

## Internal Audit

Office of the President  
Administrative Unit Assessment  
FY 19 (July 2018-July 2019)

### 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 management in executing its governance, risk management, and compliance responsibilities while helping to improve organizational and operational effectiveness and efficiency.
<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>

## 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 FY19. Later in the document you will report on objectives you hope to accomplish in the coming fiscal year, FY20.

### 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 2018-2019
<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 activities completed.
<b>Objective 1: What was your target outcome for this objective? (i.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>	67% of activities completed
<b>Objective 1: Did your department meet this objective?</b>	The department did not meet 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>	During FY 2018 – 2019, four planned and one unplanned engagements/investigations were completed. In addition, one engagement is complete through fieldwork, and a second engagement is in planning stages. The overall completed activities totaled 67%, indicating the Office of Internal Audit did not meet this objective. The measure of success of 75% of activities completed remains a priority for the Office of Internal Audit. The Financial Agreed Upon Procedures and Purchasing Card Engagements produced no findings. During the Background Checks Engagement, a few areas for improvement in monitoring the human resource background check process were noted. Areas of improvement were also identified during the Lawful Presence Engagement related to self-

<p>audit of lawful presence and during the Student Accounts Receivable fieldwork. 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, by quarterly updates of a minimum of 75% of audit findings.
<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? (i.e. 80% participation, 5% enrollment growth, 7% change in engagement)</b>	75% of audit findings receive follow up
<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>	88% of audit findings received follow up during FY 2018-2019
<b>Objective 2: Did your department meet this objective?</b>	The department met 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 met during FY 2018-2019 and remains a priority for the Office of Internal Audit. There are a total of 9 open findings at the end of FY 2018-2019. 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 Internal E-Mail Communications to Students, Financial Aid, School of Aviation, School of Health Sciences, Financial Procedures, Auxiliary Enterprises and Background Checks . 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? (i.e. 80% participation, 5% enrollment growth, 7% change in engagement)</b>	Completed ethics/fraud awareness program during FY 2018-2019
<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 2018-2019
<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 2019 as a system wide effort to promote ethics awareness activities.</p> <p>During USG Ethics Awareness Week, November 12-16, 2018, the Office of Internal Audit, Legal Counsel and Human Resources planned events including an Ethics Panel Discussion on the Macon campus, Ethics over Coffee on the Cochran campus and an Ethics Talk on the Warner Robins campus. These events were open to all faculty, staff and students. Online activities during Ethics Awareness Week included a trivia contest for faculty and staff and online ethics training for all full time employees. In addition, the President's blog on November 12, 2018 included reference to ethics awareness and the events planned by MGA to recognize Ethics Awareness Week.</p> <p>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>	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
<b>Objective 4: How did your department measure this objective? (Survey, budget number, number of participants, jobs completed, measurable time and/or effort)</b>	Review of hotline case report which includes "days open" field
<b>Objective 4: What was your target outcome for this objective? (i.e. 80% participation, 5% enrollment growth, 7% change in engagement)</b>	75% of all hotline cases closed within 60 days of report
<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>	100% of all hotline cases were closed within 60 days of report
<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>	During FY 2018-2019, all hotline cases were closed within 60 days of report. There were a total of 9 hotline reports made during FY 2018-2019 on topics such as Misuse of Resources, Discrimination in Schools, Academic Misconduct and Falsification or Destruction of Information. Hotline report investigation is generally assigned to the department director or Dean of the school identified in the report to investigate. The Office of Internal Audit is tasked with the coordination of hotline reports to ensure all are investigated (if necessary) and reports are followed up on in a timely manner. The report open longest during FY 2018-2019 was open for 35 days, well within the goal set of 60 days to closure. This goal remains a priority for the Office of Internal Audit to provide timely investigation of hotline complaints.

## 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 2019-2020</li><li>2. MGA management receives corrective action assurance of follow-up of issued audit findings, including both internal and external recommendations, by updates of a minimum of 75% of audit findings.</li><li>3. MGA faculty and staff receive ethics/fraud awareness education by the development of an ethics/fraud awareness program at MGA in which a minimum of 50% participate in an online training/activity during Ethics Awareness Week</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 2019-2020. The four measurable objectives planned for next fiscal year mirror the objectives planned for FY 2019-2020, as these are priority for the Office of Internal Audit in achieving its overall goals of providing MGA management with timely information, advice and guidance that is objective, accurate, balanced and useful and promoting ethical conduct at MGA.</p>

Form run:

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