Board of Regents
Audit Committee Meeting

Agenda Item V.B
Internal Audit Status Report
Internal Audit – Progress of FY13 Annual Audit Plan

• Reports Issued:
  ◦ UAS Human Resources - Final
  ◦ Statewide Restricted Funds (BTOP) – Final
  ◦ SW Confidential – Final
  ◦ Sponsored Programs Effort Reporting - Preliminary
  ◦ Outsourced IT Services - Preliminary
  ◦ UAF Cash Receipts and Accounts Receivable – Draft
Internal Audit – Progress of FY13 Annual Audit Plan

• Reports in progress:
  ◦ UAA Cash Receipts

• Fieldwork in progress:
  ◦ President’s Residence Maintenance
  ◦ Banner Access Controls
  ◦ Fraud and Ethics Incident Reporting
  ◦ UAA Mat-Su College
  ◦ UAA Restricted Funds Compliance

• Ongoing:
  ◦ Follow-up Auditing
  ◦ Continuous Controls Auditing using ACL
Internal Audit – Progress of FY13 Annual Audit Plan

- **Next in queue:**
  - Data Integrity
  - Sitka Campus Title III and Title IV
  - UAF Restricted Funds
  - Fixed Cost Contracts Analysis

- **FY13 scheduled audits that will not be conducted:**
  - UAF Departmental Review
  - OnBase Access Controls
Internal Audit – Staffing
as of 03/20/13

Internal Audit Department

Nichole L. Pittman
Director
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
- Program Change Control (KPMG concerns)
- Banking Activities
- Program Upgrade Testing
- 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)
- Cash Receipts and A/R
- Travel and Travel Card
- School of Education Restricted Funds
- External InfoSec (Coalfire Systems)

Audits with Open Recommendations

- Open - NOT due for follow-up
- Open - due for follow-up
- Closed

# of items remaining open after follow-up
### Status of Follow-up Auditing – Metrics

- **Percent of Follow-up Items Conducted or In-progress**
  - 63%
  - (31 of 49)

- **# of Follow-up Items Remaining Open after Follow-up**
  - 1 count

- **Percent of Follow-up Items Closed**
  - 37%
  - (18 count)

- **# of Follow-up Items Due for Follow-up**
  - 67 count
Internal Audit – Other Activities

- **FY14 Annual Audit Planning**
- **Athletics compliance auditing**
- **In progress:**
  - Effort certification process redesign.
  - Business continuity implementation team.
  - Website updates: FAQs and internal controls overview.
  - 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 V.C
External Audit Status Report
External Audit Status

Final Reports Issued

- KUAC TV9 FM 89.9 (RJG)

Work in Progress

- UAF Sikuliaq Research Vessel (NSF)
External Audits

- **House Bill 30 regarding legislative audits**
  "An Act relating to performance reviews, audits, and termination of executive and legislative branch agencies, the University of Alaska, and the Alaska Court System; and providing for an effective date."
  - HB 30 proposes a performance review of the University of Alaska every 10 years beginning with the year 2018.

- **Transition to Moss Adams for external audit services**