

**Office of Internal Audit
Fiscal 2017 Audit Plan**

Engagement Topics

Continuous Auditing	Objectives/Procedures
Purchasing Cards	<ul style="list-style-type: none"> • Risk-based identification of purchasing card expenditures that may not be allowable, using automated techniques. • Determination and evaluation of whether systematically-identified expenses are allowable. • Ensure consistent testing methodology for institution data submitted to UW System Administration.
Travel and Expense Reimbursement	<ul style="list-style-type: none"> • Risk-based identification of travel expenditures that may not be allowable, using automated techniques. • Determination and evaluation of whether systematically-identified expenses are allowable.
Payroll	<ul style="list-style-type: none"> • Systematic identification of payroll conditions or trends that warrant further review or investigation. Examples may be overload payments, termination payments, supplemental pay and pay adjustments. • Retired and rehired annuitants.
Audits (FY2016-FY2017)	Objectives/Procedures
Cash Handling	<ul style="list-style-type: none"> • Review internal controls over the process. • Test a sample of transactions for compliance. • Recommend possible closure of accounts. • Given large scope, audits will be performed in fiscal 2016 and 2017.
International Education (IE)	<ul style="list-style-type: none"> • Review policies in place over the IE Department business practices. • Test a sample of students in the program. • Review international programs (travel arrangements, health insurance). • Given large scope, audits will be performed in fiscal 2016 and 2017.

Engagement Topics (continued)

FY2016 Audits In Process	Objectives/Procedures
Code of Ethics, Conduct and Governance	<ul style="list-style-type: none"> • Review and evaluate applicable policies. • Validate management’s processes to comply with policies. • Test compliance with policies.
Auxiliary Services <ul style="list-style-type: none"> • UW-Madison – Union • Other Institutions – Parking 	<ul style="list-style-type: none"> • Review of policies and activities. • Testing of transactions and activities for compliance. • Review and evaluate chargebacks.
Emergency Preparedness	<ul style="list-style-type: none"> • Review policies in place for different scenarios. • Interview staff responsible for the emergency plan. • Audit the emergency plans.
FY2016 Audits Deferred	Objectives/Procedures
System Security and Access (Information Technology)	<ul style="list-style-type: none"> • Uniform information technology framework and standards across the System. • Review structure, governance, implementation, etc. • Review information technology security framework.
Data Integrity, Definition, Governance, and Ownership – Top Three Systems/ Applications (Information Technology)	<ul style="list-style-type: none"> • Document the users of the data and those with ownership. • Review provisioning, de-provisioning, and administrator, application, and operating system access. • Review current standard definitions
FY2017 New Audits	Objectives/Procedures
Federal TriO Programs <ul style="list-style-type: none"> • TriO consists of Upward Bound, Talent Search, Student Support Services, Educational Opportunity Centers, and the Ronald E. McNair Post-Baccalaureate Achievement Program. 	<ul style="list-style-type: none"> • Examine services, activities and expenses for federal eligibility and allowability. • Review and test physical and administrative controls over payments and distributions to participants. • Review and determine if there is appropriate oversight of the program activities, particularly those involving minors.
Facilities <ul style="list-style-type: none"> • Scope limited to supplies inventory used for maintenance, repairs and construction 	<ul style="list-style-type: none"> • Review and test physical and administrative controls over inventory. • Review and test methodology and procedures for chargebacks. • Examine how inventories are valued and presented for financial reporting purposes.

Engagement Topics (continued)

FY2017 New Audits	Objectives/Procedures
Payment Card Industry Compliance	<ul style="list-style-type: none"> • Review internal controls over the process. • Test for compliance with policies, procedures and The Payment Card Industry Data Standard (PCI DSS). • Given large scope, audits will be performed in fiscal 2017 and 2018.
Human Resource System Segregation of Duties (SOD)	<ul style="list-style-type: none"> • Review the SOD matrix. • Evaluate the matrix for inappropriate “conflicts”. • Review the policy for the conflict review reports at institutions and test the process.
DoIT	<ul style="list-style-type: none"> • Review and evaluate roles, governance and project prioritization for internal and external clients. • Evaluate and test the external and internal billing processes.
Research	<ul style="list-style-type: none"> • Inquire of institutions as to the status of implementation of <i>Uniform Guidance</i> and its impact on proposal submission, pre-award, post-award monitoring; and project close-out. • Review and test status of implementation of <i>Uniform Guidance</i> with respect to sub-awards.
Internal Control and Compliance Structure and Governance	<ul style="list-style-type: none"> • Review and assess how the System and institutions organize, manage, and coordinate internal controls and compliance. • Compare current structure to peers and professional standards.
Clery Audit Follow-up	<ul style="list-style-type: none"> • Review Clery audits performed by an independent consultant in fiscal 2016. • Obtain evidence of management’s work to address material findings.
Fair Labor Standards Act	<ul style="list-style-type: none"> • Review management’s plan to comply with an increase in the minimum income threshold for exempt employees. • Test selected employee payroll information for compliance.
Tuition and Enrollment Management	<ul style="list-style-type: none"> • Review policies for collection of tuition as it relates to enrollment and changes to enrollment (i.e. drops). • Test compliance with policies at selected institutions.

Engagement Topics (continued)

FY2017 New Audits	Objectives/Procedures
NCAA Athletics Division I Audits	<ul style="list-style-type: none">• Agreed upon procedures audits over financial matters (Green Bay, Milwaukee).• Audit of compliance with NCAA rules (Madison).

Consulting/Committee Work

Title
UW-Madison Financial Internal Control Initiative
Travel and Expense Reimbursement Operations
UW Information Assurance Committee
Performance Workgroup