



**Internal Audit Department**  
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**1. FY23 Internal Audit Progress**

Audit priorities are as follows: required by USHE policy, EthicsPoint reports or tips, requested audits including transfer audits, and then planned audits.

**FY23 Internal Audits:**

**FY23 Summary**

Type	Internal Audits
Required	6
EthicsPoint / Tip	2
Requested / Transfer	3
Planned	6
<b>Total</b>	<b>17</b>

Division	Internal Audits
President	2
Provost	8
VP Administration & Strategy	2
VP Digital Transformation	2
VP Finance & CFO	2
VP Institutional Advancement	-
VP Marketing & Communications	-
VP People & Culture	1
VP Student Affairs	-
General Counsel	-
<b>Total</b>	<b>17</b>

**FY23 Internal Audit Plan**

Completed Internal Audits		Reason	Status
1	FY22 President’s Travel (R212)	Required	✓
2	FY22 Institutional Discretionary Funds (R548)	Required	✓

3	FY22 Institutional Investments (R541)	Required	✓
4	Campus Store (R550)	Required	✓
5	DX – Business Continuity & Disaster Recovery (R567)	Required	✓
6	DX – Incident Response (R567)	Required	✓
7	Transportation Technologies (EP875)	EP	✓
8	Athletics Rent Trade Credits (EP886)	EP	✓
9	Capitol Reef Field Station	Requested	✓
10	Innovation Academy	Transfer	✓
11	WSB – Dean’s Office	Transfer	✓
12	Office of Teaching and Learning	Planned	✓
13	Behavioral Science	Planned	✓
14	School of Education – Dean’s Office	Planned	✓
15	Noorda Center for the Performing Arts	Planned	✓
16	Equity and Title IX Office	Planned	✓
17	Athletics Camps	Planned	✓

**Legend:** ✓ Completed ● In Progress ○ Planned EP EthicsPoint R USHE Policy

Each audit is primarily within the indicated area; however, there are audit tests, observations, and recommendations that assess additional areas including UVU-wide programs, such as Digital Transformation (DX), People & Culture, compliance, etc.

## 2. FY24 and FY25 Proposed Internal Audit Plan

### FY24 and FY25 Internal Audit Plan

The proposed audit plan for the next two years is as follows:

Type	FY24	FY25
Required	7	5
EthicsPoint / Tip	-	-
Requested / Transfer	4	-
Planned	5	9
<b>Total</b>	<b>16</b>	<b>14</b>

Division	Internal Audits	
	FY24	FY25
President	2	2
Provost	7	2
VP Administration & Strategy	-	3
VP Digital Transformation	1	1
VP Finance & CFO	5	5
VP Institutional Advancement	-	-
VP Marketing & Communications	-	-

VP People & Culture	-	-
VP Student Affairs	1	2
General Counsel	-	-
<b>Total</b>	<b>16</b>	<b>15</b>

FY 2024 Planned and Completed Internal Audits		Reason
1	President's Travel (R212)	Required
2	FY23 Institutional Discretionary Funds (R548)	Required
3	FY23 Institutional Investments (R541)	Required
4	Dining Services (R550)	Required
5	Course and Program Fees (R517)	Required
6	DX – Policy R345 Information Security Compliance (R567)	Required
7	Quality Self-Assessment Review with External Validation	Required
8	Multicultural Student Services	Requested
9	CHPS Public Health	Requested
10	CHPS Emergency Services	Requested
11	Executive Education	Requested
12	Culinary Arts Institute	Requested
13	Bursar's Office	Planned
14	Dental Hygiene	Planned
15	Internship Services & Career Development Center	Planned
16	Camps and Events (not Athletics)	Planned

Legend: 

EP	EthicsPoint	R	USHE Policy
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FY 2025 Planned Internal Audits		Reason
1	President's Travel (R212)	Required
2	FY24 Institutional Discretionary Funds (R548)	Required
3	FY24 Institutional Investments (R541)	Required
4	DX – Segregation of Duties (R567)	Required
5	Quality Self-Assessment Remediation	Required
6	Financial Aid and Scholarships – Athletics	Planned
7	Wasatch Campus	Planned
8	Business Resource Center	Planned
9	Repair & Replacement Plant Funds (includes Colleges)	Planned
10	Exercise Science and Outdoor Recreation	Planned
11	Physical Security	Planned
12	Utah Fire and Rescue Academy	Planned
13	University Advising	Planned
14	Women's Success Center	Planned

15	Warehouse / Surplus	Planned
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### FY24 Internal Audit Consulting Services

We provide some services to assist with policy interpretation, internal control implementation, committee needs, and related functions. Some of these services are simple and involve very limited time. Others are more involved and require more effort. The more significant projects we have helped with so far in FY24 and our committee services are listed below.

FY 2024 Internal Audit Consulting Services		Who
1	Policy 606 Review and Revisions	Peter
2	Digital Media Lab Equipment Controls	Justin
3	Study Abroad Staff Compensation	Peter
4	Continuing Education Website	Chris
5	Budgeting Software / Reporting	Peter

FY 2024 Internal Audit Committee Services		Who
1	Division Chair - Equity, Inclusion, and Diversity	Chris
2	PACE Equity, Inclusion, and Diversity	Chris
3	Enterprise Risk Management	Peter

### 3. External Audits

#### FY23 and FY 24 to-date External Audits:

Recurring External Audits				
Auditor	FY	Audit	When	Results
State Auditor	23	Financial Statements	Annually	Clean Opinion
Pinnacle Accountancy, CPAs	23	Foundation Financial Statements	Annually	Clean Opinion
Squire & Company, CPAs	23	NCAA Compliance	Annually	No exceptions
State Auditor	22	Single Audit Act (State-wide)	Annually	No UVU recommendations
USHE IT *	21	IT Security	Biennial	Recommendations resolved
IRS	24	Fuel Excise Tax	One Time	No exceptions

\* The next USHE IT security audit is underway.

Recent non-Recurring External Audits			
Auditor	FY	Audit	Results
Legislative Auditor General	23	Cybersecurity Readiness	No UVU recommendations
Legislative Auditor General	23	Privacy	No UVU recommendations