Austin Peay State University

B O A R D O F T R U S T E E S

Audit Committee

Meeting Agenda

Austin Peay State University

317 College Street

Clarksville, TN 37040

Sept. 13, 2018

Call to Order

Roll Call/Declaration of Quorum

Action Items

A. Internal Audit Salaries and Budget (Roll call vote)
B. FY2019 Internal Audit Plan (Voice vote)

Information Items

A. 2018 Year End Status Report
B. Internal Audit Reports issued between May 11, 2018, and Aug. 20, 2018, with list of outstanding audit recommendations
C. Quality Assessment Review with External Validation

Executive Session

Austin Peay State University

Agenda Item: A.

Date: Sept. 13, 2018

Subject: Internal Audit salaries and budget

Action Recommended: Roll call vote

Background Information:

In accordance with the Audit Committee Charter, the salaries for staff in the Office of Internal Audit are to be reviewed and approved by the Audit Committee. Additionally, *International Professional Practices Framework* promulgated by the Institute of Internal Auditors, Standard 2020, requires the board to review and approve the resources of the Office of Internal Audit. For this reason, the budget for the Office of Internal Audit is included in this agenda item.

Proposed Implementation Date: N/A

Item Details: N/A

Austin Peay State University
Office of Internal Audit Budget Information
For the Fiscal Year Ended June 30, 2019

Title	Name	Salary	Professional Certifications	Years of Professional Experience	Years of APSU Experience
Chief Audit Officer	Blayne Clements	$ 93,386	CIA, CFE, CRMA	21	2.5
Internal Auditor	Beth Chancellor	57,528	CFE	24	19.5

Longevity Payments	$ 4,200	*(1)*
Travel Budget	8,500	*(2)*
Operating Budget	1,600	*(3)*
Employee Benefits	53,200	

Certifications:
CIA - Certified Internal Auditor
CFE - Certified Fraud Examiner
CRMA - Certification in Risk Management Assurance

(1) - Longevity payments are required by state law and are $100 for each year of service for each employee.
(2) - Travel budget generally covers travel and professional development costs.
(3) - Operating budget generally consists of expenses such as office supplies, postal charges, etc.

Austin Peay State University

Agenda Item: B.

Date: Sept. 13, 2018

Subject: Internal audit plan

Action Recommended: Voice vote

Background Information:

The Office of Internal Audit prepares an annual audit plan at the beginning of each fiscal year. The plan is based on the staffing and time resources available to perform audits and is prepared in conjunction with an annual risk analysis of the University's auditable areas.

During the year, changes in audit priorities may result in alterations to the plan. The *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA), requires the Audit Committee to approve the audit plan and any significant changes to the plan.

Proposed Implementation Date: Immediately

Item Details: N/A

Austin Peay State University
Internal Audit Plan
Fiscal Year Ended June 30, 2019

Type	Area	Audit
Required	FM	President's Office FY2018
Required	AT	OVC Student Assistance Fund FY2018
Required	FM	State Audit Follow Up FY2017
Required	SS	Risk Assessment - Student Services
Required	IS	Quality Assurance Review
Investigations	IA	Unscheduled Investigations
Carryforward	IA	APSU 18-08
Carryforward	IA	APSU 18-09
Carryforward	PP	APSU 18-10
Carryforward	IT	Cybersecurity Controls Assessment
Special Request	SS	Greek Life
Special Request	SS	Office of Student Life (Student Travel)
Special Request	IT	Banner Data Security
Special Request	IS	Safety - Evidence Room
Special Request	IS	Safety - NCIC Documentation
Follow-up	IS	Internal Audit Follow up
Consultation	IS	General Consultations
Risk Based	FM	Institutional Scholarships
Risk Based	FM	Construction and Design
Risk Based	IT	Disaster Recovery Plan
Risk Based	AT	Athletics Compliance

Estimate-Hours Available For Audits = 2205 (2 audit staff)

Functional Areas:
AD - Advancement
AT - Athletics
AX - Auxiliary
FM - Financial Management
IA - Instruction & Academic Support
IS - Institutional Support
IT - Information Technology
PP - Physical Plant
RS - Research
SS - Student Services

Note: The audit universe includes 78 programs, departments, or processes.

Austin Peay State University

Information Item: A.

Date: Sept. 13, 2018

Subject: Year-end report

Action Recommended: Information item

Background Information:

The Audit Committee charter requires the Audit Committee to provide oversight on internal audit activities, which includes reviewing the results of the year's work. The Internal Audit Year End Report for FY2018 follows this transmittal letter. This report contains summary information of internal audit activities for the year.

Proposed Implementation Date: N/A

Item Details: N/A

AUSTIN PEAY STATE UNIVERSITY OFFICE OF INTERNAL AUDIT

YEAR END REPORT

FOR THE YEAR ENDED JUNE 30, 2018

Austin Peay State University

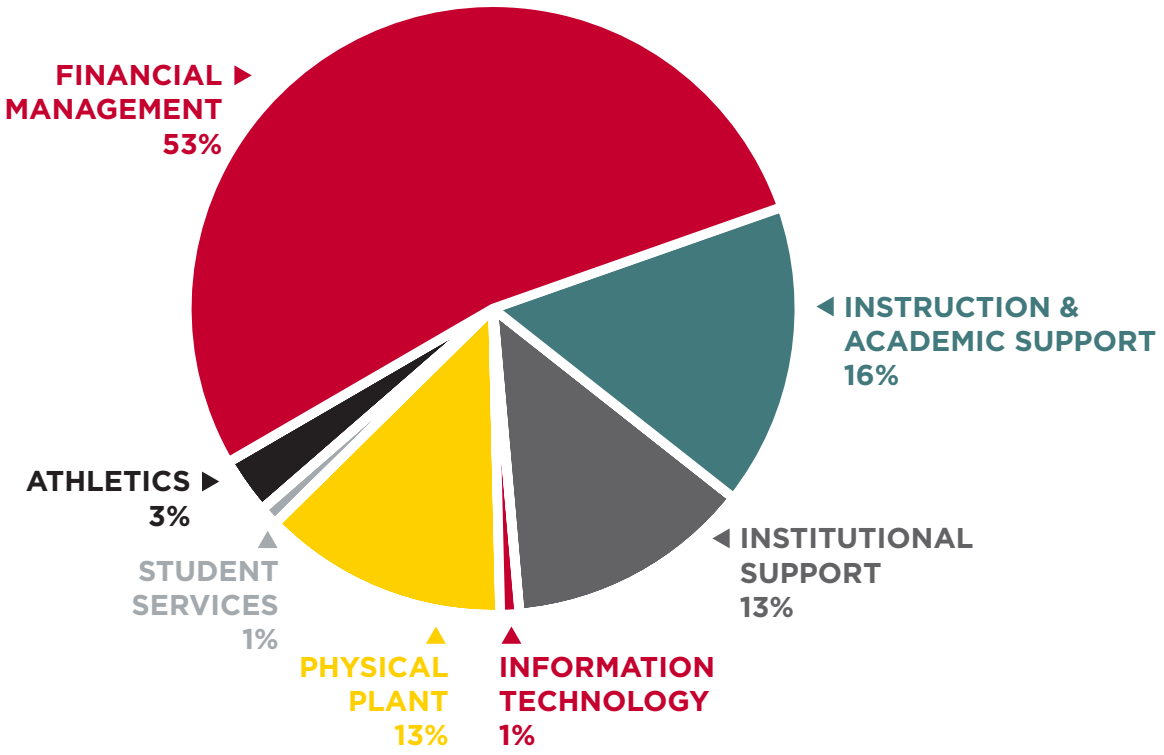
BOX 4415
601 COLLEGE ST.
CLARKSVILLE, TN 37044

REVIEW OF AUDIT COVERAGE

The Office of Internal Audit tracks several performance metrics to measure effectiveness and productivity. The primary metric is hours spent performing audits. During fiscal year 2018, the office set a goal of spending 2,200 hours performing audits. We effectively met that goal by spending 2,178 hours performing audits. In spring 2018, we had an intern from the College of Business, whose audit work assisted us in meeting this goal.

The office classifies audits by functional area. This allows us to report to the Board of Trustees and management what segments of the university we are serving. Below is a chart showing the distribution of audit hours by functional area:

AUDIT HOURS BY FUNCTIONAL AREA FY2018



Historically, the office focuses on the university's business operations, which are classified under the financial management and institutional support classifications (66% in fiscal year 2018; 68% in fiscal year 2017). Our 2017 year end report identified Information Technology (IT) as an underserved area. To address this, the fiscal year 2018 audit plan dedicated more time resources to the IT area. However, the office experienced a significant increase in time spent on investigations (see Investigative Summary below). This unexpected increase in investigations caused the office to postpone several reviews, including a Banner Data Security Review and a review of the university's Disaster Recovery Plan, both IT related audits. To compensate, we have dedicated more audit resources in the 2019 audit plan to the IT area (Cybersecurity Controls Assessment; Banner Data Security Review, and a review of the university's Disaster Recovery Plan).

INTERNAL AUDIT RECOMMENDATIONS

Audits often discover opportunities for management to improve operations. Significant opportunities are generally included in the audit report as recommendations. Less significant opportunities may not be included in the audit report but discussed in detail with the appropriate staff. This year there were 26 audit recommendations not included in reports.

For recommendations included in the audit reports, management will provide the Office of Internal Audit a corrective action plan. Corrective action plans detail what actions management may take to address the issue, who is responsible for the corrective action and an estimated date of when the corrective action will be completed. Once the corrective action is completed, the Office of Internal Audit will perform a follow-up review to determine if management has taken appropriate corrective actions to address the issue.

One measure of internal audit's effectiveness is reviewing how many audit recommendations management implements. Below is a summary of the recommendations for fiscal year 2018:

AUDIT RECOMMENDATION SUMMARY FY2018

Audit Recommendations Included in Audit Reports Carried Forward from Prior Year	13
Audit Recommendations in FY2018	15
Report Recommendations Adequately Addressed by Management	13
Report Recommendations Not Adequately Addressed by Management	1
Recommendations where Corrective Actions were not due by June 30, 2018 or where the follow-up has not been completed	14

INVESTIGATION SUMMARY

The Office of Internal Audit has deployed a variety of ways for staff, faculty, students and other stakeholders to report instances of potential fraud, waste or abuse. The Office of Internal Audit is required to investigate each allegation received. If an allegation is not substantiated and no significant opportunities for improvement were noted, the case may be closed with an administrative closing memo. If an allegation is substantiated or significant opportunities for improvement are discovered, an audit report may be issued.

Occasionally, internal audit reports contain sensitive information that if released in a public report may create a security concern. In these instances, state law allows for internal audit reports to be classified as "Limited Official Use" (LOU) reports. LOU reports are only made available to those who have a need to know the information in the performance of their official university duties. LOU reports are not subject to public inspection.

Below is a summary of the investigative activity for fiscal year 2018:

INVESTIGATION SUMMARY FY2018

Cases Carried Forward From 2017	1
Cases Opened	10
Cases Administratively Closed	5
Reports Issued	3
Cases Outstanding at June 30, 2018	3

The number of allegations and time assigned to investigate those allegations increased in fiscal year 2018. In 2018, 10 cases were opened, a 42% increase from 2017. In 2018, 555 hours were spent on investigations, a 46% increase from 2017.

OTHER SIGNIFICANT ACCOMPLISHMENTS

PROFESSIONAL CERTIFICATIONS

Beth Chancellor, Internal Auditor, successfully passed all four parts of the Certified Fraud Examiners exam on her first attempt to become a Certified Fraud Examiner. This brings the staff certification rate to 100%.

INTERNSHIP

In the spring of 2018, the Office of Internal Audit provided experience to a student from the College of Business with an internship. This was the first time an intern had been utilized by the Office of Internal Audit.

COMMITTEE WORK

Internal Audit staff are members of various university committees, including the Conflict of Interest Committee, the Cyber Incident Response team and the Data Governance Steering Committee. Internal Audit staff serve in an ex-officio status to maintain organizational independence.

VOLUNTEER SERVICE

The staff of the Office of Internal Audit is committed to the broader university community and volunteers at various events and activities.

- APSU National Alumni Association Board Member
- Peay Parking Assist
- Ask Me Tents
- Military Coining Ceremony
- Graduation
- Senior Toast

Austin Peay State University

Information Item: B.

Date: Sept. 13, 2018

Subject: Internal audit reports and listing of outstanding audit recommendations

Action Recommended: Information item

Background Information:

A list of audits completed between May 12, 2018, and Aug. 20, 2018, is included below. The audit reports follow this transmittal page.

1. Review of the Police Department Evidence Room, issued July 13, 2018.
2. Follow up to the Comptroller of the Treasury Financial and Compliance Audit Report for the Year Ended June 30, 2017, issued July 25, 2018.
3. OVC Student Assistance Fund Review, issued Aug. 1, 2018.

With all recommendations included in audit reports, management must identify what actions will be taken, who is responsible for that action and provide an expected date of completion. After the expected completion date has passed, Internal Audit will perform a follow-up review to determine what action was taken and if that action adequately addresses the issue in the report. Internal Audit generally does not issue reports for follow-up reviews; however, we do maintain a list of outstanding audit recommendations, which is also included after this transmittal.

Proposed Implementation Date: N/A

Item Details: N/A

Austin Peay State University
Review of the Police Department Evidence Room
Executive Summary Report
July 13, 2018

Key Staff: Chief of Police	**Auditor:** Beth Chancellor, CFE

Introduction: The APSU Police Department recently received accreditation by the Tennessee Association of Chiefs of Police (TACP) through its Tennessee Law Enforcement Accreditation Program. In order to maintain this accreditation, a documented audit of high-risk items must be conducted once every three years by personnel who are not directly involved with the evidence function. The Chief of Police requested this review to satisfy the accreditation requirement.

In addition to the TACP accreditation standards regarding the collection and preservation of evidence, the APSU Police Department also follows the International Association for Property and Evidence, Inc. (IAPE) Professional Standards. The IAPE is a non-profit organization that provides education and training on all aspects of handling, storage, and disposal of property and evidence. These standards state that "adhering to these standards should assure any agency that reasonable steps have been taken to obtain a secure and efficient property and evidence management system". Since the police department follows these standards, Internal Audit considered them when assessing the evidence function.

The APSU Police Department is located in the Shasteen Building on main campus and it operates 24 hours a day. The department employs 18 certified full-time police officers as well as a team of dispatchers, security guards, and administrative employees. The evidence room is located in a secure area in the Shasteen Building. Access to the room is appropriately limited and under video surveillance. The items received into the evidence room are classified as high risk or low risk. Examples of high risk items are drugs and cash. Examples of low risks items are knives and drug paraphernalia.

Objectives: To determine if the APSU Police Department is in compliance with the Tennessee Association of Chiefs of Police accreditation standards regarding the collection and preservation of evidence.

Scope: The review focused on internal controls in place over the evidence room at the time of the review. The scope also included verification that all high-risk items were properly recorded and stored.

Audit Conclusion: Based on discussions with management, review of various documentation and the audit tests performed, the APSU Police Department appears in compliance with the Tennessee Association of Chiefs of Police accreditation standards regarding the collection and preservation of evidence.

Austin Peay State University
Follow up to the Comptroller of the Treasury Financial and Compliance Audit Report
for the Year Ended June 30, 2017
Executive Summary Report
July 25, 2018

Key Staff: Registrar and Director of Student Financial Aid and Veterans Affairs	**Auditor:** Blayne M. Clements CIA, CFE, CRMA

Introduction: The Office of the Comptroller's financial and compliance audit report for the fiscal year ended June 30, 2017 was issued February 15, 2018 and contained two findings. As required by the Comptroller's Office, the Office of Internal Audit performed a follow-up review to determine if management has taken adequate corrective action to address the issues noted in the report.

Objectives: The objective of this review is to determine if management has implemented corrective actions to adequately address the issues noted in the Comptroller's financial and compliance audit report for the fiscal year ended June 30, 2017.

Comptroller's Findings:

1. The university did not have adequate policies and procedures to prevent, or to detect and correct, errors in enrollment reporting for the federal Direct Loan Program.

   Recommendation: University management should revise policies and procedures to include a process to ensure the Registrar's Office uploads and submits the correct data to the Department of Education.

2. The university did not return Title IV funds in compliance with federal regulations.

   Recommendation: Management should ensure federal regulations are followed and ensure the number of enrollment days per term adequately addresses breaks, such as spring break.

Audit Conclusion:

Finding 1: Management has added two quality control steps to their procedures to ensure the data file sent to the Department of Education is accurate. Before the data file is sent, management compares a small sample of information on the data file to the university graduation list. After the data file has been submitted to the Department of Education, management logs into the Department of Education National Student Clearinghouse and randomly checks five percent of the students on the list to ensure the correct file was sent.

Finding 2: Management has added a review of scheduled breaks to the process of setting up an academic calendar in the computer system. The Office of Internal Audit reviewed the spring 2018 and fall 2018 academic calendars which properly reflected breaks, such as spring break.

Based on audit tests performed, management has taken adequate corrective actions to adequately address the issues noted in the Comptroller's report.

Austin Peay State University
Student Assistance Fund Review
Executive Summary Report
August 1, 2018

Key Staff: Director of Athletics Compliance	**Auditor:** Beth Chancellor, CFE

Introduction: The National Collegiate Athletic Association (NCAA) distributes the Student Assistance Fund (SAF) to conference offices in late June and the conference offices distribute the appropriate amount to each university. According to the NCAA guidelines, the SAF should be used to assist student-athletes in meeting financial needs that arise in conjunction with participation in intercollegiate athletics, enrollment in an academic curriculum or to recognize academic achievement as determined by conference offices.

The responsibility for oversight and administration of the fund, including interpretations, rests solely with the conference offices. The conferences are required to report to the NCAA national office annually the amount of funds being used in each of five categories. As part of the Ohio Valley Conference (OVC) annual audit and to determine whether funds are being spent in accordance with NCAA guidelines, the OVC requires each institution to subject the Student Assistance Fund to a review and verification by a source outside the athletics department (i.e. Internal Auditor).

Objectives: The audit objectives were to verify disbursements from the 2017-2018 Student Assistance Fund were in compliance with established NCAA guidelines and to verify proper documentation supports each disbursement.

Scope: The review focused on Student Assistance Fund expenses between July 1, 2017 and June 30, 2018.

Results: Internal Audit examined the institutional account where expenditures from the Student Assistance Fund are charged. The Athletic Department used the SAF for tutoring, emergency airfare for two athletes, travel related expenses for the family of one seriously ill athlete, insurance premiums for two international athletes, business cards for one student athlete delegate, and fifth-sixth year emergency scholarships. The SAF fund was also used for summer scholarships for athletes, housing payments for eighteen football athletes taking summer classes, and summer meal payments for football and basketball athletes taking summer classes and/or participating in summer workouts.

Male athletes participating in baseball, basketball, football, golf, and tennis were recipients of the funds. Female athletes participating in basketball, cross country, track, golf, soccer, softball, tennis, and volleyball were also recipients of the funds. The results of the review indicate that the Athletics Office has a process in place to ensure that student-athletes are eligible to receive the funds and that expenditures from the funds were in compliance with NCAA guidelines.

Audit Conclusion: Based on audit tests performed, adequate controls are in place to ensure disbursements from the 2017-2018 Student Assistance Fund are in compliance with NCAA guidelines.

	APSU - Status Report on Outstanding Internal Audit Recommendations as of August 20, 2018					
	Date of report	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow up Completed	Internal Audit's Conclusion on Management's Action s
1	1/31/17	SWIA IT Carry Forward - Management should develop a comprehensive Business Continuity Plan. The university does not have a Business Continuity Plan. Having such a plan would significantly enhance the ability of the university to prepare for and respond to an emergency. The task of creating a Business Continuity Plan has been delegated to the Chief of Police/Director of Public Safety, who stated that this process will be initiated in 2017. Management should develop a comprehensive Business Continuity Plan.	Chief of Police	Orig. 6/1/2018 Revised 12/1/18	Not Due Yet	NA
2	4/28/17	Review of Cheerleading Invoices - Agreement Needed No formal agreement exists between the university and the off campus gym utilized for cheerleading practice. The Office of Legal Affairs stated the university typically requests students sign waivers if they are traveling in their personal vehicles to and from a university-sponsored event. No such waivers are obtained for cheerleaders driving personal cars to the off campus gym. Additionally, the Office of Legal Affairs recommended the cheerleaders sign an agreement when they utilize the off-campus gym. The Athletic Director and Cheerleading Coach will work with the Office of Legal Affairs to develop an agreement between the off-campus gym and the university, as well as agreements to be used by cheerleaders using the off-campus gym and waivers for cheerleaders driving their personal vehicles to and from practices held at the off-campus gym.	Athletic Director Cheerleading Coach General Counsel	Orig. 8/31/2017 Revised 12/31/17	In Progress	NA
3	1/31/2018	Travel Card Review -Strengthen Internal Controls The Office of Procurement and Contract Services should: -continue their training efforts to educate the travel card holders on the programs requirements and communicate to the managers what their review should include; -continue their increased monitoring of travel card transactions for compliance with established requirements; -establish consequences for non-compliance, communicate these expectations to travel card holders, and enforce consequences as necessary. Additionally, management should take necessary steps to ensure the manager approving the travel/procurement card transactions and the travel claims of an employee is the same person.	Various	6/30/2018	In Progress	NA

	APSU - Status Report on Outstanding Internal Audit Recommendations as of August 20, 2018					
	Date of report	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow up Completed	Internal Audit's Conclusion on Management's Action s
4	4/27/2018	APSU 18-04, Review of Allegations Regarding the Department of Art + Design Management should ensure university facilities, equipment and supplies are only used by authorized individuals and for university purposes. If the Department of Art + Design purchases art supplies which are used by other groups, those groups should reimburse the cost of the supplies they used. Management should ensure a bright line exists and is communicated to employees about the acceptable use of university facilities, equipment and supplies when fulfilling tenure requirements.	Various	8/31/2018	Not Due Yet	NA
5	4/27/2018	APSU 18-04, Review of Allegations Regarding the Department of Art + Design Management should ensure all items purchased for the university with university funds are shipped to the university.	Various	8/31/2018	Not Due Yet	NA
6	4/27/2018	APSU 18-04, Review of Allegations Regarding the Department of Art + Design Management should ensure university equipment is kept on campus, unless otherwise approved by management. Management should also ensure equipment is properly maintained or surplused when it no longer becomes cost beneficial to maintain.	Various	8/31/2018	Not Due Yet	NA
7	4/27/2018	APSU 18-04, Review of Allegations Regarding the Department of Art + Design Before students travel off-site for a university sponsored activity, management should ensure all the proper liability paperwork is completed. Management should ensure if employees bring or donate materials to the university, proper procedure is followed and procedures are in place to ensure university assets and employee owned assets are distinguishable.	Various	8/31/2018	Not Due Yet	NA
8	4/27/2018	APSU 18-04, Review of Allegations Regarding the Department of Art + Design To ensure compliance with university policy, management should revisit how it informs the university community that certain outside employment relationships need to be disclosed.	Various	8/31/2018	Not Due Yet	NA

	APSU - Status Report on Outstanding Internal Audit Recommendations as of August 20, 2018					
	Date of report	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow up Completed	Internal Audit's Conclusion on Management's Action s
9	5/10/2018	Building Security and Key Controls Review Management should ensure that all employees hired since July 1, 2011, with access to student housing, have supplied a fingerprint sample and submitted to a criminal history records check which includes verification that the individual is not on the sex offender registry. Management should also consider whether it is feasible to have Campus Police fingerprint these employees to ensure the university is in compliance with this portion of the legislation. Currently, the university sends people off campus to be fingerprinted. Internal Audit believes there would be a higher compliance rate if the university performed this function internally. This process could be performed by Campus Police by sending off fingerprint cards to be compared against a database but would be more efficient if Campus Police had the proper equipment to receive immediate results.	Various	9/30/2018	Not Due Yet	NA
10	5/10/2018	Building Security and Key Controls Review Management should ensure the contractor is in compliance with their contract. Management should use rosters provided by the contractor to remove card access for employees that no longer work at the university. Management should also consider whether it is feasible to have Campus Police fingerprint the contractor's employees to ensure this portion of the contract requirements are met. Internal Audit believes there would be a higher compliance rate if the university performed this function for the contractor. As stated above, this process could be performed by Campus Police by sending off fingerprint cards to be compared against a database but would be more efficient if Campus Police had the proper equipment to receive immediate results.	Director of Physical Plant	9/30/2018	Not Due Yet	NA
11	5/10/2018	Building Security and Key Controls Review Management should ensure compliance with Policy 4:007. Management should also consider investing in an electronic key cabinet to be located in the Physical Plant area of the Shasteen Building for grand master keys to student housing buildings and/or building master keys for student housing. The electronic key cabinet should have the capability for employees to use an access card that allows them to retrieve a certain key or set of keys that they have been authorized to obtain. The electronic key cabinet should also have the capability to e-mail the appropriate individual if a key is not returned by the end of the work day.	Various	10/31/2018	Not Due Yet	NA

	APSU - Status Report on Outstanding Internal Audit Recommendations as of August 20, 2018					
	Date of report	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow up Completed	Internal Audit's Conclusion on Management's Action s
12	5/10/2018	Building Security and Key Controls Review Management should develop a process to ensure that keys are returned and card access is removed from adjunct faculty, temporary employees, and student employees when these individuals leave the university. Management should consider adding a block to the key request form with a “key return date” or “employment end date” which could be used by the Operations Manager to notify these individuals prior to them leaving the university that the key(s) issued to them must be returned and card access will be removed.	Physical Plant Operations Manager	8/31/2018	Not Due Yet	NA
13	5/10/2018	Building Security and Key Controls Review Management should verify all keys and building access cards for contractors have been returned prior to approving the final invoice for payment. Management should also consider investing in an electronic key cabinet to be located in the Campus Police lobby in the Shasteen Building for contractors to access the keys and access cards they have been authorized to obtain. The electronic key cabinet should be set up to require the keys and access cards be returned on a specific date and have the capability to e-mail the appropriate person if the keys and access cards are not returned.	Physical Plant Operations Manager	8/31/2018	Not Due Yet	NA
14	5/10/2018	Building Security and Key Controls Review Management should consider conducting annual audits of hard keys as well as card access which could be focused on a specific area instead of auditing every key each year.	Physical Plant Operations Manager	2/28/2019	Not Due Yet	NA

Austin Peay State University

Information Item: C.

Date: Sept. 13, 2018

Subject: Results of Quality Assessment Review with External Validation

Action Recommended: Information item

Background Information:

State law requires the Office of Internal Audit to follow the International Professional Practices Framework (IPPF) promulgated by the Institute of Internal Auditors (IIA). The IPPF is the internationally recognized authoritative guidance for internal audit professionals worldwide. The IPPF requires the Office of Internal Audit to have an active Quality Assurance and Improvement Program, which includes periodic self-assessments and external assessments. External assessments provide the Board of Trustees, executive management and other stakeholders assurance that internal audit is operating as required by the IPPF and potentially highlight opportunities for improvement.

An external assessment is required at least once every five years. The previous external assessment was completed in August 2013. A self-assessment with independent validation is a common and acceptable method of completing an external assessment. This option allows for internal audit staff to perform an in-depth self-assessment of operations to determine if operations conform to the IPPF mandatory guidance. An external, independent assessor or team performs a site visit to review the self-assessment to determine whether the conclusions reached are sound.

The Office of Internal Audit performed a self-assessment during the spring of 2018. At the time the Audit Committee materials were created, a team of qualified reviewers were reviewing the self-assessment and had a site visit scheduled for the last week of August 2018. During this site visit, the team will interview key staff, review audit working papers and review related policies, charters and other pertinent documents. At the conclusion, the independent team will report the results of their review in a written report.

Proposed Implementation Date: N/A

Item Details: N/A