

Administration and Finance

INTERNAL AUDIT ASSESSMENT PLAN

6-MONTH FOLLOW-UP REPORT



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Department Assessment Plans

❑ Internal Audit Function Management

Follow-Up on June 9, 2020 IA Assessment Project

Implementation of the following objectives:

1. Ascertain measurable evidence of IA project work.
2. Get feedback from IA customers regarding service levels.
3. Determine opportunities for improvement for both of the objectives identified above.



Assessment Purpose

- Ascertain measurable evidence of IA project work.
- Get feedback from IA customers regarding service levels.
- Determine opportunities for improvement for both of the objectives identified above.

Assessment Methodology

- Based on discussions with the facilitators and VP Freer, the following methodologies were selected:
 - Maintain and improve evidence of audit planning, reporting, and tracking (facilitators' suggestions).
 - Utilize a Qualtrics survey on a sample of audit clients, to obtain feedback about IA customer service levels and related attributes (Doug Freer's suggestion).

Assessment Data

The assessment included two primary metrics:

1. Evidence showing IA planning, reporting and tracking for:
 - a. *Annual Goals* for IA, in support of university priorities.
 - b. *Annual IA Projects* (these are mainly client-requested projects, and some are IA-initiated).
2. Qualtrics survey and feedback information:
 - a. Researched common survey questions for IA service levels.
 - b. Selected 8 survey questions and sent them to 24 IA clients.
 - c. Received responses from 19 clients and evaluated the feedback.



Assessment Findings

Metric 1 Findings and Conclusions for Planning, Reporting, Tracking

- a. *Planning and Reporting* were supported by evidence.
 - The *Annual Goals* for Internal Audit in support of university priorities are determined (planned) by Doug and Mike. Projects are planned and reported, and tracked by A&F (A&F/Dayna tracks all departmental *Goals*, midyear and year end).
 - *Annual IA Projects* have solid evidence of planning and reporting: Audit requests and scope of work are documented (usually by email). Final reports are documented and distributed to auditees.
- b. *Tracking of IA Projects (Not Annual Goals)* needed improvement.
 - Tracking of audit project details was not always well documented, or records weren't always kept in the best order.

Assessment Findings

Metric 2 Findings and Conclusions for the Qualtrics Survey

The Qualtrics survey of 8 commonly used audit survey questions showed a potential problem in one area. While the results for every question were not perfect, all but one were acceptable, or within a range of reasonableness. The problem area was found in Q#1:

Q#	Survey Question/Statement	Response Categories	Response Totals
1	The project was disruptive to your normal schedule.	Agree	5
		Somewhat agree	4
		Disagree	8
		Undecided	0
		No Response	2
		Total	19

Assessment Findings

Other questions, Q#2 - Q#8 were not seen as real problem areas:

Q#	Survey Question/Statement	Response Categories	Response Totals
2	During project work you did with the Internal Auditor, the project objectives were sufficiently communicated.	Agree	15
		Somewhat agree	2
		Disagree	0
		Undecided	0
		No Response	2
		Total	19
3	Any questions or concerns you had were addressed appropriately.	Agree	14
		Somewhat agree	4
		Disagree	0
		Undecided	0
		No Response	1
		Total	19

Assessment Findings

Q#	Survey Question/Statement	Response Categories	Survey Response Totals
4	Communications with the Auditor about project timing/status were adequate.	Agree	16
		Somewhat agree	2
		Disagree	0
		Undecided	0
		No Response	1
		Total	19
5	The project work was ultimately helpful or useful to you or your department.	Agree	13
		Somewhat Agree	5
		Disagree	0
		Undecided	0
		No Response	1
		Total	19
6	The Auditor was understanding of your time available for the audit.	Agree	18
		Somewhat agree	0
		Disagree	0
		Undecided	0
		No Response	1
		Total	19



Assessment Findings

Q#	Survey Question/Statement	Response Categories	Survey Response Totals
7	The final results of the project (whether it was an audit or advisory work, or assistance with a policy / procedure / rule / regulation project, or any internal control work) was completed to your satisfaction.	Agree	13
		Somewhat agree	2
		Disagree	1
		Undecided	1
		No Response	2
		Total	19
8	Overall, you were satisfied with the project results.	Agree	14
		Somewhat agree	3
		Disagree	0
		Undecided	1
		No Response	1
		Total	19



Follow-Up Work – a/o December 2020

- Practices Implemented
 - Client Survey Results – Timing of Audits Improved
 - Some clients saw audits as being disruptive to their operation (in many cases, “disruptive” was defined as “time consuming”. Consequently, IA now allows more time for the audit projects, to make them less disruptive.
 - Internal Audit initiated a methodology to improve the timing of audits from the client’s perspective, and an audit of SHC was the guinea pig. I/A allowed any extensions requested. The audit was lengthened by 3 months

Follow-Up Work – a/o December 2020

- Practices Implemented
 - Audit Planning, Reporting and Tracking
 - *Audit Planning and Reporting* met minimum standards for Internal Audit in support of university priorities. No follow-up was necessary for this objective.
 - Tracking of *IA Projects* was not always sufficiently documented. Consequently, a new project to track, organize and document completed and in-process IA projects was implemented. A tracking spreadsheet was developed. Examples of the spreadsheet are on the following pages.

Follow-Up Work – a/o December 2020

Project #	Project Name	Dept/Location	Requestor	Start Date (or Request Date)	Completion Date (or Audit Report Date)	Type	Description/Notes
C20-01	Alumni Relations Office , Cash	Alumni Relations	Self Initiated	12-Sep-19	17-Dec-19	FAC	FY 19-20 audit of Alumni Relations cash management.
C20-02	Parking Services Follow-Up Audit, Cash Management	Parking Services	Self Initiated	29-Jul-19	18-Sep-19	FAC	Follow-Up audit of Parking Services operations.
C19-01	PDC Student Health Center Cash	PDC/SHC	Self Initiated	19-Apr-19	3-Jul-19	FAC	1st cash management audit of Student Health Center at PDC.
C19-02	Health & Safety Audit	EH&S & RM	CO	11-Dec-18	28-Jun-19	EACO	Formal CO external audit of EH&S and campuswide health and safety policies, procedures and practices.
C19-03	ASI Box Office Cash	ASI	Self Initiated	24-Oct-18	6-Nov-18	FAC	Cyclical audit of ASI Box Office cash. Follow-Up for ASI Box Office completed 29-Nov-18
E18-01	Athletics Department, Cash	Athletics Dept.	Self Initiated	11-Sep-18	17-Oct-18	FAC	FY 18/19 audit of Athletics cash management.
E18-02	Preparation for OAAS Information Security Audit	ITS (ISET Team)	Javier Torner	12-Jun-18	13-Jun-18	IMAS	The Information Security and Emergency Technologies (ISET) Team leader requested preparatory information for the forthcoming Information Security Audit to be discussed and reviewed at the ISET team meeting. The latest IS internal control questionnaire and request for documents was obtained by IA and provided for discussion at the ISET Team Meeting.
E18-03	GASB 68 & 75 State Auditor Review	CSUSB HR	State Auditor's Office	12-Jun-18	12-Jun-18	EAO	The State Auditor's Office requested assistance from IA in connection with its review of pension and other postemployment benefits (OPEB) per accounting standards GASB 68 and 75. This project was performed in support of the State Auditor, and to prepare/support CSUSB HR for the project.



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Follow-Up Work – a/o December 2020

E18-04	NASFAA SOE Review	Financial Aid	NASFAA	11-Jun-18	13-Jun-18	EAO	Campus Auditor coordinated with The National Association of Student Financial Aid Administrators (NASFAA) "Standards of Excellence Review" performed by NASFAA member colleges FA management.
E18-05	Recertification for FSFA	Financial Aid	CO GC, Robin Webb	17-Apr-18	17-Apr-18	IMAS	The General Counsel's Office, Robin Webb requested information regarding additional financial aid audit work on campus. Research was performed quickly and provided to the GC, showing that the audit project was only a cyclical FA Recertification process.
E18-06	Advisory Review of Auxiliary Purchasing and Disbursements	ASI, PF, SMSU, UEC	Monir Ahmed Doug Freer President Morales	23-Mar-18	13-Sep-18	COMAS	Advisory review of all four auxiliaries in the areas of procurement, contracts, and disbursements to assess the strengths and weaknesses of controls and compliance.
E18-07	Financial Aid Advisory	CSUSB & CSUF	CSUF Auditor	13-Feb-18	14-Feb-18	IMAS	The Internal Audit Director of CSU Fullerton asked for criteria references and audit program advice with regard to Financial Aid, and Fee Waivers.
E18-08	National Institutes of Food and Agriculture (NIFA) Compliance Review (Audit)	UEC, SPA, PI's	NIFA	08-Feb-18	30-Jul-18	EAO	Formal external audit of NIFFA Grants, for various projects.
E18-09	CO Philanthropic Audit Survey Planning	Philanthropic Foundation	CO	05-Feb-18	6-Feb-18	Esurvey	CO Audit Survey to determine auditability and timing of a formal audit for the Philanthropic Foundation.
E18-10	CALPERS Audit	HR	CALPERS	24-Jan-18	16-Feb-18	EAO	Standard cyclical CALPERS audit.
E18-11	Emergency Management Audit	UPD Emergency Management	CO	09-Jan-18	30-Jul-18	EACO	Formal CO external audit of Emergency Management.
E18-12	W.K. Kellogg Foundation Financial Audit	UEC, SPA, PI's	W.K. Kellogg	26-Nov-17	13-Jul-18	EAO	Formal external audit of Kellogg Grants, for various projects.

Follow-Up Work – a/o December 2020

E18-13	California Department of Education Audit of Child Development Center	UEC, Children's Center	CA Dept. of Education	08-Nov-17	8-Dec-17	EAO	External audit of the Children's Center by the CDoE.
E18-14	Logical Access and Security	ITS	CO	29-Sep-17	9-Feb-18	EACO	Formal CO external audit of ITS Logical Access.
E18-15	Police Services	UPD	CO	28-Aug-17	23-Feb-18	EACO	Formal CO external audit of the University Police Dept.
E18-16	CO Advisory Review - ATI Planning		ITS	02-Aug-17	19-Jan-18	COMAS	Preliminary review phase. No final report.
E18-17	CO Continuous Audit - AP, CC, Purch.	AP Procurement	CO	19-Jul-17	16-Apr-18	EACO	Preliminary review phase. No final report.
	LEGEND: Types of Audits / Abbreviations						
	Compliance Audits	CA					
	Internal Management Advisory Services	IMAS					
	CO Management Advisory Services	COMAS					
	External Audit-CO	EACO					
	External Audit-Other than CO (State Auditor, etc.)	EAO					
	Financial Audit-Cash Management (Internal)	FAC					
	Investigation	I					
	Mandatory Audit	MA					
	Operational Audit	OA					
	External Survey, Preliminary Survey, Review	ESurvey					
	Internal Survey, Preliminary Survey, Review	ISurvey					



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