

Office of Internal Audit

Report for the Quarter Ending December 31, 2018



University of North Carolina Wilmington

Office of Internal Audit

Executive Summary

This report contains a summary of the Office of Internal Audit's activity for the quarter ending December 31, 2018. The following highlights provide an overview of the office's work.

Audits/Assurance Services

Completed Projects

- Friends of UNCW Financial Audit
- Environmental Health & Safety (EH&S) Review
- Purchasing Card Review

Pending Projects

- Center for Innovation and Entrepreneurship (CIE) Review
- Parking Services Review
- Fraud Risk Assessment

Follow Up Audits

- Follow up work was conducted for:
 - Aramark Contract
 - College of Arts & Sciences
- 8 findings closed during the quarter
- 56 open findings as of December 31, 2018 (15 findings are considered to be "in process")

Investigations

- There were no investigations completed or pending for the quarter ending December 31, 2018.

Consultations/Advisory Services

Advisory Services

- Routine consultations included 13 minor projects and requests for information.
- Individuals from 4 departments representing 3 out of 5 of UNCW's divisions attended the Introduction to Internal Controls course taught by Internal Audit. In addition, a departmental level training was held.
- The office was involved with 4 UNCW committees.

Other

- Our office hosted the UNCAA Annual Conference in December 2018.
- Individuals from the office attended or participated in 7 University events/functions.
- Individuals from the office participated in numerous community service engagement activities.
- Individuals from the office participated in 5 UNCW training programs. In addition, they attended 3 conferences/workshops and 2 webinars earning 62 hours of CPE.

Work Allocation			
Audits/Assurance Services	Follow Up Audits	Investigations	Consultations/ Advisory Services

Audits/Assurance Services

Audits and assurance engagements include planned reviews of compliance, operations, information technology, financial activity, internal controls, and other topics. They also include integrated audits, which incorporate more than one of those categories in a single engagement. Audits are typically included on our office’s annual audit plan (work plan), and they result in a formal audit report which includes an overall opinion of the area under review and any findings and recommendations that were identified.

Completed Projects

Friends of UNCW Financial Audit

Our office completed the annual audit of the financial statements of the Friends of the University of North Carolina at Wilmington, Inc. (Friends), a minor associated entity with limited activity. This project was completed with the assistance of Sarah von Stein, Audit Supervisor, at East Carolina University, to ensure work was completed by someone who was independent in both fact and appearance as required for North Carolina Certified Public Accountants (CPAs).

The audit was conducted in accordance with auditing standards generally accepted in the United States, and our work included a review of Friends’ compliance with the requirements of a Minor Associated Entity under the policy of the University of North Carolina System. **Friends received an unqualified opinion**, and the final report was issued October 11, 2018.

Environmental Health & Safety (EH&S) Review

A review of Environmental Health and Safety was completed to assess and evaluate select operational, compliance, and administrative functions of EH&S including the underlying internal controls. Our review focused on select operations within EH&S based on a risk assessment completed by our office. Specific objectives were to review:

- Lab safety
- Employee health and safety training
- Continuity of operations planning
- Incident and injury reporting
- Departmental funds receipting
- Staffing

In our opinion, some improvement is needed for the system of internal control with respect to the areas reviewed within Environmental Health and Safety. There were 8 findings associated with this review, and we received positive responses from management to the findings. The final report was issued November 1, 2018.

Audits/Assurance Services (Continued)

Completed Projects (Continued)

Purchasing Card Review

A review of Purchasing Cards (Pcards) was completed to assess and evaluate compliance and related operational matters of Pcards including the underlying internal controls. The objective of the audit was to evaluate whether the key internal controls within the Pcard purchasing process provide reasonable assurance that Pcard purchases comply with State and University purchasing requirements and guidelines. Specifically, the following key internal controls were reviewed:

- Ongoing monitoring
- Program enforcement

In our opinion, some improvement is needed for the system of internal control over Pcard transactions. There were 10 findings associated with this review, and we received positive responses from management to the findings. The final report was issued December 20, 2018.

Pending Projects

Center for Innovation and Entrepreneurship (CIE) Review

A review of the Center for Innovation and Entrepreneurship (CIE) is in process. The scope of the audit was determined by conducting a thorough risk assessment at the beginning of the review. Specific objectives are to review:

- Accuracy, completeness, and proper reporting of financial activity
- Analysis and review of revenue streams
- Procurement processes
- Tracking, security, maintenance and disposition of departmental assets and equipment
- Physical security
- General controls and data security practices

Parking Services Review

A review of Parking Services is in process. The scope of the audit was determined by conducting a thorough risk assessment at the beginning of the review. Specific objectives are to review:

- Accuracy, completeness, and proper reporting of financial activity
- Analysis and review of revenue streams (parking permits, citations, meters, special events, etc.)
- Parking citation appeal process
- Compliance with established policies, procedures, and external regulations
- Budgeting and long term planning
- General controls and data security practices

Fraud Risk Assessment

A fraud risk assessment is currently in process for the University. The objective of our review is to assess the perception of fraud, review existing resources and controls, and make recommendations to enhance the University.

Follow Up Audits

Follow up work is completed for any audit findings resulting from audit/assurance engagements and may be completed for other engagements as deemed necessary. We typically follow up on open audit findings on a quarterly basis. A formal memo is issued when all findings relating to an engagement are closed. If findings are not yet resolved, formal memos are also issued approximately two years after the initial audit to update all parties involved of progress.

Completed Follow Ups

Aramark Contract

During fiscal year 2017, our office completed an audit of UNCW's contract with Aramark Educational Services, LLC (Aramark), and 5 findings were identified. Follow up work was completed in August 2017, December 2017, and October 2018 to determine whether Auxiliary Services had taken steps to adequately and effectively address the findings. Based on the work completed, **the 5 audit findings associated with the initial review have been closed.** A final memo was issued November 14, 2018.

In addition to the above, during the quarter ending December 31, 2018, follow up work was also completed related to open findings from the College of Arts & Sciences review.

Audit Finding Status

Audit findings are reported below in the following categories:

- **Closed** – Findings which were confirmed to be resolved during the quarter ending December 31, 2018
- **Open** – Findings which have not been resolved as of December 31, 2018

Note: A summary of open audit findings is included at Appendix A.

Engagement	Original Report Date	Number of Closed Findings	Number of Open Findings	All Findings for Engagement Closed
Academic Affairs				
College of Arts & Sciences {a}	9/18/2017	4	9	No
Cameron School of Business {b}	12/19/2017	0	4	No
Business Affairs				
Aramark Contract	2/24/2017	4	0	Yes
Project Management (UNCW Facilities)	7/13/2018	0	19	No
Environmental Health & Safety (EH&S)	11/1/2018	0	8	No
Purchasing Card (Pcard)	12/20/2018	0	10	No
Student Affairs				
Housing and Residence Life {c}	3/27/2018	0	6	No
Total		8	56	

Follow Up Audits (Continued)

{a} Of the 9 open findings for the College of Arts & Sciences, 6 are considered by Internal Audit to be in process. A status of “In Process” indicates progress toward remediation has begun but is not yet complete or there is not a sufficient population to test the effectiveness of corrective measures.

{b} Of the four open findings for the Cameron School of Business, 3 are considered by Internal Audit to be in process.

{c} Of the open findings for this engagement, all are considered by Internal Audit to be in process.

Investigations

Investigations result from tips reported to our office via the Office of State Budget and Management’s hotline, our internal hotline, and other sources.

There were no investigations completed or pending for the quarter ending December 31, 2018.

Consultations/Advisory Services

Internal Audit provides consultative and advisory services which are intended to provide advice and information on internal controls, risk management, and sound business practices. This includes reviewing current practices, interpreting policies and procedures, participating on standing committees, completing limited-life projects, attending ad-hoc meetings, and responding to routine questions. In addition, our advisory work includes work with the UNC System Office and professional organizations and serving as liaisons between the University and various external auditors.

Advisory Services

Routine Consultations

In addition to formal advisory work such as serving on committees and leading training, the Office of Internal Audit provided advisory services through 13 minor projects and requests for information during the quarter ending December 31, 2018.

INT 101: How to Pass an Audit (An Introduction to Internal Controls)

In order to proactively educate campus departments about best practices for internal controls, we teach the course INT 101: How to Pass an Audit (An Introduction to Internal Controls), offered through the Finance Certificate Program. During the quarter ending December 31, 2018, 4 individuals took the course, representing 4 departments and 3 out of 5 divisions at UNCW.

In addition, in December 2018, our office held a departmental level training to 5 individuals from the Postal Services, Warehouse Services, and Printing Services departments at their management's request.

Other Advisory Services

Other advisory services were also provided through committee work.

Committee Work

- Athletic Eligibility
- HR Liaison
- IT Advisory Council
- Systems Coordination

Other

This section contains a summary of the other projects and activities of the Office of Internal Audit.

University of North Carolina Auditor's Association (UNCAA) Annual Conference

Our office hosted the UNCAA Annual Conference for all internal auditors in the UNC System on December 3-4, 2018. While UNCW served as the host committee, conference planning and preparation was coordinated with other UNC schools in the eastern region, including East Carolina University, Elizabeth City State University, Fayetteville State University, and UNC Pembroke. Speakers included representatives from two UNC institutions, the UNC System Office, the Office of the State Auditor, and Experis Finance. Participants from 11 UNC schools and the UNC System Office received 11.5 hours of continuing professional education (CPE) credits for attending all sessions.

Participation in University Functions

Participating in University functions keeps our office informed of activities and events at UNCW, provides team-building opportunities, and creates an opportunity to interact with the University community outside of an audit setting. During the quarter ending December 31, 2018, staff participated in the following functions.

- Alderman Hall Pie Social
- Budget Managers Meetings
- Chancellor's Distinguished Lecture Series
- Commencement
- Faculty Senate Meetings
- Staff Senate Meetings
- Year End Leavekeeper Session

Community Service Engagement

Each year, UNCW employees are granted Community Service Leave (CSL) hours to provide opportunities for time off for certain community and school related activities. During the quarter ending December 31, 2018, staff members participated in 46.5 hours of community service engagement.

- Volunteer activities in local schools, including DC Virgo
- Attendance at school-sponsored events
- Food Bank of NC
- Vintage Values

Other (Continued)

Training

Professional development is required for our certifications, and training allows our staff to stay informed of emerging topics and best practices, helping us to provide the best possible services to the University. During the quarter ending December 31, 2018, staff members attended the UNCW-sponsored and external training listed in the table below, obtaining 62 hours of CPE.

UNCW Training

- Assessment Cycle Reporting
- Harrassment Prevention Mini Conference
- PeopleAdmin - Writing an Effective Position Description
- PeopleAdmin - Search Committee Training
- Rising Leader Certificate Program

Conferences/Workshops

- Business Process Certificate Program courses through UNC System Office
- 15th Annual Carolinas Clients, Alumni, and Friends CPE Event (sponsored by RSM)
- University of North Carolina Auditor's Association (UNCAA) Conference

Webinars

- Managing Third Party Risk
- Responding to External Agencies

Distribution List

Audit, Risk and Compliance Committee, UNCW Board of Trustees

Dr. Jose V. Sartarelli, Chancellor

Mr. Bradley Ballou, Chief of Staff

Ms. Sharon Boyd, Associate Vice Chancellor for Business Services

Mr. Jim Koebel, Assistant General Counsel

Mr. Miles Lackey, Vice Chancellor for Business Affairs

Mr. Mark Lanier, Assistant to the Chancellor and Assistant Secretary, Board of Trustees

Ms. Pat Leonard, Vice Chancellor for Student Affairs

Ms. Stefanie Powell, Interim Associate Vice Chancellor for Finance and Controller

Mr. John P. Scherer II, General Counsel

Dr. Marilyn Sheerer, Provost and Vice Chancellor for Academic Affairs

Mr. Eddie Stuart, Vice Chancellor for University Advancement

Appendix A

UNCW Office of Internal Audit Open Internal Audit Findings As of December 31, 2018

Engagement	Original Report Date	Number of Open Findings
Academic Affairs		
College of Arts & Sciences {a}	9/18/2017	9
Cameron School of Business {b}	12/19/2017	4
Business Affairs		
Project Management (UNCW Facilities)	7/13/2018	19
Environmental Health & Safety (EH&S)	11/1/2018	8
Purchasing Card (Pcard)	12/20/2018	10
Student Affairs		
Housing and Residence Life {c}	3/27/2018	6
Total		56

{a} Of the 9 open findings for the College of Arts & Sciences, 6 are considered by Internal Audit to be in process. A status of “In Process” indicates progress toward remediation has begun but is not yet complete or there is not a sufficient population to test the effectiveness of corrective measures.

{b} Of the four open findings for the Cameron School of Business, 3 are considered by Internal Audit to be in process.

{c} Of the open findings for this engagement, all are considered by Internal Audit to be in process.

Appendix A (continued)

Academic Affairs

College of Arts & Sciences

1. Per UNCW Policy 05.164, *University Equipment*, departments are responsible for the appropriate use, safeguarding, and tracking of all University equipment assigned to their respective department. In addition, departments are responsible for notifying the UNCW Fixed Asset department whenever fixed asset items are transferred to another department or relocated.
2. Per UNCW Policy 07.200.05, *Purchase, Inventory, Replacement and Disposal/Surplus of IT Resources*, “Each department/division is responsible for maintaining an accurate listing including serial number and location of their computer equipment.” Computer equipment includes computers, laptops, iPads, and tablets. *(In Process)*
3. Per UNCW Policy 05.164, *University Equipment*, departments are responsible for the appropriate use, safeguarding, and tracking of all University equipment assigned to their respective departments, whether or not the equipment meets the fixed asset definition. Equipment not meeting the fixed asset definition includes non-consumable equipment costing less than \$5,000 (furniture, lab equipment, etc.).
4. Identifying maintenance needs, prioritizing deferred maintenance, and strategizing for long-term building and equipment requirements is at the core of facility management. Future repair and maintenance needs should be tracked to assist in planning. *(In Process)*
5. Continuity of operations plans (COOPs) ensure departments have planned and coordinated procedures to ensure business operations continue despite interruptions.
6. UNCW Policy 05.141, *Departmental Funds Receipting*, outlines various requirements for collecting funds, including implementing and maintaining internal controls by establishing departmental procedures, performing monthly departmental reconciliations, and ensuring the safekeeping of all un-deposited receipts held by the department. *(In Process)*
7. Cash handling responsibilities should be segregated to facilitate appropriate backup. *(In Process)*
8. Financial transactions should be recorded and classified in the most appropriate accounts in Banner based on the nature of the transaction. Miscellaneous accounts should only be used for one-time transactions and activities that are nonrecurring in nature. *(In Process)*
9. UNCW Policy 08.135, *Supplemental Payments for UNCW Employees*, states “All requests for supplemental pay must be approved in writing before the actual activity is scheduled to begin.” *(In Process)*

Appendix A (continued)

Cameron School of Business

1. Financial transactions should be properly recorded and classified in the most appropriate accounts based on the nature of the transaction. In addition, departmental spending should adhere to UNCW's Basic Spending Guidelines by Fund Source. *(In Process)*
2. Appropriate segregation of duties in business operations ensures proper oversight and decreases the potential for errors, fraud, or other inappropriate activity. *(In Process)*
3. For donor-funded scholarships, all scholarship award recipients must meet the donor criteria and awarding parameters, as documented in the donor gift agreement, for the scholarship they receive. Any known deviations should be fully documented. *(In Process)*
4. Continuity of operations plans (COOPs) ensure departments have planned and coordinated procedures to ensure business operations continue despite interruptions.

Business Affairs

Project Management (UNCW Facilities)

1. University contracts should be reviewed by the Office of General Counsel to ensure that contract risk is managed appropriately. In addition, contracts should only be signed by authorized employees; those with an express written delegation from the Chancellor or a written sub-delegation from a Vice Chancellor, as noted on the signature authority chart managed by General Counsel.
2. For projects requiring design professionals, architects and/or engineers must issue a signed and sealed certificate of compliance. Per NCGS 131-1.1, *Certain buildings involving public funds to be designed, etc., by architect or engineer*, Section (b)(2), on all projects requiring the services of an engineer, an engineer shall conduct frequent and regular inspections or such inspections as required by contract and shall issue a signed and sealed certificate of compliance.
3. North Carolina General Statute (NCGS) guidelines provide requirements that the University must abide by regarding the recruitment of minority participation for contract selection and the reporting of Historically Underutilized Business (HUB) data. Project Management has required documents (HUB-1 and Minority Business Enterprise (MBE)), included in its Project Manual, that function to capture information necessary for HUB reporting purposes.
4. Appropriate oversight of project management ensures compliance with all external requirements, department procedures, and proper execution of the project. Any delegation of responsibility should be communicated to all relevant parties and documented.
5. Appropriate oversight of financial transactions help ensure the accuracy of the information and decreases the potential for errors or fraud.

Appendix A (continued)

Project Management (UNCW Facilities) (Continued)

6. Fund reconciliations ensure that all activity has been accounted for. Reconciliation of the Special Project budget fund would ensure that the detailed project data within AiM agreed to the Banner finance fund.
7. Appropriate oversight of asset procurement and disposal ensures accountability for University assets. In addition, to ensure proper repair and maintenance for procured assets, assets should be entered into AiM (asset management system). Asset disposals should be coordinated with the UNCW Surplus department.
8. Project Management maintains insurance guidelines within the General Conditions section of their bid package to contractors. The insurance guidelines in the General Conditions are used for all projects managed by Project Management and have remained the same for over 13 years.
9. A certificate of insurance (COI) is a document used to provide information on specific insurance coverage. The certificate provides verification of the insurance and usually contains information on types and limits of coverage, insurance company, policy number, named insured, and the policies' effective periods. Certificates of insurance should be on file for all projects.
10. For continuity of operations, more than one person should be trained to complete important functions and tasks, with tasks documented in procedures that can be accessed by others in the department.
11. For continuity of operations, critical processes should be fully executed in a timely manner.
12. Departments should have a process in place for assessing, tracking, and monitoring required training needs, including federally mandated training required by OSHA (Occupational Safety and Health Act) standards.
13. UNCW Policy 05.350, *Operation of State-Owned Vehicles*, applies to all UNCW employees who operate state-owned vehicles or motor fleet lease vehicles regardless of employment status or type. It establishes the requirements for each department head to oversee safe operation of state-owned vehicles.
14. UNC Policy 300.2.2, *Conflict of Interest and Commitment*, states, "All members of the University community are expected to avoid conflicts of interest and conflicts of commitment that have the potential to directly and significantly affect the University's interests or compromise their objectivity in carrying out their University Employment Responsibilities, including research, service and teaching activities and administrative duties, or otherwise compromise performance of University responsibilities, unless such conflicts are disclosed, reviewed and appropriately managed in accordance with the provisions of this Policy."
15. According to North Carolina General Statute 133-32, *Gifts and Favors Regulated*, subsection (a), It shall be unlawful for any officer or employee of a governmental agency who is charged with the duty of:
 - (1) Preparing plans, specifications, or estimates for public contracts; or
 - (2) Awarding or administering public contracts; or
 - (3) Inspecting or supervising construction

Appendix A (continued)

Project Management (UNCW Facilities) (Continued)

willfully to receive or accept any such gift or favor.

A violation of subsection (a) shall be a Class 1 misdemeanor.

16. Per UNCW Policy 08.120, *Secondary Employment*, “the employment responsibilities to the State are primary for any employee working full-time; any other employment in which that person chooses to engage is secondary. An employee shall have approval from the dean or department director (or designee) before engaging in any secondary employment. The purpose of this approval procedure is to determine that the secondary employment does not have an adverse effect on the primary employment and does not create a conflict of interest.” Employees shall obtain approval via the completion of a Request for Approval of Secondary Employment form.
17. Sufficient staffing is needed to ensure campus/department needs and objectives are met while ensuring compliance with applicable guidelines.

Note: Two additional findings relating to campus building floor plans were shared in a separate memo to management pursuant to North Carolina General Statute 132-1.7(a), as they included details of sensitive public security information.

Environmental Health & Safety (EH&S)

1. Departments should have written procedures to promote consistency and uninterrupted processes during staff absences or changes.
2. Per OSHA Standard Number 1910.1450 Appendix A, *National Research Council Recommendations Concerning Chemical Hygiene in Laboratories (Non-Mandatory)*, Section B.1.d, the Chemical Hygiene Officer has the responsibility to conduct regular inspections of laboratories.
3. Regarding lab safety inspections, OSHA Standard Number 1910.1450 Appendix A, Section C.4.d, notes that an inspection report containing all findings and recommendations should be prepared for management and other appropriate workers.
4. Regarding lab safety inspections, OSHA Standard Number 1910.1450 Appendix A, Section C.4.e, notes that one element of an inspection is management following-up on the inspection to ensure that all corrections are implemented.
5. In order to protect employees from exposure to hazardous chemicals, employers must inform employees and visiting employees of chemical hazards. Hazard communication signs provide critical information to lab users, visitors, and emergency responders as they communicate potential hazards located within the lab.
6. The OSHA Act of 1970 states employers are responsible for providing a safe and healthful workplace. Training is an essential part of every employer’s safety and health program to protect workers from injuries and illnesses.
7. Ensuring campus departments have a COOP will assist in minimizing interruption to the University in the event of an emergency.

Appendix A (continued)

Environmental Health & Safety (EH&S) (Continued)

8. UNCW Policy 05.141, *Departmental Funds Receipting*, outlines various requirements for collecting funds, including implementing and maintaining internal controls by establishing departmental procedures, ensuring adequate segregation of duties, and obtaining departmental funds receipting privileges should funds be received as part of the department's normal operation.

Purchasing Card (Pcard)

1. Bank of America WORKs is the system of record for Purchasing Card transactions. All transactions are to have complete supporting documentation. Any deviations from this requirement should be documented within Bank of America WORKs.
2. Effective July 1, 2004, UNCW became exempt from North Carolina state sales tax in accordance with G.S. 105-164.13(52) which notes that items purchased by a NC State agency for its own use are exempted from state sales tax.
3. Per UNCW Policy 05.156, *Procurement of Contracted Personal Services and Consulting Services*:
 - Section III. A. 5. Conflict of Interest states, "No university employee may benefit from any contract with the university, and no current or prior personal/professional relationship shall exist with the service provider that would constitute a conflict of interest or nepotism."
 - Section IV. A. General Procedure states, "A department seeking to hire an individual or group of individuals to perform contracted personal services must obtain approval from the Office of Human Resources, Tax Compliance Office, and Purchasing Services before making a commitment to the individual or the works begins."

In addition, in accordance with the Purchasing Card Summary Guidelines, purchases from independent contractors or individuals should be processed through uShop, the University's e-procurement system. This process serves as an internal control to ensure appropriate reporting for tax compliance.

4. Debarment is a process by which a contractor, individual, or other entity is prohibited from submitting a bid, having a bid considered, or entering into a state contract during a period of time specified in a debarment order. North Carolina Department of Administration manages the State's debarred vendor list, in which UNCW is subject to.
5. Merchant category codes (MCCs) are numbers that classify businesses by what they sell or the service they provide. Pcard program controls can include monitoring and analyzing MCC data to identify unusual or suspicious purchases. Further, Pcard programs can utilize these codes to block MCC for unallowable purchases.
6. General funds are commonly most restrictive and therefore are less susceptible to fraud and abuse. Trust funds and grant funds can be used for a wider array of purchases making them more susceptible to fraud and abuse.

Appendix A (continued)

Purchasing Card (Pcard) (Continued)

7. Per the Statewide Term Contract 946A – Procurement Card, “At least annually, the card program administrator at each location shall review account activity and determine whether inactive cards should be canceled.”
8. Best practices include providing consistent information in order to eliminate uncertainty. Any and all approved exceptions should be documented and stored in a central location.
9. Issuing and maintaining accurate records of infractions is necessary to promote program success and minimize issues. Tracking infractions also helps Purchasing identify problem areas that cardholder training could improve.
10. UNCW is subject to North Carolina General Statute (NCGS) 143B-920, *Department heads to report possible violations of criminal statutes involving misuse of State property to State Bureau of Investigation*. UNCW Policy 02.300, *Reporting and Investigating Misuse or Theft of University Property*, requires any employee who receives information on possible misuse or theft to report the information or evidence to their supervisor, the UNCW Police Department, the General Counsel, or Chief Audit Executive within 72 hours.

Student Affairs

Housing and Residence Life

1. Per UNCW Policy 07.200.05, *Purchase, Inventory, Replacement and Disposal/Surplus of IT Resources*, “Each department/division is responsible for maintaining an accurate listing including serial number and location of their computer equipment.” *(In Process)*
2. UNCW Policy 05.350, *Operation of State-Owned Vehicles*, applies to all UNCW employees who operate state-owned vehicles or motor fleet lease vehicles regardless of employment status or type. It establishes the requirements for each department head to oversee safe operation of state-owned vehicles. *(In Process)*
3. UNCW Policy 05.400, *Cart (Golf, Utility, Street Legal) Safety Policy*, applies to all departments and employees, students, contractors, their employees, volunteers and vendors that own, purchase, transfer or operate carts outside enclosed construction areas. All operators must comply with the policy and be trained to safely and responsibly operate carts. *(In Process)*
4. Per ISO 27002, *Information Technology Security Techniques*, Section 10.1.3, duties and areas of responsibility, including system access rights, should be segregated to reduce opportunities for unauthorized or unintentional modification or misuse. *(In Process)*
5. Per ISO 27002, *Information Technology Security Techniques*, Section 11.2 and 11.2.4,
 - Formal procedures should be in place to control the allocation of access rights to information systems and services.
 - Management should review user’s access rights at regular intervals using a formal process. In addition, access to files containing sensitive information should be restricted to individuals who have business needs to see the information. *(In Process)*

Appendix A (concluded)

Housing and Residence Life (Continued)

6. For continuity of operations, more than one person should be trained to complete important functions and tasks, with tasks documented in desktop procedures that can be accessed by others in the department. *(In Process)*