Fiscal Year 2026 Proposed Audit Plan

Fiscal Year 25 Carryover Audits

Auditable Area	Auditable Unit	Notes	Status/Timing
Capital Outlay	**Harris Commons Building Project**	Review project for compliance with the Dept of General Services Construction and Professional Services Manual (CPSM) as well as project budget to actuals.	Currently Underway
Bursar's Office	**Cash Receipts & Operations**	This will be larger than the Bursar's office - we will look at all cash collection points and the controls surrounding those, including Athletics change funds.	Wrapping up - Draft Report stage
Athletics	**Travel**	Meal Expenses, Hotel Payments, Transportation	Not yet started - October 2025
Institutional Advancement	**Gift Administration**	Controls surrounding administration of gifts and donations to the University	Not yet started - December 2025

Fiscal Year 26 Proposed Audits

Auditable Area	Auditable Unit	Notes	Status/Timing
University Wide	**Policy & Procedure Review** - this will be an advisory review, not an audit	Obtain a comprehensive list of policies, determine age & relevance, compare to other universities, determine if procedures exist to implement the policies and the age and relevance of the procedures.	September/October 2025
Public Safety/Information Security	**Disaster Recovery/COOP/Clery Act (Crime Statistics)**	Determine process for creating and testing the COOP, coordination with Information Security, and frequency of updates/tests.	January/February 2026
Human Resources/University Wide/Info Tech Services	**Separation Process/Offboarding** - This will be a process review/consultation	Follow transactions through the process from start (supervisor) to finish. Will include how the transactions flow through the system and possible hiccups along the way.	April 2026
Registrar's Office/Academic Colleges	**Enrollment**	Inaccurate attendance can send a student to collections or cause the University to fail to return financial aid or issue refunds for loans.	May/June 2026

Fiscal Year 2026 Proposed Audit Plan

Fiscal Year 26 Proposed Information Technology Audits

Auditable Area	Auditable Unit	Notes	Status/Timing
Information Technology Services	**IT Policy Review**	This is a carryover from FY25 and is currently in process.	Underway
Information Technology Services	**2 Sensitive System Reviews**	Systems to be determined	Throughout the year
Information Technology Services	**Service Organization Control (SOC) Reports Review**	Review SOC reports for our 3rd party IT vendors supplying software as a service (SaaS) products	Continuous