

BMG

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Top Tens



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Introduction

- Office of University Audits
- www.audits.uillinois.edu

Coverage

- Top 10 New or Unusual Findings
- Top 10 Consistent and Recurring Findings



Top 10 New or Unusual

1. Security

- Control over access to and stock of keys or media
- Proper documentation of changes
- No self administering

2. Resolution of DRS lab audit findings

- Findings remaining open and unaddressed



Top 10 New or Unusual

3. Leave of absence not documented in enough detail to support the leave benefit used
 - E.g., Funeral leave – who passed? Relationship?
 - Inconsistent from employee to employee
 - Follow-through: verify requested absences against leave reporting

4. Clery policy compliance



Top 10 New or Unusual

5. Fee assessments to gift funds must be communicated to the donor ([CAM policy](#))

6. Use of University vehicles for personal commuting, housing, meals, compensatory benefits (e.g., tickets)
 - Taxable implications for vehicles
 - Documentation should support why housing is required



Top 10 New or Unusual

7. Alteration of time-clock stamps or punches, submission of false timecards

8. Corporate sponsorships which appear on the surface to be a gift are, in reality, a grant
 - What is *really* going on? Look past the form to the substance



Top 10 New or Unusual

9. Tracking of faculty teaching requirements to actual

- Agreements or deals are documented
- Leaves of absence are formal and according to HR practices

10. Bylaws for a department or unit which are inconsistent with the [University Statutes](#)



Top 10 Consistent and Recurring

1. Collection of and access to SSNs
2. Financial reporting is incomplete or inaccurate
3. True supervisors are not reviewing time sheets or TEM transactions
4. Conflicts of interest identified are not being adequately reviewed or managed (shuffling the paper now electronically)
5. Lack of sufficient documentation or support for payroll allocations or labor redistributions



Top 10 Consistent and Recurring

6. Non-compliance with the non-financial terms of donor intent (e.g, letter to the donor, resident status)
7. Telecommuting policies and reporting for tax purposes
 - [OBFS 18.16](#) Implications of conducting business outside the State of Illinois
 - [OBFS Section 1](#) How to conduct business outside the State of Illinois
8. Addressing surpluses or deficits in self supporting funds
9. Documented rate development for self supporting funds and expenses that are included in the rate
10. Segregation of duties



Key Takeaways

- Critical analysis of operations
- Careful placement of controls
- Follow-through
- Listen
- Understand Policy
- Substance matters, Substance > Form
- Supervisors need to Supervise

