

FISCAL YEAR 2025  
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.

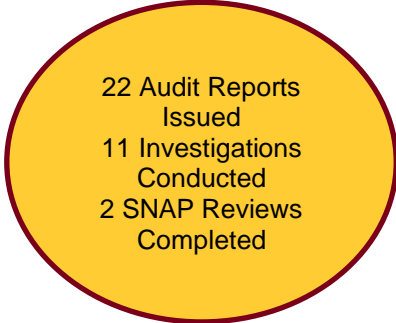
**RECAP OF FY 2024 ANNUAL AUDIT PLAN**

*(Note: See Appendix B for the audit status for FY 2024)*

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 2024 audit plan and other audit work performed. To date, we have completed 23 audits in FY 2024, which is consistent with the 24 audits we issued in FY 2024. The risk management and control environments of 14% of the audit reports that received overall audit ratings were rated as, "Needs Improvement." The remaining 86% of audits were rated, "Good" or, "Adequate." These results are also consistent with FY 2023 results, which continues to demonstrate an overall culture of compliance and risk management throughout the University.

In addition to the 23 audits completed:

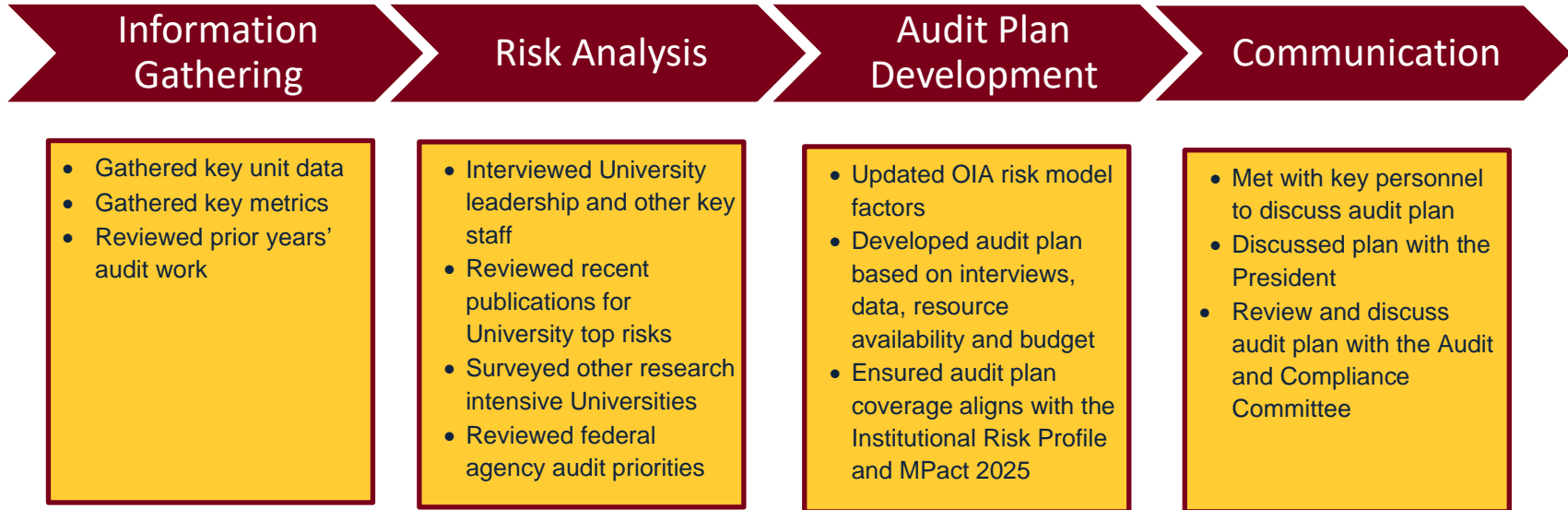
- **Audits In Progress:** 2 audits are currently in progress, but we expect these to still be completed in FY 2024.
- **Completed Next FY:** 9 audits are in progress and will be completed in FY 2025.
- **SNAP Reviews:** 2 SNAP reviews were issued.
- **Deferred Audits:** 1 audit from the FY 2024 audit plan was deferred to FY 2025 and 1 audit was replaced.
  - *Audits Deferred to FY 2025:* Student Affairs Care Team
  - *Replacement Audit Work:* Data Management replaced Minnesota Supercomputing Institute
- **Employee Surveys:** 12 employee surveys were sent out to 484 participants as part of regular unit audit processes, with a 60% response rate. Additionally, approximately 7,300 process specific surveys were sent to principal investigators (PIs) as part of the Effort Management audit, which had a 32% response rate.
- **Investigations:** 11 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 Integrity & Compliance, and other units as needed.



22 Audit Reports  
Issued  
11 Investigations  
Conducted  
2 SNAP Reviews  
Completed

## DEVELOPMENT OF THE FY 2025 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:



### ***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; financial reporting mistatements; research compliance; and foreign influence and recruiting.

**Research Universities:** Risks identified in our survey of other research universities found common themes including:

#### University Operations & Administration

- Cybersecurity and Data Security
- Public Safety
- Mental Health and Wellbeing
- Declining Enrollment and Financial Strains
- Technological Innovation & Artificial Intelligence
- Workforce Challenges.

#### Regulatory and Compliance

- Research Compliance
- Student and Employee Protection
- Data Protection and Privacy
- Changing Legal and Regulatory Environment
- Athletics' Changing Financial and Regulatory Landscape

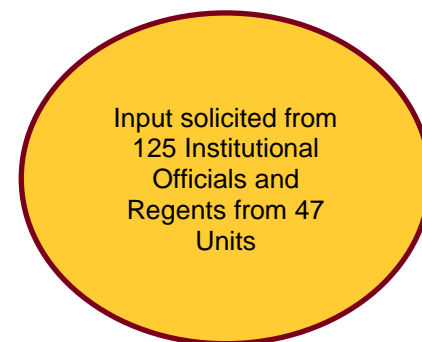
#### Research

- Foreign Influence and Security
- Management of Grants and Awards
- Research Data Security

### **Internal Risk Assessment Approach**

We held discussions with 125 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: purchasing processes; PEAK; campus safety; changes to healthcare partnerships; leadership transitions; staffing changes and challenges; cybersecurity; aging infrastructure; system campus enrollment and financing; changes in government regulations; changes in intercollegiate athletics finances and regulations; and the rise of online learning.

We also reviewed the Institutional Risk Profile, as first presented at the Audit and Compliance Committee in September 2023 and its updated form presented in May 2024, as well as Board of Regents meeting agendas for topics of interest at the governance level.



### **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
- Impact on the University's operations
- Brand and reputational risk

Our operational risk assessment resulted in a risk ranking of 174 individual auditable units, of which 24 we consider to be high-risk, 110 moderate-risk, and 40 low-risk. A rating of "high-risk" does not necessarily 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 Workforce Challenges
- Information Security & Data Management
- Campus Safety
- Administrative Operations and Changes

## ALLOCATION OF AUDIT RESOURCES

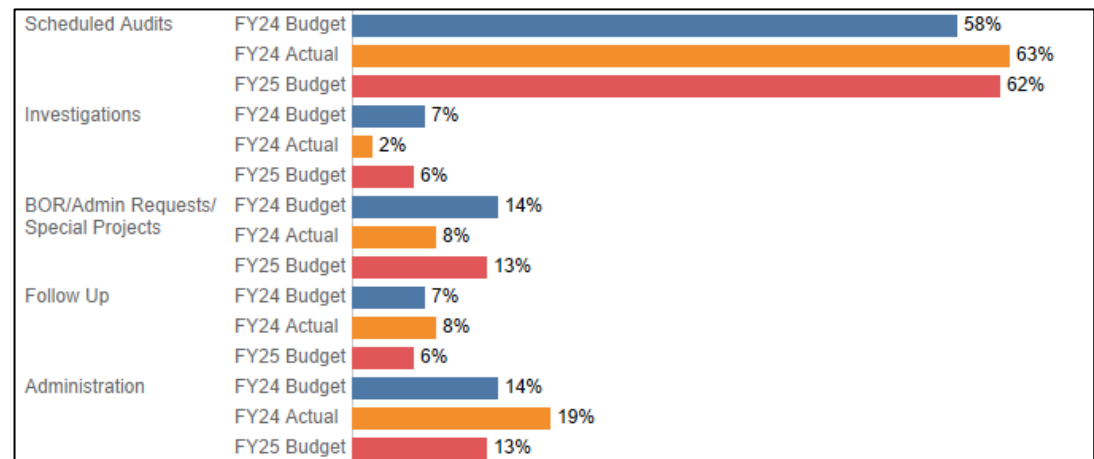
This year's allocation of resources is based on our current staffing complement of 13.5 FTE auditors and an assumption that we will hire our two open auditor positions by January 2025, for a total of 14.5 FTE auditors for FY 2025 (see FY 2025 Staffing below for more details).

At 14.5 FTE auditors, approximately 62% of the Office of Internal Audit's resources will be committed to the completion of planned audit projects. This year 10% of our total available hours will be needed to complete carry-over work on the eight audits started in FY 2024 that will be reported in FY 2025.

The remainder of our FY 2025 audit resources is reserved as follows:

- 6% has been reserved for investigations. The number of hours remains consistent with previous years.
- 13% 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.
- 6% 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 relatively consistent with previous years.
- 13% of our resources have been allocated for internal administrative functions, such as staff oversight, hiring and onboarding, annual audit planning, data analytics, and other continuous improvement efforts. While last year we spent 19% on administration this was a decrease from 25% in FY 2023 and we expect this number to continue to decrease as we continue to stabilize post a higher period of turnover, which necessitated significant time investment in hiring and onboarding.

**Percent of Audit Resources for FY 2025**  
Percent of Available Time



## OVERALL RISK FOCUS AND IMPACT ON THE FY 2025 AUDIT PLAN

Our proposed internal audit plan for FY 2025 includes coverage of key risks and areas of interest including: enrollment and finances, information security and data management, athletics, system campuses, and impacts of changes in administrative operations and staffing on units. 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, or other areas as the needs arise.

In selecting areas for audit coverage, we were mindful of the risks included in the Institutional Risk Profile as presented to the Audit & Compliance Committee in May 2024 as well as the goals laid out in the MPact 2025 strategic plan. As applicable, we will continue to blend MPact 2025’s goals, and future strategic plans’ objectives, into our work and highlight how units and processes align with University strategic plans in our audit reporting.

**PROPOSED FISCAL YEAR 2025 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 2025 includes the following:

**Process Audits**

High Risk	Moderate Risk	Low Risk
<p><b>Digital Identity Management (IAM Follow-up)</b>  <b>Lab Safety (Inclusive of BSL-3)</b>  <b>Purchasing (Select Administrative Processes)</b></p>	<p><b>Clinical and Translational Science Institute IT</b>            MN SSBCI Venture Capital Program            Student Affairs Care Team</p>	<p><i>No Low-Risk Process Audits on FY25 Plan</i></p>

**Unit Audits**

High Risk	Moderate Risk	Low Risk
<p><b>Athletics (Select Administrative Processes)</b>            UServices IT</p>	<p>Biostatistics - School of Public Health            Center for Infectious Disease Research and Policy (CIDRAP)  <b>CFANS Arboretum</b>            College of Design            Electrical and Computer Engineering  <b>Neuroscience</b>            Psychology - CLA  <b>UMD International Programs and Services</b>  <b>UMD Rec Sports Outdoor Program (RSOP)</b>  <b>University of Minnesota Morris</b></p>	<p>Center for Urban and Regional Affairs (CURA)</p>

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 and are considered higher-priority projects. The remaining audits are Tier 2 audits. Both tiers are expected to be completed based on the expected average of 14.5 FTE auditors. However, Tier 2 audits may be

replaced/substituted if there are staffing constraints or 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 are reserving time to prepare for our External Quality Assurance Review and review potential process and documentation changes required by an update in our professional standards (as further detailed below). We will also continue to 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: President, UMD Chancellor, and the Vice Provost for the Office of Undergraduate Education.

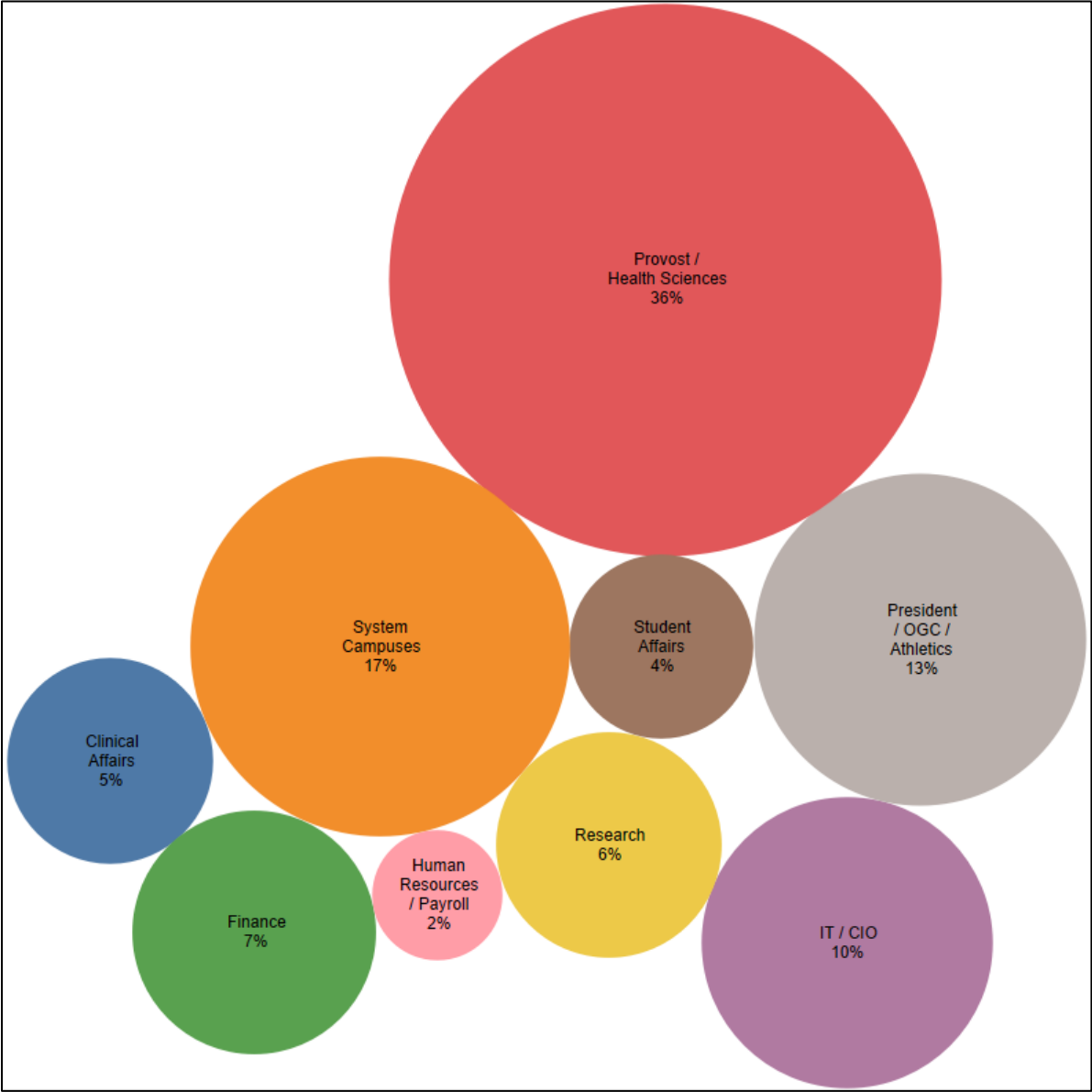
The proposed audit plan includes coverage of selected risks included on the Institutional Risk Profile as outlined in the table below.

### Audit Coverage of Institutional Risks

Institutional Risk	FY25	Audit Plan Alignment
Campus Safety	X	Student Affairs Care Team; Lab Safety (Inclusive of BSL-3)
Crisis Management	X	Student Affairs Care Team
Cyber Security	X	Central Cloud Platform; Minnesota Supercomputing Institute; UServices IT; Clinical and Translational Science Institute IT; University of Minnesota Morris (UMM); Digital Identity Management (IAM Follow-up); CFANS Arboretum; College of Design; Center for Infectious Disease Research and Policy (CIDRAP); Biostatistics - School of Public Health; Psychology - CLA
Economic Conditions	X	Academic and administrative unit audits; Potential healthcare partnership reviews
Employee Retention & Morale	X	Unit audit surveys; Transition reviews
Enrollment Strategy	X	University of Minnesota Morris; Academic unit audits
Facilities & Maintenance	X	Lab Safety (Inclusive of BSL-3)
Leadership	X	All audit work includes some assessment of leadership and their establishment of an effective control environment.
Political	X	Partial coverage through audits in areas impacted by recent politics including: UMD International Programs and Services; Athletics (Select Administrative Processes); MN SSBCI Venture Capital Program; Center for Infectious Disease Research and Policy (CIDRAP); Student Affairs Care Team; Center for Urban and Regional Affairs (CURA)
Reputation	X	Athletics (Select Administrative Processes); Center for Infectious Disease Research and Policy (CIDRAP); CFANS Arboretum; UMD Rec Sports Outdoor Program (RSOP); MN SSBCI Venture Capital Program; Student Affairs Care Team
Research	X	Lab Safety (Inclusive of BSL-3); Neuroscience; Biostatistics - School of Public Health; Center for Infectious Disease Research and Policy (CIDRAP); Clinical and Translational Science Institute IT
Strategic Financial Planning & Budgeting	X	Purchasing (Select Administrative Processes); Partial coverage through multi-year financial reviews in all unit audits
Student Experience & Success	X	Student Affairs Care Team; Athletics (Select Administrative Processes); UMD International Programs and Services; UMD - Rec Sports Outdoor Program (RSOP)
Student Retention	X	Student Affairs Care Team; UMD International Programs and Services; UMD - Rec Sports Outdoor Program (RSOP); Partial coverage through enrollment reviews in all academic unit audits

The FY 2025 plan continues to provide well-balanced coverage across the University. The following chart shows the distribution of audit coverage by University component for FY 2025, based on the number of hours allocated to each component.

**FY 2025 Audit Coverage by University Components**



## **SUMMARY**

The proposed FY 2025 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 Audit and Compliance Committee and the Board of Regents in October 2023 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. The Chief Auditor will have full and free access to the Board of Regents leadership and Audit & Compliance Committee," and "The Office of Internal Audit is to be free from undue influence in the selection of activities to be examined, the audit techniques and procedures to be used, and the reporting of its results."

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

## **RELIANCE ON OTHER PROVIDERS**

To avoid duplication of work and reduce the burden on University staff, we continue to place reliance on audit-related work performed by other service providers. We have relied on the external audit work performed by Deloitte, LLP in areas such as investments, annual external financial reporting, and RUMINCO (the University's captive insurance company). Deloitte, LLP historically also provided significant coverage of student financial aid as part of its Uniform Guidance Audit, and NCAA Agreed Upon Procedures, which we take into consideration in our risk assessment. We plan to continue to rely on external audit work going forward, which will now be provided by CliftonLarsonAllen, LLP who in December 2023 was selected to provide these services to the University following a competitive review process. CliftonLarsonAllen, LLP is under contract to provide these external audit services through 2027 with optional annual extensions to 2030.

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: Risk Integrity and Compliance; the Human Research Protection Program; Health, Safety & Risk Management (including their Enterprise Risk Management function); 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 Office of Institutional Compliance and we serve on the Executive Compliance Oversight Committee. Input from the Chief 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 Chief 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. Finally, we continue to meet regularly with the interim Chief Compliance Officer and will continue to provide support to the Office of Institutional Compliance as they review their processes and prepare to hire a permanent Chief Compliance Officer.

### ***Policy & Process Owners***

Audit results are shared with policy owners and central support units such as the Office of Information Technology, Sponsored Projects Administration, the Controller's Office, and the Office of Human Resources when policy noncompliance 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.

In FY 2024 we helped coordinate with the ERM function the Audit & Compliance Committee's review of an updated Institutional Risk Profile, in alignment with Board policy assigning the Committee oversight of ERM. As noted above, we continue to work to ensure our audit plan remains in alignment with the highest risks identified through this process. In addition, ERM provided updates on their initial risk analyses to the Committee in May 2024. We expect ERM will work with University leadership and the Audit and Compliance Committee to periodically update the Institutional Risk Profile and we will ensure our audit work remains in alignment. In addition, we expect ERM to provide additional updates to the Committee on their structure and risk analyses as their processes mature.

The Chief Auditor is a member of the PEAK Steering Committee, which helps us ensure we stay abreast of the status of the initiative. As PEAK implementation continues and streamlines administrative activities, it will continue to affect various process audits, risk levels and audit scoping in some unit audits. It will also continue to 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 continue to update and maintain this document and regularly present it to the Committee as part of regular Internal Audit Updates. As PEAK is more fully 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***.

The Institute of Internal Audit is in the process of updating these ***Standards*** with the changes scheduled to go into effect in January 2025. We plan to review these changes in FY 2025 and make any necessary updates to our internal processes and key documents after the completion of our External Quality Assurance Review (as detailed below). We will keep the Committee apprised of any pertinent changes to our processes and/or updates that may be required to the Office of Internal Audit's Charter.

## **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 performed in FY 2025, with the external review team tentatively scheduled to be on campus in October 2024.

**STAFF DEVELOPMENT, QUALIFICATIONS AND PROFESSIONAL INVOLVEMENT**

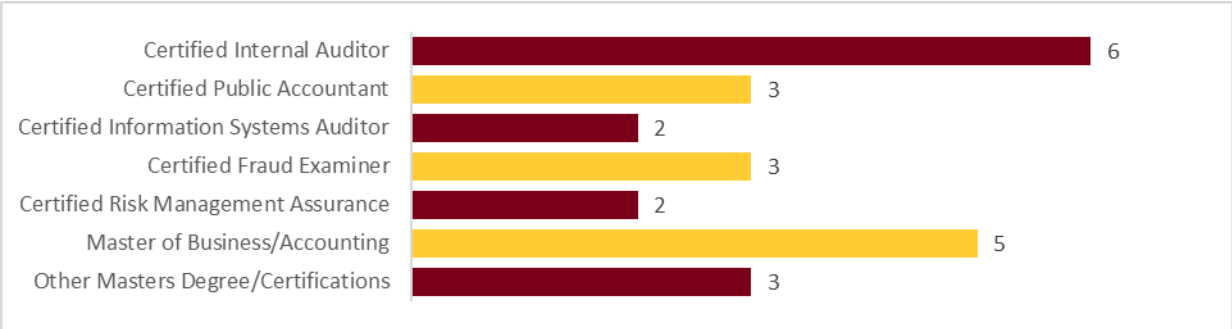
The Office of Internal Audit is committed to providing educational opportunities to our staff in order to continually enhance our audit knowledge and abilities. Ever-changing government regulations, new technologies, and new developments in auditing principles and methods dramatically affect not only 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 the Information Systems Audit and Control Association (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 9 months of FY 2024, the Office of Internal Audit provided approximately 1,100 hours of formal and informal training. For FY 2025, 1,160 hours have been budgeted for staff training. This ongoing training also provides the continuing professional development required to maintain the staff’s professional credentials.

All but three of our internal audit staff are professionally credentialed or hold advanced degrees. The remaining three have either been with OIA less than a year or are 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.

Approximately  
1,100 Hours of  
Formal and  
Informal Training

**Certifications and Advanced Degrees Held by Internal Audit Staff**



## **OFFICE OF INTERNAL AUDIT FY 2025 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 experienced an unusually high level of turnover in FY 2022 and 2023, but this has somewhat stabilized in FY 2024 with the loss of only two auditors. While the market for auditors remains challenging, we are currently recruiting both the open IT auditor and financial auditor positions 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 both these positions by January 2025.

## **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 was reduced by small amounts again in FY 2024 and FY 2025. These reductions are consistent with those asked of all University units. However, we have no alternative revenue sources available and 95% 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 2025. We plan to continue discussions with the administration on options for long-term funding solutions for a balanced budget.

We are receiving preliminary funding for a 3.00% merit pool compensation increase, which is 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.

# AUDIT ASSESSMENTS FOR FY 2022 – 2024

# APPENDIX A

Academic	Finance	Information Technology	System Campuses	Human Resources	Student	Other
<b>Fiscal Year 2024</b>						
<ul style="list-style-type: none"> <li>● Aerospace Engineering and Mechanics</li> <li>● Clinical Affairs Centers and Institutes</li> <li>● CLA-Dept. of Theatre Arts &amp; Dance</li> <li>● CLA-School of Music</li> <li>● CDes Dean Transition Review</li> <li>● CLA Dean Transition Review</li> <li>● CSOM Dean Transition Review</li> <li>● GPS Associate VP and Dean Transition Review</li> <li>● Law School Dean Transition Review</li> <li>● SPH Dean Transition Review</li> <li>IP Applied Econ/Environmental CFANS</li> <li>IP Biomedical Engineering</li> <li>IP College of Education and Human Development</li> <li>IP College of Pharmacy</li> </ul>	<ul style="list-style-type: none"> <li>● Gramm-Leach-Bliley Act (GLBA)</li> <li>● OIB AVP CIO Transition Review</li> </ul>	<ul style="list-style-type: none"> <li>● NXT GEN MED</li> <li>● OIT Server Admin</li> <li>IP HIPPA Governance and Oversight</li> <li>IP Firewall Management</li> <li>IP Central Cloud Computing</li> <li>IP Data Management</li> </ul>	<ul style="list-style-type: none"> <li>● UIMD Athletics</li> <li>● UMD Facilities Management</li> <li>IP UMD Office of the Registrar</li> </ul>		<ul style="list-style-type: none"> <li>● NCAA Sport Compliance FY23</li> <li>● UMD Athletics</li> <li>IP NCAA Sport Compliance FY24</li> </ul>	<ul style="list-style-type: none"> <li>● Effort Management</li> <li>● Chief Compliance Officer Transition Review</li> <li>● Presidential Transition Review</li> <li>● SVPFO Transition Review</li> <li>IP Parking and Transportation</li> <li>● Ecostent</li> <li>● Gift Testing</li> <li>● Masonic Cancer Center</li> <li>● Presidential Transition</li> <li>● Global Programs and Strategy Alliance Transition</li> </ul>
<b>Fiscal Year 2023</b>						
<ul style="list-style-type: none"> <li>● Veterinary Medical Center</li> <li>● Civil, Environmental, Geo-Engineering</li> <li>● Microbiology and Immunology</li> <li>● UM Genomics Center</li> <li>● Research Animal Resources</li> <li>● Dean CBS Transition</li> </ul>	<ul style="list-style-type: none"> <li>● Energy Management - Finance</li> </ul>	<ul style="list-style-type: none"> <li>● Energy Management - IT</li> </ul>	<ul style="list-style-type: none"> <li>● UMD Dining Services</li> <li>● UMD Information Technology Systems and Services</li> <li>● UMD Chancellor Transition</li> </ul>	<ul style="list-style-type: none"> <li>● I-9 Temporary Process Compliance</li> </ul>	<ul style="list-style-type: none"> <li>● NCAA Sport Compliance FY22</li> <li>● Recreation and Wellness</li> <li>● Student Disability Resources</li> <li>● Athletic Ticket Office</li> <li>● Boynton Health Services</li> </ul>	<ul style="list-style-type: none"> <li>● Community-University Health Care Center</li> <li>● Bell Museum</li> <li>● Horne! Institute</li> <li>● Institute on the Environment</li> <li>● Real Estate Office</li> <li>● VP Research Transition</li> <li>● VP Office of Equity and Diversity Transition</li> <li>● VP University Services Transition</li> <li>● VP University Relations and Interim VP University Services Transition</li> </ul>
<b>Fiscal Year 2022</b>						
<ul style="list-style-type: none"> <li>● Graduate School</li> <li>● School of Dentistry</li> <li>● Scholarship Funding, Metrics &amp; Outcomes</li> <li>● COVID 19 Testing Contract</li> <li>● MN Partnership for Biotechnology</li> <li>● SPH - Health Policy &amp; Management</li> <li>● Industrial &amp; Systems Engineering</li> <li>● CSE Dean Transition</li> <li>● HHH Dean Transition</li> <li>● SPH Dean Transition</li> <li>● Family Medicine &amp; Community Health</li> </ul>		<ul style="list-style-type: none"> <li>● OIT Help Desk</li> <li>● OIT Device Management</li> <li>● Canvas &amp; Unizin</li> </ul>	<ul style="list-style-type: none"> <li>● UMD Human Resources</li> <li>● UMN Morris Chancellor Transition</li> <li>● UMD Health Services</li> <li>● UMD Chancellor's Unit</li> </ul>	<ul style="list-style-type: none"> <li>● Retirement Incentive &amp; Hiring Freeze</li> </ul>	<ul style="list-style-type: none"> <li>● NCAA Eligibility Documents</li> <li>● Housing &amp; Residential Life</li> </ul>	<ul style="list-style-type: none"> <li>● COVID 19 Research</li> <li>● Academic &amp; Research Misconduct</li> <li>● Employee Visa &amp; Immigration Support</li> <li>● University Emergency Funds</li> </ul>
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <ul style="list-style-type: none"> <li>● Good</li> <li>● Adequate</li> <li>● Needs Improvement</li> <li>● No Rating</li> <li>IP In Process</li> </ul> </div>						

## STATUS OF FY 2024 AUDIT WORK

## APPENDIX B

### Audits Completed

#### High Risk

eConsent

Effort Management

NCAA Compliance and Operations (M/W CC, M/W Outdoor Track and W Indoor Track)

NXT GEN MED

OIT Server Administration

#### Moderate Risk

Aerospace Engineering and Mechanics

Clinical Affairs Select Centers and Institutes

College of Liberal Arts (CLA) Dept. of Theatre Arts & Dance

College of Liberal Arts (CLA) School of Music

Gramm-Leach-Bliley Act (GLBA)

Masonic Cancer Center

UMD Athletics

UMD Facilities Management

#### Transition Audits

CDes Dean Transition Review

Chief Compliance Officer Transition Review

CLA Dean Transition Review

CSOM Dean Transition Review

GPS Associate VP and Dean Transition Review

Law School Dean Transition Review

OIB AVP CIO Transition Review

Presidential Transition Review

SPH Dean Transition Review

SVPFO Transition Review

### Audits Expected to be Completed in FY 24

HIPAA Governance and Oversight

Parking & Transportation Services

### Audits Started in FY 24 to be Completed in FY 25

#### In Progress

Biomedical Engineering

Central Cloud Computing

CFANS - Environmental Sciences, Policy, and Management

College of Education and Human Development

College of Pharmacy

Data Management

Firewall Management

NCAA Compliance and Operations – (M & W Hockey)

UMD Office of the Registrar

### Audits Not Completed

#### Deferred to FY 2025

Student Affairs Care Team

#### Replaced

Minnesota Supercomputing Institute

### Miscellaneous Audit Work

Bookstore Inventory

Gift Testing