

NOTICE OF PUBLIC MEETING

The Executive, Audit, and Governance Committee of the Board of Trustees of the University of Oregon (UO) will hold a meeting on the date and at the location set forth below. Subjects of the meeting include updates from the Office of Internal Audit and possible action to amend the UO's audit plan.

Monday, September 15 at 9:30 a.m. Pacific Time
212 Campus Center, Portland Campus

The meeting will be webcast, with a link available at <https://trustees.uoregon.edu/meetings>.

Sign language for the deaf or hard of hearing should be requested at least 24 hours in advance of the posted meeting time by contacting Jennifer LaBelle at (541) 346-3166 or emailing trustees@uoregon.edu. Please specify the sign language preference.

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

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

Board of Trustees | Executive, Audit, and Governance Committee
Public Meeting | September 15 | 9:30 a.m.
212 Campus Center | Portland Campus

Convene

- Call to order, note attendance

1. Creating a Flourishing Community: Enhancing Business Operations.

- a. **Quarterly Internal Audit Update.** Anta Coulibaly, Chief Auditor.
- b. **Amendment to Audit Plan (Action).** Anta Coulibaly, Chief Auditor.

Meeting Adjourned



Office of Internal Audit Executive, Audit, and Governance Committee (EAGC) Report

September 2025

Report to the Board of Trustees of the University of Oregon



EXECUTIVE SUMMARY

This report provides the EAGC with an update on the activities of the Office of Internal Audit (OIA) covering the period January 1 through July 31, 2025. While the EAGC typically receives quarterly updates, no report was presented at the June 2025 meeting. As a result, this report consolidates OIA's activities for the first seven months of calendar year 2025. Notable activities include:

- **Completed Projects:** We completed audit engagements related to Identity and Access Management, Post-Award Closeout, and the University Health Services' (UHS) Revenue Cycle processes. We also completed a Travel Expenses Reimbursement advisory project, delivering valuable insights and recommendations to strengthen the university's operations.
- **Current Projects:** We are in the reporting phase of our review of the School of Journalism and Communication's (SOJC) fiscal and administrative controls.
- **Follow-Up Activities:** We followed up on recommendations from prior audits. All outstanding management action plans are being closely monitored to support timely completion and continuous improvement.
- **Hotline Investigations:** We received 24 new allegations between January 1, 2025, and July 31, 2025: 21 through the hotline and 3 directly through OIA's email. 20 investigations were closed, and 4 are still open.

COMPLETED PROJECTS

Assurance

Three audits were completed, resulting in several recommendations aimed at strengthening internal controls and improving operations. Overall audit ratings reflect levels of compliance and control effectiveness across the reviewed areas.

Audit Title	# Recommendations	Overall Rating
Identity and Access Management	7	 Needs Improvement
Post-Award Closeout	3	 Needs Improvement
UHS Revenue Cycle	3	 Needs Improvement

Advisory Services

We completed one advisory project and provided recommendations to enhance processes and support informed decision-making. The anticipated benefits reflect improvements in efficiency, compliance, and strategic outcomes across the respective areas.

Project	# Recommendations	Anticipated Benefits
Travel Expenses Reimbursement Advisory Project	11	• Clearer roles and fewer bottlenecks. • Faster travel expense reimbursement times. • Higher traveler satisfaction.



PROJECTS IN PROGRESS

As of July 31, one assurance project was in the reporting phase, with fieldwork complete and the draft report in progress.

Title	Assurance/Advisory	Status
SOJC	Assurance	Reporting

Planning and scoping for two additional projects began in August and will be reflected in the next reporting period.

FOLLOW-UP ACTIVITIES

We followed up on all recommendations issued since fiscal year 2022 to support effective risk management and continuous improvement. As of July 31, 2025, 23 recommendations had been implemented, 27 were in progress, and none were past due.

Prior Audit Recommendations Implementation Status					
Audit Title	Division	Number of Recommendations	Implemented/ Closed	In Progress	Past Due
Data Center Operations	Administration & Finance	12	9	3	0
Clery Act Compliance	Administration & Finance	5	4	1	0
Conflicts of Interest and Conflicts of Commitment	Research & Innovation	3	1	2	0
Transform IT User Support	Administration & Finance	2	2	0	0
UOPD Firearms Inventory	Administration & Finance	2	2	0	0
Custody of Human Remains	Research & Innovation	7	5	2	0
Identity and Access Management	Administration & Finance	13	0	13	0
Sponsored Project Services	Research & Innovation	3	0	3	0
University Health Services	Student Life	3	0	3	0
Total		50	23	27	0

HOTLINE SUMMARY

A summary of hotline calls received between January 1, 2025 and July 31, 2025 is provided below.

Reporting Sources	
Campus Direct to Internal Audit	3
3rd Party Hotline	21
Total	24



Resolution Status of Cases Reported		
Status	Number of Cases	Percentage
Cases Closed Without Action	4	17%
Substantiated	5	21%
Unsubstantiated	11	46%
Open	4	17%
Total	24	100%

ADMINISTRATIVE

The following are the administrative updates for the quarter:

- **Onboarding of New Staff:** We were pleased to welcome an Executive Assistant and an Internal Auditor II to the team in April and May 2025. Their expertise will improve our capacity to deliver high-quality audits and support UO’s risk management and compliance efforts.

REQUEST FOR AUTHORIZATION

As required by the Audit Charter, we are seeking the EAGC’s authorization to proceed with the following engagement:

- **Information Services Risk Assessment:** This assessment will examine key aspects of Information Services’ processes to identify risk exposures and resilience gaps. Outcomes will support risk-based audit planning and help target areas in need of stronger oversight or policy support.

Internal Audit Updates

Board of Trustees Meeting

September 15, 2025



Agenda

- Audit Plan Activities
- Request for Authorization
- Hotline Report
- Staffing

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AUDIT PLAN ACTIVITIES

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Audit Plan Completion Status

Project Name	Objective	Responsible Areas	Status
Identify and Access Management (IAM) Audit	To assess controls over IAM processes.	Administration & Finance	Complete
Post Award Closeout Audit	To assess controls over closeout processes.	Research & Innovation	Complete
University Health Services Audit	To assess controls over billing and collection processes.	Student Life	Complete
School of Journalism and Communication Fiscal Review	To assess controls over fiscal and administrative processes.	Academic Affairs	In Progress
Travel Expenses Reimbursement Advisory	To identify opportunities for process optimization.	Administration & Finance	Complete
Lindleaf Scholarship Eligibility Verification	To verify that scholarship awards align with the donor's restrictions.	Academic Affairs	In Progress
College of Design Fiscal Review	To assess controls over fiscal and administrative processes.	Academic Affairs	In Progress

Audit Plan Completion Status (Cont.)

Project Name	Scope and Objectives	Responsible Areas	Status
Space Management Advisory	To identify opportunities for process optimization.	Academic Affairs Administration & Finance	In Progress
Financial Aid Compliance Audit	To assess compliance with relevant regulations and UO policies.	Student Services & Enrollment Management	Planned
Global Engagement Fiscal Review	To assess controls over fiscal and administrative processes.	Academic Affairs	Planned
College of Arts and Science Fiscal Review	To assess controls over fiscal and administrative processes.	Academic Affairs	Planned
Experiential Learning Audit	To assess compliance with relevant regulations and UO policies.	Student Life	Planned
Standards of Care and Injury Prevention Review	To assess compliance with health and safety regulations.	Athletics	Planned
Export Controls	To assess controls over transactions with foreign individuals and entities.	Research & Innovation	Planned

Audit Plan Completion Status (Cont.)

Project Name	Scope and Objectives	Responsible Areas	Status
Electronic Accessibility Audit	To assess compliance with Web Content Accessibility Guidelines.	Administration & Finance	Planned
New Students Onboarding Advisory	To identify opportunities for process optimization.	Student Life	Planned
Classification and Compensation Processes Advisory	To identify opportunities for process optimization.	Administration & Finance	Planned

Completed Audits and Advisory Projects

Identity and Access Management Audit

- **Objective:** Assess the effectiveness of identity and access management processes.
- **Overall Conclusion:** Controls generally effective; some improvements needed.
- **Key Findings:** Reserved for discussion during the Board's executive session.
- **Management Response & Corrective Actions:** Management agreed with all recommendations. Corrective actions are being implemented.

Completed Audits and Advisory Projects (Cont.)

Post-Award Closeout Audit

- **Objective:** To assess controls over closeout processes.
- **Overall Conclusion:** Controls generally effective; some improvements needed.
- **Key Observations:**
 - Unbilled or unreconciled award balances not reviewed timely.
 - Expired grants indexes not deactivated promptly after awards end.
 - Periodic internal reviews of closeout files not performed.
- **Management Response & Corrective Actions:** Management agreed with all recommendations. Corrective actions are being implemented.

Completed Audits and Advisory Projects (Cont.)

University Health Services Revenue Cycle Audit

- **Objective:** Evaluate the effectiveness of internal controls over billing and collection processes.
- **Overall Conclusion:** Controls generally effective; some improvements needed.
- **Key Observations:**
 - Lack of historical fee data limits change integrity and auditability within Medisoft.
 - Payer reimbursement misaligned with contract terms.
 - Lack of documented reconciliations between appointments and billing.
- **Management Response & Corrective Actions:** Management agreed with all recommendations. Corrective actions are being implemented.

Completed Audits and Advisory Projects (Cont.)

Travel Expenses Reimbursement Advisory Project

- **Objective:** To identify opportunities for process optimization.
- **Key Recommendations:**
 - Automation and system efficiency.
 - Governance and accountability.
 - Role clarity and delegation.
 - Staffing and structural support.
- **Management Response & Corrective Actions:** All recommendations are advisory in nature. Management retains full discretion to decide which, if any, recommendations to implement.

Follow Up Activities

- Management Action Plan Implementation Status

Prior Audit Recommendations Implementation Status					
Audit Title	Division	Number of Recommendations	Implemented/ Closed	In Progress	Past Due
Data Center Operations	Administration & Finance	12	9	3	0
Clery Act Compliance	Administration & Finance	5	4	1	0
Conflicts of Interest and Conflicts of Commitment	Research & Innovation	3	1	2	0
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UOPD Firearms Inventory	Administration & Finance	2	2	0	0
Custody of Human Remains	Research & Innovation	7	5	2	0
Identity and Access Management	Administration & Finance	13	0	13	0
Sponsored Project Services	Research & Innovation	3	0	3	0
University Health Services	Student Life	3	0	3	0
Total		50	23	27	0

REQUEST FOR AUTHORIZATION

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Information Services Risk Assessment

- **Objective:** To examine key aspects of Information Services' processes and identify risk exposures/resilience gaps. Outcomes will support risk-based audit planning and help target areas in need of stronger oversight or policy support.
- **Resource and Timing Considerations:** Internal Audit will collaborate closely with Information Services' leadership to minimize operational disruptions.
- **Timeline:** November 2025 – May 2026.

HOTLINE REPORT

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Ethics Point



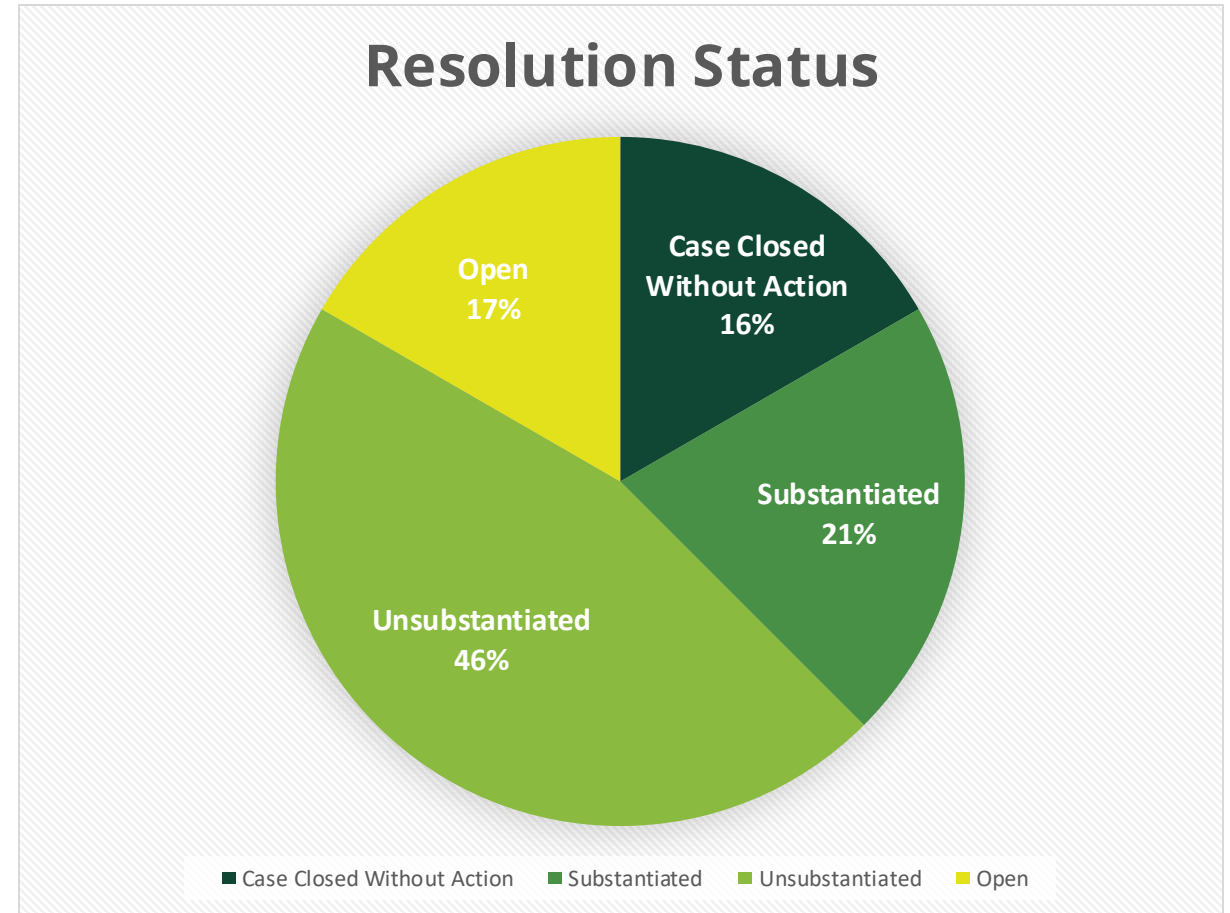
- 24/7 availability.
- Confidential and secure.
- Integration with campus departments.

Hotline Activity and Trends

Jan-Jul 2025

- **Key Statistics**

- Total Allegations Received: **24**
- Top Categories:
 - Athletics (**7**)
 - Research Compliance (**5**)
 - Fraud, Waste & Abuse (**5**)
- Number of Substantiated Cases: **5**

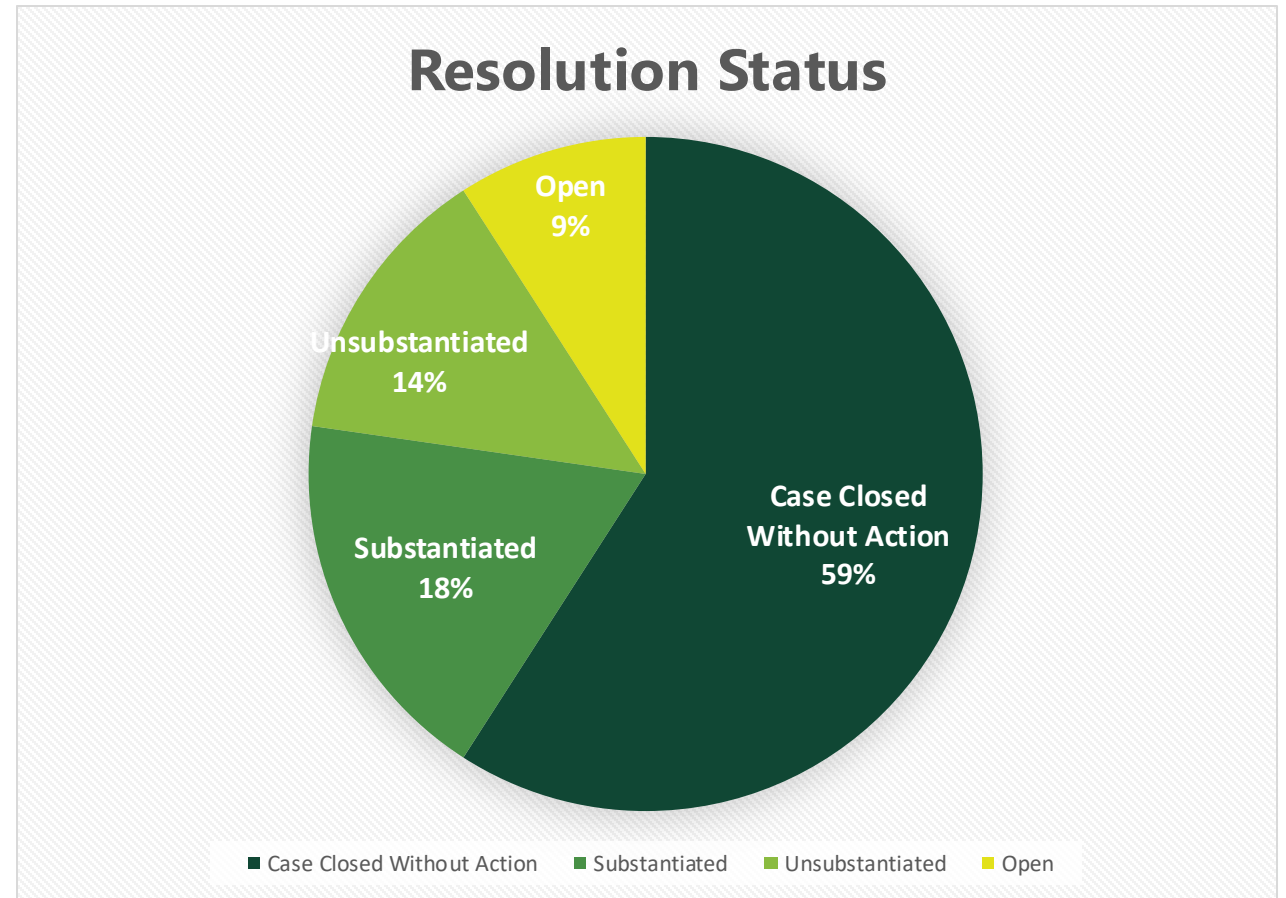


Hotline Activity and Trends (Cont.)

Jan-Jul 2024

- Key Statistics

- Total Allegations Received: **22**
- Top Categories:
 - Conflicts of Interest **(5)**
 - Employee & Labor Relations **(5)**
 - Research Compliance **(4)**
- Number of Substantiated Cases: **4**



STAFFING UPDATES

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New Staff



George Bowyer

Executive Assistant

Joined: April 2025



Boris Huston

Internal Auditor II

Joined: May 2025



Board of Trustees of the University of Oregon

Resolution: Amendment to FY 2025-2026 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 (OIA) to provide independent, objective evaluations and advisory services that add to the accountability of the University;

Whereas, OIA proposes an amendment to the FY 2025-2026 Workplan to examine key aspects of university Information Services' processes and identify risk exposures and resilience gaps;

Whereas, section 1.2 of the Board's policy on Board Committees authorizes the Executive, Audit, and Governance Committee to represent and act for the Board;

NOW, THEREFORE, the Board of Trustees of the University of Oregon hereby approves the Office of Internal Audit's proposed amendment to the FY 2025-2026 Workplan to include a risk assessment of university Information Services.

Moved: _____ Seconded: _____

Trustee	Vote	Trustee	Vote
Aaron		Hornecker	
Evans Jackman		Seeley	
Holwerda		Storment	

Dated: _____ Recorded: _____