

Internal Audit Update

University of Minnesota Regents Audit and Compliance Committee
October 11, 2019

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 June 2019
- SNAP Audit 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

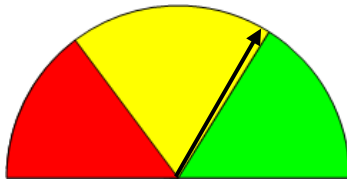
As part of our on-going efforts to provide the Audit and Compliance Committee with critical information in as concise a format as possible, we have developed the following three charts to present a quick overview of work performed by the Office of Internal Audit.

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 “Progress Towards Annual Audit Plan Completion,” is our assessment of how we are progressing towards completion of the FY 2019 Annual Audit Plan. 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).

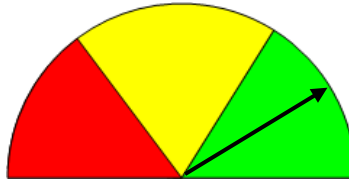
The final chart, “Time Spent on Non-Scheduled Activities,” provides a status report on the amount of time consumed by investigative activities, special projects and other management requests. Our annual plan provided an estimated budget for this type of work, and the chart will indicate whether we expect 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



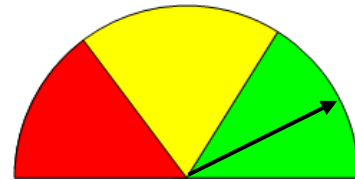
Implementation rates were 38% for the period, slightly less than our expected rate of 40%.

Progress Towards Annual Audit Plan Completion



Time spent to date on the FY 2019 audit plan is what was 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:

- The Institute of Internal Auditors' (IIA), the international governing body for internal audit, requires an external quality assessment be performed at least every five years. In accordance with this requirement we began a quality self-assessment to evaluate conformity with IIA Standards, assess the efficiency and effectiveness of the internal audit activity, and identify opportunities for improvement. As part of this self-assessment, we will soon be surveying senior leadership and Audit and Compliance Committee members regarding the services we provide. The results of our quality self-assessment will be reviewed by an outside team of audit professionals who will validate the assertions and conclusions made in the self-assessment report. We expect this assessment will occur early in calendar year 2020, with subsequent reporting of its results to the Audit & Compliance Committee.
- This November the Office of Internal Audit will be celebrating its 90th year anniversary serving as the University's independent, objective assurance and advisory service designed to add value and improve the University operations. We will be marking the occasion with an on-campus staff retreat that will include prior Internal Audit alumni, speakers, and other activities.

Status of Essential Recommendations

■ Past Due
 ■ On-Schedule
 Complete

Current Period Metrics

Total Recommendations **60**
 Completed Recommendations **23**
 Recommendation Completion Percent **38%**

Past Completion Percents

Feb 2019 **41%**
 June 2019 **42%**

Project Overview

Audit	Year.	Month.	Status)	
Admissions, Office of FY18	2017	October	Completed	<div style="border: 1px solid black; width: 20px; height: 10px; display: inline-block; text-align: center; margin-left: 5px;">2</div>
AHC-IS FY19	2018	December	Completed	<div style="border: 1px solid black; width: 20px; height: 10px; display: inline-block; text-align: center; margin-left: 5px;">2</div>
			Partially Implemented	<div style="display: inline-block; width: 10px; height: 10px; background-color: orange; margin-right: 5px;"></div> 1 <div style="display: inline-block; width: 10px; height: 10px; background-color: blue; margin-right: 5px;"></div> 2

0 1 2 3 4 5 6 7 8 9 10
 Number of Essential Recommendations

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

Audit/ Report Date	Status- Partially Implemented (P) or Not Implemented (N)	Senior Management Contact	Summary of the Issue/Risk Involved	Current Comments From Management
Athletics IT May 2017	Not Implemented Not Implemented	Rhonda McFarland	<p>Athletics should implement processes to obtain logs for AHMS to ensure that the system captures all pertinent user access and activity as required by HIPAA and University policy.</p> <p>Athletics should implement patient record view monitoring for the AHMS system to demonstrate compliance with HIPAA requirements regarding audit controls. Athletics should implement procedures to review all such activity on a regular basis and notify the Health Information Privacy & Compliance Office in the event the monitoring indicates that any patient records are being viewed without patient authorization or for purposes other than treatment, payment or health care operations.</p>	<p>Two recommendations for issue #3 from the 2017 Intercollegiate Athletics IT audit remain open. Athletics is in the process of replacing its health management system by switching to Fairview's Electronic Medical Record system (EPIC). While this system is expected to provide the most effective controls and be the most efficient for Athletics staff, the migration has been delayed due to the lengthy contract negotiations between the University and Fairview. As of August 22, 2019, ICA Athletic Trainers were granted EPIC account access. The majority of the staff have discontinued use of the previous AHMS system and the remaining trainers will be transitioned soon. Athletics IT has been provided a logging and monitoring report that will be part of a monthly review process to monitor patient view and critical user activity in the system. ICA staff has worked with members of the University's IT staff to identify potential methods to store historical data appropriately. ICA will evaluate the storage options and work with University IT, Internal Audit and Compliance staff to ensure that the method selected and implemented is HIPAA compliant.</p>
# of Items 2				

Total: 2

Essential Recommendation Follow-up Notes

Risk Acceptance

As expressed in the Office of Internal Audit Charter, “The Chief Auditor, in the discharge of his/her duties, is accountable to the Board of Regents Audit & Compliance Committee and the President to... [report] the acceptance of risk by the administration, as appropriate.”

The following units had essential recommendation(s) identified in their audit reports, which were not fully remediated but were closed this reporting period due to leadership’s acceptance of the associated residual risk.

Admissions

One essential item in the Admissions report, related to data consistency between Slate (the admissions’ record management tool) and PeopleSoft (the system of record for all applicants), was closed but not fully remediated. Beginning for Fall 2019 Twin Cities undergraduate applicants, admission decisions are based on applicants’ self-reported transcript and standardized test information. Applicants’ self-reported information is verified by Admissions only for admitted applicants who have confirmed they will be attending, who then provide official transcripts and submit standardized test scores for review. Test scores are automatically recorded in both systems. However, when errors or other updates are identified by Admissions related to H.S. rank or GPA the updated data are only entered in Slate without being updated in PeopleSoft. This results in some data discrepancies between the systems. PeopleSoft is the overall system of record and the source for all reporting related to admission data.

Per Admissions, this impact is relatively small as there were approximately .1% of confirmed admitted applicants whose application contained errors impacting the admission decision. In addition, external reporting related to either GPA or H.S. rank is limited and it is believed the relatively small number of errors would have minimal impact on this reporting.

The risk associated with these admission data discrepancies was accepted by the Executive Director of Admissions and the Vice Provost of Undergraduate Education. In addition, the Office of Institutional Research confirmed the discrepancies have no known negative impact on external reporting.

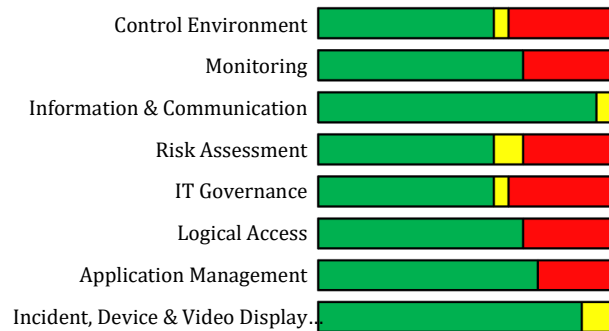
University Information Security

One essential item in the University Information Security report, related to a monitoring control, was closed but not fully remediated. After evaluating options, resources are instead being focused on preventative security controls to reduce the risk. Some of these preventative controls have already been implemented, reducing the risk, and some are in the process of being implemented.

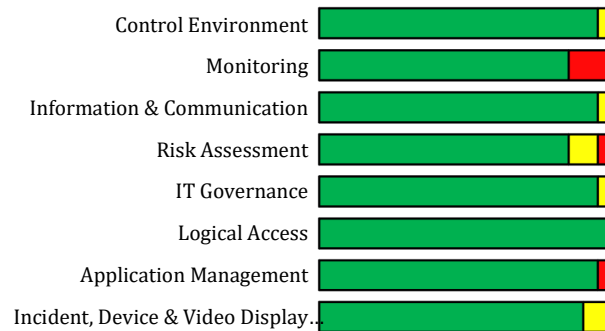
Internal Audit was provided with evidence that the SVP for Finance and Operations has agreed to accept the residual risk associated with this issue after consultation with the VP for IT and Chief Information Officer, and the Chief Information Security Officer.

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 quarter 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 June 2019, 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 quarter are shown at the end of this report.

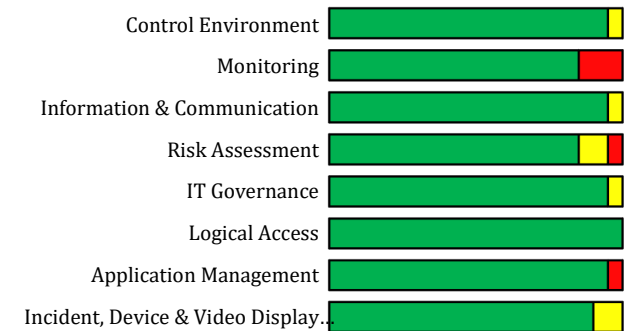
Original Report Evaluation



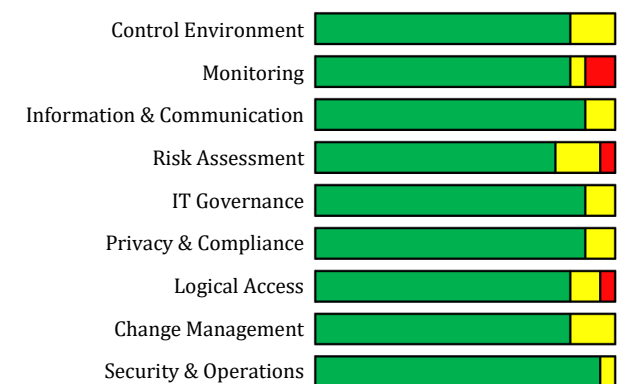
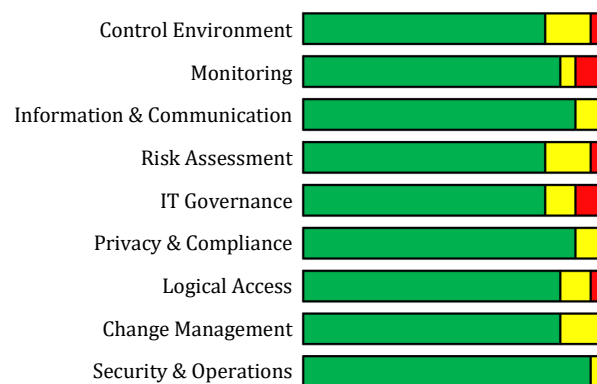
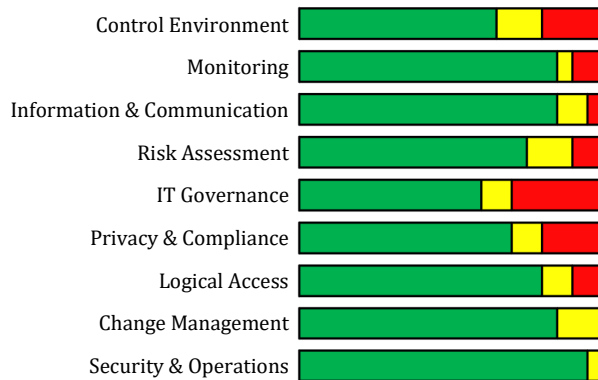
Previous Quarter Evaluation Athletics IT (May 2017)



Current Quarter Evaluation

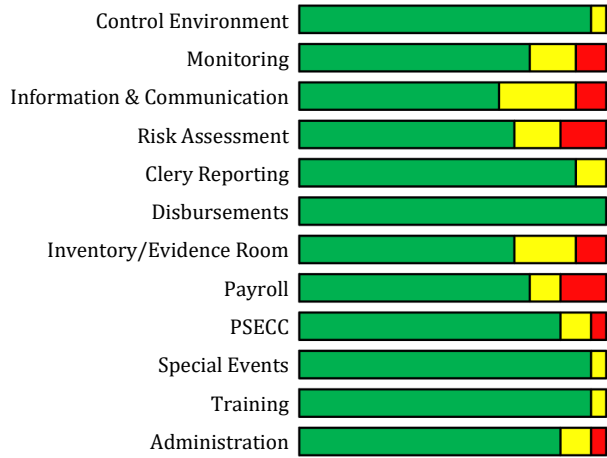


School of Public Health IT (Jan 2018)

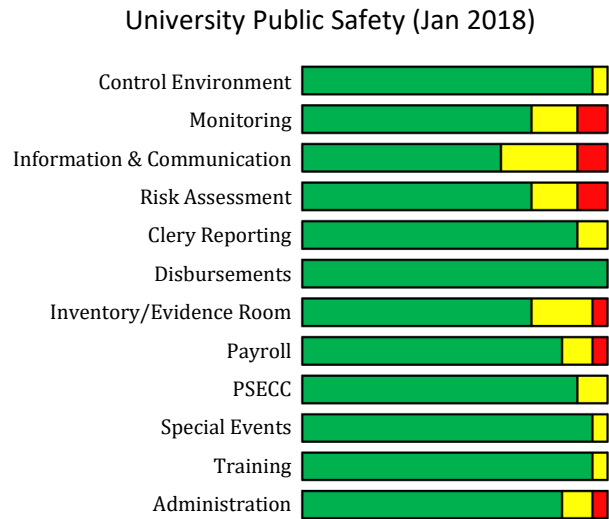


■ Adequate Control ■ Significant Control Issue(s) ■ Essential Control Issue(s)

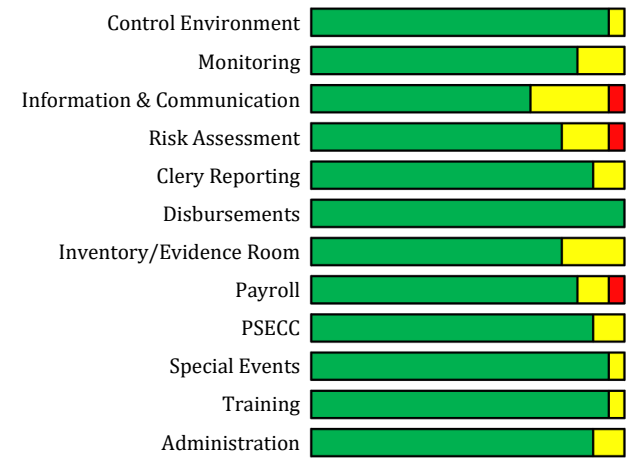
Original Report Evaluation



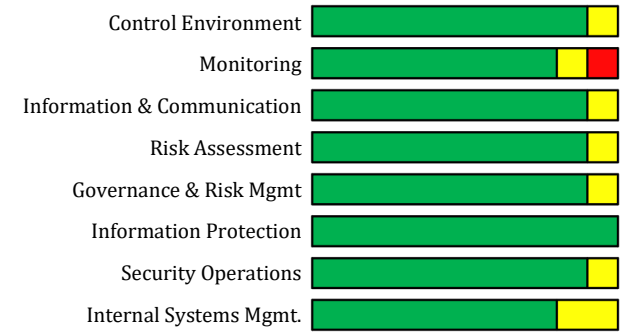
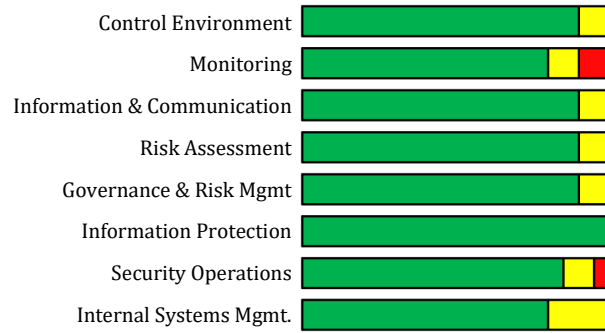
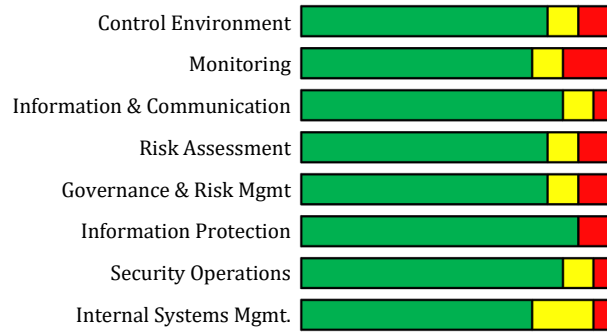
Previous Quarter Evaluation



Current Quarter Evaluation

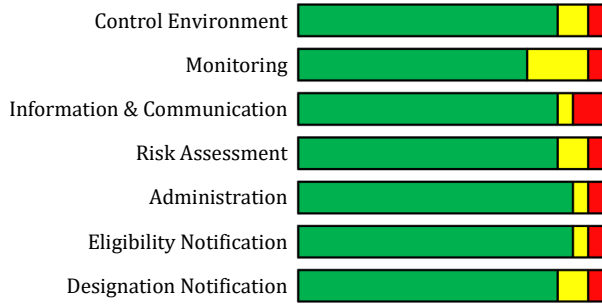


University Information Security (May 2018)



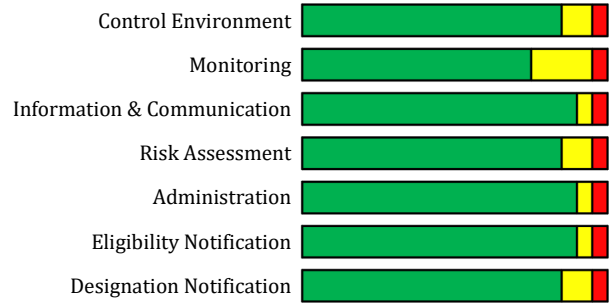
■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

Original Report Evaluation

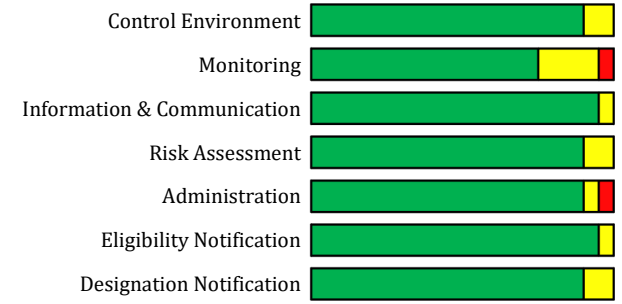


Previous Quarter Evaluation

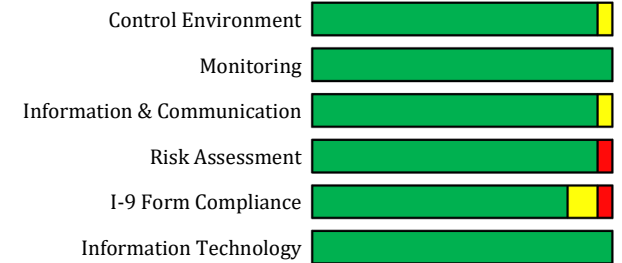
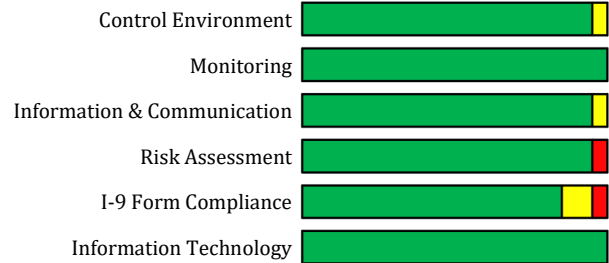
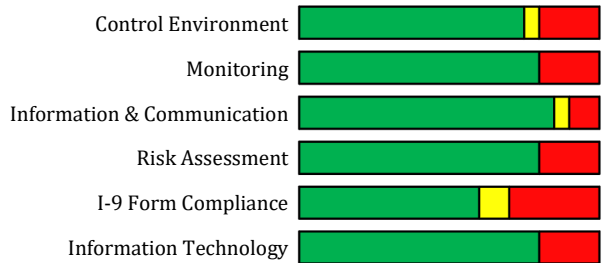
Family Medical Leave Act Review (May 2018)



Current Quarter Evaluation

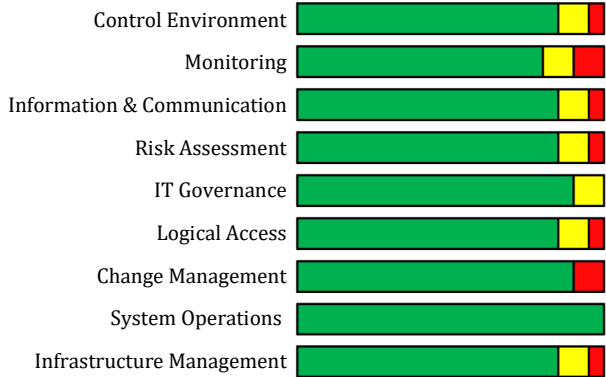


Employment Eligibility Verification (Aug 2018)



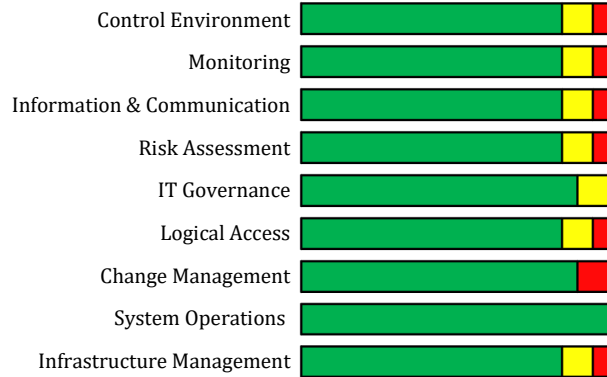
■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

Original Report Evaluation

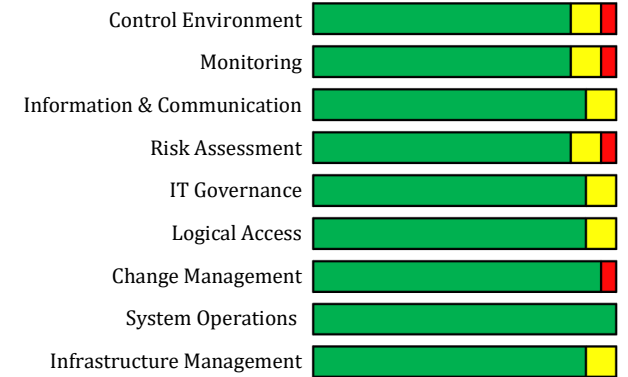


Previous Quarter Evaluation

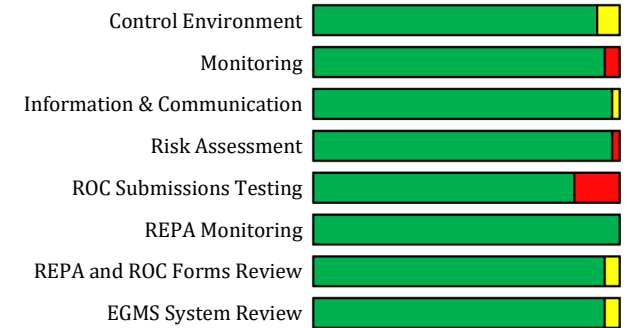
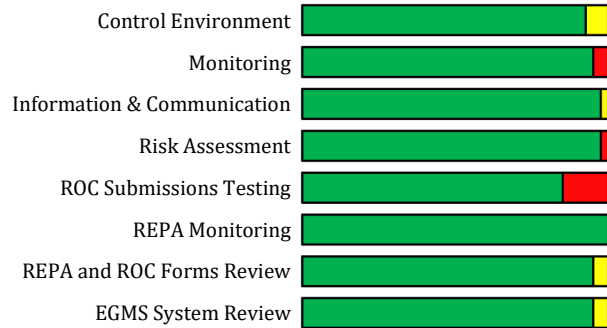
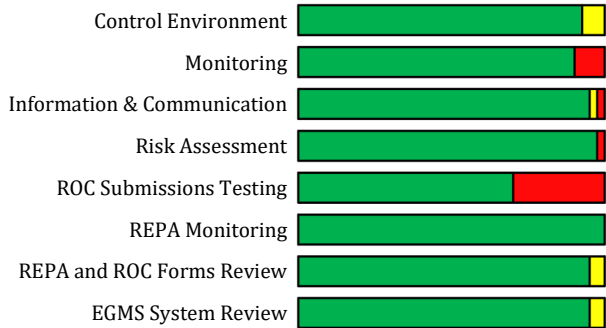
Academic Health Center Information Systems (Dec 2018)



Current Quarter Evaluation

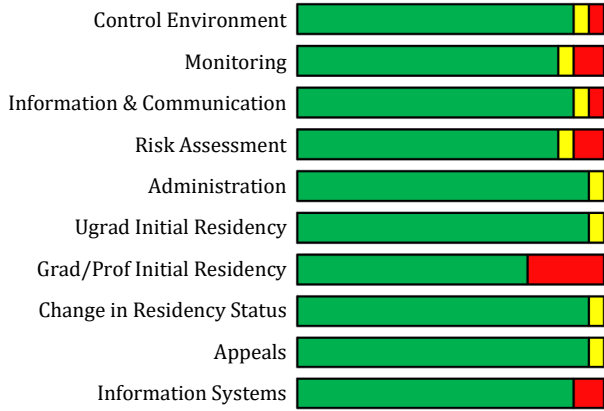


ROC and REPA Processes (Jan 2019)

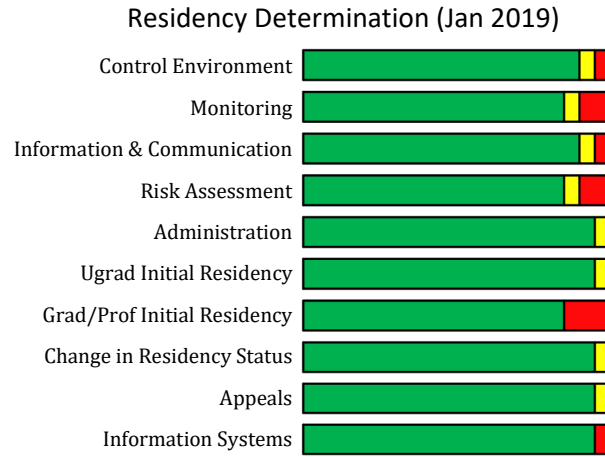


■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

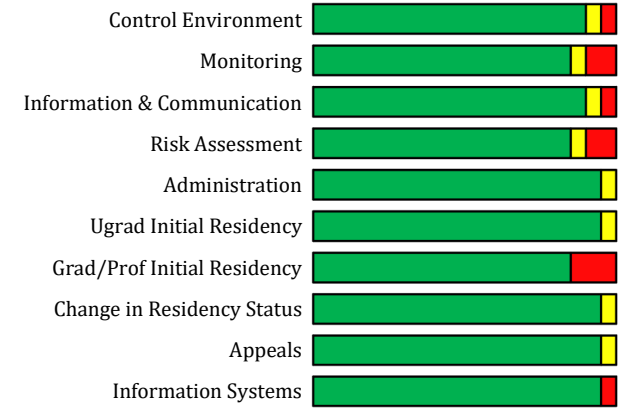
Original Report Evaluation



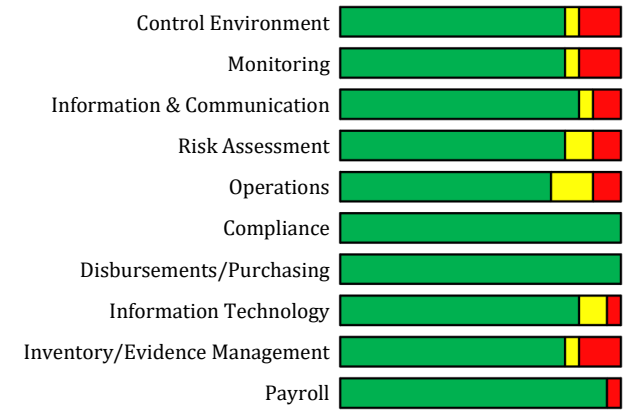
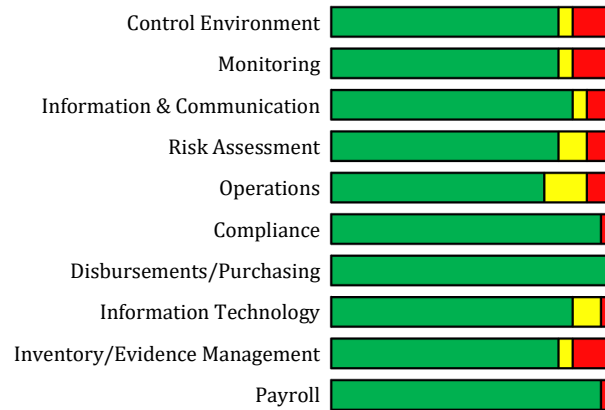
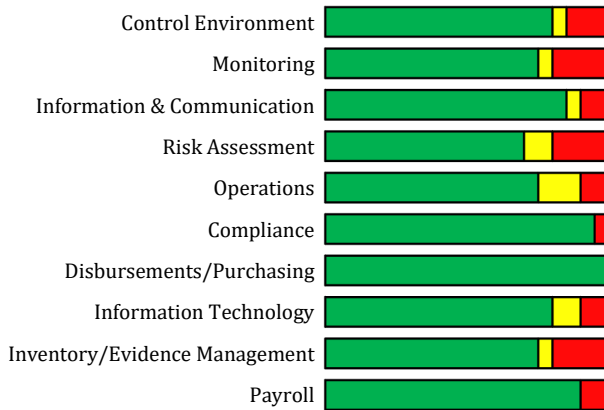
Previous Quarter Evaluation



Current Quarter Evaluation



UMD Police Department (Jan 2019)



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

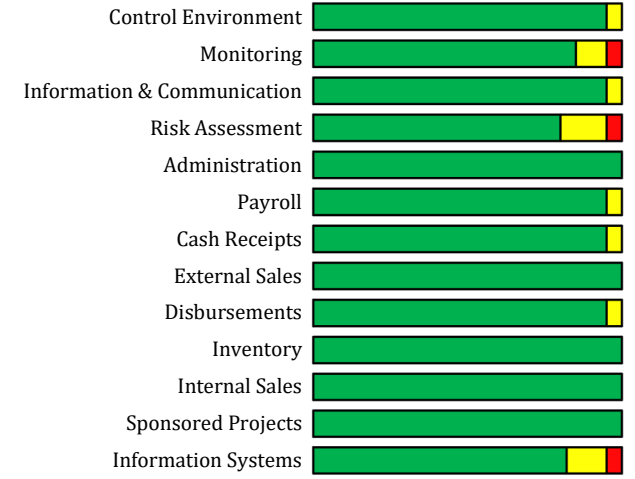
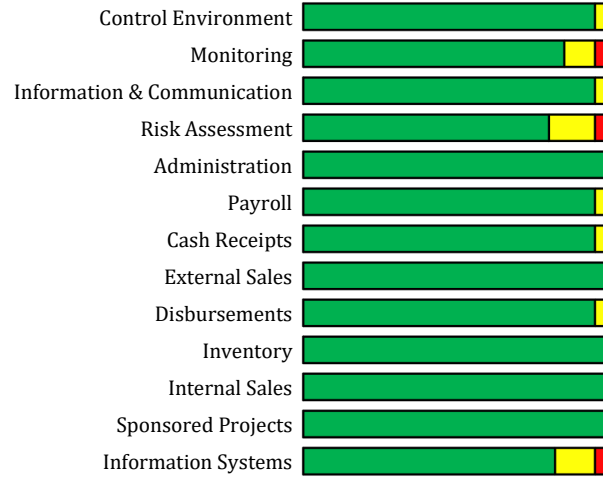
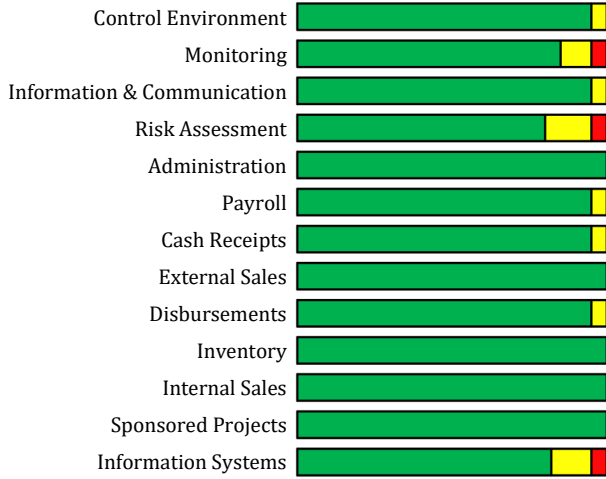
Original Report Evaluation

Previous Quarter Evaluation

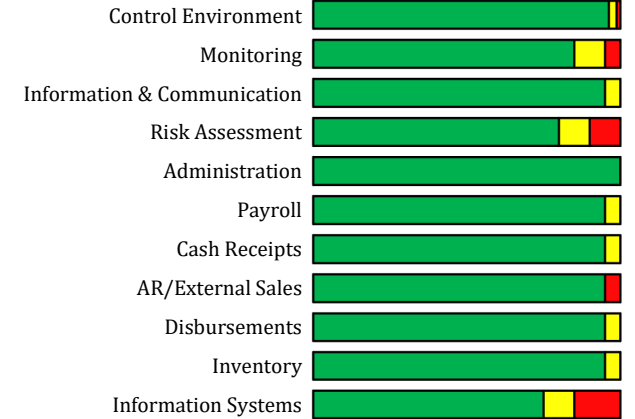
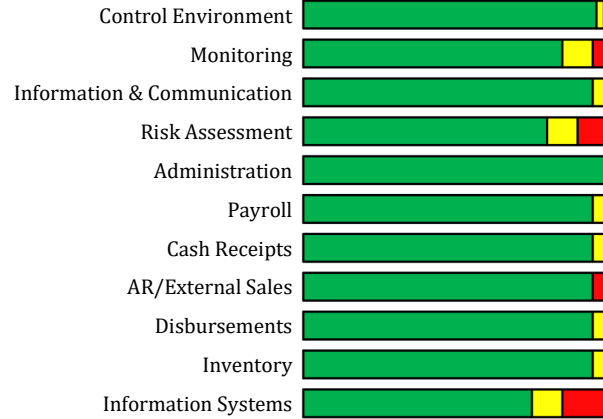
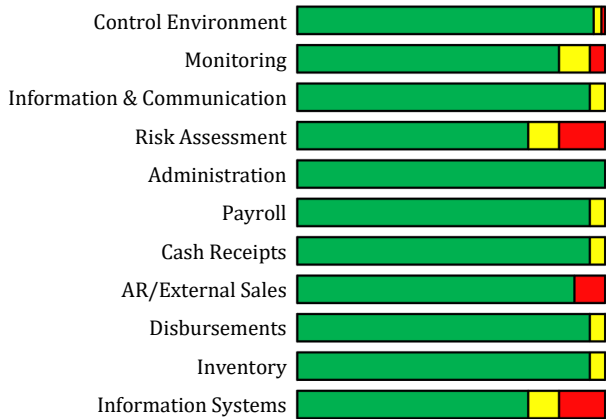
Current Quarter Evaluation

University of Minnesota Libraries and Minitex (Jan 2019)

Libraries

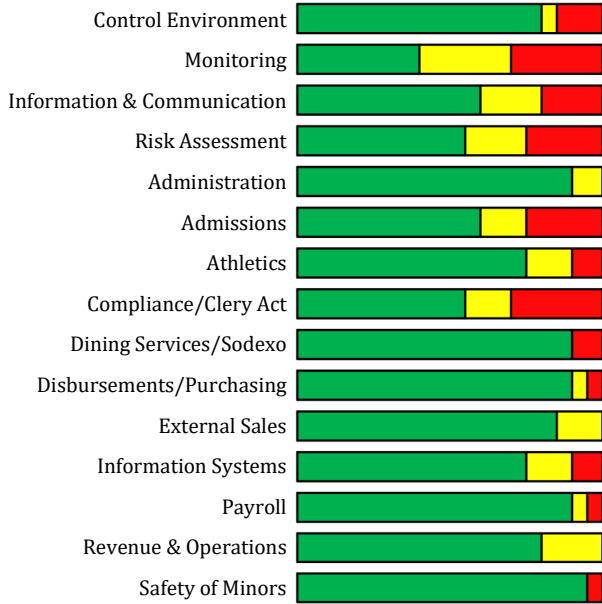


Minitex



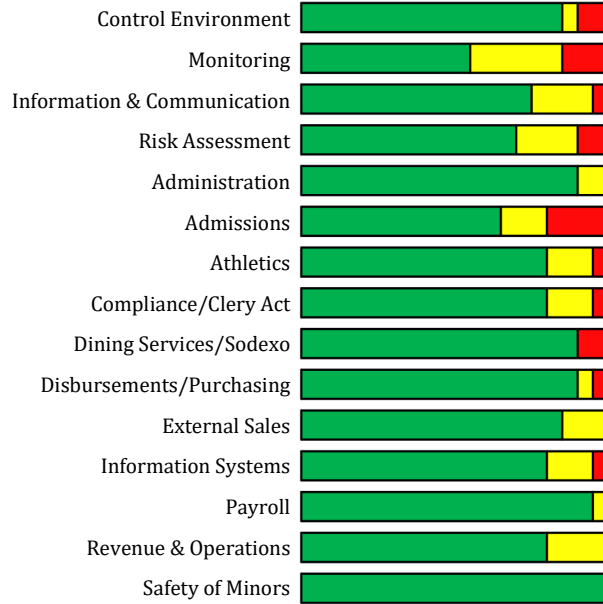
■ Adequate Control ■ Significant Control Issue(s) ■ Essential Control Issue(s)

Original Report Evaluation

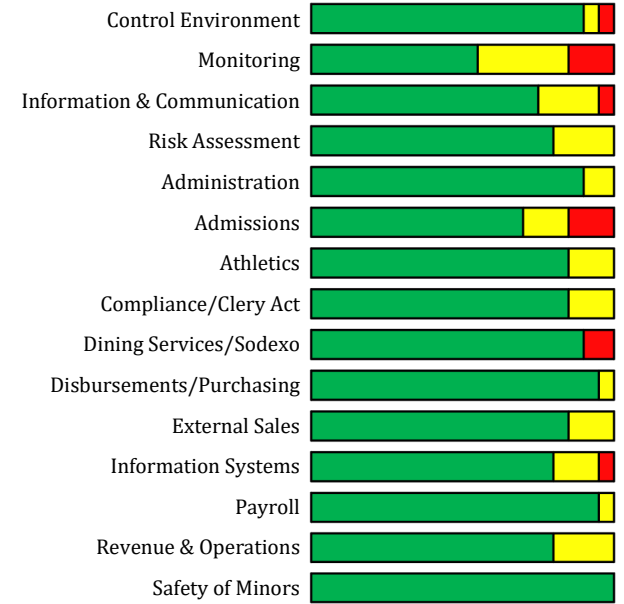


Previous Quarter Evaluation

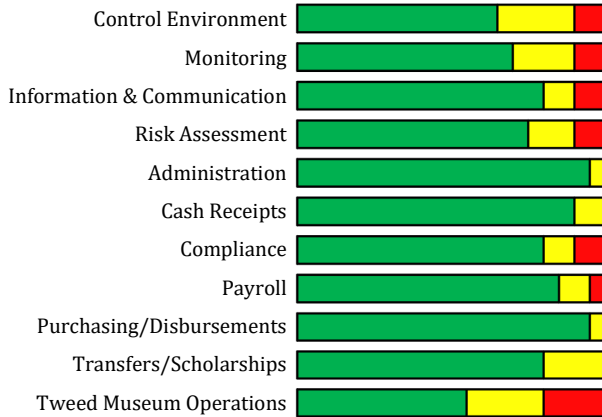
University of Minnesota, Crookston (Jan 2019)



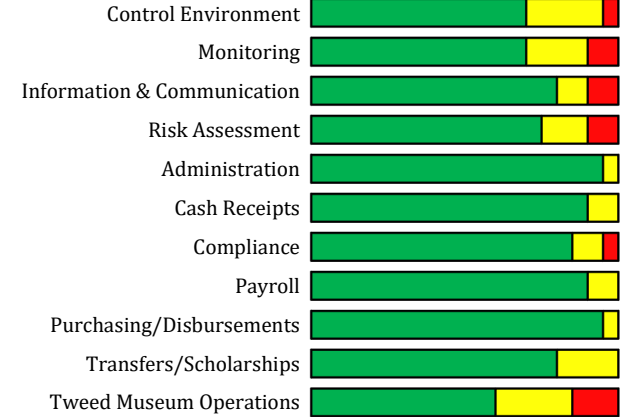
Current Quarter Evaluation



UMD Fine Arts (Mar 2019)



NO PREVIOUS
CONTROL EVALUATION
CHART



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

Original Report Evaluation

Previous Quarter Evaluation

Current Quarter Evaluation

College of Veterinary Medicine (May 2019)



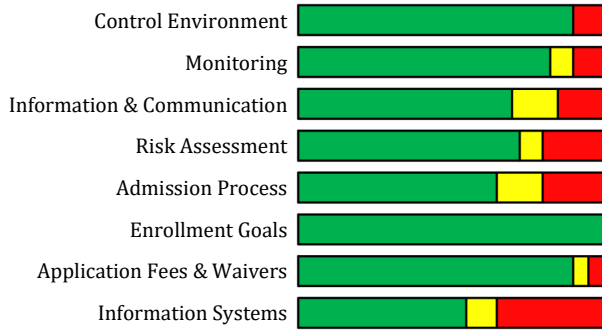
NO PREVIOUS
CONTROL EVALUATION
CHART



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

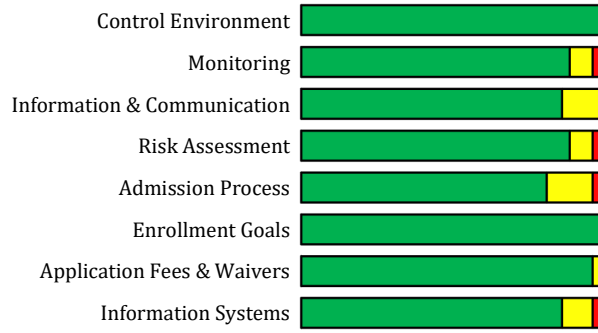
Units with Charts that Fully Implemented their "Essential" Recommendations During the Past Quarter

Original Report Evaluation

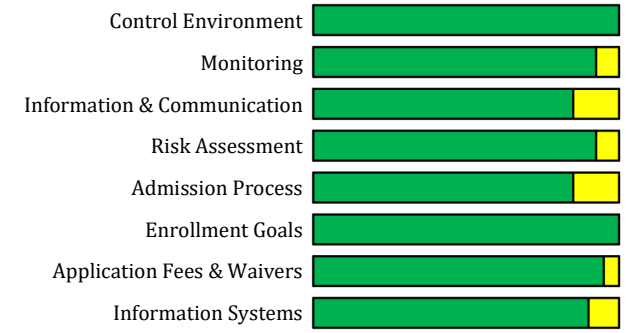


Previous Quarter Evaluation

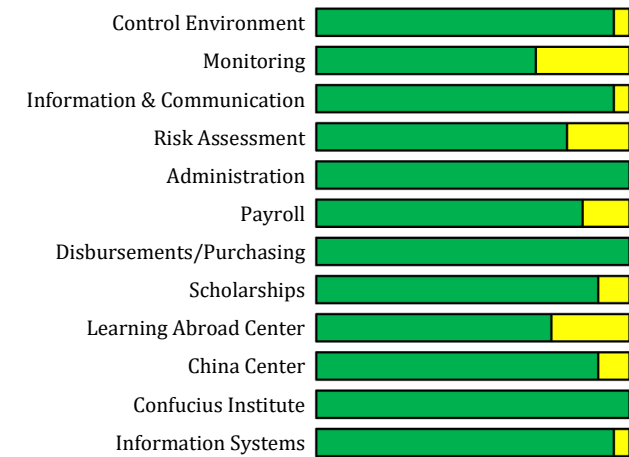
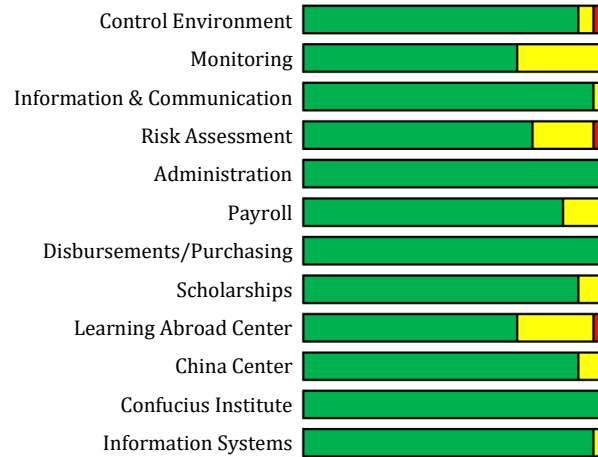
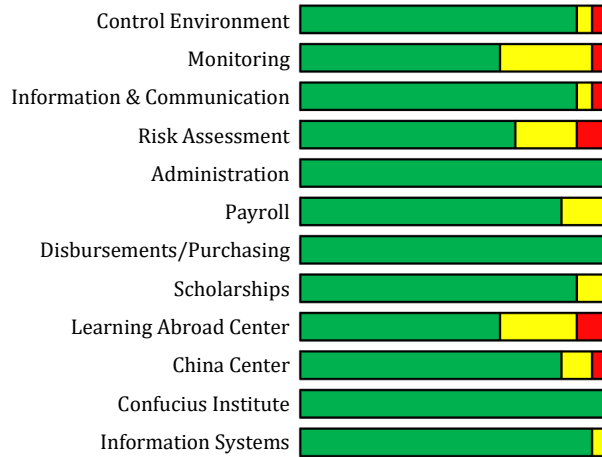
Office of Admissions (Aug 2017)



Current Quarter Evaluation

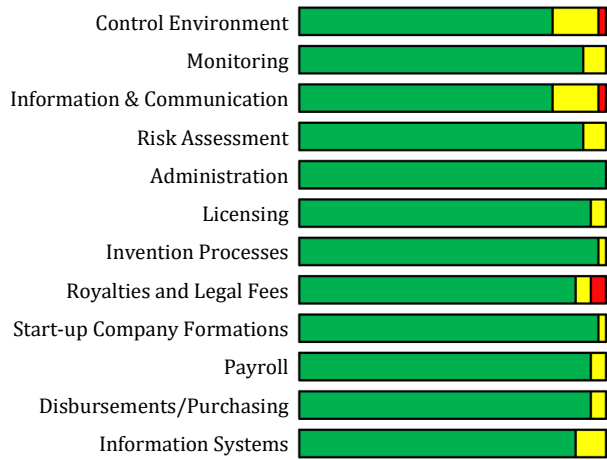


Global Programs and Strategy Alliance (Apr 18)



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

Original Report Evaluation

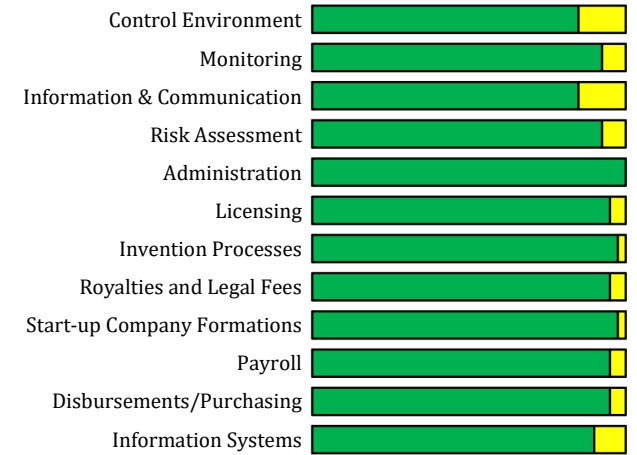


Previous Quarter Evaluation

Technology Commercialization (Apr 2019)

NO PREVIOUS
CONTROL EVALUATION
CHART

Current Quarter Evaluation



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

Audit Activity Report

Scheduled Audits

Completed Audits Of:

- Weisman Art Museum
- Athletics Other Revenue
- Review of Hospitality & Other Special Expenses (Systemwide)
- Presidential Transition Review
- UMD Stores
- 2019 Advancing Human Research Protections
- Department of Psychiatry and Behavioral Sciences
- Facilities Management Districts
- Athletic Compliance - Football
- CFANS Plant Sciences and BBE Division
- College of Veterinary Medicine - Dean Transition Review

Details are shown on the following charts.

Began/Continued Audits Of:

- UMD Admissions
 - Disaster Recovery
 - Business Continuity and Emergency Preparedness
 - OIT Account Management
 - Office of Student Finance
 - Institute for Social Research & Data Innovation
 - Internal/External Sales Organizations
-
- Finalized results of gift testing for reporting to the UMF Committee in compliance with the Memorandum of Understanding between UMF and the University.
 - Continued a collaborative review of University Mental Health services with the Provost's Office.
 - Completed one SNAP Audit on "Excused Paid" Leave; results are summarized in the SNAP Audit Summary

Investigations

- Performed investigative work on 10 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: HIPAA security, system logging and monitoring, account management, and the IT security framework and policies.
- Continued management requested review of faculty research support and course assignments at UMD's Swenson College of Science and Engineering.
- Began self-assessment in support of the periodic external quality assessment review required by the Institute of Internal Auditor (IIA).

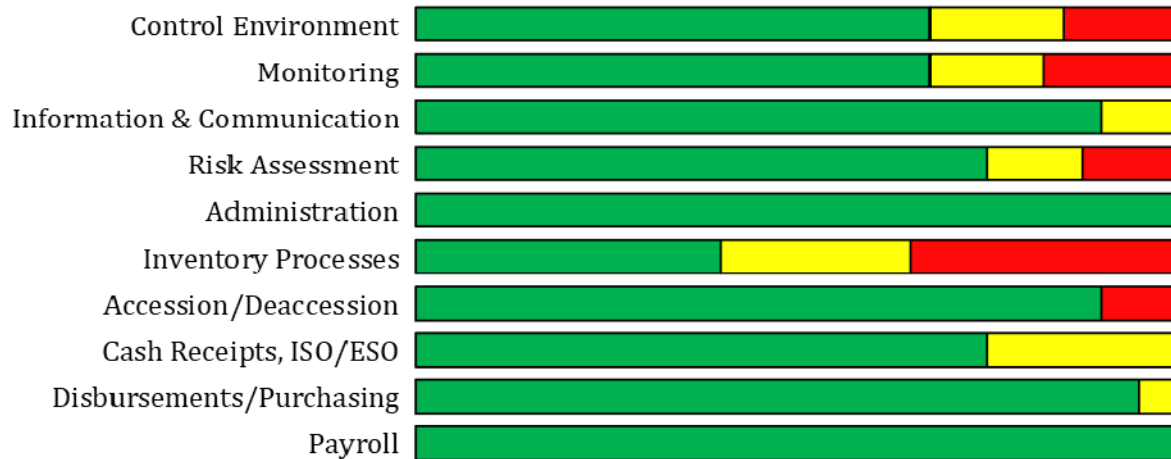
Other Audit Activities

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
- University of Minnesota Foundation Audit Committee
- Fairview Health Systems Audit Committee
- IT Leadership and Operational Excellence Committees
- HRPP Advisory Committee
- Research Compliance Committee
- GDPR Consultation Committee
- Use Case Categorization Scheme Committee
- P & A Senate
- SVP Senior Leadership Academy
- Data Center Co-Location Initiative
- Data Storage Council
- Security Vulnerability Task Force
- VP HR Search Committee
- Accounting Services Search Committee
- Mental Health Group
- Metropolitan Council Audit Committee

Audit Reports Issued Since June 2019

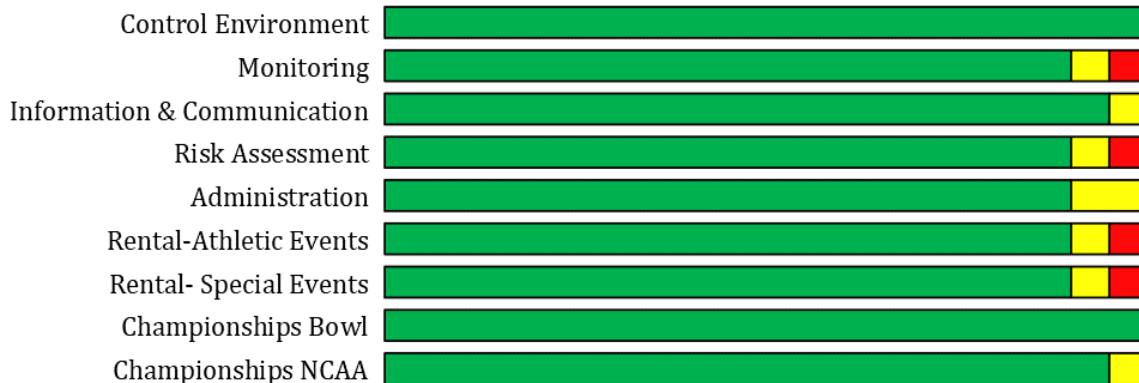
Weisman Art Museum



Report #	1926	Issue Date	Jun-19
# of Essential Recs.	9	Total # of Recs.	20
Overall Assessment	Adequate	Adequacy of MAP	Satisfactory

The Weisman Art Museum (WAM) originated in 1934 and is a teaching museum for the University. We believe WAM's control environment and system of internal controls is adequate, with improvements needed as it relates to inventory security and management and accession/deaccession processes. Results of the employee survey indicated that employees share a negative view of management and improvement is warranted. These results will be revisited after the upcoming leadership turnover is complete.

Athletics - Other Revenues



Report #	1927	Issue Date	Jun-19
# of Essential Recs.	1	Total # of Recs.	5
Overall Assessment	Good	Adequacy of MAP	Satisfactory

The University of Minnesota athletic facilities are used for a variety of events in addition to Gopher Sports events. The facilities are available for rent by University departments and by groups outside the University. Events can range from small meetings or celebrations in a conference room to the entire TCF Bank Stadium for concerts. Renting out the facilities allows Intercollegiate Athletics (ICA) to earn additional income and maximize facility usage. In the 12 month period under audit, ICA received approximately \$3.0 million in rental fees excluding flow-through expense amounts such as staffing and security. Based on the results of the audit work performed, we believe the operational and financial attributes and processes related to ICA's other revenues are generally well controlled, but some facility rental revenue controls need improvement.

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

Hospitality and Other Special Expenses

A control evaluation chart was not developed for this report.

Report #	2001	Issue Date	Jul-19
# of Essential Recs.	1	Total # of Recs.	1
Overall Assessments:		Adequacy of MAP	Satisfactory
Compliance with Policy Assessment = Good			
Ability to Monitor Assessment = Needs Improvement			

In July 2018, Purchasing Services divided the Hospitality and Other Special Expenses policy into two policies, one dedicated to employee activities and the other devoted to spending related to nonemployees. The change is intended to guide employees based on the appropriate type of expense, and to better ensure good stewardship and the efficient use of University funds. For the expenses we could confirm to be related to hospitality, we found hospitality and other special expenses at the University to generally be in compliance with University policies and procedures, and units are providing good stewardship of University resources. This is a category of spending that is currently difficult if not impossible to monitor without a document by document review. These expenses are discretionary in nature and the ability to exercise some degree of monitoring would seem appropriate to ensure compliance with written policies, and strong stewardship of scarce resources.

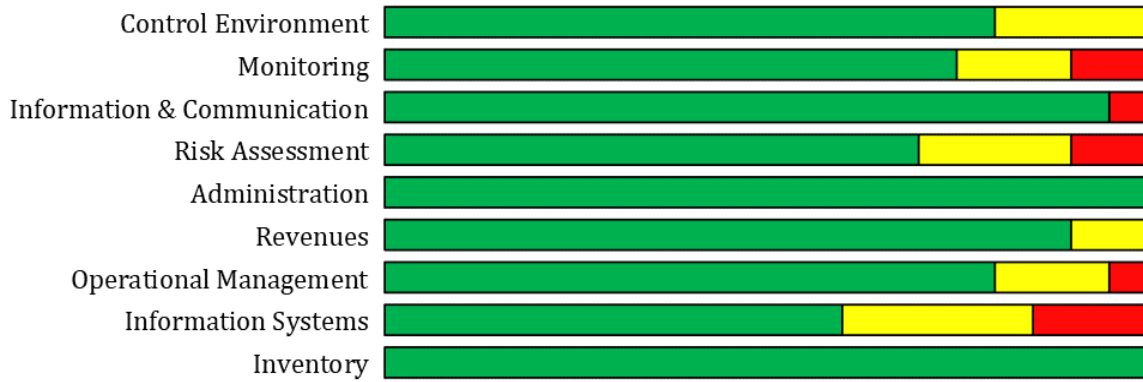
Presidential Transition Review

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 #	2002	Issue Date	Aug-19
# 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 President Emeritus Eric Kaler reflect a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the new administration. Interviews indicate that there were no financial or employment-related off-book commitments, no larger than expected salary increases to direct reports, no significant new/increased deferred compensation agreements of which President Gabel is not aware, no large financial transfers into the former president's new unit beyond those required to fund the logistics of his move and those related to the terms of former President Kaler's employment agreement approved by the Board of Regents. Administratively, all expense reports, vacation leaves, performance appraisals, and Reports of External Professional Activities submissions of direct reports have been completed and approved.

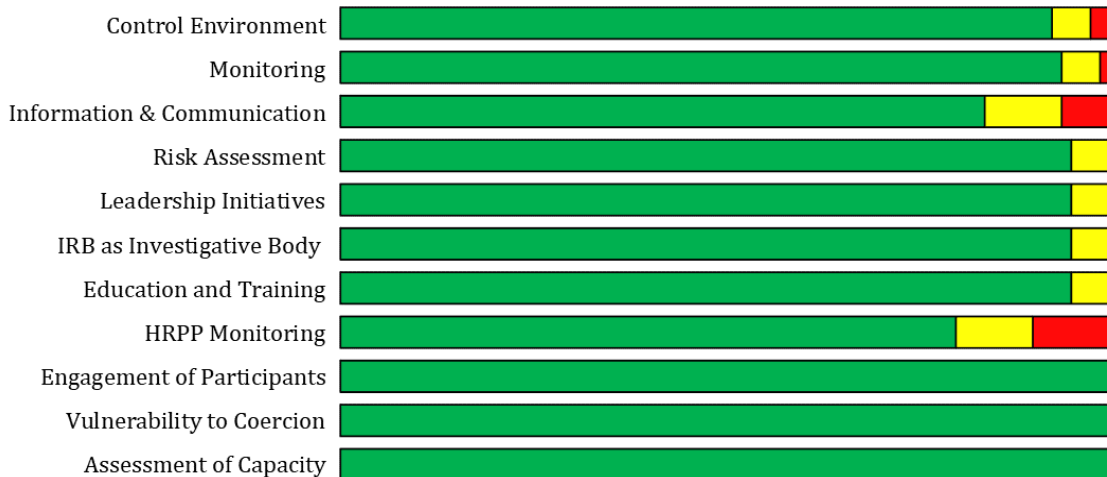
UMD Stores (Including Print Shop and U Card Office)



Report #	2003	Issue Date	Aug-19
# of Essential Recs.	4	Total # of Recs.	14
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

UMD Stores operates three on-campus stores on the UMD campus: their primary store, a “street level” store, and an Express Store. UMD Stores is the only system campus bookstore not operated by UMN Bookstores. The UMD Print Shop and UMD U Card Office also report to UMD Stores director. UMD Stores has developed a control environment and system of internal control that addresses most major business and compliance risks. Management attention is needed to improve controls over UMD Stores’ IT systems, and due to UMD Stores’ relatively small staff size, there are a number of separation of duty concerns. In addition, some operational processes should be improved. However, the risks posed by these issues is partially reduced as we found no significant financial errors in our review, and in many cases UMD Stores has mitigating controls in place that would likely detect material errors and/or fraud.

2019 Review of Select Advancing Human Research Protections Items



Report #	2004	Issue Date	Sep-19
# of Essential Recs.	2	Total # of Recs.	7
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

The University launched a major initiative to enhance its human research protection program through a set of specific program and policy reforms referred to as AdvancingHRP. This is the third and final audit to assess specific AdvancingHRP initiatives undertaken and their resultant outcomes. Though the University continues to strengthen its human research protections and establish a program that could serve as a national model, the specific steps to accomplish this may change. And as the culture continues to evolve, certain steps may no longer be necessary. Currently there is not a governance process for identifying, evaluating, and approving changes to the implementation plan commitments. The creation of such a process would be helpful to units such as the HRPP in its efforts to keep research participant safety practices current and relevant.

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

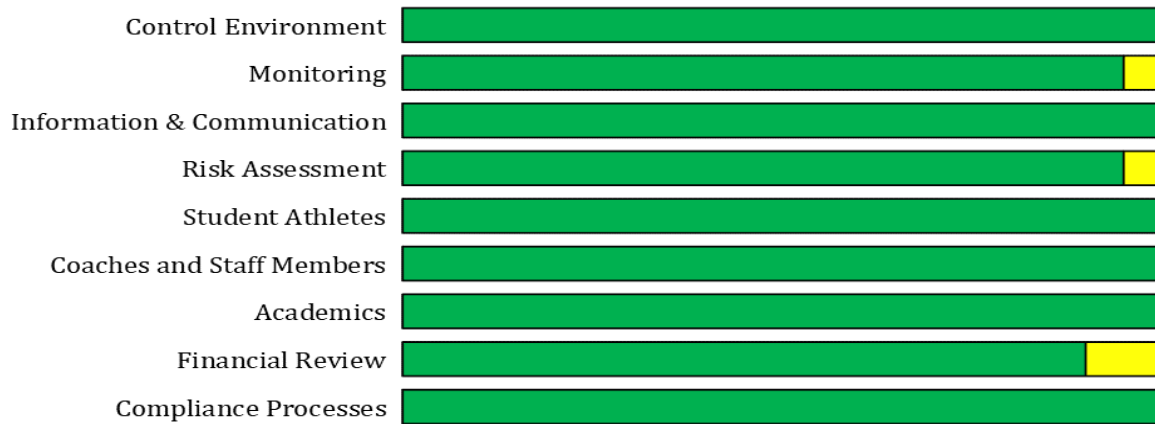
College of Veterinary Medicine - Dean Transition Review

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 #	2005	Issue Date	Sep-19
# 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 Former CVM Dean, reflects a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the Interim Dean. Interviews with the CVM Finance Director and CVM HR Director, and a review of HR and financial data, indicate that there were no financial or employment-related off-book commitments, no larger than expected salary increases to direct reports, no significant new/increased deferred compensation agreements, and no large financial transfers into the former Dean’s new unit. Administratively, all expense reports, vacation leaves, performance appraisals, and Reports of External Professional Activities submissions of direct reports have been completed and approved.

Football Compliance and Operations

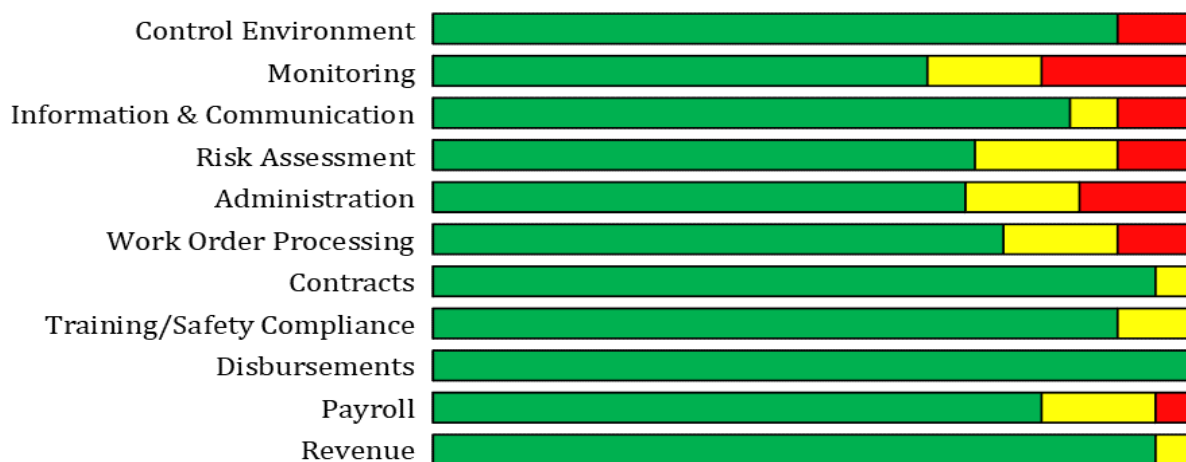


Report #	2006	Issue Date	Sep-19
# of Essential Recs.	0	Total # of Recs.	1
Overall Assessment:	Good	Adequacy of MAP	Satisfactory

Sport compliance and operational audits are conducted at the request of, and in conjunction with, the Office of Athletic Compliance. Based on the results of the audit work performed, we believe the football program, Office of Athletic Compliance, and Athletics Business Office have developed a control environment and a system of internal control that address major business and compliance risks within the football program. The football program’s commitment to NCAA compliance was evidenced through our detail testing as we did not note any substantial deficiencies. However, one significant recommendation was included to ensure proper controls over reporting for coaching staff who participate in camps.

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

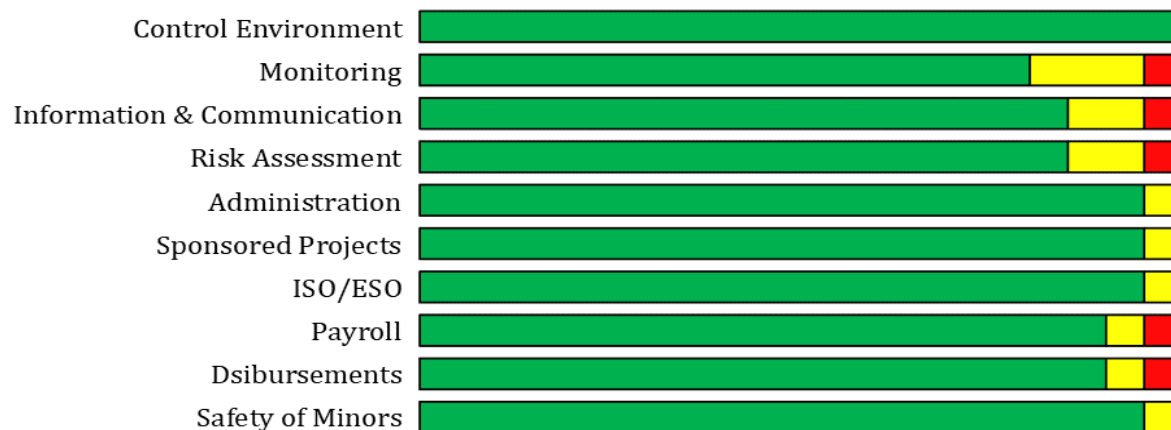
Facilities Management District Operations



Report #	2007	Issue Date	Sep-19
# of Essential Recs.	6	Total # of Recs.	14
Overall Assessment	Adequate	Adequacy of MAP	Satisfactory

Facilities Management is a unit within University Services, which is divided into three main areas of service: central services, energy management, and district operations, also including sustainability. Our audit focused on FM's largest service area, FM district operations (DO), which is broken down into five districts: East Bank, Health Sciences, North Campus, St. Paul and West Bank. From the results of the audit work performed, we believe there are opportunities to better utilize DO's documented internal procedures and operational data in managing its work force and activities.

CFANS - Plant Sciences/Bioproducts and Biosystems Engineering (BBE)



Report #	2008	Issue Date	Sep-19
# of Essential Recs.	2	Total # of Recs.	8
Overall Assessment	Good	Adequacy of MAP	Satisfactory

Our audit included the following departments within CFANS: Agronomy and Plant Genetics, Bioproducts and Biosystems Engineering, Horticultural Sciences, and Plant Pathology; all report up to one financial cluster. It was noted by the units that the shared services financial cluster is working well and has proven to be efficient, provides a higher level of support, and has reduced the risks associated with staffing shortages. From the results of the audit work performed, we believe Plant Sciences/BBE's control environment and system of internal control is good and addresses most major business and compliance risks. Two issues considered "essential" were noted related to background checks and receiving proper approval from Risk Management and Office of the General Council for charter bus rentals.

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

Department of Psychiatry & Behavioral Sciences - Research



Report #	2009	Issue Date	Sep-19
# of Essential Recs.	2	Total # of Recs.	9
Overall Assessment	Good	Adequacy of MAP	Satisfactory

Psychiatry's research enterprise and processes have been heavily scrutinized and reviewed by internal and external parties in the past decade and a half to ensure the safety of human participants in research. Results of tests performed in this audit to confirm continued compliance with the Advancing Human Research Protection (Advancing HRP) implementation plan noted that recommendations unique to Psychiatry have generally been implemented. However, a process has not been established for making changes to the implementation plan as the landscape of human participant research and the internal environment continue to evolve. Some recommendations in the external report create a burden that was deemed necessary at the time, especially for the Department of Psychiatry. Over time, the Department (and other University units involved) may determine that less burdensome practices can provide equal or greater value. Currently, there is no governance process for who can approve changes to the plan on behalf of the institution. Lack of such a process has resulted in changes being made to the plan with consensus from CTSI leadership, but without a clearly designated institutional authority. While this directly impacts the Department, its resolution is beyond the Department's scope. We will be raising the need for a more formalized process with the Vice President for Research and the Dean of the Medical School who were the joint developers of the original implementation plan.

SNAP Audit Summary

SNAP audits are highly-focused reviews conducted on a single University process or activity. These audits 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 and associated result of the Snap audit we conducted this reporting period.

“Excused Paid” Leave

There were approximately 2800 employees who took “Excused Paid” leave between April 2018 and March 2019. In a judgmental sample of 25, we found 68% of the “Excused Paid” usage was unallowable. In addition, 90% of the samples that were required to deduct sick or vacation leave for the "Excused Paid" time failed to do so. The monetary result of all inaccurate uses of "Excused Paid" time in our sample of 25 was approximately \$219,200.

These issues were likely caused in part by job aids provided by the Office of Human Resources (OHR) containing information contradictory to policy, and by a lack of system controls preventing ineligible individuals and job types from being marked as “Excused Paid.”

We suggested OHR systematically restrict the use of “Excuse Paid,” institute additional central monitoring, and improve consistency and clarity of communication and guidance.