



UNIVERSITY SYSTEM OF GEORGIA

Internal Audit

Rolling Audit Plan

Rolling Audit Plan

Audit plan continuously evolves to support our dynamic risk environment that includes current and emerging Reputational, Compliance, Operational, Information Technology and Financial risks.

Objective: Ensure internal audit activities in the Rolling Audit Plan consistently align with USG strategic issues and critical processes to achieve the greatest impact.



Current Audit Plan thru June 2019

Assurance Engagements:

1. University of North Georgia (Issued)
2. Middle Georgia State University (Issued)
3. Gordon State College (Issued)
4. College of Coastal Georgia (In Progress)
5. Background Check (Draft)
6. Student Financial Assistance – Phase I (Draft)
7. Lawful Presence (In Progress)

Consulting Engagement:

1. PCI Assessment – Phase I



Upcoming Focus Areas:

1. Financial Procedure Reviews
2. Accounts Receivables
3. Business Continuity/Disaster Recovery Plans (Phase I)
4. Quality Assurance (Special Project)
5. Material Audit Finding Follow-Up
6. Presidential Transition Audits
7. Network – End Point Monitoring
8. Student Financial Assistance (Phase II)
9. Auxiliary Services
10. PCI Assessment (Phase II)



Audit Plan: Near-Term (July 2019 - December 2019)

Assurance Engagements

- Financial Procedures Engagements
- Presidential Transition Audit – Atlanta Metropolitan State College
- Presidential Transition Audit – Georgia Gwinnett College
- Presidential Transition Audit – Georgia Institute of Technology
- Business Continuity/Disaster Recovery (Phase I)
- Accounts Receivable

Special Projects

- Quality Assurance



Audit Plan: Medium-Term (January 2020 – June 2020)

Assurance Engagements

- Accounts Receivable
- Presidential Transition Audit – Savannah State University
- Network – End Point Monitoring
- University System Office

Special Projects

- Material Finding Follow-Up



Audit Plan: Long-Term

July 2020 – December 2020

Assurance Engagements

- Auxiliary Services
- Student Financial Assistance (Phase II)

Consulting Engagement

- PCI Assessment (Phase II)



Rolling Audit Plan Approval

- University System Office Audits: Attachment A
- Institutional Audits: Attachment B



Attachment A

Office of Internal Audit
 Rolling Audit Plan
 July 1, 2019 - December 31, 2020

Term	Type	Focus	Engagement Title	Objective	Institution(s)
Near	Assurance	Financial	Financial Procedures Engagements	Agreed Upon Procedures by request of Office of Fiscal Affairs	Abraham Baldwin Agricultural College, Dalton State College
Near	Assurance	Financial/Compliance	Presidential Transition Audit	To assess specific financial and operational areas surrounding presidential transition	Georgia Institute of Technology
Near	Assurance	Financial/Compliance	Presidential Transition Audit	To assess specific financial and operational areas surrounding presidential transition	Georgia Gwinnett College
Near	Assurance	Financial/Compliance	Presidential Transition Audit	To assess specific financial and operational areas surrounding presidential transition	Atlanta Metropolitan State College
Near	Assurance	Information Technology	Business Continuity/Disaster Recovery (Phase I)	To determine whether business continuity plans and disaster recovery plans are effective to ensure continued operations in the event of system disruptions or natural disasters	Three institutions - To Be Determined
Near	Special Project	Quality Assurance	Standardization of Office of Internal Audit communication templates, report formats, audit software usage, etc.	To develop consistent methodologies to be utilized across the USG internal audit function	Office of Internal Audit and all USG institutions that have an internal audit function
Near/Medium	Assurance	Financial	Accounts Receivable	To assess the internal control structure and operations of the student receivable process to ensure compliance with the Business Procedures Manual and Board Policy	Abraham Baldwin Agricultural College, Atlanta Metropolitan State College, Columbus State University, Dalton State College, Savannah State University
Medium	Assurance	Financial	University System Office	Selected financial procedures	University System Office
Medium	Assurance	Financial/Compliance	Presidential Transition Audit	To assess specific financial and operational areas surrounding presidential transition	Savannah State University
Medium	Assurance	Financial/Compliance/ Information Technology	Material Findings Follow-up	To evaluate the remediation of prior material findings	Various
Medium	Assurance	Information Technology	Network - End Point Monitoring	To evaluate the effectiveness of the Network - End Point Monitoring Process	Four to Five institutions - To Be Determined
Long	Assurance	Financial	Auxiliary Services	To assess the general financial health of auxiliary enterprises	Three institutions - To Be Determined
Long	Assurance	Compliance	Student Financial Aid - Phase II	To assess the overall compliance of the Student Financial Aid Program related to Return to Title IV and Satisfactory Academic Progress	Three institutions - To Be Determined
Long	Compliance	Information Technology	PCI Assessment Phase II	To evaluate compliance with PCI Standards regarding credit card technology	Three institutions - To Be Determined

**Attachment B
Office of Internal Audit
Institutional Audit Plans**

July 1, 2019 - December 31, 2020

Institution	Type	Focus	Engagement Title	Objective
Research Universities				
Augusta University	Assurance	Financial	University: General Ledger Account Reconciliation	Risk Assessment Information - Risk Register
	Assurance	Compliance	Enterprise: Travel	Decentralized processes (i.e. Foundation, AURI direct pay, etc.) which may affect capturing all employee travel, especially state travel for continuous audit and reporting.
	Assurance	Compliance	Enterprise: Business Associate Agreements	Data security, privacy and legal risks may be realized in potential joint ventures / partnerships and other affiliations.
	Assurance	Compliance	University: HR Administration Management Review	Human Resources administrative requirements such as training, orientation, document collection and retention, compensation management and records retention may not be effective or compliant with laws and regulations. Reorganization of entities increases the risk that human resources are not engaged, system not integrated or managed properly.
	Assurance	Compliance	University: International Affairs	International Students, Staff and Faculty participating in Augusta University events and programs must comply with numerous legal requirements to work or attend classes. We will also include international and interstate travel by students to ensure proper documentation, risk management, and supervision during educational or practical experiences.
	Assurance	Compliance	Medical Center: Accounting - Budget Management	Inadequate or weak budget planning and management can lead to unexpected deficits and spending.
	Assurance	Information Technology	Enterprise: IT Security and Cyber Resilience	IT security and cyber crime is at an all time high with risks of phishing, hacking, data held hostage, breaches and denial of service. HIPAA Omnibus rules increase likelihood of audit and enforcement have raised this area to even more prominence, particular in the area of electronic data security.
	Assurance	Compliance	Health System: HIPAA Security Conformance	Nonconformance violations could potentially result in fines, penalties, and/or loss of CMS participation privileges.
	Assurance	Compliance	Medical Center: Capital Equipment / Phillips Partnership	The Medical Center is paying a fixed cost over a number of years for a partnership between Phillips Medical Equipment for them to supply and manage medical equipment. The accounting for such a transactions is complex and operationally difficult because there are numerous quality, compliance, legal, conflict of interest and contractual concerns to manage.
	Assurance	Compliance	Medical Center: Biomedical Equipment	Data and operating systems could be corrupted, inoperable, or be entry point for hacking in durable medical and biomedical equipment.
	Consulting	Compliance	University: Departmental Self-Assessment	Project focuses on self-assessment and validation of internal controls in departments/units
	Consulting	Compliance	Medical Center: Departmental Self-Assessment	Project focuses on self-assessment and validation of internal controls in departments/units
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
Georgia State University	Operational	Blended	Executive Leadership Transition	Conduct a risk-based transition review to provide the incoming vice presidents with a current state overview of major financial, operational, risk management, governance or control issues that may warrant attention at the outset of their new administration. Provide assurance about the current state of accounts and funds under the immediate control of the executive.
	Blended	Operational	Perimeter College Post Consolidation Review	In the decision to consolidate Georgia State University and Georgia Perimeter, the Board of Regents and leadership of both institutions identified opportunities and challenges. The opportunities became the case for change and the goals of the consolidation. Opportunities: 1. Creates a modern urban university that balances needs for access, research, and public service; 2. Creates opportunities for raising retention and graduation rates for associate degree seeking students with GSU's proven success in this area; 3. Savings from eliminated duplicate positions and functions will be used to serve students. 4. Furthers a nationally-recognized model for student success and retention for students from all backgrounds; 5. Creates integrated pathways to degree, spanning from initial general education to associate degree to bachelor's degree completion; 6. Provides access and flexibility for students across the metro area; and 7. Provides opportunities to target high-demand bachelor's degrees to pockets of workforce need. Challenges: 1. Blending institutional cultures; 2. Achieving efficiencies from multiple locations will present operational challenges; and 3. Budget issues at GPC need to be addressed. Evaluate achievement of goals, mitigation of challenges, and plans to address residual opportunities. Assess the reinvestment of savings by the university. Identify impacts the consolidation may be having on other parts of the university, opportunities for additional synergies, and potential gaps in the combined governance, risk management and internal control structure.
	Assurance	Operational	Continuity Planning	Being able to continue critical university functions while responding to a major disaster, and then to return to normal operations efficiently and cohesively afterward, is a critical success factor for the campus. The preliminary objective of this audit is to provide management with an independent assessment of the effectiveness of the campus business continuity plan and its alignment with subordinate continuity plans, evaluate the enterprise's preparedness in the event of a major business disruption and identify issues that may limit interim business processing and restoration. The scope of this audit includes the following elements: 1. Ascertain the existence and effectiveness of the current campus continuity plan and its alignment with campus vision, strategic plans, mission focused activities, policies and procedures. 2. Evaluate critical key functional unit's preparedness in the event of a disruption. 3. Determine compliance with applicable federal laws and regulations.

Attachment B

**Office of Internal Audit
Institutional Audit Plans**

July 1, 2019 - December 31, 2020

Institution	Type	Focus	Engagement Title	Objective
Georgia State University (continued)	Assurance	Information Technology/Operational	OneUSG Connect Post Implementation Review	The implementation of the new OneUSG Connect was a complex project integrating multiple systems into one software solution for the human resource and payroll activities that impacts Georgia State's students, faculty, staff, visiting scholars and other affiliates. OneUSG Connect was launched in March 2017 at Georgia State as the first R1 school in the system. As other R1 schools come on board the functionality is improving. Confirm the university's current resource utilization with key users to verify that it is meeting the intended business needs; to verify that access to the application is appropriately restricted; to verify that data processing and interface utilization procedures help ensure the continued integrity of the data utilized by the application; to verify that resources required by the application are readily available; to verify that modifications follow defined change control procedures.
	Consultation	Compliance	Compliance Risk Assessment	Compliance risk is the threat that an event or action will adversely affect the University's ability to achieve its objectives and/or execute its strategies successfully due to violations of or nonconformance with laws, rules, regulations, prescribed practices, or ethical standards. The goal of the compliance risk assessment is to inventory key compliance obligations, understand the maturity and effective of governing compliance programs as compared to the federal sentencing guidelines, and assess whether program controls are aligned with the underlying risk of noncompliance.
	Assurance	Operational	Capital Budget and Planning	The physical footprint of the Atlanta campus has grown significantly over the last decade yet the campus space needs continue to expand. The most expeditious path meet the need is to source design and construction from internally generated funds. Assess whether budgets are established consistent with the university's strategic plan, master plan, financial forecasts and allowable usage funds. Evaluate reports produced to enable senior managers to effectively monitor the university's financial position and capital activities against the budget and strategic plan.
	Assurance	Operational	Business Partnerships	Assess whether the infrastructure currently in place within the university is adequate to provide decision-makers with complete and accurate information to support an educated go/no-go decision on potential partnerships and the effective management of resulting partnerships.
	Consultation	Operational	Human Resource Cycle Delegation of Authority Position Creation through Onboarding	Georgia State employs a hybrid model to govern a conglomerate of human resource processes that begin with position control (defining a need for human capital and obtaining budgetary authority), job description development, job classification and compensation assessment, recruitment, hiring, onboarding, employee management, records management, position changes, separation, a host of sub-processes and regulatory compliance across the spectrum. Key central units include human resources administration (classification and compensation, talent acquisition, employee relations, ODCS, employee development and wellness), payroll/benefits/human resource information systems (PBH), faculty affairs, budget and planning, police department, legal affairs, provost, auxiliary services (parking and Panthercard, and Innovation and Information Technology. Each university /college division has at least one human resource administrative coordinator to facilitate transactions within the unit and to liaison with central units. Certain human resources transactions require approval by the Board of Regents. Our advisory service objectives are to (1) identify points of delegated decision making authority for human resource activities across the university; (2) annotate the source of delegated authorities; (3) identify potential policy conflicts and misalignments; and (4) review roles and responsibilities in underlying systems to the extent that they operationalize delegated authority. To the extent that opportunities for process improvement and control incongruences are identified, we will document them for further consideration.
	Consultation	Operational	Human Resource Cycle Delegation of Authority Employee Management	Georgia State employs a hybrid model to govern a conglomerate of human resource processes that begin with position control (defining a need for human capital and obtaining budgetary authority), job description development, job classification and compensation assessment, recruitment, hiring, onboarding, employee management, records management, position changes, separation, a host of sub-processes and regulatory compliance across the spectrum. Key central units include human resources administration (classification and compensation, talent acquisition, employee relations, ODCS, employee development and wellness), payroll/benefits/human resource information systems (PBH), faculty affairs, budget and planning, police department, legal affairs, provost, auxiliary services (parking and Panthercard, and Innovation and Information Technology. Each university /college division has at least one human resource administrative coordinator to facilitate transactions within the unit and to liaison with central units. Certain human resources transactions require approval by the Board of Regents. Our advisory service objectives are to (1) identify points of delegated decision making authority for human resource activities across the university; (2) annotate the source of delegated authorities; (3) identify potential policy conflicts and misalignments; and (4) review roles and responsibilities in underlying systems to the extent that they operationalize delegated authority. To the extent that opportunities for process improvement and control incongruences are identified, we will document them for further consideration.
	Consultation	Operational	Human Resource Cycle Delegation of Authority Separations	Georgia State employs a hybrid model to govern a conglomerate of human resource processes that begin with position control (defining a need for human capital and obtaining budgetary authority), job description development, job classification and compensation assessment, recruitment, hiring, onboarding, employee management, records management, position changes, separation, a host of sub-processes and regulatory compliance across the spectrum. Key central units include human resources administration (classification and compensation, talent acquisition, employee relations, ODCS, employee development and wellness), payroll/benefits/human resource information systems (PBH), faculty affairs, budget and planning, police department, legal affairs, provost, auxiliary services (parking and Panthercard, and Innovation and Information Technology. Each university /college division has at least one human resource administrative coordinator to facilitate transactions within the unit and to liaison with central units. Certain human resources transactions require approval by the Board of Regents. Our advisory service objectives are to (1) identify points of delegated decision making authority for human resource activities across the university; (2) annotate the source of delegated authorities; (3) identify potential policy conflicts and misalignments; and (4) review roles and responsibilities in underlying systems to the extent that they operationalize delegated authority. To the extent that opportunities for process improvement and control incongruences are identified, we will document them for further consideration.

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July 1, 2019 - December 31, 2020

Institution	Type	Focus	Engagement Title	Objective
Georgia State University (continued)	Assurance	Operational, Compliance	University Research Centers	Public and private funding agencies are focusing increasingly on finding solutions to interdisciplinary/cross-disciplinary research problems that will have a significant societal and/or economic impact. To assure Georgia State's competitiveness in attracting research funding to address these critical challenges, the University has adopted a strategic plan that calls for establishing University Research Centers. The University Level Research Center will provide its faculty value-added administrative support and operational efficiencies necessary to facilitate the translation of scholarship into grant applications, economic development activities, products and services. University Research Centers are semi-autonomous organizational structures within the University. Assess the effectiveness of governance, risk management and controls employed around University Research Center. Evaluator compliance with university goals and guidelines for university research centers as well as sponsor requirements.
	Assurance	Operational, Compliance	Facilities and Administrative Cost Recovery	Research and economic development is vital to the university. Facilities and administrative cost recovery on \$51 million for private grants and contracts was \$1.3 million (2.5%) and on \$70 million for federal research grants and contracts was \$12.9 million (18.4%) in FY2018. The negotiated federal facilities and administrative cost rate was 51.5% for on-campus organized research and 26% for off-campus. FY2018 total operating expenses for research was \$176 million and total operating revenue for research was \$149.7 million, including facilities and administrative cost recovery, with a net campus investment of \$26.3 million unbudgeted. Assess the adequacy of controls governing the administration of indirect cost recovery and associated waivers, assuring that such exceptions meet established criteria and the financial impact of unreimbursed expenses are understood and accounted for effectively.
	Assurance	Compliance, Operational	Research Conflict of Interest	Georgia State is fully committed to maintaining objectivity in research and upholding the highest scientific and ethical standards. The Policy on Financial Disclosures in Sponsored Research promotes objectivity in University research by establishing processes that provide a reasonable expectation that the design, conduct, and reporting of sponsored research are free from bias resulting from financial conflicts of interest of the University employee involved in the research. Evaluate compliance with university policies governing conflicts of interest in research, including the development and monitoring of conflict of interest management plans.
	Assurance	Operational, Compliance	Sponsored Research - Private	Assess the governance, risk management and controls over the management and oversight of Georgia State's research partnerships with private industry to assure compliance with key university terms and conditions, institutional policies and procedures related to research and intellectual property and appropriate use of university resources related to project scope and access to/use of facilities. Consider the effective management of the relationship, contract, performance indicators, return on investment, conflicts of interest, employment of university employees or students by the partner, etc.
	Assurance	Compliance	Football Attendance	Assure that football game attendance reporting is compliant with NCAA requirements.
	Assurance	Information Technology	System Development Lifecycle	Assess the campus system development life cycle at each phase - planning, systems analysis and functional requirements, systems design, development, integration and testing, implementation and operations and maintenance to assure that objectives at each phase are met to effectively deliver the change. Additionally, assess if the change management approach is appropriate and delivering success. Evaluate the engagement of key stakeholders to drive the change throughout the change. Determine that the guiding principles are reflected throughout and across the project. Assure that delivering value is a key focus throughout the life cycle.
	Assurance	Information Technology	IT Governance	Information and the employment of technology are critical to the continued success of Georgia State and our reputation as an industry leader in innovation. Organizational strategies demand that information is accurate and timely and that systems are reliable and perform as intended. Assess information and technology governance structure and practices to assure that the investments in information and technology are aligned with and further university strategies, generate value, and mitigate the risks associated with information technology to accepted tolerance via well-defined roles for the responsibility of information, business processes, applications and infrastructure.
	Assurance	Operational, Compliance	Student Fees	Student fees are an integral part of the total cost of education at Georgia State and are an important element of the university's revenue structure. Assess the effectiveness of management's governance, risk management and control practices for administering student fees in accordance with applicable campus and systemwide policies and guidelines, including fee proposal review, assessment and evaluation of appropriate use.
	Assurance	Information Technology	Facilities Management Systems	The footprint of Georgia State increased with the merger resulting in more facilities, buildings and equipment coming under central management. The facilities department is performing a range of functions related to ongoing maintenance and repair, including asset management, commercial contractor sourcing and compliance, work order fulfillment, payments, and analytics across six locations. Systems may be stretched beyond optimal capacity with diminishing returns. Evaluate the suitability of systems to meet the needs of the relevant business processes, security protocols, change management activities, state of hardware, system documentation, system maintenance, personnel support, disaster recovery plan, appropriateness of the data center, etc.
	Assurance	Operational	Internal Communication	Assess the current state of internal communication practices for the university. There are currently no established university policies, external regulatory requirements, or generally accepted professional standards that apply to the campus. Evaluate the effectiveness of current campus practices to achieve a fundamental set of operational principles: <ul style="list-style-type: none"> • alignment of communications with management's objectives and employee needs; • clarity and appropriateness of roles and responsibilities related to the initiation and development of communications; • timeliness, accuracy, clarity and relevance of communications; and • adequacy of internal communication tools and platforms.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report

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July 1, 2019 - December 31, 2020

Institution	Type	Focus	Engagement Title	Objective
Georgia Institute of Technology	Assurance	Information Technology	Rich/CODA Building Server Room IT Review	Determine that policies and procedures exist, effective controls over access to the physical location of the computer system hardware, and documentation of and training for responsible individuals is adequate.
	Consulting	Compliance	Control Self Assessment Housing	Train and orient campus units in proper implementation of ACSA.
	Consulting	Compliance	Control Self Assessment Student Center	Train and orient campus units in proper implementation of ACSA.
	Consulting	Compliance	Control Self Assessment BuzzCard Center	Train and orient campus units in proper implementation of ACSA.
	Assurance	Financial	Sponsored Research - GTRI	Assure funds are expended in accordance with sponsor intent and regulation.
	Assurance	Financial	Pcard - Campus Services	Validate appropriate expenditures of Institute funds.
	Assurance	Financial	Personal Expense Reimbursements - Campus Services	Validate appropriate expenditures of Institute funds.
	Assurance	Operational	Housing Warehouse - Campus Services	Ensure security of Institute assets.
	Assurance	Financial	Foundation Account Expenditures - Campus Services	Validate appropriate expenditures of Institute funds.
	Assurance	Financial	Procure to Pay	Ensure the Institute is following prescribed processes for selecting and engaging vendors.
	Assurance	Financial	Top Five Expenses	Validate appropriate expenditures of Institute funds.
	Assurance	Operational	Hiring and Onboarding	Ensure the Institute is following prescribed procedures for recruiting, hiring, and orienting new personnel.
	Assurance	Operational	Off boarding	Ensure the Institute is following prescribed procedures for outprocessing personnel who are leaving.
	Assurance	Operational	Performance Management	Ensure the Institute is providing employees with appropriate formal feedback to support career development.
	Assurance	Operational	Employee Right-to-Work Status	Ensure all non-citizen employees have the legal right to work in the state of Georgia.
	Assurance	Financial	Payroll	Ensure the Institute is taking appropriate steps to achieve accurate and timely payroll functions.
	Assurance	Information Technology	IT General Controls	Ensure the Institute is taking appropriate steps to achieve data security.
	Assurance	Information Technology	IT Asset Management	Ensure that Institute IT assets are properly recorded and accounted for.
	Assurance	Information Technology	IT Helpdesk	Ensure that Institute Helpdesk operations are operating efficiently and effectively.
	Assurance	Operational	Building/Facilities Administration & Security	Ensure that Institute building and facilities are appropriately secured from unauthorized access.
	Assurance	Financial	Capital Asset Inventory Management	Ensure that Institute assets are properly recorded and accounted for.
	Assurance	Operational	Fleet Management - Vehicles	Ensure that Institute vehicles, and the accompanying supplies, are appropriately secured and accounted for.
	Assurance	Financial	Tax Compliance	Ensure the Institute is engaging appropriate tax treatment.
	Assurance	Financial	BuzzCard Center Operations	Ensure the Buzzcard center has appropriate controls in place for issuing and monitoring value holding cards.
	Assurance	Operational	Sponsored Research - COI	Ensure that PI have disclosed any possible conflict relations with sponsors and that management plans are in place.
	Assurance	Operational	Memorandum of Understanding	Examine memos of understanding to determine any commitments listed which should be contracts.
	Assurance	Financial	Independent Contractor 1099 Status	Ensure that 1099s issued by the Institute are for valid contractors.
	Assurance	Financial	Center Audit #1	Audit centers based on findings of the Institute special review group.
	Assurance	Financial	Center Audit #2	Audit centers based on findings of the Institute special review group.
	Assurance	Financial	Center Audit #3	Audit centers based on findings of the Institute special review group.
	Assurance	Financial	Center Audit #4	Audit centers based on findings of the Institute special review group.
	Assurance	Operational	Employee Training - Administrative Effectiveness	Establish a base level of training for administrative professionals on campus and determine if that level of training is being met.
	Assurance	Operational	Study Abroad Programs - Student Safety	Determine safety measures in place to protect students who are engaged in Institute activities abroad.
	Assurance	Information Technology	Identity and Access Management	Ensure that appropriate identification is required for access.
	Assurance	Information Technology	Application Security Software	Review of Institute application security software.
	Assurance	Operational	Disaster Recovery & Business Continuity	Examine plans, procedures, and training in place to serve the Institute in the event of a major disruption of services event.
	Assurance	Information Technology	Cloud Service Provider Review	Examine the service commitments of the cloud service provider to determine whether contractual obligations are being met.
	Assurance	Information Technology	Data Security and Protection	Ensure appropriate systems are in place for data security.
	Assurance	Operational	Planning and Design Commission	Examine the funding, expenditures, and objectives of this group to determine relative effectiveness.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report	

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July 1, 2019 - December 31, 2020

Institution	Type	Focus	Engagement Title	Objective
University of Georgia	Blended	Operational	Georgia Center/ IT	To ensure that recent construction projects had proper oversight as well as met the contractual requirement. Test financial procedures and internal controls to ensure the safe guarding of assets.
	Blended	Operational	College of Journalism and Mass Communication	To confirm proper segregation of duties within financial operations and ensure compliance with University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls.
	Blended	Information Technology	Banner - IT	To ensure the recent Banner conversion met industry standards as well as maintained proper access controls and determine compliance with applicable (UGA EITS) policies, standards, and guidelines as well as state, and BOR Information Technology policies and procedures
	Blended	Operational	Savannah River Ecology Lab (267)	To review possible outside commitments in order to ensure operating procedures do not conflict with those of UGA as well as determine whether the unit is in compliance with University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls.
	Assurance	Financial	Petty Cash - University Wide	Identify significant outstanding petty cash balances and test to ensure the managing unit is in compliance with regulations, policies, and procedures, and is safeguarding funds. procedures and internal controls.
	Blended	Operational	Undergraduate Admissions	To determine whether the unit is in compliance with University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls.
	Blended	Operational	Infectious Diseases	To determine whether the unit is in compliance with University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls.
	Assurance	Compliance	Protection of Minors	To follow up on issues identified in the USG Background Check Audit as well as determine compliance with USG/University policies for minors on campus.
	Blended	Operational	Chemistry	To determine whether the unit is in compliance with University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls.
	Assurance	Operational	Deleted Equipment - University Wide	To assess whether procedures are in place to effectively track deleted, lost, and surplus equipment and to ensure that the Asset Management database accurately represents the actual status of equipment items.
	Blended	Operational	Vet Med Animal Resources	Identify major operating business processes, map and assess for proper operating control activities, assess financial processes to ensure compliance with relevant policies.
	Blended	Operational	Tifton Operations	Identify major operating business processes, map and assess for proper operating control activities, assess financial processes to ensure compliance with relevant policies.
	Blended	Operational	Financial Aid	Ensure financial aid disbursements meet Federal and State requirement by testing access controls, embedded calculations as well as SAP and other relevant regulations such as return of funds. Review IT controls for compliance to USG requirements.
	Blended	Operational	Complex Carbohydrate Research Center (549)	Identify major operating business processes, map and assess for proper operating control activities, assess financial processes to ensure compliance with relevant policies.
	Blended	Operational	Employee Safety	Review internal processes and procedures across all units that oversee workplace safety compliance for all employees
	Blended	Operational	Griffin Campus	Identify major operating business processes, map and assess for proper operating control activities, assess financial processes to ensure compliance with relevant policies.
	Blended	Operational	Small Business Development Center	Identify major operating business processes, map and assess for proper operating control activities, assess financial processes to ensure compliance with relevant policies.
	Special Project	Financial	National Transit Board	To verify that all financial forms in the Campus Transit's National Transit Database annual report are in compliance with Federal Transit Administration requirements.
	Blended	Operational	Office of University Architects	Identify major operating business processes, map and assess for proper operating control activities, assess financial processes to ensure compliance with relevant policies.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report	

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Institution	Type	Focus	Engagement Title	Objective
Comprehensive Universities				
Georgia Southern University	Assurance	Operational	Student Activity Fees	Provide reasonable assurance student activity fees are being processed (proposed, reviewed, approved) appropriately.
	Assurance	Compliance	NCAA Compliance	Provide reasonable assurance the University is complying with NCAA Division I membership bylaws.
	Assurance	Compliance	FBS Home Game Attendance (Fall 2019)	Provide reasonable assurance the University is averaging at least 15,000 in home game attendance and to ensure home game attendance certification is completed in order to satisfy compliance with NCAA Division I membership bylaws.
	Assurance	Compliance	Title IX Educational Training	Provide reasonable assurance the University is complying with requirements for educational training related to Title IX.
	Assurance	Operational	Blackboard Transact	Provide reasonable assurance change management and financial activities are segregated, reviewed, and managed.
	Consulting	Operational	Convenience Fees	Review which areas are charging convenience fees and how they are being managed.
	Consulting	Operational	Space Rental Pricing	Review price structure for renting space on campus.
	Assurance	Compliance	Time and Effort	Provide reasonable assurance Research Accounting has deployed comprehensive policies, procedures, and monitoring processes for time and effort reporting.
	Assurance	Operational	Student Athlete Insurance	Provide reasonable assurance student athlete health insurance claims are processed appropriately by the University.
	Consulting	Operational	OneUSG Connect Time Approvals	Provide reasonable assurance employees are submitting/approving hours and supervisors are approving timecards in a timely manner.
	Assurance	Financial	Accounts Receivable - OIA Requested	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Financial	Financial Procedures - OIA Request	To conduct limited financial procedures related to the Annual Financial Report & Budgetary Compliance Report
Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report	
Kennesaw State University	Blended	Compliance	Paid Leave	To assess the paid leave process and determine if employees are appropriately recording paid leave.
	Blended	Compliance	Facilities - Purchasing and Inventory	To assess purchasing and inventory for compliance with BOR and KSU policies and procedures.
	Assurance	Compliance	Conflicts of Interests - Family and Amorous Relationships	To assess compliance with personal relationships policy for personnel.
	Assurance	Operational	Academics Affairs Hiring Practices	To assess the academic affairs hiring practices processes and determine areas with opportunities for improvements.
	Assurance	Operational	Human Resources - complaints, job reclassifications, data entry, background checks, and data storage	To assess various Human Resources processes and identify areas with opportunities for improvements.
	Assurance	Operational	Fiscal Services - Procurement	To assess procurement processes and identify areas with opportunities for improvements.
	Consulting	Operational	Auxiliary Services - Financial Information	To assess the accessibility and reliability of financial information available for Auxiliary Services
	Assurance	Information Technology	Business Continuity and Disaster Recovery	To assess the accessibility, visibility, and business alignment of the Business Continuity and Disaster Recovery plans.
	Assurance	Operational	Fiscal Services - Contract Office	To assess the newly established Contracts Office operations and identify areas with opportunities for improvements.
	Assurance	Compliance	Financial Aid	To assess compliance with financial regulations.
	Assurance	Compliance	NCAA Compliance	To assess compliance with the NCAA rules.
	Consulting	Operational	Social Media	To assess the social media processes and identify opportunities for improvement
	Consulting	Operational	End-of-Year Spending	To assess the end of year spending process and identify opportunities for improvements
	Assurance	Information Technology	Software and Application Inventory	To assess the visibility of and control over software and applications used by the university.
	Consulting	Financial	School of Music	To assess the financial records of the School of Music for reliability and availability.
	Assurance	Compliance	Mandatory Fees	To assess whether mandatory fees are appropriately allocated and expended according to their purpose.
	Assurance	Financial and Operational	Campus Services - Housing	To assess the operations and financial controls over Campus Housing.
	Assurance	Financial and Operational	IgniteHQ	To assess the operations of IgniteHQ and compliance with BOR and KSU policies.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	University of West Georgia	Special Project	Operational	Technology Audit - Targeted IT Risk Assessment
Assurance		Financial	Institutional Reserve Analysis	Review institutional reserve movement over past years to identify trends of possible concern and ensure reserve levels are in compliance with BOR requirements.
Assurance		Financial	Budget Plan to Financial/Operational Results	UWG has a very transparent method by which new money in the annual budget is allocated to areas of need. The intent of this review would review the implementation of those decisions and validate/supplement the budget/actual data provided during BOR budget reviews.
Consulting		Financial	End-of-year Spending Review	The intent of this engagement would be to review and report on departmental end of year spending which occurs just prior to the scheduled sweeping of institutional funding.
Assurance		Operational	Disaster Recovery Site Review	Review the operational aspects of the disaster recovery / business continuity site. Review management's intentions and report on potential opportunities to improve efficiency or effectiveness of operations.
Consulting		Operational	Business Continuity Preparedness	Document and evaluate institutional efforts to prepare business continuity measures to protect the viability of operations should there be a disruption to normal environmental or operational elements.
Assurance		Operational / Financial	Health Center Pharmacy Operations	Review health center and pharmacy operations for financial and operational integrity.
Assurance		Operational	Disability Services	Review UWG compliance with policies and regulations related to accommodations provided in support of those with disabilities.
Assurance		Operational / Financial	Wolf Card System	Review Wolf Card operations for efficiency and effectiveness of operations. This will also include a review of actions taken in light of magnetic strip vulnerability that was identified by the university.

**Attachment B
Office of Internal Audit
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July 1, 2019 - December 31, 2020

Institution	Type	Focus	Engagement Title	Objective
University of West Georgia (continued)	Special Project	Operational	QAR External Validation	Validate compliance with IIA Standards. 5-year analysis due in June 2020.
	Assurance	Operational	Data Center Operations	Review data center controls and operations to ensure appropriate procedures are in effect.
	Assurance	Financial	UWG and Athletic Foundation Payables and Controls	Review UWG and Athletic Foundation accounts payables controls and operations for fiscal 2018 and 2019.
	Assurance	Compliance	NCAA Division II Audit - Part II	Review NCAA Division II Compliance in areas identified for phase II of the proposed NCAA cyclical review cycle.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
Valdosta State University	Assurance	Financial	Auxiliaries Finances	To review the net position (GAAP Basis) of auxiliary services as a whole to determine if past negative trends have been reversed.
	Consulting	Operating	Student Judicial Affairs	To evaluate the effectiveness of the student judicial affairs process by utilizing internal policies, procedures, external laws and regulations, and leading practices.
	Consulting	Operating	Grants and Contracts	To facilitate a control self-assessment activity with process owners' on the design adequacy and operating effectiveness of controls related to the grants life cycle compared to internal policies and procedures, external laws and regulations (Uniform Guidance - 2 CFR 200) and leading practices.
	Assurance	Operating	Purchasing	To review controls over the effectiveness and efficiency of operations for the purchasing process utilizing internal policies and procedures, external laws and regulations and leading practices.
	Consulting	Financial	Academic Affairs: Budgeting	To evaluate academic budget management processes utilizing internal policies/procedures and leading practices.
	Assurance	Compliance	Foundation: Scholarships	To assess controls over compliance of scholarship criteria set by donors utilizing FASB ASC 958-205.
	Assurance	Information Technology	Information Technology	To assess effective use of IT technology using technological criteria and identify potential opportunities to utilize resources in academic student classrooms.
	Consulting	Operating	Academic Affairs: Scheduling Face-to-Face (F2F)	To evaluate control design effectiveness of "Face-to-Face Scheduling" process change utilizing internal policies, procedures and leading practices.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Financial	Financial Procedures Review - OIA Request	To conduct limited financial procedures related to the AFR & BCR
Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report	

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Office of Internal Audit
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Institution	Type	Focus	Engagement Title	Objective
State Universities				
Albany State University* *Albany State University will provide coverage to Georgia Southwestern State University.	Assurance	Compliance	HR On-Boarding/Off-Boarding Process /Payroll Audit	To review the HR internal controls and processing for new and off-boarding employees to determine if the University is in compliance with ASU and USG requirements. Additionally to determine if employees are being paid correctly.
	Assurance	Financial	Dual Enrollment On-Boarding/Invoicing process Audit	To determine the internal controls around the onboarding and invoicing processes for students enrolled in the Dual Enrollment Program.
	Assurance	Operational	Degree Works Audit	To determine whether students course schedules are correct in the course catalog and Degree Works to ensure students are registering for the correct classes.
	Consulting	Operational	ITS Inventory Control Audit	To determine the asset location and assignee of electronics distributed by ITS and to ensure there are internal controls in place to mitigate theft.
	Assurance	Financial	Cash Handling/Bank Reconciliation Audit	To verify that cash handling, deposits, and bank reconciliations are correct and being done in a timely manner.
	Assurance	Financial	Student Accounts	To verify that all enrolled students have been charged for registered credit hours.
	Assurance	Financial	Auxiliary Services	To assess the general financial health of auxiliary enterprises
	Assurance	Financial	Facilities Operations Open Purchase Order	To review whether planned projects have been completed in a timely manner.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA	To complete the annual DOAS report
			Georgia Southwestern State University	
	Assurance	Financial	Cash Handling/Bank Reconciliation Audit	To verify that cash handling, deposits, and bank reconciliations are correct and being done in a timely manner.
	Assurance	Compliance	Gas Card Operations	To determine if gas cards are used in accordance with DOAS and institution requirements.
	Assurance	Compliance	Purchasing Vendor	To verify that vendors are properly authorized and vetted prior to adding to database.
Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.	
Special Project	Compliance	P-Card Self Audit - OIA	To complete the annual DOAS report	
Clayton State University	Assurance	Compliance	University Health Services HIPAA audit	Evaluate adherence to state and federal HIPAA regulation in the University Health Services. The audit will evaluate the collection, retention, and transfer of Protected Health Information(PHI)
	Assurance	Compliance	Dental Clinic HIPAA audit	Evaluate adherence to state and federal HIPAA regulation in the University Health Services. The audit will evaluate the collection, retention, and transfer of Protected Health Information(PHI)
	Assurance	Financial	Athletics Cash Handling	To determine whether controls are in place over the Athletics Departments revenues generated from athletic ticket sales are adequate and in compliance with University policies and procedures and applicalb state rules and regulations
	Assurance	Compliance	Minors on Campus Review	To determine if CSU has developed and implemented the necessary policies and procedures to help ensure the safety and well-being of minors on campus
	Assurance	Financial	P-Card Audit	To determine whether the Procurement Card Program is in accordance with the Purchasing Card Plan and functioning in compliance with institutional polices and procedures.
	Assurance	Compliance	Banner Reconciliation Audit	Determine if key processes are in place to conduct timely general Banner reconciliations in accordance with the USG BPM
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit OIA Request	To complete the annual DOAS report
Columbus State University - Vacant				
Fort Valley State University	Assurance	Financial	Cash Management	To determine existence, completeness, timeliness and accuracy of cash collected and recorded, and assigned change/petty cash funds.
	Assurance	Financial	Bursar's Office	To determine whether policies, procedures, and controls for the department exists and are adequate. And monetary documentation, cash, and checks are adequately safeguarded.
	Assurance	Compliance	Contract Management	To evaluate the current contract management process used by all University personnel responsible and to determine compliance with University and USG policy.
	Consulting	Compliance	Child Care Development Program Review - Policies and Procedures	To provide advisory service to establish improved processes for management of the program.
	Consulting	Operational	Registration & Enrollment	To ensure that procedures exist for the timely and accurate processing of course enrollments and the registration process provides the institution with the necessary information it requires to measure and report student activity.
	Consulting	Operational	Faculty - Training & Records	Determine if the University has ensured that academic personnel and records/information retention policies have been implemented.
	Consulting	Operational	Faculty - Recruitment and Hiring	To determine whether controls over recruiting, hiring, and retention of employees are adequate, provide an effective internal control environment, and are in compliance with university policy.
	Assurance	Financial	Child Care Development Program Audit	To obtain and review applicable Administrative/Departmental Policies and Procedures and various records and forms. Measure compliance with policies, procedures, state laws, and regulations.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report.
	Georgia College and State University	Assurance	Operational/Financial	Auxiliaries
Consulting		Operational/ Compliance	Center for Teaching and Learning	To review internal controls over the procedures for instructional learning.
Assurance		Financial/ Compliance	Student Technology Fees	To analyze and review the Student Technology Fee from FY19 and track the expenditures.

Attachment B

Office of Internal Audit

Institutional Audit Plans

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Institution	Type	Focus	Engagement Title	Objective
Georgia College and State University (continued)	Consulting	Compliance/Operational	Admissions	To review and analyze internal controls over the admissions process.
	Assurance	Compliance	Minors on Campus	To review internal controls over Minors on Campus and determine compliance with USG policy.
	Assurance	Compliance/Financial	Cash Handling	To review Cash Handling internal controls and determine compliance with USG and campus policies and procedures.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit OIA Request	To complete the annual DOAS report
Middle Georgia State University	Assurance	Information Technology	Information Security	To assess Information Security compliance with USG ITS policies and procedures.
	Assurance	Compliance	Travel	To determine compliance with State Accounting Office and USG policies and procedures.
	Special Project	Operational	Quality Assurance Review	To perform the 5 year Quality Assurance Review of the Office of Internal Audit in conformance with IIA standards.
	Consulting	Operational	Student Conduct	To review Student Conduct Processes and identify opportunities for improvement.
	Assurance	Financial	Reserves	To review the institutions reserves and determine compliance with USG policies and procedures.
	Assurance	Information Technology	Cybersecurity Incident Management	To assess Cybersecurity Incident Management compliance with USG ITS policies and procedures.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Financial	Financial Procedures Review - OIA Request	To conduct limited financial procedures related to the AFR & BCR
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
	Savannah State University - Will develop the remainder of the audit plan in consultation with the Transition Team after change in administration starting in FY20	Assurance	Financial	Accounts Receivable - OIA Request
Special Project		Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
University of North Georgia	Consulting	Operational	Commandant Transition	To review operational procedures and limited financial procedures with the changing of the Commandant.
	Assurance	Operational	Continuing Education	To ensure that money is adequately secured and properly spent, reconciliations are accurate and timely, and deposits are proper.
	Assurance	Operational	Registrar's Office	To review operational procedures, compliance with operations manual, and ensure proper controls are in place.
	Assurance	Compliance	Financial Aid	To review R2T4 and SAP and ensure procedures are properly followed.
	Assurance	Financial	Reserves Management	To ensure proper auxiliary reserves are maintained at UNG.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Financial	Financial Procedures Review - OIA Request	To conduct limited financial procedures related to the AFR & BCR
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report

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Institution	Type	Focus	Engagement Title	Objective
State Colleges				
College of Coastal Georgia	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Financial	Financial Procedures Review - OIA Request	To conduct limited financial procedures related to the AFR & BCR
East Georgia State College	Assurance	Compliance	Cash Receipting/Cash Controls	To assess internal controls for cash receipting/cash handling.
	Assurance	Compliance	IT General Controls	To assess IT General Control Environment
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
Georgia Gwinnett College	Assurance	Operational	Student Housing	To verify accuracy of housing charges and reconciliation of STARREZ to Banner system, and verify accuracy of financial reporting; and Identify/Assess Plans for maximizing on-campus housing utilization.
	Assurance	Information Technology	Educational Technology (IT) - Governance and General Controls Review	To assess the adequacy of the IT General Controls Environment - IT Infrastructure and and Support Services including staffing considerations.
	Assurance	Informational Technology	Non-capitalized Assets (Small Electronics)	To determine whether an accurate accounting is being made of non-capitalized equipment (cell phone, tablets, computers) and that the USG's requirements for BYOD is being followed.
	Assurance	Compliance/Operational	Travel & Expense Reporting	To verify the Travel and Expense Reimbursement processing is in compliance with State and USG Travel Policies.
	Assurance	Compliance/Operational	Purchasing	To verify that state purchasing protocols are being followed for acquiring goods and services.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
Georgia Highlands College	Assurance	Compliance	Financial Aid - reporting	To assess compliance with Federal and/or State reporting requirements - review procedures and internal controls for reporting, supporting documentation and reconciliations.
	Assurance	Operational/Compliance	Student Mental Health & Disability Services	To review operations and efficiency of counseling services and accommodations for students, as well as compliance with policies and procedures.
	Assurance	Information Technology	Information Security/Cybersecurity (confidentiality)	To determine compliance with security polices and procedures that protect confidentiality of information through electronic transmission and electronic records retention.
	Assurance	Compliance	HIPPA (Nursing & Dental Hygiene)	To assess processes and controls in regards to compliance with HIPPA and ensure privacy of health information.
	Assurance	Compliance	Financial Aid - compliance	To determine compliance with R2T4 and SAP, and ensure procedures are followed properly.
	Assurance	Information Technology	Information Security - Critical Systems Updates	To review policies and procedures related to GHC's critical systems, upgrades, application of software patches (e.g. Banner).
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
Gordon State College	Assurance	Financial	Cash Management	To determine existence, completeness, timeliness and accuracy of cash collected and recorded, and assigned change/petty cash funds.
	Assurance	Financial	Bursar's Office	To determine whether policies, procedures, and controls for the department exists and are adequate. And monetary documentation, cash, and checks are adequately safeguarded.
	Consulting	Operational	Registration & Enrollment	To ensure that procedures exist for the timely and accurate processing of course enrollments and the registration process provides the institution with the necessary information it requires to measure and report student activity.
	Assurance	Compliance	Contract Management	To evaluate the current contract management process used by all University personnel responsible and to determine compliance with University and USG policy.
	Consulting	Operational	Faculty - Training & Records	Determine if the University has ensured that academic personnel and records/information retention have been implemented.
	Consulting	Operational	Faculty - Recruitment and Hiring	To determine whether controls over recruiting, hiring, and retention of employees are adequate, provide an effective internal control environment, and are in compliance with university policy.
	Consulting	Operational	Budget Process & Controls	To evaluate the budget process for efficiency and effectiveness for producing reliable information for decision-making.
	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Financial	Financial Procedures Review - OIA Request	To conduct limited financial procedures related to the AFR & BCR
	Special Project	Compliance	P-Card Self Audit - OIA Request	To complete the annual DOAS report
South Georgia State College	Assurance	Financial	Accounts Receivable - OIA Request	To review the collection, accounting, management and reporting of accounts receivable.
	Special Project	Financial	Financial Procedures Review - OIA Request	To conduct limited financial procedures related to the AFR & BCR