WEBER STATE UNIVERSITY

INTERNAL AUDIT DEPARTMENT

ASSOCIATE PROVOST OFFICE / HIGH IMPACT PROGRAMS / FACULTY DEVELOPMENT

INTERNAL AUDIT REPORT

AUGUST 21, 2019

WEBER STATE UNIVERSITY
Internal Audit Department

Associate Provost Office / High Impact Programs / Faculty Development Internal Audit Report

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Dr. Brad L. Mortensen
President, Weber State University
Ogden, Utah 84408

Dear President Mortensen:

Internal Audit has completed our audit of the Associate Provost Office / High Impact Programs / Faculty Development. The purpose of this audit was to determine if appropriate accounting controls over financial transactions are in place, internal controls promote sound business practices and the department complies with university and other applicable policies and regulations.

It appears overall appropriate controls are in place and policies are followed. However, we noted improvements were needed to processes associated with accounting and financial controls, personnel policies, and information security policies and procedures.

We express our appreciation to personnel for their timely cooperation and assistance during the audit.

Sincerely,

R. Bryce Barker

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Director of Internal Audit

cc: Donald J. Salazar, Board of Trustees Audit Committee Chair
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Weber State University Internal Audit
Associate Provost Office / High Impact Programs / Faculty Development

Table of Contents

Overview 1

Description of Associate Provost Office / High Impact Programs / Faculty Development 1

Findings from Last Audit 2

Audit Scope and Objectives 2

Executive Summary of Areas Reviewed and Risk Rating 3

Audit Findings, Recommendations and Departmental Responses 5

Financial and Accounting Controls 5

Personnel Policies 5

Information Security Policies and Procedures 7

Overview

Description of Associate Provost Office / High Impact Programs / Faculty Development

The Associate Provost Office / High Impact Programs / Faculty Development audit included the following areas:

- **Office of Undergraduate Research (OUR)-** Provide support for students engaged in research, scholarly, and creative endeavors by offering Undergraduate Research, Scholarly, & Creative Grants and Travel Grants.

- **Sustainability Practices and Research Center (SPARC) -** The mission of the Weber State University Sustainability Practices and Research Center is to inform and educate WSU students, faculty, staff and the local and statewide community in order to ensure the sustainability of our region and our world for future generations. The Center serves as an academic counterpart to and partner with the Energy & Sustainability Office, and works closely with the Environmental Initiatives Committee, serving as a hub to connect campus activities, programs, departments and community partners in order to advance a commitment to sustainability in the region.

- **Bachelor of Integrated Studies (BIS)** - The Bachelor of Integrated Studies (BIS) is an interdisciplinary degree that allows you to select three areas or emphases and work out a contract of courses with the departments of your choice. A final capstone project is required, which will bring together the three areas of emphasis.

  The BIS Program serves the needs of students who want to individualize or create a unique academic program, students who want to obtain a broad education and students who want to prepare for specific career goals and/or graduate school.

- **Teaching and Learning Forum** - The Forum offers retreats, book groups, workshops, collaborative projects, and other initiatives in support of faculty development. Activities are directed by the Teaching, Learning, and Assessment (TLA) Committee, a standing committee of the Faculty Senate, and the appointed coordinator who also serves as chair of the TLA Committee.

- **Honors Program** – Weber State University's Honors Program offers small, challenging and creative courses, as well as opportunities for leadership and social interaction for students, staff and faculty.

- **Center for Community Engaged Learning (CCEL)** – The Center For Community Engaged Learning, formerly the Community Involvement Center established in June 2007, is a strategic partnership between Academic Affairs and Student Affairs that provides both curricular and co-curricular community engagement opportunities for campus constituents

in partnership with local community organizations. Students, faculty, staff, alumni and community partners come to the CCEL to create connections and opportunities to give and grow through learning and experience, and to build a community that thrives.

The main mission of the center is to engage students, faculty and staff members in service, democratic engagement, and community research to promote civic participation, build community capacity, and enhance the educational process.

- Office of Community Development – The Office of Community Development was established in January 2017 to support Weber State University's commitment to serving as an anchor institution in Northern Utah. The primary initiative of the office is facilitation of the Ogden Civic Action Network (OgdenCAN) which is a coalition of seven anchor institutions including: Weber-Morgan Health Department, Intermountain Healthcare's McKay-Dee Hospital, Ogden Regional Medical Center, Ogden-Weber Tech College, Ogden School District, Ogden City and Weber State University.

Findings from Last Audit

This is the first audit of Associate Provost Office / High Impact Programs / Faculty Development performed by Internal Audit.

Audit Scope and Objectives

The primary objectives of this audit were to determine if the Associate Provost Office / High Impact Programs / Faculty Development have instituted internal controls to adequately manage their risks. The audit focused on accounting and financial controls, personnel policies and information security policies and procedures for the period July 1, 2018 through June 30, 2019.

These objectives were accomplished by interviewing key personnel, selecting samples and testing for critical attributes pertaining to each area. The following executive summary is an evaluation of our audit findings and our perceived risk rating for each area reviewed.

Executive Summary of Areas Reviewed and Risk Rating

Our review identified seven areas where appropriate controls are in place or policies were followed and therefore the risks associated with these areas are reported as acceptable. There were 7 areas identified as having medium risk and 1 area identified as having a low risk. There were no high risk areas identified. Risks are categorized using the following criteria:

Acceptable: Appropriate processes or controls are in place and/or applicable policies, laws and regulations are followed.

Low Risk: Overall appropriate processes or controls are in place and/or applicable policies, laws and regulations are followed, however, minor improvements can be made to follow policies or improve processes and procedures.

Medium Risk: Improvement to processes or controls and/or improvement with compliance to applicable policies, laws and regulations are needed.

High Risk: Significant improvement to processes or controls and/or significant improvement with compliance to applicable policies, laws and regulations are needed.

Area Audited	Test Work Performed	Risk Rating	Summary of Findings/Recommendations
Accounting and Financial Controls	Equipment Inventory	**Medium**	Improve processes to ensure departmental equipment is on hand and records are adequate
	Reconciliations and Supporting Documentation	**Low**	Reconciliation procedures are in place to ensure financial transactions are appropriate and supporting documentation is on file, however, it appears managers are not always reviewing and initialing supporting documentation
	Expenditures	**Acceptable**	Expenditures appeared to be for appropriate University purposes
	Budget	**Acceptable**	Expenditures were within departmental budgets
	Cell Phone Stipends	**Acceptable**	Individuals receiving cell phone stipends had appropriate documentation and approval on file

Personnel Policies	Time and Attendance System (TAS)	**Medium**	Improve processes to ensure hourly employees properly log onto TAS to log hours worked
	Time Entry Approval System	**Medium**	Improve processes to ensure non-exempt employee time is properly approved in the university Time Entry Approval System
	Required Trainings	**Medium**	Improve processes to ensure applicable personnel complete State defensive driving certification and FERPA training
	Hourly Employees	**Acceptable**	Appropriate processes are in place and it appears hourly employees comply with University policies
	Supplemental Pay	**Acceptable**	Supplemental pay is properly approved and processed as required by university policy
	Employee Benefits	**Acceptable**	Appropriate processes are in place and it appears employee vacation time and sick leave are properly approved
	Employment of Relatives	**Acceptable**	It appears the University's nepotism policy is being followed
	Criminal Background Checks	**Acceptable**	Criminal background checks were performed on applicable employees as required by University policy
Information Security Policies and Procedures	Access Controls	**Medium**	Ensure current staff access to financial/student systems is appropriate based on their job responsibilities
	Deprovisioning	**Medium**	Improve processes to ensure electronic "prox" access for former/transferred staff is removed
	Desktop Security	**Medium**	Improve processes to ensure compliance with university policies and the Computing Documentation Standard

Audit Findings, Recommendations and Departmental Responses

Financial and Accounting Controls

Implementing the following recommendations will improve financial and accounting controls.

1. **Improve Oversight of Equipment Inventory** – We noted in our sample of equipment that Teaching and Learning Forum were missing four tablet devices from their PC Lifecycle list. It appears these items may have been turned in to Property Control but this could not be verified. It also appears their PC Lifecycle list may be outdated and include many other tablet devices that are no longer on hand.

   Audit Recommendation: We recommend the department work with Property Control and their Campus Technology Coordinator (CTC) to review and update their PC Lifecycle list to ensure it is accurate and account for any missing items. PPM 5-28 IV D states, "Assignment of equipment is made on a departmental basis. The chair or director of the department is the property custodian and is responsible for the care and maintenance of the equipment and to verify the equipment inventory at least annually."

   Departmental Response: *We agree with the audit recommendations and are currently reviewing the entire inventory to correct inaccuracies. All directors are being encouraged to create a spreadsheet for tracking department property recording who the device is assigned to and where it is located. This audit recommendation will be implemented as of August 23, 2019.*

Personnel Policies

Implementing the following recommendations will improve internal controls associated with personnel policies.

1. **Ensure Personnel Receive Appropriate Training –** We noted the following areas where improvements can be made:

   - **Ensure Personnel Receive FERPA Training** – At the time of our review it appeared several personnel in OUR and CCEL had not received FERPA training during the last three years. Individuals who work with student information should obtain FERPA training to help ensure they are aware of and follow government regulations associated with safeguarding and disclosing student information such as grades, enrollment and billing information.

   - **Ensure Defensive Driving Certifications are Completed –** At the time of our review several personnel in OUR, CCEL, and Teaching and Learning Forum had

not completed defensive driving certifications within the last two years as required by State of Utah Risk Management. This training must be completed by all university personnel who drive or may drive a vehicle while on or conducting university business.

Audit Recommendation: We recommend the departments work with the Registrar's Office to obtain regular FERPA training and/or have processes in place to ensure individuals sign up and complete this training through Training Tracker. We also recommend processes be improved to ensure all personnel who drive or may drive a vehicle on university business complete defensive driving certification as required every two years. *It is noted many of the individuals identified in our review now have obtained the appropriate training.*

Departmental Response: *All employees who were identified to have not taken the FERPA training and/or the defensive driving training/test have completed the training/test as of August 1, 2019 but for one employee who still needs to complete FERPA training as soon as the course is available to take. We have scheduled a training on August 21, 2019 for departmental managers/supervisors and administrative assistants in all HIPs departments to learn the appropriate processes for ensuring FERPA and defensive driving training are maintained for all employees in all departments.*

2. **Improve Procedures Associated with using the Time and Attendance System (TAS) -** We identified the following area where improvement should be made to improve internal controls:

- **Ensure the Use of Off-Campus IP Addresses is Approved -** We identified five of eight hourly employees from OUR, CCEL, SPARC, Teaching and Learning Forum, and Community Development who logged on TAS from computers or cell phones with off-campus IP addresses. Off-campus IP addresses should only be used in unique circumstances when campus computers are not available to log onto TAS. Written supervisory approval should be obtained and on file for individuals who need to log onto TAS in this manner. It is noted, however, hourly employees can use smart phones to log on TAS if they are on campus and use Weber State's secure WiFi system which records the IP address of where the employee logged in from.

  Audit Recommendation: We recommend departments ensure all hourly employees properly log onto TAS as noted above.

  Departmental Response: *We agree with the findings. All hourly employees have been instructed to log on via the WSU Secure network when using their cell phones to log in. Hourly employees that work, or may work at offsite events, have signed the Cell/Phone/Non-Campus Computer Use Agreement for Time and Attendance, or will be instructed to do so upon their return this fall. Going forward, if we need to hire an employee who will be working remotely, we will complete the required*

form through Payroll for using secure WiFi to login to TAS. Additionally, we have scheduled a training on August 21, 2019 for departmental administrative assistants in all HIPs departments to learn the appropriate processes for obtaining approval for individuals to log into TAS via non-campus phones periodically. This audit recommendation was implemented as of July 30, 2019.

3. **Ensure Hours Worked by Non-Exempt Salaried Employees are Approved** – We noted two departments (Honors & OUR) were not always approving non-exempt employee time in the Time Entry Approval system. This approval should be obtained to verify hours are accurate and all overtime worked is properly compensated. PPM 3-2a says, "All non-exempt and admin non-exempt employees must use the University's record keeping system to record number of hours worked. Non-exempt and admin non-exempt employees should record the number of hours worked each day. Hours worked must be submitted weekly by the employee and approved weekly by the supervisor."

   Audit Recommendation: We recommend departments ensure time for non-exempt salaried employees is properly approved in the Time Entry Approval system per policy.

   Departmental Response: *Directors of Honors and OUR have been set up in the payroll system to receive email prompts to approve the hours of the employees in their departments. All pending hours have been approved. This audit recommendation was implemented July 30, 2019.*

Information Security Policies and Procedures

Implementing the following recommendations will improve internal controls associated with information security policies and procedures.

1. **Ensure Access is Appropriate -** We noted the following areas where improvements should be made to ensure system access is appropriate:

   - **Ensure System Access for Current Employees is Appropriate -** At least four current employees had access to finance orgs, faculty roles, and/or advisor roles that did not appear appropriate for their job responsibilities.

   - **Ensure Electronic "Prox" Access is Removed for Employees Who No Longer Work for the University/Department -** We identified one former employee who still had electronic "prox" access to buildings associated with the department.

     Audit Recommendation: We recommend departments periodically review system access to ensure access for current employees is appropriate. We also recommend departments ensure electronic "prox" access is removed for employees who no longer need access.

Departmental Response: *Access was reviewed and revised for all employees identified as having inappropriate access to finance orgs, faculty roles and/or advisor roles. We have scheduled a training on August 21, 2019 for departmental administrative assistants in all HIPs departments to learn the appropriate processes for key access reports annually and when an employee leaves the university. This audit recommendation was implemented July 30, 2019.*

2. **Improve Desktop Security** – In our review of desktop security for staff computers, we noted instances where university policy and standards were not followed. We noted the following:

   - Several departments (SPARC, Honors, CCEL, OUR) are utilizing several cloud services for the storage and/or processing of University information. These cloud services are not university approved cloud services and must be reviewed by the Information Security Office if the departments wishes to continue utilizing these services.

   - One user in OUR was storing paper documents containing sensitive information that were not being stored in locked filing cabinets or drawers. In addition, one department (OUR) was storing paper documents containing sensitive information in boxes in a locked storage room. Although the storage room is locked there are multiple individuals outside this department who have access to the room. Only individuals with a need to view this information should have access. The information should be reviewed to determine if it is necessary to continue to store the information. If it is necessary, the information should be appropriately locked in filing cabinets/drawers with only access given to those individuals with a business need to view the information.

   - One computer did not have the file and printer sharing firewall exception disabled for the local public network.

   - Nine computers were not recorded in either the Property Control list or the PC Lifecycle database.

   Audit Recommendation: We recommend the department correct the issues identified in our review and comply with university policies and standards. Any exceptions must be approved in accordance with university policy.

   Departmental Response: *We agree with the audit recommendations and have instructed all personnel to comply with WSU Secure Computing Standards. We will identify and work with the proper university department to ensure all employees get university approval before utilizing any cloud services.*

We have recorded computers with Property Control or the PC Lifecycle database. We have locked filing cabinets and moved old paper files to locked file cabinets. This audit recommendation was implemented July 30, 2019.