



**INTERNAL AUDIT**  

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*UNIVERSITY of WASHINGTON*

## 2015 Audit Results

Finance and Asset Management Committee  
Board of Regents

March 2016

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## Executive Summary

This report highlights the key goals and results of the internal audit work completed in 2015 for the University, including UW Medicine.

### Audit Goals

Internal Audit's major goals for 2015 were:

- Complete audits focused on areas identified within both Internal Audit's Risk Assessment and the University's Enterprise Risk Management process;
- Provide the University with value added recommendations to improve controls, mitigate identified risks and increase efficiency of operations;
- Continue to develop our student intern program;
- Implement a University-wide fraud, waste & abuse reporting hotline;
- Continue to lead the Pacific Northwest Higher Education Internal Audit Conference;
- Provide training on internal controls, WA Ethics Law and other related subjects; and
- Continue to coordinate with and participate in the further development of the University-wide enterprise risk management framework.

### Audit Results 2015

As a result of the work completed, we issued 29 audit reports related to the 2012-15 audit plans, conducted follow-up audit procedures to "close" 170 audit recommendations, provided audit liaison and management advisory services, conducted investigations into ethics and/or fraud allegations, and provided controls and ethics trainings across campus. We continued to develop and expand our student intern program in 2015. We also implemented a new process to re-evaluate all outstanding audits at year end to determine if they should be carried over to the next year or cancelled. We will provide this information to both the Audit Advisory Committee and the Board of Regents. We successfully selected our third party vendor for the new University of Washington Fraud Hotline - Navex Global. We expect the line to be fully operational in July 2016. Currently we are testing its capabilities.

Detailed information on the audit work completed and the results of our reviews can be found beginning on page 2 of this report and a listing of all audits and reports issued in Appendix A. Generally, we found the departments tested had good control systems in place. The control weaknesses identified primarily consisted of lack of sufficient management oversight and monitoring, and insufficient security plans.

### Audit Advisory Committee

The Audit Advisory Committee experienced its first full year of operation in 2015. This Committee is charged with advising the Board of Regents on matters pertaining to external financial audits, internal audits and policies regarding internal controls. During the year, the Committee reviewed the results of the 2015 financial statement audit, the work performed by Internal Audit and conducted discussions regarding the implementation of internal controls and new IT systems.

## **2015 Audit Results**

Internal Audit continued to emphasize the importance of strong systems of internal control in 2015. Generally, we found the departments tested had good control systems in place. The control weaknesses identified primarily consisted of lack of sufficient management oversight and monitoring, and insufficient security plans.

We also spent the year catching up on audits delayed and carried over to 2015. We have implemented a new process to review our outstanding audits on an annual basis to determine if the audits should carry over to the next year or if they should be cancelled due to new and evolving risks to the University which would take precedence. We will reconfirm this process annually with the Audit Advisory Committee (AAC) and the Board of Regents.

### **Summary of Key Areas Audited 2015**

We completed 29 audits across the University including UW Medicine. We have summarized the key risks and controls reviewed in the audits below, as well as a brief summary of recommendations to strengthen controls.

#### **College of Engineering - Aeronautics and Astronautics**

We reviewed controls over the post award fiscal management of sponsored research projects. We recommended that controls be strengthened related to grant and contract oversight, authorization and supporting documentation of charges to grants and contracts, budget reconciliations, effort certifications, and technical reporting.

#### **Federal Grant Allowable Costs**

We reviewed a sample of grant expenditures from across the UW and determined if the expenditures were allowable under federal guidelines. We identified that improvements were needed over, administrative and clerical salaries, retroactive salary and other transfers, equipment and supply purchases, travel and conference hosting and the management of sub-awards with related parties.

#### **Finance - Banking Operations**

We reviewed the controls in place over field advances, and deposits/payments made by wire or ACH. We recommended strengthening controls over authorization of wire and ACH payments and reallocating unclaimed deposits.

#### **Finance - Student Fiscal Services**

We reviewed the controls in place over tuition payments made by web check, lock box, or peer transfer to ensure that payments are accurately recorded, credited to the student's account, and errors resolved timely. We recommended strengthening controls over the reconciliation of student accounts receivables between the Financial Accounting System (FAS) and the Student Data Base (SDB).

## **Summary of Key Areas Audited 2015 (cont.)**

### **Gift Expenditures**

We performed a review of the controls over gift budgets and expenditures at 12 schools, departments, and divisions (units). Controls were adequate within 4 of the 12 units reviewed. We concluded that one unit had inadequate controls over the awarding of scholarships and documenting approval of expenditures, three units had inadequate controls to ensure there is documentation supporting allowability of expenditures, five units had inadequate controls over the monitoring of budget balances to ensure timely utilization, two units had inadequate documentation supporting purpose/donor intent of gifts, and seven units had inadequate controls over the performance of budget reconciliations.

### **Health Sciences Administration - HIPAA Compliance**

We reviewed the controls in place over the communication, training, and adherence to HIPAA privacy and security rules and regulations within two clinics within the non-UW Medicine reporting entity. We identified that improvement was needed over the development, review and monitoring of HIPAA required forms and agreements, security assessment and disaster recovery plans, user access, proper display and disposal of PHI, and the documentation of policies and procedures.

### **Intercollegiate Athletics**

We reviewed controls over NCAA compliance related to financial aid for 2015. We also reviewed the controls over the issuance and recording of ticket sales and parking passes for Husky Stadium, as well as revenue collection. We recommended improving controls over the prorating of increases in Student Financial Aid, review of "payment not taken" ticket transactions, storage of deposits/cash, reconciliation of away game tickets received for distribution, and billing of the Sports Medicine Clinic for parking fees owed.

### **Office of Research**

We performed a review of the UW Financial Conflict of Interest (FCOI) policy to determine if it was in compliance with new Federal requirements, and if controls are sufficient to ensure that the policy is being complied with. Controls need to be strengthened over the timely reporting of FCOIs and the monitoring of conflict management plans.

### **Office of Sponsored Programs**

We reviewed the controls in place to ensure that the University complies with federal regulations and University policies that require the University, as a pass-through agency, to verify sub-recipients comply with audit and corrective action requirements. We recommended improving controls over the language included in the sub-contracts, and documentation of the process used to assess sub-recipient audit results.

## **Summary of Key Areas Audited 2015 (cont.)**

### **School of Medicine - Anesthesiology**

We reviewed the controls over the business operations to ensure expenditures are authorized, valid and accurately processed and recorded, and only allowable, reasonable and allocable costs are charged to sponsored projects. We identified that improvements were needed over monitoring of effort certifications, documentation of salary expense transfers, and performance of budget reconciliations.

### **School of Medicine/ CUMG and UWP - Physician Incentives**

The objective of our review was to determine if controls are sufficient to ensure physicians are paid in accordance with their departmental income distribution plans. We reviewed the controls in place at six departments within the School of Medicine - Pediatric Otolaryngology, Pediatric Radiology, Pediatrics, Orthopedics and Sports Medicine, Rehabilitation Medicine, and Pathology. Improvements are needed related to following the methodologies specified within the incentive distribution plans, documentation of metrics prior to the reporting period, accuracy and review of calculations, and retention of documentation.

### **School of Medicine - Psychiatry and Behavioral Sciences**

We reviewed controls over grants management and fiscal operations performed by an administrative shared services team and a center within Psychiatry. Controls need to be strengthened to ensure purchases and travel expenses are valid and allowable, timely approval of subcontract invoices and effort certifications, and that the costs of shared services are properly allocated and supported by a reasonable basis. Controls also need to be strengthened over salary and expense transfers, review of ProCard and budget reconciliations, hourly employees hire date, overtime pay, and access to the payroll systems.

### **School of Public Health/ Medicine - ITECH Malawi**

We conducted a site visit to the ITECH Malawi field office and reviewed the controls over financial operations. We identified control improvement opportunities over the compliance with purchasing policies and procedures, documentation of the payroll system, settlement of travel advances, and tracking of assets.

### **School of Public Health - National Alzheimer's Coordinating Center**

We reviewed the controls over the business operations to ensure expenditures are authorized, valid and accurately processed and recorded, and only allowable, reasonable and allocable costs are charged to sponsored projects. We did not identify any control weaknesses that required corrective action.

## **Summary of Key Areas Audited 2015 (cont.)**

### **Student Course Fees**

We reviewed the controls over the establishment of course fees, the obtaining of student input, and the expenditure of course fees at five Colleges/Schools as well as oversight at the Office of Planning and Management and the Office of the Registrar. We identified that improvements were needed over the obtainment of student input at the College of Arts & Sciences, the College of the Built Environments, the School of Medicine, and over the description of course fees in the University Time Schedule that is utilized by students when registering for classes.

### **UW Bothell - Enrollment Management**

We performed a review of the controls in place to ensure admission and appeals decisions are consistently applied, supported, authorized, and in compliance with University policies and state requirements. Improvements are needed related to ensuring admission decisions are consistently applied and supported, admission offered is in compliance with state standards, and employee conflicts of interests are properly managed in compliance with State Ethics Laws.

### **UW Bothell - Recharge Fees**

The objective of the review was to determine if internal controls are adequate for identifying and recovering costs for services shared with Cascadia College. We concluded that there was not a documented process for contracts management, and that internal controls should be strengthened to ensure all costs are recovered and estimated costs are supported with a documented and consistent methodology.

### **HMC/UWMC - Quality Metrics**

We performed a review of the controls in place to ensure that selected metrics reported to external parties, governing boards, and management are accurate, sufficient documentation is retained to support the metrics, and metrics published by external parties are reviewed for accuracy and impact. We recommended strengthening controls over the documentation of approved metrics, consistency in metric interpretations and calculations, monitoring of metrics published by external parties, management of dashboard changes, and the change management process over queries.

### **HMC - Operating Room**

The objective of our review was to determine if controls are sufficient to ensure that surgical goods and services provided are captured and submitted for billing timely, and if IT controls are sufficient to ensure access to the Horizon Surgical Manager (HSM) system is limited and that all HSM billing data are transmitted to the Epic Resolute billing software. We recommended strengthening controls related to the development of policies and procedures, review of clinical documentation supporting charge capture, definition of surgical procedure codes and acuity levels, creation of criteria for chargeability of surgical items, review of the HSM item file for chargeability and alignment with the charge master, review of the appropriateness of HSM systems administrator access, and the disabling/enabling of a specific items' interface between HSM and the Horizon Enterprise Materials Management systems.

## **Summary of Key Areas Audited 2015 (cont.)**

### **Meaningful Use - Eligible Professionals**

We performed a review of the controls in place to ensure that UW Medicine eligible professionals practicing at HMC, UWMC, NWH and its affiliated clinics, UW Hall Health Center and the UW Neighborhood Clinics, complied with Meaningful Use requirements for Stage 1, and that controls are in place to ensure compliance with the requirements for Stage 2. We recommended that controls be improved to ensure that only appropriate individuals can authorize medication orders in Epic and that supporting documentation is maintained providing evidence that the meaningful use objectives have been achieved.

### **NWH - Clinic Business Office**

We performed a review of the charge capture and reconciliation processes at the NWH Clinic Business Office. We recommended improving controls over the monitoring of charge entry timeliness for clinic providers, changes to charge sessions by billing specialists, and the development and implementation of department policies and procedures.

### **UW Medicine - Accountable Care Network**

We assisted in the preparation of certain process and internal control documentation relating to the financial estimation of potential net savings or net deficits resulting from services provided under the Accountable Care Services Agreement between the Boeing Company and the University of Washington. We noted that UW Medicine was beginning the process of developing certain internal controls relating to assuring completeness and accuracy of the financial estimations and we encouraged management to continue this significant effort.

### **UW Medicine - Contact Center**

We reviewed the controls in place to ensure that patients have timely access to medical care and accurate billing information is obtained. We also reviewed controls over systems access and availability in the event of an unplanned interruption of services. We recommended strengthening controls over resource planning and management, patient registration, payor verification, referral coordination, patient surveying and systems recovery.

### **UWMC - Eastside Clinic**

The objective of our review was to determine if controls are sufficient to ensure that patients have timely "access to care", demographic and third-party payor information is properly obtained and verified, and revenue is properly managed. We recommended strengthening controls over phone management, referrals, medical review, registration and eligibility verification, and collection of cash at the point of service.



## **Summary of Key Areas Audited 2015 (cont.)**

### **UWMC - Regional Heart Center**

We performed a review of the controls in place to ensure patients are scheduled and arrived timely, facility fees are charged for all procedures, and supplies are appropriately charged when used in procedures. Improvements are needed in the Cath Lab related to the charging of transesophageal echocardiograms, scheduling and arriving of patients, and charging of supplies. Improvements are also needed to ensure charges are billed with the correct date of service and the maintenance of adequate supporting documentation.

### **VMC - Physician Contracts**

The objective of our review was to determine if controls are sufficient to ensure physician contracts are compliant with medical center, legal and regulatory requirements; compensation is paid only for services authorized and performed; fees are calculated at appropriate rates, analyzed, and recorded timely. Improvements are needed related to the documentation of key processes and controls, and management's review and verification of amounts paid for non-employee professional services.

### **Professional Continuing Education - IT**

We reviewed general IT controls related to management oversight, security, data and systems integrity, and backup/recovery. We identified control improvement opportunities related to the development and maintenance of an information security plan, expiration of passwords, communication and migration of code changes into production, and disaster recovery plans.

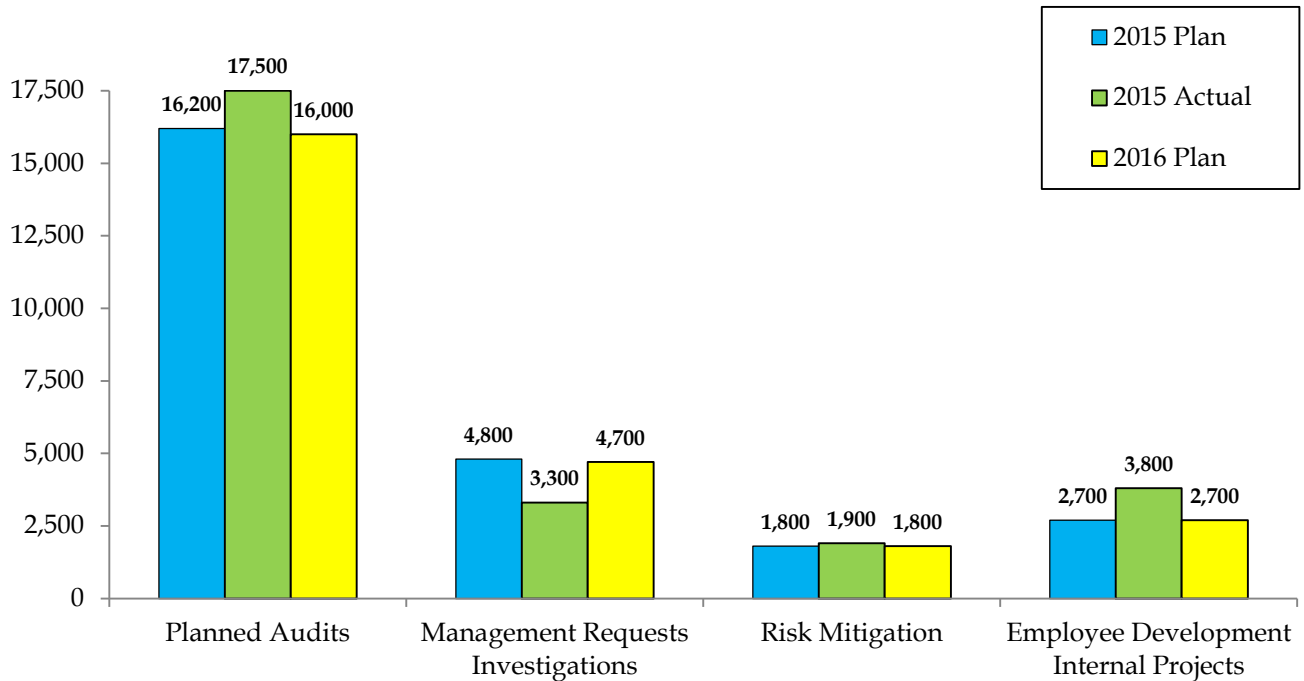
### **UW Information Technology - Network Operations**

We reviewed general IT controls over network operations at UW-IT to ensure adequate management oversight, networks are secure from unauthorized access, network integrity, network traffic is unobstructed and networks are available for use. Improvements are needed related to the development of a security plan, device maintenance and monitoring, access configuration, and user access reviews.

## **Summary of 2016 Planned Audit Changes**

Our 2016 audit plan was approved by the Board of Regents at the November 2015 meeting. In January of 2016, we were requested by UW Medicine to add an additional internal audit of the new Practice Transformation Network. We believe we can accomplish this within the current overall budget.

## Plan to Actual Audit Hours



During 2015, Internal Audit experienced an 8% increase in planned audit hours compared with the original plan, representing an additional 1,300 hours. The reason for this was an increased focus on completing both the 2015 audit plan and completing all carry over audits from 2014. We did not meet this lofty goal, but did issue 29 reports, exceeding our 2015 planned goal of 28 reports and exceeding the prior year's results of 18 audit reports issued. The increased audit hours were offset by a reduction in the hours spent on investigations, which were delayed into 2016.

We also took on a number of key internal projects in 2015, which we believe will make us more efficient going into 2016 and the future. These projects included an overhaul of our Internal Audit Manual, updating and re-designing our Internal Audit website (in anticipation of having our new Fraud Hotline), and the creation of a standardized audit program for conducting Federal grant audits. These projects added some 800 hours to this category.

We will continue to focus on our core activities in 2016. The total planned hours for the year are about the same as the planned hours for 2015. The net reduction of 300 hours is due to a reduction in planned Intern hours for 2016 and no net increase in staff. We have requested additional funds to begin a slow growth process to bring our staff size into alignment with peer institution audit teams, however our request is still under review and we do not know if that growth will begin in 2016 or 2017.

The planned hours for investigations in 2016 exceeds the actual hours in 2015. This is due to the completion of delayed 2015 investigations and the anticipated increase in 2016 investigations resulting from the implementation of the new UW Fraud Hotline, beginning mid-2016.

## **Additional Contributions by Internal Audit**

Internal Audit is also involved in a number of other activities to deliver value to the University. These activities include work with the Audit Advisory Committee (AAC), follow-ups of previously issued audit recommendations, reviews of new IT systems and specific risk areas as requested by management, audit liaison services to the campus, internal investigations into fraud and ethics violations, training on internal controls, advisory work on key campus committees and internal quality improvement initiatives within Internal Audit. We have summarized our involvement in these areas below.

### **Audit Advisory Committee**

During 2015, the Audit Advisory Committee (the Committee) experienced its first full year of operation. This Committee is charged with advising the Board of Regents on matters pertaining to external financial audits, internal audits and policies regarding internal controls. Internal Audit has taken on the leadership role in providing support to the Committee. The Committee met five times in 2015 to review Internal Audit's 2016 Audit Plan, the audit results for the June 30, 2015 financial statements, Internal Audit's results for 2015 (quarterly updates), and learn about the Financial Systems implementation planned by the University upon completion of the Human Resources/Payroll Project. The Committee created and approved an AAC Charter and received regular updates from Internal Audit and the Financial Management Team regarding Internal Controls over Financial Reporting.

### **Follow-up Audit Procedures**

Semi-annually Internal Audit conducts follow-up audit procedures to ensure that management is implementing recommended controls. We rank findings to provide management with Internal Audit's perspective regarding the ongoing risk of not implementing controls to address the identified audit finding. Management has promptly addressed those areas identified as high risk, and Internal Audit has verified that all high risk findings from 2014 and prior have been implemented with the exception of one from 2014. In 2015 we closed one low risk finding related to an audit report issued in 2012 as "management accepts risk", and reported these to senior management and the AAC. A semi-annual report is provided to management with these same results.

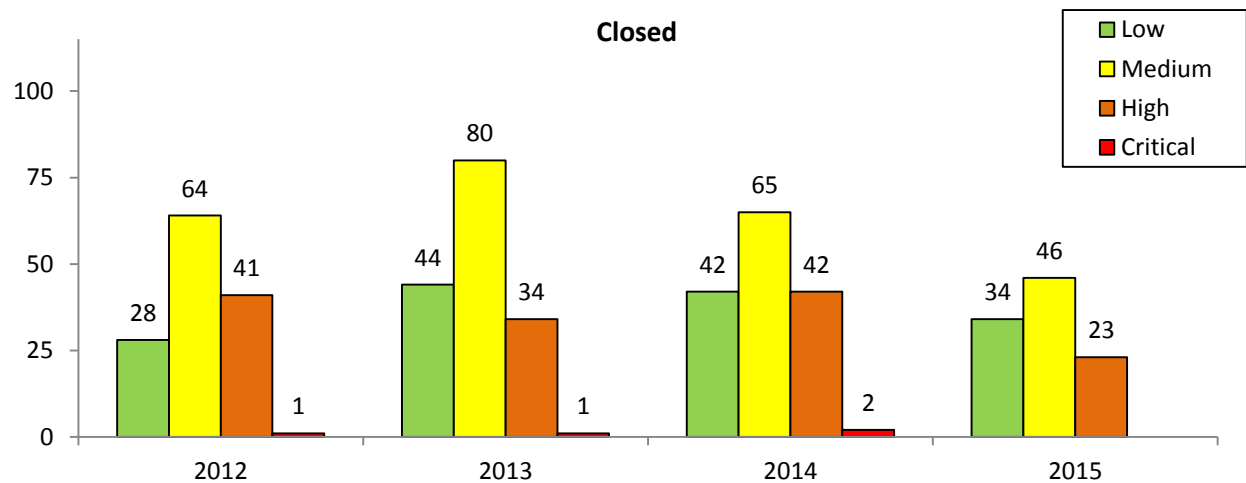
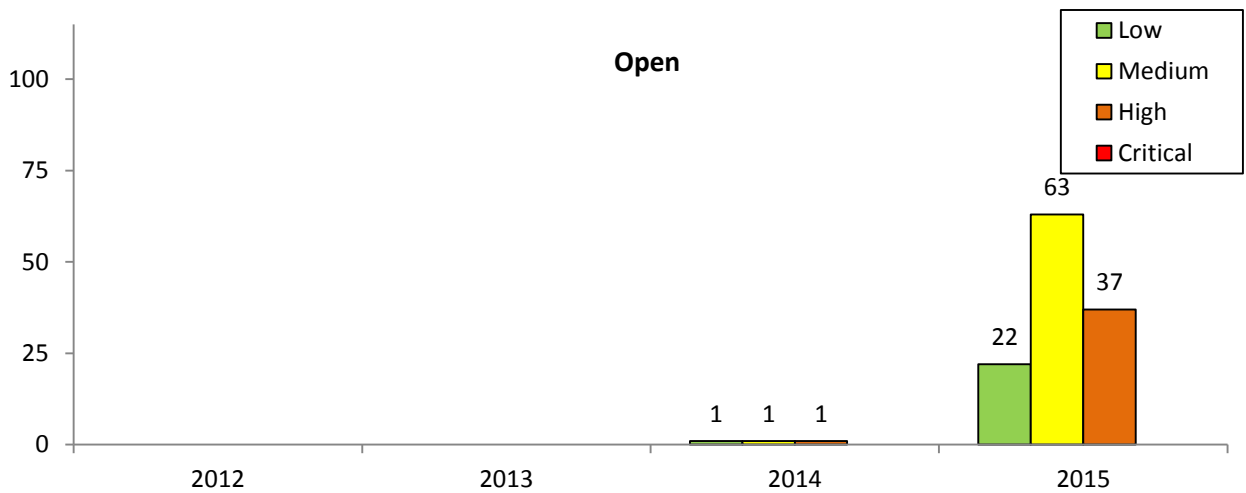
On the following page are three graphs that represent a summary of the Percentage of Recommendations Implemented and the Status of Risk Ranked Audit Findings. These graphs assist Internal Audit in providing information to management on the status of the implementation of audit findings, but also provide a measure of how quickly the higher risk items are being addressed by management. Note that the large number of findings which remain open from audit reports issued in 2015 is a direct result of issuing audits reports in the second half of 2015 with over 130 audit findings. Also the fact that only three audit findings remain open from 2014, demonstrates that the management teams across UW are closing their recommendations timely.

## Additional Contributions by Internal Audit (cont.)

### Percentage of Recommendations Implemented for the Years 2012-2015



### Status of Risk Ranked Audit Findings for 2012-2015



## **Additional Contributions by Internal Audit (cont.)**

### **Management Requests and Advisory Services**

During 2015 Internal Audit conducted a number of projects at the request of the Board of Regents and executive management. These focused on testing of controls in areas of management concern and/or consultations on controls for ongoing projects. The projects we participated in included direct assistance to KPMG with our external financial audit, a European financial compliance audit for the Evans School, a software licensing review by IBM, a ticket certification for Intercollegiate Athletics, a review of the AG's allocation of legal fees to departments, a review of overtime at UW Bothell, a joint review of environmental controls at UW Medicine data centers, and general departmental consulting on internal controls questions.

### **Liaison Services**

Internal Audit serves as liaison between central administrative offices, University departments and external auditors (federal, state and financial). The department maintains a record of all external auditors on campus, ensures documentation and information requests are understood and met, assists University staff in responding to audit findings and facilitates communication and coordination between different groups of auditors to minimize disruption to departmental activities. Additionally, we attend entrance and exit conferences and act as a focal point for putting auditors in touch with the right people at the University to answer their questions. In 2015 Internal Audit was instrumental in assisting the University in completing the audit by the National Science Foundation - Office of Inspector General (NSF OIG). The NSF OIG Audit spanned three years of expenses and consumed over 2,000 hours of University time. Internal Audit spent in excess of 800 hours in support of this audit. Appendix B contains a listing of external audit organizations who conducted work at the University in 2015.

### **Special Investigations**

Internal Audit received 30 complaints in 2015 that required our attention. Of these, we carried out or are in the process of carrying out 23 investigations related to whistleblower claims and regulatory, ethics and fraud allegations. We carry out many of these investigations as the proxy for the State Auditor's Office (whistleblower and fraud allegations), which allows Internal Audit to quickly identify control weaknesses and provide recommendations on ways to strengthen internal controls. In fact we successfully closed 21 investigations in 2015.

### **Trainings Provided**

One of our goals is to continue to assist the University in their endeavor to strengthen internal controls. As such, we deliver trainings in the areas of Internal Controls and Fraud Prevention, Grants Management, and State Ethics Laws. We believe these trainings which amount to some 250 hours of work in 2015 help strengthen the overall control environment while providing our staff with opportunities to meet with future audit clients and strengthen their presentation skills.

## **Additional Contributions by Internal Audit (cont.)**

### **Participation in UW Committees**

Internal Audit provides advisory input into a number of key University initiatives through its participation on committees. Our participation on committees is solely as an advisor and does not extend to a management / decision making role on the specific initiatives. We provide thoughtful input on the challenges faced by the University through an Internal Audit “lens” and focus on how any initiative impacts the control structure of the University.

A sample of the committees we participate in are: the Privacy Assurance and Systems Security Council, the Compliance Coordination Committee, the Compliance Officers Group, Omni Guidance Core Team, Meaningful Use Committee, UW Medicine Pay for Performance Committee and the Security Standards Steering Committee.

### **Quality Improvement Initiatives**

Additionally, we undertook a number of internal initiatives in 2015 to increase our productivity including:

- The selection of a provider for our Fraud Hotline - Navex - We have been working with them to implement in the late spring of 2016.
- The development of a standardized audit program for Federal Grants Compliance, and
- Updates to the Internal Audit Manual, TeamMate Manual and Internal Audit Website.

### **Compliance Summit**

During 2015 Internal Audit, with the assistance of the COFi Council and many other compliance groups, organized and held the first annual Compliance Summit for UW compliance professionals on campus. We had numerous speakers from compliance organizations across campus. The Summit was well attended with over 100 professionals attending the sessions.

### **Pacific Northwest Internal Audit Conference for Public Universities**

Internal Audit participated in the sixth annual Pacific Northwest Internal Audit Conference for Public Universities. We worked with Washington State University, Western Washington University, Oregon State University, and Portland State auditors to present a low cost training alternative and create an opportunity to share best practices amongst the audit departments. Other participants in 2015 included the University of Alaska, Evergreen College, Boise State University, University of Idaho, University of Montana, and Montana State University. In 2016 we will host the conference at the UW.

### **Internal Audit Internship Program**

Internal Audit began a student intern program in 2011 for students majoring in Accounting or related fields. The students work during the summer of their Junior year and part-time during their Senior year in Internal Audit. They assist in the performance of audits, investigations, risk assessments, and management advisory services. This provides the students with real life experience on what it is like to be an auditor. In 2015 we employed four students from the Foster School of Business and one from the I-School as interns.

# Appendices

## Summary Status of Planned Audits

During the course of calendar year 2015, we completed a number of audits that were in progress at the end of 2014, and completed or began most audits planned for 2015. Below is a summary of the progress we have made to date. Additionally, in accordance with IIA standards, we are presenting a summary of changes to 2016 planned audits, approved in November 2015.

### 2012 Carry-Over Audits

<b>Audit</b>	<b>Status</b>
Student Course Fees	Issued (6 Reports)

### 2013 Carry-Over Audits

<b>Audit</b>	<b>Status</b>
Federal Grant Allowable Costs	Issued
HMC/UWMC - Contact Center	Issued
HMC/UWMC - Quality Metrics	Issued
Office of Research - FCOI	Issued
School of Medicine - Anesthesiology	Issued
School of Medicine/UWP - Physician Incentives	Issued (3 Reports)

### 2014 Carry-Over Audits

<b>Audit</b>	<b>Status</b>
College of Engineering - Aeronautics & Astronautics	Issued
Finance - Banking Operations	Issued
Gift Expenditures	Issued (13 Reports)
Health Sciences Administration Clinics - HIPAA	Issued
NWH - CBO Clinic	Issued
Office of Sponsored Programs	Issued
Professional Continuing Education - IT	Issued
School of Medicine - Psychiatry and Behavioral Sciences	Issued
School of Public Health - National Alzheimer's Coordinating Center	Issued
UW Bothell - Recharge Fees	Issued
UW Information Technology - Network Operations	Issued
UWMC - Eastside Clinic	Issued
UWMC - Regional Heart Center	Issued
UWP/Clinics - Meaningful Use	Issued



## 2015 Planned Audits

<b>Audit</b>	<b>Status</b>
Finance - Student Fiscal Services	Issued
HMC - Operating Room	Issued
Intercollegiate Athletics Compliance 2015	Issued
SOM/CUMG - Physician Incentives (Replacement)	Issued (3 Reports)
School of Public Health/Medicine - ITECH Malawi	Issued
UW Bothell - Enrollment Management (Replacement)	Issued
UW Medicine - Accountable Care Network	Issued
VMC - Physician Contracts	Issued
School of Dentistry - Center for Pediatric Dentistry	Issued 2016
UW Tacoma - Contract Management, HIPAA	Draft Issued
College of Arts & Sciences - Chemistry	In Progress
Environmental Health and Safety	In Progress
Gift Expenditures	In Progress (9 of 11 Issued)
HMC/UWMC - Medical Device Credits	In Progress
HMC/UWMC - Medical Device Security (Replacement)	In Progress
Minors on Campus	In Progress
NWH - Physician Contracts	In Progress
NWH - Physician Hospital Privileging	In Progress
PCI Compliance	In Progress
School of Medicine - Institute of Health Metrics	In Progress
School of Medicine - Pathology	In Progress
UW Admissions Office (Replacement)	In Progress
UWMC - Operating Room	In Progress
Business Continuity Planning	Replaced by HMC/UWMC Medical Device Security
Capital Projects	Replaced by UW Bothell Enrollment Management
School of Public Health/Medicine UW Kenya	Replaced by SOM/CUMG Physician Incentives
VMC - Construction Audit	Replaced by UW Admissions Office
HMC/UWMC - Retail Pharmacy	Included in 2016 Plan
UW Information Technology - EDW	Included in 2016 Plan
Human Resources	Cancelled
NWH - Payroll/Kronos System	Cancelled
Office of Planning and Management - Real Estate Office	Cancelled
UW Information Technology - Intrusion Detection	Cancelled
UW Medicine - HIPAA Security	Cancelled

## 2016 Planned Audit Changes

<b>Audit</b>	<b>Status</b>
UW Medicine - Practice Transformation Network	Add'l request by UW Medicine

## External Auditors – 2015

### Financial Statement and Agreed Upon Procedures Audits:

#### **KPMG**

University of Washington	Harborview Medical Center
Internal Lending Program	UW Medical Center
Intercollegiate Athletics	Northwest Hospital
Commuter Services	Valley Medical Center
Housing and Food Services	UW Physicians
Portage Bay Insurance	UW Physicians Network
UW Alumni Association	Airlift Northwest
UW Foundation	Seattle Cancer Care Alliance
I-Tech Field Offices	

#### **Peterson Sullivan**

Metro Tract	Student Life
Student Apartments	

### Federal and State Regulatory Audits and Reviews:

#### **State Auditor's Office**

- Audit of compliance with state laws and regulations
- Audit of federal programs in accordance with the Single Audit Act
- Verifying accuracy of data provided to the Department of Retirement Systems
- Whistleblower and citizen complaint investigations

#### **Federal Agencies**

##### **Defense Contract Audit Agency**

Grant Admin, Program & Fiscal Controls – Oceanography, Applied Physics Lab

##### **Department of Justice**

Grant Admin, Program & Fiscal Controls – Social Work

##### **Health and Human Services**

- Meaningful Use – UWMC/HMC
- Meaningful Use – VMC

##### **Health Resources and Services Administration**

Grant Admin, Program & Fiscal Controls – I-TECH

##### **National Institutes of Health**

Grant Admin, Program & Fiscal Controls in India – Chemistry

## **External Auditors - 2015 (cont.)**

### **National Oceanic and Atmospheric Administration**

Grant Admin, Program & Fiscal Controls - JISAO

### **National Science Foundation**

University Wide Review of Costs Claimed

### **Office of Naval Research**

Pro-rated Direct Cost Audit - Applied Physics Lab

Property Control System Analysis - Equipment Inventory Office

### **Office of Civil Rights**

HIPAA Security - UW Medicine

### **State Department**

Grant Admin, Program & Fiscal Controls - Evans School of Public Policy

### **Veterans Administration**

Pre-Award Proposal Audit - SOM Cardiology

## **State, Local, Foreign and Private Agencies**

### **Washington Department of Health**

Grant Admin, Program & Fiscal Controls - HMC, OB/GYN, Health Services

### **Gates Foundation**

Grant Admin, Program & Fiscal Controls - I School

### **IBM**

Software Licensing Audit - UW Information Technology

### **Tetracore**

Sub Contract Audit - Applied Physics Lab