

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 subject of the meeting will be a quarterly update from the Office of Internal Audit.

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 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, September 28 at 9:00 a.m. Pacific Time (Public Board 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

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
9:00 a.m. | Monday, September 28, 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.

Meeting Adjourns

Committee Membership

Marcia Aaron	Present	Elisa Hornecker	Present
Renee Evans Jackman	Present	Connie Seeley	Present
Steve Holwerda, Chair	Present	Andy Stormont	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 June 1, 2026. Committee Chair Steve Holwerda called the meeting to order at 9:00 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 stated 14 of 15 planned audit projects for the year have been initiated and one project regarding web accessibility has been deferred. Coulibaly provided an overview on completed projects, including fiscal and administrative reviews of the School of Journalism and Communication and the College of Design, and provided updates on smaller advisory review projects. Coulibaly also highlighted ongoing corrective action plans from previous audit projects. Trustees engaged in questions including, but not limited to, travel reimbursement practices of different UO schools and colleges, how disagreements are resolved during an audit project, and how corrective actions are tracked after an audit project is completed.

FY 2027 Audit Plan (Action). Anta Coulibaly, Chief Auditor, presented the FY 2027 OIA audit plan, which requires board approval. Coulibaly indicated the audit plan is developed based on risk assessment, risk prioritization, audit planning, and discussion of UO priorities to confirm alignment on audit coverage. Coulibaly described various projects included in the proposed FY 2027 audit plan, including how projects are sorted into different tiers depending on perceived risk to the UO. Trustees engaged in questions including, but not limited to, upcoming audit projects, including one focused on UO shared services, advancing professional development of the OIA office, OIA procedures and internal controls focused on adding value and quality assurance, and how OIA assigns hours of work to different projects.

ACTION: The resolution to advance the Office of Internal Audit FY 2027 audit plan (as described in the meeting materials) to the full Board for approval was moved by Trustee Seeley and seconded by Trustee Evans Jackman. It passed unanimously via a voice vote.

Coulibaly closed by providing an update on the OIA internship program, which received over 30 applications for one position. Trustees encouraged Coulibaly to continue the program and potentially look at UO graduates who participate in the OIA internship program for future OIA positions.

Adjournment. The meeting was adjourned at 9:37 a.m.



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

September 2026

Report to the Board of Trustees of the University of Oregon



EXECUTIVE SUMMARY

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

- **Completed Projects:** OIA completed two audits covering academic affairs while a third review remains in the final reporting stage. Controls were generally effective with opportunities to strengthen monitoring and process consistency.
- **Ongoing Projects:** Three engagements are currently in progress covering Information Technology (IT), fiscal and administrative operations, and foreign gifts and contracts compliance under the Creating Helpful Incentives to Produce Semiconductors (CHIPS) and Science Act and Section 117 of the Higher Education Act (Section 117).
- **Corrective Action Plan Status:** OIA continues to monitor outstanding management action plans to support timely implementation. All corrective actions remain on track.
- **Hotline Activity:** OIA received 12 hotline reports during the reporting period and continues to investigate and monitor matters through resolution. Management is addressing control gaps identified through completed investigations.

COMPLETED PROJECTS

OIA completed the following projects during the reporting period:

Assurance Engagements

- Fiscal and Administrative Review - Division of Global Engagement.
- Lindeleaf Scholarship Recipient Verification.

Advisory Engagements

- None.

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

PROJECTS IN PROGRESS

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

Project	Area	Phase	Status
IT Risk Assessment (Phase 1) - Information Services	Finance & Administration	Reporting	On Track
IT Risk Assessment (Phase 2) - Finance and Administration Shared Services	Finance & Administration	Planning	On Track
Fiscal and Administrative Review - College of Arts and Sciences	Academic Affairs	Fieldwork	On Track



CHIPS and Science Act / Section 117	Research & Innovation	Planning	On Track
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AUDIT PLAN ADJUSTMENTS

During the reporting period, OIA adjusted the audit plan as follows:

- **Experiential Learning Review:** Removed to allow ongoing institutional initiatives time to mature.
- **Classification and Compensation Advisory:** Removed after management determined that the project was no longer needed.
- **Student Onboarding Advisory:** Removed as a standalone engagement. OIA will evaluate related risks through the Admissions audit and future risk assessments.

Following these adjustments, three projects remain from the FY 2025-26 Audit Plan: two are in fieldwork, and one has been deferred pending implementation of Title II of the American with Disability Act.

CORRECTIVE ACTION PLAN STATUS

Fifteen corrective action plans related to six audits remain open, as outlined below. OIA will follow up on corrective actions as they reach their established due dates.

Project	Responsible Area	Open Actions	Final Due Date*
Conflict of Interest (COI) /Commitment and Financial COI	Research & Innovation	1	October 14, 2026
Post Award Processes	Research & Innovation	1	October 31, 2026
Identity and Access Management	Finance & Administration	1	December 30, 2026
Fiscal and Administrative Review - Global Engagement	Academic Affairs	1	December 31, 2026
Fiscal and Administrative Review - College of Design	Academic Affairs	8	June 30, 2027

**Dates reflect current approved completion dates, including any approved extensions.*

HOTLINE ACTIVITY

OIA received twelve reports during the reporting period: three were closed without action due to insufficient information, two were substantiated, one was partially substantiated, and six remain open. Reporting sources are summarized below.

Reporting Sources	
Campus Direct to OIA	2
3rd Party Hotline	10
Grand Total	12



OIA also completed two investigations related to reports received in prior reporting periods and, where applicable, will follow up to confirm implementation of resulting corrective actions.

ADMINISTRATIVE

OIA Strategic Plan Status: OIA continued to make progress in team development, methodology, technology, and stakeholder engagement. Some initiatives have been adjusted as priorities evolved, and work will continue on the remaining priorities through the end of fiscal year 2027.

Internal Audit Updates

Board of Trustees Meeting

September 28, 2026



Audit Plan Activity

FY 2025-26 Audit Plan Status



12 of 15 projects in the adjusted plan completed

2 audits in fieldwork | 1 audit deferred pending regulatory implementation

STATUS OF PROJECTS IN THE ADJUSTED PLAN

STATUS	AUDITS	ADVISORY	TOTAL
 Completed	10	2	12
 In Fieldwork	2	0	2
 Deferred	1	0	1
Total in Adjusted Plan	13	2	15

PLAN RECONCILIATION

Original Approved Plan		Plan Adjustments (Removed)		Adjusted Plan (Current)
18 projects	–	3 projects	=	15 projects

Three projects were formally removed from the plan based on changes in institutional needs and planned audit coverage.

PLAN ADJUSTMENTS



1 Audit Deferred

Deferred until the Title II regulatory requirements become effective.



1 Audit Removed

Removed to allow related institutional initiatives additional time to mature.



2 Advisory Projects Removed

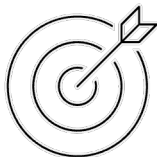
- Management determined the engagement was no longer needed.
- Related risks will be evaluated through the Admissions audit.

Division of Global Engagement



OVERALL CONCLUSION

Controls generally effective; some improvements needed.



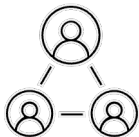
OBJECTIVES

Evaluate the adequacy and effectiveness of internal controls over key administrative and fiscal processes and identify opportunities for improvement.



KEY OBSERVATIONS

- Elevated access controls not consistently applied.
- Inconsistent hardware inventory and reconciliation process.
- Reconciliations not consistently documented.



MANAGEMENT RESPONSE

- Management agreed with one observation and partially agreed with two.
- Management committed to all corrective actions.



CORRECTIVE ACTIONS

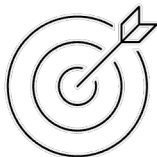
- Review and restrict elevated access. Establish a standardized approach for elevated access review.
- Complete a reconciliation of all endpoint devices. Establish documented procedures for endpoint inventory.
- Revise the Division’s fiscal reconciliation procedures.

Lindeleaf Scholarship Eligibility Certification



OVERALL CONCLUSION

Selected recipient meets the qualifications of the award agreement.



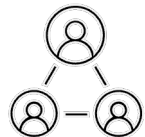
OBJECTIVE

Confirm eligibility requirements were met for the selected recipient for the AY26-27 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

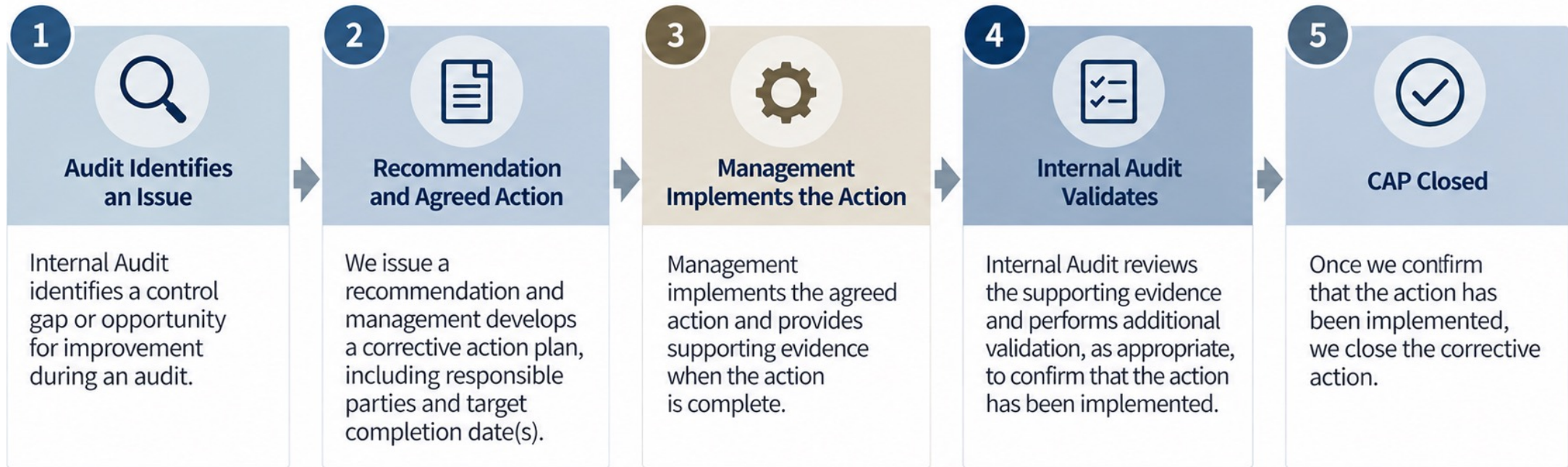
- Not Applicable.

Projects in Progress

PROJECT	AREA	PHASE	STATUS
IT Risk Assessment - Information Services	Finance & Administration	Reporting	● On Track
IT Risk Assessment – Finance and Administration Shared Services	Finance & Administration	Planning	● On Track
Fiscal and Administrative Review - College of Arts and Sciences	Academic Affairs	Fieldwork	● On Track
CHIPS and Science Act / Section 117 (FY 2027)	Research & Innovation	Planning	● On Track

Corrective Action Plan Follow-up

Corrective Action Lifecycle



Management owns implementation; Internal Audit independently validates completion before closing corrective actions.

Corrective Action Plan Status

 PROJECT	 RESPONSIBLE AREA	 OPEN ACTIONS	 FINAL DUE DATE
 Conflict of Interest (COI) /Commitment and Financial COI	Research & Innovation	1	October 14, 2026
 Post Award Processes	Research & Innovation	1	October 31, 2026
 Identity and Access Management	Administration & Finance	1	December 30, 2026
 Fiscal and Administrative Review - Global Engagement	Academic Affairs	1	December 31, 2026
 Fiscal and Administrative Review - College of Design	Academic Affairs	8	June 30, 2027

 OPEN ACTIONS SUMMARY	5 Projects	12 Open Actions	0 Past Due	 Latest Due Date June 30, 2027
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Hotline Activity

Hotline Activity

DISPOSITION OF REPORTS



REPORTING CHANNEL

How reports reached OIA



Selected Investigations Outcomes

Area	Outcome	High-Level Observation	Management Response
 IT Procurement Processes	Substantiated	A department did not consistently follow established IT procurement requirements.	Management is addressing the identified process gap.
 Expense Approvals	Substantiated / Partially Substantiated	Expense approval practices did not consistently maintain appropriate segregation of duties.	Management is strengthening the approval process.
 Institutional Guidance	Unsubstantiated	The underlying allegation was not substantiated; however, the investigation identified inconsistencies in institutional guidance.	Management is working to clarify the guidance.



RESULTS AND IMPACT

Investigations help address specific allegations and can also identify opportunities to strengthen controls, processes, or guidance, even when an allegation is not substantiated.

Internal Audit Strategic Plan Update



Strategic Plan Update - Focus Areas



People

Build a capable and engaged team

Attract, develop, and retain a high-performing team with the skills, flexibility, and mindset needed to address current and emerging risks.



Methodology

Enhance audit quality and consistency

Strengthen our audit methodology and processes to increase quality, drive efficiency, and deliver clear, insightful, and constructive reporting.



Technology

Leverage data and emerging tools

Expand the use of data analytics, automation, and emerging technologies to enhance audit effectiveness and efficiency.



Engagement

Strengthen stakeholder relationships

Increase proactive, ongoing engagement with institutional leadership and key stakeholders to align audit work with institutional priorities and emerging risks.



A STRONGER, MORE RESILIENT AUDIT FUNCTION

These focus areas position Internal Audit to be more effective, efficient, and responsive to the institution's evolving needs.

Strategic Plan Update - Next Steps

 People Build a capable and engaged team	 Methodology Enhance audit quality and consistency	 Technology Leverage data and emerging tools	 Engagement Strengthen stakeholder relationships
1 Advance development priorities Implement targeted training and professional development plans. 2 Strengthen team capabilities Continue building skills in data analytics, emerging risks, and communication. 3 Support succession and knowledge sharing Document key processes and cross-train team members.	1 Finalize and implement enhancements Fully integrate updated methodologies, templates, and quality practices. 2 Refine client experience practices Continue midpoint check-ins, pre-exit discussions, and post-audit surveys. 3 Evaluate and improve Use lessons learned to further streamline processes and enhance reporting.	1 Expand use of analytics Identify additional audit areas where data analytics can enhance risk assessment and testing. 2 Advance emerging technology capabilities Explore and pilot AI-enabled tools to improve efficiency and insight. 3 Strengthen data governance and access Continue to build data access, management, and security practices.	1 Continue leadership engagement Maintain and expand recurring engagement with institutional leaders. 2 Enhance communication and transparency Share insights on emerging risks and how Internal Audit adds value. 3 Use insights to inform the next strategic plan Assess progress, gather stakeholder feedback, and refine priorities for the next planning cycle.
 OUR GOAL Build on our progress to further strengthen the audit function and maximize its value to the institution.			

