Portland State University
Fiscal Year 2023 Internal Audit Plan

Portland State
UNIVERSITY

June 2022

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Fiscal Year 2023 Internal Audit Plan

PLAN OVERVIEW

This document provides the FY 2023 Internal Audit Plan as required by professional auditing standards.

AUDIT PLAN – Exhibit A
The final audit plan covers a 12-month period beginning July 1, 2022 through June 30, 2023. This plan includes internal audits selected based on the results of the entity wide risk assessment performed by Portland State University's (PSU) Internal Audit Office (IAO), input from various stakeholders and managers throughout the university, and input and approval from the Executive & Audit Committee.

PRIORITIZED POTENTIAL AUDITS – Exhibit B
The IAO prioritized the university's departments, or auditable units, by sorting the units from highest risk to lowest risk based on scoring criteria used for the entity wide risk assessment. The IAO analyzed the results to determine if risk ratings were consistent with what professional judgment would expect. In addition, the IAO considered significant changes in processes units are currently undergoing and/or will be undergoing in the near future to help identify the timing of when an Internal Audit should occur. This resulted in the prioritized ranking of audits.

RISK FACTOR DEFINITIONS AND SCORING CRITERIA – Exhibit C
The IAO established risk criteria, based on best practices implemented by other Internal Audit Departments throughout governmental and higher education entities, to be used in determining the overall risk for each potential audit unit. The IAO scored risk for each auditable unit by: receiving input from key stakeholders throughout the university; scoring the complexity of each unit; scoring the significance of the impact an error and/or weakness would have to the college as a whole if a detrimental event were to occur in that unit; scoring the significance of revenues and expenditures flowing through the unit; and scoring risk based on the IAO's professional judgment.

AUDIT ENTITIES – Exhibit D
Exhibit E provides an overview of the audit universe at the university (i.e. "what is auditable"). Defining the audit universe is a critical step in helping plan future internal audits at the university. Each auditable unit must be distinct and contain activities structured to obtain common objectives. For the FY 2023 entity wide risk assessment, there are 34 auditable units.

EXHIBIT A

Internal Audit Plan
July 1, 2022 through June 30, 2023

Audit #	Engagement Title	Hours*	Timeframe**	Comments
Risk Assessment	Annual Risk Assessment	80	Apr-June 2023	Required by IIA auditing standards.
Tier I Audits				
2023-1	SOU Contracted Services	Estimated at 700 hours	Fiscal Year 2023	
2023-2	External Audit Testing Assistance – Financial Stmt.^	Estimated at 250 hrs.	June -Nov. 2022	Contractually agreed upon with external audit firm.
2023-3	WOU Contracted Services	Estimated at 700 hrs.	Fiscal year 2023	
2023-4	Non-Credit Solutions – Internal Control Review	Estimated at 700 hours	Dec.-Apr. 2023	
2023-5	External Audit Testing Assistance – Single Audit^	Estimated at 250 hours	Aug.-Feb. 2023	Contractually agreed upon with external audit firm.
2023-6	NCAA Agreed Upon Procedures	Estimated at 150 hours	Oct.-Dec. 2022	
2023-7	OPRD Contracted Services	Estimated at 700 hours	Fiscal year 2023	
SPECIAL REVIEWS	Special reviews	200	Fiscal Year 2023	Hrs. based on the # of Hotline reports
CONSULT	Consulting Work	100	Fiscal Year 2023	Consulting work as requested by mgmt.
	Total Audit Hours for FY 2023	**3,830**		
INDIRECT	Indirect hrs for FY23	450	Fiscal Year 2023	Est. for training, leave time, & meetings.
	Total Budgeted Hrs	**4,280**[1]		
Tier II Audits				
2024-1	Recruiting Follow-Up Audit	Estimated at 300 hours	Estimated for early FY 2024	
2024-2	Hotel Operations Review	Estimated at 600 hours	Estimated for mid FY 2024	

* Hours may be adjusted as needed based on scope and objectives of the planned audit and potential issues identified during fieldwork.

** Dates may be adjusted as needed to avoid a negative impact on PSU projects, available staff and resources.

^ External audit testing assistance helps provide coverage for Research & Strategic Partnerships; Financial Aid; and Financial Services, Treasury, and Budget

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[1] Total budget is over 4,160 hours, or 2 FTE, in FY23 as President Percy authorized a limited duration employee to assist with the external contract services.

Audit Plan
Description of Audits
July 1, 2022 through June 30, 2023

Audit #	Description
2023-1	IAO provides internal audit and consulting services to Southern Oregon University via an interagency agreement. These services help to generate revenues to PSU to assist the university with its financial sustainability and strategic investment goals.
2023-2	External audit assistance is planned to be provided to external auditors for the fiscal year 2022 financial statement audit. The audit procedures IAO performs here provided reasonable assurance that key controls were implemented and were materially effective in the following auditable units: Human Resources & Payroll, and Financial Services, Treasury, and Budget.
2023-3	IAO will provide internal audit and consulting services to Western Oregon University via an interagency agreement starting in fiscal year 2023. These services help to generate revenues to PSU to assist the university with its financial sustainability and strategic investment goals.
2023-4	This project will focus on reviewing and testing the financial controls and operational processes used for non-credit courses and related revenues at PSU.
2023-5	External audit assistance is planned to be provided to external auditors for the fiscal year 2022 A-133 federal compliance audit. The audit procedures IAO performs here provided reasonable assurance that key controls were implemented and were materially effective in the following auditable units: Research & Graduate Studies; Financial Aid; and Financial Services, OIT, Treasury, and Budget.
2023-6	The NCAA requires an annual agreed upon procedures engagement be conducted over institution's athletic programs to provide assurance on the institution's compliance with specific requirements placed on NCAA athletic programs. IAO assists Athletics management with external audit coordination and liaisons with the external audit firm on initial analytical and detailed testing results.
2023-7	IAO provides internal audit and consulting services to the Oregon Parks and Recreation Department via an interagency agreement. These services help to generate revenues to PSU to assist the university with its financial sustainability and strategic investment goals.
Risk Assessment	The annual risk assessment forms the basis of the audit plan. Auditing standards require the IAO to conduct an annual risk assessment to conform to standards.
Consulting	PSU management may ask Internal Audit for consulting services to be performed in accordance with the Mission & Authority Statement for the Internal Audit Department.
Special Reviews	Includes hours for unplanned, special requests for audit reviews and investigations arising from allegations received and/or actual detrimental events occurring at the university.

EXHIBIT B

FY 2023 Prioritized Audit Risk Model – Auditable Units

Auditable Entity / Unit	Total Risk	Risk Ranking	PY Risk Score	Risk Category	IA Planned for FY'23?
Office of Information Technologies (OIT)	161	1	129	High	Yes^
Housing and Residence Life	127	2	93	High	No*
Campus Public Safety Office (CPSO)	123	3	121	High	No*
Human Resources & Payroll	119	4	117	High	Yes^
Office of International Affairs	118	5	98	High	No*
Athletics	117	6	106	High	Yes
Research and Graduate Studies	116	7	116	High	Yes^
Financial Aid	114	8	125	High	Yes^
Student Health and Counseling (SHAC)	114	9	107	High	No*
Office of Academic Affairs (OAA)	108	10	98	High	Yes
Planning, Construction, & Real Estate (PCRE)	106	11	106	High	No*
Finance Services, Treasury, and Budget	105	12	109	High	Yes^
Maseeh College of Engineering and Computer Science	104	13	100	High	No*
Enrollment Management and Student Affairs (EMSA)	102	14	99	High	No*
School of Public Health (SPH)	102	15	99	High	No*
University Place	101	16	99	High	No*
Risk Management	100	17	99	High	Yes^
Transportation and Parking Services (TAPS)	99	18	98	Moderate	No*
Intensive English Language Program	99	19	93	Moderate	No*
Diversity and Inclusion	99	20	99	Moderate	No*
Government & Community Relations and Marketing and Communication	97	21	87	Moderate	No*
College of Urban & Public Affairs (CUPA)	95	22	98	Moderate	No*
College of Education (COE)	95	23	93	Moderate	No*
College of Liberal Arts & Sciences (CLAS)	94	24	97	Moderate	No*
General Counsel	92	25	92	Moderate	No*
School of Social Work (SSW)	92	26	91	Moderate	No*
School of Business (SBA)	91	27	90	Moderate	No*
Office of the President and Board of Trustees	90	28	81	Moderate	No*
College of the Arts (COTA)	89	29	90	Low	No*
General University	80	30	80	Low	No*
Institutional Research	72	31	72	Low	No*
University Studies (UNST)	65	32	64	Low	No*
Honors College (HON)	62	33	62	Low	No*
Library	60	34	47	Low	No*

* - IAO may indirectly audit aspects of this auditable unit via the planned audits for FY'22. For example, federal grant expenditures spent from CUPA's accounts in Banner may be sampled and tested for the fiscal year 2021 Financial Statement and/or A-133 federal compliance audits.

^ External audit testing assistance helps IAO provide coverage for Research & Graduate Studies; Financial Aid; Athletics; OIT; Risk Management, and FADM.

EXHIBIT C

Risk Factor Definitions, Scoring Criteria, & Internal Audit Plan Approval Process

Overview of Entity Wide Risk Assessment

	A	Complexity of Unit and Impact to PSU					B	C = A x B	D	E	F = C + D + E
Auditable Unit	Risk Assessment Survey Score	Strategic	Operational	Financial	IT	Legal Compliance	Total Business Risk Factors	Combined Risk Assessment & Complexity Score	Financial Significance Score	Last Time Audit by IA Score	Total Risk Score
Example Unit A	40	1	1	1	1	1	5	200	20	25	245
Example Unit B	10	0	1	0	0	0	1	10	.2	0	10.2

Risk Assessment Survey Score – The IAO held interviews with key stakeholders from the various auditable units to help gain an understanding of risks and obstacles each unit was facing and to gain a more thorough understanding of the duties and responsibilities of each unit. The IAO met with approximately 20 stakeholders throughout PSU to obtain input on the FY 2023 risk assessment. The IAO asked stakeholders questions on:

General Risks

- **Control Environment –** This describes the tone management sets/displays for personnel in regards to how policies and procedures are followed and control activities are performed.

- **Risk Assessment** is management's identification and analysis of risks relevant to the achievement of objectives and goals. In addition, it includes a plan for determining how known risks should be managed to help the organization achieve its objectives and goals.

- **Control Activities** include policies and procedures, segregation of duties, and physical & automated controls that help management ensure directives are carried out.

- **Information and Communication** is the identification, capture, and exchange of information in a form and timeframe that enable people to carry out their responsibilities. Information systems deal with both internally generated data and information about external events, activities, and conditions.

- **Monitoring** is a process established by management that assesses the quality of internal control and program performance over time. Monitoring provides external oversight, either ongoing or in the form of independent checks of internal controls by management or other parties outside the process.

Specific Risks

- **Obstacles the unit faces** – examples include spikes in demand on services, lack of adequate infrastructure, etc…

- **Known risks the unit faces** – grant requirements, monitoring requirements, safety risks, etc…

- **Confirmed or alleged instances of fraud, waste, or abuse** – misappropriation of assets, loss of funds, termination of personnel, etc…

- **Risks with turnover of personnel** – The risk that the organization will lose a significant amount of institutional knowledge at a key time in operations.

- **Other areas of concerns** – manual vs. automated processes, lack of key data to help manage programs, perceptions of program processes that cause concerns, etc…

IAO scored the responses provided by stakeholders to the 10 topic areas listed above based on IAO's collective professional experience and observations of each unit by the IAO. The IAO then received input from stakeholders provided during interviews. The IAO then averaged their risk score with the stakeholders' risk scores and placed this averaged score into Column A above. The highest score possible for this section of the risk assessment was 40 points and the lowest was 10 points.

Complexity of Unit and Impact to PSU Scores – The IAO scored each unit based on an understanding of the complexity of processes overseen by the unit and the impact that an actual error in the unit's processes could have to the university as a whole. Complexity and impact were broken out into five various subject areas as defined below:
- *Strategic* – The IAO scored this category primarily based on his understanding of high level goals the university wants to strive to achieve. A few examples of a significant strategic impact for PSU might include the university's goals for sustainability measures, and diversity of the university's workforce and student population.
- *Operational* – The IAO scored this category primarily based on customer service aspects the auditable unit provided to students and to other university departments. An example of a significant operational unit for PSU would be Financial Aid.
- *Financial* – The IAO scored this category primarily based on the number of funding streams each auditable unit had and the significance of the amount of funds flowing through the unit. An example of a significant financial unit would be Financial Aid.
- *Information Technology* – The IAO scored this category primarily based on the significant amount of information technology (i.e. computers, specialized equipment, etc…) the unit used within its daily processes. Also, the IAO looked at how significant a role the unit had in determining what type of information technology was used and how it would be implemented throughout the university. An example of a unit that had a significant impact on information technology would be OIT (Office of Information Technology).
- *Legal Compliance* – The IAO scored this category primarily based on the complexity of legal and regulatory compliance requirements each auditable unit faced. The IAO considered FERPA, HIPAA, ADA, Clery Act, PCI, Title IX, grant rules and regulations, etc… in scoring each audit unit for this category. An example of an audit unit with significant and/or complex legal compliance requirements over it would be Financial Aid or Campus Public Safety Office.

The IAO would give a score of either 0 or 1 for each of these five complexity/impact areas per auditable unit. These complexity/impact scores were then used as a "multiplier" score to help assess risk. The total complexity/impact scores were placed in Column B above and used to compute C above for each unit. The highest risk score possible for Column C, after the risk "multiplier" was considered, was 200 points and the lowest was 10 points.

Financial Significance Score – The IAO also assigned a risk score to each auditable unit based on how much revenues the unit processed during fiscal year 2021 (FY21) or how much expenditures the unit incurred during FY21. The primary concept of the risk scoring for this attribute was that as the amount of revenues and/or expenditures increases in a unit the risk for that unit also directly increases. The IAO primarily used financial data extracted from FY21 using Banner's FGIBDST report to obtain the revenue and expenditure amounts. The greater of revenues or expenditures being processed through the unit for FY21 was used to score the financial risk for the unit using the scoring matrix outlined below:

Risk Score Matrix for Financial Significance:

Revenue or Expenditure Total for FY21	Multiple Risk Score in Column C to Calculate Financial Risk Score Placed in Column D
> $20,000,000	10.00%
$19,999,999 to $10,000,001	8.00%
$10,000,000 to $5,000,001	6.00%
$5,000,000 to $2,000,001	4.00%
$2,000,000 to $0	2.00%

The highest score an audit unit could obtain from the financial risk scoring here would be 20 points, and the lowest possible score an audit unit could obtain from this scoring would be .2 points. The highest combined risk score possible for Column D, after the Financial Significance "multiplier" was considered, was 220 points and the lowest was 10.2 points.
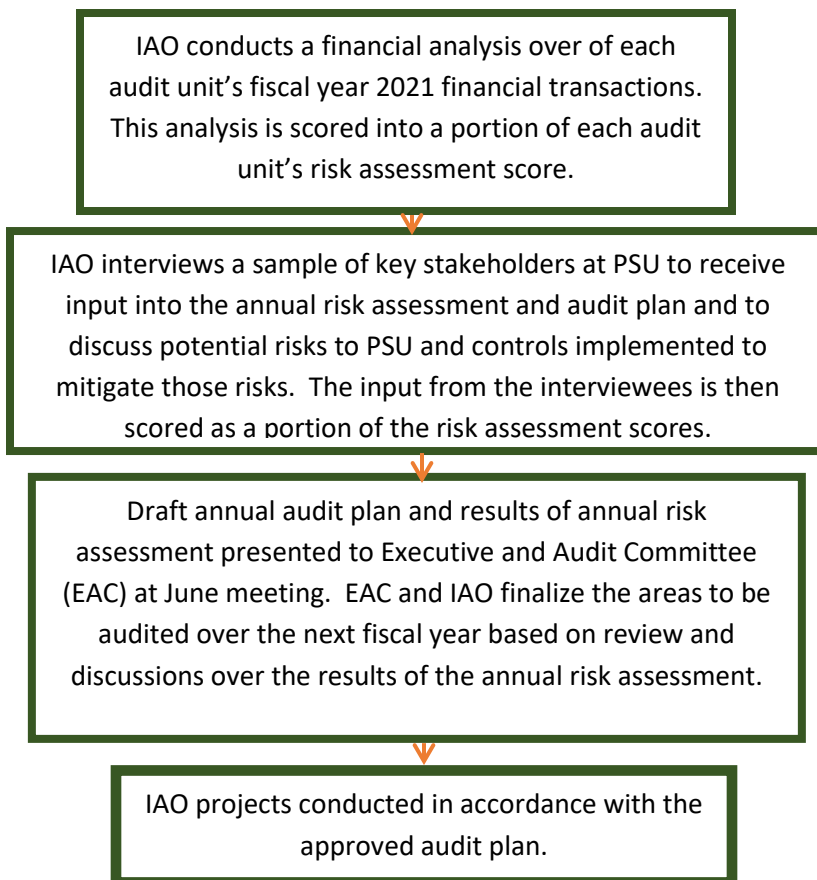
Last Time Audited by the IAO Score - The IAO also assigned a risk score to each auditable unit based on how much time has elapsed since the IAO conducted an internal audit or consultation review at each of the auditable units. A risk score was added onto each auditable unit using the scoring matrix below based on the length of time that has elapsed from the IAO's last audit of the unit.

Last Time Unit was Audited by PSU IAO	Risk Points Scale
Never audited by PSU IAO	25
Audited 10+ years ago	15
Audited 8+ to 10 years ago	9
Audited 5 to 7+ years ago	7
Audited 3 to 4+ years ago	5
Audited by PSU IAO or other External Auditors in fiscal years 2018 or 2019 with no follow-up audit performed at this time	3
Internal Audit conducted during fiscal year 2020	0

The risk scores from the length of time elapsing since an internal audit has been conducted at the auditable unit was placed in Column E above. The highest combined risk score possible for Column E, after the Last Time Audited score was considered, was 245 points and the lowest was 10.2 points.

Total Risk Score - To obtain the total risk score for each auditable unit, the IAO took the risk score in Column C and added it to the financial risk score calculated in Column D. In addition, the risk score in Column E based on the last time the unit was audited was added in to get the total risk score was placed in Column F above. These risk scores are the scores presented in Exhibit B and Exhibit C that were used to sort the various auditable units from high risk (i.e. a large risk score) down to low risk (i.e. a small risk score). The highest total risk score an audit unit could obtain using the risk scoring criteria above would be a score of 245 points, and the lowest score an audit unit could obtain would be a score of 10.2 points. Finally, to help designate high, moderate, and low risk audit units, the IAO took any audit unit that scored 100 points or higher and classified these as high risk. Units scored between 99.9 to 80.1 points were assessed as moderate risk. Units scored 80 points or less were assessed as low risk.

Internal Audit Plan Approval Process Flowchart

> IAO conducts a financial analysis over of each audit unit's fiscal year 2021 financial transactions. This analysis is scored into a portion of each audit unit's risk assessment score.

> IAO interviews a sample of key stakeholders at PSU to receive input into the annual risk assessment and audit plan and to discuss potential risks to PSU and controls implemented to mitigate those risks. The input from the interviewees is then scored as a portion of the risk assessment scores.

> Draft annual audit plan and results of annual risk assessment presented to Executive and Audit Committee (EAC) at June meeting. EAC and IAO finalize the areas to be audited over the next fiscal year based on review and discussions over the results of the annual risk assessment.

> IAO projects conducted in accordance with the approved audit plan.

Auditable Units
Summary Descriptions

1. **Athletics –** Athletics includes: Stott Center Operations; Athletic Administrative Costs; Ticket Office; Training Room Operations; Concessions; Equipment Room; nine women's sports (Basketball; Cross Country; Golf; Soccer; Softball; Tennis; Track & Field; Volleyball; and Cheerleading) and six men's sports (Track & Field; Cross Country; Football; Basketball; Cheerleading; and Tennis). This auditable unit also includes the subsidy PSU contributes to Athletics and the cost of NCAA certification. Athletics is budgeted under Organization Codes 630000, 902400, and 902410 in Banner.

2. **Campus Public Safety Office (CPSO) –** CPSO helps to promote a safe and secure campus community through the delivery of personal and facility security, crime prevention services, public safety communication, emergency medical services and public assistance. CPSO is also responsible for Clery Act reporting at PSU. CPSO is budgeted under Organization Code 600200 in Banner.

3. **College of Education (COE) –** The COE is composed of four academic departments that include Curriculum and Instruction, Counselor Education, Educational Leadership and Policy and Special Education. The COE also has centers and services focused on early childhood education, counseling and career development. COE is budgeted under Organization Code 26000 in Banner. Note – This audit unit was entitled Graduate School of Education (GSE) in the prior year Internal Audit plans.

4. **College of Liberal Arts & Sciences (CLAS) –** CLAS is composed of several academic departments that include: Anthropology; Biological Sciences; Black Studies; Chemistry; Chicano-Latino Studies; Communication; English; Environmental Science; Foreign Languages; Geography; Geology; General Liberal Studies; History; Indigenous Nations Studies; Judaic Studies; Linguistics; Math; Philosophy and Conflict Resolution; Physics; Psychology; Religious Studies; Sociology; Speech and Hearing Sciences; Women, Gender, and Sexuality Studies; and numerous professional centers and other academic areas of study. CLAS is budgeted under Organization Code 220000 in Banner.

5. **College of the Arts (COTA) –** This unit is made up of four schools: architecture; art & design; music; and theatre & film, where faculty, staff and instructors collaborate with students and the city's major arts institutions to energize and enrich the arts community. COTA is budgeted under Organization Code 300000 in Banner.

6. **College of Urban & Public Affairs (CUPA) –** CUPA is composed of the following academic units: Criminology & Criminal Justice; Economics; International & Global Studies; Political Science; Public Administration; Urban Studies & Planning; and the

Institute on Aging. CUPA is primarily budgeted under Organization Code 310000 in Banner**.**

7. **Enrollment Management and Student Affairs (EMSA) –** EMSA includes multiple departments and functions at PSU including, but not limited to: Veterans Services; Student Activities; Dean of Students; Commencement; PSU Recreation; Student Ambassadors; ASPSU and Student Organizations & Clubs; Women's Resource Center; Enrollment Management; EMSA Box Office; Food Service; Vending Operations; Viking Bowl & Billiard; University Market; and Lost and Found. EMSA is budgeted under Organization Code 330000 through 333600; 640130; 670020, 670130; 670500 through 6750520in Banner. Note – The following departments and functions were broken out of EMSA and assessed as separate auditable units due to specific risks inherent in these functions: Financial Aid; and Student Health and Counseling**.**

8. **Financial Aid –** The Financial Aid Office provides customer service and financial assistance through grants, scholarships, loans, work-study, and/or a combination of these aid packages to students to help with the cost of education. Financial Aid is budgeted under Organization Codes 331241in Banner.

9. **Financial Services, Treasury, and Budget –** For the entity-wide risk assessment presented here, Financial Services, Treasury, and Budget includes the following departments: Accounting; Treasury; Budget; Purchasing; Surplus Property; Accounts Payable; the Bursar's Office functions (i.e. Accounts Receivable/Collections, Cashiering, and ID Card Services); the VP FADM Office; and the Strategic Management Reserve. These departments are budgeted primarily under Organization Codes: 600001, 620000, 640010- 640400

10. **General University –** General University is used to pay for university wide costs and services such as utilities, debt service on bonds and loans, accreditation, executive level job search costs, early retirement incentives, and other miscellaneous university wide costs. General University is budgeted in Banner under Organization Codes 900000 through 990000.

11. **Diversity and Inclusion** – Diversity and Inclusion is responsible for managing Affirmative Action matters, Title IX, and diversity initiatives at PSU. Global Diversity and Inclusion is budgeted in Banner under Organization Code 100099 through 101615.

12. **Government & Community Relations and Marketing & Communications –** These departments are charged to support and promote the President's five themes that include:
    - Provide Civic Leadership Through Partnerships;
    - Improve Student Success;
    - Achieve Global Success;
    - Enhance Educational Opportunity; and
    - Expand Resources and Improve Effectiveness

These departments are budgeted under Organization Codes 100200, 101130, 101400, 101420, and 151000 in Banner.

13. **Honors College (HON) -** HON runs students through an academically intense curriculum that reflects all the challenges, uncertainties, and deep thinking real world problems require.   HON is budgeted under Organization Code 222300 in Banner.

14. **Housing and Residence Life –** Housing and Residence Life operates 10 locations in the Portland metro area for student housing. There are approximately 2,000 beds for student housing throughout PSU's housing facilities. Housing is primarily budgeted under Organization Code 67020-670520in Banner.

15. **Human Resources & Payroll –** The Human Resources department assists PSU with hiring personnel, negotiating various unionized employment contracts, employee performance management, and employee compensation and benefits management. The administration of employee benefits is also managed within this department. Human Resources is budgeted under Organization Codes 600299 and 600300 in Banner. The Payroll office administers paying employees for their services to the university and works closely with Human Resources to help ensure pay and benefits are accurate. Payroll is budgeted in Banner under Organization Code 999000 and 999899.

16. **Institutional Research –** Institutional Research assists PSU in conducting research and surveys, reporting student FTE figures to the State of Oregon and Federal Government, and assists with other ad hoc student data requests from management. Institutional Research is budgeted under Organization Code 200901 in Banner.

17. **Intensive English Language Program (IELP) –** IELP assists students that have been admitted to PSU who do not have a TOEFL or IELTS score. Students in IELP are fully immersed in campus life while improving their English skills and preparing themselves for academic success at PSU.   IELP is budgeted under Organization Code 221510 in Banner.

18. **Library –** The PSU Library assists students and faculty with homework, research, and other informational needs. The PSU Library is budgeted under Organization Code 320000 in Banner.

19. **Maseeh College of Engineering and Computer Science (MCECS) –** The MCECS includes the Computer Science Department, Civil & Environmental Engineering Department, Electrical & Computer Engineering Department, Mechanical and Materials Engineering Department, Engineering and Technology Management, and Systems Engineering. MCECS is budgeted under Organization Code 270000 in Banner.

20. **Office of Academic Affairs (OAA)** – The OAA is the central administrative office, with responsibility for the institutional academic mission, programming and policy implementation, support programs for academic personnel and students, academic fiscal management, and collective bargaining with the American Association of University Professors (AAUP-PSU Charter) and the American Federation of Teachers Union

(PSUFA). The departments and functions that make up this auditable unit include, but are not limited to: the Provost's Office; Faculty Senate, Military Science, Advising, Registrar, Learning Resource Center, and Dean Searches. These departments and functions are budgeted under Organization Codes 200100 through 200500 in Banner.

21. **Office of Information Technologies (OIT) –** OIT supports PSU's technology needs, which includes, but is not limited to, networks; telecommunications; servers and data storage; email and web services; and lab and classroom technologies. OIT is budgeted under Organization Codes 610000 through 610750.

22. **Office of International Affairs (OIA)–** International Affairs offers students three different program options that fit their interest and needs. These programs include: the BUSINESS Program; LOHAS (Life of Health & Sustainability) Program; and TNP (Transnational Program) Program. The BUSINESS Program is designed for students interested in taking American undergraduate business courses. The LOHAS Program is designed for students interested in the general theme of Environmental Sustainability and students take courses in PSU's University Studies curriculum. Finally, TNP is designed for students interested in Comparative Asian Studies.   International Affairs is budgeted under Organization Code 200800 through 200860 in Banner, excluding Organization Code 200815.

23. **Office of the President and Board of Trustees –** These offices and positions help to oversee and administer the core mission and objectives of PSU. These functions are budgeted in Banner with Organization Codes 100050 and 100001

24. **Planning, Construction, & Real Estate (PCRE) –** This auditable unit includes: material management; capital projects & construction; facilities, property, and grounds maintenance; sustainability and energy management; and custodial. Planning, Construction, & Real Estate is budgeted in Banner under Organization Codes 660100 and 652000

25. **PSU Office of General Counsel (OGC) –** OGC supports the mission of PSU by providing legal advice and representation to PSU, to its constituent colleges, schools and units, and to its officers and employees while acting on PSU's behalf. OGC is budgeted under Organization Code 100401 in Banner.

26. **Research and Graduate Studies (RGS) –** Research and Graduate Studies provides support for PSU faculty in Research Development, Sponsored Projects Administration, and Research Integrity for federal, state, and locally grant funded programs. Research and Strategic Partnerships is budgeted under Organization Code 400000 in Banner; however, grant funds generated from this function impact the majority of auditable units broken out in this assessment. Note – This audit unit was entitled "Research and Strategic Partnerships" in prior Internal Audit plans.

27. **Risk Management –** The Risk Management department helps oversee PSU's various insurance policies, safety training and drills for emergency preparedness, and other safety

and health risks present at PSU. Risk Management is budgeted under Organization Code 640450, 662100, and 600601 in Banner.

28. **School of Business (SBA) –** The SBA offers majors in: Accounting; Advertising Management; Finance; Human Resource Management; Management & Leadership; Marketing; and Supply & Logistics Management. Also, SBA offers certificates in Athletic and Outdoor Industry; Entrepreneurship; Food Industry Management; International Business Studies; Post-Baccalaureate Accounting; and Social Innovation. Moreover, SBA offers various minors to students. SBA is budgeted under Organization Code 250000 in Banner.

29. **School of Public Health (SPH) –** The SPH is a joint effort between Oregon Health & Science University and PSU to offer undergraduate and graduate programs that meet the evolving public health needs of Oregon and beyond. This audit unit also includes the School of Community Health. SPH is primarily budgeted under Organization Code 230000 in Banner.

30. **School of Social Work (SSW) –** SSW offers degree programs in Child and Family Studies; Bachelor of Social Work; Masters of Social Work; and a PhD in Social Work and Social Research. SSW includes various institutes and centers and offers distance options for students. SSW is budgeted under Organization Code 240000 in Banner.

31. **Student Health & Counseling (SHAC) –** SHAC is a community-based health care organization that provides high quality, accessible mental health, physical health, dental services, and testing services targeted to the needs of the PSU student population. SHAC is budgeted under Organization Codes 330300 through 333611 in Banner**.**

32. **Transportation and Parking Services (TAPS) –** TAPS falls under Auxiliary Services and sells parking permits to students and faculty, enforces parking rules throughout PSU, and also operates a bike hub. TAPS is budgeted in Banner under Organization Code 640510.

33. **University Place –** University Place is a 235 room hotel and conference center. The hotel was purchased in 2004 as a strategic investment into future campus growth in downtown Portland. University Place is budgeted under Organization Code 670551 in Banner.

34. **University Studies (UNST)** –UNST is PSU's four-year general education program is required of all students, with the exception of those enrolled in Liberal Studies or the Honors Program. University Studies begins with Freshman Inquiry, a year-long course introducing students to different modes of inquiry and providing them with the tools to succeed in advanced studies and their majors. At the sophomore level, students choose three different Sophomore Inquiry courses, each which leads into a thematically linked, interdisciplinary cluster of courses at the upper-division level. Finally, all students are required to complete a Capstone course which consists of teams of students from different majors working together to complete a project addressing a real problem in the Portland metropolitan community. UNST is budgeted under Organization Codes 222699 through 222710 in Banner.