

**WESTERN KENTUCKY UNIVERSITY
INTERNAL AUDIT PLAN - DRAFT
JULY 1, 2018 - JUNE 30, 2019**

Division	Risk Category	Prior Year (Risk Assessment)	Project Objective	Type	Budget Hours
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 (staff only)	To confirm that procedures are compliant with university policies and state regulations and best practices are in place to reduce legal risks in relation to staff terminations.	Audit	200
University wide	Financial	University 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	600
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
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	Compliance	University Professional Development Funds	To verify professional development funds are being accounted for and used appropriately according to policy and are adequately supported by appropriate documentation.	Audit	225
Academic Affairs	Operational	The Kentucky Museum	To determine the operations of the museum are effective and efficient to ensure goals and objectives are accomplished.	Review	150
Risk Assessment Projects					
Academic Affairs	Operational / Financial	College of Health & Human Services	To determine that operations and financial activities are in compliance with university policies and adequately documented. CHHS is the first of future audits based on inherent risks related to leadership transitions and was chosen for the fiscal year 2019 plan based on largest dollar amount in expenditures compared to the other transitional colleges.	Audit	460

University Wide	Financial	Revenue Stream Analysis	To analyze the different revenue streams (excluding tuition, state appropriations and grant funds) flowing into the university and document major changes, if any, and determine the reasonableness / appropriateness of the changes.	Audit	200
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Other					
All	Strategic	Annual Risk Assessment		Admin	185
		Internal Audit Administrative Duties		Admin	600
		Continued Professional Education		Training	150
		Ad Hoc requests		Other	265
				Total Hours	3298