

**Internal Audit Status Report
As of November 18, 2013**

Italic Items - have been completed or are in progress

External Financial Audit Support:

<p><i>Year-end Cutoff</i></p> <p><i>Procurement Card</i></p> <p><i>Payroll</i></p> <p><i>Journal Entries</i></p> <p><i>Cash Disbursements & Bank Transfers</i></p>	<p><i>Cash</i></p> <p><i>Auxiliary Revenues</i></p> <p><i>Unexpended Plant Fund Additions</i></p> <p><i>Search for Unrecorded Liabilities</i></p>
--	---

Audits and Projects:

<p>University of Alaska Anchorage:</p> <p style="padding-left: 20px;"><i>Student</i></p> <p style="padding-left: 20px;"><i>Department Review</i></p> <p style="padding-left: 20px;"><i>Subcontract Monitoring</i></p> <p style="padding-left: 20px;"><i>Restricted Funds Monitoring*</i> (FY13)</p> <p style="padding-left: 20px;"><i>Departmental Review** - Mat-Su</i> <i>College Phase II (FY13)</i></p> <p>University of Alaska Fairbanks:</p> <p style="padding-left: 20px;"><i>Student</i></p> <p style="padding-left: 20px;"><i>Department Review*</i></p> <p style="padding-left: 20px;"><i>Athletics</i></p> <p>University of Alaska Southeast:</p> <p style="padding-left: 20px;"><i>Sitka Campus Title III (FY13)</i></p> <p>Statewide:</p> <p style="padding-left: 20px;"><i>Department Review</i></p> <p style="padding-left: 20px;"><i>Training</i></p> <p>Function and System Reviews:</p> <p style="padding-left: 20px;"><i>Budget</i></p> <p style="padding-left: 20px;"><i>Construction Project Management</i> <i>and Operations Planning</i></p> <p style="padding-left: 20px;"><i>Contract Authorization and</i> <i>Administration</i></p> <p style="padding-left: 20px;"><i>Risk Management</i></p>	<p>Information Systems Reviews:</p> <p style="padding-left: 20px;"><i>OnBase Access Controls**</i></p> <p style="padding-left: 20px;"><i>Mobile Technology Security</i></p> <p style="padding-left: 20px;"><i>Records Management and Data</i> <i>Disposal</i></p> <p style="padding-left: 20px;"><i>Business Continuity</i></p> <p style="padding-left: 20px;"><i>Banner Access Controls** (FY13)</i></p> <p style="padding-left: 20px;"><i>Data Integrity (FY13)</i></p> <p>Ongoing Audits:</p> <p style="padding-left: 20px;"><i>Follow-up Auditing</i></p> <p style="padding-left: 20px;"><i>Continuous Controls Auditing</i></p> <p>Special Requests*</p> <p style="padding-left: 20px;"><i>ProCard - UAA, UAF, UAS</i></p> <p style="padding-left: 20px;"><i>UAF - Electronic Research</i> <i>Administration</i></p> <p>Investigations*</p> <p style="padding-left: 20px;"><i>#1 - Confidential</i></p> <p style="padding-left: 20px;"><i>#2 - Confidential</i></p> <p style="padding-left: 20px;"><i>#3 - Confidential</i></p> <p>*Specific departments/areas to be determined later</p> <p>**Carried forward from FY13</p>
--	---

1. FY2013 Audit Plan Progress and Department Staffing
 - a. Fully staffed with four full-time auditors and a part time student intern.
2. Audit Reports:
 - a. UAA Mat-Su College Phase I - Final report issued October 28, 2013
 - b. UAA Restricted Funds Budget and Expenditure Monitoring – Draft report issued.
 - c. UAA Mat-Su College, Phase II – Draft report issued.
 - d. UAA Disability Support Services – Draft report issued.
2. Audit Reports in Progress:
 - a. Banner Access Controls
3. Audits in Progress:
 - a. Sitka Campus Title III
 - b. Data Integrity – Student Enrollment Records
 - c. Construction Project Management and Operations Planning
 - d. ProCard – UAF, UAA, UAS
 - e. UAF Electronic Research Administration
4. Support and Consultation Activities
 - a. In progress:
 - i. University regulation and hotline for fraud, waste and abuse.
 - ii. Business continuity (Kuali Ready implementation).
 - iii. Assistance with risk management identification and risk planning processes.
 - iv. Internal control discussions with staff system wide (upon request).

**External Audit Status Report
As of November 18, 2013**

State Legislative Audit Activities

None

External Audit Reports & Activities

Completed:

1. Property Control Systems Analysis (ONR)
2. FY14 Fringe Benefit Projections (DCAA)
3. University of Alaska Annual Financial Audit FY13 (Moss Adams)
4. UA Foundation and Consolidated Fund FY13 (Moss Adams)
5. UA A-133 Single Audit FY13 (Moss Adams)
6. College Savings Plan and Education Trust of Alaska (PWC)

Work in Progress:

7. Sikuliaq Research Vessel (NSF)

External Auditor Transition – KPMG to Moss Adams

Moss Adams was selected to perform the annual audits for the University’s financial statements, Foundation and Consolidated Endowment Fund and the A-133 Single Audit. The chart below describes the current status and timeline for expected deliverables as the University transitions from the prior external auditors, KPMG, to Moss Adams.

Action or Expected Deliverable		Done	Expected Timeline
1	UA - Notice of intent to award issued	X	n/a
2	UA - End of protest period	X	n/a
3	Moss Adams - required communications with prior auditors	X	Late January to early February
4	UA and Moss Adams - Contract signed	X	Early to mid-February
5	UA and Moss Adams - Introductory/planning meeting	X	Mid to late-February
6	Moss Adams - IT controls testing	X	May
7	Moss Adams - Fieldwork	X	May-September
8	Moss Adams - Updates to the Audit Committee	X	June and September
9	Moss Adams - Financial statement review and issuance	X	Mid October
10	Moss Adams - A-133 audit completion	X	Mid October
11	Moss Adams - Foundation and Consolidated Endowment Fund financial statement review and issuance	X	Mid October
12	Moss Adams - Management letter	X	September
13	Moss Adams - Presentation to the Audit Committee		December