

Western Kentucky University
Internal Audit Plan
July 2015 through June 2016

FY2016 Audit Plan							
Area	Process	Residual Importance (H, M or L)	Scope of Project	Type of Project	Month	Year	Performed by: Internal / External
MANDATORY/ANNUAL PROJECTS							
Office of President	President's Travel and Entertainment Expenses	M	Review supporting documentation for the President's T&E and confirm they are in accordance with University policy	Annual Audit	August	2015	Internal
Athletics	NCAA Agreed Upon Procedures	M	Conduct a review of Athletic Events Ticket Revenue for the 2014-2015 athletic season for Football, Men's Basketball, Women's Basketball & Baseball Conduct the review in accordance with the guidance detailed by NCAA Agreed Upon Procedures	Annual Agreed Upon Procedures	October	2015	Internal
Student Financial Aid	FISAP Report	M	Review supporting documentation of calculation provided by Finance & Administration	Annual Review	December	2015	Internal
Athletics	NCAA Football Ticket Sales Compliance	M	Perform an internal review of the Athletic Department's compliance with bylaw 20.9.7.3 of the NCAA Division I Manual.	Annual Compliance Review	January	2016	Internal
Finance & Administration	Certification of Revenue/Expenses, Special License Plates	M	Review supporting documentation of reconciliation provided by Finance & Administration	Annual Compliance Review	February	2016	Internal
Finance & Administration	Change Funds	M	Perform unannounced, random counts and verification of change funds around campus	Continuous Audit		2015-2016	Internal
Finance & Administration	Procurement Cards	H	Perform data analytics on transactions and select a sample for review against policy	Continuous Audit		2015-2016	Internal
RISK ASSESSMENT PROJECTS							
Finance & Administration	Payroll		Perform an audit of the current payroll department processes and procedures	Audit	February	2016	Internal
Research Division	IRB Compliance		Perform an audit of the policies and procedures related to IRB Compliance	Audit	October	2015	External/Internal

Student Affairs	WKU Campus Police Overtime		Perform an audit of the processes and procedures related to overtime within the WKU Campus Police Department	Audit	October	2015	Internal
PDC	Utility Billings	M	Conduct a process review related to utility billing reconciliations	Management Review	September	2015	Internal
Academic Affairs	Lab Safety & EPA Compliance		Conduct an audit of the processes and procedures related to laboratory safety and EPA compliance	Audit	August	2015	Internal
Finance & Administration	Tuition Management System Collections & Electronic Deposits		Perform a walkthrough and document the interface between TMS and Banner. Document the process for reconciling the two systems	Audit	March	2016	Internal
Athletics	Ticket Box Office		Conduct an audit of the Ticket Box Office process and procedures related to safekeeping of assets	Audit	November		Internal
Finance & Administration	WKU Store		Perform a follow up audit of the WKU Store processes and procedures	Audit	May		Internal
OTHER PROJECTS							
Finance & Administration	Internal Audit Administration	N/A	Facilitate risk assessment, develop audit plan; supervise and direct WKU audit staff person, as needed; prepare for and attend meetings with SVP of Finance & Administration, Finance and Budget Committee, Board of Regents, and other meetings, as necessary; other administrative tasks to carry out CAE roles and responsibilities	N/A	July to June	2014-2015	Internal
Ad Hoc Requests	Ad Hoc Requests		TBD	TBD	TBD	TBD	TBD

(A) Includes travel expenses (approximately 10% of fees)