



WEBER STATE UNIVERSITY

ASSOCIATE PROVOST OFFICE  
/ HIGH IMPACT PROGRAMS /  
FACULTY DEVELOPMENT

INTERNAL AUDIT REPORT

AUGUST 21, 2019

I Audit Department

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# Associate Provost Office

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August 21, 2019

Dr. Brad L. Mortensen  
President, Weber State University  
Ogden, Utah 84408

Dear President Mortensen:

Internal Audit has completed our audit of the Associate Provost Office / High Impact Programs / Faculty Development. The purpose of this audit was to determine if appropriate accounting controls over financial transactions are in place, internal controls promote sound business practices and the department complies with university and other applicable policies and regulations.

It appears overall appropriate controls are in place and policies are followed. However, we noted improvements were needed to processes associated with accounting and financial controls, personnel policies, and information security policies and procedures.

We express our appreciation to personnel for their timely cooperation and assistance during the audit.

Sincerely,

R. Bryce Barker  
Director of Internal Audit

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# Weber State University Internal Audit Associate Provost Office / High Impact Programs / Faculty Development

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# Overview

## **Description of Associate Provost Office / High Impact Programs / Faculty Development**

The Associate Provost Office / High Impact Programs / Faculty Development audit included the

in partnership with local community organizations. Students, faculty, staff, alumni and community partners come to the CCEL to create connections and opportunities to give and grow through learning and experience, and to build a community that thrives.

The main mission of the center is to engage students, faculty and staff members in service, democratic engagement, and community research to promote civic participation, build community capacity, and enhance the educational process.

- Office of Community Development – The Office of Community Development was established in January 2017 to support Weber State University’s commitment to serving as an anchor institution in Northern Utah. The primary initiative of the office is facilitation of the Ogden Civic Action Network (OgdenCAN) which is a coalition of seven anchor institutions including: Weber-Morgan Health Department, Intermountain Healthcare’s McKay-Dee Hospital, Ogden Regional Medical Center, Ogden-Weber Tech College, Ogden School District, Ogden City and Weber State University.

### **Findings from Last Audit**

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## Executive Summary of Areas Reviewed and Risk Rating

Our review identified seven areas where appropriate controls are in place or policies were followed and therefore the risks associated with these areas are reported as acceptable. There were 7 areas identified as having medium risk and 1 area identified as having a low risk. There were no high risk areas identified. Risks are categorized using the following criteria:

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Personnel Policies	Time and Attendance System (TAS)	Medium	Improve processes to ensure hourly employees properly log onto TAS to log hours worked
	Time Entry Approval System		



# Audit Findings, Recommendations and Departmental Responses

## Financial and Accounting Controls

Implementing the following recommendations will improve financial and accounting controls.

1. **Improve Oversight of Equipment Inventory** – We noted in our sample of equipment that Teaching and Learning Forum were missing four tablet devices from their PC Lifecycle list. It appears these items may have been turned in to Property Control but this could not be verified. It also appears their PC Lifecycle list may be outdated and include many other tablet devices that are no longer on hand.

**Audit Recommendation:** We recommend the department work with Property Control and their Campus Technology Coordinator (CTC) to review and update their PC Lifecycle list to ensure it is accurate and account for any missing items. PPM 5-28 IV D states, “Assignment of equipment is made on a departmental basis. The chair or director of the department is the property custodian and is responsible for the care and maintenance of the equipment and to verify the equipment inventory at least annually.”

**Departmental Response:** *We agree with the audit recommendations and are currently reviewing the entire inventory to correct inaccuracies. All directors are being encouraged to create a spreadsheet for tracking department property recording who the device is assigned to and where it is located. This audit recommendation will be implemented as of August 23, 2019.*

## Personnel Policies

not completed defensive driving certifications within the last two years as required by State of Utah Risk Management. This training must be completed by all university personnel who drive or may drive a vehicle while on or conducting university business.

**Audit Recommendation:** We recommend the departments work with the Registrar's Office to obtain regular FERPA training and/or have processes in place to ensure individuals sign up and complete this training through Training Tracker. We also recommend processes be improved to ensure all personnel who drive or may drive a vehicle on university business complete defensive driving certification as required every two years. *It is noted many of the individuals identified in our review now have obtained the appropriate training.*

**Departmental Response:** *All employees who were identified to have not taken the FERPA training and/or the defensive driving training/test have completed the training/test as of August 1, 2019 but for one employee who still needs to complete FERPA training as soon as the course is available to take. We have scheduled a training on August 21, 2019 for departmental managers/supervisors and administrative assistants in all HIPs departments to learn the appropriate processes for ensuring FERPA and defensive driving training are maintained for all employees in all departments.*

● 2. **Improve Procedures Associated with using the Time and Attendance System (TAS) -** We identified the following area where improvement should be made to improve internal controls:

- **Ensure the Use of Off-Campus IP Addresses is Approved -** We identified five of eight hourly employees from OUR, CCEL, SPARC, Teaching and Learning Forum, and Community Development who logged on TAS from computers or cell phones with off-campus IP addresses. Off-campus IP addresses should only be used in unique circumstances when campus computers are not available to log onto TAS. Written supervisory approval should be obtained and on file for individuals who need to log onto TAS in this manner. It is noted, however, hourly employees can use smart phones to log on TAS if they are on campus and use Weber State's secure WiFi system which records the IP address of where the employee logged in from.

**Audit Recommendation:** We recommend departments ensure all hourly employees properly log onto TAS as noted above.

**Departmental Response:** *We agree with the findings. All hourly employees have been instructed to log on via the WSU Secure network when using their cell phones to log in. Hourly employees that work, or may work at offsite events, have signed the Cell/Phone/Non-Campus Computer Use Agreement for Time and Attendance, or will be instructed to do so upon their return this fall. Going forward, if we need to hire an employee who will be working remotely, we will complete the required*

*form through Payroll for using secure WiFi to login to TAS. Additionally, we have scheduled a training on August 21, 2019 for departmental administrative assistants in all HIPs departments to learn the appropriate processes for obtaining approval for individuals to log into TAS via non-campus phones periodically. This audit recommendation was implemented as of July 30, 2019.*

- 3. Ensure Hours Worked by Non-Exempt Salaried Employees are Approved** – We noted two departments (Honors & OUR) were not always approving non-exempt employee time in the Time Entry Approval System. This approval should be obtained to verify hours are

***Departmental Response:** Access was reviewed and revised for all employees identified as having inappropriate access to finance orgs, faculty roles and/or advisor roles. We have scheduled a training on August 21, 2019 for departmental administrative assistants in all HIPs departments to learn the appropriate processes for key access reports annually and when an employee leaves the university. This audit recommendation was implemented July 30, 2019.*

2. **Improve Desktop Security** – In our review of desktop security for staff computers, we noted instances where university policy and standards were not followed. We noted the following:
  - Several departments (SPARC, Honors, CCEL, OUR)

*We have recorded computers with Property Control or the PC Lifecycle database.  
We have locked filing cabinets and moved old paper files to locked file cabinets.  
This audit recommendation was implemented July 30, 2019.*