

# Internal Audit Report

March 4, 2021

# Public Safety Clery Act Reporting

Audit Objectives:	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Evaluate whether security incidents are assigned an appropriate incident type				
Evaluate the accuracy of crime statistics presented in the University of Southern Indiana (USI) annual security and fire safety report				
Determine whether statements of policy and procedure required by the Clery Act are included in the USI annual security and fire safety report				

# Public Safety Clery Act Reporting Control Issues and Responses

- **Issue 1:** In order to report annual crime and disciplinary statistics, Public Safety manually adds the number of reportable incidents contained in the Maxient student conduct software and Title IX records to the totals produced from the Omnigo security and crime reporting system.
- **Response:** Beginning with the spring semester of 2020, Public Safety will enter Clery reportable cases from Maxient and Title IX records into the Omnigo system to ensure a more inclusive and accurate statistical report.

# Public Safety Clery Act Reporting Control Issues and Responses

- **Issue 2:** Vendor provided fields for queries and reports in the Omnigo security and crime reporting system do not include the specific Clery location making it difficult to identify which incidents were reported as occurring in housing or in other on-campus locations.
- **Response:** Public Safety has contacted the vendor and requested a Crystal Report that will separate and report specific Clery locations for each Clery reportable incident. Public Safety will also generate reports by incident type/location to validate all statistical reports produced from the Omnigo software.

# Public Safety

## Clery Act Reporting

### Control Issues and Responses

- **Issue 3:** Several policy statements or process descriptions required by the Clery Act were not explicitly addressed in the 2019 USI Annual Security and Fire Safety Report.
- **Response:** Several of the policy statements and process descriptions identified during the audit have been incorporated into the 2020 Annual Security and Fire Safety Report. The remaining items will be reviewed for potential inclusion in the 2021 report.

# Title IX

## Policy and Procedure Compliance

Audit Objectives:	<i>RISK MITIGATION</i>			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
University policies and procedures comply with the amended regulations implementing Title IX				
Title IX training for employees is adequate with content based on roles and responsibilities				

# Title IX

## Policy and Procedure Compliance

### Control Issues and Responses

- **Issue 1:** Several notification items required by Title IX were not explicitly addressed in some of the notices or publications used by the University.
- **Response:** The Title IX Coordinator will work with the owners of the notices and publications to ensure that the items required by the regulation are incorporated by August 1, 2021.

# Federal Student Aid Compliance

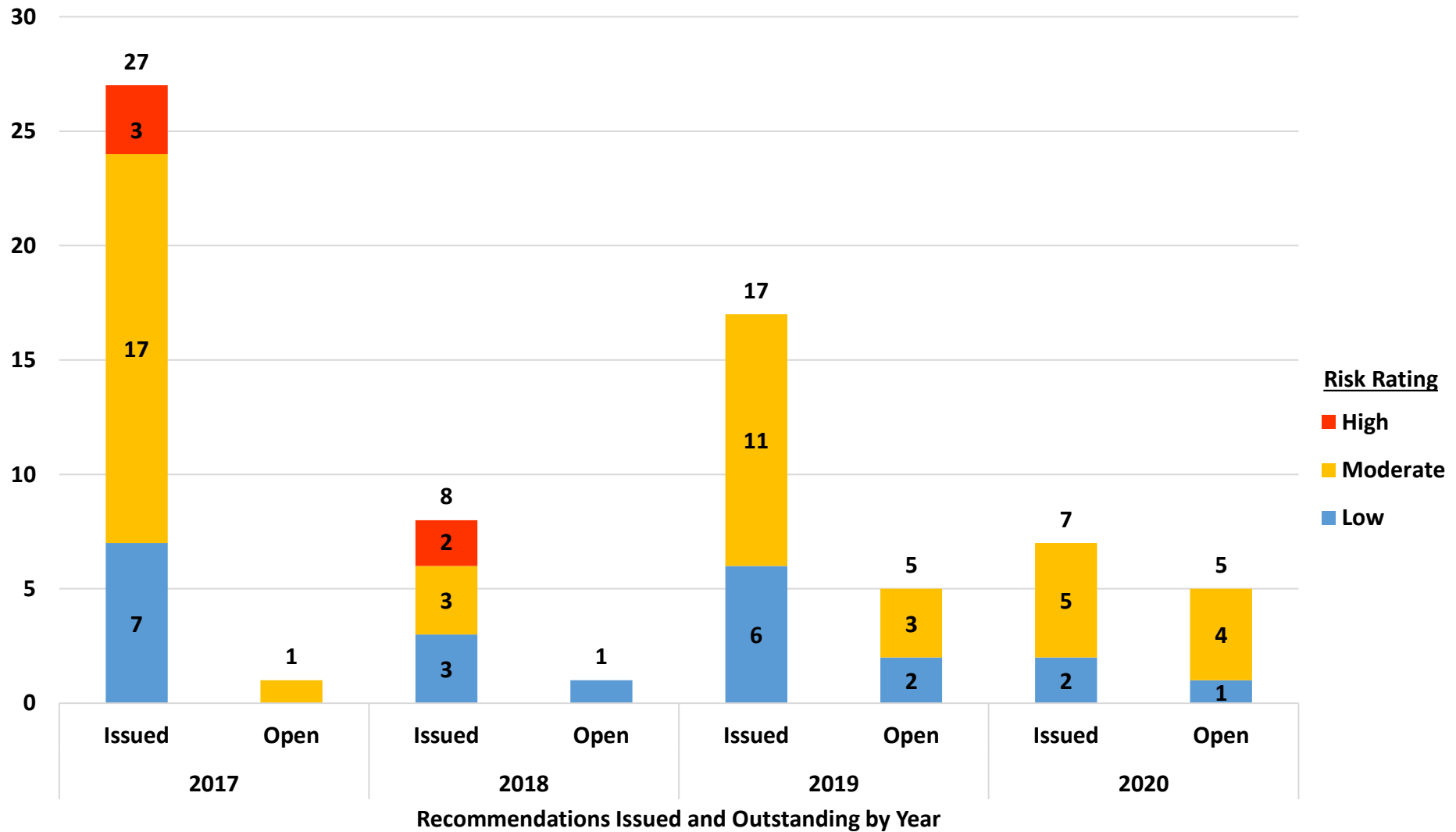
Audit Objectives	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Compliance with Institutional Eligibility Requirements				
Compliance with Federal Student Financial Assistance General Eligibility Requirements				
Compliance with Federal PELL Grant Requirements				
Compliance with Federal Campus-Based Program Requirements				
Compliance with Federal Direct Loan and PLUS Loan Requirements				
Compliance with other federal requirements contained in the Compliance Supplement				
Fiscal Operations Report and Application to Participate (FISAP) Completed Accurately and Submitted Timely				
Policies, Procedures and Other Issues				



# 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

# Audit Recommendation Status Update



# 2021 Internal Audit and Advisory Services Plan

QUARTER BEGINNING	AUDIT AREA	DESCRIPTION	HOURS
January 2021	Banner User Access	Facilitate development of Cognos reports for use by management to complete Banner user access reviews	240
	Higher Education Emergency Relief Funds	Monitor regulatory guidance and advise management of compliance issues related to use of funds	100
	Internal Control Documents for financial statement audit	Documentation of accounting and financial reporting controls for state auditors	125
April 2021	Data Accessibility for Analysis and Reporting	Review accessibility of key data to facilitate delivery of timely analytics for management related to recruitment and retention strategies	240
	Strategic Plan Support	Provide support to management related to implementation of the strategic plan	150
	Student Account Adjustments	Review controls over student account adjustments initiated by University personnel or service providers	150
	Facility Operations Storeroom	Physical inventory observation	50
July 2021	Capital Projects	Review recent capital projects and evaluate budgeted costs to actual costs incurred	200
	Campus Store	Review campus store agreement and controls over revenue and commission payments	150
	Federal Student Financial Aid	Review administration of federal student aid for compliance with federal requirements governing Title IV student aid programs	250
	IT Security Initiatives	Monitor progress on security findings from prior IT security and privacy audits & coordinating follow-up to past external audit reviews	220
October 2021	External Audit Support	Support for external auditors performing federal financial aid audit and state aid agreed upon procedures	120
	Athletics Ticketing	Review ticketing processes associated with new ticketing system	225
	Payment and cash handling	Review controls within areas that regularly accept payments and handle cash	220

**Total Hours** **2,440**  
 Hours Available 2,500  
 Hours available for unscheduled audits 60