



University of Alaska Board of Regents Audit Committee Meeting

Fairbanks, Alaska
April 12, 2013

Presented by: Nichole Pittman, CIA, CISA
Director for Statewide Internal Audit



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

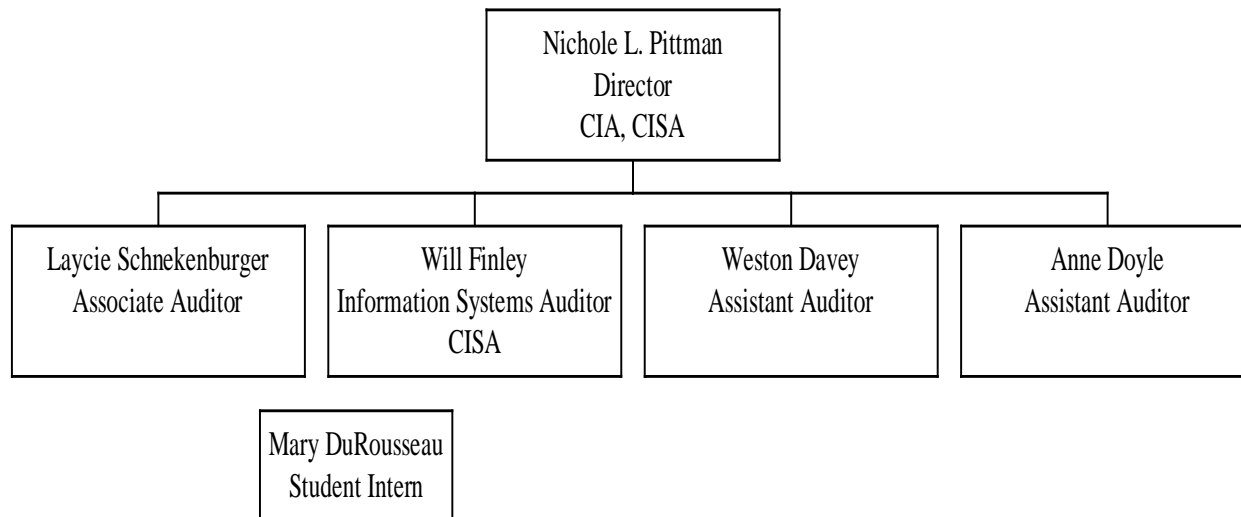
Internal Audit – Progress of FY13 Annual Audit Plan

- 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

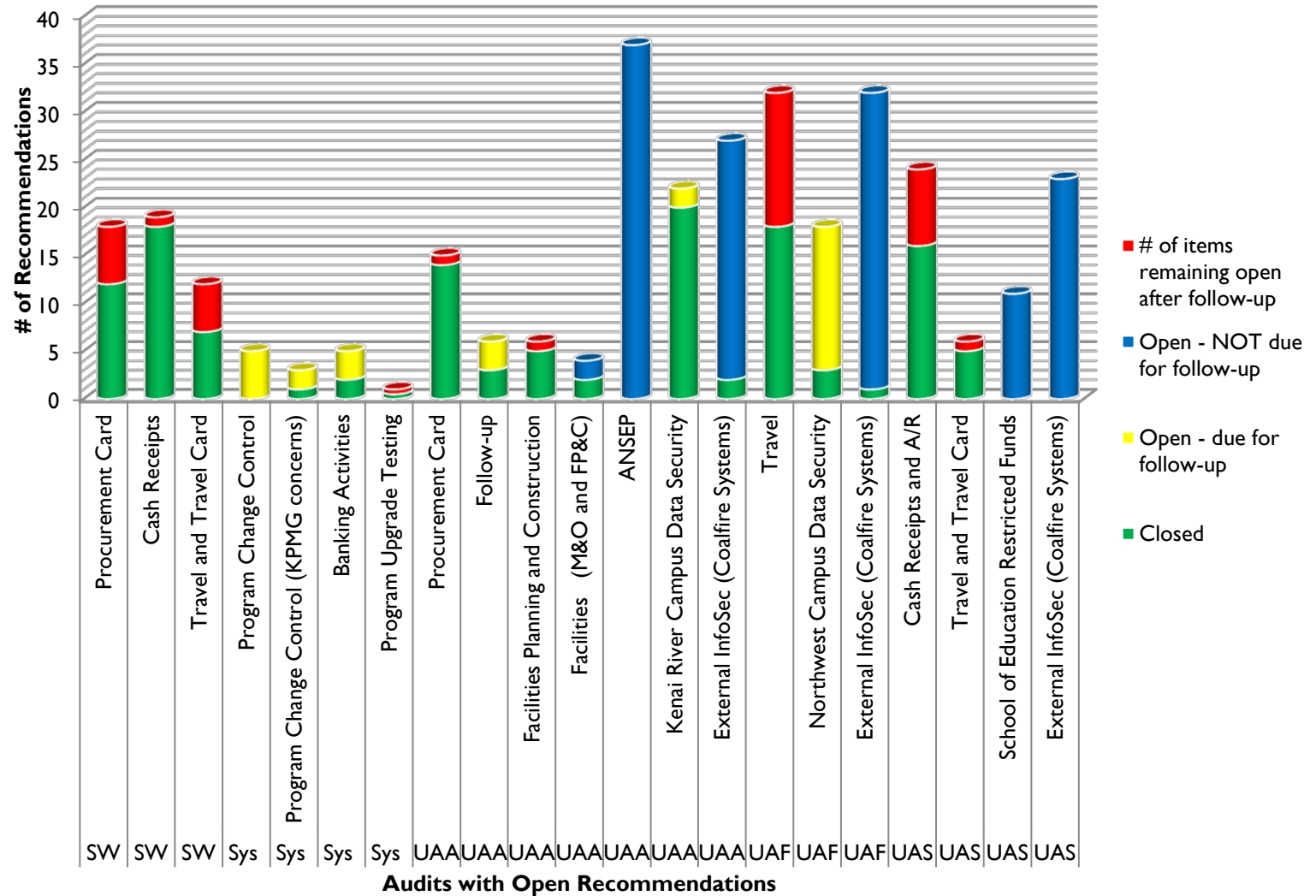
Internal Audit – Staffing

as of 03/20/13

Internal Audit Department



Status of Follow-up Auditing



Status of Follow-up Auditing – Metrics

- Percent of Follow-up Items Conducted or In-progress
63%
(31 of 49)
- Percent of Follow-up Items Closed
37%
(18 count)
- # of Follow-up Items Remaining Open after Follow-up
1 count
- # of Follow-up Items Due for Follow-up
67 count

Internal Audit – Other Activities

- FY I 4 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