

## NOTICE OF PUBLIC MEETING

The Executive, Audit, and Governance Committee of the Board of Trustees of the University of Oregon will hold a public meeting on the date and at the location set forth below. The subjects of the meeting will be a quarterly update from the Office of Internal Audit and possible action on the FY 2027 Audit Plan.

Video livestream information is available at: <https://trustees.uoregon.edu/meetings>. Meeting materials are available at: <https://trustees.uoregon.edu/upcoming-meetings>. If telephone conference, sign language for the deaf or hard of hearing, or accessibility accommodations are required, contact [trustees@uoregon.edu](mailto:trustees@uoregon.edu) at least 48 hours in advance of the posted meeting time. Please specify the sign language preference if applicable.

The meeting will occur as follows:

**Monday, June 1 at 9:00 a.m. Pacific Time (Public Meeting)**  
Ford Alumni Center, Giustina Ballroom

Government issued identification or university identification will be required to access the Ford Alumni Center during the meeting.

**Office of the University Secretary**  
**Board of Trustees**

112 Johnson Hall  
6227 University of Oregon, Eugene, OR 97403-6227  
541-346-3166 | [trustees.uoregon.edu](https://trustees.uoregon.edu)

*The University of Oregon is an equal-opportunity institution committed to cultural diversity and compliance with the Americans with Disabilities Act.*

**Board of Trustees of the University of Oregon**  
**Executive, Audit, and Governance Committee | Public Meeting**  
**9:00a.m. | Monday, June 1, 2026**  
**Giustina Ballroom | Ford Alumni Center | Eugene Campus**

**Convene**

- Call to order, roll call.
- Approval of minutes.

1. Creating a Flourishing Community: Enhancing Business Operations.
  - 1.1 **Quarterly Internal Audit Update.** Anta Coulibaly, Chief Auditor.
  
  - 1.2 **FY 2027 Audit Plan (Action).** Anta Coulibaly, Chief Auditor.

**Meeting Adjourns**



Board of Trustees of the University of Oregon  
Executive, Audit, and Governance Committee Meeting

March 16, 2026

**Committee Membership**

Marcia Aaron	Present	Elisa Hornecker	Present
Renee Evans Jackman	Present	Connie Seeley	Present
Steve Holwerda, Chair	Present	Andy Storment	Present

**Convening.** The Executive, Audit, and Governance Committee (EAGC) of the Board of Trustees of the University of Oregon (Board) met on the Eugene campus on March 16, 2026. Committee Chair Steve Holwerda called the meeting to order at 11:01 a.m. Pacific Time (all times noted going forward are Pacific Time). The board secretary verified attendance and a quorum.

**Quarterly Internal Audit Update.** Anta Coulibaly, Chief Auditor, presented quarterly updates on behalf of the Office of Internal Audit (OIA). Coulibaly indicated OIA has completed 64 percent of audits and 50 percent of advisory projects in the year’s audit plan to date and stated OIA is slightly behind on the plan due to an ongoing vacancy in OIA’s Auditor II position. Coulibaly indicated the projects still in progress relate to the Division of Global Engagement, export controls compliance, information technology, and financial aid compliance. Coulibaly also gave an overview of the university’s institutional complaint intake processes in response to a trustee request from a previous board meeting.

Trustees engaged in questions on but not limited to how OIA’s workload compares to other university audit offices, including average time to complete an audit, how OIA investigates complaints of fraud, waste, and abuse, and challenges with recruiting for the Auditor II position. Holwerda encouraged Coulibaly to work with campus partners who have experience in talent acquisition to help fill the position.

**Adjournment.** The meeting was adjourned at 11:35 a.m.

**Agenda Items 1.1 & 1.2  
(presented together)**

- 1.1 Quarterly Internal Audit Update**
- 1.2 FY 2027 Audit Plan (Action)**



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# Office of Internal Audit Executive, Audit, and Governance Committee Report

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**June 2026**

*Report to the Board of Trustees of the University of Oregon*



## EXECUTIVE SUMMARY

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This report provides the Executive, Audit, and Governance Committee (EAGC) with an update on the activities of the Office of Internal Audit (OIA) for the period March 1, 2026, through May 31, 2026. Notable activities include:

- **Completed Projects:** OIA completed assurance and advisory engagements across operational, compliance, and administrative areas. Controls were generally effective with opportunities to strengthen oversight, monitoring, and process consistency.
- **Ongoing Projects:** Four engagements are currently in progress across Information Services, Academic Affairs, Research and Innovation, and Student Life.
- **Corrective Action Plan Status:** OIA continues to monitor outstanding management action plans to support timely implementation. All actions remain on track.
- **Hotline Investigations:** Reported matters continued to reflect routine operational, workplace, and compliance-related themes, with no issue requiring Board-level escalation.

## COMPLETED PROJECTS

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OIA completed five assurance and advisory engagements during the reporting period. The projects focused on operational, compliance, and administrative processes across the institution and identified opportunities to strengthen oversight, consistency, and process formalization practices.

### Assurance Engagements

- Fiscal and Administrative Review - School of Journalism and Communication
- Fiscal and Administrative Review - College of Design
- Financial Aid Controls Assessment
- Athletics Follow-up review
- Lindeleaf Scholarship Eligibility Certification

### Advisory Engagements

- Space Management Review

Where applicable, corrective actions have been developed and will be tracked through the follow-up process.

## PROJECTS IN PROGRESS

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Five engagements are currently underway across key risk areas, with two in fieldwork and two in planning. All projects are progressing as expected.

Project	Area	Phase	Status
IT Risk Assessment	Information Services	Fieldwork	<b>On Track</b>
Export Controls Review	Research Compliance	Fieldwork	<b>On Track</b>
Fiscal Review - Division of Global Engagement	Academic Affairs	Reporting	<b>On Track</b>
Fiscal Review - College of Arts and Sciences	Academic Affairs	Planning	<b>On Track</b>
Experiential Learning	Student Life	Planning	<b>On Track</b>



## **CORRECTIVE ACTION PLAN STATUS**

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We continued follow-up on management corrective action plans to support effective risk management. As of May 31, 2026, 28 recommendations have been implemented, 13 were open or in progress, and none were past due.

Management declined to implement two recommendations related to the Data Center Operations Audit, citing plans to decommission the affected facility. Management accepted residual risk pending transition to an alternative facility.

## **HOTLINE SUMMARY**

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Since the March 2026 EAGC meeting, two matters were received. One was closed due to insufficient information, and one remains under investigation.

## **FISCAL YEAR 2027 AUDIT PLAN**

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The proposed Audit Plan is included as an attachment to this report. The plan reflects a targeted, risk-based approach designed to balance assurance, advisory, follow-up, and emerging risk considerations while maintaining flexibility to respond to evolving institutional needs.

## **ADMINISTRATIVE**

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OIA reestablished its internship program and onboarded one intern in April 2026. The program is intended to provide practical exposure to internal audit and higher education operations while supporting departmental capacity and professional development efforts.



## Appendix – Fiscal Year 2027 Audit Plan

The Fiscal Year (FY) 2027 Audit Plan focuses on key institutional risks across research, student operations, and administrative functions, with a focus on compliance, operational effectiveness, and emerging risks. Projects are sequenced to align risk coverage with available resources.

### Assurance and Advisory Projects

#### *Tier 1 Projects (Primary FY 27 Focus)*

- **Shared Services Hub Review:** Review of responsibilities, service delivery, and coordination across shared services functions.
- **Admissions Processes Review:** Review of oversight and quality assurance processes within admissions operations.
- **CHIPS & Science Act - Section 117 Compliance Review:** Assessment of institutional processes supporting compliance with federal research disclosure requirements.

#### *Tier 2 Projects (Time and Resources Permitting)*

- **Student Case Management Review:** Review of cross-functional intake, coordination, and escalation processes supporting student case management.
- **Accessible Education Center Review:** Advisory review of processes and coordination supporting accessibility-related services and compliance obligations.
- **Fiscal and Administrative Review:** Review of fiscal stewardship and administrative processes within the School of Law.

#### *Other Required Reviews*

- **Lindeleaf Scholarship Eligibility Certification:** Targeted review of student eligibility associated with donor requirements.

### Continuing Projects (Early FY27 Completion)

- **Information Technology (IT) Risk Assessment:** Identification and prioritization of enterprise IT risks across the institution.
- **Fiscal and Administrative Review:** Review of fiscal stewardship and administrative processes within the College of Arts and Sciences.
- **Experiential Learning Review:** Review of governance and operational processes supporting experiential learning activities.

#### *Deferred / Re-sequenced Projects*

- **Web Accessibility Review:** Deferred to align with revised regulatory effective dates.
- **Classification and Compensation Advisory:** Advisory review of classification and compensation processes and related governance considerations.
- **Student Onboarding:** Previously identified advisory opportunity to assess onboarding processes and identify improvement opportunities.

### Plan Considerations

The plan reflects prioritized coverage for FY27 based on institutional risk assessment results and areas of highest impact. Additional themes identified during the risk assessment process will continue to be monitored and may inform future audit or advisory activities.

The plan also reflects current staffing levels, and balances assurance and advisory work. Project sequencing and scope will be actively managed throughout the year to accommodate emerging risks, advisory requests, and ongoing responsibilities such as investigations and corrective action follow-up.

# Internal Audit Updates

Board of Trustees Meeting

June 1, 2026



# FY 2025-26 Audit Plan Status



**PROJECTS INITIATED:**  
**14 of 15 (93%)**

Includes completed, in reporting phase, and in-progress audit engagements.



**OUR FOCUS**

Delivering high-quality, risk-based assurance and advisory services that add value and support university objectives.

**OVERALL PLAN EXECUTION (AUDITS)**



✓ **14 Initiated (93%)**  
Completed, in reporting phase, or in progress

● **1 Deferred (7%)**  
Deferred based on evolving institutional priorities

✓ **Audit Execution: 14 of 15 projects initiated (93%)**  
One audit project deferred.

**EXECUTION BY WORK TYPE**

**AUDITS**

✓ **Initiated** (Completed, in reporting phase, or in progress) **14**

🕒 **Deferred** Based on evolving institutional priorities **1**

**Total Audit Projects 15**

**ADVISORY**

✓ **Completed 2**

— **Not Initiated** To be initiated based on timing and leadership priorities **2**

**Total Advisory Projects 4**

**i** Advisory engagements are demand-driven and initiated based on leadership priorities and resource alignment. Timing and completion may span reporting periods.

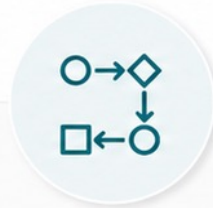
# Emerging Institutional Themes

While each engagement focused on different operational areas, several themes emerged across the portfolio.



## 01 Oversight & Monitoring Consistency

- Monitoring practices vary in frequency and scope
- Opportunities to strengthen oversight activities



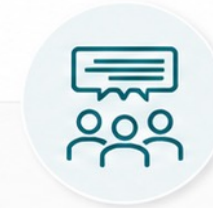
## 02 Administrative Controls Execution

- Core controls are generally designed effectively
- Opportunities to improve execution consistency and documentation



## 03 Documentation & Formalization Practices

- Key processes are performed effectively but not always documented
- Opportunities to strengthen standards and formalization



## 04 Cross-Functional Coordination

- Strong collaboration observed in many areas
- Opportunities to further enhance communication and process alignment



### Key Takeaway

Themes primarily relate to consistency, oversight, and process formalization opportunities across operational areas.



# Completed Audit & Advisory Engagements

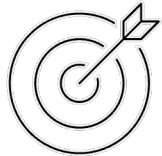


# School of Journalism and Communication



## OVERALL CONCLUSION

Controls generally effective; some improvements needed.



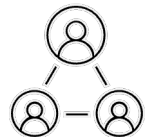
## OBJECTIVE

Evaluate the adequacy and effectiveness of controls over key administrative processes.



## KEY OBSERVATIONS

- Travel expenses not consistently compliant with policy.
- Unauthorized authentication activity.



## MANAGEMENT RESPONSE

- Management responded to all recommendations.
- Corrective actions are being implemented.



## CORRECTIVE ACTIONS

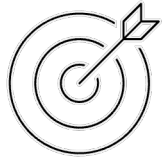
- Strengthen travel oversight.
- Enhance access and delegation controls.

# College of Design



## OVERALL CONCLUSION

Controls generally effective; some improvements needed.



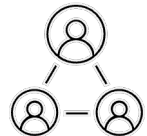
## OBJECTIVE

Evaluate the adequacy and effectiveness of controls over key administrative processes.



## KEY OBSERVATIONS

- Financial oversight and reconciliation gaps.
- Administrative controls inconsistencies.
- Compliance monitoring variability.



## MANAGEMENT RESPONSE

- Management generally agreed with the recommendations, with differing views expressed regarding the rating of certain observations.



## CORRECTIVE ACTIONS

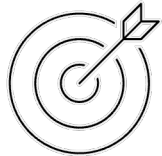
- Strengthen reconciliation, access management, and compliance oversight processes.

# Financial Aid Controls Assessment



## OVERALL CONCLUSION

Controls generally effective, with opportunities to enhance consistency and oversight.



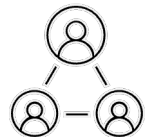
## OBJECTIVE

Assess the design of controls supporting key financial aid processes.



## KEY OBSERVATIONS

- Control formalization enhancements
- Monitoring and oversight improvements



## MANAGEMENT RESPONSE

- Management generally agreed with the opportunities identified and noted several practices are already in place or underway.



## PLANNED ACTIONS

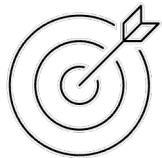
- Identify opportunities to enhance and further formalize existing practices and processes.

# NCAA Compliance Follow-Up



## OVERALL CONCLUSION

Most recommendations have been implemented or are in progress; current practices are operating effectively.



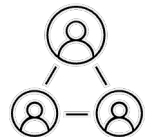
## OBJECTIVE

Assess the implementation status of recommendations from the 2024 review of compliance with National Collegiate Athletics (NCAA) bylaws.



## KEY OBSERVATIONS

- Approximately 68% of recommendations implemented.
- Remaining items primarily relate to timing, or operational decisions.



## MANAGEMENT RESPONSE

- Management is proceeding with implementation of selected remaining items.



## PLANNED ACTIONS

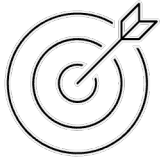
- Implementation of selected remaining items.

# Lindeleaf Scholarship Eligibility Certification



## OVERALL CONCLUSION

Selected recipient meets the qualifications of the award agreement.



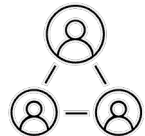
## OBJECTIVE

Confirm eligibility requirements were met for the selected recipient for the AY25-26 Lindeleaf Scholarship.



## KEY OBSERVATIONS

- Selected recipient meets the qualifications of the award agreement, and funds have been distributed accordingly.



## MANAGEMENT RESPONSE

- Not Applicable



## PLANNED ACTIONS

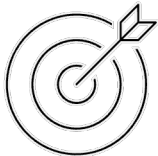
- Not Applicable.

# Space Management Advisory Review



## KEY OBSERVATIONS

Several positive practices and ongoing initiatives were identified, along with opportunities to enhance existing processes.



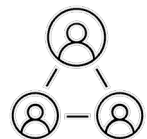
## OBJECTIVE

Assess processes used to manage institutional space inventory and utilization and identify opportunities to support operational decision-making.



## MAIN THEMES

- Occupancy visibility and reporting enhancements.
- Utilization and hybrid work metrics.
- Risk informed governance practices.
- Space optimization initiative.



## MANAGEMENT RESPONSE

- Management noted resource and operational constraints but highlighted ongoing efforts to improve vacancy reporting, evaluate occupancy metrics, and support space optimization initiatives.















## PLANNED ACTIONS





- Focus on enhanced vacancy reporting within existing systems.
- Evaluate the feasibility of broader occupancy metrics.
- Pilot wireless occupancy monitoring technologies.
- Continue to assess participation and incentive approaches.

# Corrective Action Plan Follow-up



# Corrective Action Plan Status

AUDIT AREA	STATUS	% COMPLETE
 <b>Data Center Security Audit</b>	 <b>83% Complete</b> Two action plan items will not be implemented. Management has accepted the associated risk.	 <b>83%</b>
 <b>Financial Conflict of Interest Audit</b>	 <b>In Progress</b>	 <b>67%</b>
 <b>Identity and Access Management Audit</b>	 <b>In Progress</b>	 <b>61%</b>
 <b>Post Award Processes Audit</b>	 <b>In Progress</b>	 <b>72%</b>
 <b>Athletics Revenue Contracts Payments Assessment</b>	 <b>In Progress</b>	 <b>0%</b>

 Percent complete reflects the implementation progress of action plans.
 
 On Track
 
 In Progress
 
 Past Due

# Fiscal Year 2027 Audit Plan

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# Plan Development Approach



**i** *This collaborative and risk-based process helps ensure the audit plan focuses on the areas of greatest impact to the University.*

# FY 27 Audit Plan Themes

Key risk areas informing audit prioritization and coverage decisions




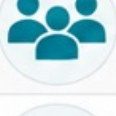




## Key Takeaway

The FY27 audit plan emphasizes governance, operational consistency, and emerging institutional risks.



# FY 27 Projects by Theme

THEME	FY27 PROJECTS
 <b>Oversight &amp; Accountability</b>	<ul style="list-style-type: none"> <li>● Shared Services Hub Review (Tier 1)</li> </ul>
 <b>Regulatory Change</b>	<ul style="list-style-type: none"> <li>● CHIPS &amp; Section 117 Compliance Review (Tier 1)</li> <li>○ Accessible Education Center (Tier 2)</li> </ul>
 <b>Cross-Functional Processes</b>	<ul style="list-style-type: none"> <li>○ Student Case Management Review (Tier 2)</li> </ul>
 <b>Operational Strain</b>	<ul style="list-style-type: none"> <li>○ Accessible Education Center (Tier 2)</li> </ul>
 <b>Resource Optimization</b>	<ul style="list-style-type: none"> <li>○ Fiscal &amp; Administrative Review (Tier 2)</li> </ul>
 <b>Process Consistency</b>	<ul style="list-style-type: none"> <li>● Admission Processes Review (Tier 1)</li> <li>● Integrated across multiple projects*</li> </ul>

- Tier 1 – Primary focus
- Tier 2 – Time & resources permitting
- Integrated across multiple projects\*



Audit activities focus on the areas of greatest institutional risk and impact.

\* Reflected across multiple projects including Admissions Processes Review, Shared Services Hub Review, and Fiscal & Administrative Review.


# Board Approval – FY 2027 Audit Workplan

- The Executive, Audit, and Governance Committee is asked to approve advancing the FY 2027 Audit Workplan to the full board for consideration tomorrow, as outlined in the EAGC meeting materials.

# Internship Program

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# Internship Program Updates

METRIC	STATUS
 <p><b>Applications Received</b></p>	<p><b>30+</b></p> <p>Strong interest from candidates</p>
 <p><b>Intern Onboarded</b></p>	 <p>Successfully onboarded and integrated into the team</p>
 <p><b>Program Continuation</b></p>	 <p><b>Through Year-End</b></p> <p>Internship expected to continue through the end of the year</p>
 <p><b>Program Expansion</b></p> <p>Expansion of the program is being considered, including the addition of a second intern position.</p>	 <p><b>Building our talent pipeline</b></p> <p>Strengthening the program to attract, develop, and retain future talent in Internal Audit.</p>



**Executive, Audit, and Governance Committee  
Board of Trustees of the University of Oregon  
Resolution: FY 2027 Internal Audit Workplan**

Whereas, the University of Oregon is governed by and the business and affairs of the University are ultimately managed by the Board of Trustees;

Whereas, the University of Oregon takes seriously the responsibility to manage, invest and spend resources and has an Office of Internal Audit (Internal Audit) to provide independent, objective evaluations and advisory services that add to the accountability of the University;

Whereas, Internal Audit proposes the FY 2027 Workplan to assess and provide insights on the effectiveness of internal controls, risk management, and governance processes;

Whereas, the proposed FY 2027 Workplan includes key areas of focus including oversight and accountability, regulatory change, cross-functional processes, operational strain, resource optimization, and process consistency;

Whereas, the Policy on Committees authorizes the Executive, Audit, and Governance Committee to submit items to the full Board as a seconded motion, recommending passage.

NOW, THEREFORE, the Executive, Audit, and Governance Committee of the Board of Trustees of the University of Oregon hereby refers to the full Board the approval of the Office of Internal Audit FY 2027 Workplan.

Moved: \_\_\_\_\_ Seconded: \_\_\_\_\_

Trustee	Vote	Trustee	Vote
Aaron		Hornecker	
Evans Jackman		Seeley	
Holwerda		Storment	

Dated: \_\_\_\_\_ Recorded: \_\_\_\_\_

Executive, Audit, and Governance Committee  
Resolution: Approval of Office of Internal Audit FY 2027 Workplan  
June 1, 2026