Internal Audit Report

September 4, 2025

Authorized Driver Certification

Audit Objectives:	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Evaluate the adequacy of the Vehicle Safety Policy and Authorized Driver Certification Procedures		🟦		
Evaluate the adequacy of controls for identifying potential drivers and monitoring completion of certification			🟨	
Assess the adequacy of controls for monitoring the expiration and renewal of authorized driver status and driver's license expiration			🟨	

Authorized Driver Certification Observations and Responses

- **Observation 1:** The spreadsheet used for tracking completion of authorized driver certification requirements lacks automated reporting capabilities.

- **Response:** Risk Management is working with Information Technology to transition the authorized driver certification tracking from the current spreadsheet into the Team Dynamix software, which will provide the ability to generate reports for monitoring. The target date for implementation is November 30, 2025.

Authorized Driver Certification Observations and Responses

- **Observation 2:** The University's Vehicle Safety Policy requirements may be excessive relative to the risk for individuals who utilize their personal vehicle for infrequent/occasional driving on University business.

- **Response:** Risk Management will evaluate the risks and benefits of excluding personnel from the authorized driver certification requirements for infrequent/occasional driving using a personal vehicle. The target date for completion of the analysis and any policy changes is November 30, 2025.

Authorized Driver Certification
Observations and Responses

- **Observation 3:** Current procedures rely on department heads and supervisors, rather than automated reporting, to notify Risk Management of employees hired or transferring into positions requiring driver certification.

- **Response:** Risk Management will work with HR and Information Technology to evaluate the feasibility of creating an automated report identifying employees hired or transitioning into positions requiring certification. The target date for implementation of the report is November 30, 2025.

Authorized Driver Certification Observations and Responses

- **Observation 4:** There was not a procedure comparing employees with travel claims for mileage or rental cars to the authorized driver listing.

- **Response:** Risk Management will work with Travel Procurement to identify reports available to review employees with mileage and car rental claims for comparison to the list of authorized drivers. The target date for implementation of this review is November 30, 2025.

Advisory Services
Social Security Number Collection
and Legal Name Change Process

Issue 1: Student onboarding and servicing were negatively impacted by changes to the student application process and efforts to minimize the collection of sensitive personal data.

Issue 2: New software and workflows for processing applications might allow a returning student to change their legal name without following the University's name change procedure.

Advisory Service Objectives:

- Identify personnel and electronic processes with the ability to input or make changes to the SSN and legal name data fields in University systems

- Identify ways to reduce or eliminate the negative impacts of prospective students not providing their SSN on the application for admission

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Advisory Services
Social Security Number (SSN) Collection and Legal Name Change Process

Advisory Service Objectives (continued):

- Formalize requirements, timelines, and procedures associated with SSN collection to maximize the student service experience, and minimize the impact on operations personnel and ensuring compliance with laws and regulations

- Create awareness of name changes occurring through the application workflows and engage IT personnel in identifying preventive controls

- Discuss current name change documentation requirements and possible modifications to improve the student experience while maintaining adequate controls over name change requests

Advisory Services
Social Security Number (SSN) Collection
and Legal Name Change Process

Project Results:

- Concluded that collection of SSN as early as possible mitigates the most downstream negative operational impacts

- Created a draft policy addressing collection of SSN, including:

  - Timing requirements and acceptable methods of collection of the SSN
  - Requirements for processing changes to a SSN on file

- Provided name change requirements of 13 higher education institutions, including submission methods, required proof of use of the name being changed, and required documentation of the new name

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Advisory Services
Social Security Number (SSN) Collection
and Legal Name Change Process

Improvement Opportunities:

- **Observation 1:** Changes to operations policies and procedures regarding the collection of SSN have created downstream operational challenges.

- **Response:** By December 1, 2025, the Registrar's Office, Office of Undergraduate Admissions, and CAP will review, edit, and coordinate adoption of the draft policy governing the timing and acceptable methods for the collection of SSN.

Advisory Services
Social Security Number (SSN) Collection and Legal Name Change Process

Improvement Opportunities:

- **Observation 2:** New software and workflows for processing applications might allow a returning student to change their legal name without following the University's name change procedure.

- **Response:** IT began monitoring admission application workflows in April 2025 and will continue until a cause is determined and/or a preventive control is implemented.

Advisory Services
Social Security Number (SSN) Collection and Legal Name Change Process

Improvement Opportunities:

- **Observation 3:** Management expressed concerns about the efficiency and practicality of the in-person submission and documentation requirements for name changes, as well as the lack of a secure electronic submission option.

- **Response:** The Registrar's Office will work with IT and Data Governance to evaluate alternative methods by which individuals may submit a name change request, including online methods for authentication of the requestor and the secure submission of documentation supporting the change. Target date for completion is December 1, 2025.
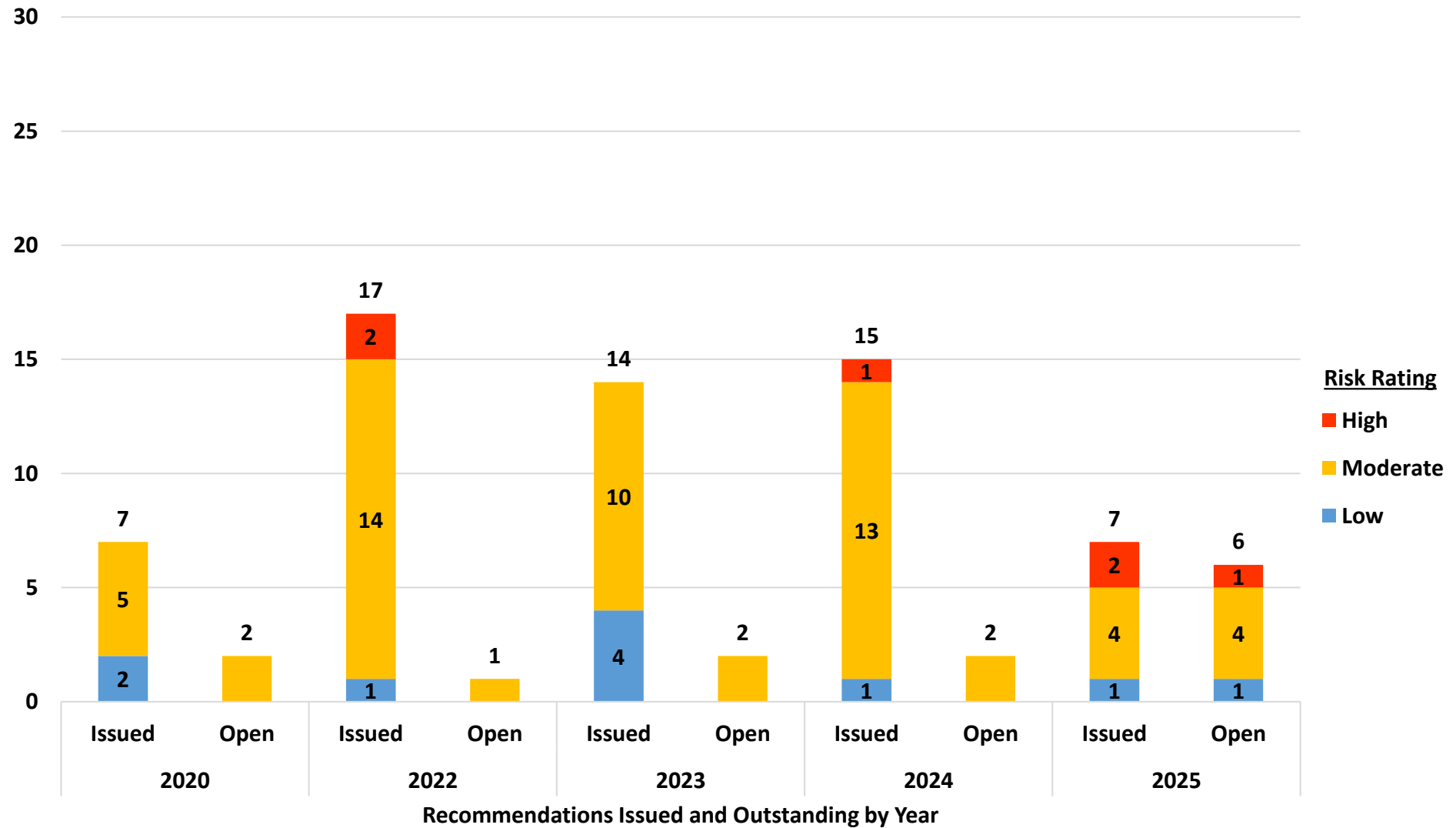
Other Audit and Advisory Activities

- Audits in progress – Grade Change/Degree Conferral

- Update of internal control documents for state auditors

- Monitoring and advising on IT security initiatives

Audit Recommendation Matrices

- Rating definitions
  - Low – Minor issue; characterized by insignificant financial impact or minimal impact on ability to meet goals and objectives

  - Moderate – Medium-priority internal control or risk management issue; characterized by modest financial losses, reputation damage, or delayed achievement of goals and objectives

  - High – Significant internal control or risk management issue; characterized by high susceptibility to fraud or misappropriation, material financial impact, considerable damage to reputation, or inability to achieve goals and objectives

2025 Internal Audit and Advisory Services Plan

QUARTER BEGINNING	AUDIT AREA	DESCRIPTION	HOURS
January 2025	Changes to Personal Information	Review policies and procedures for name changes, SSN changes, etc. across departments	100
	Authorized Driver Recertification	Review controls over driver recertifications	150
	Registrar - Degree Conferral	Review controls over academic degree conferral	220
	Internal Control Documents for financial statement audit	Documentation of accounting and financial reporting controls for state auditors	125
April 2025	IT Security Initiatives	Monitor progress on security findings from prior IT security and privacy audits & coordinating follow-up to past external audit reviews	200
	Accounts Payable	Review controls over accounts payable processing	240
	United Healthcare Claims	Review process for claims processing and payment	150
	Facility Operations Storeroom	Physical inventory observation	50
July 2025	Athletics Grant-in-Aid	Evaluate NCAA Compliance	240
	Slate (CRM) Review	Analyze data collection and storage	225
	Federal Student Financial Aid	Review administration of federal student aid for compliance with federal requirements governing Title IV student aid programs	250
October 2025	University Risk Management Committee	Facilitation of University Risk Management Committee activities	100
	External Audit Support	Support for external auditors performing federal financial aid audit and state aid agreed upon procedures	150
	Payroll Time Reporting	Review Web Time Entry controls	225
	Business Office	Financial Accounts and Authorized Signer Review	75

Items in yellow are substantially complete

Total Hours	2,500
Hours Available	2,553
Hours available for unscheduled audits	53

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