



THE UNIVERSITY OF
TOLEDO

**Internal Audit and
Compliance**

FY 2022

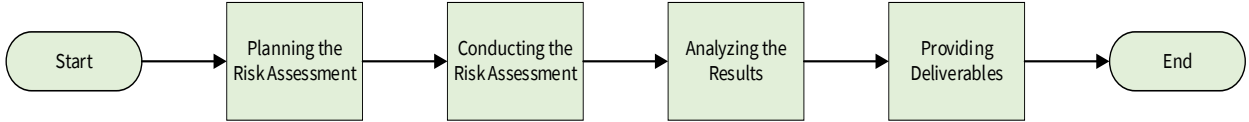
Annual Audit Plan

**University of Toledo (UToledo)
Audit Plan - FY 2022
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Executive Summary

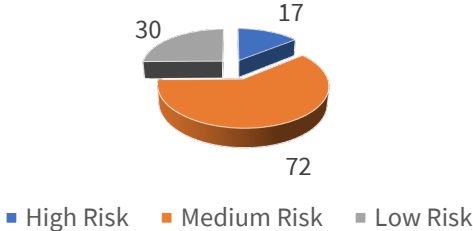
The annual audit plan defines specific audit areas intended to be undertaken in the next year. An audit prioritization process consists of the following steps:



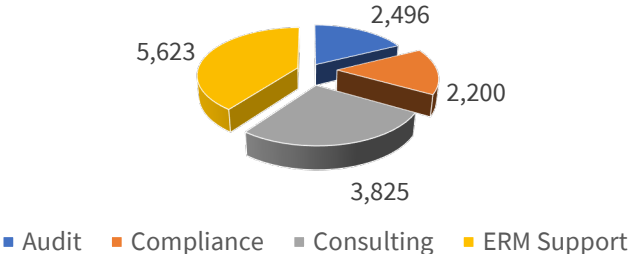
- Step 1 - Planning the Risk Assessment:** Perform research to identify audit universe.
- Step 2 - Conducting the Risk Assessment:** Obtain client risk factor information.
- Step 3 - Analyzing the Results:** Assess based on audit universe and risk factors.
- Step 4 - Providing Deliverables:** Discuss audit plan priorities with UToledo Senior Management to obtain consensus. Obtain Finance and Audit Committee approval.

Risk Assessment Ratings Summary

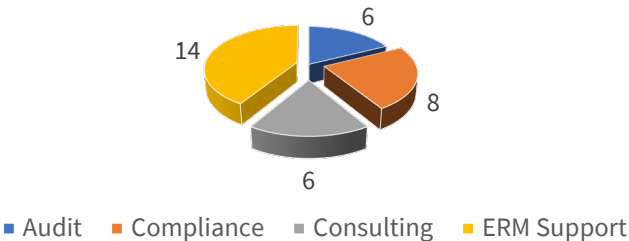
Overall Risk Rating (119 auditable processes)



Time Allocation (14,144 hours)



Project Allocation (34 projects)



Note: The Internal Audit and Compliance Plan has allocated specific time (5,623 hours) for project-level support of this program (denoted as “ERM Support”). The actual forms of support (i.e., projects performed) are subject to change during the fiscal year as the program develops.

FY22 Annual Audit Plan – Project Summary

Category	Process/ Area	Overall Risk Rating (5 = Highest Risk)	IA Service	Description of IA Activity
1. Research	Research Compliance	5.00	ERM Support	Key business risk to assess: Violation of salary cap limitations
2. Research	Research Administration	4.65	ERM Support	Key business risk to assess: Billing rates may include unallowable/buried costs
3. Finance	Cash Management/ Treasury & Investments	4.35	ERM Support	Key business risk to assess: Theft of cash
4. Finance	Grants and Contracts	3.85	ERM Support	Provide internal control advisory support to the development life cycle of the Epic clinical informatics system, which will access, organize, store, and share electronic medical records.
5. Human Resources	General – Human Resources	3.45	Audit	Ensure that UToledo employee onboarding processes are effective in ensuring and documenting the employee’s right to work in the United States on the date of hire.
6. Auxiliary Services	Athletics	3.10	Compliance	Report of annual activities of the intercollegiate athletics compliance function.
7. Information Technology	IT Leadership & Governance	2.95	ERM Support	Key business risk to assess: Failure to engage in IT risk identification and impact analysis involving multi-disciplinary functions
8. Information Technology	Research Computing/ Applications	2.95	ERM Support	Key business risk to assess: Failure to plan, implement, or maintain quality management standards and systems that provide for distinct development phases, clear deliverables, and explicit responsibilities
9. Information Technology	IT Operations	2.80	ERM Support	Key business risk to assess: Lack of a process for ensuring the achievement of performance objectives set for IT processes
10. Enrollment Management	Financial Aid	2.65	Audit	Ensure that all previous audit findings pertaining to the National Student Loan Data System have been satisfactorily resolved.
11. University Development	Gifts and Endowments	2.65	Consulting	Ensure financial transparency through required reporting of contracts with and gifts from a foreign source that, alone or combined, are valued at \$250,000 or more in a calendar year.
12. Facilities Management	Construction	2.55	ERM Support	Assess the quality of procedures for managing construction contracts. Review a sample of recent construction contracts and ensure compliance with all contractual terms, and that change orders are preapproved and well managed.
13. Information Technology	Academic Computing/ Applications	2.55	ERM Support	Key business risk to assess: Failure to deliver agreed-upon services
14. Information Technology	Healthcare Applications	2.55	Audit	System Development Life Cycle audit of the Epic clinical informatics system
15. Information Technology	IT Infrastructure	2.55	ERM Support	Key business risk to assess: Lack of a process for managing facilities to provide a suitable physical surrounding which protects the IT equipment and people against man-made and natural disasters
16. Property Management	Fixed Asset/Capital Management	2.50	ERM Support	Key business risk to assess: Capital assets/controlled items may not be recorded accurately, timely or at all in the university's inventory system

Division	Process/ Auditable Area	Overall Risk Rating (5 = Highest Risk)	IA Service	Description of IA Activity
17. Patient Care Operations	Patient Safety	2.50	ERM Support	Key business risk to assess: Patients/Staff/Public acquire infection in hospital
18. Patient Care Operations	Laboratory	2.45	ERM Support	Key business risk to assess: Loss/theft of non-patient cash (parking, cafeteria, etc.)
19. Auxiliary Services	Student Housing	2.45	ERM Support	Key business risk to assess: Inadequate security/Unsafe environment/Unauthorized access
20. Auxiliary Services	Campus Police	2.25	Compliance	Prepare the UToledo annual security and fire safety report, which is required by the Clery Act. Assemble campus crime statistics and communicate trend
21. Legal	General -- Legal	1.95	Compliance	Implement a process whereby all forms of conflicts across UToledo are captured and assessed regularly.
22. Patient Care Operations	General – Patient Care Operations	1.90	Compliance	Assess the quality of internal controls pertaining to services provided in the UTMC outpatient departments that are clinically integrated, which allows for higher quality and seamless coordinated care.
23. Governance	Compliance Program	1.85	Compliance	Comprehensive report of activities of all compliance functions of UToledo for FY2021.
24. Governance	Compliance Program	1.85	Compliance	Comprehensive report of activities of all compliance functions of UToledo for FY2022.
25. Information Technology	Information Security Governance and Operations	1.80	Compliance	Report of annual activities of the UToledo privacy office.
26. Student Services	Disability & Counseling Services	1.80	Compliance	Report of annual activities of the Americans Disabilities Act compliance function.
27. Academic Affairs	Management of Departments	1.65	Audit	Provide advisory support in assessing the various ways that the College Of Graduate Studies (COGS) supports the other academic colleges and offer recommendations on opportunities to improve effectiveness and efficiency.
28. Finance	Financial Reporting	1.65	Consulting	Perform agreed-upon procedures for intercollegiate athletics revenues and expenses required by the NCAA.
29. Governance	Internal Audit	1.55	Audit	Conduct the self-assessment of internal audit activities required by Institute of Internal Auditors professional <i>Standards</i> .
30. Patient Care Operations	Risk Management	1.50	Compliance	Report of annual activities of the UTMC compliance function.
31. Revenue Cycle for Medical Services	Coding	1.40	Compliance	<ul style="list-style-type: none"> Assess billing accuracy across inpatient specialties. Ensure that physician documentation is enough to support billed amounts. Assess billing accuracy across outpatient specialties Billing of telehealth transactions Compliance with the provisions of the “Two-Midnight Rule”
32. Research	Clinical Trials	1.35	Compliance	Report of annual activities of the clinical research compliance function.
33. Instruction	Degree Program Development	1.15	Compliance	Report of annual activities of the state authorization of online degree programs and professional licensure disclosure functions.
34. Property Management	General – Property Management	1.00	Audit	Perform self-assessment of the UToledo property management system, as is required per Federal granting agencies.

Estimated Quarterly Engagement Schedule – FY22

Engagement	Level of IA Effort	Q1	Q2	Q3	Q4
1. Research Compliance	Large		X	X	
2. Research Administration	Large		X	X	
3. Cash Management/Treasury & Investments	Large		X	X	
4. Grants and Contracts	Medium	X			
5. General – Human Resources	Large		X	X	
6. Athletics	Large			X	X
7. IT Leadership and Governance	Small – Medium		X		
8. Research Computing/Applications	Small – Medium		X		
9. IT Operations	Small – Medium		X		
10. Financial Aid	Medium	X			
11. Gifts and Endowments	Large	X		X	
12. Construction	Small – Medium		X		
13. Academic Computing/Applications	Small – Medium		X		
14. Healthcare Applications	Medium				X
15. IT Infrastructure	Small			X	
16. Fixed Asset/Capital Management	Small			X	
17. Patient Safety	Small			X	
18. Laboratory	Small – Medium				X
19. Student Housing	Small – Medium				X
20. Campus Police	Medium	X			
21. General – Legal	Medium	X			
22. General – Patient Care Operations	Medium	X			
23. Compliance Program (FY2021)	Large	X			
24. Compliance Program (FY2022)	Large				X
25. Information Security Governance	Medium				X
26. Disability and Counseling Services (ADA)	Medium	X			
27. Management of Departments (COGS)	Small	X			
28. Financial Reporting (NCAA AUP)	Medium		X		
29. Internal Audit (QAIP)	Small				X
30. Risk Management (UTMC Compliance)	Small – Medium				X
31. Coding (Revenue Cycle)	Large	X		X	
32. Clinical Trials	Small				X
33. Degree Program Development	Small				X
34. General – Property Management	Small	X			

1 Introduction, Mission, Purpose & Requirements

Introduction

The annual audit plan is goal-oriented and defines specific audit areas intended to be undertaken in the next year.

The objectives for the compilation of an effective annual audit plan are:

- Scheduling of activities identified in the annual audit plan must be realistic.
- Completion of planned activities must be achievable.
- Audit cycle for each activity must be completed.

This Audit Plan contains key information on expected audit activity for fiscal year 2022. The plan is based on the results of the annual risk assessment process.

Mission

The UToledo Internal Audit Department will provide independent, objective assurance and consulting activities designed to improve management practices, identify operational improvement, and reduce the risk exposure of UToledo.

Purpose

Internal Audit's audit plan focuses on the following objectives:

- Develop an Internal Audit Annual Plan based upon risk.
- Focus on areas of higher risk, strategic importance, or UToledo audit priority.
- Provide UToledo with value added recommendations to improve controls, mitigate identified risks, and increase efficiency within operations.

The scope of work of Internal Audit is to determine whether the UToledo framework of risk management, control, and governance processes, as designed and represented by Board and management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Interaction with various governance groups occurs as needed.
- Significant financial, managerial, operating information is accurate, reliable, and timely.
- Employees' actions are following policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in control processes.
- Significant legislative or regulatory issues impacting the fiscal operations of UToledo are recognized and addressed appropriately.
- Adequate controls are incorporated within new systems and processes.

Requirements

The Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing (the Standards)* govern the framework to be followed by the Internal Audit activities of UToledo. When developing the annual Internal Audit plan the following IIA guidance must be considered:

Standard 2010 – Planning: The Chief Audit Executive (CAE) must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals.

Standard 2010.A1: The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.

IIA Practice Advisory 2010-1: Linking the Audit Plan to Risk and Exposures:

- *“In developing the internal audit activity's audit plan...first develop or update the audit universe. The audit universe is a list of all the possible audits that could be performed. The CAE may obtain input on the audit universe from senior management and the board.”*
- *“The CAE prepares the internal audit activity's audit plan based on the audit universe, input from senior management and the board, and an assessment of risk and exposures affecting the organization.”*
- *“Audit work schedules are based on, among other factors, an assessment of risk and exposures. Prioritizing is needed to make decisions for applying resources.”*

UToledo Internal Audit activities must also align to audit planning requirements identified within the Internal Audit Charter, specifically:

- *“Conduct an annual risk assessment and produce a flexible risk-based audit plan...based upon risks and control concerns identified by the Executive Director of Internal Audit and Chief Compliance Officer (Executive Director), Board Members, management...and will periodically be updated.”*
- *“The Finance and Audit Committee retains the right to approve the annual audit plan presented by the Executive Director. The Executive Director shall periodically inform the Finance and Audit Committee of the status of the audit plan and any changes needed.”*
- *“The internal audit plan will consist of a work schedule as well as budget and resource requirements for the next fiscal year.”*
- *“The Executive Director will implement the approved audit plan and any plan amendments, special tasks or projects requested by management or the Finance and Audit Committee and agreed to by the Executive Director.”*
- *“The Executive Director may occasionally need to obtain expertise of persons outside of the Internal Audit Department. This expertise may be obtained within the organization through appropriate arrangements with management. Expertise may also be obtained from outside UToledo through contracts. The Finance and Audit Committee should be informed about the use of all external consultants obtained.”*

Internal Audit's Operations Manual requires the Executive Director to develop a risk-based plan. The methodology for the completion of the annual audit plan shall consider the following:

- Organization's risk management framework or an alternative approach if a framework does not exist.
- Organization's identification and management of its strategic objectives and whether strategic risks and new initiatives are managed to an acceptable level.
- Input from key stakeholders (Board members, UToledo executive leadership, department directors) on audit priorities that may impact students, patients, external stakeholders, or UToledo.
- Determine staffing resource availability and capability.
- To minimize duplication of effort and to maximize the amount of coverage achieved, consider audits planned by the external auditor and other assurance providers.
- Consider emerging issues resulting from the continuous update of UToledo risk profile.
- Include engagements that focus on revenue enhancement or economy of operations for certain UToledo processes (sources may include financial statements, annual budget).
- Identify areas potentially subject to continuous auditing, leveraging any UToledo risk management framework.
- Accept consulting engagements based on the engagement's potential to improve management of risks, add value, and improve the operations of UToledo.
- Consider common risk area profiles which could result in an enterprise audit across UToledo departments with similar risk factors.

This document describes the systematic process used by internal audit to develop its risk assessment and annual audit plan process. Risk assessment is inherently subjective; as such, quantitative analysis is supplemented with Internal Audit judgment and management input.

Internal Audit's risk assessment is solely for the purpose of developing the IA plan and focuses on auditable entities, not the entire universe of risks facing UToledo. Also, the assessment does not seek to determine or evaluate management's risk tolerance or risk appetite. Risk appetite is the level of risk that an organization is willing to accept while pursuing its objectives, and before any action is determined to be necessary to reduce the risk.

The annual audit plan will be reviewed every three months to determine:

- Any significant variations to the original plan arising from the under or over assessment of the time required for audit projects.
- Effects of unforeseen events that significantly impacted the timetabling of audit projects.
- Rescheduling because of staff changes.
- Percentage of IA audit effort devoted to assurance and consulting engagements.
- Other metrics developed in coordination with the Finance and Audit Committee.
- Amendments to the annual audit plan arising because of the quarterly review shall be presented by the Executive Director to the UToledo Finance and Audit Committee.

2 Audit Prioritization Process

The FY22 Internal Audit Plan is designed to provide audit coverage across the entire organization by deploying Internal Audit resources in an effective and efficient manner.

The following approach was taken in creating the risk assessment and Audit Plan:



2.1 Information Gathering and Scoping

- A. Understand industry trends/risks via discussions with industry and audit professionals, reading publications, attending relevant training.
- B. Understand UToledo strategic objectives and new initiatives by reviewing the strategic plan, annual financial statements, quarterly operations reports and annual budgets.
- C. Develop and update Internal Audit's risk assessment and audit planning methodology.
- D. Use prior audit plan as starting point of auditable risk areas/ audit universe.

2.2 Information Analysis

- A. Update audit universe and preliminary risk assessments based on research and review of UToledo operations and higher education.
- B. Interview UToledo leadership to gain understanding and input on audit universe, ratings and input on internal audit priorities/ value add opportunities.
- C. Develop proposed Audit Plan based on interviews, risk assessment, resource availability, budget, third party assurance coordination, and coverage by risk and department.

2.3 Develop Internal Audit Strategy and Plan

- A. Present UToledo leadership with:
 - Risk assessment results.
 - Planned Internal Audit's audit and consulting projects.
- B. Submit preliminary Internal Audit plan to Finance and Audit Committee for review

Appendix A contains a detailed listing of the Audit Universe – Highest to Lowest
Appendix B contains a detailed listing of the Audit Universe – By Department

3 Risk Based Audit Methodology

Organizations implement risk management processes to identify risks that threaten their capability of achieving their objectives and successful execution of their business strategies. Through an integrated risk management approach, senior management determines how much risk they are willing to accept (e.g., level of acceptable risk). Senior management's approach to risk management must be undertaken as a continuous process of:

- Establishing risk management objectives, tolerances & limits for the significant risks of UToledo.
- Assessing risks within the context of established tolerances.
- Developing cost-effective risk management strategies and processes consistent with the overall goals and objectives of UToledo.
- Implementing risk management processes.
- Monitoring and reporting on the performance of risk management processes.
- Improving risk management processes continuously.
- Ensuring adequate communication and information for decision making.

The continuous improvement cycle for risk management illustrates the need for UToledo management to define, be aware of and manage their inherent and control risks.

IA should assess whether risk management processes are effective by determining:

- Organizational objectives support and align with the mission of UToledo.
- Significant risks are identified and assessed.
- Appropriate risk responses are selected that align risk with the risk appetite of UToledo.
- Relevant risk information is captured and communicated in a timely manner across UToledo, enabling management to carry out their responsibilities.

Internal Audit recognizes that UToledo is at the initial stage of developing its Enterprise Risk Management (ERM) program. IA will engage and work collaboratively with UToledo management, and the Chief Risk Officer, as they implement their program. As the ERM program matures, IA will incorporate the ERM assessments within the IA risk assessment used for audit planning purposes. To that end, the Internal Audit and Compliance Plan has allocated specific time (~5,600 hours) for project-level support of this program (denoted as "ERM Support" on pages 5 and 6 of this document). The actual forms of support (i.e., projects performed) are subject to change during the fiscal year as the program develops. Any unused "ERM Support" time will be reallocated to Internal Audit and Institutional Compliance projects of high risk, as documented in this assessment.

3.1 Risk Methodology Framework

The risk methodology framework and strategy can directly impact risk assessments and planning within the internal audit function. Internal Audit will utilize the methodology as one factor while developing its strategic and annual plans. The process will help ensure higher risk areas are identified

and prioritized in the conduct of the audit plan and assignment of internal audit resources. A risk assessment methodology applies across an entire organization. Each department is responsible for the application of the methodology in their respective areas and aligning to the organizational strategic risk management approach.

3.2 Identification of Audit Universe

The audit universe is reviewed annually as part of the planning process. The audit universe is risk-based and IA leverages management and Finance and Audit Committee input, as well as IA knowledge of operations, financial statements, budgets, professional judgment, comparative higher education risks, and brainstorming techniques to identify potential risks. The following factors are considered when developing the audit universe and priorities for annual plan consideration:



NOTE: FY22’s plan involved extensive independent research, coordination with other assurance service providers, and management’s involvement in identifying audit priorities - including 8 departmental/senior leadership meetings involving approximately 60 senior and mid-level leaders. These meetings occurred throughout the year, but mostly in the Spring and Summer. Interviewees vary from year to year, to ensure diversity in thought, perspective, and viewpoint. The UToledo Chief Risk Officer will be involved in future meetings and as the program becomes more established will provide added input on risk.

Internal Audit (IA) will evaluate the auditable areas and make modifications throughout the year based upon changes to the UToledo risk profile. IA will also participate in the UToledo strategic planning process and align IA’s plan with appropriate assurance and consulting activities.

3.3 Risk Factors and Weighting

In prioritizing the risks identified, consideration is given to the likelihood of occurrence and consequence, or impact, in the event of occurrence. In weighting risk factors, IA utilizes risk factors from IIA guidance, historical knowledge of academic affairs, and internal auditing best practices. The overall goal of the risk scoring approach is to ensure that IA audits of high and moderate risk areas receive the largest concentration of audit effort over multiple years.

Once various risk factors are rated, they are weighted to arrive at a composite risk score for each area. The composite risk score is then used to determine areas to prioritize in the annual audit plan. Risk factors and assigned weighting are as follows:

Risk Factors	Weight	Description
A. Control Design and Effectiveness	20%	Assessed reliability of internal controls are important in judging the likelihood of errors in the system; consider known problems/prior audit results
B. Impact to Students, Patients, Stakeholders, Members of the Public, Reputation	20%	Impact to UToledo constituents; management or other stakeholder concerns can influence the priority of an auditable area; consider reputational impact to UToledo by failure of a sensitive process
C. Changes in Organization, Programs, and Operations	15%	A dynamic change to systems/processes/people, increases probability of efficiencies as well as errors
D. Complexity of Activities, Operations, and/or Systems	15%	Degree of process complexity or perceived impact of IT controls
E. Dollar Materiality/Operational Impact	15%	Financial statement impact, relative importance, or sensitivity to ongoing operations
F. Impact of Fraud, Waste, or Data Loss	15%	Impact of illegal acts, wasteful spending, or sensitive data loss can result in a heightened consequence regardless of the dollar amount

A. Control Design and Effectiveness

The assessed reliability of the internal control system is important in judging the likelihood of errors in the system. The quality of internal controls considers the adequacy of written procedures and whether controls have been previously tested.

B. Impact to Students, Patients, Stakeholders, and Public Reputation

Management or other stakeholder concerns can influence the priority of an auditable area and could take priority over other risk factors in some cases. The reputation of UToledo can be impacted by failures in certain sensitive processes. Amount of impact the audit area has on UToledo constituents include: (1) concern for public perception, (2) concern about adverse publicity, (3) laws and regulations, (4) customer demands, and (5) political exposure.

C. Changes in Organization, Programs and Operation

A dynamic environmental change, in terms of systems/processes/people, increases the probability of efficiencies as well as errors occurring. Changes in operations can impact the efficiency and effectiveness of the organization's performance. Criteria include changes in staff size, processing changes (manual to computerized), systems (input and/or output), as well as staff turnover. This area includes concerns of rapid growth in personnel size or additional programs added to an operational area.

Changes in operation to meet statutory, regulatory, and legal requirements, and/or to address organizational restructuring include modifications to manual or automated procedures such as increased use of technology. Changes in operations since this area was last audited may have a significant impact on accuracy and timeliness of work completed, efficiency and effectiveness of operation, and the reliability of work products and records.

D. Complexity of Activities, Operations, or Systems

Complexity includes amount of time, number of steps, techniques or procedures, degree of difficulty, training necessary, and interaction with other organizations/divisions necessary to complete a work task or process a transaction. Complexity can increase both the probability of error and the effort required to monitor the system. Includes complexity of federal and state laws, rules and regulations governing a program.

Computer applications affect the accuracy and timeliness of completed work tasks, as well as the productivities of the staff. Information systems should process information in a secure, reliable, and accurate manner.

Age, condition, efficiency and effectiveness of the data processing system specific to this audit area, and the perceived impact of general information technology controls related to: consistent use of an acceptable systems development methodology (including programmer and user documentation and testing procedures), consistent use of an acceptable project management system, effective computer maintenance change controls (to assure application program changes are properly authorized, managed, and recorded), and effective logical access security to guard against unwarranted access and unauthorized changes to computer programs or data.

E. Dollar Materiality/Operational Impact

Materiality focuses on the organizational impact due to financial statement materiality, relative importance, and/or sensitivity to negative public exposure of a process or system.

F. Impact of Fraud, Waste, or Data Loss

Risk is inherent in a process or system that employees (including management) individually, or in collusion with others, commit fraud, resulting in financial loss or unauthorized use of financial instruments, physical assets and/or confidential information. For IT systems, also consider the level and type of security threat(s) present (e.g., a firewall has a higher level of security threat associated with it than an internal file server).

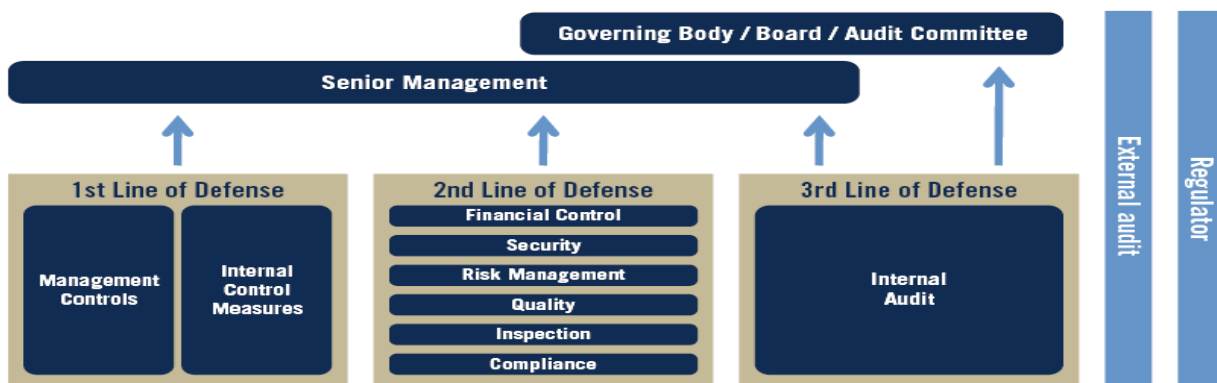
The composite risk rating system is a point in time assessment and ratings may vary based on an individual's perspective or recent event history. Ratings are designed to evaluate UToledo risk exposures related to governance, operations, and information systems regarding achievement of their strategic objectives; reliability of financial information; effectiveness and efficiency of operations; safeguarding of assets; and compliance with laws, regulations, and contracts.

To minimize the potential for duplication of effort and to maximize the amount of coverage achieved, the Executive Director will consider other assurance providers (both internal and external) and their scope and intended reliance by Internal Audit.

3.4 Coordinated Audit Coverage

After assessing risk-ratings against the audit universe, an evaluation of third-party assurance activities was conducted to maximize audit coordination efforts and coverage.

The Three Lines of Defense Model



Adapted from ECIIA/FERMA *Guidance on the 8th EU Company Law Directive, article 41*

NOTE: Internal Audit’s plan incorporates audit coverage from external audit; 3rd party external reviews within Executive, Academic Affairs, Clinical Affairs, Finance and Administration; and 2nd Line of Defense activities (i.e., UToledo monitoring within compliance, accounting, and IT security). Internal Audit's review of selected auditable units is not intended to offer a complete opinion on every aspect of the category. Rather, Internal Audit judgmentally evaluates the auditable unit and focuses its scope and objectives on key risks and controls to evaluate and report the results to the Committee. UToledo is not "relying" on the work of the external auditors, rather avoiding duplication of efforts by not allocating Internal Audit hours to these areas.

Appendix A

Risk Rating - Highest to Low

Appendix A

Category	Area	Institution-Level Risk Ratings							Risk Score	Annual Hours by Assurance Partner						
		Control Design and Effectiveness (20%)	Impact to Students, Stakeholders, Public. Reputation (20%)	Changes in Organization, Programs, and Operations (15%)	Complexity of Activities, Operations, and/or Systems (15%)	Dollar Materiality/Operational Impact (15%)	Impact of Fraud, Waste, or Data Loss (15%)	Enterprise Risk Management (I&C Support of Initiative)		Consulting (Internal Audit or Institutional Compliance)	Institutional Compliance	External Auditor	Cosource	Process Owner		
															Cycle # Years, or Annual Cycl	Internal Au
Research	Research Compliance	5	5	5	5	5	5	5.00	2	0	0	0	640	TBD	0	TBD
Research	Research Administration	5	4	5	5	5	4	4.65	2	0	0	0	600	TBD	0	TBD
Finance	Cash Management/Treasury & Investments	5	4	5	4	4	4	4.35	2	0	0	0	560	TBD	0	TBD
Finance	Grants and Contracts	4	4	4	4	4	3	3.85	2	0	0	0	480	TBD	0	TBD
Human Resources	General - Human Resources	5	4	4	3	2	2	3.45	2	680	0	0	0	TBD	0	TBD
Auxiliary Services	Athletics	3	2	4	4	3	3	3.10	Annual	0	0	720	0	TBD	0	TBD
Information Technology	IT Leadership & Governance	3	2	4	3	3	3	2.95	2	0	0	0	360	TBD	0	TBD
Information Technology	Research Computing/Applications	2	3	3	4	3	3	2.95	2	0	0	0	360	TBD	0	TBD
Information Technology	IT Operations	3	2	3	3	3	3	2.80	2	0	0	0	360	TBD	0	TBD
Enrollment Management	Financial Aid	3	2	3	3	3	2	2.65	2	520	0	0	0	TBD	0	TBD
University Development	Gifts and Endowments	2	3	3	3	2	3	2.65	Annual	0	600	0	0	TBD	0	TBD
Facilities Management	Construction	3	3	3	2	2	2	2.55	2	0	0	0	320	TBD	0	TBD
Information Technology	Academic Computing/Applications	3	3	2	3	2	2	2.55	2	0	0	0	320	TBD	0	TBD
Information Technology	Healthcare Applications	3	3	2	2	3	2	2.55	2	480	0	0	0	TBD	60	TBD
Information Technology	IT Infrastructure	3	3	2	2	2	3	2.55	2	0	0	0	320	TBD	0	TBD
Property Management	Fixed Asset/Capital Management	2	3	2	2	3	3	2.50	2	0	0	0	320	TBD	0	TBD
Patient Care Operations	Patient Safety	3	2	3	3	2	2	2.50	2	0	0	0	320	TBD	0	TBD
Patient Care Operations	Laboratory	2	2	2	3	3	3	2.45	2	0	0	0	331	TBD	0	TBD
Auxiliary Services	Student Housing	2	2	3	3	3	2	2.45	2	0	0	0	332	TBD	0	TBD
University Development	Stewardship Activities	3	2	3	2	2	2	2.35	2	0	0	0	0	TBD	0	TBD
Auxiliary Services	General - Auxiliary Services	4	3	2	2	1	1	2.30	2	0	0	0	0	TBD	0	TBD
Enrollment Management	Admissions	3	4	1	1	2	2	2.30	2	0	0	0	0	TBD	0	TBD
Finance	Budgeting /Decision Support	5	2	2	1	2	1	2.30	2	0	0	0	0	TBD	0	TBD
Finance	Tuition and Fees Management	2	5	1	2	1	2	2.30	2	0	0	0	0	TBD	0	TBD
Auxiliary Services	Campus Police	2	1	3	3	3	2	2.25	Annual	0	0	520	0	TBD	0	TBD
Patient Care Operations	Medical Procedures	1	2	3	3	2	3	2.25	2	0	0	0	0	TBD	0	TBD
Patient Care Operations	Quality	2	1	3	2	3	3	2.25	2	0	0	0	0	TBD	0	TBD
Revenue Cycle for Medical Services	Billing	1	2	2	3	3	3	2.25	2	0	0	0	0	TBD	0	TBD
Revenue Cycle for Medical Services	Charge Capture	3	2	2	2	2	2	2.20	2	0	0	0	0	TBD	0	TBD
Finance	Asset Depreciation	4	3	2	1	1	1	2.15	3	0	0	0	0	TBD	0	TBD
Purchasing/Supply Chain	Materials Management	3	4	1	2	1	1	2.15	3	0	0	0	0	TBD	0	TBD
Purchasing/Supply Chain	Receiving & Warehousing	5	2	1	1	2	1	2.15	3	0	0	0	0	TBD	0	TBD
Revenue Cycle for Medical Services	Collections	2	5	1	1	1	2	2.15	3	0	0	0	0	TBD	0	TBD
Auxiliary Services	Bookstore	3	2	2	2	2	1	2.05	3	0	0	0	0	TBD	0	TBD
Facilities Management	Maintenance	2	3	2	2	1	2	2.05	3	0	0	0	0	TBD	0	TBD
Finance	Payroll	4	1	2	1	2	2	2.05	3	0	0	0	0	TBD	0	TBD
Public Services	Community/Extended Education Centers	1	4	1	2	2	2	2.05	3	0	0	0	0	TBD	0	TBD
Research	Biosafety	3	2	1	2	2	2	2.05	3	0	0	0	0	TBD	0	TBD
Student Services	Healthcare	2	3	2	1	2	2	2.05	3	0	0	0	0	TBD	0	TBD
Finance	Accounts Payable/Disbursements	2	2	2	2	2	2	2.00	3	0	0	0	0	TBD	0	TBD
Academic Support	Student Retention and Graduation	3	3	2	1	1	1	1.95	3	0	0	0	0	TBD	0	TBD
Legal	General - Legal	3	3	1	1	2	1	1.95	Annual	0	440	0	0	TBD	0	TBD
Finance	Debt Service	3	3	1	2	1	1	1.95	3	0	0	0	0	TBD	0	TBD
Patient Care Operations	General - Patient Care Operations	3	2	2	1	2	1	1.90	3	0	440	0	0	TBD	60	TBD
Enrollment Management	Enrollment and Registration	3	2	2	2	1	1	1.90	3	0	0	0	0	TBD	0	TBD
Governance	Strategic Planning and Metrics	2	3	1	1	2	2	1.90	3	0	0	0	0	TBD	0	TBD
Public Services	Economic Development	2	3	1	2	1	2	1.90	3	0	0	0	0	TBD	0	TBD
Governance	Compliance Program	2	2	2	2	1	2	1.85	Annual	0	0	880	0	TBD	0	TBD
Auxiliary Services	Food Service	2	2	2	2	2	1	1.85	3	0	0	0	0	TBD	0	TBD
Public Services	Service Learning	2	2	2	1	2	2	1.85	3	0	0	0	0	TBD	0	TBD
Student Services	Academic Advising	2	2	1	2	2	2	1.85	3	0	0	0	0	TBD	0	TBD
University Development	Capital Campaigns	3	1	2	2	2	1	1.85	3	0	0	0	0	TBD	0	TBD
Information Technology	Information Security Governance and Operations	2	1	2	2	2	2	1.80	Annual	0	0	400	0	TBD	60	TBD
Student Services	Disability & Counseling Services	2	1	3	2	2	1	1.80	Annual	0	0	400	0	TBD	0	TBD
Instruction	Faculty	1	2	2	2	2	2	1.80	3	0	0	0	0	TBD	0	TBD
Medical Training	Academic Administration	2	2	1	1	2	2	1.70	3	0	0	0	0	TBD	0	TBD
Auxiliary Services	Recreation Centers	2	2	2	2	1	1	1.70	3	0	0	0	0	TBD	0	TBD
Patient Care Operations	Physician and Staffing Management	2	2	2	1	1	2	1.70	3	0	0	0	0	TBD	0	TBD
Research	Partnerships	2	2	1	2	2	1	1.70	3	0	0	0	0	TBD	0	TBD
Research	Publications & Intellectual Property	2	2	1	2	1	2	1.70	3	0	0	0	0	TBD	0	TBD

Appendix A (continued)

Category	Area	Institution-Level Risk Ratings							Risk Score	Annual Hours by Assurance Partner							
		Control Design and Effectiveness (20%)	Impact to Students, Patients, Stakeholders, Members of the Public, Reputation (20%)	Changes in Organization, Programs, and Operations (15%)	Complexity of Activities, Operations, and/or Systems (15%)	Dollar Materiality/Operational Impact (15%)	Impact of Fraud, Waste, or Data Loss (15%)	Cycle #, Years, or Annual Cyl		Internal Au	Consulting (Internal Audit or Institutional Complianc	Institutional Complianc	Enterprise Risk Management (IA&C Support of Initiative)	External Auditor	Cosource	Process Owner	
Academic Support	Management of Departments	2	1	2	2	2	2	1.65	4	320	0	0	0	TBD	0	TBD	
Finance	Financial Reporting	2	1	2	2	2	2	1.65	Annual	0	400	0	0	TBD	0	TBD	
Governance	Ethics & Standards of Conduct	2	1	2	1	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Governance	Organizational Structure & Accountability	2	1	1	2	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Governance	Policy Management	1	2	2	2	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Instruction	International Programs	1	2	2	2	1	2	1.65	4	0	0	0	0	TBD	0	TBD	
Research	Animal Research Program	1	2	2	1	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Risk Management	Environmental Health and Safety	1	2	1	2	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Auxiliary Services	Other Cost Recovery Departments	1	1	2	2	2	2	1.60	4	0	0	0	0	TBD	0	TBD	
University Relations	Public Affairs	1	1	1	1	4	2	1.60	4	0	0	0	0	TBD	0	TBD	
Facilities Management	Planning and Design	1	1	3	1	3	1	1.60	4	0	0	0	0	TBD	0	TBD	
Purchasing/Supply Chain	Bidding	1	1	3	1	1	3	1.60	4	0	0	0	0	TBD	0	TBD	
Purchasing/Supply Chain	Contracting	1	1	1	1	3	3	1.60	4	0	0	0	0	TBD	0	TBD	
Purchasing/Supply Chain	General - Purchasing/Supply Chain	1	1	1	3	3	1	1.60	4	0	0	0	0	TBD	0	TBD	
Student Services	Recreation and Activities	1	1	1	3	1	3	1.60	4	0	0	0	0	TBD	0	TBD	
University Relations	Alumni Programs	1	1	4	2	1	1	1.60	4	0	0	0	0	TBD	0	TBD	
University Relations	Government Affairs	1	1	1	4	2	1	1.60	4	0	0	0	0	TBD	0	TBD	
Auxiliary Services	Special Events	1	1	3	3	1	1	1.60	4	0	0	0	0	TBD	0	TBD	
Governance	Internal Audit	2	2	2	1	1	1	1.55	Annual	280	0	0	0	TBD	65	TBD	
Public Services	General - Public Services	2	2	1	1	2	1	1.55	4	0	0	0	0	TBD	0	TBD	
Revenue Cycle for Medical Services	Health Information Management (Medical Records)	2	2	1	1	1	2	1.55	4	0	0	0	0	TBD	0	TBD	
Enrollment Management	Orientation	2	2	2	1	1	1	1.55	4	0	0	0	0	TBD	0	TBD	
Property Management	Motor Pool	2	2	1	2	1	1	1.55	4	0	0	0	0	TBD	0	TBD	
Patient Care Operations	Risk Management	1	2	2	1	2	1	1.50	Annual	0	0	360	0	TBD	0	TBD	
Facilities Management	Landscape & Grounds	1	2	1	1	2	2	1.50	4	0	0	0	0	TBD	0	TBD	
Facilities Management	Custodial Services	2	1	2	2	1	1	1.50	4	0	0	0	0	TBD	0	TBD	
Finance	Accounts Receivable	2	1	2	1	2	1	1.50	4	0	0	0	0	TBD	0	TBD	
Medical Training	Compliance	2	1	1	2	1	2	1.50	4	0	0	0	0	TBD	0	TBD	
Student Services	Judicial Affairs	1	2	1	2	1	2	1.50	4	0	0	0	0	TBD	0	TBD	
Revenue Cycle for Medical Services	Coding	3	1	1	1	1	1	1.40	Annual	0	320	0	0	TBD	180	TBD	
Enrollment Management	Student Records - Registrar	2	2	1	1	1	1	1.40	5	0	0	0	0	TBD	0	TBD	
Research	Clinical Trials	1	2	1	2	1	1	1.35	Annual	0	0	320	0	TBD	0	TBD	
Research	Human Subjects Research Program	2	1	1	1	2	1	1.35	5	0	0	0	0	TBD	0	TBD	
Research	Medical Centers and Programs	2	1	1	1	1	2	1.35	5	0	0	0	0	TBD	0	TBD	
University Development	General - University Development	1	2	1	1	2	1	1.35	5	0	0	0	0	TBD	0	TBD	
Governance	Business Continuity	2	1	2	1	1	1	1.35	5	0	0	0	0	TBD	0	TBD	
Risk Management	Emergency Preparedness	1	2	2	1	1	1	1.35	5	0	0	0	0	TBD	0	TBD	
Practice Plan	Bylaws	1	1	1	1	2	2	1.30	5	0	0	0	0	TBD	0	TBD	
Student Services	General - Student Services	1	1	1	2	2	1	1.30	5	0	0	0	0	TBD	0	TBD	
Instruction	Curriculum Development	1	1	2	2	1	1	1.30	5	0	0	0	0	TBD	0	TBD	
Auxiliary Services	Child Development Center	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Auxiliary Services	Parking Office	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Enrollment Management	General - Enrollment Management	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Enrollment Management	Recruitment	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Facilities Management	Utilities	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Instruction	Accreditation	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Instruction	Course Scheduling	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Medical Training	Graduate Education	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Student Services	Student Organizations	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Instruction	Degree Program Development	1	1	1	2	1	1	1.15	Annual	0	0	225	0	TBD	0	TBD	
Practice Plan	General - Practice Plan	1	1	1	1	1	2	1.15	5	0	0	0	0	TBD	0	TBD	
Finance	Travel and Entertainment	1	1	2	1	1	1	1.15	5	0	0	0	0	TBD	0	TBD	
Instruction	Grading Practices	1	1	1	1	2	1	1.15	5	0	0	0	0	TBD	0	TBD	
Practice Plan	Physician Relations	1	1	2	1	1	1	1.15	5	0	0	0	0	TBD	0	TBD	
Property Management	General - Property Management	1	1	1	1	1	1	1.00	2	216	0	0	0	TBD	0	TBD	
Legal	Contract Oversight	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD	
Legal	Open Records & Records Retention	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD	
Property Management	Leasing Property	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD	
Student Services	Career Centers	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD	
											2,496	2,200	3,825	5,623	TBD	425	TBD

Appendix B

Risk Rating By Strategic Plan Pillar

Appendix B

Area	Institution-Level Risk Ratings							Annual Hours by Assurance Partner							
	Control Design and Effectiveness (20%)	Impact to Students, Patients, Stakeholders, Members of the Public, Reputation (20%)	Changes in Organization, Programs, and Operations (15%)	Complexity of Activities, Operations, and/or Systems (15%)	Dollar Materiality/ Operational Impact (15%)	Impact of Fraud, Waste, or Data Loss (15%)	Risk Score	Cycle (# Years, or Annual Cyl	Internal Au	Consulting (Internal Audit or Institutional Complianc	Institutional Complianc	Enterprise Risk Management (IA&C Support of Initiative)	External Auditor	Cosource	Process Owner
Student Success and Academic Excellence															
Patient Safety	3	2	3	3	2	2	2.50	2	0	0	0	320	TBD	0	TBD
Laboratory	2	2	2	3	3	3	2.45	2	0	0	0	331	TBD	0	TBD
Medical Procedures	1	2	3	3	2	3	2.25	2	0	0	0	0	TBD	0	TBD
Quality (Patient Care Operations)	2	1	3	2	3	3	2.25	2	0	0	0	0	TBD	0	TBD
Healthcare (Student Services)	2	3	2	1	2	2	2.05	3	0	0	0	0	TBD	0	TBD
Student Retention and Graduation	3	3	2	1	1	1	1.95	3	0	0	0	0	TBD	0	TBD
General - Patient Care Operations	3	2	2	1	2	1	1.90	3	0	440	0	0	TBD	60	TBD
Academic Advising	2	2	1	2	2	2	1.85	3	0	0	0	0	TBD	0	TBD
Disability & Counseling Services	2	1	3	2	2	1	1.80	Annual	0	0	400	0	TBD	0	TBD
Academic Administration	2	2	1	1	2	2	1.70	3	0	0	0	0	TBD	0	TBD
Physician and Staffing Management	2	2	2	1	1	2	1.70	3	0	0	0	0	TBD	0	TBD
Management of Departments (Academic Support)	2	1	2	2	2	1	1.65	4	320	0	0	0	TBD	0	TBD
Recreation and Activities	1	1	1	3	1	3	1.60	4	0	0	0	0	TBD	0	TBD
Risk Management (Patient Care Operations)	1	2	2	1	2	1	1.50	Annual	0	0	360	0	TBD	0	TBD
Compliance (Medical Training)	2	1	1	2	1	2	1.50	4	0	0	0	0	TBD	0	TBD
Judicial Affairs	1	2	1	2	1	2	1.50	4	0	0	0	0	TBD	0	TBD
General - Student Services	1	1	1	2	2	1	1.30	5	0	0	0	0	TBD	0	TBD
Graduate Education	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD
Student Organizations	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD
Career Centers	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD
Research, Scholarship, and Creative Activities															
Research Compliance	5	5	5	5	5	5	5.00	2	0	0	0	640	TBD	0	TBD
Research Administration	5	4	5	5	5	4	4.65	2	0	0	0	600	TBD	0	TBD
Biosafety	3	2	1	2	2	2	2.05	3	0	0	0	0	TBD	0	TBD
Partnerships (Research)	2	2	1	2	2	1	1.70	3	0	0	0	0	TBD	0	TBD
Publications & Intellectual Property	2	2	1	2	1	2	1.70	3	0	0	0	0	TBD	0	TBD
Animal Research Program	1	2	2	1	2	2	1.65	4	0	0	0	0	TBD	0	TBD
Clinical Trials	1	2	1	2	1	1	1.35	Annual	0	0	320	0	TBD	0	TBD
Human Subjects Research Program	2	1	1	1	2	1	1.35	5	0	0	0	0	TBD	0	TBD
Medical Centers and Programs (Research)	2	1	1	1	1	2	1.35	5	0	0	0	0	TBD	0	TBD
Faculty, Staff, and Alumni															
General - Human Resources	5	4	4	3	2	2	3.45	2	680	0	0	0	TBD	0	TBD
Gifts and Endowments	2	3	3	3	2	3	2.65	Annual	0	600	0	0	TBD	0	TBD
Stewardship Activities	3	2	3	2	2	2	2.35	2	0	0	0	0	TBD	0	TBD
Capital Campaigns	3	1	2	2	2	1	1.85	3	0	0	0	0	TBD	0	TBD
Faculty (Instruction)	1	2	2	2	2	2	1.80	3	0	0	0	0	TBD	0	TBD
International Programs	1	2	2	2	1	2	1.65	4	0	0	0	0	TBD	0	TBD
General - University Development	1	2	1	1	2	1	1.35	5	0	0	0	0	TBD	0	TBD
Bylaws	1	1	1	1	2	2	1.30	5	0	0	0	0	TBD	0	TBD
Curriculum Development	1	1	2	2	1	1	1.30	5	0	0	0	0	TBD	0	TBD
Accreditation	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD
Course Scheduling	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD
Degree Program Development	1	1	1	2	1	1	1.15	Annual	0	0	225	0	TBD	0	TBD
General - Practice Plan	1	1	1	1	1	2	1.15	5	0	0	0	0	TBD	0	TBD
Grading Practices	1	1	1	1	2	1	1.15	5	0	0	0	0	TBD	0	TBD
Physician Relations	1	1	2	1	1	1	1.15	5	0	0	0	0	TBD	0	TBD

Appendix B (continued)

Area	Institution-Level Risk Ratings								Annual Hours by Assurance Partner							
	Control Design and Effectiveness (20%)	Impact to Students, Patients, Stakeholders, Members of the Public, Reputation (20%)	Changes in Organization, Programs, and Operations (15%)	Complexity of Activities, Operations, and/or Systems (15%)	Dollar Materiality/Operational Impact (15%)	Impact of Fraud, Waste, or Data Loss (15%)	Risk Score	Cycle (#, Years, or Annual Cycle)	Internal Audit	Consulting (Internal Audit or Institutional Compliance)	Institutional Compliance	Enterprise Risk Management (I&G Support of Initiative)	External Auditor	Cosource	Process Owner	
	Fiscal Positioning and Infrastructure															
Cash Management/Treasury & Investments	5	4	5	4	4	4	4.35	2	0	0	0	560	TBD	0	TBD	
Grants and Contracts	4	4	4	4	4	4	3.85	2	0	0	0	480	TBD	0	TBD	
Athletics	3	2	4	4	3	3	3.10	Annual	0	0	720	0	TBD	0	TBD	
IT Leadership & Governance	3	2	4	3	3	3	2.95	2	0	0	0	360	TBD	0	TBD	
Research Computing/Applications	2	3	3	4	3	3	2.95	2	0	0	0	360	TBD	0	TBD	
IT Operations	2	3	3	3	3	3	2.80	2	0	0	0	360	TBD	0	TBD	
Financial Aid	3	2	3	3	3	3	2.65	2	520	0	0	0	TBD	0	TBD	
Academic Computing/Applications	3	3	2	3	2	2	2.55	2	0	0	0	320	TBD	0	TBD	
Construction	3	3	3	2	2	2	2.55	2	0	0	0	320	TBD	0	TBD	
Healthcare Applications	3	3	2	2	3	2	2.55	2	480	0	0	0	TBD	60	TBD	
IT Infrastructure	3	3	2	2	2	3	2.55	2	0	0	0	320	TBD	0	TBD	
Fixed Asset/Capital Management	2	3	2	2	3	3	2.50	2	0	0	0	320	TBD	0	TBD	
Student Housing	2	3	2	3	3	3	2.45	2	0	0	0	332	TBD	0	TBD	
Admissions	3	4	1	2	2	2	2.30	2	0	0	0	0	TBD	0	TBD	
Budgeting /Decision Support	5	2	2	1	2	1	2.30	2	0	0	0	0	TBD	0	TBD	
General - Auxiliary Services	4	3	2	2	1	1	2.30	2	0	0	0	0	TBD	0	TBD	
Tuition and Fees Management	2	5	1	2	1	2	2.30	2	0	0	0	0	TBD	0	TBD	
Campus Police	2	1	3	3	3	3	2.25	Annual	0	0	520	0	TBD	0	TBD	
Billing (Revenue Cycle for Medical Services)	1	2	2	3	3	3	2.25	2	0	0	0	0	TBD	0	TBD	
Charge Capture	3	2	2	2	2	2	2.20	2	0	0	0	0	TBD	0	TBD	
Asset Depreciation	4	3	2	1	1	1	2.15	3	0	0	0	0	TBD	0	TBD	
Materials Management	3	4	1	2	1	1	2.15	3	0	0	0	0	TBD	0	TBD	
Receiving & Warehousing	5	2	1	1	2	1	2.15	3	0	0	0	0	TBD	0	TBD	
Collections (Revenue Cycle for Medical Services)	2	5	1	1	1	2	2.15	3	0	0	0	0	TBD	0	TBD	
Bookstore	3	2	2	2	2	2	2.05	3	0	0	0	0	TBD	0	TBD	
Maintenance	2	3	2	2	1	2	2.05	3	0	0	0	0	TBD	0	TBD	
Payroll	4	1	2	1	2	2	2.05	3	0	0	0	0	TBD	0	TBD	
Accounts Payable/Disbursements	2	2	2	2	2	2	2.00	3	0	0	0	0	TBD	0	TBD	
Debt Service	3	2	2	2	2	2	1.95	3	0	0	0	0	TBD	0	TBD	
Enrollment and Registration	3	2	2	2	1	1	1.90	3	0	0	0	0	TBD	0	TBD	
Food Service (Auxiliary Services)	2	2	2	2	2	2	1.85	3	0	0	0	0	TBD	0	TBD	
Information Security Governance and Operations	2	1	2	2	2	2	1.80	Annual	0	0	400	0	TBD	60	TBD	
Recreation Centers	2	2	2	2	1	1	1.70	3	0	0	0	0	TBD	0	TBD	
Financial Reporting	2	1	2	2	1	2	1.65	Annual	0	400	0	0	TBD	0	TBD	
Other Cost Recovery Departments	1	1	2	2	2	2	1.60	4	0	0	0	0	TBD	0	TBD	
Bidding	1	1	3	3	3	3	1.60	4	0	0	0	0	TBD	0	TBD	
Contracting	1	1	1	1	3	3	1.60	4	0	0	0	0	TBD	0	TBD	
General - Purchasing/Supply Chain	1	1	1	3	3	3	1.60	4	0	0	0	0	TBD	0	TBD	
Planning and Design (Facilities Management)	1	1	3	1	3	1	1.60	4	0	0	0	0	TBD	0	TBD	
Special Events	1	1	3	3	1	1	1.60	4	0	0	0	0	TBD	0	TBD	
Health Information Management (Medical Records)	2	2	1	1	1	1	1.55	4	0	0	0	0	TBD	0	TBD	
Motor Pool	2	2	1	2	1	1	1.55	4	0	0	0	0	TBD	0	TBD	
Orientation	2	2	2	1	1	1	1.55	4	0	0	0	0	TBD	0	TBD	
Landscape & Grounds	2	2	1	2	2	2	1.50	4	0	0	0	0	TBD	0	TBD	
Accounts Receivable	2	1	2	1	2	1	1.50	4	0	0	0	0	TBD	0	TBD	
Custodial Services	2	1	2	2	1	1	1.50	4	0	0	0	0	TBD	0	TBD	
Coding (Revenue Cycle for Medical Services)	3	1	1	1	1	1	1.40	Annual	0	320	0	0	TBD	180	TBD	
Student Records - Registrar	2	2	1	1	1	1	1.40	5	0	0	0	0	TBD	0	TBD	
Child Development Center	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
General - Enrollment Management	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Parking Office	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Recruitment	2	1	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Utilities	1	2	1	1	1	1	1.20	5	0	0	0	0	TBD	0	TBD	
Travel and Entertainment	1	1	2	1	1	1	1.15	5	0	0	0	0	TBD	0	TBD	
General - Property Management	1	1	1	1	1	1	1.00	2	216	0	0	0	TBD	0	TBD	
Leasing Property	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD	
Reputation and Engagement																
Community/Extended Education Centers	1	4	1	2	2	2	2.05	3	0	0	0	0	TBD	0	TBD	
General - Legal	1	3	1	1	2	2	1.95	Annual	0	400	0	0	TBD	0	TBD	
Economic Development	2	3	1	2	2	2	1.90	3	0	0	0	0	TBD	0	TBD	
Strategic Planning and Metrics	2	3	1	1	2	2	1.90	3	0	0	0	0	TBD	0	TBD	
Compliance Program (Governance)	2	2	2	2	1	2	1.85	Annual	0	880	0	0	TBD	0	TBD	
Service Learning	2	2	2	1	2	2	1.85	3	0	0	0	0	TBD	0	TBD	
Environmental Health and Safety	1	2	1	2	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Ethics & Standards of Conduct	2	1	2	1	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Organizational Structure & Accountability	2	1	2	1	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Policy Management	1	2	2	2	2	2	1.65	4	0	0	0	0	TBD	0	TBD	
Public Affairs	1	1	1	1	4	2	1.60	4	0	0	0	0	TBD	0	TBD	
Alumni Programs	1	1	4	2	1	1	1.60	4	0	0	0	0	TBD	0	TBD	
Government Affairs	1	1	1	4	2	1	1.60	4	0	0	0	0	TBD	0	TBD	
Internal Audit	2	2	2	1	1	1	1.55	Annual	280	0	0	0	TBD	65	TBD	
General - Public Services	2	2	1	1	2	1	1.55	4	0	0	0	0	TBD	0	TBD	
Business Continuity	2	1	2	1	1	1	1.35	5	0	0	0	0	TBD	0	TBD	
Emergency Preparedness	1	2	2	1	1	1	1.35	5	0	0	0	0	TBD	0	TBD	
Contract Oversight	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD	
Open Records & Records Retention	1	1	1	1	1	1	1.00	5	0	0	0	0	TBD	0	TBD	
									2,496	2,200	3,825	5,623	TBD	425	TBD	