Office of Internal Audit

Wayne Bushman, CISA

S | SNOW COLLEGE

Audit Follow-Up Plan

Overview

This follow-up plan is a dynamic document that is updated at the completion of each audit. It is used to support the audit plan in ensuring that all audit tasks are scheduled and audit resources are allocated appropriately. This plan will be used to determine the dates to follow-up on findings and recommendations from each audit. The status of implementation will be updated once the auditor completes the follow-up procedures.

Purpose

The purpose for this follow-up plan is to ensure that follow-up procedures to findings and recommendations are included as part of the annual audit plan. Results of the follow-up procedures will be updated in this document and will be included in reports to Snow College Administration and the Finance and Facilities committee (Audit Committee).

IIA Standards

Snow College internal audit charter states: The Institute of Internal Auditors "International Standards for the Professional Practice of Internal Auditing (Standards) shall constitute the operating procedures for the department". **The Standards, section 2500 – Monitoring Progress** States: "The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management". In addition, **section 200.A.1 states**: "The chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action."

Follow-Up Schedule

#	Audit #	Audit Name	Recommendation	Who to implement	Scheduled Audit Follow-Up Date	Status of implementation
1	A.01	Presidential Travel	At least semi-annually, submit detailed travel reports which include: location of travel, date, purpose, and total expenses, to the Chairperson of the Board of Trustees	Marci Larsen	11/14/2016	
2	A.01	Presidential Travel	Complete the TAR forms for each out-of-state trip and submit to the Chairperson of the Board of Trustees.	Marci Larsen	11/14/2016	
3	A.01	Presidential Travel	Review and update the travel policy.	Lisa Jones	1/9/2017	
4	A.02	Banner Access Controls and Security	Add verification procedures to the process for granting user access to Banner. Also include procedures to ensure transferring employees only have access to Banner based on their current position needs and access from prior positions is revoked.	Phil Allred Data Custodians	3/6/2017	
5	A.02	Banner Access Controls and Security	Improve the notification of employee termination process to ensure Banner access is revoked in a timely manner.	Wayne Squire	3/6/2017	
6	A.02	Banner Access Controls and Security	Review and modify access for Banner user accounts to ensure that all users are granted least privilege access.	Phil Allred Data Custodians	3/20/2017	
7	A.02	Banner Access Controls and Security	Regularly monitor activity of the administrative user accounts	Data Custodians	3/20/2017	
8	A.02	Banner Access Controls and Security	Update procedures for creation and access granting of test systems to ensure least privilege access to sensitive production data in test systems is enforced	Phil Allred Data Custodians	3/20/2017	

#	Audit #	Audit Name	Recommendation	Who to implement	Scheduled Audit Follow-Up Date	Status of implementation
9	A.02	Banner Access Controls and Security	Develop and implement a plan to migrate from the outdated and unsupported Crystal Reports application and server to a current and supported application and server	Data Custodians	12/5/2016	
10	A.02	Banner Access Controls and Security	Develop and implement retention schedules to retain only the information that is legally required and necessary for business purposes	Data Custodians	3/6/2017	
11	A.02	Banner Access Controls and Security	Protect all sensitive information in Banner, login and password information and hard copy and electronic reports to ensure access to only those with business need-to-know purposes	Phil Allred	3/6/2017	
11	A.02	Banner Access Controls and Security	Research and determine the feasibility of purchasing a cyber-security insurance policy	Staci Taylor Paul Tew	12/3/2017	
13	A.02	Banner Access Controls and Security	Implement a formal information security awareness training program for all Banner Users	Paul Tew	11/21/2016	
14	A.03	Polynesian Club	Develop and implement written policies and procedures on cash handling	Meagan White	1/18/2017	
15	A.03	Polynesian Club	Include a unique identifier on each ticket printed and sold, such as a barcode or unique number	Paki Moe	2/6/2017	
16	A.03	Polynesian Club	Use a log when distributing tickets to students to sell.	Paki Moe	2/6/2017	
17	A.03	Polynesian Club	When students turn in funds collected through fundraisers, log the amounts collected and reconcile the cash received with the ticket distribution log	Paki Moe	2/6/2017	

#	Audit #	Audit Name	Recommendation	Who to implement	Scheduled Audit Follow-Up Date	Status of implementation
18	A.03	Polynesian Club	Collect ticket stubs or a count of luau attendees and reconcile the number of attendees with the number of tickets sold.	Paki Moe	2/6/2017	
19	A.03	Polynesian Club	Set up and use separate activity codes in Banner for: a) cash received through student ticket sales, b) cash received through ticket sales at the door, c) cash received through donations	Meagan White	2/6/2017 Also follow-up post luau	
20	A.03	Polynesian Club	Reconcile deposits with donations received during the luau	Paki Moe	Post luau (Don't know date yet)	
21	A.03	Polynesian Club	Consider having students deposit funds raised through ticket sales with the cashier rather than give them to the advisor	Paki Moe	2/6/2017	
22	A.03	Polynesian Club	Determine and document club policy on textbook usage and fees. Ensure the policy is in-line with Snow College policies and procedures	Paki Moe	12/16/2016	
23	A.03	Polynesian Club	Stamp or tag all textbooks purchased by the Polynesian Club	Paki Moe	12/16/2016	
24	A.03	Polynesian Club	Research textbook recycling options and implement a recycling program for out-of-date textbooks.	Paki Moe	12/16/2016	
25	A.03	Polynesian Club	Maintain records of all club expenses and track expenses using the expense tracking form	Paki Moe	12/16/2016	
26	A.03	Polynesian Club	Document criteria for qualifications for participation in the annual luau and to receive textbooks	Paki Moe	12/16/2016	

#	Audit #	Audit Name	Recommendation	Who to implement	Scheduled Audit Follow-Up Date	Status of implementation
27	A.03	Polynesian Club	Consider providing textbooks for students that assist with the luau, such as food preparation, serving, selling tickets, etc.	Paki Moe	12/16/2016	
28	A.04	Western Swing Club	Develop and implement cash handling policies and procedures for all clubs. Include cash handling procedures in the club handbook. Provide training to club leaders and advisors.	Meagan White Michelle Brown	1/18/2017	
29	A.04	Western Swing Club	Monitor and enforce compliance with cash handling policies and procedures	Meagan White Michelle Brown	1/18/2017	
30	A.04	Western Swing Club	Work with college purchasing office to ensure agreements and contracts are implemented for services provided by vendors for the Western Swing Club and PE Department	Michelle Brown Rob Nielson	11/1/2016	
31	A.04	Western Swing Club	Ensure all funds collected for club memberships, western dance event and other activities are deposited through the campus cashiers.	Kacie Sorenson	11/1/2016	
32	A.04	Western Swing Club	Oversee the proper expenditure of monies for the club functions and review expenditure and club financial records, which includes turning in a budget tracking form at the end of each semester with copies of all receipts	Kacie Sorenson	12/16/2016	
33	A.04	Western Swing Club	Pay instructors according to the pay scale for adjunct instructors and ensure all instructors go through the proper screening process. Discontinue paying the Western Swing Dance course instructor using Western Swing Club funds	Rob Nielson	11/1/2016	

#	Audit #	Audit Name	Recommendation	Who to implement	Scheduled Audit Follow-Up Date	Status of implementation
34	A.05	Adult Literacy	Ensure that all non-instructional contact hours are recorded in the student files and Utopia	Fresia Alder	7/7/2017	
35	A.05	Adult Literacy	Ensure that total instructions contact hours are accurately recorded in both the student files and Utopia	Fresia Alder	7/7/2017	
36	A.05	Adult Literacy	Record all required information on the test protocol "face sheets", including the student's date of birth and name of the assessor	Fresia Alder	7/7/2017	
37	A.05	Adult Literacy	Record raw test scores in Utopia	Fresia Alder	7/7/2017	
38	A.05	Adult Literacy	Properly document student's proof of Utah residency in Utopia and in the student's file	Fresia Alder	7/7/2017	

"Data Custodians" refers to the following Employees:

- Meagan White – Finance Data
- Wayne Squire – HR and Payroll Data
- Micah Strait – Student Data (Registrar)
- Jeff Savage – Student Data (Admissions)
- Jack Dalene – Financial Aid