>
<th>Metric</th>
<th>Value</th>
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<tbody>
<tr>
<td>Percent of Follow-up Items Conducted or In-progress</td>
<td>97%</td>
</tr>
<tr>
<td></td>
<td>(37 of 48)</td>
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<tr>
<td># of Follow-up Items Remaining Open after Follow-up</td>
<td>0 count</td>
</tr>
<tr>
<td>Percent of Follow-up Items Closed</td>
<td>39%</td>
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<td>(15 count)</td>
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<tr>
<td># of Follow-up Items Due for Follow-up</td>
<td>15 count</td>
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</tbody>
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Audit and Consulting Services – Other Activities

- FY14 Annual Audit Planning
- FY13 department report for Audit and Consulting Services

In progress:
- Business continuity implementation team.
- Implementation of Issue Track for campus-designated employees to be able to view open audit recommendations.
- Quality assessment review (QAR) remediation.

Internal control discussions with staff system wide (upon request).
Board of Regents
Audit Committee Meeting

Agenda Item VI.C
External Audit Status Report
External Audit Status

Final Reports Issued
- None

Work in Progress
- Sikuluaq Research Vessel (NSF) – draft report expected in July
- Property Control Systems Analysis (ONR)
- FY14 Fringe Benefit Projections (DCAA)
- University of Alaska Annual Financial Audit FY13 (Moss Adams)
- UA Foundation and Consolidated Fund FY13 (Moss Adams)
- UAA-A-133 Single Audit FY13 (Moss Adams)
- College Savings Plan and Education Trust of Alaska (PWC)