

## Internal Audit Update

University of Minnesota Regents Audit and Compliance Committee  
June 9, 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 February 2022
- SNAP Review Summary

Details for any of the items in this report are available on request. Individual reports were sent to the President, SVP for Finance and Operations, Provost, UMTC Athletic Director, Vice Presidents, and Chancellors about the items in this report germane to their areas.

### Audit Observations/Information

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#### **Status of Critical Measures**

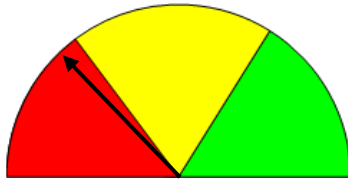
As part of our ongoing efforts to provide the Audit and Compliance Committee with critical information in as concise a format as possible, we have developed the following charts to present a quick overview of work performed by the Office of Internal Audit.

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; or increased time spent on non-scheduled audits or investigations).

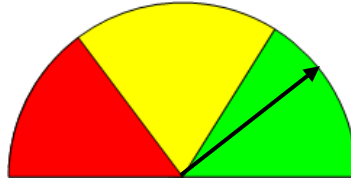
The final chart, “Time Spent on Non-Scheduled Audit Activities,” provides a status report on the amount of time consumed by investigative activities, special projects and other management requests. We estimate a budget for this type of work, and the chart will indicate whether we expect that budget to 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



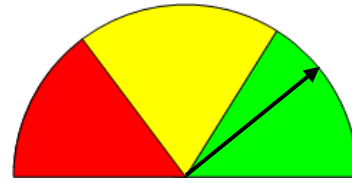
Implementation rates were 29% for the period; significantly less than our expected rate of 40%.\*

### 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.

\*Nearly half of the outstanding essential items are associated with one audit: School of Dentistry (SOD). The SOD report was issued 9 months ago. They continue to make progress on remediation and have been able to close 8 of their 27 essential items. Remediation has been slowed by significant staffing constraints and the need to address issues across multiple technology systems of record. The Office of the Executive Vice President and Provost continues to monitor remediation efforts, and open IT issues are being addressed by SOD IT with support from OIT.

#### Other items:

- The Office of Internal Audit currently has four vacant positions: IT audit director, IT auditor, and two financial auditor positions; we also expect another auditor to retire in August. When fully staffed we have 16 auditors in addition to the Chief Auditor.
- As communicated at the February 2022 ACC meeting, staffing constraints led to some planned FY 2022 audits not being completed. We began or completed all but one Tier 1 audit, I-9 Temporary Process Compliance, which was deferred due to federal requirements timing changes. The two planned Tier 2 audits not performed were Supplier Automated Clearing House (ACH) transfers, and Athletics Financial Activities.

# Status of Essential Recommendations

■ Past Due   
 ■ On-Schedule   
 ■ Complete

## Current Period

## Past Completion Rates

Total Recommendations **62**    % Completed **29%**  
 Completed Recommendations **18**    % of Open Recs Past Due **41%**

Feb 2022 **32%**  
 Oct 2021 **36%**

Report#	Audit Name	Open Recs - Past Due	Number of Essential Recs (Report)	Status (Follow-up Period)	
1919	UMD Fine Arts, School FY19	1	7	Partially Implemented	<span style="color: red;">■</span> 1
1926	Weisman Art Museum FY19	1	9	Partially Implemented	<span style="color: red;">■</span> 1
2007	Facilities Management District Operations FY20	0	6	Completed	<span style="color: blue;">■</span> 3
2009	Psychiatry & Behavioral Sciences Research FY20	1	2	Not Implemented	<span style="color: red;">■</span> 1
2011	Emergency Management & COOP FY20	1	6	Partially Implemented	<span style="color: red;">■</span> 1
2012	Veterinary Diagnostic Laboratory FY20	0	8	Completed	<span style="color: blue;">■</span> 1
2020	Public Safety IT, Dept of FY20	1	8	Partially Implemented	<span style="color: red;">■</span> 1
2101	Central Job Scheduling FY21	1	7	Completed	<span style="color: blue;">■</span> 3
				Partially Implemented	<span style="color: red;">■</span> 1
2106	University Health & Safety FY21	1	10	Completed	<span style="color: blue;">■</span> 1
				Partially Implemented	<span style="color: red;">■</span> 1
2112	Baseball & Softball Compliance & Ops FY21	1	2	Partially Implemented	<span style="color: red;">■</span> 1
2116	Business Services' Application Development FY21	0	3	Completed	<span style="color: blue;">■</span> 1
2122	Telehealth Security & Compliance FY21	0	4	Partially Implemented	<span style="color: gray;">■</span> 2
2123	Board of Regents Internal Reporting FY21	0	1	Partially Implemented	<span style="color: gray;">■</span> 1
2124	Northrop FY21	0	2	Completed	<span style="color: blue;">■</span> 1
2127	UMD HR FY21	1	4	Not Implemented	<span style="color: gray;">■</span> 2
				Partially Implemented	<span style="color: red;">■</span> 1
2203	OIT Service Desk & Device Management FY22	0	7	Completed	<span style="color: blue;">■</span> 1
				Partially Implemented	<span style="color: gray;">■</span> 6
2205	Dentistry, School of FY22	9	27	Completed	<span style="color: blue;">■</span> 5
				Not Implemented	<span style="color: red;">■</span> 5 <span style="color: gray;">■</span> 6
				Partially Implemented	<span style="color: red;">■</span> 4 <span style="color: gray;">■</span> 4
2207	Canvas & Unizin FY22	0	5	Not Implemented	<span style="color: gray;">■</span> 1
				Partially Implemented	<span style="color: gray;">■</span> 3
2208	COVID-19 Testing Contract FY22	0	1	Completed	<span style="color: blue;">■</span> 1
2212	SPH HPM FY22	0	1	Partially Implemented	<span style="color: gray;">■</span> 1
2213	University Emergency Funds FY22	0	1	Completed	<span style="color: blue;">■</span> 1

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

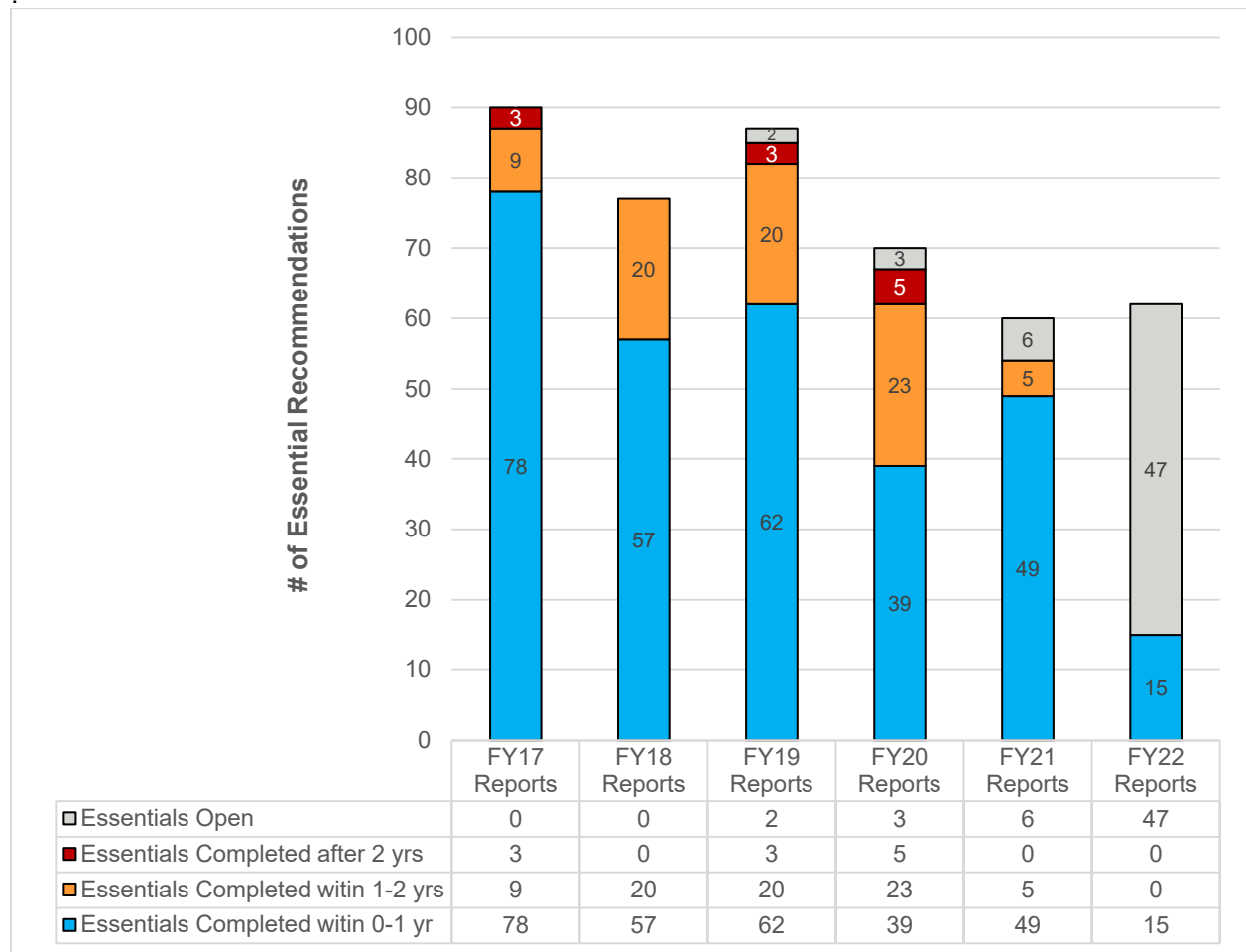
Audit/Report Date	Status- Partially Implemented or Not Implemented	Responsible Administrator	Summary of the Issue/Risk Involved	Current Comments From Management
UMN Duluth Fine Arts March 2019  # of Items: 1	Partially Implemented	Jeremy Youde	Tweed management should improve inventory and valuation records for its art collection. Specifically, Tweed should: <ul style="list-style-type: none"> <li>• Complete the in-process physical inventory, including ensuring the records of art in the inventory database are accurate and complete.</li> <li>• Schedule and conduct periodic inventories and appraisals of the art collection.</li> </ul>	<p>The UMD College of Arts, Humanities, and Social Sciences (CAHSS) (i.e., the college formed from the merger of UMD School of Fine Arts and UMD College of Liberal Arts) efforts to complete a physical inventory of the Tweed Museum's collections have been hindered by a lack of resources and the COVID-19 pandemic, which created limitations associated with in-person work on campus and impacted the Tweed's ability to conduct an inventory.</p> <p>Since the previous follow-up, the President's Office has provided additional support to assist CAHSS in remediating this recommendation. CAHSS is working with UMD's interim vice chancellor for finance and operations (VCFO) to hire an independent contractor to complete the inventory of Tweed's collections. Additionally, CAHSS and the UMD interim VCFO met with the director of the Weisman Art Museum to seek guidance on how to proceed with this work.</p> <p>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 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.</p>
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 mid-May 2022.

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.	<p>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.</p> <p>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.</p>
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.	<p>Building emergency plan (BEP) training has been developed with two tracks; one for individuals with direct roles in BEPs and a broader training designed for the general building occupant. Both courses will be offered in Canvas via Training Hub to allow for tracking of course completion. Course materials are under review now by the Fire Marshall. Testing of the modules will take place this summer with a go-live planned for August 2022.</p> <p>Implementation of a training program has been delayed due to resources redirected to COVID-related work and staff turnover. New staff have been hired and are starting spring 2022.</p>
Dept of Public Safety IT May 2020          # of Items: 1	Partially Implemented	Matt Clark	DPS and USIT should address all issues identified in UIS security risk assessments with priority given to the highest-risk issues. This should begin by clearly delineating responsibilities for addressing the issues related to camera management between all involved parties. Where system limitations prevent remediation, DPS/USIT should implement compensating controls and work with UIS to obtain an exception to the University's Information Security Policy for any non-compliance.	<p>To mitigate risk associated with the potential inoperability of 1% of the cameras, the Department of Public Safety, Facilities Management, and the Office of Information Technology will establish a process with clear roles and responsibilities to proactively monitor the status of cameras and perform maintenance/fixes as needed. This process will be in place by fall 2022. In addition, the University has requested state funding for new cameras and related infrastructure, updated camera monitoring software, and additional staff to manage this work on a systemwide level.</p> <p>Remediation of this issue has been complicated by lack of funding and management of cameras being handled by several units.</p>

**Total: 5**

## Completion of Essential Recommendations by Audit Report Fiscal Year

The following chart shows the number of Essential recommendations identified in audit reports by fiscal year and associated implementation time. There were no essential items outstanding for more than two years from FY18 reports, but this has increased for FY19 and FY20 reports. This increase coincides with the start of the pandemic in 2020 and is likely partially attributable to difficulties with remediation due to the pandemic as well as subsequent staffing constraints.



## Collaborative Assessment Status Update

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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:**

This is the 6<sup>th</sup> 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 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 17 of the 25 IAM components reviewed. Despite this challenge, the university-wide appetite for collaboration is increasing and progress was made in areas that were not previously addressed. For instance, the IAM Lifecycle Committee was able to reach consensus on reducing lingering access associated with former employees, the first non-human account type was established to separate technology access from human access, IAM is collaborating with EDMR to understand purpose and ownership of Person-of-Interest account types, and progress on our Identity Tool Replacement RFP is providing opportunities to establish new capabilities that will simplify future work needed to address the assessment findings. While progress in new areas is occurring, the challenges surrounding staffing will continue to delay progress, extend previous timeline projections, and limit the growth of our current and future services.

Since the February 2022 update and in addition to the previously mentioned accomplishments, IAM has continued its efforts to expand automation of access through the Center of Excellence 'de-provisioning' automation service with 5 new integrations. Additionally, the IAM Program is collaborating with stakeholders to engage in the creation of an Identity Tool Replacement implementation plan and project governance. Finally, IAM is in the process of reprioritizing the original workplan and developing an implementation strategy to create additional capacity needed to ensure an efficient implementation of the Identity Tool Replacement.

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 February 2022 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	Timeline	Road Map Phase	Risk Level
<b>IAM Strategy</b>	<ul style="list-style-type: none"> <li>-IAM Governance Committee established as a decision making body under authority of EOCC</li> <li>-SAFe methodology successfully implemented to foster collaboration, alignment, and delivering consistent and predictable results</li> <li>-Finalized roadmap and dual-planning the remediation of risks in conjunction with other operational tasks</li> <li>-Refreshed IAM Roadmap updated to reflect emerging post-pandemic conditions</li> </ul>	Program	IAM Foundation & Maturation	High
<b>Accountability, Roles and Responsibilities</b>	<ul style="list-style-type: none"> <li>-Collaboration with EDMR to establish definitions and ownership for Person-Of-Interest accounts</li> <li>-ASR and OHR engaged in conversation for definitions needed for access</li> </ul>	Program	Business Alignment	High
<b>IAM Team Staffing</b>	<ul style="list-style-type: none"> <li>-Senior Director hired</li> <li>-Hiring freeze exception request approved for 3 open positions</li> <li>-Three open positions filled</li> <li>-Operations team need/ask reviewed, 10 positions are still required.</li> <li>-Identified 17 Audit findings that are blocked by staffing needs</li> <li>-Center of Excellence model implemented to move service forward while staffing investments are resolved</li> </ul>	Program	IAM Foundation & Maturation IAM Work Capacity Mitigation	High
<b>IAM Policies and Procedures</b>	<ul style="list-style-type: none"> <li>-Completed security gap analysis for all IAM technologies</li> <li>-Plan to remediate all security gaps by the end of FY 22</li> </ul>	Program	IAM Foundation & Maturation	Medium
<b>IAM System Classification</b>	<ul style="list-style-type: none"> <li>-SAFe methodology positioned to help create prioritization and visibility of in-progress work</li> <li>-IAM Security Gap Remediation effort in process, will partially remediate finding</li> </ul>	Program	IAM Foundation & Maturation	High
<b>IAM Metrics and Reporting</b>	<ul style="list-style-type: none"> <li>-IAM metrics routine has been instituted</li> <li>-Engaged OIT Site Reliability Engineering (SRE) team to identify key metrics in the IAM space for performance and system health monitoring.</li> </ul>	Program	IAM Foundation & Maturation	Low



Accomplishments (continued):

Category	Accomplishments	Timeline	Road Map Phase	Risk Level
<b>Technology Sustainability</b>	<ul style="list-style-type: none"> <li>-Team prioritization shifted to eliminate technical debt and prepare for technology replacements. This is a prerequisite to achieve the resolution of many audit findings</li> <li>-Work to scale the Boynton BAA deprovisioning process to other BAA units is complete</li> <li>-Authentication stabilization</li> <li>-SSL certificate technology and process rehomeing complete</li> <li><b>-Identity Tool Replacement RFP scoring complete. Vendor technology demonstrations underway</b></li> <li><b>-Retirement date for legacy technology defined. System-wide community engaged and progressing abatement efforts</b></li> <li>-Analysis of directory use cases and best practices</li> <li>-Technology automation efforts underway</li> <li>-Technology maintenance updates test and released</li> </ul>	Program / Access / Identity	Technology & Service Rationalization  Legacy Retirement	Low
<b>Criteria for de-provisioning</b>	<ul style="list-style-type: none"> <li>-Ongoing effort with OHR and the Provost's Office to standardize Emeritus definitions in PeopleSoft and the Identity Management system</li> <li>-Completed analysis of our account types</li> <li>-Analysis of sponsored accounts completed. Communications and change management plan underway</li> <li><b>-Student and staff technology access efforts launched</b></li> <li><b>-Implemented automated provisioning and deprovisioning of password management tool</b></li> </ul>	Program / Access	Business Alignment  Access & Application Lifecycle Management	High
<b>IAM Risk Awareness</b>	<ul style="list-style-type: none"> <li>-Completed security gap analysis for all IAM technologies, actively working to remediate all security gaps by the end of FY 22</li> <li>-Completed roadmap and dual-planning the remediation of risks in conjunction with other operational tasks</li> <li>-Sharing risk findings with IAM Governance to increase awareness and collaboration with business partners</li> </ul>	Program	IAM Foundation & Maturation	Low

Accomplishments (continued):

Category	Accomplishments	Timeline	Road Map Phase	Risk Level
<b>Identity Source Upkeep</b>	-Foundational effort to clearly define existing person and identity types to enable future work efforts in this space completed	Program / Identity	Business Alignment Account Modernization	Low
<b>Access Request Approvals</b>	-Access Request Approvers list capability present in all vendor software for the current finalists for the the Identity Tool Replacement RFP	Program / Identity / Access	ID Tool Planning & Implementation Establish IAM Governance	High
<b>Unified Request Process</b>	-Unified request process capability present in all vendor software for the current finalists for the the Identity Tool Replacement RFP	Program / Identity / Access	ID Tool Planning & Implementation Establish IAM Governance	High
<b>Employee Transfer</b>	-Implemented initial 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	Access & Application Lifecycle Management	High
<b>Role/Group Management</b>	-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	Access	Access & Application Lifecycle Management	High

Accomplishments (continued):

Category	Accomplishments	Timeline	Road Map Phase	Risk Level
Access Termination	<ul style="list-style-type: none"> <li>-Pilot activities for deprovisioning at the end of employment completed. Technology is now positioned for broader access deprovisioning across the University</li> <li>-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)</li> <li>-New technology implemented for Boynton BAA deprovisioning process automation implemented</li> <li>-Lingering access for terminated employees to be reduced in June</li> <li>-Account termination criteria for students and staff in progress</li> </ul>	Access	Access & Application Lifecycle Management	High
Management of Non-standard and 3rd Party Accounts	<ul style="list-style-type: none"> <li>-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).</li> <li>-New account type created non-human access as a first step towards enabling differentiation from human accounts as well as enabling future controls and review of these accounts</li> </ul>	Identity	Account Modernization	High
Periodic Account and Role/Group Certifications	<ul style="list-style-type: none"> <li>-Periodic account review capability present in all vendor software for the current finalists for the the Identity Tool Replacement RFP</li> </ul>	Access	Access & Application Lifecycle Management	High
Shared Accounts	<ul style="list-style-type: none"> <li>-New account type created non-human access as a first step towards enabling differentiation from human accounts as well as enabling future controls and review of these accounts</li> </ul>	Identity	Account Modernization	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*

*\*\*Items in **bold** are accomplishments since the last update*

### **Strategic Direction:**

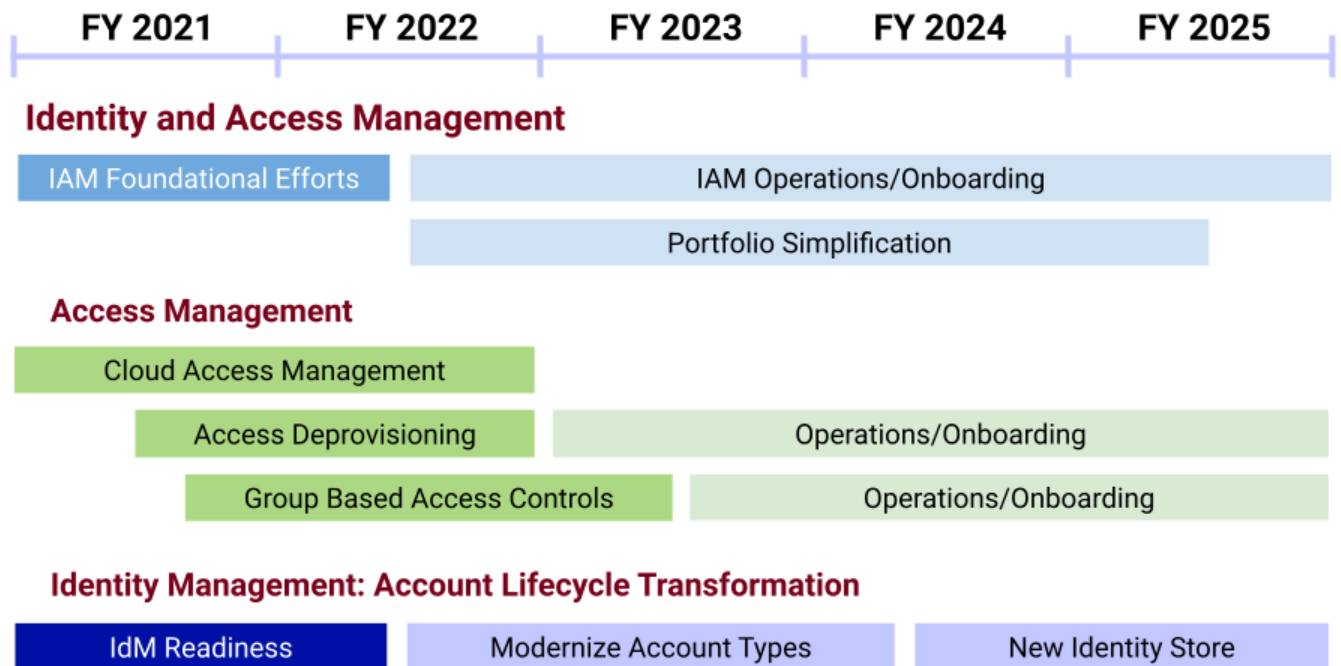
The strategic direction for OIT continues to evolve to address the current conditions of the University, but more importantly to plan for the future of needs and objectives that will allow the University to continue to deliver on its mission. Necessarily, the strategy developed prior to the June 2020 Collaborative Assessment has also been updated to prepare for opportunities and mitigate challenges anticipated by the IAM Program.

- 1. Reprioritize Our Work:** The Identity Tool Replacement RFP promises to modernize existing capabilities while providing the tools needed to establish new services that will simplify work, access, and accountability. These changes will allow staff to focus on their business objectives while ensuring technology access is seamless and appropriate. However, the breadth of work within the audit and in this migration are not sustainable with the current level of staff. The IAM Program will have to make strategic decisions for what work will be done during the migration and what efforts should be paused. By pausing some efforts, the IAM Program expects to create the work capacity needed to deliver on the Identity Tool Replacement and then resume that work with a superior tool that can streamline the resumed work.
- 2. Find and Communicate Value:** The work required by the audit and Identity Tool Replacement is a barrier for our partners and stakeholders. The IAM conversations need to shift towards understanding their business processes to identify opportunities and clearly articulate how this work can help them deliver on their objectives.
- 3. Support and Leverage OIT Strategies:** OIT strategies are being developed to reduce the complexity around technology and changes. The OIT cloud strategy can reduce the amount of operational work performed by university staff while allowing for automation of technology delivery. The OIT data strategy can provide a standardized layer between the technologies so that the University will incur far less change management overhead which will allow for the University to be more responsive to the rapidly changing technology landscape. The IAM Program will be a critical component in both efforts by providing access controls and data to these systems. Additionally, these systems will benefit the IAM Program in the same way they benefit the University as a whole.
- 4. Simplify Work and Provide Self Service:** To continue our efforts of creating capacity for growing our services, the IAM Program will investigate more opportunities for self-service and explore options to shift work commensurate to staff skill levels. Highly skilled members of the IAM staff should be focused on high skill work. Proper technology selection and processes creation will allow work to be shifted to staff with right-sized skill sets. In addition, the IAM team needs to focus on leveraging fewer tools with more capabilities so that the ratio of technology to staff is more appropriate. Finally, shifting our technology to the cloud will help reduce operational efforts that pull IAM staff away from audit and program objectives.

## Roadmap:

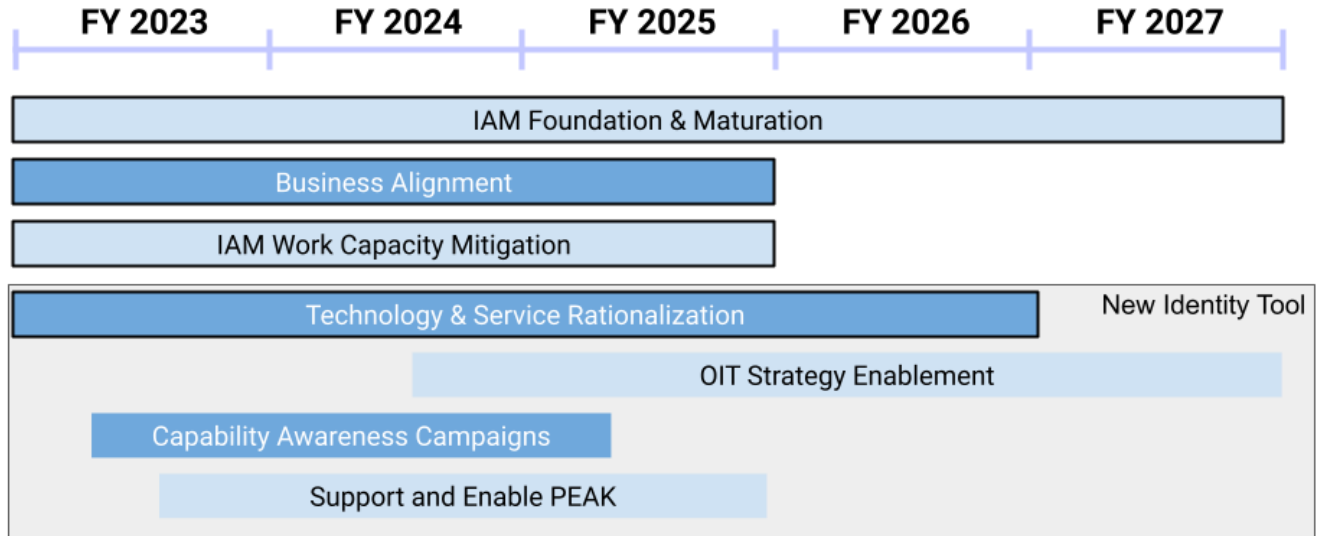
With the current staffing challenges, the IAM Roadmap presented in the June 2020 Collaborative Assessment needs to be refreshed. The plan was created prior to the pandemic with the assumptions that more investments would occur. Below is the original timeline followed by the timeline based on the resources available today, the strategy outlined in this update, and the evolution of the OIT strategy:

## Original Timeline

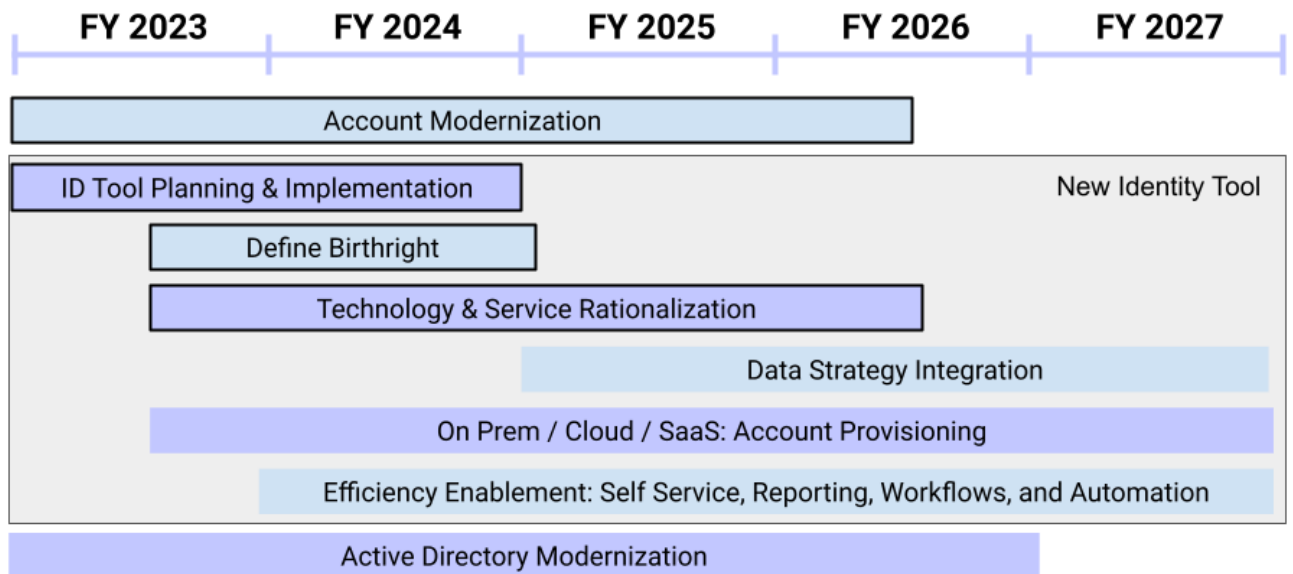


Roadmap (continued):

## Updated Program Timeline

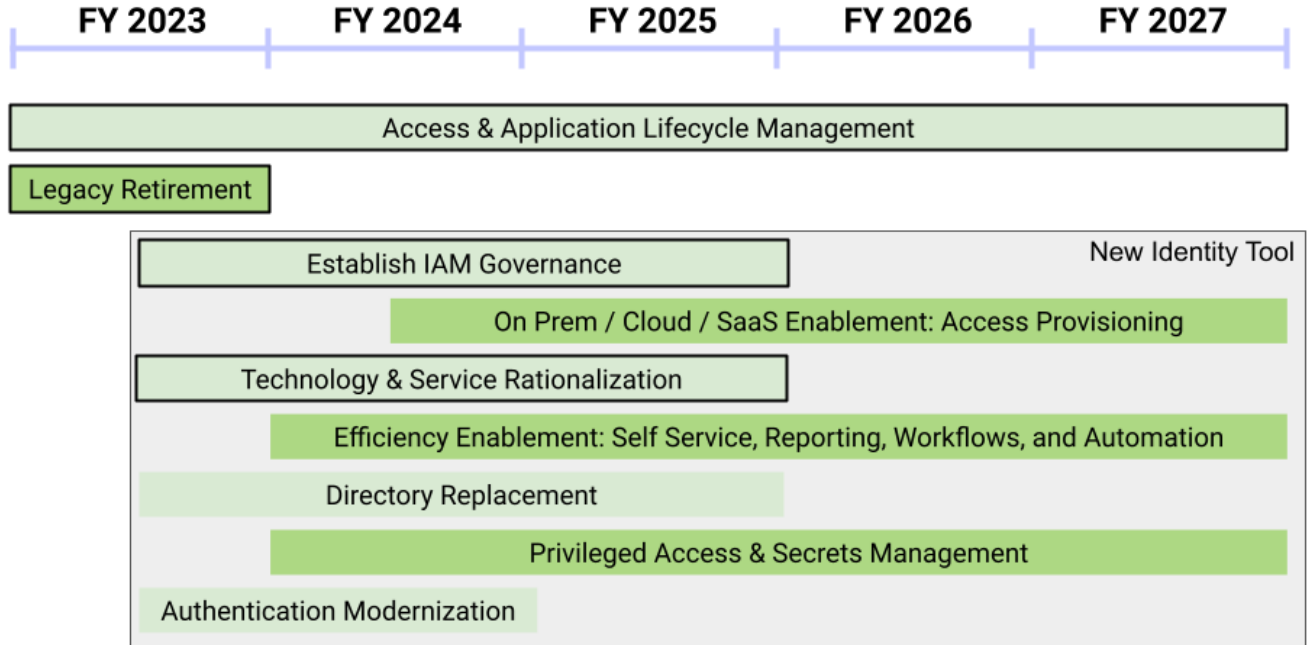


## Updated Identity Timeline



Roadmap (continued):

## Updated Access / Onboarding Timeline



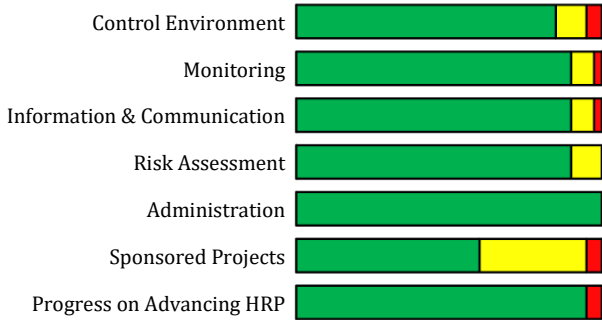
## Progress on Implementation of Audit Recommendations

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 February 2022, 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.



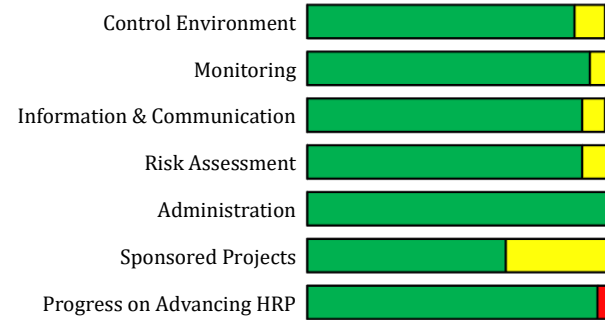


Original Report Evaluation

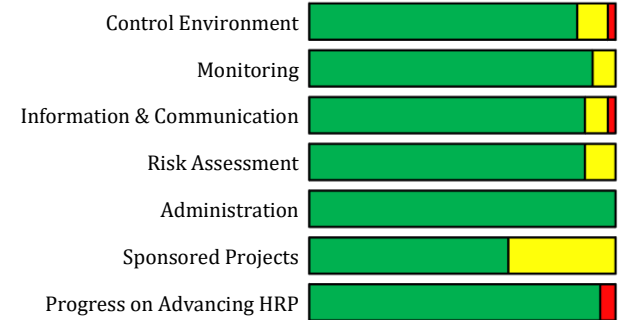


Previous Audit Period Evaluation

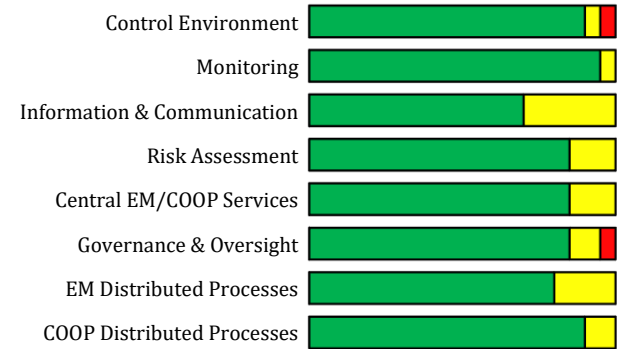
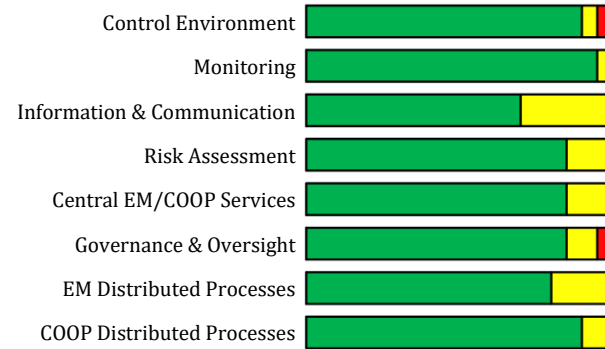
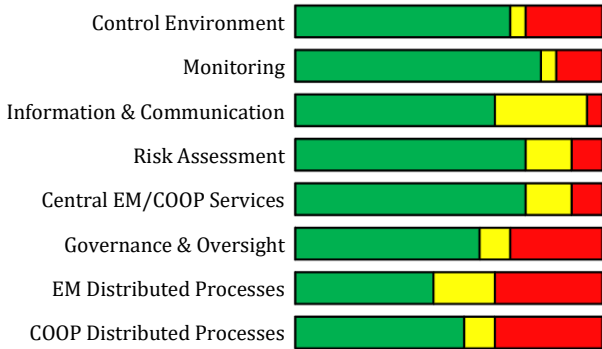
Psychiatry & Behavioral Sciences - Research (Sept 2019)



Current Audit Period Evaluation

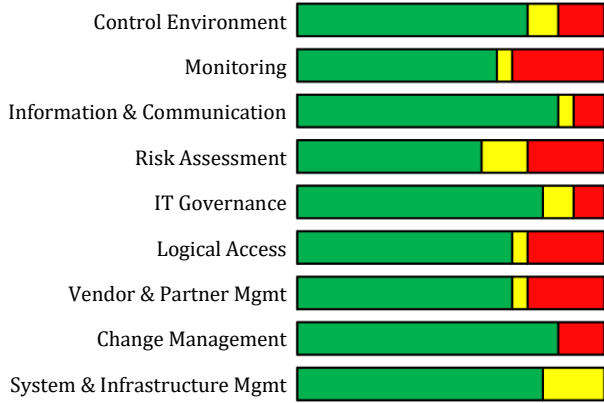


Emergency Management and Continuity of Operations (Oct 2019)



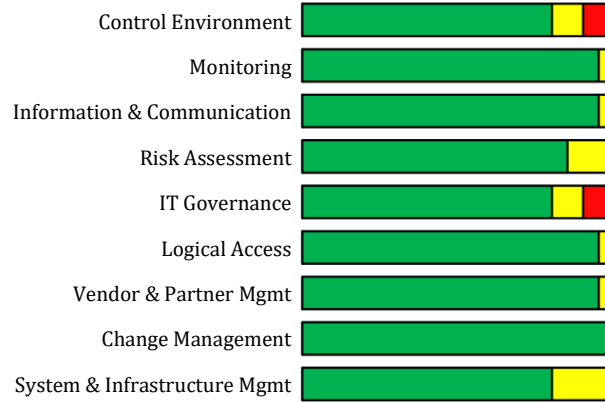
■ Adequate Control   ■ Significant Control Issue(s)   ■ Essential Control Issue(s)

### Original Report Evaluation

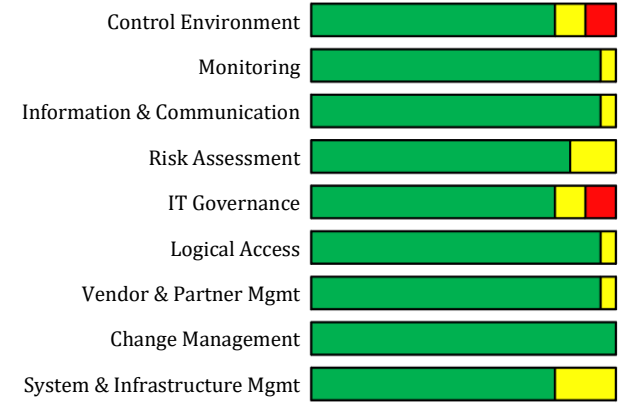


### Previous Audit Period Evaluation

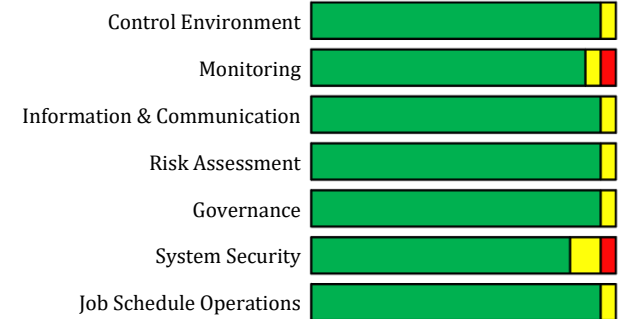
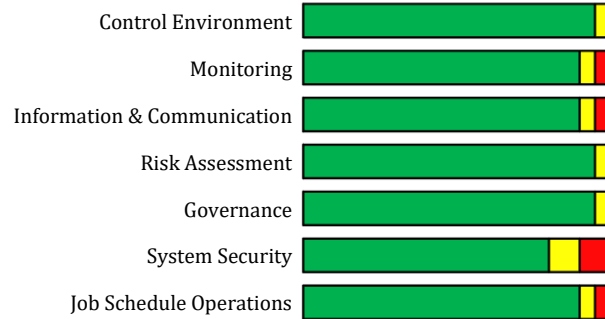
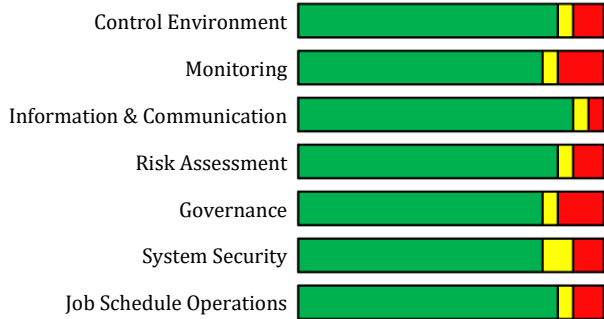
#### Dept of Public Safety IT (May 2020)



### Current Audit Period Evaluation

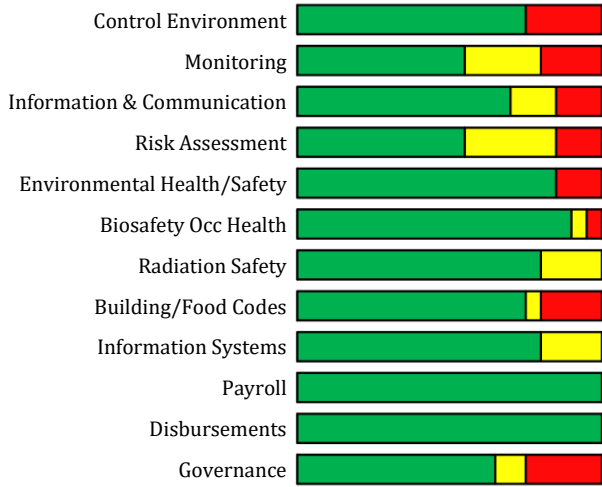


#### Central Job Scheduling (July 2020)



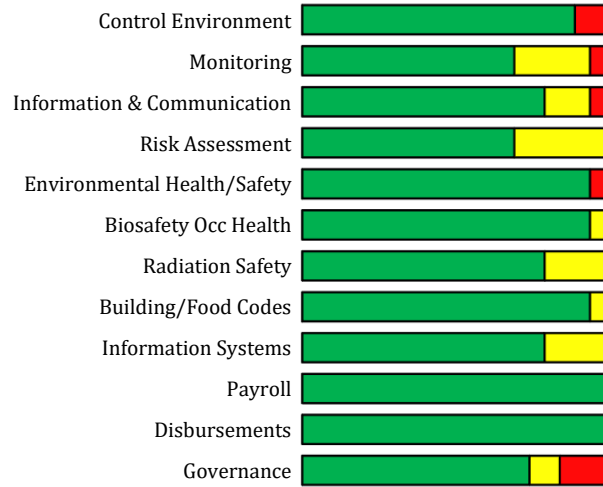
■ Adequate Control   
 ■ Significant Control Issue(s)   
 ■ Essential Control Issue(s)

### Original Report Evaluation

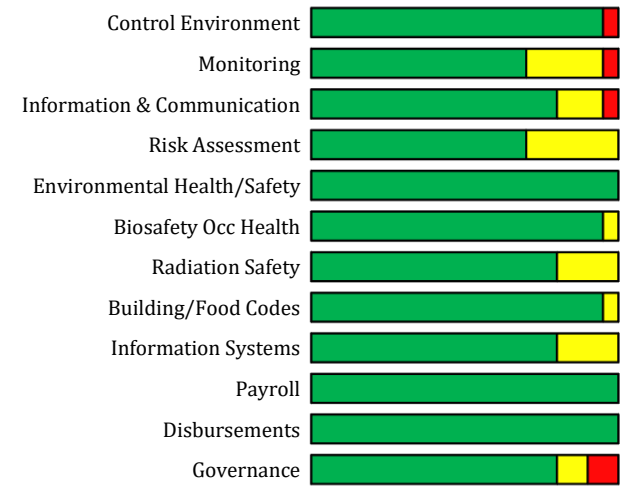


### Previous Audit Period Evaluation

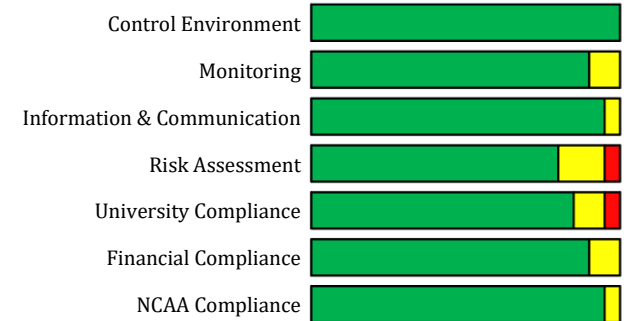
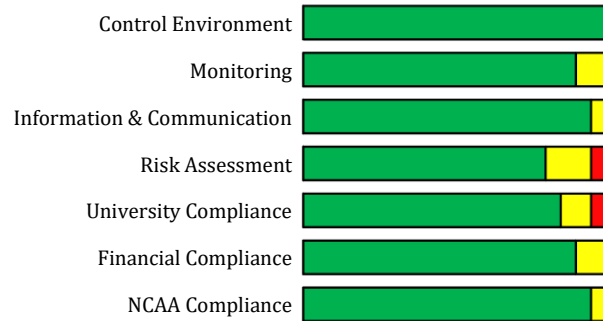
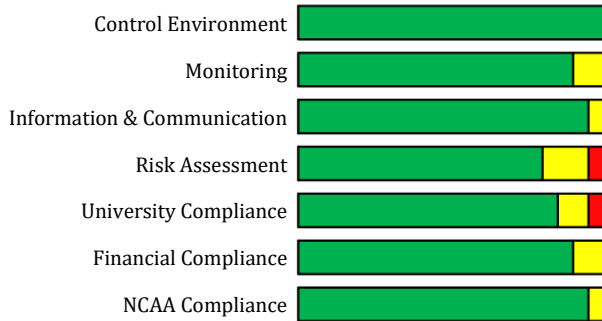
#### University Health & Safety (Sept 2020)



### Current Audit Period Evaluation

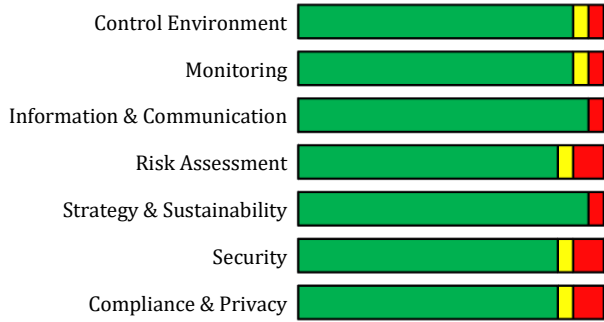


#### Baseball and Softball Compliance and Operations (Dec 2020)



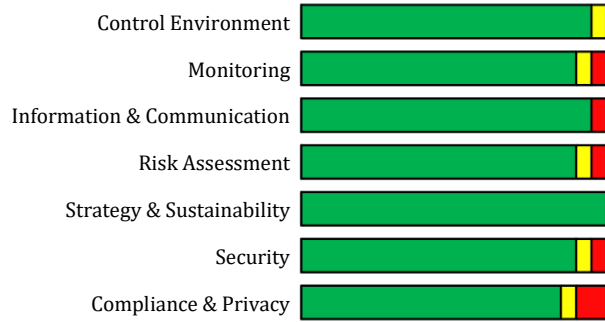
■ Adequate Control 
 ■ Significant Control Issue(s) 
 ■ Essential Control Issue(s)

### Original Report Evaluation

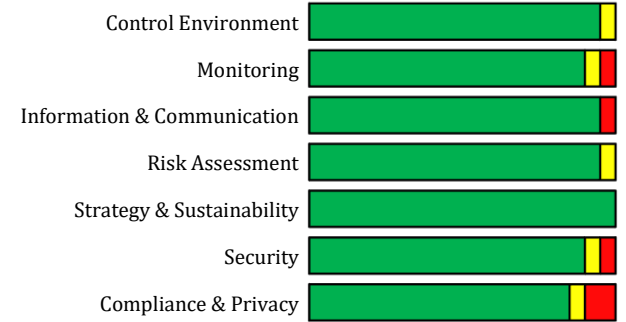


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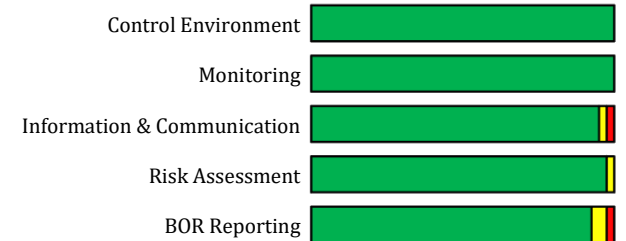
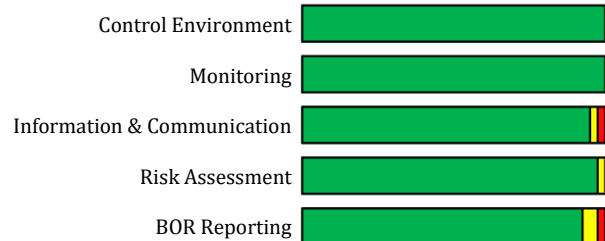
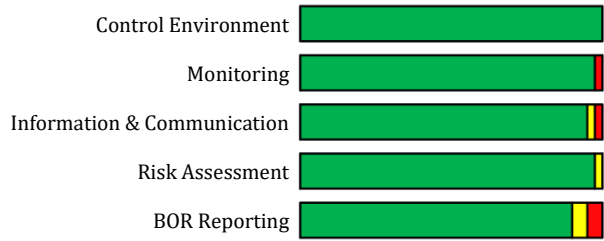
#### Telehealth Security and Compliance (Mar 2021)



### Current Audit Period Evaluation



#### Board of Regents Internal Reporting (Apr 2021)



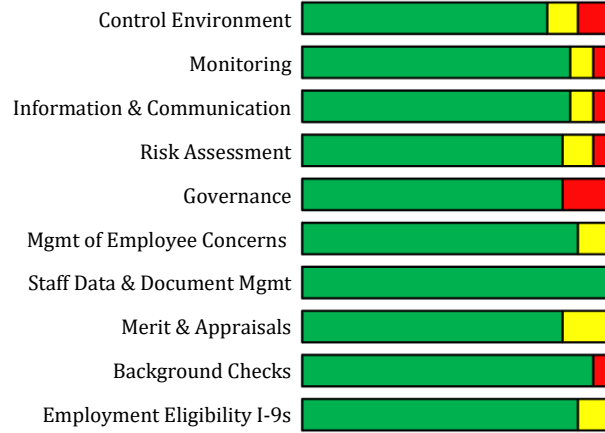
■ Adequate Control   
 ■ Significant Control Issue(s)   
 ■ Essential Control Issue(s)

Original Report Evaluation



Previous Audit Period Evaluation

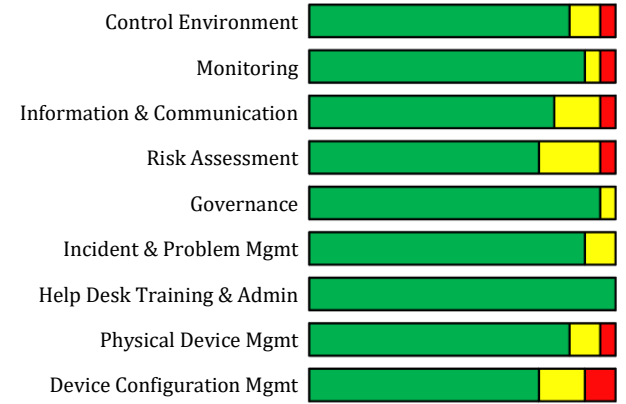
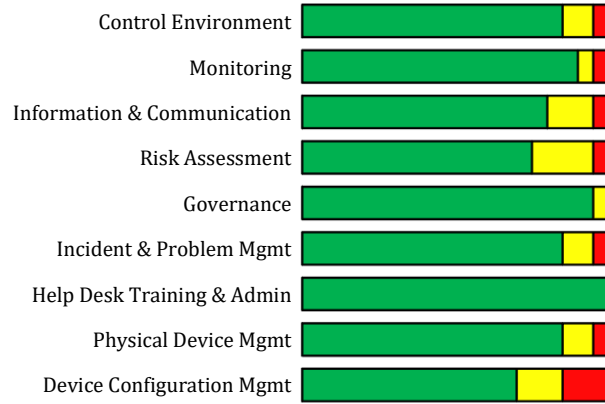
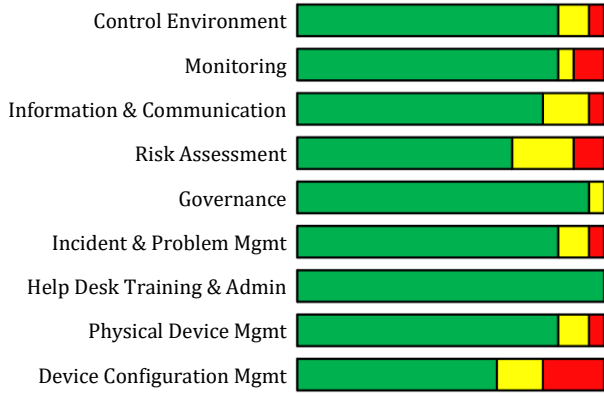
UMN Duluth Department of Human Resources (Aug 2021)



Current Audit Period Evaluation

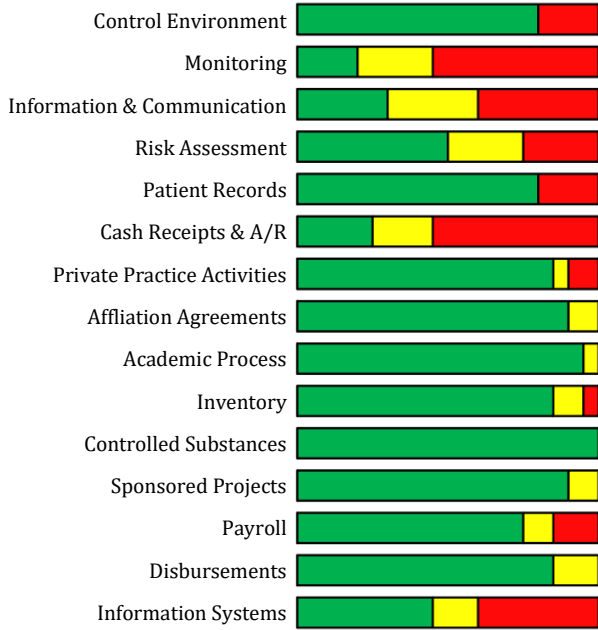


OIT Service Desk and Device Management (Aug 2021)



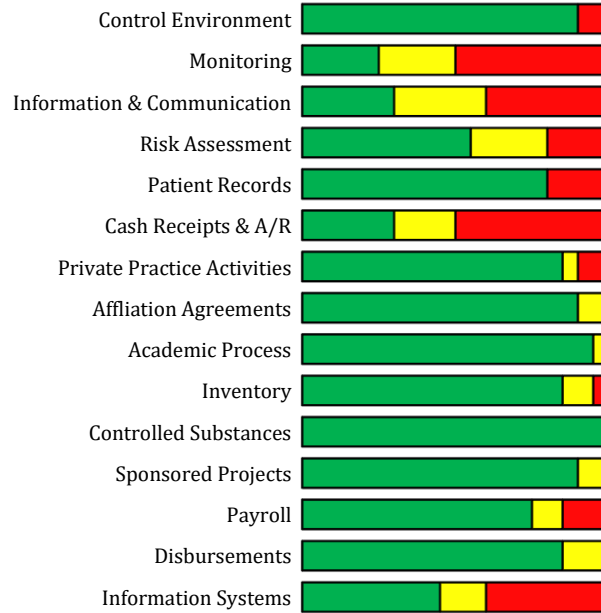
■ Adequate Control   
 ■ Significant Control Issue(s)   
 ■ Essential Control Issue(s)

### Original Report Evaluation

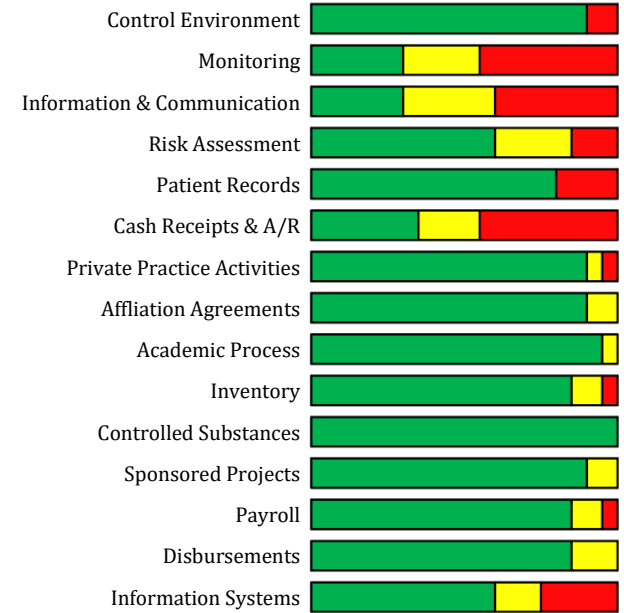


### Previous Audit Period Evaluation

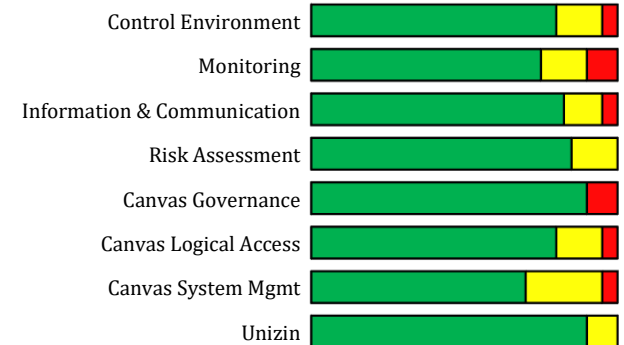
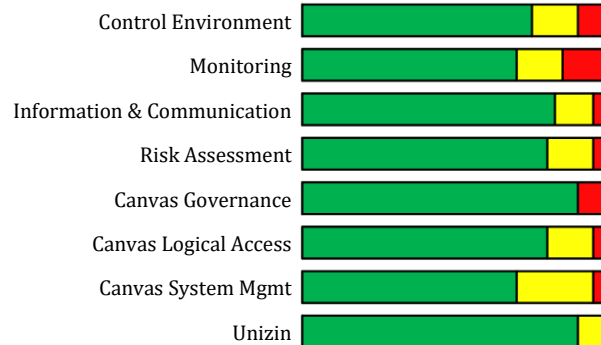
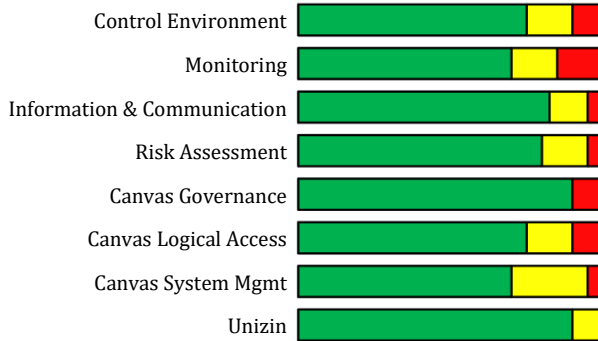
#### School of Dentistry (Sept 2021)



### Current Audit Period Evaluation



#### Canvas and Unizin (Sept 2021)



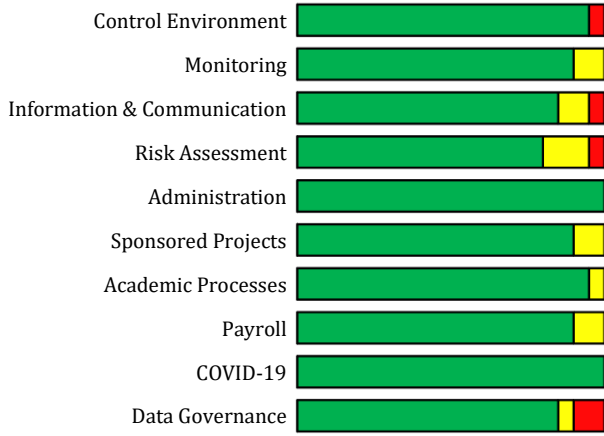
■ Adequate Control   
 ■ Significant Control Issue(s)   
 ■ Essential Control Issue(s)

Original Report Evaluation

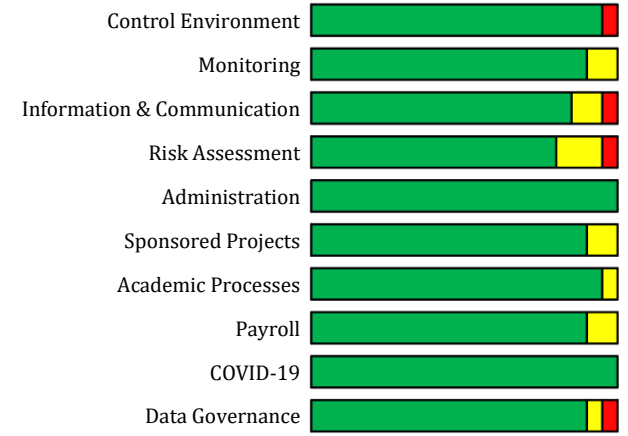
Previous Audit Period Evaluation

Current Audit Period Evaluation

School of Public Health - Health Policy & Management (Jan 2022)



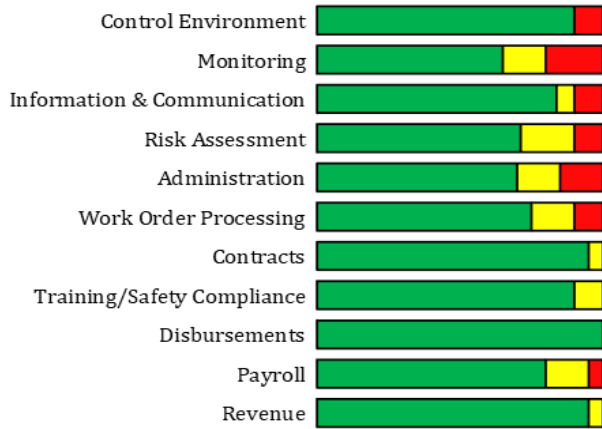
NO PREVIOUS  
CONTROL EVALUATION  
CHART



■ 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

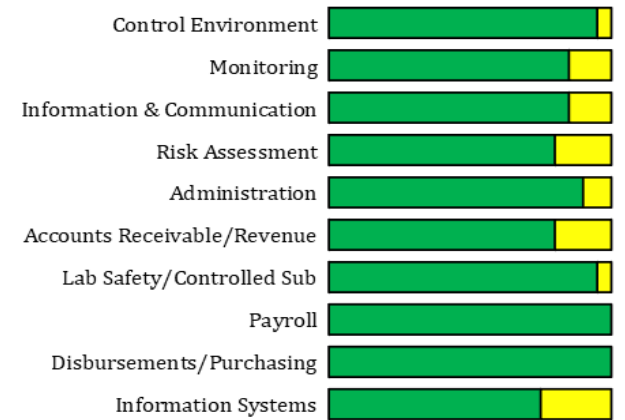
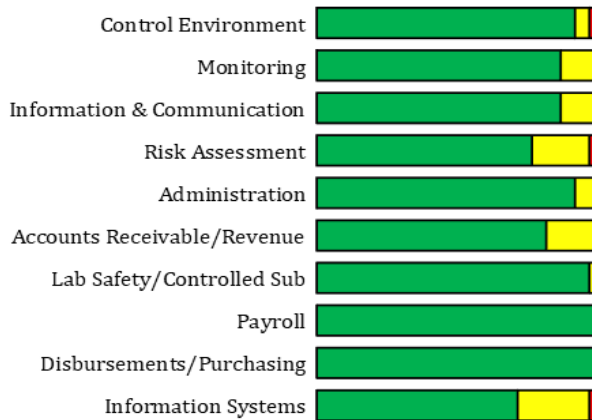
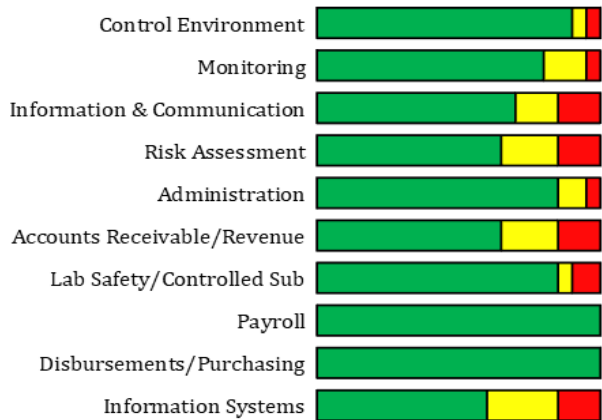
## Facilities Management District Operations (Sept 2019)



Current Audit Period Evaluation



## Veterinary Diagnostic Laboratory (Jan 2020)



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

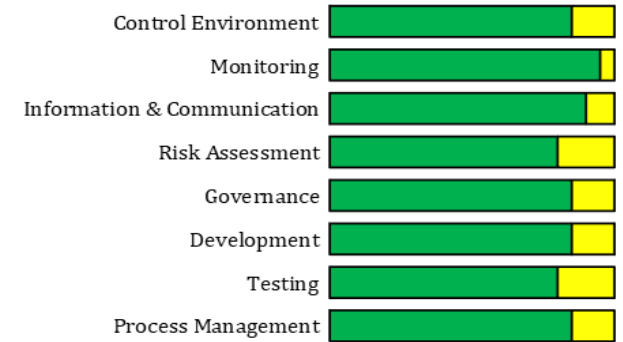
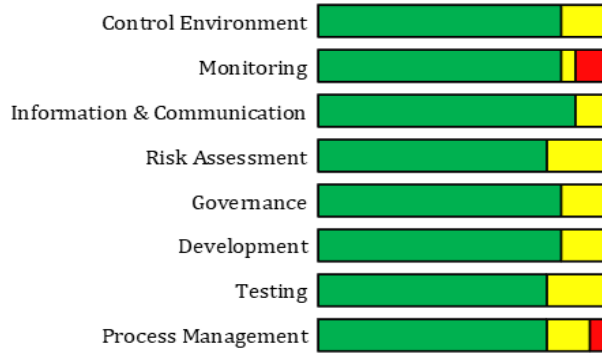


Original Report Evaluation

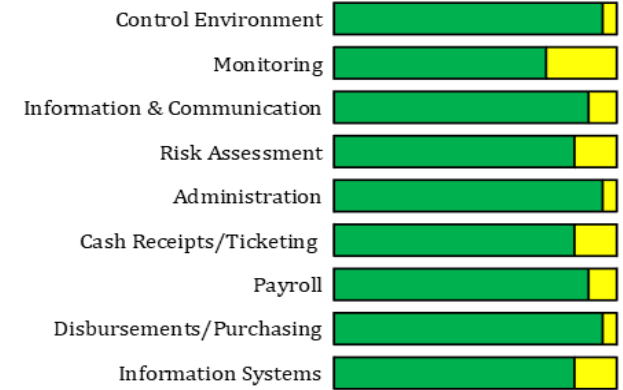
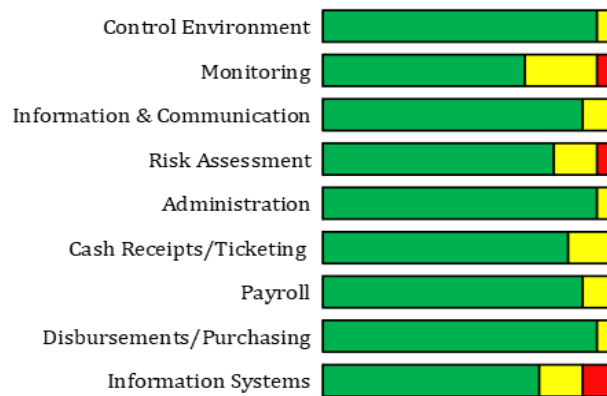
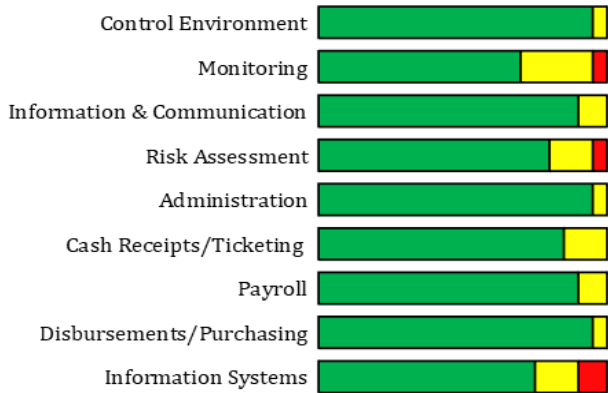
Previous Audit Period Evaluation

Current Audit Period Evaluation

OIT Business Services' Application Development (Dec 2020)

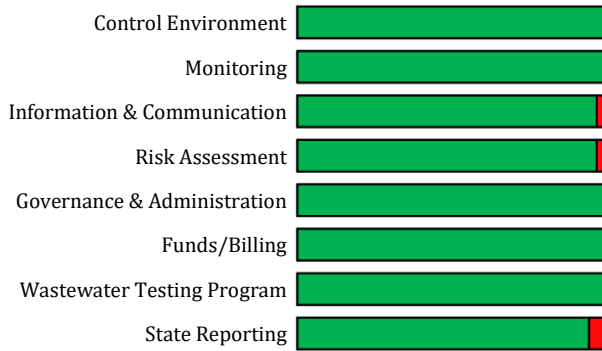


Northrop (Apr 2021)



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

Original Report Evaluation

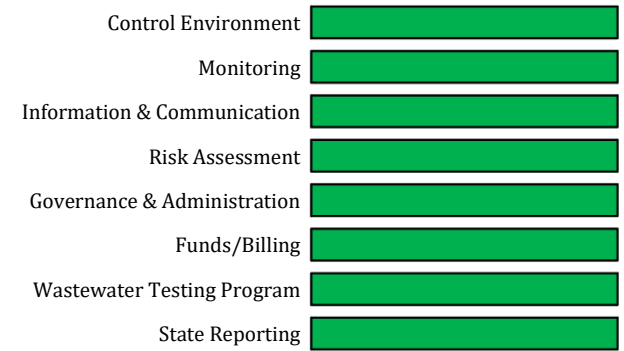


Previous Audit Period Evaluation

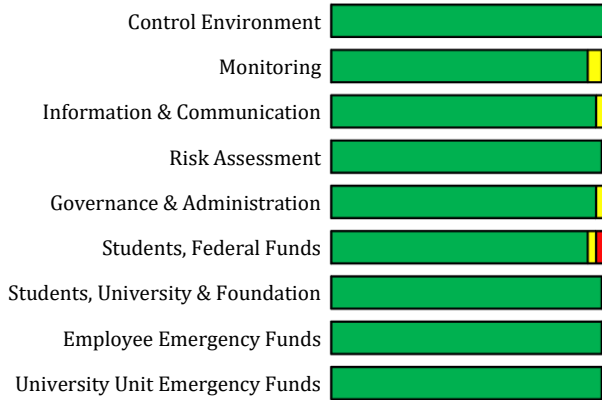
State of MN COVID-19 Testing Contract (Oct 2021)

NO PREVIOUS CONTROL EVALUATION CHART

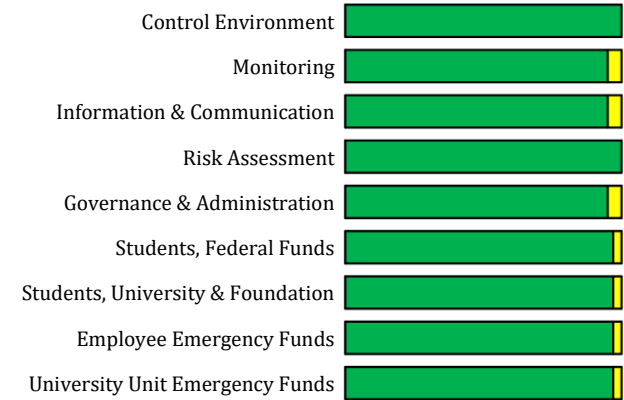
Current Audit Period Evaluation



University Emergency Funds (Jan 2022)



NO PREVIOUS CONTROL EVALUATION CHART



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

# Audit Activity Report

## Scheduled Audits

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### Completed Audits Of:

- COVID-19 Research – Pre-award Processes
- School of Public Health – Dean Transition Review
- Family Medicine and Community Health
- UMD Health Services
- Housing and Residential Life
- Retirement Incentive and Hiring Freeze

### Began/Continued Audits Of:

- Energy Management
  - Real Estate Office
  - UMD Chancellor's Unit
  - Disability Resource Centers
  - Veterinary Medical Center
  - University of Minnesota Genomics Center
  - Research Animal Resources
  - UMD Information Technology Systems and Services
  - Recreation and Wellness Center
- Completed one "SNAP Review" on the following topic: Foreign Wire Payments

## Investigations

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

## Special Projects

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- 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.
- Conducted systemwide sample testing of students' self-reported COVID-19 vaccination records.

## Other Audit Activities

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### 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
- Diversity Community of Practice
- PEAK Advisory Council
- Enterprise Risk Management (ERM) Task Force
- BioMADE Governance Committee
- University of Minnesota Foundation Audit Committee
- Metropolitan Council Audit Committee
- Association of College and University Auditors (ACUA) Committee on Athletics

# Audit Reports Issued Since February 2022

## COVID-19 Research - Pre-Award Processes

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 #	2217	Issue Date	Feb-22
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessment	Good	Adequacy of MAP	NA

Researchers at the University, along with many research institutions, were motivated to quickly begin research on COVID-19. The University provided rapid response grants to researchers, as well as prioritized the review process for proposals. During the initial stages of the pandemic, all other research was put on hold due to the closing of most University facilities. University funding assistance and enhanced processes allowed for many new COVID-19 research proposals to become operational projects faster. Several University units provided internal grants to aid in getting COVID-19 research up and running. Some units and organizations set up tiered review committees to review intake forms and determine the priorities for research projects based on whether the research had more potential to benefit participants and the community on a national level. To aid in documenting COVID related research being conducted during this time, the Sponsored Projects Administration added a "COVID-19" attribute in the EFS Grants management module. According to this attribute, between March 2020 and January 2022, there were approximately 134 sponsored projects awarded from over 300 proposals. In addition, approximately 89 Rapid Response Grants were provided by the Office of Academic Clinical Affairs and the Office of the Vice President for Research for small-scale research projects. Our audit work found the pre-award processes for early COVID-19 proposals were effective and efficient and detailed testing did not show any deviations from standard procedures.

## School of Public Health - Dean Transition

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 #	2218	Issue Date	Mar-22
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessments:	Good	Adequacy of MAP	NA

Our audit work confirmed the activities of the former School of Public Health dean reflect a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the interim dean. Interviews with core staff members, as well as a review of HR and financial data noted all new or increased deferred compensation agreements were authorized and appropriate. Administratively, all expense reports, vacation leaves, performance appraisals, and Reports of External Professional Activities submissions of direct reports were completed and approved.

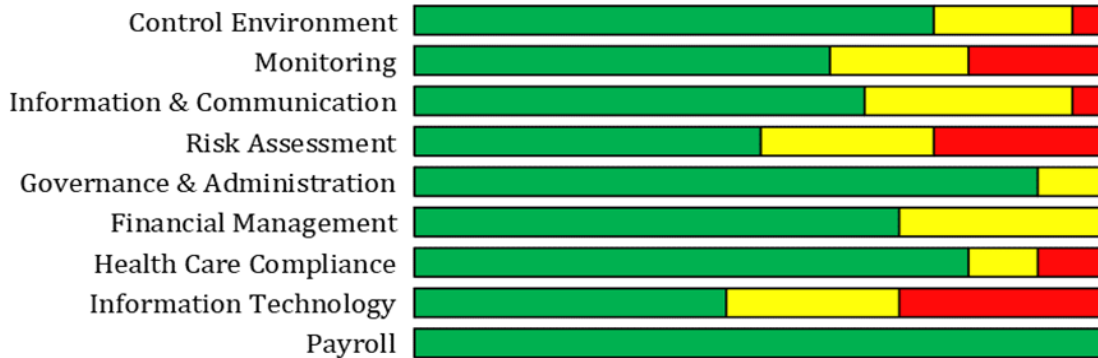
## Family Medicine and Community Health



Report #	2219	Issue Date	Mar-22
# of Essential Recs.	3	Total # of Recs.	5
Overall Assessment	Good	Adequacy of MAP	Satisfactory

The Department of Family Medicine and Community Health (DFMCH) is part of the University of Minnesota Medical School and was created 50 years ago in response to a legislative mandate to train primary care physicians. We confirmed DFMCH has developed a control environment and a system of internal control that addresses most major business and compliance risks; however, we did identify some areas of improvement and made recommendations in processes around background checks, allowable sponsored project expenses and human participant consent forms.

## UMD Health Services



Report #	2220	Issue Date	May-22
# of Essential Recs.	10	Total # of Recs.	30
Overall Assessments:	Needs Improvement	Adequacy of MAP	Satisfactory

UMD HS is comprised of three functional areas: Medical Services, Counseling Services, and Health Education, and each of these functions report to the UMD HS director. UMD HS demonstrates a strong commitment to the health and wellbeing of students. UMD HS has found ways to overcome staffing and other challenges posed by the pandemic to continue to deliver critical health services, which have helped students and the campus navigate the ongoing pandemic. However, we identified issues across compliance, information technology, and operations functions. The areas of greatest concern are compliance and information technology. These risks are higher for UMD HS due to the sensitive health data they maintain. The number of IT-related issues identified also indicates UMD HS's IT support model, which requires coordination with multiple IT groups and non-IT staff to perform IT support, warrants management attention.

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

## Housing and Residential Life



Report #	2221	Issue Date	May-22
# of Essential Recs.	2	Total # of Recs.	10
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

University of Minnesota Twin Cities Housing & Residential Life (HRL) is a unit of University Services' Auxiliary Services. HRL offers nine residence halls, four apartment complexes, and five townhouses to approximately 7,568 students and operates 48 townhomes (Pillsbury Court) that provide transitional housing for University faculty and staff. HRL has developed a control environment and a system of internal controls that addresses most major business and compliance risk. However, some attention should be given to address higher information technology and financial reconciliation risks.

## Retirement Incentive and Hiring Pause with Exception



# of Essential Recs.	0	Total # of Recs.	2
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

As a result of an internal consultation process, President Gabel proposed to the Board of Regents cost saving measures to address impacts on University revenues and expenditures in FY21 due to the COVID-19 pandemic; this included the Retirement Incentive Offer (RIO) and a Hiring Freeze with Exception Process. All individuals who were granted the RIO were eligible for the program, which was 5% more than originally anticipated. The RIO program combined with the Hiring Freeze with Exception Process likely contributed to an overall reduction in employee headcount of 984 employees between Fall 2019 and Fall 2021. This audit did not result in any essential findings, but did identify two significant findings related to procedural and handling issues, and the need for additional monitoring to ensure procedures are followed and the effectiveness of the programs.

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

## SNAP Review Summary

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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.

### **Foreign Wire Payments**

We reviewed the payment process for international wires which require manual processing by Purchasing Services.