UNIVERSITY OF OREGON

NOTICE OF PUBLIC MEETING

The Executive, Audit, and Governance Committee of the Board of Trustees of the University of Oregon will hold a meeting on the date and at the location set forth below. Subjects of the meeting include updates on the Office of Internal Audit Strategic Plan, planned audit activities, and the UO Hotline.

Monday, March 17 at 10:15 a.m. Pacific Time
Ford Alumni Center, Giustina Ballroom

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 48 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.

Board of Trustees | Executive, Audit, and Governance Committee
Public Meeting | March 17 | 10:15 a.m.
Ford Alumni Center| Eugene Campus

Convene
- Call to order, roll call

1. Creating a Flourishing Community: Enhancing Business Operations.
   a. **Internal Audit Strategic Plan Update.** Anta Coulibaly, Chief Auditor.
   b. **Summary of Audit Plan Activities.** Anta Coulibaly, Chief Auditor.
   c. **Hotline Report.** Anta Coulibaly, Chief Auditor.

Meeting Adjourns

Agenda Item #1

1. Creating a Flourishing Community: Enhancing Business Operations.

   a. Internal Audit Strategic Plan Update
   b. Summary of Audit Plan Activities
   c. Hotline Report

   (All Three Items Presented Together)

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Office of Internal Audit Strategic Plan 2025-27

MISSION AND VISION

Mission:

To deliver objective, independent, and risk-based assurance and advisory services that help the UO operate efficiently, maintain integrity, and meet regulatory and strategic objectives.

Vision:

To be a dynamic, forward-thinking partner in institutional decision-making, providing actionable insights that help mitigate risk, improve processes, and support the University's long-term success.

STRATEGIC OBJECTIVES & KEY ACTIONS

Objective 1: Develop a High-Performing Audit Team

- Establish a professional development program supporting certification requirements and skills development in data analytics, compliance, cybersecurity, and fraud prevention.

- Set up a mentorship program where senior auditors can mentor student interns.

- Create and implement a robust succession planning process.

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STRATEGIC OBJECTIVES

9
KEY ACTIONS

6
KEY PERFORMANCE INDICATORS

Objective 2: Optimize Resource Utilization

- Utilize technology to quickly identify risks and inefficiencies, ensuring audits and advisory projects target high-impact areas.

- Refine OIA's methodology to allow the team to quickly respond to emerging risks and changing institutional needs.

- Promote cross-departmental partnerships to proactively identify gaps in oversight and controls.

Objective 3: Promote Institutional Awareness

- Host regular knowledge-sharing sessions to highlight current or emerging trends impacting institutional operations.

- Establish OIA as an advisory resource by collaborating with leadership early in the planning of new initiatives.

- Develop interactive dashboards to present audit results.

KEY PERFORMANCE INDICATORS

- **Audit Initiation Rate**: Percentage of audits started vs. planned.
  Target: 90% initiation rate for scheduled audits.

- **Stakeholder Satisfaction**: Clients' feedback on the usefulness of audit findings and recommendations.
  Target: 90% satisfaction rate.

- **Team Development**: Number of Continuing Professional Education (CPE) hours completed annually.
  Target: 40 hours of CPE credits per auditor.

- **Audit Cycle Time**: Average time taken to complete audits or advisory projects.
  Target: 10 weeks from project initiation to fieldwork completion.

- **Staff Turnover:** Rate at which OIA staff leave and are replaced within a given fiscal year.
  Target: No more than one staff leaves every 3 years.

- **Technology Adoption**: Implementation of data analytics tools.
  Target: 80% of audits using data analytics.

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Want to learn more? Connect with us today!

www.internalaudit.uoregon.edu / 720 E 13th Avenue, Eugene, OR 97403

Office of Internal Audit

Quarterly Report

March 2025

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

EXECUTIVE SUMMARY

This report provides an overview of the Office of Internal Audit (OIA) activities for the quarter ending March 2025. Notable activities for this quarter include:

- **Ongoing Projects:** Current projects are focused on identity and access management practices, post-award processes, travel expenses reimbursement, and University Health Services' billing cycle.
- **Follow-Up Activities**: We followed up on a previous audit of the University's data centers.

OIA is currently short-staffed due to an open senior auditor position. Although we are prioritizing high-risk projects, reduced staffing levels could hinder our ability to complete all planned projects on time.

COMPLETED PROJECTS

No updates this quarter.

PROJECTS IN PROGRESS

Current projects are in various stages of completion as outlined below:

Title	Assurance/Advisory	Status
Identity and Access Management	Assurance	Fieldwork
Post Award Processes	Assurance	Planning
Travel Reimbursement Processes	Advisory	Planning
University Health Services	Assurance	Planning

FOLLOW-UP ACTIVITIES

We followed up on a previous audit of the University's data center operations. Information Services have made progress on addressing control gaps identified during the audit.
Further updates will be provided once the testing phase is complete, and we can confirm the successful resolution of all corrective action plan items related to this audit.
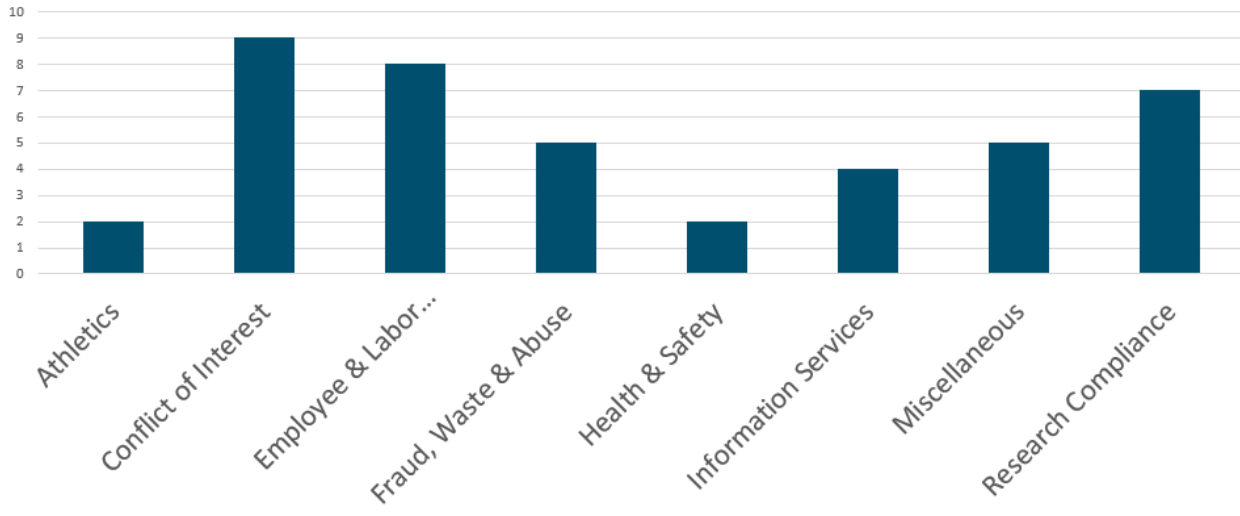
HOTLINE SUMMARY

A summary of hotline calls received during the previous calendar year is provided below.

Reporting Sources for CY 2024 Investigative Services	
Campus Direct to Internal Audit	0
3rd Party Hotline	42
Total	**42**

Resolution Status of Cases Reported		
Status	**Number of Cases**	**Percentage**
Cases Closed Without Action	27	64%
Substantiated	6	14%
Unsubstantiated	6	14%
Open	3	7%
Total	**42**	**100%**

Number Cases Received by Category

Bar chart titled "Number Cases Received by Category" with the following approximate values:
- Athletics: 2
- Conflict of Interest: 9
- Employee & Labor...: 8
- Fraud, Waste & Abuse: 5
- Health & Safety: 2
- Information Services: 4
- Miscellaneous: 5
- Research Compliance: 7

ADMINISTRATIVE

The following are the administrative updates for the quarter:

- **Onboarding of New Auditors**: We were pleased to welcome the Audit Manager and IT Auditor to the team this quarter. Their expertise will enhance our audit function and help advance the department's objectives.

- **Acquisition of New Audit Management Platform**: We are working on implementing a new audit management platform. This platform will streamline our operations and provide better tracking of audit activities.

- **Creation of a New Strategic Plan:** A new strategic plan was developed to guide OIA's activities for the coming years. We will adjust the plan as needed to ensure it stays aligned with the University's goals and priorities.

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Internal Audit Updates

Board of Trustees Meeting

March 17, 2025

UNIVERSITY OF OREGON

Agenda

- Strategic Plan

- Audit Plan Activities

- Hotline Report

- Staffing

INTERNAL AUDIT STRATEGIC PLAN

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Office of Internal Audit
Strategic Plan 2025-27

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Internal Audit Strategic Plan
Objectives & Key Actions

High Performing Audit Team

- Professional development

- Mentorship

- Succession planning

Internal Audit Strategic Plan
Objectives & Key Actions

Process Optimization

- Reliance on Technology

- Revised Audit Methodology

- Cross-Departmental Partnerships

Internal Audit Strategic Plan
Objectives & Key Actions

Institutional Awareness

- Knowledge Sharing

- Advisory Resource

- Interactive Dashboards

Internal Audit Strategic Plan
Alignment with Institutional Goals

OREGON RISING

❏ Optimized Processes

❏ Risk Mitigation

❏ Improved Compliance

Internal Audit Strategic Plan
Next Steps

KEY PERFORMANCE INDICATORS

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  Target: 80% of audits using data analytics.

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AUDIT PLAN ACTIVITIES

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Planned Projects – FY 2025-26

- **Athletics**
  - Standards of Care & Injury Prevention

- **Student Life**
  - University Health Services
  - New Students Onboarding

- **Finance & Administration:**
  - Identity & Access Management
  - Travel Expenses Reimbursement
  - Space Management
  - Classification and Compensation
  - Electronic Accessibility

- **Student Services & Enrollment Management**
  - Financial Aid Operations

- **Research & Innovation**
  - Post Award Processes
  - Export Controls

- **Academic Affairs:**
  - School of Journalism & Communication
  - College of Design
  - Global Engagement
  - College of Arts and Sciences
  - College of Education
  - Experiential Learning

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Identity and Access Management

- **Focus Areas:** Access controls and system monitoring.

- **Early Observations:** Centralized provisioning, de-provisioning processes.

- **Next Steps:** Fieldwork completion.

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Post-Award Processes

- **Focus Areas:** Risk management and efficiency, stakeholder engagement, data management.

- **Early Observations:** Delays in close-out procedures.

- **Next Steps:** Kick-off meeting.

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Travel Expenditures

- **Focus Areas:** Stakeholder experience, efficiency, consistency, and standardization.

- **Early Observations:** Business process improvement project underway.

- **Next Steps:** Planning procedures completion.

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University Health Services

- **Focus Areas:** Patient billing processes.

- **Early Observations:** None.

- **Next Steps:** Planning procedures completion.

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HOTLINE REPORT

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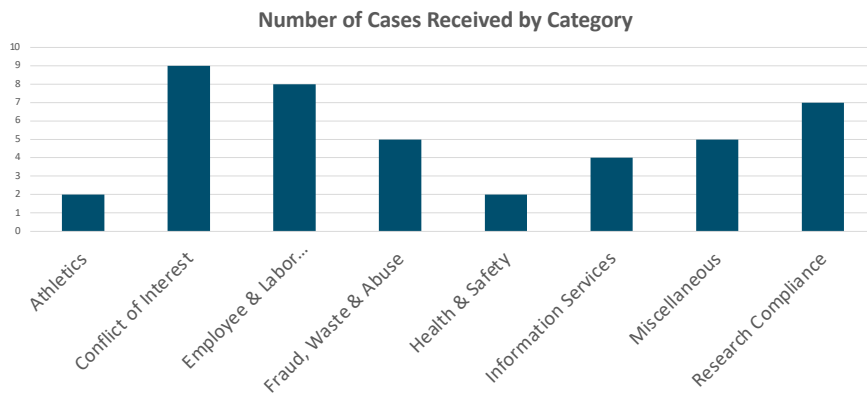
Ethics Point

REPORT A CONCERN

ASK A QUESTION

FOLLOW UP

- 24/7 availability.

- Confidential and secure.

- Integration with campus departments.

Hotline Statistics – CY 2024

Number of Cases Received by Category

Category	Cases
Athletics	2
Conflict of Interest	9
Employee & Labor…	8
Fraud, Waste & Abuse	5
Health & Safety	2
Information Services	4
Miscellaneous	5
Research Compliance	7

Hotline Statistics – CY 2024 (Cont.)
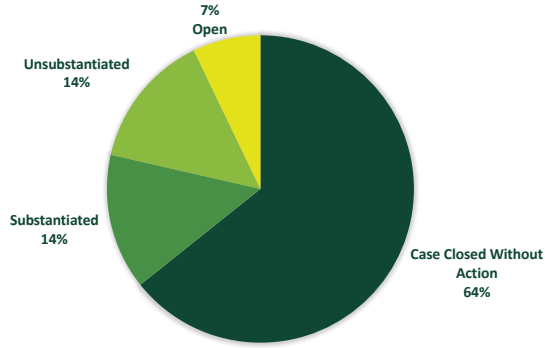
Resolution Status of Cases Reported

Benchmarking CY 2024

STAFFING UPDATES

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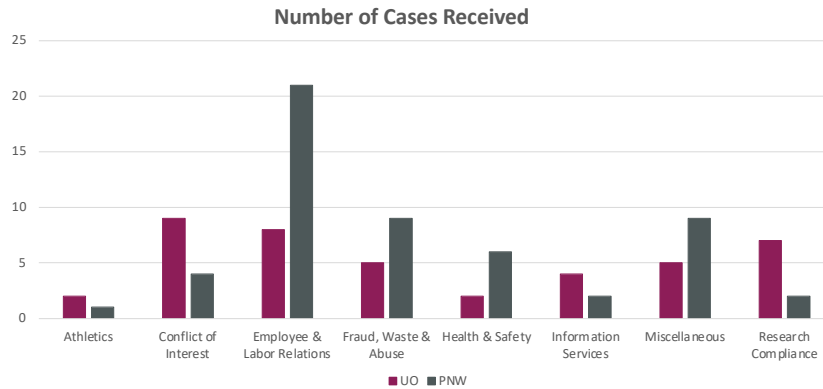
New Audit Staff

Wei Keat Lui, CA
Audit Manager

Joined: February 2025

Maryann Mwai, CISA
IT Auditor

Joined: January 2025