

**Office of Internal Audit  
Fiscal Year 2024 – Semi Annual Status Report**

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**Internal Audit Services**

- Planned audits to review the adequacy of internal controls in the areas of operations, financial, compliance and information technology
- Investigations of suspected employee misconduct in the areas of fraud, waste and abuse
- Advisory services including serving as liaison between management and external auditors and providing guidance to members of the University community with issues that impact operations and systems of internal control

**Audit Resources: Personnel**

The Internal Audit audit team (~4.7FTE):

- Chief Audit Executive
- Audit Manager (~.7FTE)
- IT Auditor
- Sr. Auditor (long term auditor separated Jan 12)
- Sr. Auditor (replacement start date Feb 1)
- Auditor (filled vacancy Feb 21)

At report date (April 18, 2024), no auditor vacant positions.

Personnel constraints impact: delay in engagement or completion of projects.

Anticipate audit plan goal for 80% completion of planned projects to be met with current resources.

**Audits/Projects – available resource allocation: 79% planned, 71% actual**

<b>Audits</b>	Third Party IT Risk Mgmt	Contracted - RFP review (Q3)
	Pcard Administration	Fieldwork Complete (Q2)
	Visa Compliance: Workers	Fieldwork Complete (Q2)
	Continuous Audit: pcard, travel, pay, IT	Ongoing
	Service Center: Billing	In progress (Q3)
	Service and Activity Fees	In progress (Q3)
	Employee Recruitment and Incentives	In progress (Q3)
	Clery Reporting	In progress (Q3)
	Dept Audit – Teaching and Learning	In progress (Q3)
	GLBA Safeguards	In progress (Q4)
	Small Works Roster	In progress (Q4)
	Dept Audits (1)	Scheduled (Q4)
	Screening	Scheduled (Q4)
	Dept Audits (2)	Not Scheduled
	Consulting Contracts	Not Scheduled
Cash Advance	Not Scheduled	

## Other Audit Services

### Investigations (Fraud, Waste and Abuse)

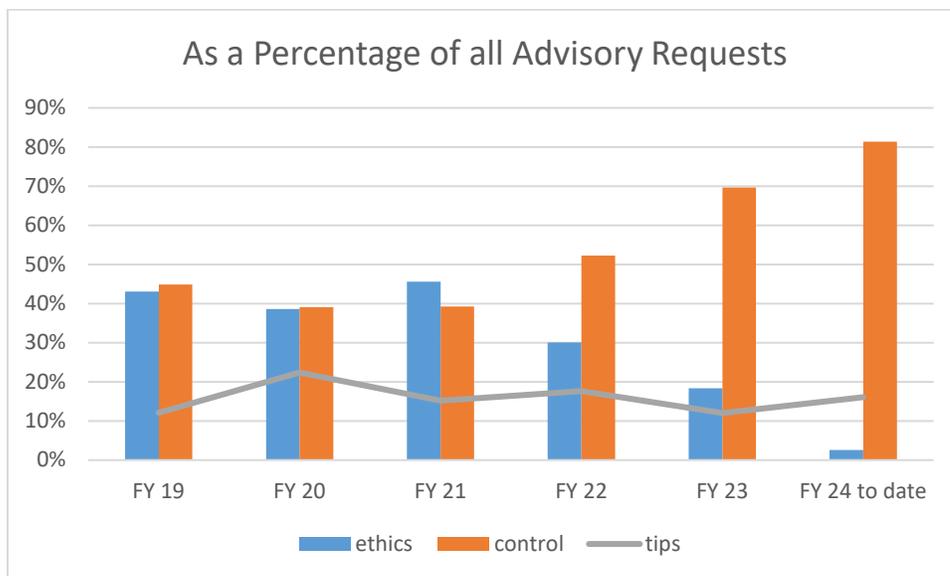
#### Summary/Observations

- Two FY 23 investigations carried over to FY 24 for completion.
- FY 24 to report date, out of 19 tips/referrals, eleven have moved to investigation.
- Types of issues:
  - o Abuse/misuse of resource (facilities, computing, credentials)
  - o Misappropriation
  - o Conflict of interest
- Historically, and still the case, the months of October and February/March see the greatest number of tips. Project scheduling provides flexibility to manage as needed.

### Advisories

#### Summary/Observations

- Since Ethics Advising moved out of IA to Compliance (FY 21), number and percent of requests that are seeking ethics guidance is significantly down – as expected and desired.



### Liaison Activities

#### Summary/Observations

Internal Audit assists management with external audits by facilitating meetings, information requests and representing University management and activities in issue response. In addition to a few state and federal program audits:

- State Auditor’s Office (SAO ) – Performance Audit (Dual Credit)
- SAO Accountability FY 22-34