

## Internal Audit

Office of the President  
Administrative Unit Assessment  
FY 18 (July 2017-July 2018)

### Department and Assessment Report Information

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For which department or area are you reporting?	Internal Audit
What is the name and MGA email address of the person responsible for this report?	Rose Patti rose.patti@mga.edu

### Departmental Mission and Goals

The mission and goals of the department should be consistent over a 5 year period, although some institutional changes may necessitate and prompt a change in mission or goals for specific departments. In this section, you will report the mission statement for your department as well as the long term goals (5 year range) for the department.

<b>What is the mission statement for this department/area? Your mission should explain why the department/area exists and who it serves.</b>	The mission of the Office of Internal Audit is to support Middle Georgia State University (MGA) management in meeting its governance, risk management, and compliance responsibilities while helping to improve organizational and operational effectiveness and efficiency. The Office of Internal Audit is a core unit that provides management with timely information, advice and guidance that is objective, accurate, balanced and useful. Additionally the unit promotes an organizational culture that encourages ethical conduct.
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<b>What are the goals for this department? These should be the "big things" the department/area intends to accomplish within 5 years.</b>	<ol style="list-style-type: none"><li>1. To provide MGA management with timely information, advice and guidance that is objective, accurate, balanced and useful.</li><li>2. To promote ethical conduct at MGA.</li></ol>
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## Objectives

Each year, every department should identify objectives the department hopes to accomplish in the next year. These should align with departmental goals and the MGA strategic plan. In the next section you will be reporting on the objectives you set and whether or not you achieved them in FY 18. Later in the document you will report on objectives you hope to accomplish in the coming fiscal year, FY19.

### Objective 1

<b>Objective 1: What was this department's first objective for this fiscal year? Objectives should be specific, measurable, and achievable within one year.</b>	MGA management receives support in meeting their governance, risk management and compliance responsibilities by the office of internal audit accomplishing a minimum of 75% of the activities outlined in the near-term and medium-term areas of the rolling audit plan for FY 2017-2018
<b>Objective 1: How did your department measure this objective? (Survey, budget number, number of participants, jobs completed, measurable time and/or effort)</b>	Review of rolling audit plan completion
<b>Objective 1: What was your target outcome for this objective? (1.e. 80% participation, 5% enrollment growth, 7% change in engagement)</b>	75% of activities completed
<b>Objective 1: At what level did the department/area achieve on this objective? (This should be a number, i.e. 82%, 6%, 345 attendees, 75% engagement)</b>	86% of activities completed
<b>Objective 1: Did your department meet this objective?</b>	The department met this objective.
<b>Objective 1: What did your department learn from working toward this objective? What changes will you make based on this effort next year?</b>	<p>During FY 2017 – 2018, six planned and three unplanned engagements/investigations were completed. One engagement has been delayed to 2019. The overall completed activities totaled 86%. The measure of success of 75% of activities completed remains a priority for the Office of Internal Audit.</p> <p>The Financial Agreed Upon Procedures Engagement produced findings related to cash account reconciliations, student accounts receivable listings and student account receivable billing. Addressing the findings will assist management in meeting their governance responsibilities related to the institutions finances. The USG Audit performed during winter 2017-2018 covered the areas of Continuing Education/ Conference Center, Auxiliary Enterprises and Financial Aid Follow-Up. Corrective</p>

	<p>action for issues noted in the Auxiliary Enterprises and Financial Aid Follow-Up areas will assist management in meeting their governance and compliance responsibilities related to these areas. Areas of concern noted in the Physical Security of Campus engagement will assist management with risk management responsibilities, once completed. Continued completion of activities outlined in the rolling audit plan supports management in identifying risks in their areas. Internal Audit will continue this administrative outcome.</p>
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## Objective 2

<b>Objective 2: What was this department's second objective for this fiscal year? Objectives should be specific, measurable, and achievable within one year.</b>	MGA management receives corrective action assurance of follow-up of issued audit findings, including both internal and external recommendations
<b>Objective 2: How did your department measure this objective? (Survey, budget number, number of participants, jobs completed, measurable time and/or effort)</b>	Review of follow-up of audit findings
<b>Objective 2: What was your target outcome for this objective? (1.e. 80% participation, 5% enrollment growth, 7% change in engagement)</b>	75% of audit findings receive follow up on quarterly basis
<b>Objective 2: At what level did the department/area achieve on this objective? (This should be a number, i.e. 82%, 6%, 345 attendees, 75% engagement)</b>	100% of audit findings received follow up only twice during FY 2017-2018. Therefore the level achieved was 50%
<b>Objective 2: Did your department meet this objective?</b>	The department did not meet this objective.
<b>Objective 2: What did your department learn from working toward this objective? What changes will you make based on this effort next year?</b>	Goal was not met during FY 2017-2018 but remains a priority for the Office of Internal Audit. There are a total of 9 open findings at the end of FY 2017-2018. The Office of Internal Audit will continue to update and close these findings as appropriate. Open findings updated and/or closed are from previous audit work included such items as Aviation Maintenance Supply Inventory, In-State/Out-of-State Residency Classification, Internal E-Mail Communications to Students, Aviation Proficiency Time, Financial Procedures and Financial Aid. Findings are closed when corrective action has been taken on the audit recommendations; findings are updated when corrective action has begun, but has not been completed. By tracking the findings and corrective action taken, Internal Audit was able to provide assurance to management of corrective action to audit issues in the areas noted above. Internal Audit will continue the practice of tracking these findings in order to provide corrective action assurance to management.

### Objective 3

<b>Objective 3: What was this department's third objective for this fiscal year? Objectives should be specific, measurable, and achievable within one year.</b>	MGA faculty, staff and students receive ethics/fraud awareness education by the development of an ethics/fraud awareness program at MGA
<b>Objective 3: How did your department measure this objective? (Survey, budget number, number of participants, jobs completed, measurable time and/or effort)</b>	Review of completed ethics/fraud awareness program
<b>Objective 3: What was your target outcome for this objective? (1.e. 80% participation, 5% enrollment growth, 7% change in engagement)</b>	Completed ethics/fraud awareness program during FY 2017-2018
<b>Objective 3: At what level did the department/area achieve on this objective? (This should be a number, i.e. 82%, 6%, 345 attendees, 75% engagement)</b>	Introduction of ethics/fraud awareness program during FY 2017-2018
<b>Objective 3: Did your department meet this objective?</b>	The department met this objective.
<b>Objective 3: What did your department learn from working toward this objective? What changes will you make based on this effort next year?</b>	<p>Goal was met for USG Ethics Awareness Week of an ethics/fraud awareness program. USG is planning to once again celebrate USG Ethics Awareness Week in November 2018 as a system wide effort to promote ethics awareness activities.</p> <p>During USG Ethics Awareness Week, November 13-17, 2017, the Office of Internal Audit, Legal Counsel and Human Resources planned events and held a panel discussion on Ethic's in Today's Workplace. The panel discussion was open to faculty, staff and students, and the panelists included MGA's Executive Director for Human Resources along with several faculty and staff members and was moderated by the Internal Auditor. Other Ethics Awareness Week activities included a Hotline Awareness Brochure as well as updates to the MGA Compliance page. These updates were advertised via Facebook posts as well as Inside MGA posts during November 2017. The President's blog on November 13, 2017 also included reference to ethics awareness and the events planned by MGA to recognize Ethics Awareness Week. Internal Audit will continue to promote ethics/fraud awareness for the MGA community.</p>

**Objective 4**

<b>Objective 4: What was this department's fourth objective for this fiscal year? Objectives should be specific, measurable, and achievable within one year.</b>	n/a - only 3 objectives planned
<b>Objective 4: How did your department measure this objective? (Survey, budget number, number of participants, jobs completed, measurable time and/or effort)</b>	n/a - only 3 objectives planned
<b>Objective 4: What was your target outcome for this objective? (1.e. 80% participation, 5% enrollment growth, 7% change in engagement)</b>	n/a - only 3 objectives planned
<b>Objective 4: At what level did the department/area achieve on this objective? (This should be a number, i.e. 82%, 6%, 345 attendees, 75% engagement)</b>	n/a - only 3 objectives planned
<b>Objective 4: Did your department meet this objective?</b>	The department met this objective.
<b>Objective 4: What did your department learn from working toward this objective? What changes will you make based on this effort next year?</b>	n/a - only 3 objectives planned

## Future Plans

<p><b>Please identify at least four measurable objectives for the next fiscal year. In listing the objectives, please use the format shown in these examples.1) The Department of X will improve services levels by 5% as measured by our satisfaction survey. 2) The department to X will provide training in ABC for at least 73 MGA faculty and staff.</b></p>	<ol style="list-style-type: none"><li>1. MGA management receives support in meeting their governance, risk management and compliance responsibilities by the office of internal audit accomplishing a minimum of 75% of the activities outlined in the near-term and medium-term areas of the rolling audit plan for FY 2018-2019</li><li>2. MGA management receives corrective action assurance of follow-up of issued audit findings, including both internal and external recommendations, by quarterly updates of a minimum of 75% of audit findings.</li><li>3. MGA faculty, staff and students receive ethics/fraud awareness education by the development of an ethics/fraud awareness program at MGA</li><li>4. MGA faculty, staff and students receive resolution to reports to the Ethics and Compliance Reporting Hotline by resolution of a minimum of 75% of all hotline cases within 60 days of report</li></ol>
<p><b>Based on this assessment, please share your thoughts on the current status and future direction of this department or area.</b></p>	<p>The Office of Internal Audit will continue to promote awareness of Internal Audit as well as promote ethics/fraud awareness during FY 2018-2019. The Internal Auditor will act as the representative to USG for the planned USG Ethics Awareness Week during Fall 2018.</p>

Form run:

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