Internal Audit Update

University of Minnesota Regents Audit and Compliance Committee
February 10, 2022

This report includes:

- Audit Observations/Information/Status of Critical Measures/Other Items
- Status of "Essential" Recommendations & Bar Charts Showing Progress Made
- Audit Activity Report
- Audit Reports Issued Since October 2021
- SNAP Review Summary

Details for any of the items in this report are available on request. Individual reports were sent to the President, Provost, Vice Presidents, and Chancellors about these internal audit issues.

Audit Observations/Information

Status of Critical Measures

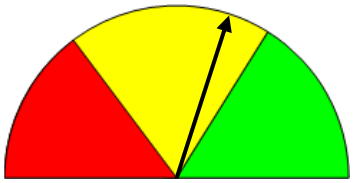
As part of our ongoing efforts to provide the Audit and Compliance Committee with critical information in as concise a format as possible, we have developed the following charts to present a quick overview of work performed by the Office of Internal Audit.

The first chart, "Essential Recommendation Implementation," provides our overall assessment of the success University departments had during the last period in implementing our essential recommendations. Readings in the yellow or red indicate implementation percentages less than, or significantly less than, our expected University-wide rate of 40%. Detailed information on this topic, both institution-wide and for each individual unit, is contained in the next section of this Update Report.

The second chart, entitled "Resources Spent on Planned Assurance Work," is our assessment of the amount of time we have been able to devote to planned audit work. This assessment includes our progress on completion of Tier 1 and Tier 2 audits on the FY 2022 audit plan, as well as any audits that were substituted for Tier 2 audits to address higher priority needs. Readings less than green could be influenced by a variety of factors (e.g., insufficient staff resources; increased time spent on non-scheduled audits or investigations).

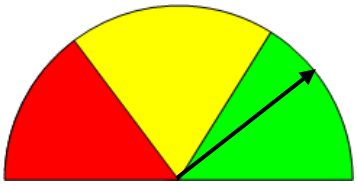
The final chart, "Time Spent on Non-Scheduled Audit Activities," provides a status report on the amount of time consumed by investigative activities, special projects and other management requests. We estimate a budget for this type of work, and the chart will indicate whether we expect that budget to be sufficient. Continued readings in the yellow or red may result in seeking Audit and Compliance Committee approval for modifying the Annual Audit Plan.

Essential Recommendation Implementation



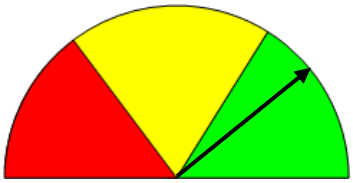
Implementation rates were 32% for the period; less than our expected rate of 40%. However, 64% of remaining items are from audits in their first review period.

Resources Spent on Planned Assurance Work



Time spent on assurance audit work is in alignment with what is expected and budgeted for the year to date.

Time Spent on Non-Scheduled Audit Activities



Time spent on investigations, special projects and management requests is less than expected and budgeted for the year to date.

Other items:

- Quinn Gaalswyk was named by the Board of Regents as Chief Auditor effective January 3rd.
- The Office of Internal Audit currently has four vacant positions: IT audit manager, IT auditor, and two financial auditors.
- Due to our recent open positions, we expect some Tier 2 audits and other planned IT audit activities may not be completed, but still intend to complete all Tier 1 audits. If some audits are unable to be completed these will most likely be: University Recreation and Wellness, Supplier Automated Clearing House (ACH) transfers, and/or Athletics Financial Activities.
- All Office of Internal Audit staff transitioned to working remotely in March 2020 due to the COVID-19 pandemic. Currently, we are utilizing a hybrid approach with some staff reporting to the office periodically and/or conducting audit work in-person as needed. In most areas audit work continues relatively smoothly thanks to the prompt and helpful assistance of University personnel; however, there are some units highly impacted by the pandemic where additional accommodations have been required.

Status of Essential Recommendations

Past Due On-Schedule Complete

Current Period

Total Recommendations **87**

Completed Recommendations **28**

% Completed **32%**

% of Open Recs Past Due **42%**

Past Completion Rates

June 2021 **40%**

Oct 2021 **36%**

Report#	Audit Name	Open Recs - Past Due	Number of Essential Recs (Report)	Status (Follow-up Period)	
1919	UMD Fine Arts, School of FY19	1	7	Partially Implemented	1
1926	Weisman Art Museum FY19	1	9	Partially Implemented	1
2007	Facilities Management District Operations FY20	3	6	Completed	1
				Not Implemented	1
				Partially Implemented	2
2009	Psychiatry & Behavioral Sciences Research FY20	1	2	Not Implemented	1
2010	Disaster Recovery of Information Systems FY20	0	9	Completed	4
2011	Emergency Management & COOP FY20	1	6	Completed	2
				Partially Implemented	1
2012	Veterinary Diagnostic Laboratory FY20	1	8	Completed	1
				Partially Implemented	1
2020	Public Safety IT, Dept of FY20	1	8	Completed	3
				Partially Implemented	1
2026	Lab Medicine and Pathology FY20	0	5	Completed	1
2101	Central Job Scheduling FY21	4	7	Not Implemented	1
				Partially Implemented	3
2106	University Health & Safety FY21	2	10	Partially Implemented	2
2112	Baseball & Softball Compliance & Ops FY21	1	2	Completed	1
				Partially Implemented	1
2114	Anatomy Bequest Program FY21	0	3	Completed	1
2116	Business Services' Application Development FY21	1	3	Completed	2
				Partially Implemented	1
2121	CSE Dean's Office & Reporting Centers FY21	0	7	Completed	3
2122	Telehealth Security & Compliance FY21	0	4	Completed	1
				Not Implemented	1
				Partially Implemented	1
2123	Board of Regents Internal Reporting FY21	0	1	Partially Implemented	1
2124	Northrop FY21	1	2	Completed	1
				Partially Implemented	1
2127	UMD HR FY21	1	4	Completed	1
				Not Implemented	2
				Partially Implemented	1
2201	Graduate School FY22	0	2	Completed	2
2203	OIT Service Desk & Device Management FY22	0	7	Not Implemented	2
				Partially Implemented	5
2205	Dentistry, School of FY22	6	27	Completed	3
				Not Implemented	2 11
				Partially Implemented	4 7
2207	Canvas & Unizin FY22	0	5	Completed	1
				Not Implemented	4

Current Status of Recommendations Rated as "Essential" That Are Over Two Years Old and Are Not Fully Implemented

Audit/Report Date	Status- Partially Implemented or Not Implemented	Responsible Administrator	Summary of the Issue/Risk Involved	Current Comments From Management
UMN Duluth Fine Arts March 2019 # of Items: 1	Partially Implemented	Jeremy Youde	Tweed management should improve inventory and valuation records for its art collection. Specifically, Tweed should: • Complete the in-process physical inventory, including ensuring the records of art in the inventory database are accurate and complete. • Schedule and conduct periodic inventories and appraisals of the art collection.	The Tweed Museum's efforts to complete a physical inventory have been hindered by staffing and the COVID-19 pandemic. The COVID-19 pandemic created limitations associated with in-person work on campus, which considerably impacted the Tweed's ability to conduct an inventory. To-date, Tweed has physically inventoried approximately 8,000 items of the 10,000 artworks it holds. While the Tweed continues to inventory its collections and is currently about half done with the physical inventory of the Nelson gift of Native American objects, an exact timeline for completion cannot be determined until the pandemic has receded and the University provides the Tweed with the necessary resources to complete the project. Tweed and UMN Duluth College of Arts, Humanities, and Social Sciences (CAHSS) leadership remain in ongoing conversations with UMN Duluth administrators to identify funding sources for timely completion of this project. In addition to making progress on the physical inventory of its collections, the Tweed has finalized a strategy to appraise what are believed to be its highest value artworks. In early 2022, the Tweed plans to obtain cost estimates to appraise these items. The Tweed's former longtime director retired in June 2019, and the new director started in January 2020, just prior to the start of the pandemic. Since that time, the director has been working to address Tweed's essential audit recommendations, and this item is the only one remaining.
Weisman Art Museum June 2019 # of Items: 1	Partially Implemented	Alejandra Peña-Gutiérrez	WAM should work with the vendor and/or OIT to improve the artwork inventory database's logging capabilities to ensure they are able to obtain all necessary authentication and activity logs including logs of deletion of artwork from the inventory.	Financial and vendor issues have delayed full compliance, but WAM has now completed planning and arrangements to have the necessary software installed. The Provost's office has agreed to cover the costs of the audit module, and the contract has been approved by OGC and has been signed by both parties. WAM is on the vendor's schedule for installation and training for March 2022.

Audit/Report Date	Status- Partially Implemented or Not Implemented	Responsible Administrator	Summary of the Issue/Risk Involved	Current Comments From Management
Facilities Management District Operations Sept. 2019	Partially Implemented	Dave Hutton	● District Operations (DO) should identify areas to review and trend available data on a more detailed level to analyze the efficiency of its workforce, and benchmark performance. This may include: • Developing and review labor hour efficiency for individuals in the same district and craft. • Analyzing service request data for similar buildings and crew size. When a higher number of custodial service requests are identified, DO should investigate and deploy tactics to reduce the number of repeat or uncleanliness service requests received by that crew. • Reviewing call center agent schedules and analyzing hours required to meet customer and FM needs. This can be done by utilizing the historical monthly data available on number of calls received, average talk time, number of emails responded to, number of web requests responded to and an estimate of the number of hours spent on other project tasks. DO should consider how Tririga will affect call agent duties as implementation may change agent roles and responsibilities. • Requesting a supply closet trend analysis from UMarket or use the data provided by UMarket to complete a trend analysis on which closets are purchasing more supplies compared to other closets. DO should also create an average supply cost per closet to use for tracking. When fluctuations occur, these could be researched to determine appropriateness.	● Tririga is live, however, reporting functionality is still under development. Data reporting and analysis is included as a part of the Maintenance Process Project underway, led by the University Services Project Management Office (PMO). Tririga system performance and learning curve issues have slowed progress significantly, however our focus and commitment remain strong. The PMO project completed solution identification and development September 21, 2021. Realistic completion and implementation across the FM Districts will be achieved by June 30, 2022. ● Internal process standardization and enforcement is a major focus of the Maintenance Process Project underway, led by the University Services Project Management Office (PMO). The Project Charter includes documenting step by step processes and producing user friendly reference guides and training materials to enable standardization of maintenance processes from end to end. The PMO project has rolled out processes that are being monitored and enforced. Additional processes have been rolled out and monitoring to ensure enforcement is in development. FM Districts new business model requires program managers to develop monitoring and enforce any new processes going forward. Realistic completion and implementation across the FM Districts will be achieved by June 30, 2022. ● Maintenance work tasks are produced in the new Tririga system and are being completed in a timely fashion. Development of reporting functionality prevents comprehensive reporting of completion rates and is in scope of the Maintenance Process Project underway, led by the University Services Project Management Office (PMO). The PMO project completed solution identification September 21, 2021. Tririga system performance and learning curve issues have slowed progress significantly, however our focus and commitment remain strong. Realistic completion and implementation, including management monitoring and enforcement across the FM Districts will be achieved by June 30, 2022.
	Partially Implemented Not Implemented		● DO should establish a process for monitoring and enforcing compliance with internal procedures as well as updating procedures that are no longer current. ● DO should work towards increasing the timeliness of completing work orders in the system. This may include establishing standards for work order completion. DO should increase oversight, monitoring controls and training to ensure staff are accurately entering work order data. This will provide more accurate data to analyze for timely completion of work orders.	
# of Items: 3				

Audit/Report Date	Status- Partially Implemented or Not Implemented	Responsible Administrator	Summary of the Issue/Risk Involved	Current Comments From Management
Psychiatry & Behavioral Sciences - Research Sept. 2019 # of Items: 1	Not Implemented	Sophia Vinogradov	Psychiatry leadership should ensure any changes to the work plan are approved once institutional leadership delineates a specific approval process and approver(s). They should also confirm the appropriateness of the prior changes and the definition of 'management' in this context.	On October 31, 2019, President Gabel charged Vice President for Research Cramer and Vice President for Clinical Affairs Tolar with jointly designing a governance and approval structure for the review and evaluation of proposed major alterations to the original Advancing Human Research Protections (AdvancingHRP) implementation. As part of this delegation of authority structure, Vice Presidents Cramer and Tolar established an AdvancingHRP Assessment Committee to identify and evaluate major alterations to the original implementation and advise University senior leaders about their effects including any potential for increased risk to human research participants, especially those who are most vulnerable. The AdvancingHRP Assessment Committee's work was initially envisioned to begin in early spring 2020; however, the pandemic caused leaders to delay the start of this work until fall 2020. The AdvancingHRP Assessment Committee has met over the last year and is currently in Phase 2 of its work. This includes discussing and addressing Recommendation 1. The committee outlined a draft process at its meeting in August 2021 and will have a final discussion on the draft process at its next meeting. This process will be included in the Committee's final report to the two Vice Presidents.
Emergency Management and Continuity of Operations Oct. 2019 # of Items: 1	Partially Implemented	Katharine Bonneson	The Department of Emergency Management should improve oversight mechanisms to ensure the Emergency Management Policy Committee and building emergency plans (BEP) training is consistently performed and commensurate with responsibilities. BEP training processes should also be improved to ensure it is formal and includes a log tracking training completion and lessons learned.	A workgroup has been formed to develop the needed Building Emergency Plan (BEP) training module for those with specific BEP roles and the broader University community. The group will develop the appropriate content, work with the training management team to convert the content into a Canvas course and plan the launch. Training will be tracked via Training Hub with customizable reports available on demand. Training for EMPC members, which is a different set of training requirements, is currently tracked via Canvas. This EMPC training system was implemented two years ago and is effective. Implementing the BEP training program has stalled due to a lack of clarity around training breadth and requirements and personnel turnover in the Department. The Emergency Management team has turned over all of its positions and will be populated by an entirely new set of employees this spring. One of the team's first priorities will be to wrap up this project and launch the training program. Estimated launch date is fall of 2022.
Veterinary Diagnostic Laboratory January 2020 # of Items: 1	Partially Implemented	Laura Molgaard	The VDL should establish a robust IT oversight and coordinated support model, as well as consider the long-term viability of the VLMS system. This may include establishing an IT strategy for all VDL IT services and defining clear communication lines between all support functions. Formal documentation should be created detailing the VDL IT needs which should establish clear responsibilities for all required parties. In addition, the VDL should strongly consider leveraging available solutions provided by University IT functions to increase efficiencies, reduce improper segregation of duties, and ensure backup needs are addressed.	The VDL has progressed in developing an IT oversight and coordinated support model. The VDL participated in a comprehensive IT review of the College of Veterinary Medicine (CVM) conducted by the University of Minnesota Office of Information Technology (OIT) and has formed an internal IT Advisory Committee made up of key faculty, staff and IT personnel to define short term operational needs and provide management with direction on scope, priorities and resource needs for projects. An IT Governance Committee has been established that includes additional external IT professionals from OIT and Auxiliary Services Information Services along with a consultant experienced in laboratory information system conversions. This group will assist with the formal review of information system needs and consideration of resource options.

Total: 8

Collaborative Assessment Status Update

Below is an update provided by OIT management on steps taken to address risks identified in the June 2020 Identity and Access Management Collaborative Assessment.

Identity and Access Management (IAM) Status Update:
(Provided by Management)

This is the 5th status update to the Identity and Access Management collaborative assessment conducted by Internal Audit and The Office of Information Technology.

The IAM program has continued to evolve and execute on the strategy introduced during the October 2020 update and will continue to adapt our priorities to best serve the University's IT needs.

As discussed during the May 2021 audit committee update, staffing challenges will continue to slow progress on remediating issues identified in the 17 of the 25 IAM components reviewed. In some cases, the IAM team has adapted to this challenge by implementing a 'Center of Excellence' model such as for system 'de-provisioning' across the University. While this enables progress to continue, it will not be at the pace initially anticipated and, if unchanged, will necessitate the institution's acceptance of the inherent risk associated with some findings.

Since the October 2021 update, IAM has continued its efforts to expand automation of access through the recently established Center of Excellence service model. Notably, the Center of Excellence has integrated 23 applications with 17 more in flight. In addition, IAM has shifted focus to technology fundamentals to ensure availability and resiliency of critical services such as authentication. Finally, the IAM program has continued to drive modernization efforts by preparing IT systems and business processes for a future product resulting from the Identity Governance Administration RFP. This RFP is a vital part of an efficient resolution to several findings in the IAM Collaborative Assessment.

Below, we have provided a table that outlines several of the accomplishments made on our mitigation plan, as well as a high-level update on our current strategic direction for the IAM program since the October 2021 update. The "Accomplishments" column in the table highlights some of the key steps we have taken related to the identified risk, and the bolded items are ones added since our last update.

Accomplishments:

Category	Accomplishments	Road Map Phase	Risk Level
IAM Strategy	-IAM Governance Committee established as a decision making body under authority of EOCC -SAFe methodology successfully implemented to foster collaboration, alignment, and delivering consistent and predictable results -Finalized roadmap and dual-planning the remediation of risks in conjunction with other operational tasks	IAM Operations/ Onboarding	High
IAM Team Staffing	-Senior Director hired -Hiring freeze exception request approved for 3 open positions -Three open positions filled -Operations team need/ask reviewed, 10 positions are still required. -Identified 17 Audit findings that are blocked by staffing needs -Center of Excellence model implemented to move service forward while staffing investments are resolved	IAM Foundational Efforts	High
IAM Policies and Procedures	-Completed security gap analysis for all IAM technologies -Plan to remediate all security gaps by the end of FY 22	IAM Foundational Efforts	Medium
IAM System Classification	-SAFe methodology positioned to help create prioritization and visibility of in-progress work -IAM Security Gap Remediation effort in process, will partially remediate finding	IAM Foundational Efforts	High
IAM Metrics and Reporting	-IAM metrics routine has been instituted -Engaged OIT Site Reliability Engineering (SRE) team to identify key metrics in the IAM space for performance and system health monitoring.	IAM Foundational Efforts	Low
Technology Sustainability	-New technology implemented for Boynton BAA deprovisioning process automation implemented -Team prioritization shifted to eliminate technical debt and prepare for technology replacements. This is a prerequisite to achieve the resolution of many audit findings -Work to scale the Boynton BAA deprovisioning process to other BAA units is complete **-Authentication stablization** **-Directory domain controller refresh plan developed and underway** **-Legacy technology abatement: knowledge transfer for UCard** **-Legacy technology abatement: UC Info retirement underway** **-RFP to replace identity management solution released. Scoring is the next phase** **-SSL certificate technology and process rehoming complete**	IAM Foundational Efforts	Low
Criteria for de-provisioning	-Ongoing effort with OHR and the Provost's Office to standardize Emeritus definitions in PeopleSoft and the Identity Management system -Completed analysis of our account types **-Analysis of sponsorded accounts completed. Communications and change management plan underway**	Access Deprovisioning	High

Accomplishments (continued):

Category	Accomplishments	Road Map Phase	Risk Level
IAM Risk Awareness	-Completed security gap analysis for all IAM technologies, actively working to remediate all security gaps by the end of FY 22 -Completed roadmap and dual-planning the remediation of risks in conjunction with other operational tasks **-Sharing risk findings with IAM Governance to increase awareness and collaboration with business partners**	IAM Operations/ Onboarding	Low
Identity Source Upkeep	-Foundational effort to clearly define existing person and identity types to enable future work efforts in this space completed	Modernized Account Types	Low
Employee Transfer	-Implemented iniitial user re-provisioning (i.e., adding and removing access) process for transferred employees in the COE to ensure the right level of access is granted for their new duties and access associated with former duties have been removed in a timely manner.	Access Deprovisioning	High
Role/Group Management	-Pilot activities for deprovisioning at the end of employment completed. Technology is now positioned for broader access deprovisioning across the University -Due to IAM Team Staffing Risk (see above), the team now provides access to these resources in a Center of Excellence model for units to leverage as a temporary first step, this launched in July, and is now being communicated broadly. **-Student enrollment changes production ready. Session based access now provisioned instead of course based**	Group Based Access Control	High
Access Termination	-Pilot activities for deprovisioning at the end of employment completed. Technology is now positioned for broader access deprovisioning across the University -IAM is working to provide access to these resources in a Center of Excellence model for units to leverage as a temporary first step due to IAM Team Staffing Risk (see above) -New technology implemented for Boynton BAA deprovisioning process automation implemented **-Addressing terminated employees receiving lingering access to all systems in order to receive W2s**	Access Deprovisioning	High
Management of Non-standard and 3rd Party Accounts	Proof of Concept for supplemental accounts process completed. Future work on this has been put on hold due to IAM Team Staffing Risk (see above).	Modernized Account Types	High
**The categories identified in this chart are the result of the collaborative effort between OIA and the IAM Team to review and identify areas of concern that need to be addressed in order to successfully implement a new IAM strategy at the University.*			
***Items in **bold** are accomplishments since the last update*			

Strategic direction:
As outlined in the previous audit period, the IAM Program is focused on providing value to the University by optimizing the IAM team's capabilities, streamlining its work execution, modernizing its technology, and providing its partners with transparency:

1. **Reduce technical debt:** The IAM program must be responsible for fewer technologies that provide greater value. Supporting legacy systems not only introduces many forms of risk, but it also ties up resources keeping teams from work that would be more valuable to the University.

2. **Focus on high value work:** The IAM program must focus on work that has the most value for the University. The IAM team now decides during quarterly planning which features to focus on and which initiatives to pause or include in the backlog.

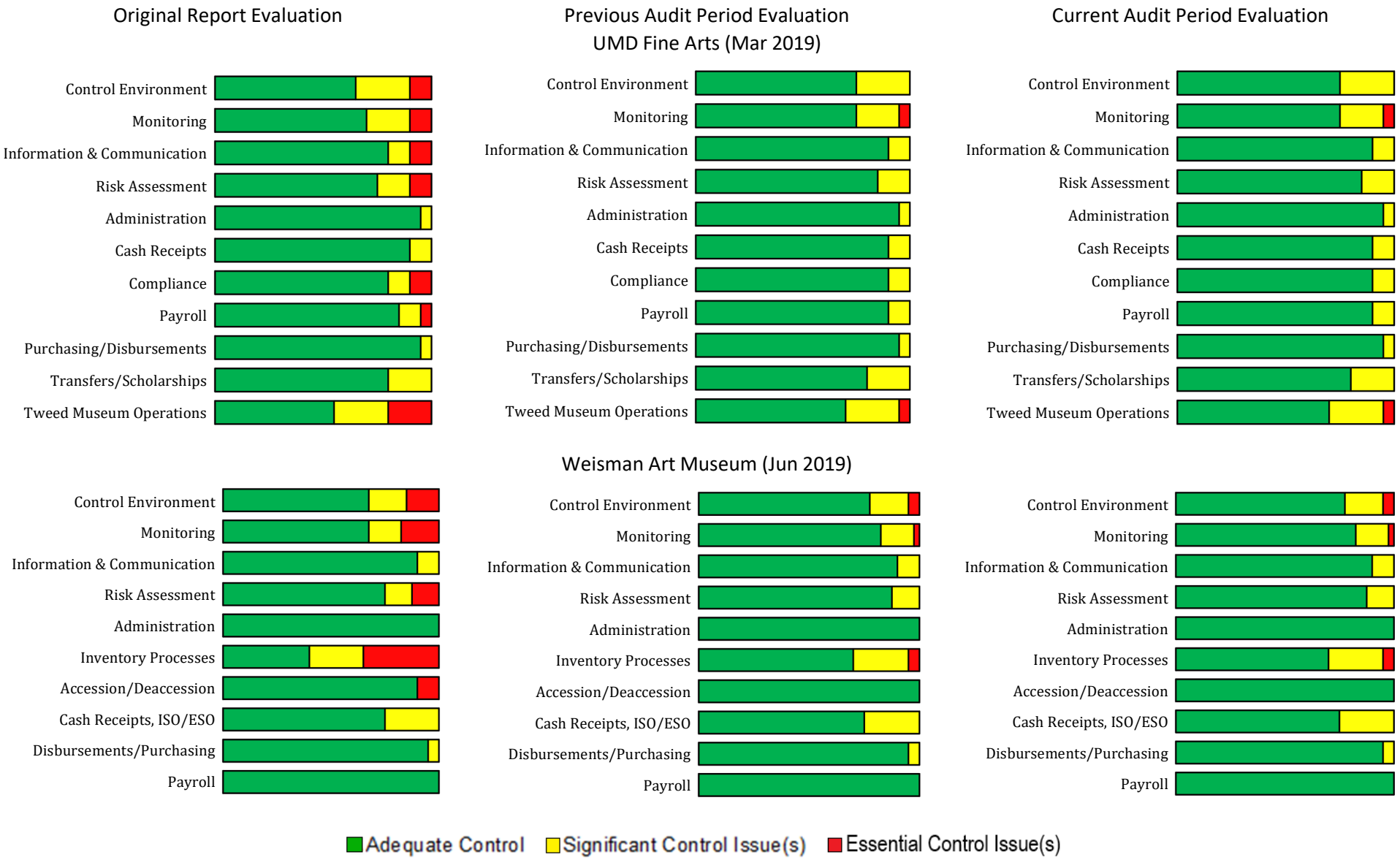
3. **Predictable, measurable, and well-managed workloads:** Our workloads need to be well-managed, measurable, and most of all, predictable. Predictable means that we need team members focused on work that comes from approved sources and those sources should be used universally. From those approved sources we will measure how much work is flowing into the teams so that we can plan and react according to changes. Well-managed means that leadership needs to continuously evaluate the conditions the teams are working within to determine how we can best meet the current demands.

4. **SAFe implementation**: The IAM Team is also committed to continuing our Scale Agile Framework (SAFe) journey by establishing and partnering with other teams in OIT to develop a Solution Management plan. Supporting this change in organizing how we work will help IAM to get more work done, provide transparency of our work to our partners, and will help OIT collaborate on large initiatives such as Next Gen Med.

5. **Program Execution:** The conditions the University is currently facing will continue to evolve and with that the IAM Team will also need to change what it works on, how it performs that work, and with whom they will partner. The IAM Team will use its roadmap to help define work, organize the order that work needs to occur, identify impacted stakeholders, and to organize resources so that changes can be efficiently delivered. The IAM Team will collaborate with University Information Security, Office of Internal Audit, Office of Human Resources, Academic Support Resources, and other key stakeholders to review the IAM roadmap, make decisions, and execute on the technology and business process changes needed to resolve the risks identified in the IAM Collaborative Assessment. This is the strategic step where the decisions and changes to processes and technologies will be performed as outlined in the Office of Information Technology's response to the IAM Collaborative Assessment. As those decisions and changes are made, periodic updates will be provided to this committee.

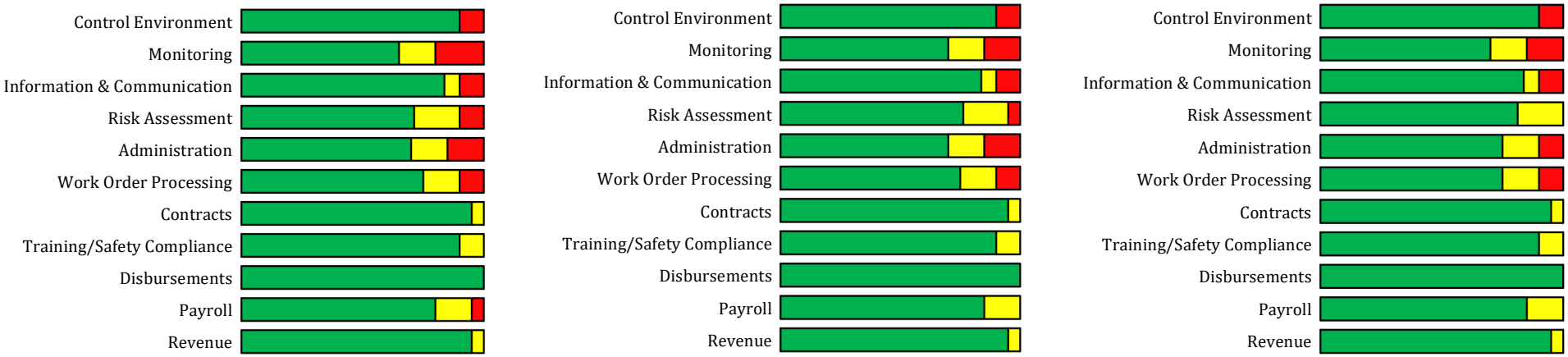
Progress on Implementation of Audit Recommendations

The bar charts shown below are presented to provide pictorial displays of the progress units are making on implementing audit recommendations rated as "essential." The bar chart included in the original report is shown in the left column, along with updated bar charts showing the previous audit period and the current status of the "essential" recommendations only (those bars that have red segments). The chart in the center column displays the status as of October 2021, while the chart on the right represents the current status. Charts are not presented for investigations. Charts for those units having implemented all "essential" recommendations during the current audit period are shown at the end of this report.

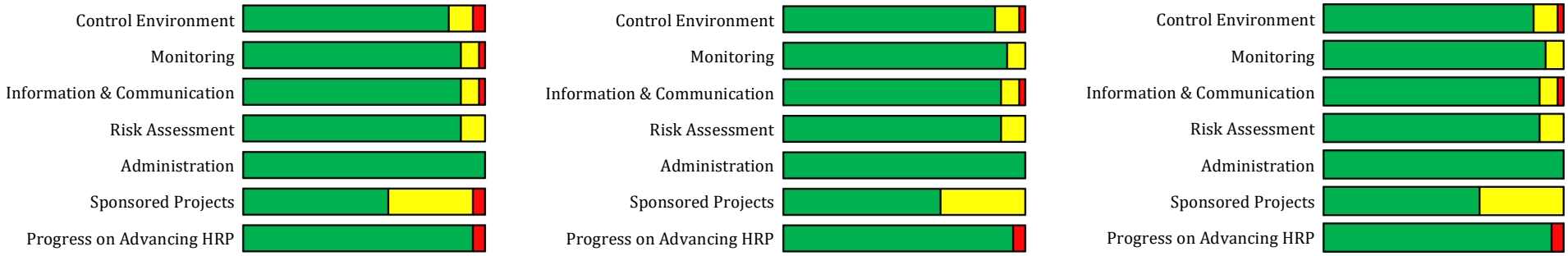


Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

Facilities Management District Operations (Sept 2019)



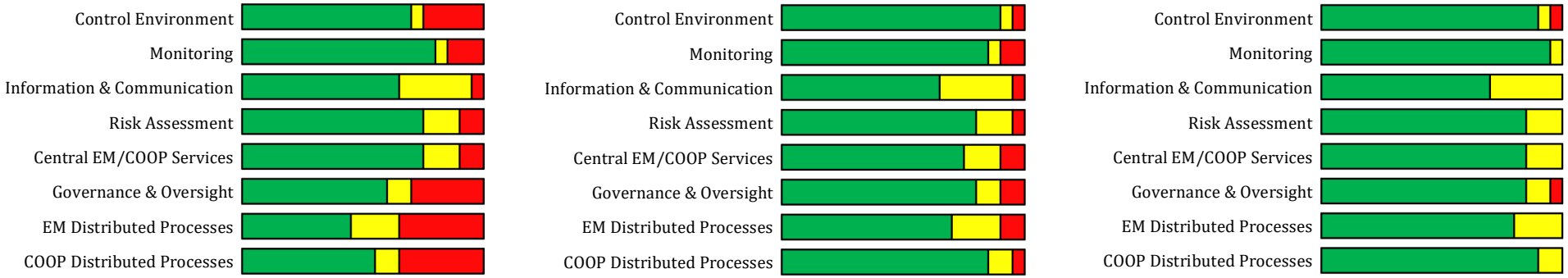
Psychiatry & Behavioral Sciences - Research (Sept 2019)



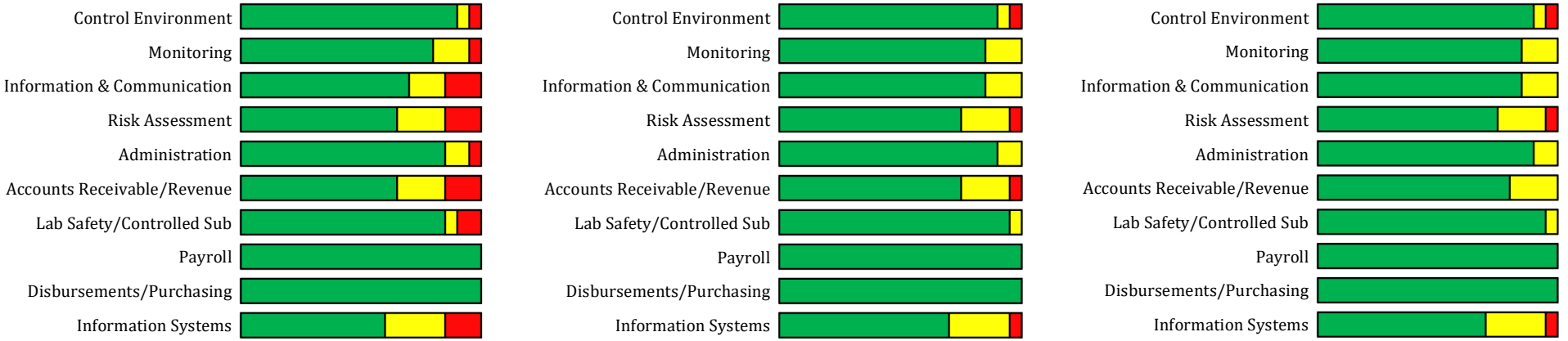
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

Emergency Management and Continuity of Operations (Oct 2019)



Veterinary Diagnostic Laboratory (Jan 2020)



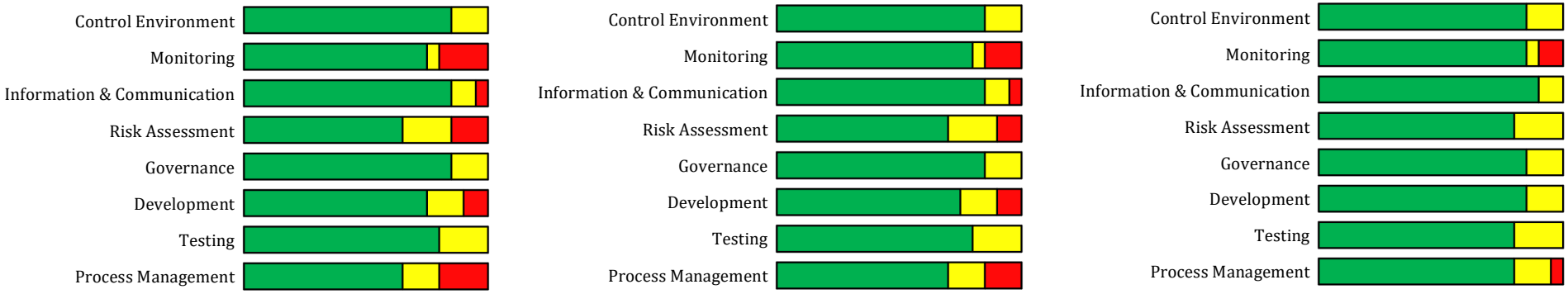
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)


Original Report Evaluation
Previous Audit Period Evaluation
Current Audit Period Evaluation
Dept of Public Safety IT (May 2020)
Control Environment
Monitoring
Information & Communication
Risk Assessment
IT Governance
Logical Access
Vendor & Partner Mgmt
Change Management
System & Infrastructure Mgmt
Central Job Scheduling (July 2020)
Control Environment
Monitoring
Information & Communication
Risk Assessment
Governance
System Security
Job Schedule Operations
Adequate Control
Significant Control Issue(s)
Essential Control Issue(s)

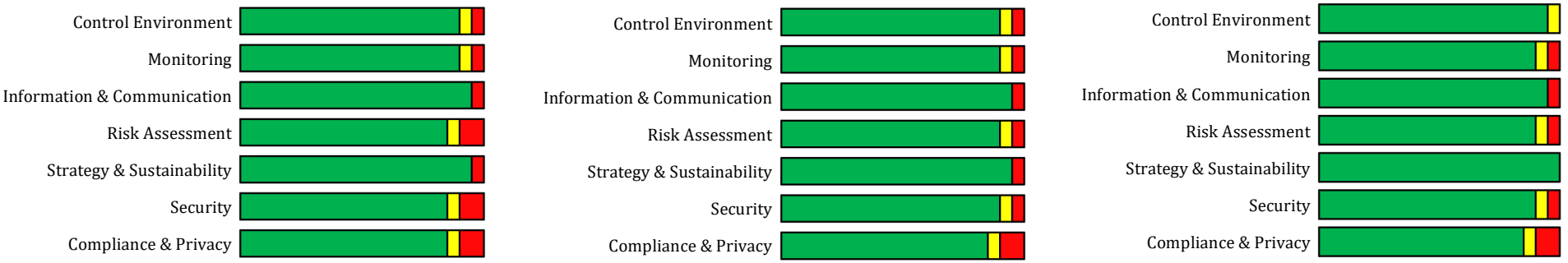

Original Report Evaluation
Previous Audit Period Evaluation
Current Audit Period Evaluation
University Health & Safety (Sept 2020)
Control Environment
Monitoring
Information & Communication
Risk Assessment
Environmental Health/Safety
Biosafety Occ Health
Radiation Safety
Building/Food Codes
Information Systems
Payroll
Disbursements
Governance
Baseball and Softball Compliance and Operations (Dec 2020)
Control Environment
Monitoring
Information & Communication
Risk Assessment
University Compliance
Financial Compliance
NCAA Compliance
Adequate Control
Significant Control Issue(s)
Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

OIT Business Services' Application Development (Dec 2020)



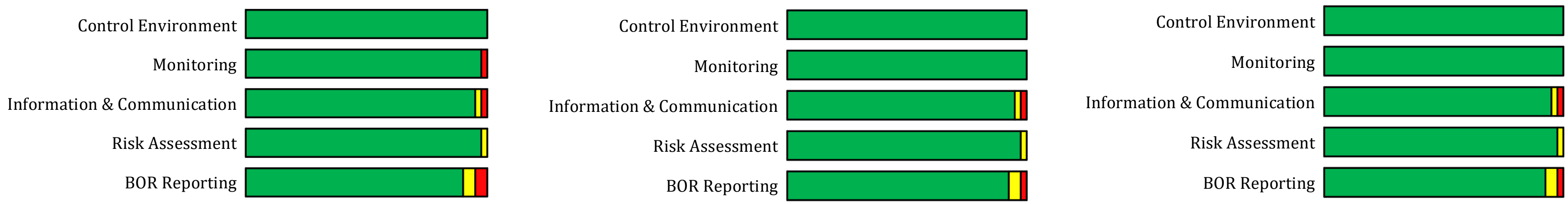
Telehealth Security and Compliance (Mar 2021)



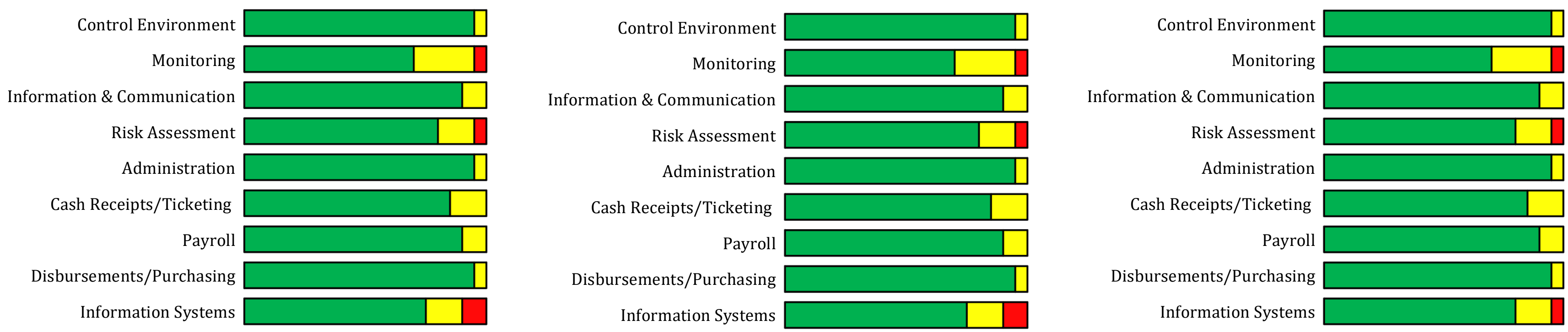
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

Board of Regents Internal Reporting (Apr 2021)



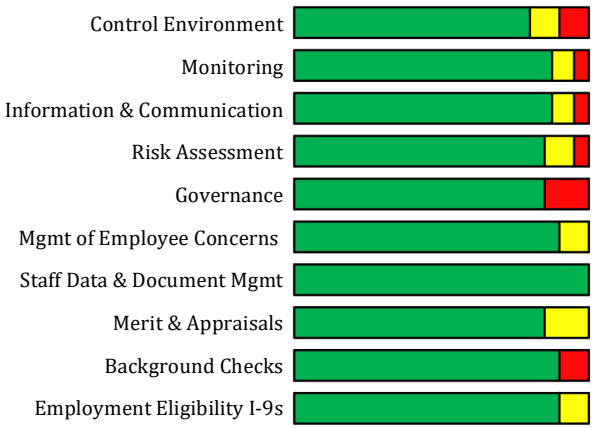
Northrop (Apr 2021)



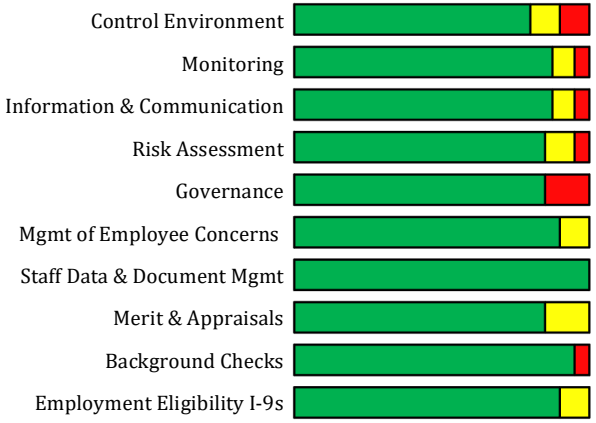
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

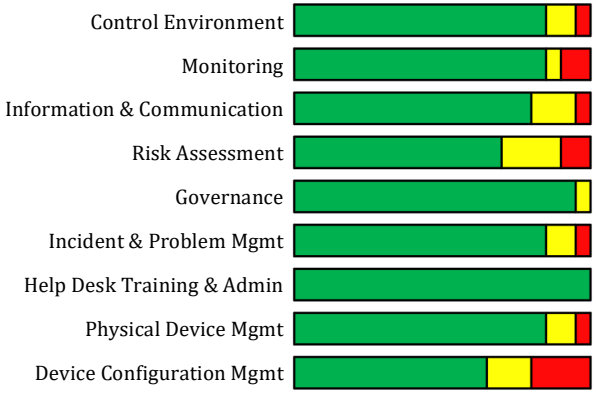
UMN Duluth Department of Human Resources (Aug 2021)



NO PREVIOUS CONTROL EVALUATION CHART



OIT Service Desk and Device Management (Aug 2021)



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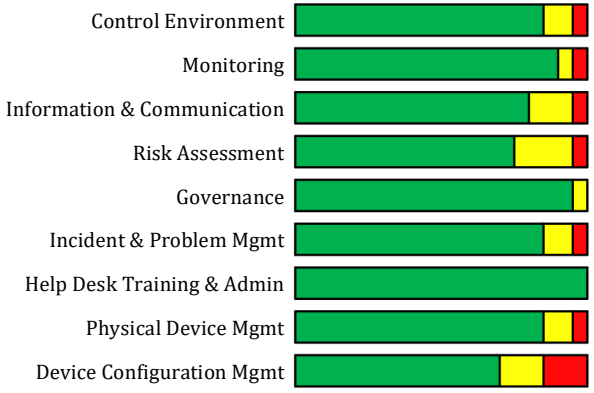
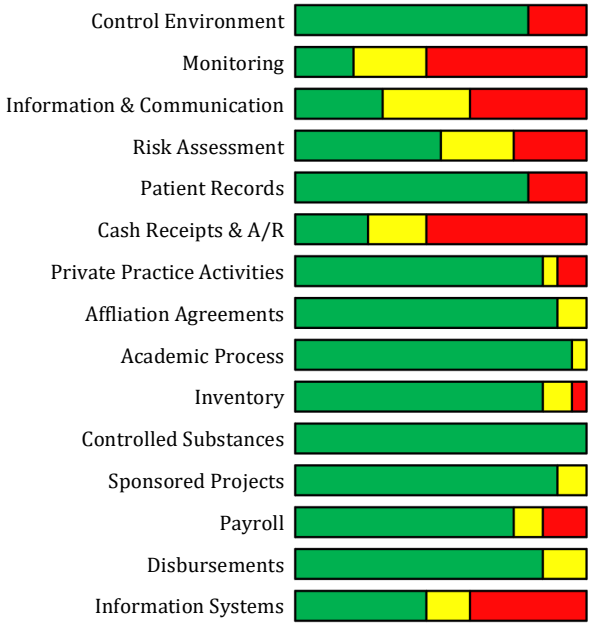
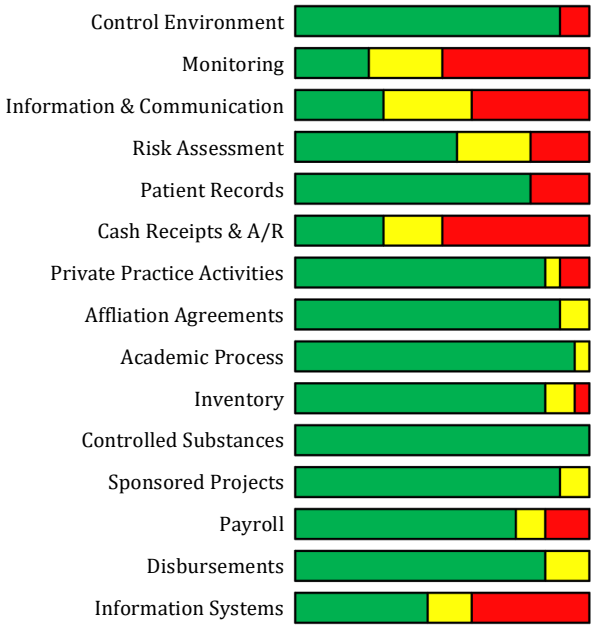
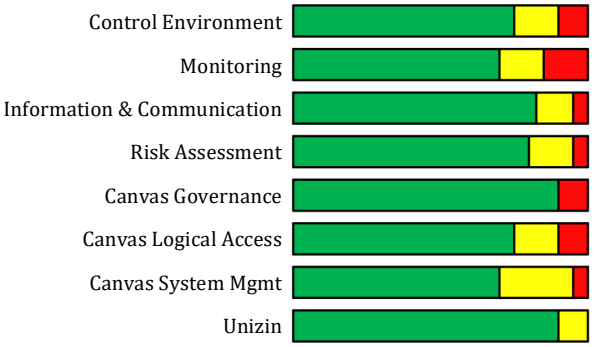
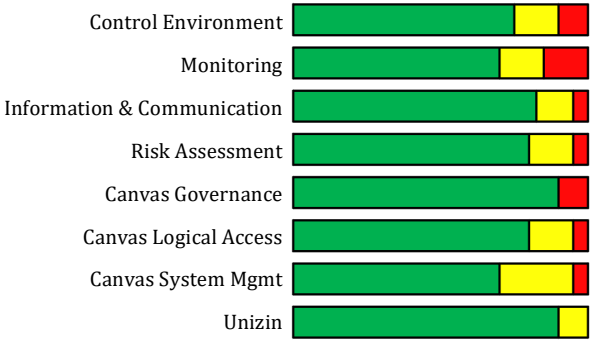


Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

School of Dentistry (Sept 2021)

Original Report Evaluation	Previous Audit Period Evaluation	Current Audit Period Evaluation
	NO PREVIOUS CONTROL EVALUATION CHART	

Canvas and Unizin (Sept 2021)

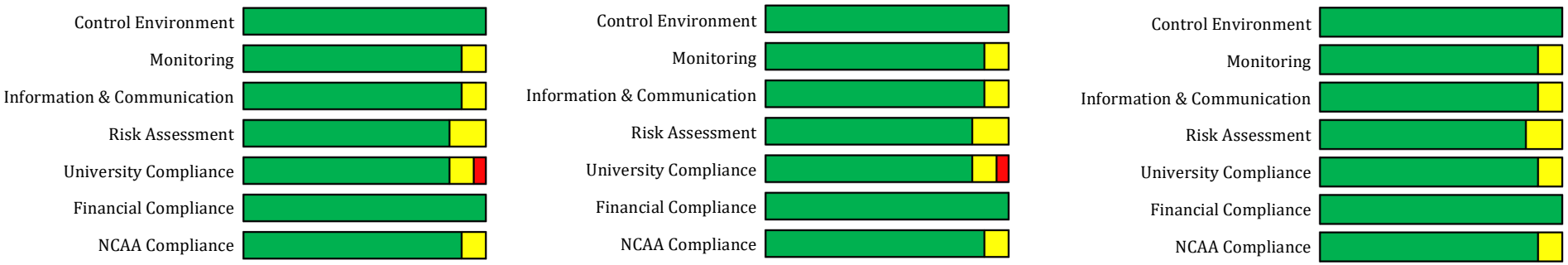
	NO PREVIOUS CONTROL EVALUATION CHART	

Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Fully Implemented "Essential" Recommendations During the Past Audit Period

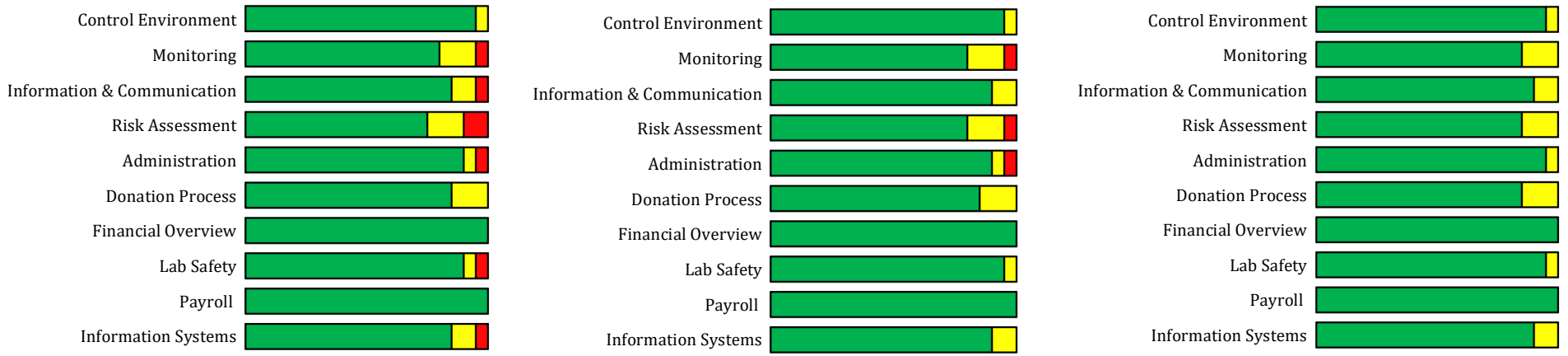
Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

Baseball and Softball Compliance and Operations - Support Unit (Dec 2020) *



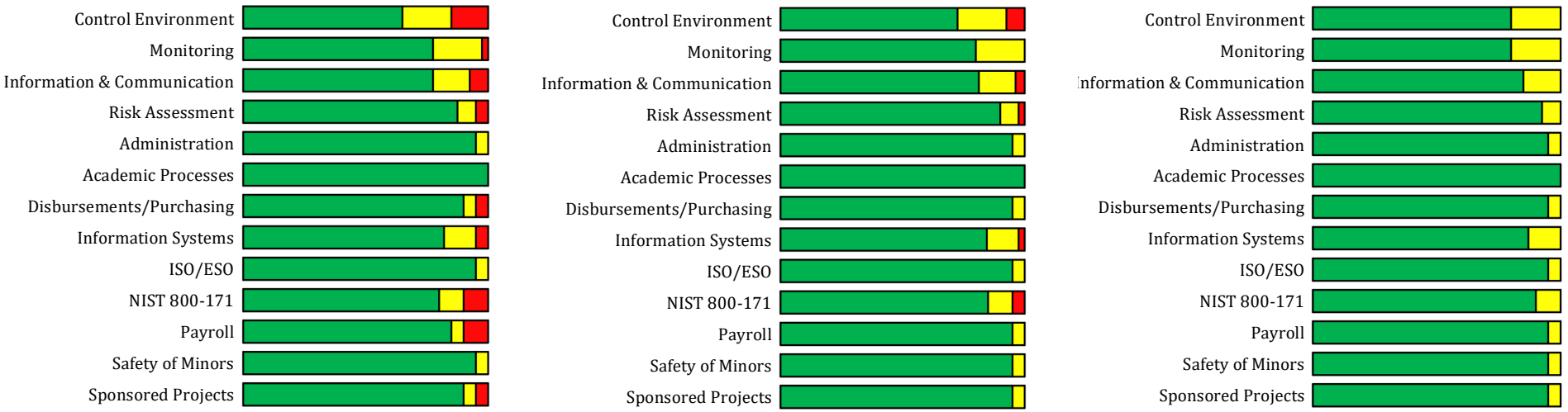
* There is still one remaining essential recommendation in the Baseball and Softball Compliance and Operations audit; however, the "Support Unit" portion of this audit has completed all recommendations.

Anatomy Bequest Program (Dec 2020)



Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

CSENG Dean's Office and Reporting Centers (Mar 2021)



Graduate School (July 2021)

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Audit Activity Report

Scheduled Audits

Completed Audits Of:

- State of Minnesota COVID-19 Testing Contract
- Academic and Research Misconduct
- Minnesota Partnership for Biotechnology and Medical Genomics
- Employee Immigration (Collaborative Assessment)
- School of Public Health (Health Policy & Management)
- University Emergency Funds
- College of Science and Engineering (Industrial and Systems Engineering)
- College of Science and Engineering - Dean Transition Review
- Hubert H. Humphrey School of Public Affairs – Dean Transition Review

Began/Continued Audits Of:

- UMN Duluth Health Services
- Energy Management
- COVID-19 Research – Pre-award Processes
- Family Medicine and Community Health
- Real Estate Office
- Housing and Residential Life
- UMN Duluth Chancellor's Office
- Retirement Incentive and Hiring Pause
- Disability Resource Center
- Veterinary Medical Center

- Completed one "SNAP Review" on the following topic: COVID-19 Emergency Leave.

Investigations

- Performed investigative work on three issues in accordance with the University Policy on Reporting and Addressing Concerns of Misconduct.

Special Projects

- Provided consulting services related to University payroll exception testing.
- Provided technology consulting in several areas including high risk data storage, identity and access management, vendor management, and information security and compliance.

Other Audit Activities

Participated in the following:

- President's Cabinet
- Senior Leadership Group
- President's Policy Committee
- Policy Advisory Committee
- Board of Regents Policy Committee
- Executive Compliance Oversight Committee
- Institutional Conflict of Interest Committee

- IT Leadership Committees
- HRPP Advisory Committee
- Research Compliance Committee
- Research Cyberinfrastructure Champions
- Highly Restricted Readiness Workgroup
- Enterprise Architecture Group
- Diversity Community of Practice
- PEAK Advisory Council
- BioMADE Governance Committee
- University of Minnesota Foundation Audit Committee
- Fairview Health Systems Audit Committee
- Metropolitan Council Audit Committee
- Association of College and University Auditors (ACUA) Committee on Athletics

Audit Reports Issued Since October 2021

State of Minnesota COVID-19 Testing Contract

Report #	2208	Issue Date	Oct-21
# of Essential Recs.	1	Total # of Recs.	1
Overall Assessment	Good	Adequacy of MAP	Satisfactory

The State of Minnesota established an emergency contract with the University of Minnesota and Mayo Clinic as a collaboration for rapid widespread testing for COVID-19. The original aim of the contract was to provide the means for every person in the State with symptoms of COVID-19 to get tested and identify emerging "hotspots" of infection for rapid intervention and to conduct groundbreaking research on COVID-19 to better understand the infection and means to cure or prevent the infection. There were two phases to the contract that was fully executed on April 22, 2020. There were also two amendments that changed funding, expectations, and deliverables. The primary reasons for the amendments were to increase the total obligation of funds for testing in Phase 2. The total awarded amount was $59,700,000. UMN testing started in late April 2020. May 2020 was the first full month of testing with approximately 18,000 tests performed that month, and a high in November 2020 of nearly 234,000 tests. Based on the work performed, we believe the University's execution of the processes utilizing the funds it received from the State COVID-19 Testing Contract generally meets the commitments and regulations governing the funds received. A recommendation was given to ensure insurance information is provided in required reports to the state.

Academic and Research Misconduct

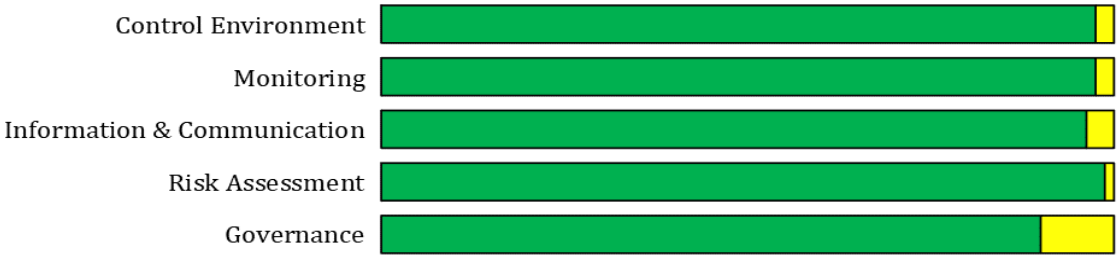
Due to the audit not resulting in any issues considered either "essential" or "significant" a control evaluation chart was not developed for this report.

Report #	2209	Issue Date	Oct-21
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessments:	Good	Adequacy of MAP	NA

This audit reviewed processes around misconduct by faculty and staff only. Several University offices receive concerns from reporters regarding faculty/staff misconduct. Individual unit supervisors/deans/heads may also receive concerns, as well as several other central units. From the results of the audit work performed, we believe the offices and individuals that receive reports of misconduct by faculty and staff have processes in place that are effective, efficient, and fair; however, formal grievance processes are varied and have the potential to be inconsistent throughout the University, particularly with regard to discipline. Our detailed testing of a sample of cases from main units receiving reports for attributes noted in the applicable policies and procedures did not show any substantial deviations from procedure. However, some considerations for improvement were identified including: 1) a consistent, agreed-upon definition of misconduct in Board and administrative policies, 2) use of a common platform for case management and/or combine case reporting, and 3) to revise policies to require approval for any deviations from recommended discipline and require monitoring that recommended discipline has taken place.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

MN Partnership for Biotechnology and Medical Genomics



Report #	2210	Issue Date	Oct-21
# of Essential Recs.	0	Total # of Recs.	3
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

The Minnesota Partnership for Biotechnology and Medical Genomics, formed in 2003, is a unique and collaborative venture among the Mayo Clinic, the University of Minnesota, and the state of Minnesota. The Partnership seeks to position Minnesota as a world leader in biotechnology and medical genomics applications that will result in important new medical discoveries, thereby improving health care for patients and supporting the development of new business and jobs in Minnesota. Each year the University receives $8 million from the state for the Partnership program and awards 4-6 joint projects jointly proposed by the University and Mayo Clinic through a competitive selection process staffed by experts from both institutions. Investments have helped Partnership investigators from the University and Mayo Clinic to attract additional new NIH grant funding and funded more commercialization awards to help researchers bridge the gap to production of new drugs or technologies. The Minnesota Partnership is governed by a joint Steering Committee of research and administrative leaders from both institutions. The projects we reviewed were clearly tied to the strategic plan for the Partnership and are in compliance with institutional and legal requirements. Three recommendations involve assessing overall research outcomes, creating guidance materials, and obtaining important and up-to-date approval documentation to follow the University document retention policy.

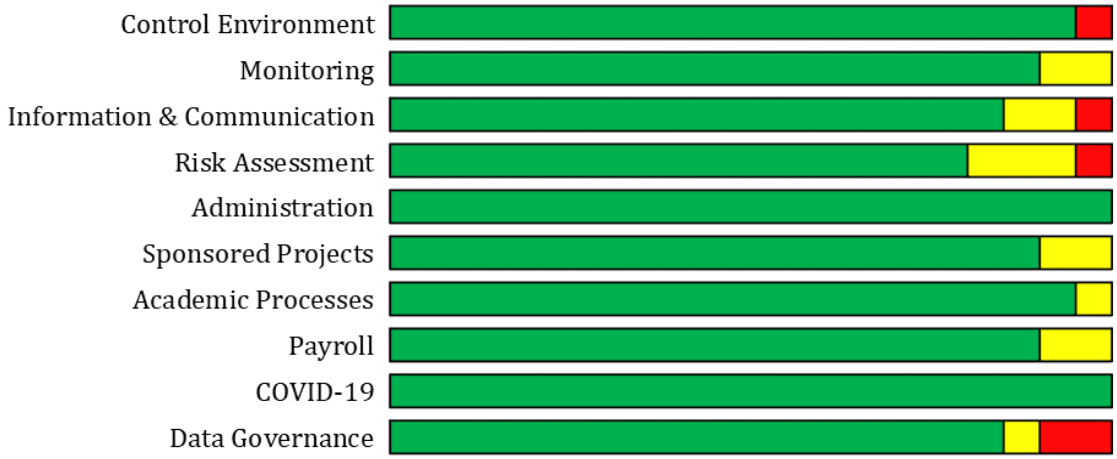
Employee Visa and Immigration Support Collaborative Assessment

A control chart was not developed for this audit as it was performed as a collaborative assessment.

Report #	2211	Issue Date	Nov-21
# of Essential Recs.	0	Total # of Recs.	8
Overall Assessment	Good	Adequacy of MAP	NA

Employment visas enable U.S. employers to hire a foreign national without authorization to work in the U.S. when the position and the individual meet certain criteria. Employees that require visa support at the time of hire and/or in the future may be able to obtain work authorization via their employment at the University. The University units that are primarily involved with supporting employee immigration are International Student and Scholar Services (ISSS), Office of the General Counsel (OGC), and the Office of Human Resources (OHR). Based upon collaborative discussions with these primary support units and other work performed, OIA believes the processes for supporting employee visas are effective in managing legal compliance risks. ISSS, OGC, and OHR are managing the particular processes assigned to them well overall. As a decentralized process, there is no one unit, process owner, or group responsible for holistically managing visa processes to ensure efficiency, effectiveness, and desired service level. As a result, despite significant effort and oversight of each units' internal activities, there are inconsistencies in the efficiency and effectiveness of the processes. We discussed the preliminary results of this collaborative assessment with senior management. They plan to establish a task force as part of the broader PEAK initiative comprising representatives from all units with visa-related duties to review this report and the University's visa support processes holistically.

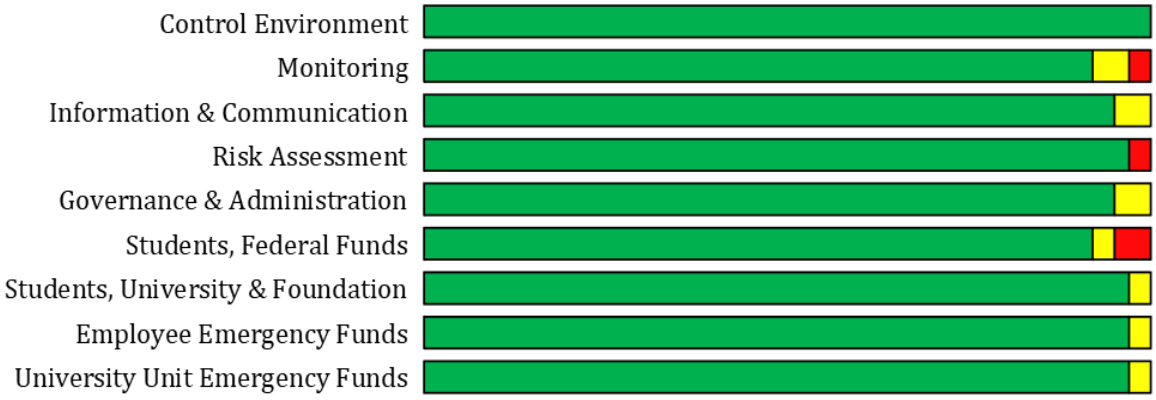
School of Public Health - Health Policy & Management



Report #	2212	Issue Date	Jan-22
# of Essential Recs.	1	Total # of Recs.	5
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

Health Policy and Management (HPM) is a division within the School of Public Health. HPM has a public health charter and focuses on issues that affect both the efficiency and fairness of the distribution of all types of healthcare services (preventive, remedial, and maintenance) to populations. We believe HPM has developed a control environment and a system of internal controls that address most major business risks; however, we did identify compliance and technology risks that need to be addressed. HPM's healthcare data research portfolio continues to increase, which increases risk that HPM is not part of the University's healthcare component. A recommendation was made to reconsider becoming part of the University's healthcare component to ensure proper review and handling of healthcare data contractual agreements.

University Emergency Funds

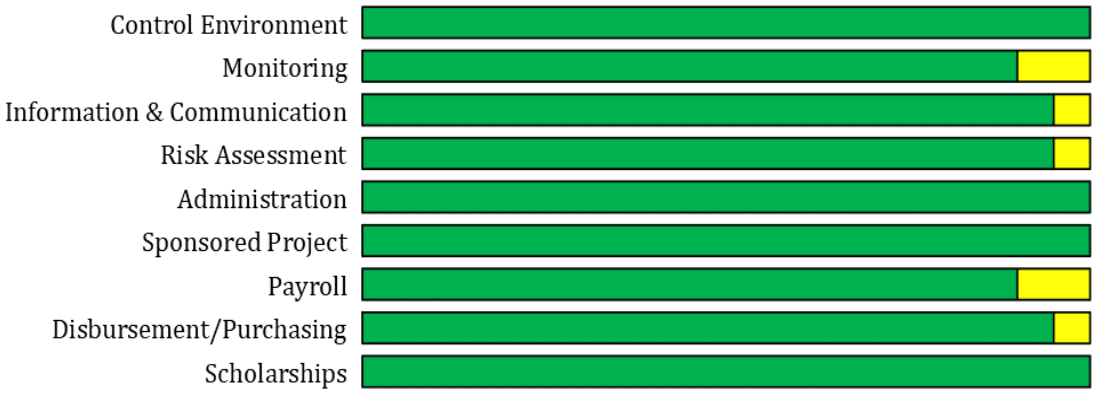


Report #	2213	Issue Date	Jan-22
# of Essential Recs.	1	Total # of Recs.	3
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

University of Minnesota students and staff have been challenged, often financially, by the COVID-19 pandemic. The University has long-standing emergency funds as well as new funds created in response to the pandemic that are meant to alleviate financial strain caused by unforeseen emergencies. The various emergency funds available to students, employees, and University units along with the related processes for reviewing and approving applications for emergency grants were the focus of this audit. We believe the University has developed a control environment and a system of internal control that addresses most major business and compliance risks related to emergency funds; however, an essential issue was noted and a recommendation made for the University of Minnesota Rochester to route emergency fund payments to students through the financial aid system to prevent over-awarding of aid.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Industrial and Systems Engineering



Report #	2214	Issue Date	Jan-22
# of Essential Recs.	0	Total # of Recs.	3
Overall Assessment:	Good	Adequacy of MAP	Satisfactory

Industrial and Systems Engineering (ISyE) is a department within the College of Science and Engineering. It has 20 employees and a budget of $3.7 million. ISyE focuses on the design, planning, and management of complex, large-scale systems such as global supply chains, healthcare delivery systems, financial services systems, and other critical business infrastructure. From the results of the audit work performed, we believe ISyE has developed a control environment and a system of internal control that addresses most major business and compliance risks. The audit resulted in no essential recommendations and only three recommendations rated significant. These recommendations are intended to assist ISyE in their efforts to improve procedures and controls in purchasing, payroll processes and hiring.

College of Science and Engineering - Dean Transition Review

Due to the audit not resulting in any issues considered either “essential” or “significant” a control evaluation chart was not developed for this report.

Report #	2215	Issue Date	Jan-22
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessment:	Good	Adequacy of MAP	NA

From the results of the audit work performed, we believe the activities of the former CSE dean reflect a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the new dean. The interview with the Assistant Dean for Operations and CFO, as well as a review of HR and financial data noted no significant new or increased deferred compensation agreements, and no large financial transfers to the former dean's new position. Administratively, all expense reports, vacation leaves, performance appraisals, and Reports of External Professional Activities submissions of direct reports have been completed and approved.

Humphrey School of Public Affairs - Dean Transition Review

Due to the audit not resulting in any issues considered either “essential” or “significant” a control evaluation chart was not developed for this report.

Report #	2216	Issue Date	Jan-22
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessment	Good	Adequacy of MAP	NA

From the results of the audit work performed, we believe the activities of the former dean and the former interim dean reflected a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the new dean. Interviews with core staff members, as well as a review of HR and financial data noted no new/increased deferred compensation agreements or inappropriate spending. Administratively, all expense reports, vacation leaves, and Reports of External Professional Activities submissions of direct reports have been completed and approved. The only notable issue identified is that performance appraisals were not completed for all direct reports of the former dean and the former interim dean. The HHH leadership has been informed and acknowledges that this needs to be addressed.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

SNAP Review Summary

SNAP reviews are highly focused reviews conducted on a single University process or activity. These reviews are designed to be completed quickly, and often leverage data analytics to minimize unit disruptions. They are intended to provide prompt results to business process owners so that potential problems can be addressed prior to formal audit reviews. The following is a summary of the SNAP review we conducted this reporting period.

COVID-19 Emergency Leave

We reviewed COVID-19 Emergency Leave hours reported by employees to ensure reported hours followed the guidelines provided by the Office of Human Resources.