



# 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

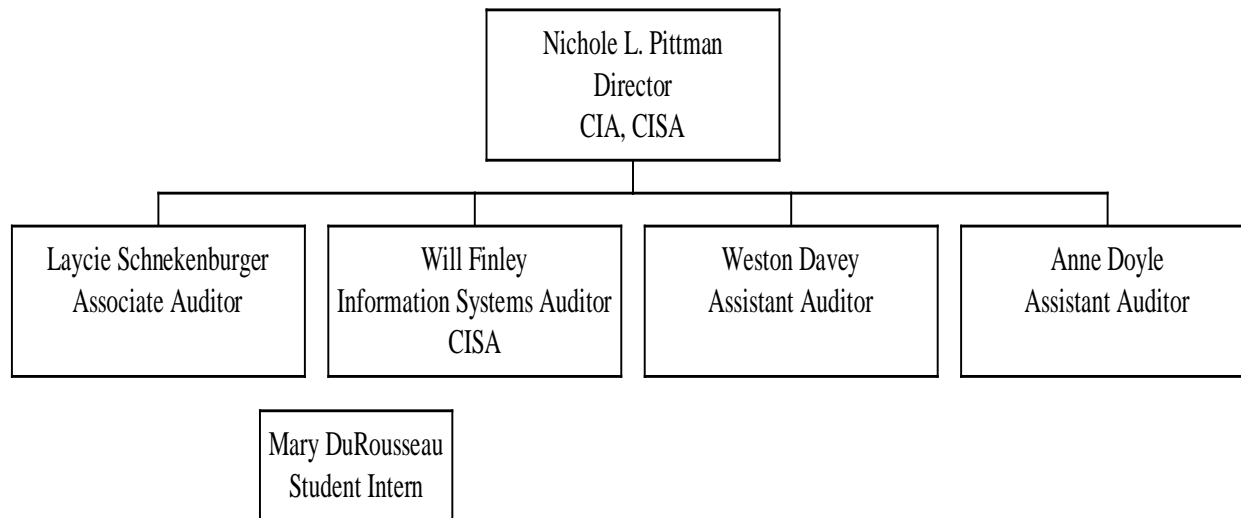
- Reports in progress:
  - UAA Cash Receipts
- Fieldwork in progress:
  - President's Residence Maintenance
  - Banner Access Controls
  - Fraud and Ethics Incident Reporting
  - UAA Mat-Su College
  - UAA Restricted Funds Compliance
- Ongoing:
  - Follow-up Auditing
  - Continuous Controls Auditing using ACL

## Internal Audit – Progress of FY13 Annual Audit Plan

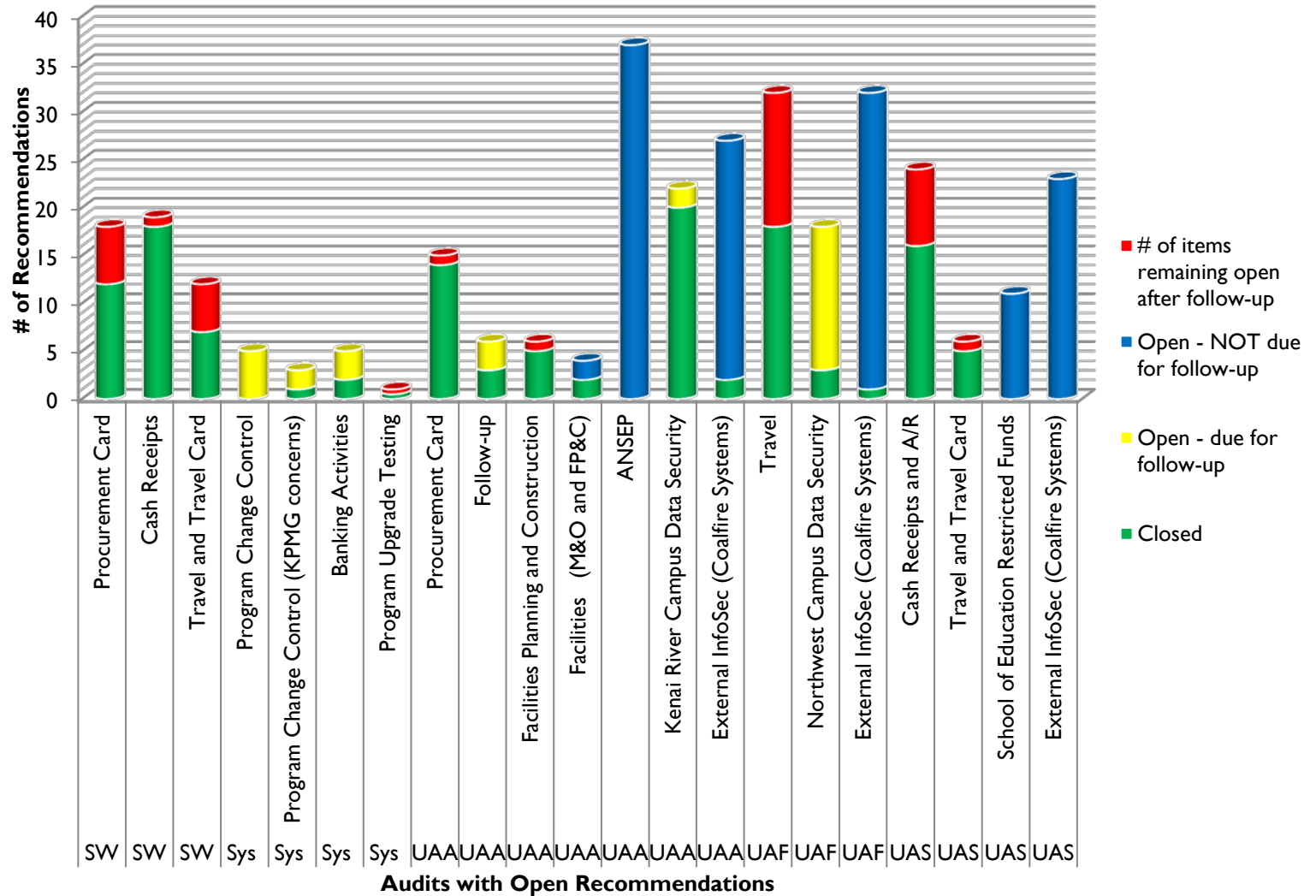
- **Next in queue:**
  - Data Integrity
  - Sitka Campus Title III and Title IV
  - UAF Restricted Funds
  - Fixed Cost Contracts Analysis
- **FY13 scheduled audits that will not be conducted:**
  - UAF Departmental Review
  - OnBase Access Controls

# 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