

WESTERN KENTUCKY UNIVERSITY
INTERNAL AUDIT PLAN - DRAFT
JULY 1, 2017 - JUNE 30, 2018

Division	Risk Category	Prior Year	Project Objective	Type	Budget Hours
Finance & Administration	Operational	Inventory & Surplus	To determine the operations of the function are effective and efficient to ensure goals and objectives are being accomplished.	Audit	200
Annual Projects					
Athletics	Compliance	NCAA Agreed Upon Procedures	To verify Athletic Events Ticket Revenue for football, men's and women's basketball & baseball to comply with the guidance detailed by NCAA Agreed Upon Procedures.	AUP	20
Athletics	Compliance	NCAA Football Ticket Sales Compliance	To verify attendance at football games to comply with NCAA legislation.	Audit	20
Finance & Administration	Compliance	Special License Plates Reconciliation	To verify that funds from the Special License Plates Program were adequately documented and reconciled to comply with the program's guidelines.	Review	2
Finance & Administration	Compliance	Procurement Cards	To determine procurement cards are being used for university purchases and university policies are being followed.	Audit	160
Finance & Administration	Compliance	Change Fund Management	To verify change fund owners are adequately documenting change fund uses and reconciliations in accordance with university policy.	Audit	40
Office of President	Compliance	Travel and Entertainment Expenses	To determine the travel expenses and non-payroll reimbursements to the President were adequately documented and comply with applicable statutes and university policies.	Audit	40
Student Financial Aid	Compliance	FISAP Report	To review supporting documentation of the calculation as provided by the Financial Aid office of the university.	Review	1
Management Requests					
Academic Affairs	Operational	Clinical Education Complex	To determine the operations of the center are effective and efficient to ensure goals and objectives are being accomplished.	Audit	200
Finance & Administration	Operational	University Check Write-off Process	To determine the operations of the process are effective and efficient to ensure goals and objectives are being accomplished.	Audit	120
Finance & Administration	Compliance	Chilled Water Agreement between WKU & SLF	To verify the practices being followed comply with requirements included in the agreement.	Audit	180
Student Affairs	Financial	Aramark Commission Payments	To verify commission payments are reasonably accurate and have adequate documentation in compliance with the dining contract.	Audit	300
Risk Assessment Projects					
General Counsel	Compliance	Clery Act Compliance	To verify reporting processes are adequate to comply with the requirements of the Clery Act.	Audit	180

Information Technology	Operational	Sensitive Data Management	To determine best practices for mitigating the risk of an internal breach of sensitive data.	Review	180
Finance & Administration	Operational	University Termination Procedures	To confirm that procedures are compliant with university policies and state regulations and best practices are in place to reduce legal risks.	Audit	200
University wide	Financial	Travel Related Expenditures	To determine expenses related to university travel comply with university policies and verify processes are effective and efficient for meeting goals and objectives.	Audit	300
Other					
All	Strategic	Annual Risk Assessment		Admin	185
		Internal Audit Administrative Duties		Admin	600
		Continued Professional Education		Training	150
		Ad Hoc requests		Other	250
				Total Hours	3368