FISCAL YEAR 2024
INTERNAL AUDIT ANNUAL PLAN

PURPOSE OF THE ANNUAL PLAN

The annual internal audit plan is intended to convey a current sense of the University's internal control environment and the extent to which institutional risk mitigation is being assessed by regular audit activities, addressed proactively through advisory services, or investigated as a result of reported concerns.

The plan also includes information that demonstrates the Office of Internal Audit's (OIA's) accountability for our resources and our ongoing efforts to continually improve the University's internal audit program.

RECAP OF FY 2023 ANNUAL AUDIT PLAN

*(**Note:** See Appendix B for the audit status for FY 2023)*

Our audit planning begins with a review of past audit coverage and results. Appendix A recaps the audits completed for the last three fiscal years and the resulting overall control assessments. Appendix B details progress made against the FY 2023 audit plan and other audit work performed. To date, we have completed 24 audits in FY 2023. The risk management and control environments of 16% of the activities audited were rated as "Needs Improvement." The remaining 84% of audits were rated "Good" or "Adequate." These results continue to demonstrate an overall culture of compliance and risk management throughout the University.
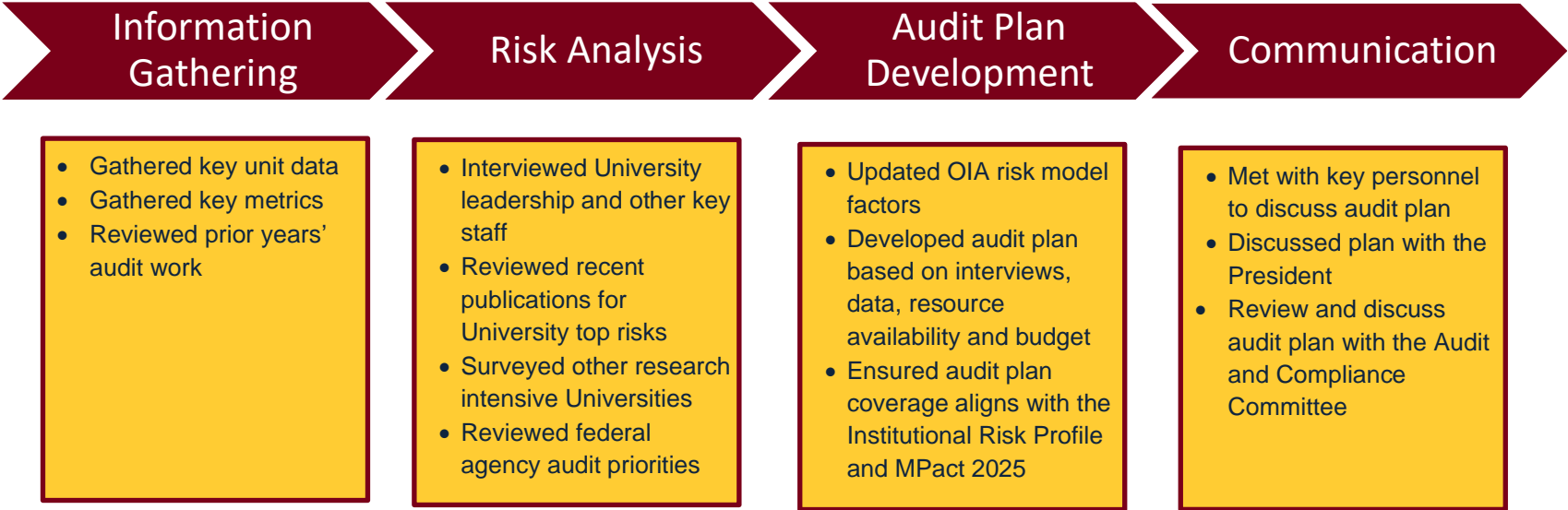
In addition to the 24 audits completed:

- **Audits In Progress:** 4 - audits are currently in progress and plan to be completed in FY 2023.
- **Completed Next FY:** 5 - audits are in progress and will be completed in FY 2024.
- **SNAP Reviews:** 3 - SNAP reviews were issued.
- **Deferred Audits:** 4 - Tier 2 audits from the FY 2023 audit plan were deferred to FY 2024 and 2 additional audits were added as communicated to the Committee in February. The FY 2023 audit plan was built on the expectation of hiring all but one open position by the end of December 2022. Although we successfully hired most open positions, one IT auditor position was not filled until March 2023, and an additional financial auditor left the department this spring. This limited our ability to replace some deferred audit work especially related to IT.
  - *Audits Deferred to FY 2024:* Parking & Transportation Services; Central Cloud Platform; Minnesota Supercomputing Institute; and Gramm-Leach-Bliley Act (GLBA).
  - *Replacement Audit Work:* Institute on the Environment (IonE), and Aerospace Engineering & Mechanics.
- **Employee Surveys:** 36 - employee surveys were sent out to 1085 participants as part of regular unit audit processes, with a 70% response rate.
- **Investigations:** 7 - investigations into financial or operational misconduct were conducted in accordance with the University Policy on Reporting and Addressing Concerns of Misconduct. OIA partnered as appropriate with the University of Minnesota Police Department (UMPD), Office of the General Counsel, Office of Institutional Compliance, Research Intelligence & Compliance Team, and other units to complete these reviews.

24 Audit Reports
Issued
7 Investigations
Conducted
3 SNAP reviews
Completed

DEVELOPMENT OF THE FY 2024 ANNUAL PLAN

The development of the annual audit plan is based on information gathered through broad consultation across the University and a formal assessment of existing and emerging risks. We also do a scan to identify areas of emphasis at relevant federal agencies and survey other research universities regarding the assessment of risks within their institutions. Below is a chart that illustrates the approach that was taken in developing the audit plan:

Information Gathering	Risk Analysis	Audit Plan Development	Communication
• Gathered key unit data • Gathered key metrics • Reviewed prior years' audit work	• Interviewed University leadership and other key staff • Reviewed recent publications for University top risks • Surveyed other research intensive Universities • Reviewed federal agency audit priorities	• Updated OIA risk model factors • Developed audit plan based on interviews, data, resource availability and budget • Ensured audit plan coverage aligns with the Institutional Risk Profile and MPact 2025	• Met with key personnel to discuss audit plan • Discussed plan with the President • Review and discuss audit plan with the Audit and Compliance Committee

External Risk Assessment / Scan of the National Landscape of Higher Education

Regulatory Agencies: The areas receiving the most attention by federal agencies continue to be: research data security, management, reporting, and sharing; and foreign influence and recruiting.

Research Universities: Risks identified in our survey of other research universities found common themes around risks associated with: cybersecurity; recently and expected expanding federal research data security requirements; campus safety and crisis preparedness; financial impacts associated with inflation and declining state support; enrollments; safety of minors; and leadership and other staffing changes and challenges. Several also noted concerns regarding: diversity, equity, inclusion & belonging (DEIB); student mental health challenges; and the ongoing changing NCAA landscape including Name, Image, and Likeness (NIL) guidance.

Internal Risk Assessment Approach

We held discussions with 120 institutional officials and Regents from 57 units to solicit input on the University's institutional risks and any specific areas of concern. Themes identified include: changes to healthcare partnerships; leadership transitions; staffing changes and challenges; campus safety; cybersecurity; DEIB; enrollment and finances; PEAK implementation; federal data sharing and management; aging infrastructure; and impacts of changes in NCAA and NIL guidance and requirements.

We also reviewed the Institutional Risk Profile (established in 2018) as well as Board of Regents meeting agendas for topics of interest at the governance level.

> Input solicited from 120 Institutional Officials and Regents from 57 Units

Operational Risk Assessment

Our annual planning process includes re-examining the University's "audit universe" to ensure that all University activities are considered when determining how audit resources can best be allocated. We also consider new regulatory developments, new business processes, and institutional priorities and strategic initiatives.

The Office of Internal Audit continues to utilize a formalized risk assessment methodology in selecting processes/units for inclusion in the annual audit plan. Relative risk assessment is necessary to provide a basis for the rational deployment of our limited resources across the institution. The risk factors considered in prioritizing institutional activities include:

- Impact on the University's mission
- Impact on University finances
- Assessment of the activity's control environment
- Level of compliance concerns
- Impact of information technology
- Complexity and/or diversity of the activity
- Changes in the organization or leadership

Our operational risk assessment resulted in a risk ranking of 175 individual auditable units, of which 24 are considered to be high-risk, 110 moderate-risk, and 41 low-risk. A rating of "high-risk" does not mean that the activity is perceived to have control problems, but rather reflects the inherent risk associated with the criticality and/or centrality of the unit to the University's mission.

Key Themes Identified

- ➢ Healthcare Partnerships
- ➢ Enrollment & Finances
- ➢ Staffing: Leadership Turnover, Hiring and Return to Work
- ➢ Information Security & Data Management
- ➢ Campus Safety
- ➢ Diversity, Equity, Inclusion & Belonging
- ➢ Inflation Impacts
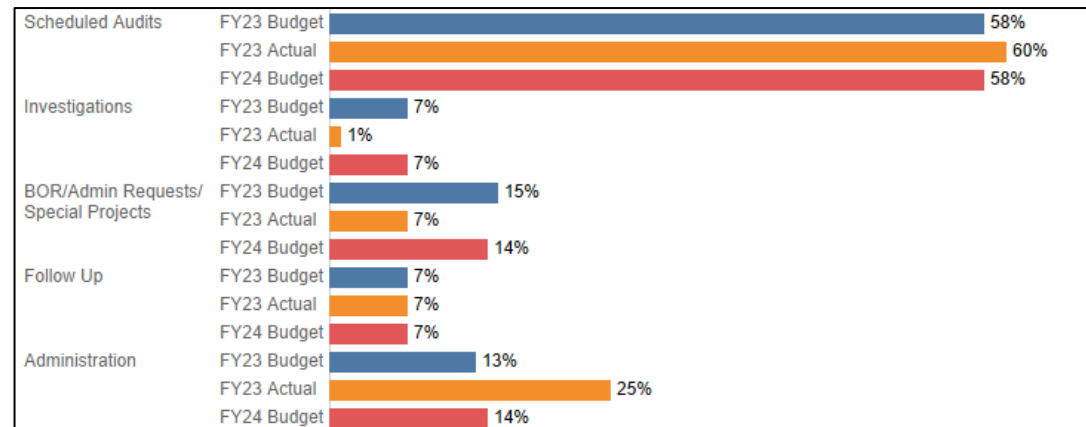
ALLOCATION OF AUDIT RESOURCES

This year's allocation of resources is based on our current staffing complement of 13 FTE auditors, and an assumption that we will hire at least one additional auditor by January 2024, for a total of 13.5 FTE auditors for FY 2024 (see FY 2024 Staffing below for more details).

At 13.5 FTE auditors, approximately 58% of the Office of Internal Audit's resources will be committed to the completion of planned audit projects. This year 6% of those resources will be needed to complete carry-over work on the five audits started in FY 2023 that will be reported in FY 2024.

The remainder of our FY 2024 audit resources is reserved as follows:
- 7% has been reserved for investigations. The number of hours remains consistent with previous years.
- 14% has been reserved to accommodate special requests and projects including senior leader transition audits, SNAP reviews and requests from the President, the Board, or members of the senior leadership team. The number of hours remains consistent with the previous year.
- 7% has been reserved for follow-up procedures on outstanding report issues performed on behalf of the Audit and Compliance Committee. The number of hours remains consistent with previous years.
- 14% has been set aside for internal administrative functions, including: staff oversight, hiring and onboarding; annual audit planning; data analytics; and other continuous improvement efforts. This is an expected reduction in time. Last year we experienced significant staffing turnover including in the leadership team that was temporarily filled by an auditor assuming an interim audit director role. We expect time will continue to be needed for hiring and onboarding, but we expect less turnover and maintaining higher overall staffing levels will result in a higher percent of time spent on other audit work.

Percent of Audit Resources for FY 2024
Percent of Available Time

Scheduled Audits	FY23 Budget	58%
	FY23 Actual	60%
	FY24 Budget	58%
Investigations	FY23 Budget	7%
	FY23 Actual	1%
	FY24 Budget	7%
BOR/Admin Requests/ Special Projects	FY23 Budget	15%
	FY23 Actual	7%
	FY24 Budget	14%
Follow Up	FY23 Budget	7%
	FY23 Actual	7%
	FY24 Budget	7%
Administration	FY23 Budget	13%
	FY23 Actual	25%
	FY24 Budget	14%

OVERALL RISK FOCUS AND IMPACT ON THE FY 2024 AUDIT PLAN

Our proposed internal audit plan for FY 2024 includes coverage of key risks and areas of interest including: enrollment and finances, information security and data management, athletics, campus safety, and impacts of inflation and staffing issues on unit's operations. Selected academic units and operational areas are also included in the plan to maintain reasonable cycles of audit coverage. In addition, other audit work will be performed to address risks associated with senior leader transitions, healthcare partnerships, PEAK implementation, or other areas as the needs arise.

In selecting areas for audit coverage, we were mindful of the risks included in the 2018 Institutional Risk Profile as well as the goals laid out in the MPact 2025 strategic plan. As applicable, we will continue to blend MPact 2025 goals into our work and highlight in our reporting how units and processes align with MPact 2025. We also recognize the importance of Diversity, Equity, Inclusion, and Belonging (DEIB) for creating a positive environment at the University and our community. We have worked to blend DEIB reviews into our audit work, including incorporating it into regular unit audit programs and surveys.

PROPOSED FISCAL YEAR 2024 AUDIT PLAN

Taking into consideration the risks identified externally as well as internally, and balancing all the above with our available resources, the audit plan recommended for FY 2024 includes the following:

Unit Audits

High Risk	Other Audits
NCAA Sport **Parking & Transportation Services**	**Applied Econ/Environmental CFANS** **College of Education and Human Development** **Masonic Cancer Center** **UMD Facilities Management** Biomedical Engineering College of Liberal Arts (CLA) School of Music/Arts Clinical Affairs Centers and Institutes College of Pharmacy Minnesota Supercomputing Institute Student Affairs Care Team UMD Registrar

Process Audits

High Risk	Other Audits
Effort Management **HIPAA Governance and Oversight**	**Central Cloud Computing** **Gramm-Leach-Bliley Act (GLBA)** Firewall Management

We approach the audit plan in two tiers to provide the Committee with an understanding of our current priorities and enable flexibility to accommodate performing audit work in response to emerging issues. The audits in bold are Tier 1 audits. These are higher-priority projects. The remaining audits are Tier 2 audits. Both tiers are expected to be completed based on the expected average of 13.5 FTE auditors. However, Tier 2 audits may be replaced/substituted if higher priority needs for audit coverage arise during the year. Changes made to the Tier 2 projects due to variances in staffing or priority changes will be communicated to the Committee. In addition to these listed audits, we also plan to perform audit work associated with any changes to the University's healthcare partnerships, or with the PEAK implementation if the need arises. We will also continue to perform 1) gift testing in alignment with the memorandums of understandings with University foundations, and 2) senior leader transition audits as they occur including for: the Deans of Carlson School of Management (CSOM), College of Liberal Arts (CLA), Law School, and College of Design.

The proposed audit plan includes coverage of selected risks included on the 2018 Institutional Risk Profile as outlined in the table below (see Appendix C for more details).

Audit Coverage of Institutional Risks

Institutional Risk	FY 24	FY 23	FY 22
Clinical Partnerships	X	X	X
Collaboration w/ Externalities & Joint Ventures	X		X
Decentralization	X	X	X
Employee Demographics/Succession Planning	X	X	X
Facilities – Maintenance, Scope & Alignment	X		X
Faculty Retention			
Information Technology – Security/Failure/Resilience/Cost	X	X	X
Intercollegiate Athletics	X	X	X
International Activities		X	X
Legal & Regulatory Compliance	X	X	X
New & Disruptive Educational Models		X	
Public Funding Reliability, Economic Climate & Financial Sustainability	X	X	X
Representational Diversity			X
Shifting Enrollment Patterns	X	X	
High Risk Research	X	X	X
Research or Clinical Misconduct			X
Brand & Reputation Management	X	X	X
Campus Safety	X		X
Campus Climate & Free Speech	X		
Crisis Management	X		
Sexual Misconduct – Prevention, Training & Response			X

The FY 2024 plan continues to provide well-balanced coverage across the University. The following chart shows the distribution of audit coverage by University component for FY 2024, based on the number of hours allocated to each component.

FY 2024 Audit Coverage by University Components
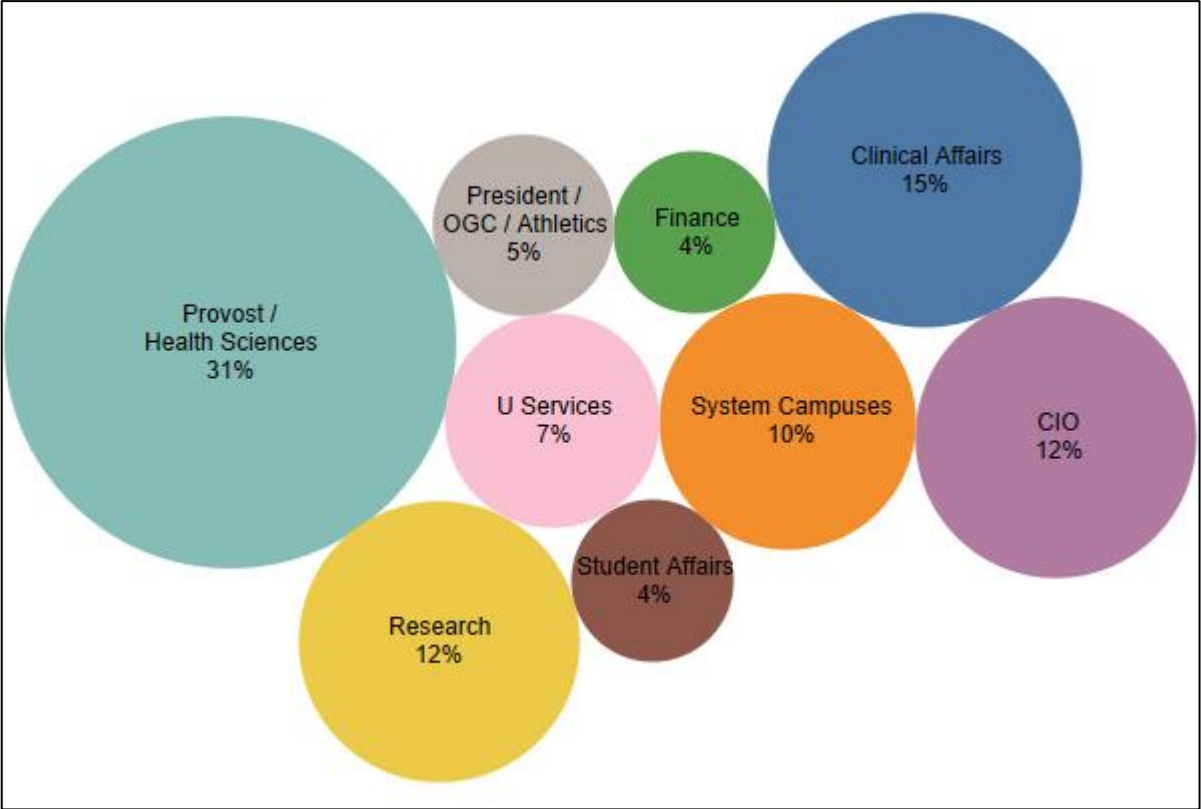
SUMMARY

The proposed FY 2024 internal audit plan rationally allocates the University's finite audit resources to a well-balanced portfolio of audits that address areas identified as being of significant risk, provides coverage across the breadth of the institution, and will provide information to help inform leadership and governance discussions. The plan also provides for additional flexibility to enable us to respond to fluctuations in staffing and potential emerging needs throughout the year including potential changes to the University's healthcare partnerships.

INDEPENDENCE

The Office of Internal Audit's Charter, approved by the Chair of the Audit and Compliance Committee in 2019 states, "To provide for the independence of the Office of Internal Audit, the Board of Regents delegates directly to the Chief Auditor the authorities necessary to perform the duties set forth in the mission and scope of work," and "The Office of Internal Audit is to be free from undue influence in the selection of activities to be examined and the audit techniques and procedures to be used."

There were no incidences during the year in which the independence or scope of internal audit work was restricted by the client.

RELIANCE ON OTHER PROVIDERS

To avoid duplication of work and reduce burden on University staff, we continue to place reliance on audit-related work performed by other service providers. We rely on the external audit work performed by Deloitte, LLP in the areas of investments, annual external financial reporting, and RUMINCO (the University's captive insurance company). Deloitte, LLP also provides significant coverage of student financial aid as part of its Uniform Guidance Audit, which we take into consideration in our risk assessment.

We also rely on the audit work performed by external construction audit firms engaged by the University's Capital Planning and Project Management (CPPM) unit for construction projects that are delivered using the Design/Build or the Construction Manager at Risk delivery methods. We are in agreement with the scope of this audit work and receive and review copies of their reports.

COORDINATION WITH OTHER INTERNAL UNIVERSITY RESOURCES AND INITIATIVES

Compliance Partners

The Office of Internal Audit coordinates its work with other internal units to maximize the quality of audit coverage provided, as well as to promote prompt attention when University-wide trends are identified. We have established strong working relationships with the University's compliance partners, including: the Risk Intelligence and Compliance Team; the Human Research Protection Program; Health, Safety & Risk Management; University Information Security; the Health Information Privacy & Compliance Office; and the Office of the General Counsel. We work closely with each of these units during audits involving complex regulatory issues.

The Office of Internal Audit interfaces regularly with the Institutional Compliance Officer and we serve on the Executive Compliance Oversight Committee. Input from the Compliance Officer is also solicited during our annual audit planning. In addition, throughout the year we report to and collaborate with the Compliance Officer on issues identified during our audits. We also share the results of employee surveys conducted during audits with the Compliance Officer. Along with the Office of Institutional Compliance, we serve on the triage team for managing UReport, the University's anonymous hotline. We are also working with the Office of Institutional Compliance to ensure that duplication does not occur between their risk assessments and our audits. Both offices are committed to sharing information and leveraging each other's work as appropriate to optimize resource usage and reduce impact on units involved.

Policy & Process Owners

Audit results are shared with policy owners and central support units such as the Office of Information Technology, Sponsored Projects Administration, Controller's Office, and the Office of Human Resources when policy non-compliance or the need for process enhancements are identified. In addition, best practices identified in local unit audits are shared with these central unit process owners for consideration of broader adoption. We also have regular meetings with leadership and other representatives from these offices to discuss audit results and trends, changes in regulations, policy interpretations, etc.

Enterprise Risk Management and PEAK Initiatives

Enterprise Risk Management (ERM) and Positioned for Excellence, Alignment and Knowledge (PEAK) are two major initiatives with current and future impacts to the audit function in the years ahead. The Chief Auditor is a member of the ERM Task Force and the PEAK Steering Committee to ensure we stay abreast of these initiatives. In FY 2024 we expect ERM will work with University leadership and the Board of Regents to establish a new institutional risk profile. We will ensure our audit work remains in alignment with the highest risks identified through this process. In addition, we expect ERM to play a larger and more consistent role in the Audit and Compliance Committee, which by policy is responsible for overseeing it. As PEAK implementation continues and streamlines administrative activities, it will likely continue to affect various process audits, risk levels and audit scoping in some unit audits. It may also impact the timelines of issue remediation as units elect to resolve issues identified in audits as part of broader PEAK efforts. In FY 2023 OIA implemented a regular report as part of our Internal Audit Activity update detailing issues management identified would be addressed as part of changes associated with PEAK. We will continue to update and maintain this document in FY 2024. As PEAK is implemented, we will also consider adjusting our audit work to ensure ongoing optimization of audit coverage; we will keep the Committee informed of any significant trends as they emerge.

PROFESSIONAL STANDARDS

The Office of Internal Audit conducts its work in accordance with the Institute of Internal Auditors' ***Standards for the Professional Practice of Internal Auditing.*** All audit staff are also required to comply with the Institute's ***Code of Conduct for Internal Auditors.***

INTERNAL QUALITY ASSURANCE PROGRAM

We have established an internal quality assurance program within the Office of Internal Audit. This program is structured around the robust supervision of audit staff and their work products and is supplemented with peer quality assessments. In addition, internal practices and tools are routinely evaluated for their effectiveness and efficiency and changes are made when potential improvements are identified. Our quality assurance measures throughout the year confirmed our practices met the requirements of our professional ***Standards***.

EXTERNAL QUALITY ASSURANCE REVIEW

Our professional standards require our audit practice to undergo an external quality assurance review every five years. Our most current external review was conducted in January 2020 and determined that 1) our work was in full compliance with the ***Standards,*** and 2) University management and the Board of Regents can appropriately rely on the assurance provided by the work performed by OIA. The review team commended the department for maintaining a very strong internal audit function that provides valued assurance services to a dynamic, diverse and complex institution. Our next external quality assurance review will be completed in FY 2025.

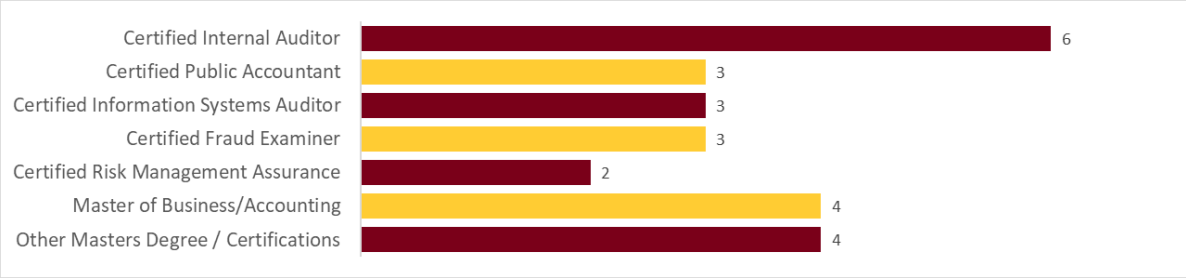## STAFF DEVELOPMENT, QUALIFICATIONS AND PROFESSIONAL INVOLVEMENT

The Office of Internal Audit is committed to providing educational opportunities to our staff in order to continually enhance our audit knowledge and abilities. Ever-changing government regulations, new technologies, and new developments in auditing principles and methods dramatically affect not only what we audit, but how we audit. We strive to stay abreast of new developments and improve our audit proficiency to enhance the overall quality of our audits. To accomplish this, we pursue a variety of methods to continue our staff's professional education. Our memberships with the Institute of Internal Auditors (IIA), the Association of College and University Auditors (ACUA), the Association of Certified Fraud Examiners (ACFE), the American Institute of Certified Public Accountants (AICPA), and ISACA provide staff members the opportunity to attend seminars and conferences that specifically address current issues and techniques in internal auditing. The interaction of our staff members with their peers through these professional organizations helps to keep us up-to-date on the latest auditing trends and issues affecting higher education.

In the first 10 months of FY 2023, the Office of Internal Audit provided approximately 1,000 hours of formal and informal training. These hours do not include the time associated with completing coursework partially funded by the University's Regents Scholarship Program. For FY 2024, 1,150 hours have been budgeted for staff training. This ongoing training also provides the continuing professional development required to maintain the staff's professional credentials.

Approximately 1000 Hours of Formal and Informal Training

All but three of our internal audit staff are professionally credentialed or hold advanced degrees. The remaining three have been with OIA less than a year and one is in the process of obtaining credentials. The number and combinations of certifications held by staff demonstrates a high-level of competency in the skills needed to provide quality audit work in the University's complex environment.

Certifications and Advanced Degrees Held by Internal Audit Staff

Certification	Count
Certified Internal Auditor	6
Certified Public Accountant	3
Certified Information Systems Auditor	3
Certified Fraud Examiner	3
Certified Risk Management Assurance	2
Master of Business/Accounting	4
Other Masters Degree / Certifications	4

OFFICE OF INTERNAL AUDIT FY 2024 STAFFING

When fully staffed we have 16 auditors (9 financial/operational auditors, 2 IT auditors, 1 senior data analyst, 1 associate audit director, and 3 audit directors) in addition to the Chief Auditor. OIA has experienced an unusually high level of turnover in the last 18 months consistent with broader employment trends. We have worked to onboard five new auditors since April of 2022 including a new IT audit director. We are actively recruiting for two open financial/operational auditors with the assistance of the Office of Human Resources' Talent Acquisition team. Our Audit Plan is built with the expectation that we will have hired at least one of these positions by January 2024.

OFFICE OF INTERNAL AUDIT BUDGET STATUS

The Office of Internal Audit reallocations from FY 2022 and FY 2023 were restored for FY 2023 to partially address a longstanding structural deficit, but our allocation will be reduced again in FY 2024 by a small amount. This reduction is consistent with those asked of all University units. However, we have no alternative revenue sources available and 94% of our expenses are salaries. In consultation with management and Board leadership, we plan to use carryforward balances accrued through previous years' salary savings associated with turnover to fund expected operational deficits in FY 2024. We plan to discuss with the administration options for long-term funding solutions for FY 2025.

We are receiving preliminary funding for a 3.75% merit pool compensation increase and an additional .25% for market adjustments consistent with the administration's expected pay plans.

We appreciate the thoughtful budgeting process, and the continued financial and operational support we receive from the administration.

Legend: 🟢 Good   🟨 Adequate   🔴 Needs Improvement   ⚪ No Rating   IP In Process

Fiscal Year 2023

Academic	Finance	Information Technology	System Campuses	Human Resources	Student	Other
🔴 Veterinary Medical Center	🟢 Energy Management - Finance	🔴 Energy Management - IT	🟨 UMD Dining Services	🔴 I-9 Temporary Process Compliance	🟢 NCAA Sport Compliance FY22	🟨 Community-University Health Care Center
🟢 Civil, Environmental, Geo-Engineering			🟨 UMD Information Technology Systems and Services		🔴 Recreation and Wellness	🟨 Bell Museum
🟢 Microbiology and Immunology			🟢 UMD Chancellor Transition		🔴 Student Disability Resources	🟨 Hormel Institute
🟢 UM Genomics Center					IP Athletic Ticket Office	🟢 Institue on the Environment
🟨 Research Animal Resources					IP Boynton Health Services	🟢 Real Estate Office
🟢 Dean CBS Transition						🟨 VP Research Transition
						🟢 VP Office of Equity and Diversity Transition
						🟨 VP University Services Transition
						🟢 VP University Relations and Interim VP University Services Transition
						IP Presidential Transition
						IP Global Programs and Strategy Alliance Transition

Fiscal Year 2022

Academic	Finance	Information Technology	System Campuses	Human Resources	Student	Other
🟢 Graduate School		🟢 OIT Help Desk 🟨 Device Management	🟢 UMD Human Resources	🟢 Retirement Incentive & Hiring Freeze	⚪ NCAA Eligibility Documents	🟢 COVID 19 Research
🔴 School of Dentistry		🟢 Canvas & Unizin	🟢 UMN Morris Chancellor Transition	🟢 Housing & Residential Life		🔴 Academic & Research Misconduct
🟢 Scholarship Funding,Metrics&Outcomes			🔴 UMD Health Services			⚪ Employee Visa & Immigration Support
🟢 COVID 19 Testing Contract			🟢 UMD Chancellor's Unit			🟢 University Emergency Funds
🟢 MN Partnership for Biotechnology						
🟢 SPH - Health Policy & Management						
🟢 Industrial & Systems Engineering						
🟢 CSE Dean Transition						
🟢 HHH Dean Transition						
🟢 SPH Dean Transition						
🟢 Family Medicine & Community Health						

Fiscal Year 2021

Academic	Finance	Information Technology	System Campuses	Human Resources	Student	Other
🟢 Pharmacology	🟢 SVP Finance and Ops Transition	🟢 OIT Job Scheduling	🟢 UMD Student Life Admin		🟢 NCAA Compliance Base/Softball	🟢 International Scholars
🟢 Dean CEHD Transition	🟢 CARES Act	🟨 OIT Application Development	🟢 UMD Labovitz Business & Economics			🔴 Executive & Dean Expenses
🟢 CFANS Southern ROC	🟢 Prepaid Debit Card Program					🟢 University Health and Safety
🟢 Anatomy Bequest Program	🟢 Idle Time Charged to Sponsored					🟨 UMarket
🟢 CSE Deans Off & Reporting Centers	🟢 Retirement Transition					🟢 Telehealth
	🟢 Foreign Gifts and Contr Reporting					🟢 BOR Required Reporting
	🟢 Compliance w Remote Purchasing					🟢 Northrop
						🟢 Internally Granted Research
						🟢 Openness in Research
						🟢 VP for Research Transition

Legend
- 🟢 Good
- 🟨 Adequate
- 🔴 Needs Improvement
- ⚪ No Rating
- IP In Process

Audits Completed

High Risk

Energy Management

Veterinary Medical Center

Moderate Risk

Civil, Environmental, Geo-Engineering

Microbiology & Immunology

Community-University Health Care Center (CUHCC)

I-9 Temporary Process Compliance

Bell Museum

UMD Dining Services

Hormel Institute

UM Genomics Center

Research Animal Resources

NCAA Sport Compliance & Operations FY 22

Recreation and Wellness Center (RecWell)

UMD Information Technology Systems and Services (ITSS)

Institute on the Environment (IonE)

Real Estate Office

Systemwide Student Disability Resources

Audits Expected to be Completed in FY 23

Completed in FY 23 Post-June Docket

Athletic Ticket Office

Boynton Health Services

President – Transition Review

Global Programs and Strategy Alliance Vice Provost – Transition Review

Audits Started in FY 23 to be Completed in FY 24

In Progress

Central Server Administration

eConsent

UMD Athletics

NXT GEN MED

Aerospace Engineering & Mechanics

Tier 2 Audits Not Completed

Deferred to FY 2024

Parking & Transportation Services

Central Cloud Platform

Minnesota Supercomputing Institute

Gramm-Leach-Bliley Act (GLBA)

Other Audit Work Performed

Transition Reviews

VP Research

VP Office for Equity and Diversity (OED)

Dean College of Biological Sciences (CBS)

VP University Services

VP University Relations and Interim VP University Services

UMD Chancellor

SNAP Reviews

Faculty Development Leaves

Absences Not Processed

Unreconciled Stale Checks

Other Audit / Reviews

Testing of University of Minnesota Foundation (UMF) Transactions FY 22

Institutional Risk	FY 24 Audit(s) Aligned to Risk Area
Clinical Partnerships	• College of Pharmacy • Healthcare Partnerships Review (TBD)
Collaboration w/ Externalities & Joint Ventures	• Effort Certification
Decentralization	• University Foundation Gift Testing • Gramm-Leach-Bliley Act (GLBA) • Effort Certification • HIPAA Governance and Oversight
Employee Demographics/Succession Planning	• Unit/College Audits • Transition Reviews
Facilities – Maintenance, Scope & Alignment	• Parking & Transportation Services • UMD Facilities Management
Information Technology – Security/Failure/Resilience/Cost	• Central Cloud Platform • Minnesota Supercomputing Institute • Parking & Transportation Services • Firewall Management • HIPAA Governance and Oversight • Masonic Cancer Center • Gramm-Leach-Bliley Act (GLBA)
Intercollegiate Athletics	• NCAA Sport Compliance & Operations
Legal & Regulatory Compliance	• NCAA Sport Compliance & Operations • Gramm-Leach-Bliley Act (GLBA) • Parking & Transportation Services • HIPAA Governance and Oversight
Public Funding Reliability, Economic Climate & Financial Sustainability	• University Foundation Gift Testing • Unit/College Audits
Shifting Enrollment Patterns	• UMD Registrar • Unit/College Audits
High Risk Research	• Minnesota Supercomputing Institute • Masonic Cancer Center
Brand & Reputation Management	• University Foundation Gift Testing
Campus Safety	• Student Affairs Care Team • UMD Facilities Management
Campus Climate & Free Speech	• Student Affairs Care Team
Crisis Management	• Student Affairs Care Team