



UNIVERSITY  
*of* VIRGINIA

**Board of Visitors**  
**Audit, Compliance, and Risk Committee**  
**June 2019**



Action Item:

Audit, Compliance, and Risk Committee  
approval of FY20-FY21 audit plan

# Audit's Role in Good Governance and Organizational Success

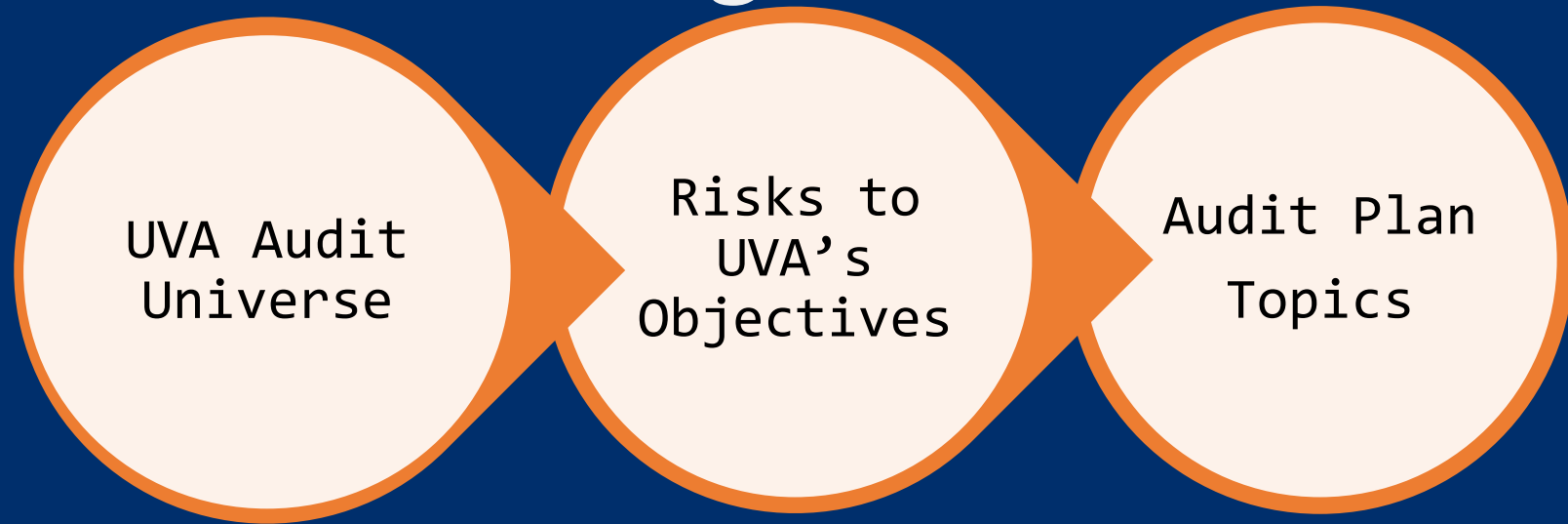
Internal audit contributes to success, positive change, and innovation by delivering assurance, insight, and advice

# Audit's resources are focused on delivering value to UVA



UVA Audit's plan is

- Agile
- Risk-prioritized
- Coordinated with other assurance activities
- Focused on UVA's key objectives



## Create Audit Universe

- UVA org charts and budget data
- Higher Ed, healthcare, IT, and research process maps and frameworks
- Risk Publications
- Knowledge of the UVA environment

## Identify Subset of Most Significant Risks

- ERM and Compliance Risk Assessments
- Stakeholder Input and Requests
- Peer Benchmarks
- Industry Hot Topics
- Gartner Audit Plan Hot Spots

## Identify Audit Engagements

Consider available Audit Department resources, degree of assurance required, management's initiatives, and coordination with other auditors (e.g. Auditor of Public Accounts)

Draft plan for discussion and approval by Audit, Compliance, and Risk Committee



Refer to  
Audit,  
Compliance,  
and Risk  
Committee  
Materials p.  
2-4

Theme	Risk Prioritized Audit and Advisory Engagement Topics <small>Timing: Determined through Ongoing Prioritization of Resources Scoping: Decisions are Made through Detailed Risk Assessments Conducted in Audit Planning</small>
<b>Audit Coverage: Pan- University</b>	
Research Administration and Compliance	Rebates and Credits Applicable to Federal Grants and Awards ( <i>in progress</i> )
	Institutional Review Board (IRB) Controls
	Export Controls
	Residual Award Balances ( <i>in progress</i> )
	Amazon Web Services (AWS) Controlled Unclassified Information (NIST 800-171) Compliance
	ResearchUVA System Access and Security, Data Integrity
	Research Data Security
Business and Infrastructure Support Services	Workday Post-Implementation Audits: Segregation of Duties ( <i>in progress</i> ); Delegation; Labor Distribution; Benefits Administration
	Construction Contract Audits (Specific Capital Projects to be Determined) ( <i>Ivy Mountain Musculoskeletal Center in progress</i> )
Institutional Planning, Oversight, and Compliance	Conflicts of Interest (COI) Management
	Presidential Travel and Expenses (Conducted Annually)
IT General Computing Controls (Academic Division and Health System)	Incident Response Plans and/or Disaster Recovery Program
	IT Vendor Management
<b>Audit Coverage: Academic Division</b>	
Institutional Planning, Oversight, and Compliance	Cash Deficit Management Process
Business and Infrastructure Support Services	Accounts Payable: Invoice Payment; Vendor Master File Management; Other Topics Based on Risk Assessment
	International Operations: FCPA Risks and Controls; Operational Oversight of Overseas Offices; Other Topics based on Risk Assessment
Student Experience and Service	Dining Services ( <i>in progress</i> )
	Student Health & Counseling: Availability of Services; Charges and Fees
Business and Infrastructure Support Services; IT Controls	Student Information System (SIS) Business and IT Controls
	Distributed IT Systems Management Continued: Athletics Department and Facilities Management ( <i>in progress</i> )
<b>Audit Coverage: Health System</b>	
Institutional Planning, Oversight, and Compliance	Funds Flow (co-sourced)
	Pharmacy: Drug Diversion Controls (co-sourced)
Revenue Cycle Front End	Patient Friendly Access (PFA): Registration and Scheduling Processes (Podded Locations)
	Patient Financial Counseling
Revenue Cycle Middle	Epic Work Queue Management
	Outpatient Clinical (Epic Templates) Set Up
	Charge Data Master Maintenance
	Revenue Cycle: Charge Capture (Procedures and Surgeries) ( <i>in progress</i> )
Business and Infrastructure Support Services	Telemedicine (IT security and financial controls)
	Surgical Supply Management
<b>Committee Participation and Audit Initiatives</b>	
Steering and Standing Committees Served	Finance Strategic Transformation
	Fisher Identity and Access Management—Workday
	Policy Review Committee
Audit Department Initiatives (Continuous Improvement)	Data Driven Insights—continued exploration of ways to use data analytics and robotic process automation to increase effectiveness and efficiency throughout the audit lifecycle

Resolved: the Audit Department FY2020-  
FY2021 Audit Plan is approved as  
recommended by the Audit, Compliance, and  
Risk Committee

Audit Department FY2020-FY2021 Audit Plan





# Auditor of Public Accounts



# Youth Protections Program

**Gloria Graham** Associate Vice President for Safety and Security

**Gabe Gates** Assistant Vice President for Clery Compliance



# 2018 Minors on Grounds Audit

## Recommendations:

- Establish a Youth Protection program, led by a designated Minors Protection Coordinator
- Develop a complete and sustainable inventory of all UVA programs involving minor participants
- Adopt a comprehensive protection of minors policy, including;
  - Implement and oversee youth program registration
  - Implement and oversee standardized background check requirements
  - Implement and oversee appropriate training

# Status Update

Status		Recommendation
	Complete	Establish a Youth Protection program, led by a designated Minors Protection Coordinator
	Complete	Develop a complete and sustainable inventory of all UVA programs involving minor participants
	Complete	Adopt a comprehensive protection of minors policy, including:
	In-Progress- Complete July 1, 2019	Implement and oversee youth program registration
	In-Progress- Complete July 1, 2019	Implement and oversee standardized background check requirements
	In-Progress- Complete July 1, 2019	Implement and oversee appropriate training



# Additional Progress

- Benchmarked policy, procedures, and training requirements with approximately 90 universities across the country.
- Established a University Youth Protection Network HR, Athletics, Res Life, Health System, Wise, etc.
- Implemented mandatory reporting requirements to University utilizing the existing Just Report It tool
- Developed the Office for Youth Protection website, scheduled to launch July 1, 2019, that will house resources and information
- Prepared a strategic communications plan for policy implementation

# Written Reports: Review of FY2019 Accomplishments and Activities

Audit Department

Institutional Compliance

Health System Compliance

Enterprise Risk Management



# Closed Session Report

# UVA Wise Budgetary Controls Audit Overview

Donna Henry Chancellor, UVA-Wise



Return to Public Session

# Committee Meeting Adjourns