



TEXAS WOMAN'S
UNIVERSITY™

ANNUAL
INTERNAL
AUDIT REPORT

FOR FISCAL YEAR
ENDED 2019

OFFICE OF

Audit Services

P.O. Box 425587,
Denton, TX 76204

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<https://twu.edu/audit-services/>



AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

October 31, 2019

Carine M. Feyten, Ph.D., Chancellor and President,
Members of the Board of Regents:

We are pleased to submit the annual report of the Office of Audit Services for the fiscal year ended August 31, 2019. This report is required by the Texas Internal Auditing Act and provides information on the assurance services, consulting services, and other activities of the internal audit function.

As of August 31, 2019, the department issued eleven reports related to audits, consulting reviews, or investigations.

If you have any questions about the contents of this report, please do not hesitate to contact me.

Ali Subhani, CIA, CISA, GSNA
Director of Audit Services

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Regent Jill Jester Regent Teresa Doggett
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PURPOSE

The purpose of this annual report is to provide information on the assurance services, consulting services, and other activities of the internal audit function. In addition, the annual internal audit report assists oversight agencies in their planning and coordination efforts.

The [Texas Internal Auditing Act](#), Texas Government Code, Chapter 2102, requires that an annual report on internal audit activity be filed by November 1st of each year and submitted to the Governor, the Legislative Budget Board, the Sunset Advisory Commission, the State Auditor's Office (SAO), and the entities' governing boards and chief executives. The SAO prescribes the form and content of the report.

The annual report was prepared using the [guidelines](#) provided by the Texas State Auditor's Office. In addition to the minimum requirements, we also included other information we felt was important to the internal audit operations during fiscal year (FY) 2019. Additional information regarding the Texas Woman's University (TWU) Office of Audit Services can be found at the following website: www.twu.edu/audit-services.

I. COMPLIANCE WITH TEXAS GOVERNMENT CODE, SECTION 2102.015

Texas Government Code, [Section 2102.015](#) requires that the internal audit plan and the internal audit annual report be posted on the institution's website. Accordingly, the Office of Audit Services has posted its FY 2019 Annual Internal Audit Report and the approved FY 2020 Audit Plan on the [departmental website](#).



II. INTERNAL AUDIT PLAN FOR FY 2019

The TWU 2019 Audit Plan outlined internal audit activities to be performed by the Office of Audit Services during FY 2019 in accordance with the Texas Internal Auditing Act, the Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing, and Generally Accepted Government Auditing Standards, consistent with the TWU Audit Charter. The plan is prepared using a risk-based approach to ensure that areas and activities specific to TWU with the greatest risk are identified for consideration to be audited. The information in Appendix 1 contains the Internal Audit Plan for FY 2019.

As required by the State Auditor's Office FY 2019 guidelines for submitting this report, the status of the following required audits is detailed below:

- A compliance audit of Benefits Proportionality Funding (Report No. 18-05) was completed on August 24, 2018. Since the audit resulted in identifying \$331.61 in disproportionate funds that were required to be repaid to the Texas Comptroller, an audit of Benefits proportionality was considered when the risk assessment was performed for FY 2019, however, another audit of Benefits Proportionality Funding was not performed in FY 2019.
- An assessment regarding purchasing required by the Texas Education Code, Section 51.9337(h), was conducted, and a report (Report No. 19-08) was issued on May 16, 2019. Based on the results of the review, the university has failed to implement recommendations noted in the prior audit (Report No. 18-01); therefore, the university is not in full compliance with the requirements.



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As required by the State Auditor's Office FY 2019 guidelines for submitting this report, deviations from the initial plan are outlined below:

- Additions: Decentralized IT Organization & Operations- 300 hours
Special Projects Reserve - 150 hours
- Deferred: Advancement - 450 hours
HIPAA Compliance - 450 hours
- Completed: 19-10 Tuition - Report Issued October 23, 2019
Decentralized IT Organization & Operations - Reporting Phase

III. CONSULTING SERVICES AND NON-AUDIT SERVICES COMPLETED

The following is a list of consulting services completed in FY 2019, as defined in the IIA International Standards for the Professional Practice of Internal Auditing. Consulting services are advisory in nature and are generally performed at the specific request of an engagement client.

Date-Issued	Title	High Level Objectives	Results Summary
February 21, 2019	Purchasing Card Monitoring	Assist management in developing an improving monitoring capability over high risk purchasing card transactions.	Currently, Purchasing Card Program (PCP) staff step in to complete the reconciliation and approval process on the cardholder's behalf whenever there are delays. PCP staff should discontinue completing the reconciliation and approval on the cardholder's behalf.



IV. EXTERNAL QUALITY ASSURANCE REVIEW

In accordance with IIA Standards and the Texas Internal Auditing Act, an external quality assurance review was completed on March 8, 2019. A copy of the report from FY 2019 has been included in Appendix 2.

V. INTERNAL AUDIT PLAN FOR FY 2020

The FY 2020 Internal Audit Plan was approved by the TWU Board of Regents on August 9, 2019. Quarterly updates provided to the committee can be obtained by reviewing Quarterly Status Reports of the Office of Audit Services on the meeting [agenda](#). A copy of the plan, including budgeted hours, the risk assessment methodology, identified high risks not on the plan, and audits addressing certain state requirements, is included in Appendix 3.

VI. EXTERNAL AUDIT SERVICES PROCURED IN FY 2019

No external audit services, including financial and performance audits and attestation engagements, reviews, and agreed-upon procedures, were procured during FY 2019.



VII. REPORTING SUSPECT FRAUD AND ABUSE

Actions taken to implement the requirements of Article IX, Section 7.09, page IX-37, Fraud Reporting, General Appropriations Act (84th Legislature, Conference Committee Report) are noted below:

- TWU has placed a link on the TWU homepage that states “ [Report Fraud, Waste, or Abuse in Texas](#)”. The link on the TWU homepage takes a user directly to the State Auditor’s Office webpage for reporting fraud, waste, and abuse.
- TWU has also incorporated into its “Fraud and Fraudulent Activities” [policy](#) information on how to report suspected fraud involving state funds to the State Auditor’s Office. This information includes a link to the State Auditor’s Office [website](#) .

VIII. OFFICE OF AUDIT SERVICES

A. Department Overview

The Office of Audit Services is composed of three full-time positions; a Director, a Senior Auditor and a Senior Data Analytics Auditor.



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B. Staff Experiences and Certifications

The internal audit staff consists of highly qualified and skilled audit professionals with certifications including Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Fraud Examiner (CFE), GIAC Systems and Network Auditor (GSNA), and a Certified IDEA Data Analyst (CIDA).

C. Training

Internal Audit staff received an average of 49 hours of continuing professional education during FY 2019. Key areas of training included emerging audit issues, governance, risks and controls, information systems auditing, fraud, and compliance. Most of the training was received by participating in conferences, seminars, and webinars offered by the Association of College and University Auditors (ACUA), the Institute of Internal Auditors (IIA), the Texas Association of College and University Auditors (TACUA), the Association of Certified Fraud Examiners (ACFE), and Information Systems Audit and Control Association (ISACA).

D. Contributions to the Profession

- The Director participated on the ACUA faculty.
- The Senior Data Analytics Auditor served as the Director of Communities for ACUA.
- The Director and the Senior Data Analytics Auditor presented during the TACUA and the annual ACUA conferences.



APPENDIX 1: FY 2019 AUDIT PLAN

Report #	Project Name	Project Type	Hours	Communication Date
19-01	Swipe Card System	Risk Based	400	January 29, 2019
19-02	Property & Surplus	Risk Based	400	May 16, 2019
19-03	Multihazard Emergency Operations Plan	Required	350	January 15, 2019
19-04	Department of Public Safety	Risk Based	400	January 15, 2019
19-05	University Housing	Risk Based	450	May 16, 2019
19-06	Investments	Required	160	December 13, 2018
19-07	Executive Travel & Entertainment	Risk Based	380	August 1, 2019
19-08	TEC 51.9337 Compliance	Required	250	May 16, 2019
19-09	Vulnerability Management Process	Risk Based	380	September 4, 2019
N/A	Purchasing Card Monitoring	Consulting	200	February 21, 2019
19-0863	SAO Hotline Resolution	Investigation	40	February 28, 2019
N/A	Conflict of Interest Review	Investigation	410	July 18, 2019
19-10	Tuition	Risk Based	450	October 23, 2019
N/A	Decentralized IT Organization & Operations	Consulting	300	Reporting Phase



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APPENDIX 2: EXTERNAL QUALITY ASSURANCE REVIEW

Dr. Nolan E. Perez, MD, Board of Regents Chair
Mrs. Mary Wilson, Board of Regents Finance and Audit Committee Chair
Dr. Carine M. Feyton, Ph.D., Chancellor and President
Texas Woman's University
P.O. Box 425587
Denton, Texas 76204

Dear Dr. Perez, Mrs. Wilson, and Dr. Feyton:

We were pleased to assist Texas Woman's University Office of Audit Services with the Quality Assurance Review. We conducted an independent validation of the assertions and conclusions made in the Quality Assurance Review Self-Assessment Report issued by Ali Subhani, Director of Audit Services, on September 28, 2018.

The primary objective of our engagement was to offer an independent opinion on whether the program of internal auditing of Texas Woman's University Office of Audit Services meets the requirements expected of internal audit activities at institutions of higher education supported by the State of Texas, as asserted in the Self-Assessment Report previously mentioned. Those requirements are set forth by the Texas Internal Auditing Act (Texas Government Code Chapter 2102); the Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* and *Code of Ethics*; and the U.S. Government Accountability Office's *Generally Accepted Government Auditing Standards*. For purposes of this review, we collectively refer to these as *the Standards*.

Gina Oglesbee, Chief Audit Executive for Stephen F. Austin State University, and Leigh Kidwell, Director of Internal Audits for Midwestern State University, performed the validation. We attest that we are independent from all internal audit activities at Texas Woman's University (TWU) and have the requisite skills and knowledge to perform the validation.

We conducted the validation using the State Agency Internal Audit Forum Peer Review Guidelines and the Master Peer Review Program as guidance. The review included internal audit activities for the period September 1, 2013 to December 1, 2017. Onsite fieldwork was performed November 13-15, 2018 and February 19, 2019. We reviewed the Quality Assurance Review Self-Assessment Report and supporting documentation, along with a sample of audit workpapers. We performed interviews with the TWU Board of Regents Finance and Audit Committee Chair; Chancellor and President; General Counsel; Vice



APPENDIX 2: EXTERNAL QUALITY ASSURANCE REVIEW



President of Finance and Administration; Chief Information Officer; Director of Compliance; Senior Auditor; Senior Data Analytics Auditor; and Director of Audit Services.

The rating system used for expressing an opinion for this review provides for three levels of conformance: generally conforms, partially conforms, and does not conform.

- Generally Conforms means that the Office of Audit Services has policies, procedures, and a charter that were judged to be in accordance with applicable standards; however, opportunities for improvement may exist.
- Partially Conforms means deficiencies, while they might impair, did not prohibit the Office of Audit Services from carrying out its responsibilities.
- Does not conform means deficiencies in practice were found that were considered so significant as to impair or prohibit the Office of Audit Services in carrying out its responsibilities.

Based on our procedures, we agree with the overall conclusion that the Office of Audit Services “Generally Conforms” to the *Standards*, with specific conformance noted as follows:

Standard Type and Description	Opinion
<i>IIA Attribute Standards</i>	
1000 – Purpose, Authority, and Responsibility	Generally Conforms
1100 – Independence and Objectivity	Generally Conforms
1200 – Proficiency and Due Professional Care	Generally Conforms
1300 – Quality Assurance and Improvement Program	Partially Conforms (1)
<i>IIA Performance Standards</i>	
2000 – Managing the Internal Audit Activity	Generally Conforms
2100 – Nature of Work	Generally Conforms
2200 – Engagement Planning	Generally Conforms
2300 – Performing the Engagement	Generally Conforms
2400 – Communicating Results	Generally Conforms
2500 – Monitoring Progress	Partially Conforms (2)
2600 – Communicating the Acceptance of Risk	Generally Conforms
<i>IIA Code of Ethics</i>	Generally Conforms
<i>Generally Accepted Government Auditing Standards</i>	Generally Conforms
<i>Texas Internal Auditing Act</i>	Generally Conforms

Explanations for Opinion on Conformance:



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APPENDIX 2: EXTERNAL QUALITY ASSURANCE REVIEW



- (1) Quality Assurance and Improvement Program – For the period reviewed, annual internal assessments were not documented. The Director of Audit Services has subsequently implemented a quality assurance program.
- (2) Monitoring Progress – The system for monitoring disposition of results did not ensure implementation of audit recommendations. The Director of Audit Services has subsequently implemented a new monitoring system.

We believe the goals set by the Office of Audit Services as stated in the Quality Assurance Review Self-Assessment Report evidence the commitment to continuous improvement by the Director of Audit Services. Achievement of the goals will enhance compliance and improve processes.

We appreciate the cooperation and assistance provided to us throughout the course of this validation by the Board of Regents, Chancellor and President, Director of Audit Services, and TWU staff.

Sincerely,

A handwritten signature in blue ink that reads "Gina Oglesbee".

Gina Oglesbee, CPA, CFE
Chief Audit Executive
Stephen F. Austin State University

A handwritten signature in blue ink that reads "Leigh Kidwell".

Leigh Kidwell, CPA, CIA, CGMA
Director of Internal Audits
Midwestern University

cc:

Regent Nancy Painter Paup
Regent George R. Schrader
Regent Mary Wilson
Regent Teresa Doggett
Regent Janelle Shepard
Regent Kathleen Wu
Regent Bernadette Coleman
Regent Jill Jester
Student Regent Emily Roper
Audit Director Ali Subhani



APPENDIX 3: FY 2020 AUDIT PLAN

The FY 2020 audit plan was prepared using risk assessment techniques that identify the individual audits to be conducted during the year. The risk factors utilized by the department during the risk assessment process included:

- Resources at Risk
- Reputational Impact
- Years Since Last Audit
- Organizational Changes
- Regulatory Compliance
- Likelihood

The list of audits detailed on page 15 were approved by the TWU Board of Regents on August 9, 2019. There are no audits on the FY 2020 Audit Plan that address benefits proportionality, expenditure transfers, capital budget controls, or any other limitation or restriction in the General Appropriations Act. There is an audit included on the FY 2020 audit plan (TEC §51.9337) that addresses the specific aspects of contract management related to TEC §51.9337.

Texas Administrative Code (TAC) 202 is audited periodically as required by statute. Administration has agreed to a three year audit cycle of TAC 202 as approved by the agency head and in compliance with TAC 202.71 (c). TAC 202 was last audited during FY 2018 and Benefits Proportionality was last audited in FY 2018. Benefits Proportionality was considered for inclusion on the FY 2020 plan, however, due to the results of the prior audit that demonstrated adequate compliance, the area was not included.



APPENDIX 3: FY 2020 AUDIT PLAN

Risk areas ranked as “high” from the prior year, but not scheduled to be audited during fiscal year 2020 are:

- Auxiliary Functions
- Athletics
- Active Directory
- Bonds
- Budgets
- Cash & Cash Receipts
- Clery Act
- Disaster Recovery Preparedness
- Effort Reporting
- Enrollment
- Enterprise Applications (Oracle, Colleague, Sharepoint ,Onbase)
- Financial Aid
- Financial Controls
- Governance (Policies & Procedures)
- Human Resources
- Identity Management
- Minors on Campus (TEC 51.976)
- Parking
- PCI (Payment Card Industry)
- Purchasing Cards
- Risk Management
- Student Health Services
- Title IX
- University Fees



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APPENDIX 3: FY 2020 AUDIT PLAN

FY 2020 Audit Plan	Original Budget	Percent of Total
Risk Based Audits		
Advancement	450	
Construction*	50	
Financial Aid - Return to Title IV	400	
Marketing	350	
Network Firewall	370	
Sponsored Projects	400	
Institute for Women's Leadership	450	
HIPAA Compliance	450	
Student Receivable	450	
Risk Based Audits Subtotal	3370	65.0%
Required Audits (External and/or Internal)		
Investments	250	
TEC 51.9337 Compliance	350	
Required Audits Subtotal	600	11.6%
Follow Up		
Annual Follow-up	400	
Follow Up Subtotal	400	7.7%
General Reserve		
Special Projects Reserve	289	
General Reserve Subtotal	289	5.6%
Development - Operations		
Annual Internal Audit Report	50	
FY 21 Audit Plan	60	
Audit Committee	100	
Internal Quality Assurance and Improvement Program	40	
Univesity Events	60	
Development - Operations Subtotal	310	6.0%
Development - Initiatives and Education		
CPE	150	
CPE-related Travel	40	
Participation in Professional Organizations	25	
Development - Initiatives and Education Subtotal	215	4.1%
Total Budgeted Hours	5184	100.0%



APPENDIX 4: STATUS OF AUDIT RECOMMENDATIONS

Texas Government Code, Section 2102.015, also requires entities to include the following on their website:

- A “detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns, if any raised by the audit plan or annual report.”
- A “summary of the action taken by the agency to address the concerns, if any, that are raised by the audit plan or annual report.”

To address these requirements, an entity can summarize fiscal year 2019 internal audit recommendations and report on its action and progress toward implementing those recommendations. The status of implementation of recommendations from previous fiscal years follows on the next page.

Report Number	Report Date	Title	Recommendation	Status SAO	Responsible Vice President
16-02	March 29, 2016	Budget Office	Develop a Process to Identify Idle Accounts and Disable their Object Codes	Incomplete/Ongoing	VP Finance & Administration
16-11	June 7, 2018	SLIS	Enhance Internal Controls	Closed	VP Academic Affairs
17-01	January 5, 2018	TEC 51.9337	Enhance Compliance with Purchasing Requirements	Closed	VP Finance & Administration
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Develop Training & Enhance Compliance with Record Keeping of Regulated Items	Closed	VP Finance & Administration
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Enhance Compliance with the Security and Storage of Regulated Items	Implemented	VP Finance & Administration
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Ensure Lab Inspections are Carried Out Consistently	Implemented	VP Finance & Administration
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Implement a Comprehensive Chemical Database	Implemented	VP Finance & Administration
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Ensure Contact Listings are Submitted Timely and Consistently	Implemented	VP Finance & Administration
18-02	May 9, 2018	Investments Audit	Ensure Investment Training is Completed & Legislative Changes to the PFIA are Reported to the Board	Follow-up to be performed as part of ongoing audit	VP Finance & Administration
18-02	May 9, 2018	Investments Audit	Enhance the Records Retention Schedule to Facilitate Retention of Investment Documentation	Follow-up to be performed as part of ongoing audit	VP Finance & Administration
18-02	May 9, 2018	Investments Audit	Ensure that Reporting Methodology is Documented	Follow-up to be performed as part of ongoing audit	VP Finance & Administration
18-02	May 9, 2018	Investments Audit	Ensure the Audit of Investments is Completed and Filed Timely	Follow-up to be performed as part of ongoing audit	VP Finance & Administration
18-02	May 9, 2018	Investments Audit	Ensure Annual Investment Reports & Investment Policies are Properly Filed	Follow-up to be performed as part of ongoing audit	VP Finance & Administration
18-03	May 14, 2018	TAC 202 Audit	Implement Separation of Duties	Incomplete/Ongoing	AVP for Technology & Chief Information Officer & VP Finance & Administration
18-03	May 14, 2018	TAC 202 Audit	Enhance User Management	Implemented	AVP for Technology & Chief Information Officer
18-03	May 14, 2018	TAC 202 Audit	Strengthen Governance of Service Accounts	Implemented	AVP for Technology & Chief Information Officer
18-03	May 14, 2018	TAC 202 Audit	Enhance Access Control to the Data Center	Implemented	AVP for Technology & Chief Information Officer
18-03	May 14, 2018	TAC 202 Audit	Monitor for Rogue Wireless Devices	Implemented	AVP for Technology & Chief Information Officer
18-03	May 14, 2018	TAC 202 Audit	Update University Policies	Implemented	AVP for Technology & Chief Information Officer
18-05	August 24, 2018	Benefits Proportionality	The audit identified \$331.61 in reimbursement that is due to the state.	Implemented	VP Finance & Administration
18-04	September 28, 2018	Scholarships	Develop an Institutional Policy and Procedures Manual	Incomplete/Ongoing	VP Enrollment Management
18-04	September 28, 2018	Scholarships	Implement Segregation of Duties and Consider Cross Training	Incomplete/Ongoing	VP Enrollment Management
18-04	September 28, 2018	Scholarships	Enhance Scholarship Budget Process	Incomplete/Ongoing	VP Enrollment Management & VP Finance & Administration
18-04	September 28, 2018	Scholarships	Ensure Full Compliance with Requirements of the Texas Education Code	Incomplete/Ongoing	VP Enrollment Management
18-04	September 28, 2018	Scholarships	Implement Monitoring of Awards	Incomplete/Ongoing	VP Enrollment Management

Report Number	Report Date	Title	Recommendation	Status SAO	Responsible Vice President
18-04	September 28, 2018	Scholarships	Implement a Reconciliation Process	Incomplete/Ongoing	VP Enrollment Management & VP Finance & Administration
18-04	September 28, 2018	Scholarships	Evidence Committee Involvement and Update Records Retention Requirements	Incomplete/Ongoing	VP Enrollment Management
18-04	September 28, 2018	Scholarships	Expand Utilization of the Pioneer Scholarship System	Incomplete/Ongoing	VP Enrollment Management
18-04	September 28, 2018	Scholarships	Implement a Periodic Review Process	Incomplete/Ongoing	VP Enrollment Management
18-04	September 28, 2018	Scholarships	Discontinue Reporting External Scholarship Funds as Institutional Expenditures	Incomplete/Ongoing	VP Finance & Administration
19-03	January 15, 2019	Emergency Operations Plan; Safety and Security Audit	Develop Annexes To Support The Base Multihazard Emergency Operations Plan (MEOP)	Incomplete/Ongoing	VP Finance & Administration
19-03	January 15, 2019	Emergency Operations Plan; Safety and Security Audit	Detail Mandatory Drills Within The MEOP And Ensure Drills Are Carried Out Consistently	Incomplete/Ongoing	VP Finance & Administration
19-03	January 15, 2019	Emergency Operations Plan; Safety and Security Audit	Ensure Compliance With Audit Requirements	Implemented	Director Audit Services
19-04	January 15, 2019	Department of Public Safety	Strengthen Internal Controls	Implemented	VP Finance & Administration
19-04	January 15, 2019	Department of Public Safety	Evaluate Cost Saving Opportunities	Closed – Management accepts risk	VP Finance & Administration
19-04	January 15, 2019	Department of Public Safety	Enhance Record Retention	Implemented	VP Finance & Administration
19-01	January 29, 2019	Swipe Card System Audit	Secure Confidential Information	Implemented	VP Student Life
19-01	January 29, 2019	Swipe Card System Audit	Consider Improving Card Security	Implemented	VP Student Life
19-01	January 29, 2019	Swipe Card System Audit	Maintain Documentation to Support the Student ID Fee Rate	Incomplete/Ongoing	VP Student Life
19-01	January 29, 2019	Swipe Card System Audit	Enhance Network Controls	Implemented	VP Student Life
19-01	January 29, 2019	Swipe Card System Audit	Strengthen Logical Controls	Implemented	VP Student Life
19-01	January 29, 2019	Swipe Card System Audit	Enhance Process for Granting Card Access	Implemented	VP Student Life
19-01	January 29, 2019	Swipe Card System Audit	Consider Opportunities for Improved Fiscal Management	Incomplete/Ongoing	VP Student Life
19-01	January 29, 2019	Swipe Card System Audit	Develop Policies and Procedures	Implemented	VP Student Life
19-02	May 16, 2019	Property and Surplus Audit	Improve Accuracy of the Annual Asset Inventory	Incomplete/Ongoing	VP Finance & Administration
19-02	May 16, 2019	Property and Surplus Audit	Improve Segregation of Duties	Incomplete/Ongoing	VP Finance & Administration
19-02	May 16, 2019	Property and Surplus Audit	Strengthen the Property Assignment Process	Incomplete/Ongoing	VP Finance & Administration
19-02	May 16, 2019	Property and Surplus Audit	Update Policy and Procedures	Incomplete/Ongoing	VP Finance & Administration
19-05	May 16, 2019	University Housing Audit	Ensure Critical Housing Maintenance is Addressed in a Timely Manner	Incomplete/Ongoing	VP Student Life
19-05	May 16, 2019	University Housing Audit	Enhance University Housing Assignment Processes	Incomplete/Ongoing	VP Student Life
19-05	May 16, 2019	University Housing Audit	Ensure Housing Rate Increases are Approved in Line with Policy	Incomplete/Ongoing	VP Student Life
19-05	May 16, 2019	University Housing Audit	Enhance Access Control Procedures	Incomplete/Ongoing	VP Student Life
19-07	August 1, 2019	Executive Travel and Entertainment	Enhance University Policies and Guidelines	Incomplete/Ongoing	VP Finance & Administration
19-07	August 1, 2019	Executive Travel and Entertainment	Improve Compliance with Existing Guidelines	Incomplete/Ongoing	VP Finance & Administration
19-07	August 1, 2019	Executive Travel and Entertainment	Strengthen Expenditure Approval Process	Incomplete/Ongoing	VP Finance & Administration
19-08	May 16, 2019	TEC 51.9337	Ensure TEC 51.9337 Requirements are Fully Addressed	Incomplete/Ongoing	VP Finance & Administration
19-09	September 4, 2019	Vulnerability Management Process Audit	Enhance Vulnerability Scanning and Remediation Process	Incomplete/Ongoing	AVP for Technology & Chief Information Officer



Report Number	Report Date	Title	Recommendation	Status SAO	Responsible Vice President
19-09	September 4, 2019	Vulnerability Management Process Audit	Develop Complete Inventory with Designated Owners	Incomplete/Ongoing	AVP for Technology & Chief Information Officer
19-09	September 4, 2019	Vulnerability Management Process Audit	Strengthen Policies and Procedures	Incomplete/Ongoing	AVP for Technology & Chief Information Officer
19-10	October 23, 2019	Tuition	Implement Reconciliation Process	Incomplete/Ongoing	VP Finance & Administration
19-10	October 23, 2019	Tuition	Enhance Tuition Billing Processes	Incomplete/Ongoing	VP Enrollment Management & VP Finance & Administration
19-10	October 23, 2019	Tuition	Maintain Documentation to Support Tuition Exemptions	Incomplete/Ongoing	VP Enrollment Management
19-10	October 23, 2019	Tuition	Improve Compliance with Residency Requirements	Incomplete/Ongoing	VP Enrollment Management