FISCAL 2016 AUDIT PLAN
Approved June 5, 2015
## Engagement Topics

<table>
<thead>
<tr>
<th>Title and Audit Type</th>
<th>Objectives</th>
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| 1) Code of Ethics, Conduct, and Governance (Operational) | • Review of ethics policies  
• Education and training  
• Conflicts of interest  
• Best practices in higher education and comparison of policies                                                                         |
| 2) Reserves and Reporting (Financial)        | • Accuracy of reserves classifications and restrictions  
• Evaluation of source data for calculating the restrictions  
• Test a sample of the obligations  
• Material dollar amounts                                                                                                                     |
| 3) Purchasing Cards (Continuous Monitoring)  | • 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                                              |
| 4) Travel and Expense Reimbursement (Continuous Monitoring) | • Risk-based identification of travel expenditures that may not be allowable using automated techniques  
• Determination and evaluation of whether systematically-identified expenses are allowable                                                                 |
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| 5) Cash Handling (Financial)             | • Review internal controls over the process  
• Test a sample of transactions for compliance  
• Recommend possible closure of accounts  
• Two-year effort to complete projects                                                          |
| 6) Payroll (Continuous Monitoring)       | • Systematic identification of conditions or trends that warrant further review or investigation related to unclassified and classified employees. Examples of items to be systematically identified include overload payments, termination payments, and supplemental pay and pay adjustments.  
• Retiring and rehired annuitants |
| 7) Auxiliary Services (Operational)      | • Review of reporting structure at institutions  
• Review of policies and activities  
• Review of conflict of interest policies and compliance                                             |
| 8) Emergency Preparedness (Operational)  | • Review policies in place for different scenarios  
• Interview staff responsible for the emergency plan  
• Audit the emergency plans                                                                        |
### Engagement Topics (continued)

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| **9) System Security and Access (Information Technology)** | • Uniform information technology framework and standards across the System  
• Review structure, governance, implementation, etc.  
• Review information technology security framework |
| **10) Data Integrity, Definition, Governance, and Ownership – Top Three Systems/ Applications (Information Technology)** | • 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 |
| **11) International Education (IE) (Operational)** | • 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)  
• Two-year effort to complete the process |
| **12) NCAA Athletics Division I and II Audits** | • Agreed upon procedures audits (Green Bay, Milwaukee, Parkside)  
• Review departments for compliance with NCAA regulations  
• Audit financial statements |
# Consulting/Committee Work

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<tr>
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<tbody>
<tr>
<td>• Drug Free Workplace</td>
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<tr>
<td>• Travel Management and Operations Committee</td>
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<tr>
<td>• Affordable Care Act Employer Compliance</td>
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<tr>
<td>• Risk Management</td>
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<td>• Enhancements to HRS</td>
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