



TEXAS WOMAN'S
UNIVERSITY™

INTERNAL AUDIT

ANNUAL REPORT

FOR FISCAL YEAR ENDED

AUGUST 31, 2018

OFFICE OF AUDIT SERVICES



AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

October 12, 2018

Carine M. Feyten, Ph.D., Chancellor and President,
Members of the Board of Regents:

We are pleased to submit the annual report of the Office of Audit Services for the fiscal year ended August 31, 2018. This report is required by the Texas Internal Auditing Act and provides information on the assurance services, consulting services, and other activities of the internal audit function.

During fiscal year 2018, the department issued eight reports related to audits, consulting reviews, or investigations.

If you have any questions about the contents of this report, please do not hesitate to contact me.

Ali Subhani, CIA, CISA, GSNA
Director of Audit Services

Plan Distribution:

Texas Woman's University (TWU):

Dr. Monica MendezGrant, Vice President for Student Life
Dr. Randall Langston, Vice President for Enrollment Management
Dr. Alan Utter, Provost and Vice President for Academic Affairs
Jason Tomlinson, Vice President for Finance and Administration
Robin Head, Interim Vice President Advancement
Raechelle Clemmons, Associate VP for Technology and CIO
Cynthia Pollard, Associate VP Marketing Communications
Destinee Waiters, Associate VP Compliance & General Counsel
Deena King, Director Compliance

State of Texas Agencies

Governor's Office of Budget and Planning
Legislative Budget Board
State Auditor's Office
Sunset Advisory Commission

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Regent Nancy Painter Paup	Regent Kathleen Wu
Regent George R. Schrader	Regent Mary Wilson
Regent Bernadette Coleman	Regent Jill Jester
Student Regent Emily Galbraith	Regent Teresa Doggett

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AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

TABLE OF CONTENTS

Purpose of the Annual Internal Audit Report	3
I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on Internet Web site	3
II. Internal Audit Plan for Fiscal Year 2018	4
III. Consulting Services and Non-Audit Services Completed	5
IV. External Quality Assurance Review	6
V. Internal Audit Plan for Fiscal Year 2019	6
VI. External Audit Services Procured in Fiscal Year 2018	6
VII. Reporting Suspect Fraud and Abuse	7
VIII. Office of Audit Services	7
A. Staff Size and Organization Chart	
B. Staff Experienced and Certifications	
C. Training	
D. Contributions to the Profession	
Appendix 1 - FY18 Audit Plan	9
Appendix 2- External Quality Assurance Review	10
Appendix 3- FY19 Audit Plan	14
Appendix 4- Status of Audit Recommendations	17



AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

PURPOSE

The purpose of this annual report is to provide information on the assurance services, consulting services, and other activities of the internal audit function. In addition, the annual internal audit report assists oversight agencies in their planning and coordination efforts.

The [Texas Internal Auditing Act](#), Texas Government Code, Chapter 2102, requires that an annual report on internal audit activity be filed by November 1st of each year and submitted to the Governor, the Legislative Budget Board, the Sunset Advisory Commission, the State Auditor's Office (SAO), and the entities' governing boards and chief executives. The SAO prescribes the form and content of the report.

The annual report was prepared using the [guidelines](#) provided by the Texas State Auditor's Office. In addition to the minimum requirements, we also included other information we felt was important to the internal audit operations during fiscal year (FY) 2018. Additional information regarding the Texas Woman's University (TWU) Office of Audit Services can be found at the following website: www.twu.edu/audit-services.

I. COMPLIANCE WITH TEXAS GOVERNMENT CODE, SECTION 2102.015

Texas Government Code, [Section 2102.015](#), requires that the internal audit plan and the internal audit annual report be posted on the institution's website. Accordingly, the Office of Audit Services has posted its FY18 Annual Internal Audit Report and the approved FY19 Audit Plan on the [departmental website](#).



II. INTERNAL AUDIT PLAN FOR FY 18

The TWU 2018 Audit Plan outlined internal audit activities to be performed by Audit Services during FY 2018 in accordance with the Texas Internal Auditing Act, the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, and Generally Accepted Government Auditing Standards, consistent with the TWU Audit Charter. The plan is prepared using a risk-based approach to ensure that areas and activities specific to TWU with the greatest risk are identified for consideration to be audited. The information on Appendix 1 contains the Internal Audit Plan for FY 2018. The department fully completed the plan that was approved by the TWU Finance and Audit Committee on February 16, 2018.

As required by the State Auditor's Office FY 2018 guidelines for submitting this report, the status of the following required audits is detailed below:

- A compliance audit of Benefits Proportionality Funding (Report No. 18-05) was completed on August 24, 2018. The audit resulted in identifying \$331.61 in disproportionate funds that were required to be repaid to the Texas Comptroller.
- An assessment regarding purchasing, required by the Texas Education Code, Section 51.9337(h), was conducted, and a report (Report No. 17-01) was issued on January 5, 2018. Based on the results of the review, TWU has generally adopted policies and procedures outlined in Senate Bill 20 and TEC §51.9337, and observations to further enhance compliance were included in the report. These rules and policies will be assessed again in FY 19 to ensure continued compliance with TEC §51.9337.



III. CONSULTING SERVICES AND NON-AUDIT SERVICES COMPLETED

The following is a list of consulting services completed in FY18, as defined in the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. Consulting services are advisory in nature and are generally performed at the specific request of an engagement client.

Date-Issued	Title	High Level Objectives	Results Summary
January 19, 2018	Campus Alliance & Resource Education	Review the processes and procedures of Campus Alliance for Resource Education (CARE) and to determine they are effective and have adequate controls.	Opportunities existed to enhance the control environment in the areas of payroll, cash receipts, management of keys, and general IT controls.
July 9, 2018	Retention of Outside Counsel	Evaluate compliance with TEC 57.3 Retention of Outside Counsel.	Overall, invoices for \$174,472 in costs for external legal services were not submitted to the State Office of the Attorney General (AG) as required. In a commitment to be fully transparent, the institution self-reported non-compliance to the State Auditor's Office.



IV. EXTERNAL QUALITY ASSURANCE REVIEW

In accordance with IIA Standards and the Texas Internal Auditing Act, an external quality assurance review is required for the department ; however, due to turnover within the Director of Internal Audit position, a peer review has not been completed. The peer review is scheduled to take place in the first quarter of FY 19. A copy of the report from FY 14 has been attached at Appendix 2.

V. INTERNAL AUDIT PLAN FOR FY 2019

The FY 19 Internal Audit Plan was approved by the TWU Finance and Audit Committee on August 10, 2018. Quarterly updates provided to the committee can be obtained by reviewing Quarterly Status Reports of the Office of Audit Services on the meeting [agenda](#). A copy of the plan, including budgeted hours, the risk assessment methodology, identified high risks not on the plan, and audits addressing certain state requirements, is attached at Appendix 3.

VI. EXTERNAL AUDIT SERVICES PROCURED IN FISCAL YEAR 2018

The following external audit services, including financial and performance audits and attestation engagements, reviews, and agreed-upon procedures, were procured during FY18.

External Auditor	Services Provided
Howe & Springer P.C	NCAA Agreed Upon Procedures



VII. REPORTING SUSPECT FRAUD AND ABUSE

Actions taken to implement the requirements of Article IX, Section 7.09, page IX-37, Fraud Reporting, General Appropriations Act (84th Legislature, Conference Committee Report) are noted below:

- TWU has placed a link on the TWU homepage that states “ [Report Fraud, Waste, or Abuse in Texas](#)”. This link takes the user directly to the State Auditor’s Office webpage for reporting fraud, waste, and abuse.
- TWU has also incorporated into its “Fraud and Fraudulent Activities” [policy](#) information on how to report suspected fraud involving state funds to the State Auditor’s Office. This information includes a link to the State Auditor’s Office [website](#) .

VIII. OFFICE OF AUDIT SERVICES

A. Department Overview

The Office of Audit Services is composed of three full-time positions. A new Director was hired on December 1, 2017. A Senior Data Analytics Auditor was hired on February 5, 2018, whereas a Senior Auditor has served in the department since April 1, 2013.



AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

B. Staff Experiences and Certifications

The internal audit staff consists of highly qualified and skilled audit professionals with certifications including Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Fraud Examiner (CFE), GIAC Systems and Network Auditor (GSNA), and a Certified IDEA Data Analyst (CIDA).

C. Training

Internal Audit staff received an average of 61 hours of continuing professional education during fiscal year 2018. Key areas of training included emerging audit issues, governance, risks and controls, information systems auditing, fraud, and compliance. Most of the training was received by participating in conferences, seminars, and webinars offered by the Association of College and University Auditors (ACUA), the Dallas Chapter of the Institute of Internal Auditors (IIA), the Texas Association of College and University Auditors (TACUA), the IIA, the Association of Certified Fraud Examiners (ACFE), and Information Systems Audit and Control Association (ISACA).

D. Contributions to the Profession

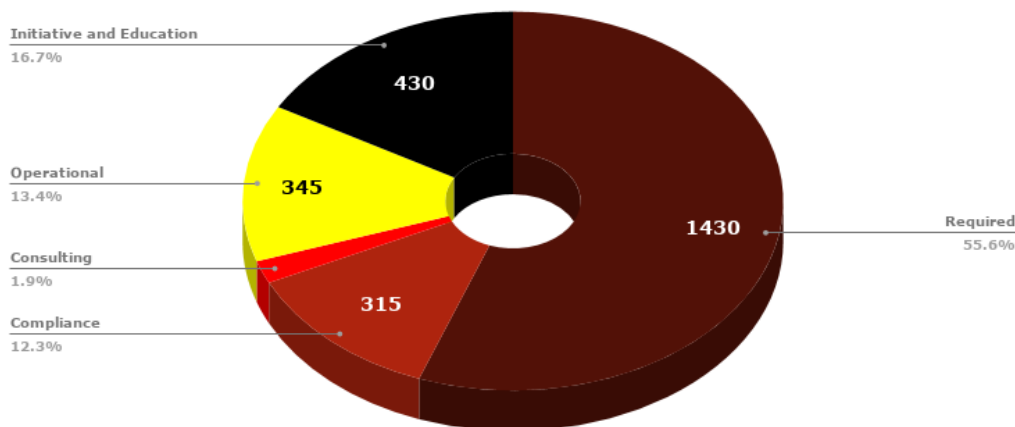
- The Chief Audit Executive (CAE) participated on the Association of College and University Auditors (ACUA) faculty and taught a three-day course on 'IT Auditing from the Ground up.'
- The CAE served as Board Member for the Texas Association of College and University Auditors (TACUA) and had responsibilities for marketing.



APPENDIX 1: FY 18 AUDIT PLAN

Report #	Project Name	Project Type	Hours	Report Date
16-11	School of Libraries & Information Studies	Consulting	235	June 8, 2018
17-01	Texas Education Code 51.9337	Required	345	January 5, 2018
17-02	Precursor Chemicals and Apparatus	Compliance	315	February 22, 2018
18-01	JAMP Audit	Required	50	December 8, 2017
18-02	Public Fund Investment Act	Required	345	May 9, 2018
18-03	Texas Administrative Code (TAC) 202	Required	345	May 14, 2018
18-04	Scholarships	Operational	345	September 28, 2018
18-05	Benefits Proportionality	Required	345	August 24, 2018

Hours By Project Type





AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

APPENDIX 2: EXTERNAL QUALITY ASSURANCE REVIEW



BAYLOR
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October 28, 2013

Mr. Andrew Groover, M.Ed., CPA, CIA, CICA, CISA, CFE
Director of Internal Audits
Texas Woman's University
P.O. Box 425587
Denton, Texas 76204-5587

Dear Mr. Groover:

At your request, I performed a quality assurance review of the Texas Woman's University Office of Internal Audit (TWUIA) to assess compliance with the Texas Internal Auditing Act (Tex. Gov't. Code Chapter 2102), the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* in effect at the time of the audits were conducted, and the U.S. General Accounting Office *Government Auditing Standards*. The review was conducted by Steve Kieff, CPA, CISA, CFE; Associate Director of IT Audit for Baylor University, with onsite fieldwork on October 15-16, 2013.

The review was conducted in accordance with the State Agency Internal Audit Forum (SAIAF) Peer Review Guidelines using the Master Peer Review Program. It included audits performed by TWUIA from August 2010 to September 2013.

Overall Conclusion

The rating system that was used for expressing an opinion for this review provides for three levels of conformance: generally conforms, partially conforms, and does not conform.

- Generally conforms means that TWUIA has policies, procedures, and a charter that were judged to be in accordance with applicable standards; however, opportunities for improvement may exist.
- Partially conforms means deficiencies, while they might impair, did not prohibit TWUIA from carrying out its responsibilities.
- Does not conform means deficiencies in practice were found that were considered so significant as to seriously impair or prohibit TWUIA in carrying out its responsibility.

In my opinion, TWUIA generally conformed with the standards in all material respects during the period under review.

OFFICE OF INTERNAL AUDIT AND MANAGEMENT ANALYSIS

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TEXAS WOMAN'S UNIVERSITY

APPENDIX 2: EXTERNAL QUALITY ASSURANCE REVIEW



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TWUIA has successfully implemented the TeamMate audit software that was recommended during the prior quality assurance review dated September 9th, 2010. TWUIA conducted a self-assessment, and I agree with the conclusions in the report.

Introduction

The Texas Internal Auditing Act requires the TWUIA to conform with standards established by the Institute of Internal Auditors (IIA) and the U.S. Government Accountability Office (GAO). The *International Standards for the Professional Practice of Internal Auditing* (Standards), promulgated by the IIA, require external assessments to be performed at least once every five years by a qualified, independent reviewer or review team from outside the organization. The *Generally Accepted Government Auditing Standards* (GAGAS) issued by the GAO require an external assessment at least every three years. The Texas Internal Auditing Act also requires an external assessment every three years.

This report represents the results of the external quality assurance review that I conducted. The objectives were to assess the level of TWUIA's compliance with standards and identify opportunities to enhance its management and work processes.

Scope

The scope of the review included:

- Self-assessment materials prepared by the Director, including the audit charter, audit manual, and other organizational materials;
- The prior external quality assurance review dated September 9th, 2010;
- Interviews with the Board of Regents Chair, Chancellor and President, Vice President for Finance and Administration, Associate Provost for Technology and Chief Information Officer, Director of Athletics, Director of the Office of Internal Audits, and the Audit Staff. Additional interviews with other staff members were also performed;
- Audit client surveys;
- A sample of work papers and reports produced by TWUIA; and
- A comparison of TWUIA's audit practices with the Standards.

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TEXAS WOMAN'S UNIVERSITY

APPENDIX 2: EXTERNAL QUALITY ASSURANCE REVIEW



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Summary of Opinion

TWUIA generally conforms with the GAGAS standards and the Texas Internal Auditing Act. The following table contains my opinion of how TWUIA activities conform to each section of the Standard.

IIA Standards Type and Description	Opinion
<i>Attribute Standards</i>	
1000 – Purpose, Authority, and Responsibility	Generally Conforms
1100 – Independence and Objectivity	Generally Conforms
1200 – Proficiency and Due Professional Care	Generally Conforms
1300 – Quality Assurance and Improvement Program	Generally Conforms
<i>Performance Standards</i>	
2000 – Managing the Internal Audit Activity	Generally Conforms
2100 – Nature of Work	Generally Conforms
2200 – Engagement Planning	Generally Conforms
2300 – Performing the Engagement	Generally Conforms
2400 – Communicating Results	Generally Conforms
2500 – Monitoring Progress	Generally Conforms
2600 – Management's Acceptance of Risks	Generally Conforms
The Institute of Internal Auditors' <i>Code of Ethics</i>	Generally Conforms

Independent Reviewer Observations and Recommendations

While performing the review, I did note the following opportunity to aid in increasing the audit efficiency of TWUIA:

Observation: In reviewing a sample of audit reports, the summary of results section did not prioritize the recommendations to assist management and the Board of Regents in determining their severity.

Recommendation: It is not uncommon for internal auditors to categorize recommendations by levels of severity to assist their Boards and management in focusing remediation efforts. TWUIA should develop a methodology to categorize reportable recommendations based on a risk level to the University such as high, moderate, or low.

By categorizing the recommendations, TWUIA can better clarify the audit results for management and the Board of Regents.

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AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

APPENDIX 2: EXTERNAL QUALITY ASSURANCE REVIEW



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TWUIA Response: *TWUIA agrees with the recommendation. We will begin the process to develop a methodology to categorize reportable recommendations. This should be completed by spring 2014.*

Sincerely,

Steve Kieff, CPA, CISA, CFE
Associate Director of IT Audit
Baylor University

Cc:
Regent Sue S. Bancroft
Regent Mary Pincoffs Wilson
Regent Joleesia Berry (Student Regent)
Regent Lola Chriss
Regent Anna Maria Farias, Esq.
Regent Debbie Gibson
Regent Ann Scanlon McGinity, Ph.D.
Regent Nancy Painter Paup
Regent George R. Schrader
Regent Melissa D. Tonn, M.D.
President and Chancellor Ann Stuart

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APPENDIX 3: FY 2019 AUDIT PLAN

The fiscal year 2019 audit plan was prepared using risk assessment techniques that identify the individual audits to be conducted during the year. The risk factors utilized by the department during the risk assessment process included:

- Resources at Risk
- Reputational Impact
- Years Since Last Audit
- Organizational Changes
- Regulatory Compliance
- Likelihood

The list of audits detailed on page 15 were approved by the TWU Board of Regents on August 10, 2018. There are no audits in the Fiscal Year 2019 Audit Plan that address benefits proportionality, expenditure transfers, capital budget controls, or any other limitation or restriction in the General Appropriations Act. There is an audit included on the FY 2019 audit plan (TEC §51.9337) that addresses the specific aspects of contract management related to TEC §51.9337.

Texas Administrative Code 202 is audited periodically as required by statute.

Administration has agreed to a three year audit cycle of TAC 202 as approved by the agency head and in compliance with TAC 202.71 (c). TAC 202 was last audited during Fiscal Year 2018. Benefits Proportionality was audited in Fiscal Year 2018 as required by the Governor's directive and in Fiscal Year 2016 as required by statute. Benefits Proportionality was considered for inclusion on the Fiscal Year 2019 plan, however, due to the results of the prior audit that demonstrated adequate compliance, the area was not included.



APPENDIX 3: FY 2019 AUDIT PLAN

Risk areas ranked as “high” from the prior year, but not scheduled to be audited during fiscal year 2018 are:

- Athletics
- Bonds
- Budgets
- Business Applications (Oracle, Colleague, Sharepoint, OnBase)
- Cash & Cash Receipts
- Construction
- Disaster Recovery Preparedness
- Financial Aid
- Financial Controls
- Governance
- Human Resources
- Minors on Campus (TEC 51.976)
- PCI (Payment Card Industry)
- Risk Management
- Student Health Services
- Title IX



AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

APPENDIX 3: FY 2019 AUDIT PLAN

FY 2019 Audit Plan	Original Budget	Percent of Total
Risk Based Audits		
Student Housing	450	
Advancement	400	
Property & Surplus	400	
Tuition	450	
HIPAA Compliance	450	
Executive Travel and Entertainment	380	
Department of Public Safety	400	
Swipe Card System	400	
Vulnerability Management Process	380	
Risk Based Audits Subtotal	3330	64.6%
Required Audits (External and/or Internal)		
Emergency Operations Plan; Safety and Security Audit	350	
TEC 51.9337 Compliance	250	
Investments	160	
Required Audits Subtotal	760	14.7%
Consulting Projects		
Purchasing Cards Monitoring	200	
Consulting Subtotal	200	3.9%
Investigations		
	0	
Investigations Subtotal	0	0.0%
Follow Up		
Quarter 1	40	
Quarter 2	40	
Quarter 3	40	
Quarter 4	40	
Follow Up Subtotal	160	3.1%
General Reserve		
Special Projects Reserve	144	
General Reserve Subtotal	144	2.8%
Development - Operations		
Annual Internal Audit Report	40	
External Quality Assurance Review	80	
FY 20 Audit Plan	80	
Audit Committee	120	
Internal Quality Assurance and Improvement Program	40	
Development - Operations Subtotal	360	7.0%
Development - Initiatives and Education		
CPE	120	
CPE-related Travel	40	
Participation in Professional Organizations	40	
Development - Initiatives and Education Subtotal	200	3.9%
Total Budgeted Hours	5154	100.0%



APPENDIX 4: STATUS OF AUDIT RECOMMENDATIONS

Texas Government Code, Section 2102.015, also requires entities to include the following on their website:

- A “detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns, if any raised by the audit plan or annual report.”
- A “summary of the action taken by the agency to address the concerns, if any, that are raised by the audit plan or annual report.”

To address these requirements, an entity can summarize fiscal year 2018 internal audit recommendations and report on its action and progress toward implementing those recommendations. Suggested progress classifications include: fully implemented, substantially implemented, incomplete/ongoing, or not implemented.

The status of implementation of recommendations from previous fiscal years follows on the next page.



AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

APPENDIX 4: STATUS OF AUDIT RECOMMENDATIONS

Report Number	Report Date	Title	Recommendation	Status
16-02	March 29, 2016	Budget Office	Develop a Process to Identify Idle Accounts and Disable their Object Codes	Incomplete/Ongoing
16-11	June 7, 2018	SLIS	Enhance Internal Controls	Incomplete/Ongoing
17-01	January 5, 2018	TEC 51.9337	Enhance Compliance with Purchasing Requirements	Incomplete/Ongoing
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Develop Training & Enhance Compliance with Record Keeping of Regulated Items	Incomplete/Ongoing
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Enhance Compliance with the Security and Storage of Regulated Items	Incomplete/Ongoing
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Ensure Lab Inspections are Carried Out Consistently	Incomplete/Ongoing
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Implement a Comprehensive Chemical Database	Incomplete/Ongoing
17-02	February 22, 2018	Precursor Chemicals & Apparatus Audit	Ensure Contact Listings are Submitted Timely and Consistently	Incomplete/Ongoing
18-02	May 9, 2018	Investments Audit	Ensure Investment Training is Completed & Legislative Changes to the PFIA are Reported to the Board	Incomplete/Ongoing
18-02	May 9, 2018	Investments Audit	Enhance the Records Retention Schedule to Facilitate Retention of Investment Documentation	Incomplete/Ongoing
18-02	May 9, 2018	Investments Audit	Ensure that Reporting Methodology is Documented	Incomplete/Ongoing
18-02	May 9, 2018	Investments Audit	Ensure the Audit of Investments is Completed and Filed Timely	Incomplete/Ongoing
18-02	May 9, 2018	Investments Audit	Ensure Annual Investment Reports & Investment Policies are Properly Filed	Incomplete/Ongoing
18-03	May 14, 2018	TAC 202 Audit	Implement Separation of Duties	Incomplete/Ongoing
18-03	May 14, 2018	TAC 202 Audit	Enhance User Management	Incomplete/Ongoing
18-03	May 14, 2018	TAC 202 Audit	Strengthen Governance of Service Accounts	Incomplete/Ongoing
18-03	May 14, 2018	TAC 202 Audit	Enhance Access Control to the Data Center	Incomplete/Ongoing
18-03	May 14, 2018	TAC 202 Audit	Monitor for Rogue Wireless Devices	Incomplete/Ongoing
18-03	May 14, 2018	TAC 202 Audit	Update University Policies	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Develop an Institutional Policy and Procedures Manual	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Implement Segregation of Duties and Consider Cross Training	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Enhance Scholarship Budget Process	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Ensure Full Compliance with Requirements of the Texas Education Code	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Implement Monitoring of Awards	Incomplete/Ongoing



AUDIT SERVICES

TEXAS WOMAN'S UNIVERSITY

APPENDIX 4: STATUS OF AUDIT RECOMMENDATIONS

Report Number	Report Date	Title	Recommendation	Status
18-04	September 28, 2018	Scholarships	Implement a Reconciliation Process	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Evidence Committee Involvement and Update Records Retention Requirements	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Expand Utilization of the Pioneer Scholarship System	Incomplete/Ongoing
18-04	September 28, 2018	Scholarships	Implement a Periodic Review Process	Incomplete/Ongoing
18-05	August 24, 2018	Benefits Proportionality	Discontinue Reporting External Scholarship Funds as Institutional Expenditures	Incomplete/Ongoing