



Report of Internal Audit Results 2007



Finance, Audit and Facilities Committee Board of Regents

Department of Audits
University of Washington

March 2008



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Executive Summary – Report on Results

Internal Audit engages in three primary activities—audits, investigations and advisory services. Our focus is to assist schools and colleges in understanding financial, operational, strategic and compliance risks and exposures. Rather than duplicate the financial and compliance auditing performed by KPMG and the State Auditor’s Office, Internal Audit concentrates on departmental control systems and processes.

2007 Results

Audits

In 2007, we completed seven planned audits in the following high risk areas:

- Endowments and gifts
- Grants and contracts, clerical and administrative salaries
- Grants and contracts, cost transfers
- Information systems security
- Intercollegiate Athletics
- Office of the President

Five additional audits are substantially complete and two more are in progress. Time devoted to investigations and training of new staff delayed the start of these seven audits.

We visited 67 University units; 19 as part of our scheduled audits, 2 at the request of management, 15 as part of investigations, and 31 as part follow up work on prior audit recommendations.

Overall, we found departments generally had good control systems in place related to financial management, operations and federal compliance. Exceptions resulted primarily from the lack of sufficient management oversight rather than problems systemic at the University level.

Our information system audits focused primarily on the security of data stored on decentralized, department-owned systems. We found departments need to strengthen controls related to user access, data integrity and security, and business continuity.

UW Medicine

We staffed the UW Medicine audit team during the summer of 2007. The first scheduled audits conducted by the team will be completed in early 2008.

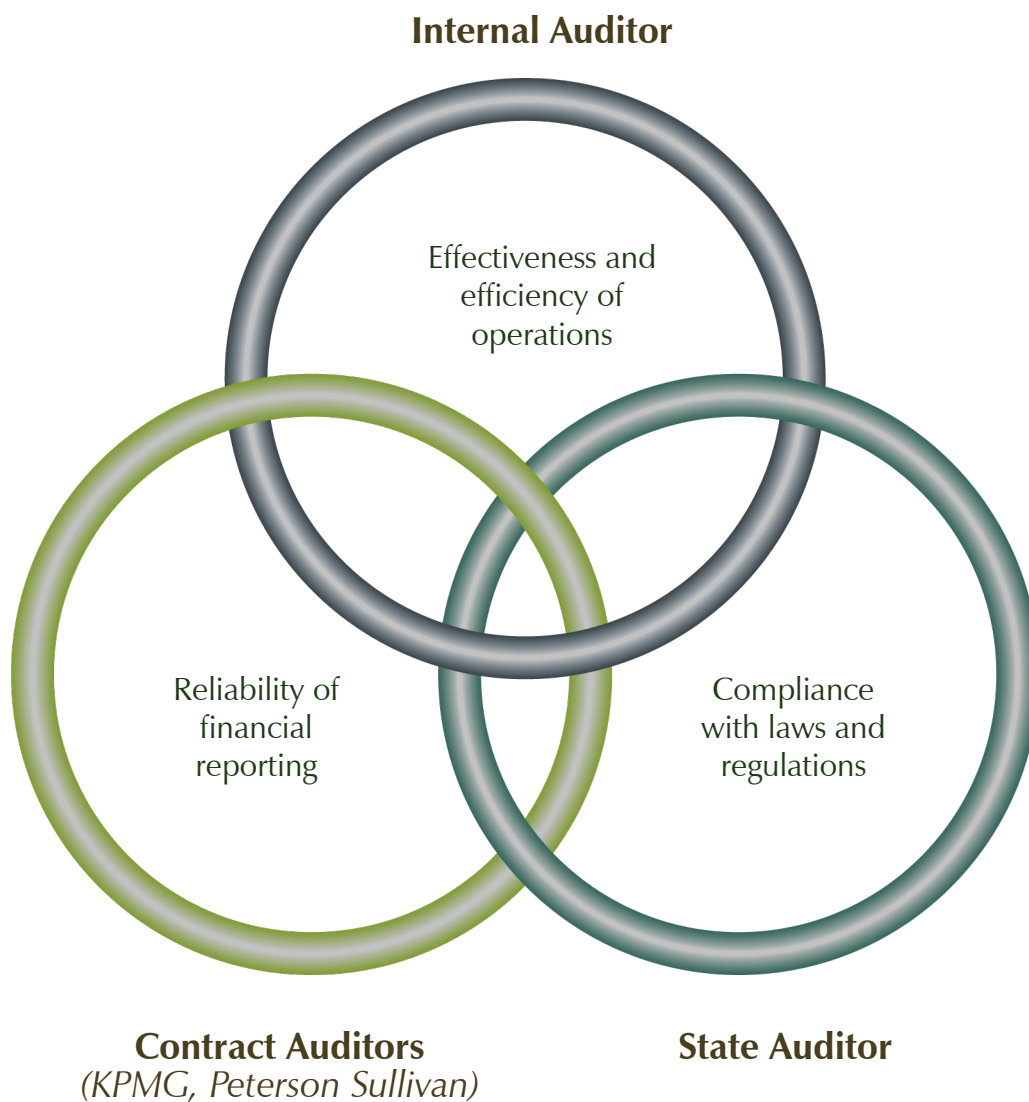
Enterprise Risk Management

Internal Audit continues to participate in the University’s process to identify, assess and mitigate enterprise-wide risks.



Audit Coverage Overview

As part of the coordinated audit approach adopted in 1990, the Department of Audits works closely with contract auditors and the State Auditor to maximize audit coverage and to avoid duplication of effort. Each audit organization has a specific role:





Work Accomplished in 2007

Scheduled Audits*

Completed:

Endowments and Gifts

- Business School
- Libraries
- Undergraduate Academic Affairs

Grants and Contracts – Clerical and Administrative Salaries

- Center for Engineering Learning and Teaching – College of Engineering
- Civil and Environmental Engineering – College of Engineering
- College of Forest Resources
- Division of Cardiology – Department of Medicine
- Division of Continuing Nursing Education – School of Nursing
- Division of General Internal Medicine – Department of Medicine
- Health Services – School of Public Health and Community Medicine

Grants and Contracts – Cost Transfers

- Department of Chemistry – College of Arts and Sciences
- Department of Environmental and Occupational Health Sciences – School of Public Health and Community Medicine
- Department of Medicine – School of Medicine
- Microbiology – School of Medicine
- Pathology – School of Medicine

Information Systems Security

- Department of Pediatrics – School of Medicine
- UWMC Respiratory Care Services

Intercollegiate Athletics

Office of the President

Audit Follow-ups (31)

In Progress:

- Department of Otolaryngology – School of Medicine
- Educational Outreach
- Genome Sciences – School of Medicine (substantially complete)
- Grants and Contracts – Faculty Effort Certification (substantially complete)
- Medical Centers Human Resources and Payroll (substantially complete)
- UW Medicine – IT Services (substantially complete)
- Washington National Primate Research Center – Health Sciences (substantially complete)

Management Requests

- Center on Materials and Devices for Information Technology – Department of Chemistry (grants & contracts)
- Office of Risk Management (data security)

Special Investigations

- Fraud (4)
- Grant Compliance (2)
- Financial Processes (3)
- Misuse of UW Assets (6)

Advisory Services

Internal Control Consultations (284)

Training Provided

- Grants (5)
- Internal Controls and Fraud Prevention (3)
- Preparing for Audits (3)
- State Ethics Law (10)
- Work & Leave Records Maintenance (5)

* See page 5 for Results of 2007 Scheduled Audits



Work Accomplished in 2007 (continued)

UW Committees

- Campus Security Advisory Committee
- Compliance Council
- Data Management Users Group
- Financial Desktop
- Global Support Committee
- President's Advisory Council on Compliance & Risk Management
- Privacy Assurance & Systems Security Council
- Tax Strategy Team

Memberships

State Committees

- Higher Education Interinstitutional Internal Auditors

Professional Organizations

- Agora (Information Systems Security)
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Association of College & University Auditors
- Association of Governmental Accountants
- Association of Healthcare Internal Auditors
- Information Systems Audit and Control Association
- Institute of Internal Auditors
- Pacific Northwest Chapter of Certified Fraud Examiners
- Washington State Bar Association
- Washington State Society of CPAs



Results of 2007 Scheduled Audits

In 2007, the Department of Audits continued to emphasize the importance of strong systems of internal control.

Overall, we found that internal controls are sufficient to ensure compliance with applicable regulations and policies, and to ensure that business objectives are achieved. We found no flagrant deficiencies in the course of these scheduled audits. Audit exceptions resulted primarily from lapses in management oversight and not from systemic problems at the University level.

Endowments and Gifts

We reviewed one school and two departments as part of our University-wide audit of gifts and endowments. Overall, we found that departments are spending funds in compliance with donor intent.

Grants and Contracts – clerical and administrative salaries

We reviewed one college and six departments as part of our University-wide audit of clerical and administrative salaries on federal grants. Overall, we found that departments are in compliance with federal and University policies relating to charging clerical and administrative salaries to sponsored agreements.

Grants and Contracts – cost transfers

We reviewed five departments as part of our University-wide audit of cost transfers on federal grants. Overall, we found that departments are in compliance with federal and University policies relating to cost transfers. We recommended strengthening controls over the review of transfer requests and the amending of payroll certification reports.

Department of Pediatrics Information Systems Security

We reviewed system security and data management on Department of Pediatrics servers, and desktop and laptop computers that store protected health information.

We recommended strengthening controls in the areas of HIPAA program compliance, user access, security monitoring, protection from malicious software, and data backup, storage and retention.

UWMC Information Systems Security

We reviewed the Respiratory Care Services billing system for control systems related to the security of protected health information. We recommended strengthening controls in the areas of access management, HIPAA program compliance and vendor contract management.

Intercollegiate Athletics

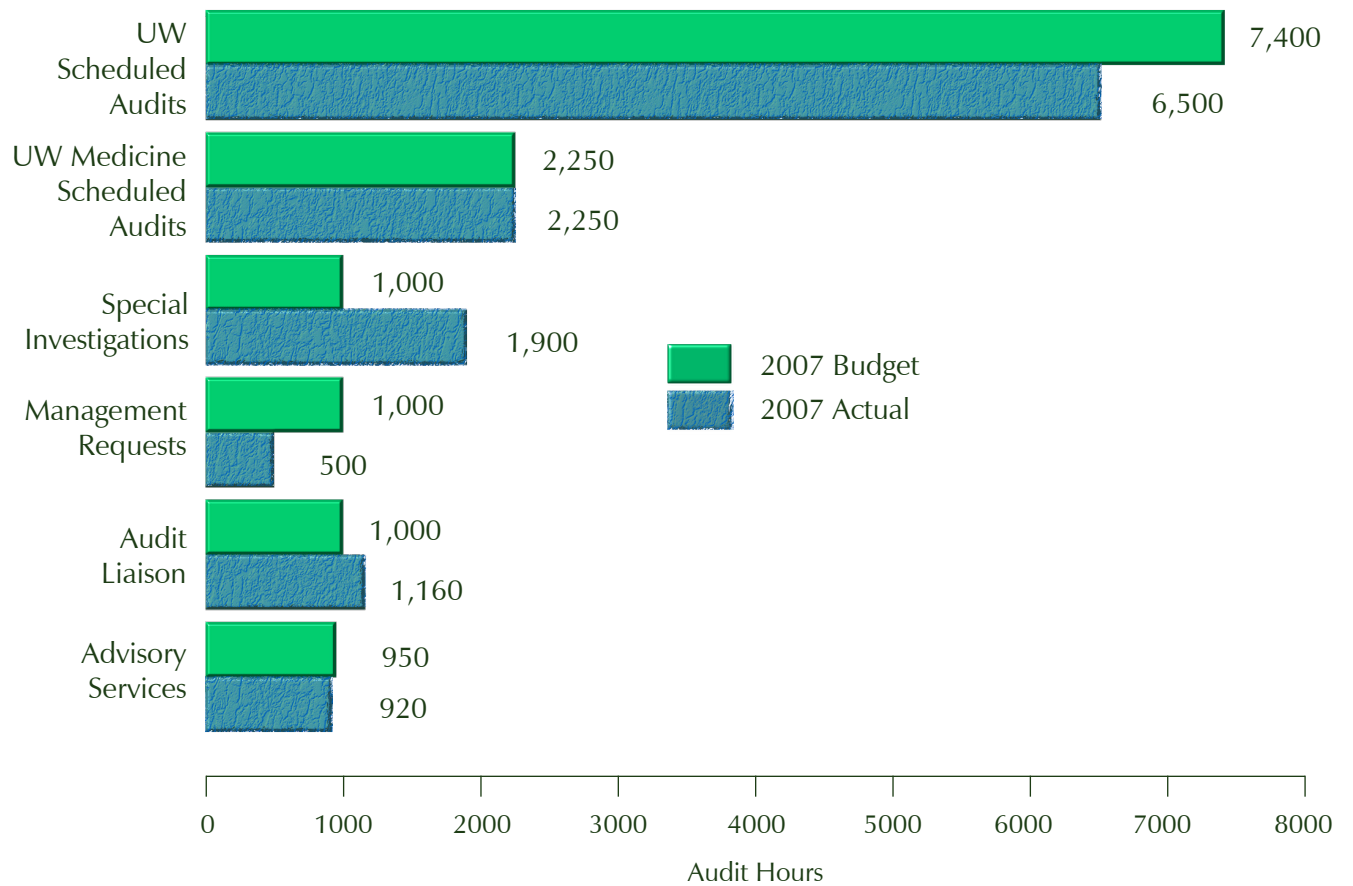
We reviewed the department's internal controls over recruiting and extra benefits, gifts, procurement cards, and revolving funds. We recommended strengthening controls in the areas of recruitment, special achievement awards, complimentary tickets, and endowment income distributions.

Office of the President

We reviewed the department's system of internal controls over gifts, payroll, purchasing, and revolving funds. We recommended strengthening controls in the areas of internal gift reporting, purchasing, travel, and leave procedures.



Audit Hours by Type of Audit—2007 Budget and 2007 Actual



Total budget hours for scheduled audits exceeded actual hours by 900 hours. This was a result of additional resources needed for investigations, and time required for hiring and training new staff.

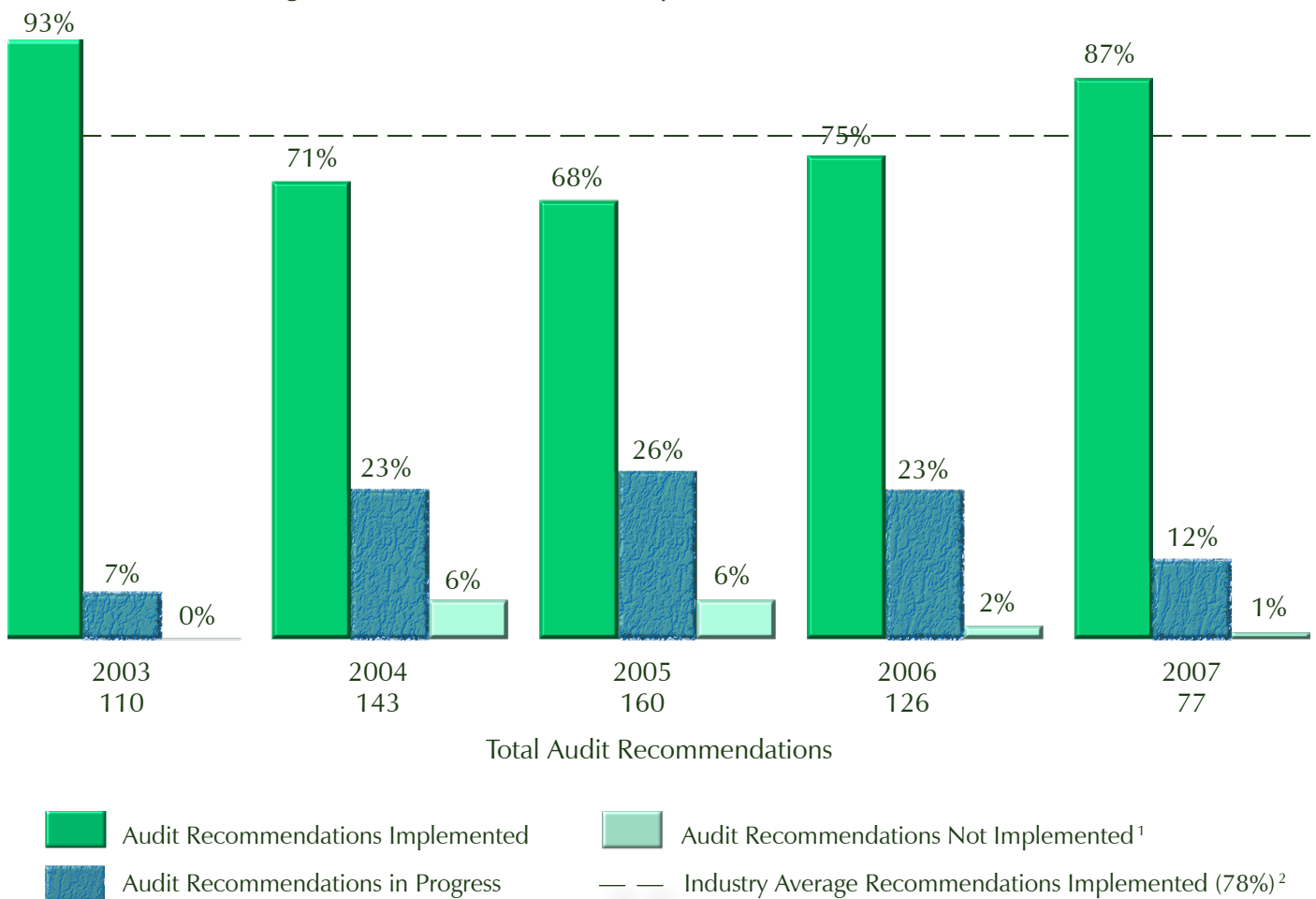
The UW Medicine audit function was staffed in 2007.



Implementation of Audit Recommendations 2003–2007

Internal Audit conducts follow-up reviews to determine whether audit recommendations agreed to by management have been implemented. Follow-up reviews generally occur six months after an audit is completed.

Percentage of Recommendations Implemented for the Years 2003–2007



¹ Management planned to implement the audit recommendations but had not done so at the time of our follow-up reviews. Audit recommendations had not been implemented because of staffing limitations and turnover, other higher priorities or the complexities of implementing solutions.

² Source: The 1999 Analytical Benchmarking for Auditors in the College and University Sector (ABACUS).



Internal Audit Charter

Mission

The mission of Internal Audit is to assist the Board of Regents and University management in the discharge of their oversight, management and operating responsibilities. This is achieved by providing independent assurance, consulting and education services to the University community. Our services add value by improving the control, risk management and governance processes to help the University achieve its business objectives.

Authority

The Department of Audits functions under the authority of the Finance, Audit and Facilities Committee of the Board of Regents of the University of Washington.

The Department of Audits is authorized to have full, free, and unrestricted access to information including records, computer files, property, and personnel of the University. Internal Audit is free to review and evaluate all policies, procedures and practices of any University activity, program, or function.

In performing the audit function, the Department of Audits has no direct responsibility for, nor authority over, any of the activities reviewed. Therefore, the internal audit review and appraisal process does not in any way relieve other persons in the organization of the responsibilities assigned to them.

Scope

The scope of internal audit activity encompasses the examination and evaluation of the adequacy and effectiveness of the University's system of internal control and the quality of performance in carrying out assigned responsibilities including appropriate training and consulting assistance. Internal auditors are concerned with any phase of University activity in which they may be of service to management. This involves going beyond the accounting records to obtain a full understanding of operations under review.

Independence

To permit the rendering of impartial and unbiased judgment essential to the proper conduct of audits, internal auditors will be independent of the activities they audit. This independence is achieved through organizational status and objectivity.

- *Organizational Status:* The Executive Director of Audits is responsible to the Treasurer, Board of Regents, whose scope of responsibility and authority assures that audit findings and recommendations will be afforded adequate consideration and the effectiveness of action will be reviewed at an appropriate level. The Executive Director of Audits has direct access to both the President and the Board of Regents, and may take matters to them that are believed to be of sufficient magnitude and importance to require their immediate attention.
- *Objectivity:* Because objectivity is essential to the audit function, an internal auditor does not develop and install procedures, prepare records, or engage in any other activity which the auditor would normally review and appraise and which could reasonably be construed to compromise the auditor's independence. The auditor's objectivity is not adversely affected, however, by determining and recommending standards of control to be adopted in the development of systems and procedures under review.

Responsibility

The internal audit staff has a responsibility to report to University management on the areas examined and to evaluate management's plans or actions to correct reported findings. In addition, the Executive Director of Audits has a responsibility to report at least annually to the Board of Regents Finance, Audit and Facilities Committee and to inform the Board of any significant findings that have not been reasonably addressed by University management.

The Executive Director of Audits will coordinate internal and independent outside audit activities to ensure adequate coverage and minimize duplicate efforts.

Standards

The responsibility of the Department of Audits is to serve the University in a manner that is consistent with the standards established by the internal audit community. At a minimum it shall comply with the relevant professional auditing standards and code of conduct of the Institute of Internal Auditors (IIA) and the Association of College and University Auditors (ACUA).

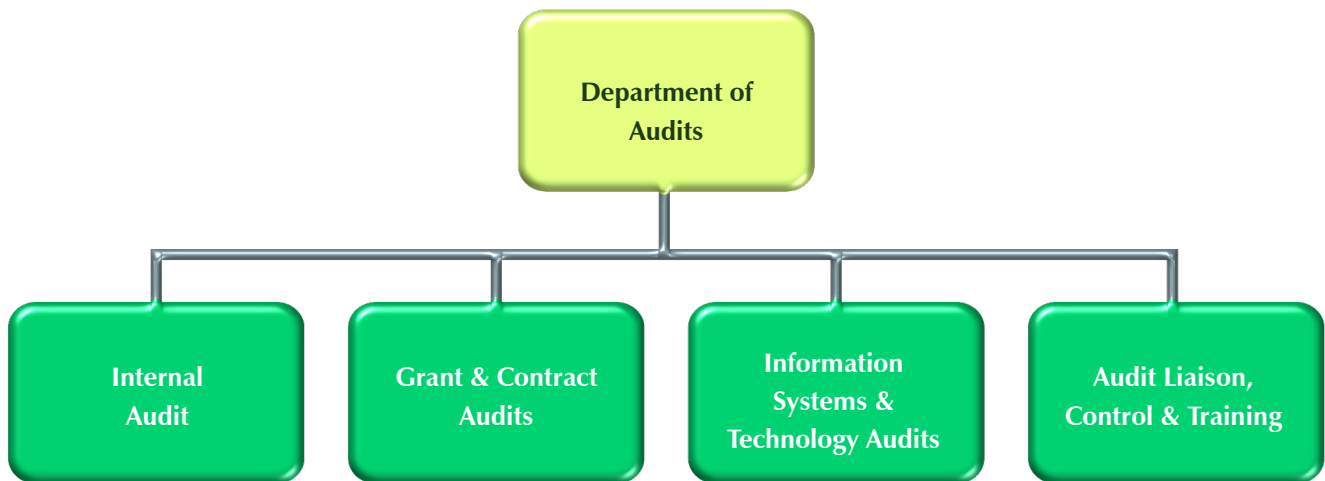


Audit Services by Function

“The objective of internal auditing is to assist agency staff in the effective discharge of their responsibilities.”

Source: *State Administrative & Accounting Manual, O.F.M., Section 20.40.20, May 1, 1999*

We have changed our focus from a traditional transaction-based auditing model to a proactive risk-based model. We partner with campus management to analyze business processes and identify risk and improvement opportunities. To effectively carry out our responsibilities, the Department of Audits is organized into four functions:



Internal Audit

- Internal Control Systems
- Departmental Support
- Compliance
- Special Investigations

Grant & Contract Audit

- Grant Management Systems
- Special Investigations

Information Systems & Technology Audits

- Internal Control Systems
- Central Computing Systems
- Departmental Computing Systems

Audit Liaison, Control and Training

- Management Communications
- External Auditor Liaison
- Audit Resolution
- Audit Contracting
- Training and Development



Contract Auditors—2007

KPMG

Financial statement audits for:

- University of Washington
- Intercollegiate Athletics
- Parking Services
- UW Medical Center
- UW Medical Center Consolidated Laundry
- Harborview Medical Center

Peterson Sullivan

- Metropolitan Tract Financial Statements
- UNICO Properties—Lease Compliance
- Fairmont Olympic Hotel—Lease Compliance
- GVA Kidder Matthews—Operating Agreement (Rainier Tower Sublease)

Financial statement audits for:

- Associated Students of the UW
- Graduate & Professional Student Senate
- Student Publications
- Student Union Facilities
- Housing & Dining System
- Retail & Remote Food Services



External Auditors—2007

State Auditor's Office

- Audit of compliance with state laws and regulations
- Audit of federal programs in accordance with the Single Audit Act
- Whistleblower and citizen complaints investigations

U.S. Department of Energy

Review of University's compliance with Title IX of the Education Amendments of 1972 – Provost's Office

Request for Cost Data for various DOE grant Awards – Grant and Contract Accounting

U.S. Department of Health and Human Services – Office of Laboratory Animal Welfare

Review of non-compliance with policy on humane care and use of laboratory animals – Washington National Primate Research Center

U.S. Department of Transportation

Site visit – Transportation Northwest (TRANSNOW)

California Healthcare Foundation

Audit of costs claimed – Pediatrics

Defense Contract Audit Agency

Audit of estimating system internal controls - Applied Physics Laboratory

Audit of Prorated Direct Cost Rate – Applied Physics Laboratory

MITRE Corporation Center

Site visit – Information School

Office of Naval Research

Property Control System Analysis - Equipment Inventory Office

Office of the Director of National Intelligence

Site visit – Information School

National Science Foundation – Division of Financial Management

Desk audits of Federal Cash Transaction Reports – Grant and Contract Accounting

National Science Foundation Office of Inspector General

Investigative proactive review of cost sharing obligation - Chemistry/Science and Technology Center on Materials and Development for Information Technology Research

Special Investigation of compliance with laws, regulations and conditions pertaining to NSF awards - Materials Science and Engineering

Singapore Agency for Science, Technology, and Research

Desk audit of costs claimed – Bioengineering

Social Security Administrator Office of Inspector General

Obtained records from SSA Region XVI, Office of Disability and Review – Center on Human Development and Disability

SRI International

Request for cost information related to a DCAA audit – Grant and Contract Accounting

State Department of Health, Washington State Board of Pharmacy

Request for information for investigation related to a former employee – Harborview Medical Center

University of California, San Francisco Internal Audit

Review of compliance with subcontract terms and conditions – School of Dentistry



Report of Planned Internal Audit Activities 2008



Finance, Audit and Facilities Committee
Board of Regents

Department of Audits
University of Washington

March 2008



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Executive Summary

Internal Audit engages in three primary activities – audits, advisory services and investigations. Our focus is to actively work with campus schools and colleges, assisting management to address financial risk and exposures. Rather than duplicate the financial and compliance auditing performed by KPMG and the State Auditor’s Office, Internal Audit concentrates on departmental control systems and processes. In this way, audit resources are maximized.

Internal Audit’s goals for 2008 are:

- Complete the top ten highest risk audits
- Develop and refine the UW Medicine audit function
- Revise our follow up audit process
- Implement a University-wide fraud reporting hotline
- Continue participation in the development of University-wide strategic risk management framework

The University of Washington Internal Audit Plan for 2008 is designed to provide comprehensive audit coverage, deploying Internal Audit resources in an effective and efficient manner. As in years past, we will continue to focus on the high risk areas as identified by our risk assessment.



2008 Audit Focus

Federal Regulatory Issues

Effort Certification Process

Faculty effort on research projects continues to be the subject of scrutiny by federal and state auditors. Faculty Effort Certifications (FECs) and Grant and Contract Certification Reports (GCCRs) document faculty and staff efforts charged to sponsored projects. FECs also document cost sharing. We will review controls to ensure effort certification reports are certified by the due date. We will also determine whether principal investigator efforts on sponsored projects are consistent with the level of commitment proposed to the federal government.

Subrecipient Monitoring

The monitoring of subrecipients of federal funds continues to be the subject of scrutiny by federal and state auditors. When the University is awarded federal funds to perform research or other projects, it may choose to subcontract some of the work out to other organizations. The University is responsible for monitoring the subrecipients to ensure they comply with federal regulations and achieve program objectives. We will review controls to ensure that subrecipient monitoring is performed in accordance with federal regulations.

Conflicts of Interest

We will review compliance with the University's policy for the disclosure and management of significant financial interests related to research and technology transfer.

Grants Management

We anticipate continued federal interest in research and program accountability. The University can be proud of its award winning grants management program. Internal Audit will continue to identify high risk departments and work with departmental management to ensure full compliance with applicable regulations.

Capital Projects

The need to ensure that ongoing and new capital projects do not expose the University to major financial losses is a continuing internal audit focus. In 2008 we will focus on control systems that ensure contractors and consultants are hired in compliance with state law and University procedures.

Cash Receipts

Over half a billion dollars in cash is received each year at multiple locations throughout the University. We will continue to review controls in high risk cash handling locations to ensure that University assets are properly accounted for and adequately protected against misappropriation.

Internal Control Systems

The University continues to move its central systems away from pre-approval controls and toward post audit controls. Internal Audit provides advisory services and training to ensure that departments continue to have a sound basis for establishing and monitoring internal control systems. It is more important than ever that departmental management understand the risks and responsibilities



2008 Audit Focus (continued)

associated with operating in a decentralized post audit control environment. As more functions are delegated to departments, oversight is required to ensure that controls are in place and serve the intended purpose.

Resource demands on departmental general operating funds force departments to make difficult decisions regarding resource allocations. Resource pressures may result in the elimination of critical system controls. Without system checks and balances, departments have a higher exposure to financial irregularities and noncompliance with policies and regulations.

Gifts and Endowments

During FY 2007, the University received more than \$176 million in gifts and endowments. The University relies on individual departments to ensure that these funds are spent in accordance with donor intentions. In 2008, we will continue to review departmental controls designed to ensure gift and endowment funds are expended according to donor intent.

Computing and Networking

Departmental Computing and Networking

University departments often develop and operate their own computer systems because of special needs. Our focus is on identifying critical systems and networks managed at the departmental level

so that we can ensure the security of the overall University computing environment. Toward this objective, we are working with departmental staff to promote awareness of risks and issues concerning internal security and uninterrupted operations.

Data Security

The University and its affiliated institutions acquire, generate, and maintain an enormous amount of data as part of business operations, education programs, and extensive research efforts. Data are stored in electronic form on a variety of information systems. Proper protection of data and information systems is determined by a combination of compliance requirements mandated by state and federal government statutes and regulations, accepted best practices, and institutional risk management decisions. In 2008, we plan to review information security controls designed to ensure the proper protection of University data and information systems.

UW Medicine

Computing and Networking

In 2008, we will focus our information technology audits on both central IT operations and departmental systems. We will look at Information Technology Services controls over project intake, management and resource allocation. We will also focus on data integrity and security controls operating in departmental systems that provide significant data feeds to the billing system.



2008 Audit Focus (continued)

Medical Centers Human Resources and Payroll

We will review controls that ensure hiring, separation and leave transactions are processed accurately and promptly, and that timekeeping entries are appropriately authorized and accurately processed.

Hospital Billing

The ability to capture services and bill them in a timely manner is critical to the hospital's ability to collect revenue from its payers. Our focus will be on determining whether controls are sufficient to ensure timely and accurate billing, and the appropriate review and approval of administrative write offs.

Medical Centers Materials Management

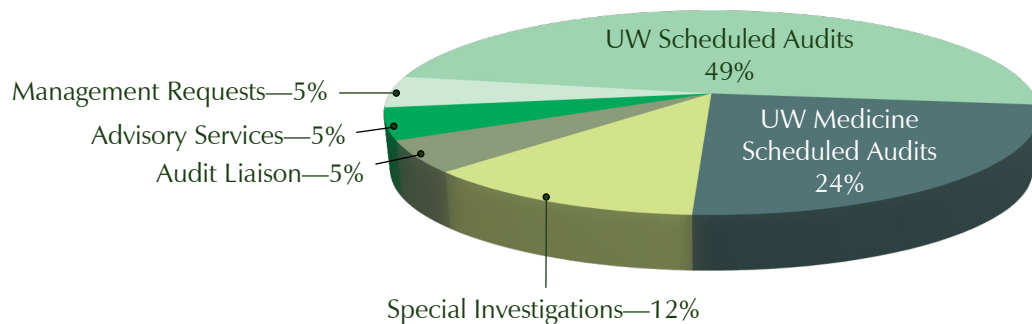
Our audit focus will be on controls that ensure inventory is properly accounted for and safeguarded against theft and loss.



2008 Scheduled Audits

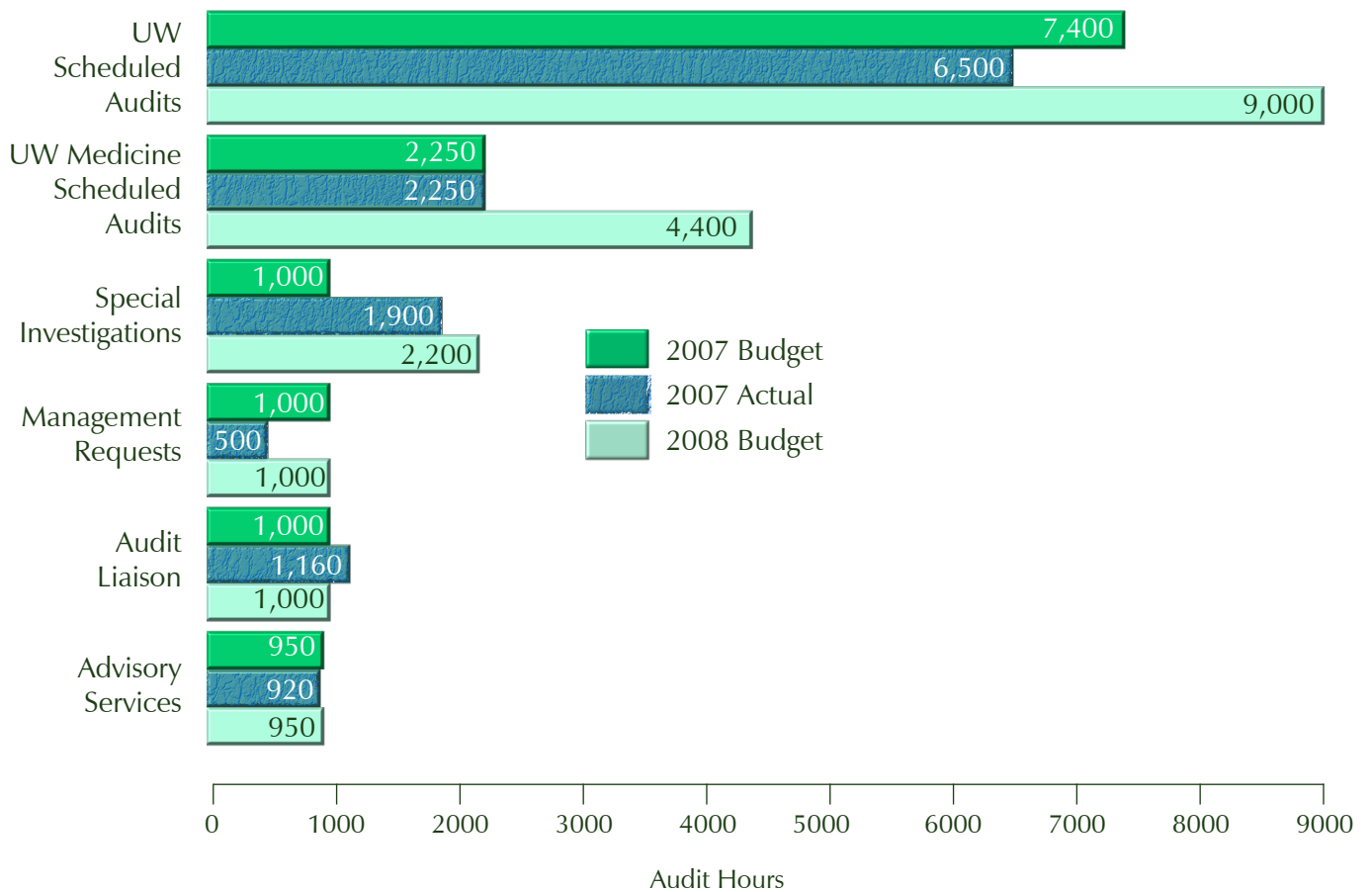
	Internal Controls	Compliance	Business Processes	Information Systems	Follow-Ups
UW					
College of Arts & Sciences - Speech & Hearing	•	•	•	•	
School of Medicine					
Allergy & Infectious Diseases	•	•			
Genome Sciences*	•	•			
Laboratory Medicine	•	•	•	•	
Otolaryngology*	•	•	•	•	
School of Nursing	•	•	•		
School of Public Health –					
International Training and Education Center on HIV	•	•			
Bothell Campus – Chancellor’s Office	•		•		
Capital Projects – Consultants/Contractors	•	•	•		
Cash Receipts	•		•		
Educational Outreach*	•		•	•	
Grants and Contracts					
Conflicts of Interest		•			
Faculty Effort Certification*		•			
Subrecipient Monitoring		•			
Intercollegiate Athletics	•	•	•		•
Primate Center*	•		•	•	•
Student Database				•	
Student Publications	•		•		
Various Departments					•
UW Medicine					
Hospital Billing System	•		•	•	
Information Technology Services*				•	
Medical Centers Materials Management	•		•	•	
Medical Centers Human Resources and Payroll *	•		•	•	
Patient Financial Services	•		•		

* In progress





2008 Planned Audit Hours



2008

- Budget for UW scheduled audits increased in anticipation of a fully staffed internal audit department
- Budget for UW Medicine audits increased now that Internal Audit is fully staffed
- Budget for Investigations increased to align with 2007 results and to cover UW Medicine



Summary of Audit Coverage

The University departments listed below are ranked from high to low in terms of the relative risk they represent. A ● in the columns to the right signifies the areas each auditing entity plans to audit in 2008. A ○ represents the areas audited by other auditors in 2007.

Risk/ Rank	Organization	University Internal Audit	Hospital Internal Audit	State Auditor's Office	KPMG	Peterson Sullivan	Other Auditors
1.	School of Medicine	●		●			○
2.	Harborview Medical Center		●	●	●		○
3.	University Medical Center		●	●	●		
4.	College of Arts & Sciences	●					○
5.	UW Technology			●	●		
6.	Educational Outreach	●					
7.	Health Sciences	●					○
8.	School of Dentistry	●					○
9.	School of Public Health & Community Medicine	●					
10.	Intercollegiate Athletics	●		●	●		
11.	Office of Development & Alumni Relations				●		
12.	Facilities Services				●		
13.	Bothell Campus	●					
14.	Capital Projects	●		●	●		
15.	Tacoma Campus						
16.	School of Nursing	●					
17.	Purchasing			●	●		
18.	College of Engineering						○
19.	School of Business Administration						
20.	College of Ocean & Fishery Sciences						○
21.	Payables Operations			●	●		
22.	Grant & Contract Accounting			●	●		○
23.	University Police						
24.	School of Pharmacy						
25.	Human Resources						
26.	University Libraries						
27.	Payroll			●	●		
28.	UW Tech Transfer						
29.	Office of Sponsored Programs			●			
30.	Student Publications	●				●	
31.	School of Law						
32.	School of Social Work						



Summary of Audit Coverage (continued)

The University departments listed below are ranked from high to low in terms of the relative risk they represent. A ● in the columns to the right signifies the areas each auditing entity plans to audit in 2008. A ○ represents the areas audited by other auditors in 2007.

Risk/ Rank	Organization	University Internal Audit	Hospital Internal Audit	State Auditor's Office	KPMG	Peterson Sullivan	Other Auditors
33.	College of Forest Resources						
34.	Student Fiscal Services				●		
35.	Treasury Office				●		
36.	Housing & Food Services			●		●	
37.	Graduate School						
38.	Financial Accounting			●	●		
39.	Real Estate/Metropolitan Tract Office					●	
40.	Office of Research						
41.	Office of Information Management						
42.	Minority Affairs						
43.	Undergraduate Education						
44.	College of Architecture & Urban Planning						
45.	Daniel J. Evans School of Public Affairs						
46.	Transportation				●		
47.	Enrollment Services (Admissions & Registrar)			●			
48.	Student Financial Aid						
49.	College of Education						
50.	Equipment Inventory				●		○
51.	External Affairs						
52.	Provost						○
53.	Planning & Budgeting						
54.	Risk Management				●		
55.	Information School						○
56.	Student Life						
57.	ASUW/GPSS					●	
58.	Student Activities and Union Facilities					●	



Risk Assessment Methodology

We use a risk assessment model to prioritize audit coverage and ensure timely reviews of high exposure areas. We define risk to include:

- Loss, unauthorized use and misappropriation of University assets
- Violation of laws and regulations
- Adverse publicity involving the University

The risk assessment process includes gathering and evaluating information from senior management and college and department administrators, and utilizing the University's data warehouse for financial information. We use the following risk factors to help identify high risk areas.

- Business Exposure
- Compliance Requirements
- Control Environment Stability
- Audit Coverage
- Financial Impact
- Information Systems Complexity
- Management's Interest
- Auditor's Interest

We review risk assessment models used by peer institutions and utilize their experience and knowledge of university operations to ensure our risk assessment model includes factors relevant to the University of Washington.

We develop our annual audit plan based on the results of the risk assessment survey, management input, planned external audit coverage and issues currently affecting universities nationwide.



Elements of the Audit Planning Process

- Interviews of senior University management for key concerns
- University-wide assessment of risk
- Consideration of the changing environment and identification of issues that could affect the University
- Evaluation of issues of concern to other universities

Universities contacted:

University of Arizona
University of California - Berkeley
University of California - San Diego
University of California System
Colorado State University System
Cornell University
University of Florida
University of Georgia
Georgia Institute of Technology
University of Georgia System
University of Illinois - Urbana-Champaign
Johns Hopkins University
Massachusetts Institute of Technology
University of Michigan
University of Minnesota
University of New Mexico
University of North Carolina - Chapel Hill
Ohio State University
Oregon University System
University of Pennsylvania
Stanford University
Texas A&M University Systems
University of Texas System
University of Utah
University of Wisconsin-Madison

- Integrated planning with external auditors
- Assessment of cyclical audit coverage for the high-risk organizational units identified in our risk assessment