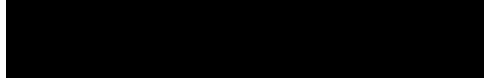


**ANNUAL AUDIT PLAN
Fiscal Year 2014**

May 2013



UNIVERSITY
of ALASKA



Statewide Office of Audit and Consulting Services
University of Alaska

I. INTRODUCTION

The Audit Plan is developed based on risks faced by the University of Alaska. This includes risks that are known by the audit department and risks that are communicated by stakeholders via risk assessments and in response to our annual planning questionnaire. Risks that are not able to be addressed due to audit department resources must be communicated to senior management and the Board of Regents Audit Committee. Planned audits that are not able to be conducted during the current year are communicated to the Audit Committee and reevaluated for inclusion in the next year's annual audit

Special Requests (4

IV. FISCAL YEAR 2014 PROPOSED AUDIT SCHEDULEExternal Audit Support

(Budgeted 406 hours; 5% of Planned Direct Audit Hours)

Year-end cutoff	Cash depositories
Pledge receivables	Auxiliary fund analysis
Payroll	Unexpended plant fund additions
Journal entries	Search for unrecorded liabilities
Cash disbursements & bank transfers	

Special Requests and Investigations:

(Budgeted 700 hours; 8% of Planned Direct Audit Hours)

Special Requests*

Investigations*

Audits and Projects:

(Budgeted 6,022 hours; 69% of Planned Direct Audit Hours)

University of Alaska Anchorage:

1. Student*
2. Department Review*
3. Subcontract Monitoring

Information Systems Reviews:

1. OnBase Access Controls**
2. Mobile Technology Security
3. Records Management and Data Disposal
4. Business Continuity (consulting activity)

University of Alaska Fairbanks:

1. Student*
2. Department Review*
3. Athletics

Ongoing Audits:

1. Follow-up Auditing
2. Continuous Controls Auditing

Statewide:

1. Department Review*
2. Training

Function and System Reviews:

1. Budget
2. Construction Project Management
3. Contract Authorization and Administration
4. Risk Management

Legend:

* Specific departments/areas to be determined during planning for specified audit or project

**Carried forward from FY13

VI. RISK ASSESSMENT RESULTS

The chart below displays the results of the risk assessment, taking into consideration the internal audit staffing and experience. It also demonstrates the disposition of audits that were on the FY13 Audit Plan but not completed.

Yellow Highlighted Rows = Audit topics that were considered for FY14 because of the reasons shown by the column headers, but omitted due to one or more of the following: inclusion in a planned external audit, internal audit staffing level, skill set or experience.

Planned Audits	Should be Audited Routinely	May Result in Savings (efficiency, cost)
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	Should be Audited Routinely	May Result in Savings (efficiency, cost)	Based on Last Date Audited	Originally Planned for FY13	IA =Internal Audit Concerns; EA = External Auditor Concerns; MC = Management Concerns from FY13 ; Audit Standard#	Based on Management Concerns from FY14 Planning Questionnaire
Planned Audits						
UAS						
Covered within system-wide reviews						
Information Systems Reviews						



	Should be Audited Routinely	May Result in Savings (efficiency, cost)	Based on Last Date Audited	Originally Planned for FY13	IA =Internal Audit Concerns; EA = External Auditor Concerns; MC = Management Concerns from FY1 3; Audit Standard#	Based on Management Concerns from FY14 Planning Questionnaire
Planned Audits Travel Compliance						

VII. AUDIT UNIVERSE including year of last audit

Audit Universe Category	Last Audited
Statewide Administration	
President's Office	
General Counsel	
Regent Affairs	
University Relations	
Risk Services	
Finance	
Fund Accounting	
Cash Management (Treasury)	
Controller	
Financial Systems	
Advance College Tuition	1995
Travel and Entertainment	2013
Cost Analysis	
Land Management	

Governance	
Womens' Center	
Academic Affairs/Provost Office	2001
College of Engineering and Mines	1999
College of Liberal Arts	2001
College of Natural Sciences and Mathematics	
Cooperative Extension Service	
Graduate School	
Libraries & Information Technology	2001
Rasmuson Library	
Office of Sponsored Programs	
Office of Intellectual Property and Commercialization	
Planning, Analysis & Institutional Research	
School of Education	1997
School of Fisheries & Ocean Sciences	2008
School of Management	1999
School of Natural Resources and Agricultural Sciences	1999
Summer Sessions and Lifelong Learning	
UA Museum of the North	2013
UA Press	2007
University Advancement	
Athletics & Recreation	2009
Development	
KUAC	2013
University Relations	
Marketing and Communications	
Research	
Arctic Region Supercomputing Center	
Institute of Arctic Biology	2001
Institute of Northern Engineering	
International Arctic Research Center	
Center for Global Change and Arctic System Research	
Cooperative Institute for Alaska Research (CIFAR)	
Geophysical Institute	2001

Office of Electronic Miniaturization	2008
IDEA Network for Biomedical Research Excellence (INBRE)	
College of Rural & Community Development	2013
Bookstore	2013
Cooperative Extension Service	1995
Center for Distance Education and Independent Learning	2013

Financial Services	
Business Office	2004
Central Receiving/Property	
Office of Finance and Accounting	2001
Office of Management and Budget	
Auxiliary & Business Services	
Polar Express Card	2002
Dining Services	
Printing Services	
Trademark	
Fire Department	2003
Grants & Contract Services	2003
Human Resources	1995
Police Department	2001
Procurement and Contract Services	2000

University of Alaska Anchorage

Chancellor's Office	
Campus Diversity & Compliance	
Governance	
University Advancement	
Alumni Relations	
Development	2001
University Relations	
Administrative Services	
Athletics	
Athletics - NCAA Agreed-upon Procedures	2013
Athletics - NCAA Compliance	
Athletics - Summer Camps	
Budget and Finance	
Accounts Payabl(n)-t	

Library Services	
Mine Training Center	
Ketchikan Campus Business Office	2002
Sitka Campus Business Office	2013
Student & Enrollment Management	
Records and Registration	
Financial Aid	
Administrative Services	
Budget	
Bookstore	2003
Business Operations	2001
Facilities	1999
Grants and Contracts	2009
Human Resources	2012
Information Technology Services	
Travel	2009
Whale Card	
Auxiliary Services	2000
Housing	2009

Information Systems Audits

General Controls	2011
Security Software	2011
Security-Banner Access	2013
Security - Systems Access (other than Banner)	2011
Change Control	2013
Copyright Compliance	
Systems Software	2002
Database Management	2011
Data Integrity	2013
Data Security	2011
IT Governance	2011
Incident Response	2011
Software and Systems Acquisition	
Software Licensing	2013
Customer Systems Regulatory Compliance	
Banner - Human Resource Application	
Banner - Finance Application	
Banner - Student Application	2009
Property Application	
Physical Plant Work Order Application	
GI Computer Center	

Real Estate Transactions	
Receivables	2009
Records Retention	2005
Retirement Benefits	2013
Risk Management	
Salaries, Wages, and Fringe Benefits	1998
Short Term Student Loans	
Sponsored Projects Effort Reporting	2013
Student Fees	
Student Records and Registration	