Internal Audit
September 2016 Update
Objectives of Update

1) Provide a status update on the annual audit plan, hotline update, and current projects.

2) Discussion on audits completed.
Object 1 – Planned Projects for Fiscal Year 2017

The following projects are planned for fiscal year 2017:

1) University Wide – Background Checks & Overload Pay
2) Risk Management
3) Clery Act and CPSO
4) University Wide – Research Incentive Payments
5) Testing Assistance for External Audit (contractually agreed upon)
6) Property Management
7) Student Health & Counseling
8) Athletics Follow-Up Audit
Objective 1 – Projects In Progress

1) Facilities – Capital construction controls.
   **Status** - ~95% complete

2) Background Checks & Overload Pay
   **Status** - ~75% complete

3) Clery Act Compliance and CPSO –
   **Status** - ~20% complete

4) Risk Management
   **Status** - ~15% complete

5) Testing Assistance for External Audit (contractually agreed upon)
   **Status** - ~50% complete

6) Property Management
   **Status** - ~15% complete
Objective 1 – Hotline Reports 2012-2016

# Cases Reported Per Year

<table>
<thead>
<tr>
<th>Year</th>
<th>Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>4</td>
</tr>
<tr>
<td>2013</td>
<td>6</td>
</tr>
<tr>
<td>2014</td>
<td>2</td>
</tr>
<tr>
<td>2015</td>
<td>10</td>
</tr>
<tr>
<td>2016</td>
<td>13</td>
</tr>
</tbody>
</table>
Objective 1 – Hotline Cases by Type

# of Cases by Type for 2015 to 2016

- HR or Labor Contract Concerns
- Misuse of Assets and Financial Waste
- Environmental, Safety, Security
- Financial Aid Concerns
- Research Integrity
- Theft of Property
- PSU Policy Violation Concerns
- Ethics Concerns
- Alcohol/Drug Concerns
- External Compliance Concerns
- Academic Misconduct
Objective 2 – Discussion on Audits

Projects Completed Since Last Meeting:

- Housing & Residence Life
Objective 2 – Discussion on Audits

* = Broadway was recently purchased by PSU from the Foundation.
Objective 2 – Discussion on Audits

Average Occupancy Rate for the Academic Year

<table>
<thead>
<tr>
<th>Year</th>
<th>Occupancy Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-11</td>
<td>94%</td>
</tr>
<tr>
<td>2011-12</td>
<td>94%</td>
</tr>
<tr>
<td>2012-13</td>
<td>82%</td>
</tr>
<tr>
<td>2013-14</td>
<td>96%</td>
</tr>
<tr>
<td>2014-15</td>
<td>96%</td>
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</tbody>
</table>

Note – 2012-13 occupancy was lower due to Blumel Hall going through a renovation.
Objective 2 – Discussion on Audits

Occupancy Rate by Month
Fiscal Year 2015
Questions?