AUDIT AND COMPLIANCE COMMITTEE
TWO-YEAR PLAN

1. Charter Documents
   • AACC Charter
   • OIGC Charter

2. PBF – Data Integrity
   • Audits
   • Certifications
   • Corrective Action Plans

3. System Synergy
   • BOT & BOG Collaboration/Teamwork
   • Workshop
Audit Committees Workshop

- Held this morning
- Participants
- Collaboration
- Regulations
  - Compliance and Ethics
  - OIGC
  - Offices of Chief Audit Executive
  - Board Oversight and Enforcement Authority
1. Charter Documents
   • AACC Charter
   • OIGC Charter

2. PBF – Data Integrity
   • Audits
   • Certifications
   • Corrective Action Plans

3. System Synergy
   • BOT & BOG Collaboration/Teamwork
   • Workshop
• Audit Requirement
• Provides assurance that university data submitted for PBF decision-making is reliable, accurate, and complete

• Audit Guidance:
  o Due - March 2015
  o Minimum Audit Requirements
  o Institute of Internal Auditors - ISPPIA
  o Audit Scope
Minimum Objectives:

• Data Administrator
• Processes
• Documentation, Policies, and Procedures
• System Access Controls
• Testing of Data Accuracy
• Data Administrator’s Certification
• Data Consistency
• Timely Submissions
Corrective Action Plans

- Due – 30 days
- Board of Governor Approval

Certification

- 11 representations
- Executed by University President and BOT Chair
- Audit – Basis for Certification
AUDIT RESULTS

• 10 of 11 – Submitted Audits

• All 10 Concluded:
  o Controls Adequate
  o Basis of Certification

• Corrective Action Plans (CAP)
  o 8 Universities Developed CAP
  o 3 Universities Completed CAP
<table>
<thead>
<tr>
<th>UNIVERSITY</th>
<th>CONCLUSIONS</th>
<th>OBSERVED ISSUES</th>
<th>ACTION PLAN</th>
<th>CERTIFICATION</th>
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<td>Data Administrator Position Description Password Standards Server Security Data Submission Errors Enhance Graduate Students and Postdoctorates in Science and Engineering (GSS) Survey</td>
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<td>Policies and Procedures</td>
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CERTIFICATIONS

• Data Integrity Certifications
  o 9 Universities submitted “Unmodified”
  o 2 Universities submitted “Modified”
    – Timeliness of Data Submissions
    – Data Administrator Certification

• Impact of “Modified” representations