ANNUAL REPORT

FY 2023-24

Advocate for assurance. Catalyst for UK.

UK Internal Audit

A LETTER FROM OUR CHIEF ACCOUNTABILITY OFFICER AND AUDIT EXECUTIVE

FY 2023-24 brought with it an abundance of change and exciting opportunities for the University. From record-breaking enrollment and research awards to the unprecedented expansion of UK HealthCare across the state, the excitement at the University of Kentucky is palpable. But with them come a lot of challenges. Here in UK Internal Audit (UKIA), we took steps to help ensure that our team — and the University — are ready to meet them.

While internal audit activities tend to be reactive, UKIA prides itself on being proactive. On being principled yet pragmatic as we work alongside our colleagues to help bring this vision to reality. And on being prepared for the escalated risk that comes with such extraordinary progress.

And prepare we did. In the pages of our annual report, you will read about how we began co-sourcing with external consultants on health care and information security reviews to leverage their collective expertise while augmenting our staff so that we can better address the increased risk exposure that comes with such sizable growth. You will note how we ramped up the staffing of our Office of Accountability to help hold our faculty and staff responsible for complying with certain high-risk programs and policies. You will see how we have invested in our people and sought to extend the impact of our audits by communicating the insights garnered from these reviews to those in similar positions across the University. You will learn about the thousands of hours we put in to providing reasonable assurance and supporting critical University-wide endeavors. And you will see that we hold ourselves to the same high standards and demand improvement for ourselves.

You will see that we are an...

Advocate for assurance. Catalyst for UK.

We look forward to another year of working alongside our colleagues to advance Kentucky.

Joe Reed
Chief Accountability Officer and Audit Executive

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MISSION STATEMENT

UKIA's mission is to support UK in its pursuit of excellence by providing expert analyses and advice to champion the achievement of institutional objectives.

OPERATIONAL ACHIEVEMENTS

PEOPLE

POWERS JONES AWARD

As part of UKIA's commitment to our people, we awarded our second annual Powers Jones Award to Chris Canjar, who was a Principal Information Technology (IT) Auditor at the time of the award but has since been promoted to IT Manager.

Named in honor of UKIA's first department lead, the award recognizes excellent performance in the department. Recipients are nominated by staff and voted on by a committee comprising UK employees familiar with UKIA and the previous Powers Jones Award winner who reviewed staff nominations and selected the top recipient.

Chris was selected from a field of four nominees for his strong work ethic as well as his commitment to continuous improvement, UKIA's mission and the University's goals. The nominations also recognized Chris' unwavering respect for others and his contributions to building a collaborative, positive department culture. Chris received a cash prize, and his name was honored on a plaque in the office.

NEW EMPLOYEES

UKIA expanded its staff this year to better meet the needs of our ever-growing University, welcoming four new employees:

Esther Rugerio,
Accountability
Audit Assistant

Alaka Boston,
Administrative
Services Assistant

Randy Ellis,
IT Auditor

Briana Turner,
Health Care
Audit Assistant

COMMITMENT TO CONTINUOUS IMPROVEMENT

Year four of UKIA's five-year strategic plan saw the formation of two new strategic committees: one to boost work-life balance and another to address the results of UK's 2023 Work Life Survey. UKIA's committees improved internal operations related to the following:

PROJECT PLANNING

The Project Planning team developed an audit retrospective survey for our staff to provide feedback on each project and enhanced our budget tracking and monitoring capabilities to improve audit forecasting and reduce our audit duration. The team also implemented audit kickoff meetings to align team members with project goals, clarify roles and brainstorm potential risks and initial objectives.

Next year's goals include refining project templates and revising the audit pre-planning process, as well as identifying and implementing new tools within UKIA's audit management software to improve project management capabilities.

RECRUITMENT AND RETENTION

The Recruitment and Retention team created new hire welcome kits and a mentorship program to guide new employees. The team also planned several team building activites to enhance our sense of community, such as a winter luncheon where the Powers Jones Award winner was announced, a Thanksgiving potluck, a summer picnic and birthday recognitions.

In FY 2024-25, the team plans to refine the onboarding process to better prepare new hires and employees who move into new roles.

PROFESSIONAL DEVELOPMENT

The Professional Development team revised our training and professional development policy based on new industry standards and feedback from staff as well as management.

The team's goals for FY 2024-25 are to develop training plans by position and assist managers as they create individual training plans for UKIA employees.

STRESS, BALANCE AND WORKLOAD

The Stress, Balance and Workload team, in partnership with the UK@Work Survey Improvements team, has developed a survey to gauge stress levels, identify stressors and determine departmental strategies to help alleviate stressors and other improvements to promote more involvement in decision-making and enhance work/life balance. Representatives from Human Resources Work-Life and Well-being teams are also being brought in to educate staff about their finance, nutrition and fitness programs.

OPERATIONAL ACHIEVEMENTS (CONT'D.)

SERVICE

EXPANDED HEALTH CARE COVERAGE

UKIA's risk assessment regularly places health care among the highest risk operations at the University. This fact, together with UKHC's explosive growth, led UKIA to augment our in-house health care expertise this year by co-sourcing with an external consulting team with specialized knowledge and skillsets to assist with health care engagements.

We will leverage their assistance to effectively cover the risks in these areas while facilitating knowledge transfer between the consultants and our staff. The intent is to co-source complementary, targeted assistance as our staff develops the skills and experience necessary to effectively address emerging health care risks. The consultant selected to assist with health care reviews was RSM.

Per the Request for Proposal, their focus is as follows, with bolded items indicating reviews engaged this fiscal year:

- **Medical Revenue Cycle**
- **Operations** [hospital, ambulatory and **pharmacy (retail and hospital]**
- Legal and Regulatory Compliance

EXPANDED IT AND CYBERSECURITY COVERAGE

UK's IT systems are being bombarded with cybersecurity threats almost daily, such that an event occurring is no longer a hypothetical, but inevitable. It is, therefore, a matter of thwarting as many attacks as possible and minimizing the damage by becoming hypervigilant about UK's cybersecurity posture.

For this reason, UKIA also took steps to expand its coverage of IT-related concerns by engaging a consulting team that specializes in IT reviews, Protiviti, to co-source on IT engagements, enabling us to cover more IT ground, more rapidly. As with the health care consultant, the intent is for UKIA's IT audit team to become more proficient and efficient by working with the consultant so that our future co-sourcing can complement our in-house skillsets.

Per the Request for Proposal, their focus is as follows, with bolded items indicating the reviews engaged in FY 2023-24:

- IT Governance
- Risk Assessment and Management
- Operations
- Infrastructure and Facilities
- **Cybersecurity**
- **Electronic Health Records systems and medical devices**

EDUCATIONAL ACHIEVEMENTS

STUDENT PROGRAMS

UKIA once again demonstrated our commitment to fostering professional development for students through our internship program, which focused this year on an ongoing data analytic that aids UKIA's analytics team in validating employee/vendor matches. Three students from the the Gatton College of Business and Economics' fall 2023 internal audit class, Jason Warrens, Brittany David and Abigail Knippelmeyer, analyzed payment documentation and demographics to identify potential conflicts of interests and policy violations that may have stemmed from payments to independent contractors. The students also helped to identify inappropriate vendor activity, resulting in follow-up action by UKIA.

UKIA also hosted four interns for the spring 2024 semester. Timika Scarlett, Jakayla Allen, Kelsey Siebenthaler and Jack Ballard, assisted with a variety of UKHC and business operations projects by attending interviews, conducting fieldwork testing, identifying risks and providing administrative support, as well as completing a UKIA initiative to ensure policy congruence between the UK Business Procedures Manual and UKHC policy.

And for the second year, UKIA welcomed a graduate student into our fold for the summer. With a background in contract management and engineering from the Gatton College of Business and Economics, Ephraim Njeri aided our department with various ongoing IT audit projects, assisted staff with the implementation of updated computers and worked to better position our office for the use of Artificial Intelligence (AI) tools in data analytics.

SPRING 2024 INTERNS

SUMMER 2024 INTERN

FALL 2023 INTERNS AND PROJECT LEAD

EDUCATIONAL ACHIEVEMENTS (CONT'D.)

2024 KENTUCKY COLLEGE AND UNIVERSITY AUDITORS MEETING

UKIA produced and hosted the 2024 Kentucky College and University Auditors Meeting. Auditors from across the Commonwealth came together for a day of education, brainstorming and shared experiences.

The day began with revisiting ideas from 2023 and discussing their implementation, as well as sharing accomplishments from the prior year.

Based on attendee enthusiasm during the 2023 meeting, UKIA released a call for entries to engage participants from other institutions. WKU's presentation titled, "Artificial Intelligence: Ready or Not Here It Comes!," was selected to headline the morning session. This session focused on the internal auditors' pivotal role as safeguards of their respective universities in light of the meteoric rise in the use of AI.

Each roundtable had lively discussion regarding policies and how they should adapt to the ever-growing influence of AI, how to best incorporate AI-related risk into the audit process and how to best advise their university on the legal and ethical use of AI. Additionally, there was a hands-on learning experience during which attendees got to see how AI works in real time via an AI Art competition, with prizes for the best team's work.

The afternoon session highlighted the importance of a Business Continuity Plan, beginning with a vulnerability assessment and business impact analysis. Additionally, teams drafted outlines of various aspects of Business Continuity Plans and implementation processes at each roundtable, cultivating a greater business acumen from the varying perspectives and professional experiences of all attendees.

"BUSINESS CONTINUITY PLANNING: THE IMPORTANCE OF IT AND WHAT IT SHOULD INCLUDE"
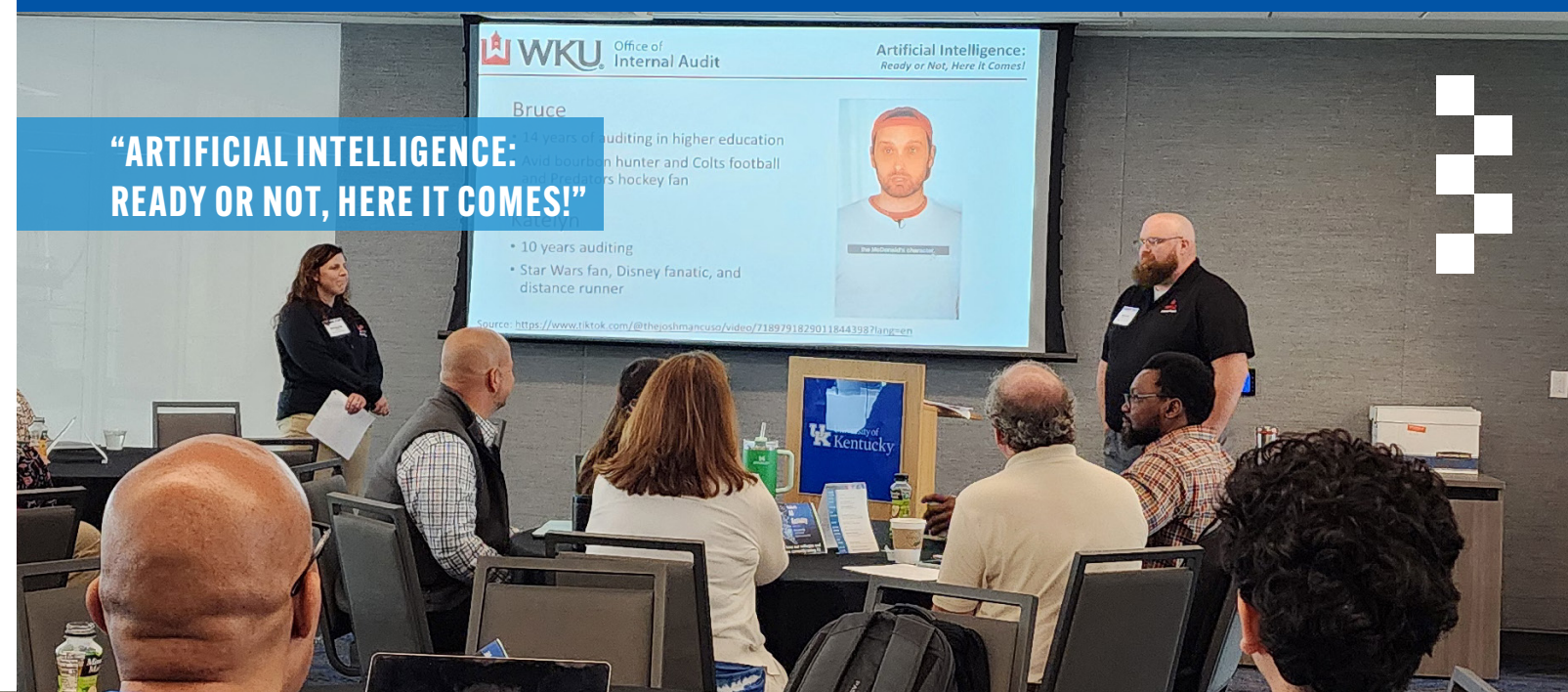
"ARTIFICIAL INTELLIGENCE: READY OR NOT, HERE IT COMES!"

2024 KENTUCKY COLLEGE AND UNIVERSITY AUDITORS MEETING

WINNING AI ART IMAGE

LESSONS LEARNED

We hosted our eighth, ninth and tenth editions of Lessons Learned, a webinar focused on emerging risks and trends at the University and across the country.

This year, Lessons Learned featured a three-part series on contract management, highlighting common pitfalls and key University guidance related to each step of the contract management life cycle. From identifying a business need to amending an existing contract, nearly 250 registrants learned best practices for working with vendors, maximizing University resources and complying with Kentucky's regulations.

KNOWLEDGE SHARING

As part of our emphasis on professional growth and collaboration, UKIA employees who attend a work conference select one course from the event to share with the office during our weekly staff meetings. This year, we sent staff to the Association of Healthcare Internal Auditors' Annual Conference, the Association of Certified Fraud Examiners' Global Fraud Conference and the College Business Management Institute.

GOVERNANCE

The Institute of Internal Auditors' *Global Internal Audit Standards* guide the practice of internal auditing. UKIA adheres to the *Standards* through a disciplined approach to performance tracking, which includes six metrics to evaluate our efficiency and effectiveness as well as the monitoring of time spent on inquiries/investigations and stakeholder outreach.

1. AUDIT DURATION

157.6%

Goal: ≤ 100%

UKIA's audit duration represents the total hours expended by UKIA auditors from planning through final report distribution to the client for the 21 projects completed prior to the end of the fiscal year. The metric is calculated by comparing the actual hours to the hours budgeted for each project.

This year, UKIA's three comprehensive reviews significantly exceeded their budgeted hours, coming in 106.82 percent over budget. This overage was largely due to the fact that the scopes of these reviews were expanded due to concerns noted in another unit during the prior year, but the budgets were not amended to accommodate for the additions to the scope. The follow-up reviews were 31.25 percent over their total budget, a significant portion of which related to customer service — UKIA devoted numerous hours going over the results and supporting documentation with the client after the closing meeting to ensure they understood the results and thereby improve risk remediation.

In contrast, UKIA's consultations came in substantially under budget, using just over 40 percent of the allotted hours. Additionally, while the repetitive audits came in just over budget, at 106.09%, one must consider that two of the projects in that service type, one a ProCard review and the other an asset verification review of the same college, actually morphed into a total of 16 distinct reviews, each with their own report out as that would most benefit the client. Without that expansion, this service type would have likely come in *under* budget. As a result of the missed mark with respect to audit duration, UKIA will be introducing Scope/Budget Adjustment meetings at the end of the planning process to ensure that the budgets accurately account for the full spectrum of the audit's objectives. This process will be well defined to facilitate accurate and realistic goal-setting.

Service type	Project count	Budgeted hours	Actual hours	% of budget
Total repetitive audits (RA)	10	2,710	2,875	106.09%
Total follow-ups (FR)	6	1,328	1,743	131.25%
Total comprehensives (CC/MC)	3	4,500	9,307	206.82%
Total consultations (CP)	2	400	161	40.25%
Total all projects	**21**	**8,938**	**14,086**	**157.60%**

2. PRODUCTIVITY

UKIA's audit consultants logged more than 10,000 hours of productive time in FY 2023-24, achieving productivity of 72.5 percent, just under UKIA's goal of 75 percent, while UKIA managers slightly exceeded their goal of 60 percent, coming in at 64.4 percent. Productive time includes all time spent on audits, as well as time spent on stakeholder outreach, including partnerships and other meetings to communicate trends and insights to our clients and to University leadership. Non-productive time includes activities like strategic planning, hiring and general administrative work. It also includes time spent on professional development, with more than 521 hours dedicated to these endeavors.
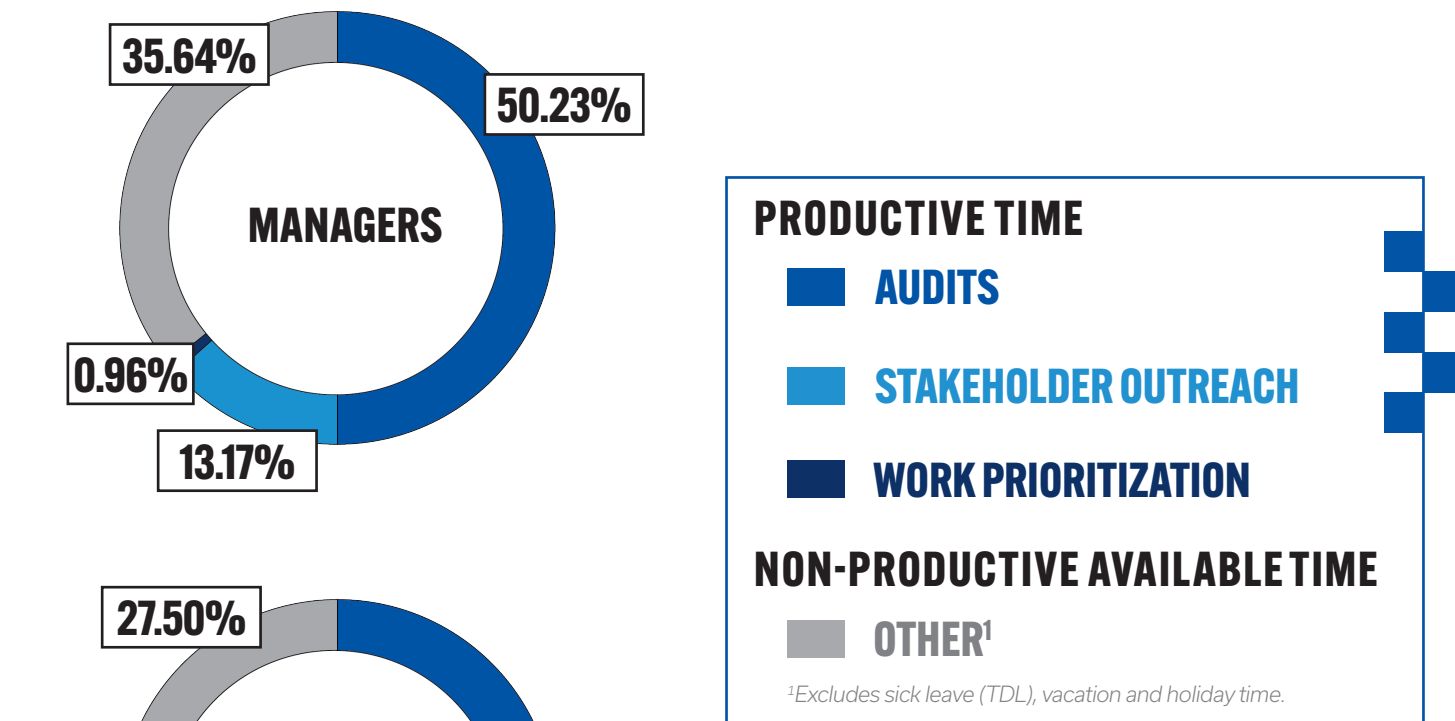
Thanks in part to UKIA's commitment to helping its audit staff advance their careers through professional development, two of our managers, Wes Justice and Rose Stewart achieved the *Certified Information Systems Auditor* credential and *Certified Internal Auditor* credential, respectively.

MANAGERS

64.4%

Goal: ≥ 60%

AUDITORS

72.5%

Goal: ≥ 75%

MANAGERS: 35.64%, 50.23%, 0.96%, 13.17%

AUDITORS: 27.50%, 65.21%, 2.43%, 4.86%

PRODUCTIVE TIME
- **AUDITS**
- **STAKEHOLDER OUTREACH**
- **WORK PRIORITIZATION**

NON-PRODUCTIVE AVAILABLE TIME
- **OTHER[1]**

[1]*Excludes sick leave (TDL), vacation and holiday time.*

GOVERNANCE (CONT'D.)

3. AUDIT COVERAGE

58.8%
Goal: 100%

UKIA's FY 2023-24 engagements are tied to the Work Priorities — comprising 10 processes, three units and four information systems — that were approved by the Audit and Compliance Committee in June 2023. The audit coverage metric measures the progress UKIA made throughout the year in evaluating for the risks associated with these 17 Work Priorities (shown at right).

Depending on the scope of the review, an engagement may "cover" more than one of the processes, units and information systems on the Work Priorities list. Accordingly, the reviews and inquiries/investigations[2] completed by UKIA in FY 2023-24 together comprise 53 instances of one or more risks being addressed in the Work Priorities.

UKIA concentrated its efforts in procurement and asset management in order to provide the client with a full picture of the outstanding risks for these processes in the academic colleges. That meant some work priorities did not get addressed this fiscal year, equating to an audit coverage metric of 58.8 percent (10 of 17). Notably, UKIA has engaged in five additional reviews that, once completed, will provide coverage for all but two of the FY 2023-24 work priorities. Were they to be taken into account, they would bring the audit coverage to 88 percent (15 of 17).

[2]Includes only those inquiries/investigations for which there were associated external communications.

Processes	
Type	Project count[3]
Asset management	13
Business continuity	2
Conflicts of interest	2
Contract management	4
Export controls	E
Pharmacy services	1
Procurement cards	17
Student aid	4
Student fees	3
Medical revenue cycle	E

Units	
Type	Project count[3]
Athletics	E
Ancillary units	1
Transportation Services	E

Information systems	
Type	Project count[3]
Data centers	0
Deprovisioning	6
Electronic discovery	0
Enterprise applications	E

[3]Number of reviews completed during FY 2023-24 that addressed the category.

E: engaged but not completed by the end of FY 2023-24.

4. CONSULTATIONS AND PARTNERSHIPS

2 CONSULTATIONS 7 PARTNERSHIPS
Goal: 2/quarter

Throughout FY 2023-24, UKIA was engaged in seven ongoing partnerships, each focused on a different initiative to improve University operations. From enhancing communication and training opportunities and improving the clarity and harmony of University policies and procedures to facilitating the development of centralized conflicts of interest and records management programs, UKIA is helping to drive progress and reduce risk for the entire enterprise.

Consultations are performed at the request of units. UKIA completed two consultations in FY 2023-24, one of which was related to protecting patient data, while the other focused on the security surrounding the storage and distribution of the iPads through UK's Smart Campus initiative. Two other consultations were also underway, one of which relates to the unit's revenue cycle while the other pertains to professional development.

HEALTH CARE TEAM

5. REMEDIATION

81%
Goal: 100%

UKIA performs follow-up reviews approximately 12 months after the completion of the initial reviews to gauge the progress the units have made in remediating the concerns noted at that time. Remediation scores are then calculated by assigning a score of 3 for each finding that was satisfactorily resolved, a score of 2 for each finding for which progress was partially satisfactory and a score of 0 for findings where progress was unsatisfactory. These individual scores are then averaged to get the overall remediation score.

In FY 2023-24, UKIA completed five follow-up reviews, with individual remediation scores which ranged from 67 percent to 92 percent to achieve an average remediation score of 81 percent. Only one unit scored less than 75 percent, which requires a Management Action Plan from the unit that details the steps the unit intends to take to fully remediate the outstanding concerns.

"[The audit was] a tool to improve our process to remain compliant and transparent."

—FY 2023-24 client

GOVERNANCE (CONT'D.)

6. CLIENT SATISFACTION

AUDIT CLIENTS

To identify opportunities for improvement, UKIA surveys our audit clients to get their feedback regarding our professionalism, communications and overall performance, as well as the value the audit provided. All personnel in the units where audits were conducted[4] who had two or more interactions with the audit team during the engagement are asked to complete the survey, in which they are asked questions that fall into four categories:

Audit staff: The audit team's knowledge and professionalism
Audit process: The degree to which the audit engagement minimized disruption of their operations
Audit communications: The clarity with which the audit report communicated the concerns and the quality of our recommendations
Overall satisfaction and value: The usefulness of the results in helping the unit to improve their effectiveness and efficiency.

For FY 2023-24, UKIA achieved an overall satisfaction score of 3.84 out of 5.0. The individual category scores are shown at right. As for the individual questions, the following each earned a score of 4.1, which was the highest score for FY 2023-24:

1. the auditors' preparedness and organization,
2. the communication of audit objectives at the onset of the audit,
3. the clarity with which the report communicated the concerns and associated risks and
4. the usefulness of the audit in improving the client's processes and controls.

The efforts made by the auditors to minimize disruption and impact on the client's daily operations was the next highest scoring question, coming in at 3.97.

LESSONS LEARNED

UKIA began hosting Lessons Learned in 2021 as a means to bring business officers, department heads and other UK leaders together to share trending concerns, insights and information about activity we are seeing here on our campus and at other higher educational institutions. Held virtually over the lunch hour to enable as many people as possible to attend, these 30-minute sessions aim to help improve operational effectiveness and reduce risk for the University. In FY 2023-24, we held three sessions, each focusing on a different phase of contract management.

For this three-part series, UKIA achieved an overall satisfaction score of 4.6 (out of 5.0) and an applicability score — meaning its applicability to their unit's operations — of 4.2. One hundred percent of respondents stated they were likely to attend Lessons Learned events in the future. The information shared during these sessions has been deemed to be so valuable that Lessons Learned has become a source of inspiration for developing topics for the Finance and Administration Specialized Training (FAST) course library, enabling UKIA to expand its reach even farther.

3.84
Goal: 5.0

SURVEY CATEGORIES

AUDIT STAFF
3.94

AUDIT PROCESS
3.90

AUDIT COMMUNICATIONS
3.84

**OVERALL SATISFACTION AND VALUE**
3.84

[4]Units that were part of an inquiry or investigation are not surveyed.

4.60
Goal: 5.0

INQUIRIES AND INVESTIGATIONS

9
inquiries/investigations

UKIA completed nine inquiries and/or investigations in FY 2023-24, which predominantly focused on conflicts of interest. UKIA's investigations typically stem from information that comes in anonymously through either our webform or through UK's Comply Line, as detailed below:

INVESTIGATIONS TEAM

UKIA'S ONLINE FORM
COMPLY LINE

FY 2022-23
14
200

FY 2023-24
17
301
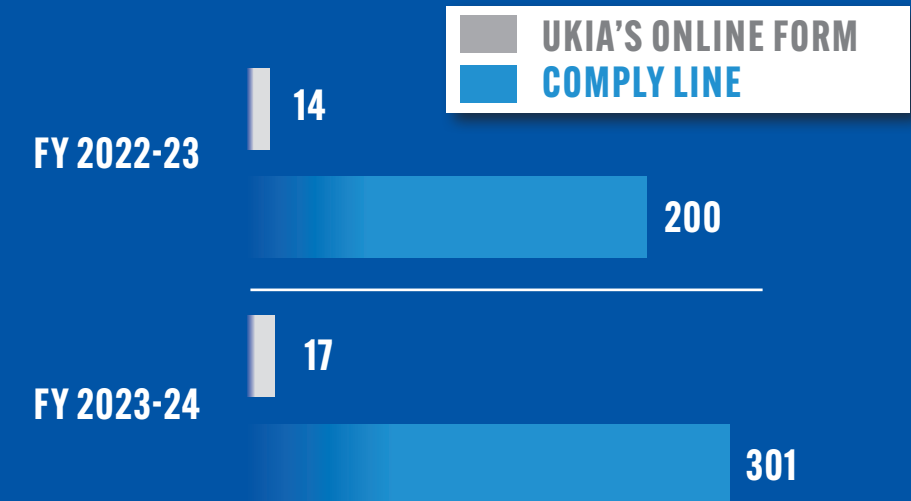
STAKEHOLDER OUTREACH

1,589
hours

To support UK in achieving its strategic objectives and promote long-lasting improvement, UKIA goes far beyond the closing meetings with clients to ensure that we are effectively communicating trends and insights gleaned from its reviews to University stakeholders.

We also partner with numerous entities across the enterprise on key projects that are integral to the University's success and/or essential to reduce the University's overall risk.

In FY 2023-24, UKIA partnered with the *University Budget Office, University Financial Services, UK HealthCare, Procurement Services, the Office of Legal Counsel, Vice President for Research, UK Libraries , Information Technology Services and Finance and Administration* to ensure collaboration and facilitate progress on a wide range of crucial projects for the enterprise, including *conflicts of interest/commitment, records management, vendor compensation and classification* as well as *policy reviews* and *training course development.*

Accordingly, UKIA's audit and Office of Accountability teams invested 1,589 hours in stakeholder outreach in FY 2023-24 — hours which do not take into account the hard work that UKIA's infrastructure team, including the Chief Accountability Officer and Audit Executive, Deputy Accountability Officer and Audit Executive and Communications team put into developing the reports and presentation materials for these meetings.

INTERNAL AUDIT SERVICES

In FY 2023-24, UKIA had 21–38 **assurance** projects and 10–12 **advisory** activities underway during any given quarter. Changes from quarter to quarter in the table on the following page reflect projects that were completed or initiated.

ASSURANCE
ASSESSMENTS
Assess a unit's processes/technology for high risks and consideration in our annual Work Priorities.

COMPREHENSIVE REVIEWS
Evaluate a unit's legal and regulatory compliance, governance, financial integrity, asset safeguarding and operational efficiency to provide reasonable assurance.

DATA ANALYTICS
Analyze large, complex data sets to determine exceptions and anomalies.

FOLLOW-UP REVIEWS
Gauge a client's progress in remediating findings noted in the initial review.

INVESTIGATIONS
Validate alleged inappropriate activity, calculate any associated loss and determine the root cause/conditions which allowed the event to occur.

IT REVIEWS
Evaluate a unit's computing systems, applications and data as well as its IT governance, asset management and overall cybersecurity posture.

REPETITIVE REVIEWS
Assess clients' practices for compliance with federal regulations and University procedures related to high-risk procedures.

ADVISORY
CONSULTATIONS
Performed at the client's request, consultations provide units with valuable insights and opportunities to improve operational effectiveness and efficiency.

PARTNERSHIPS AND STAKEHOLDER OUTREACH
The various means by which UKIA communicates noted concerns, emerging trends and improvement opportunities with University leadership and relevant stakeholders, including standing meetings, special presentations and written reports.

TRAINING
Culling from its own reviews and other events noted here at UK and across the nation, UKIA shares insights and trends with faculty and staff performing the tasks through various in-person and virtual training events, including during standing meetings of University Budget Officers and Area Fiscal Officers as well as Lessons Learned (see page 15).

ACTIVE PROJECT SUMMARY

Audit category	Audit service	Activity			
		Q1	Q2	Q3	Q4
Assurance	Assessments	0	0	1	1
	Comprehensive review	3	1	4	4
	Data analytics	1	1	1	1
	Follow-up review	3	1	4	5
	Inquiries/investigations	7	5	7	5
	IT review (stand-alone)	0[4]	0[4]	1	1
	Repetitive review	7	21	20	4
Total		**21**	**29**	**38**	**21**
Advisory	Consultations	4	3	2	2
	Partnerships	7	7	7	7
	Training	0	1	1	1
Total		**11**	**12**	**10**	**10**

[4]IT reviews are included in comprehensive reviews and some repetitive and follow-up reviews depending on the objectives.

ACCOUNTABILITY

UKIA's Office of Accountability (OoA) provides ongoing analysis of employee and unit adherence to University regulations related to university processes with significant reputational and compliance risks. UKIA's Accountability team engaged in four projects during FY 2023-24, two of which have been formally announced. The purpose and objectives of these two, which will be ongoing activities for the OoA, are outlined below:

ACCOUNTABILITY TEAM

INTERNATIONAL TRAVEL
As the University is ultimately liable for the health, safety and welfare of its faculty, staff and students traveling internationally on behalf of the University, International travel and travel to U.S. territories must be registered in the University's International Travel Registry before departure, per *BPM E-5-1 Reimbursement of Travel Expenses*. Accordingly, UKIA launched an ongoing review of the University's international travel compliance.

WILLED BODY PROGRAM
The University's Willed Body Program is critical to medical education and research. Due to the highly regulated nature of this endeavor, UKIA engaged a continuous review of the program to confirm that it is adhering to state law, industry standards and institutional expectations.

MEET OUR STAFF

INFORMATION TECHNOLOGY TEAM

INFRASTRUCTURE TEAM

BUSINESS AUDITS TEAM

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