

**GEORGE MASON UNIVERSITY
BOARD OF VISITORS**

**Audit Committee
December 8, 2015
Merten Hall, Fairfax Campus**

A G E N D A

I. Call to Order

II. Approval of Audit Committee Minutes

- A. Approval of Committee Minutes for September 24, 2015 (**ACTION ITEM**)
 - 1. Minutes for September 24, 2015.....**C-3**

III. New Business

- A. Approval of Internal Audit Department Charter (**ACTION ITEM**)
 - 1. Proposed Internal Audit Department Charter.....**C-5**

IV. Reports

- A. Report of Internal Audit and Management Services
 - 1. Report to the Audit Committee to the Board of Visitors.....**C-11**
- B. Report of Approved Waivers of Contractual Conflicts of Interest.....**C-41**

V. Closed Session

- A. Personnel Matters (Code of VA: 2.2-3711.A.1)

VI. Adjournment

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**AUDIT COMMITTEE
OF THE BOARD OF VISITORS**

**September 24, 2015
Merten Hall
8:40 a.m. – 8:55 a.m.**

MINUTES

PRESENT: Rector Davis; Vice Chair Pence; Visitors Corley and Mendelsohn; Faculty Liaison Douthett; Chief of Staff Neville; Director Dittmeier; and Secretary pro tem Thompson

ABSENT: Chairman Sheikh; Visitor Jon Peterson

I. In Chairman Sheikh's absence, Vice Chair Pence called the meeting to order at 8:40 a.m.

II. Approval of Minutes

Vice Chair Pence called for a motion to approve the minutes of the May 6, 2015 Audit Committee meeting. The motion was **MOVED** by Visitor Corley and **SECONDED** by Visitor Mendelsohn. **MOTION CARRIED UNANIMOUSLY BY VOICE VOTE.**

III. New Business – Appointment of Internal Audit Director

Vice Chair Pence introduced Director Dittmeier to the Audit Committee. Mr. Dittmeier provided an overview of his professional experience. Vice Chair Pence requested a motion to appoint Mr. Dittmeier as the Director of Internal Audit and Management Services. The motion was **MOVED** by Visitor Mendelsohn and **SECONDED** by Rector Davis. **MOTION CARRIED UNANIMOUSLY BY VOICE VOTE.**

IV. Reports

Director Dittmeier reviewed with the Committee the Report of Internal Audit and Management Services. He stated that two audit reports had been issued since the prior Committee meeting. Management continues to make progress to remediate 17 outstanding audit issues, more than half of which relate to information technology. He also reviewed the status of the internal audit plan; the progress of investigations of allegations of fraud, waste, and abuse; and the current internal audit staffing level. He stated that recruiting efforts had been initiated to fill two open positions. Mr. Dittmeier previewed upcoming activities to strengthen audit risk assessment processes and documentation; build an audit issue tracking and reporting process; and complete an internal audit self-assessment vs. professional standards. The Committee discussed sources of investigation activity and the number of investigations in comparison with prior periods, as well as the treatment of planned audits not completed in the current audit period within the upcoming audit risk assessment process.

AUDIT COMMITTEE

September 24, 2015

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Mr. Dittmeier also reviewed with the Committee recommendations made by the Office of the State Inspector General's Internal Audit Structure Committee related to the chief audit executive's reporting structure. He noted that the University had already implemented the recommended practices.

V. Adjournment

Vice Chair Pence declared the meeting adjourned at 8:55 a.m.

Respectfully submitted,

Karen Thompson

Karen Thompson
Secretary pro tem

| | |
|------------------------------|---|
| ITEM NUMBER: III.A.1. | Approval of Internal Audit Department Charter |
| PURPOSE OF ITEM: | This item requests Audit Committee approval of the proposed Internal Audit department charter. |
| NARRATIVE: | <p>The Audit Committee’s Charter requires the Committee to review and approve the Internal Audit departmental charter when a new Committee Chair is elected. The charter was last approved in December 2012.</p> <p>Since then, there have been amendments to the Standards for the Professional Practice of Internal Auditing.</p> <p>The proposed revisions:</p> <ul style="list-style-type: none"> • Better align the charter with current Standards. • Add “achievement of the university’s strategic objectives” as a key objective of Internal Audit’s risk-based assurance evaluations of the university’s governance, risk management as well as control processes. • Removes the accountability for Internal Audit to provide oversight of other control and monitoring functions. This is a management responsibility and would impair organizational independence. • Makes clear the specific responsibility for Internal Audit to conduct investigations of matters referred by the Office of State Inspector General related to State Fraud, Waste, and Abuse Hotline case investigations. <p>The proposed charter has been reviewed with Dr. Cabrera; he is fully supportive of the charter and committed to providing Internal Audit with the necessary independence, stature, and access to university personnel and resources to accomplish its responsibilities to the Audit Committee.</p> |
| RECOMMENDATION: | Approval of the Internal Audit department charter. |

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GEORGE MASON UNIVERSITY

INTERNAL AUDIT AND MANAGEMENT SERVICES

DEPARTMENT CHARTER

Adopted by the Audit Committee of the Board of Visitors

M. Siddique Sheikh, Chairman, Audit Committee

Date

University Management is fully supportive of Internal Audit and Management Services in the accomplishment of its mission to provide independent, objective, risk-based assurance and consulting services designed to add value and improve the university's operations. Through its administrative reporting relationship, Internal Audit and Management Services will have the necessary independence, stature, and access to university personnel and resources to accomplish its responsibilities to the Audit Committee.

Ángel Cabrera, President

Date

MISSION

Internal Audit and Management Services provides independent, objective, risk-based assurance and consulting services designed to add value and improve the university's operations. It utilizes a systematic, disciplined approach to evaluate and improve the effectiveness of university governance, risk management, and control processes related to:

- Achievement of the university's strategic objectives.
- Reliability and integrity of significant financial and operational information.
- Effectiveness, efficiency, and economy of operations and programs.
- Safeguarding of assets.
- Compliance with applicable laws, regulations, policies, procedures, and contracts.

INDEPENDENCE

To provide for the independence of the university's internal auditing function, the Director of Internal Audit and Management Services reports functionally to the Audit Committee of the Board of Visitors and administratively to the President. The Audit Committee (i) approves the Internal Audit Department Charter, the internal audit plan, and the appointment or replacement of the Director of Internal Audit and Management Services, and (ii) reviews the internal audit financial and staffing budget, and reports of significant findings and recommendations, among other things. Administrative matters do not include, among other things, matters of audit risk assessments, audit selection and scheduling, audit scope, procedures, frequency, and timing, and audit reporting. Internal Audit and Management Services is prohibited from having management responsibility for any university operational areas.

RESPONSIBILITY

Internal Audit and Management Services is responsible for the university's risk-based internal audit program which is designed to evaluate the adequacy and effectiveness of the university's governance, risk management, and control processes. Among other things, this includes:

- Executing a flexible, risk-based audit plan, using an appropriate risk-based methodology and considering any risks or control concerns identified by management.
- Communicating audit results to management and the Audit Committee, including an annual assessment of the adequacy and effectiveness of the university's governance, risk management, and control processes and summaries of significant issues and recommendations.
- Validating implementation of management's actions to remediate significant issues and recommendations and providing summary status reporting to management and the Audit Committee.
- Conducting, coordinating, and overseeing investigations of (i) potential fraudulent activities and (ii) matters referred by the Office of the State Inspector General related to State Fraud, Waste, and Abuse Hotline case investigations, and communicating results to management and the Audit Committee.
- Maintaining a professional audit staff with sufficient knowledge, skills, and experience to meet the requirements of this Charter.
- Coordinating with other control and monitoring functions (such as risk management, compliance, security, legal, ethics, and environmental) and considering the work of external auditors and regulators, as appropriate, for the purpose of providing coordinated audit coverage to the university.

- Other audit duties imposed by statutes or regulations of the Commonwealth.

AUTHORITY

Internal Audit and Management Services is authorized to:

- Have unrestricted access to all functions, reports, property, and personnel.
- Have full and free access to the Audit Committee.
- Allocate resources, set frequencies, select subjects, determine scope of work, and apply the techniques required to accomplish audit objectives.
- Obtain the assistance of university personnel as well as other specialized services from within or outside the university.

Internal Audit and Management Services is not authorized to:

- Perform any operational duties for the university.
- Initiate or approve accounting transactions external to Internal Audit and Management Services.
- Direct the activities of any university personnel not employed by Internal Audit and Management Services.

STANDARDS OF AUDIT PRACTICE

Internal Audit and Management Services conducts its work to conform to the mandatory professional guidance of the Institute of Internal Auditors, including the Definition of Internal Auditing, Code of Ethics, and International Standards for the Professional Practice of Internal Auditing.

EFFECTIVE DATE

This charter is effective December 8, 2015. The charter will be reviewed annually and revised when necessary.

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**Internal Audit
and Management Services**

Report to the Audit Committee of the Board of Visitors

December 8, 2015

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EXECUTIVE SUMMARY

- Three audit reports issued since last meeting; with generally satisfactory or satisfactory results:
 - Office of the Provost: Decentralized IT Management and Security
 - Human Resources and Payroll: Employee Benefits
 - Mason Enterprise Services Architecture (MESA) Technical Point of Contact and Share Administrator Account Management

- Remediation of 23 audit issues is in progress as of October 31, 2015:
 - More than half of the issues relate to information technology.
 - Nearly all issues have current target remediation dates through mid-2016.

- Audit Plan status:
 - Original plan consisted of 13 projects.
 - Four are complete.
 - Three audits are in reporting phase.
 - One audit remains in fieldwork and is likely to be completed in January 2016.
 - Five were postponed.

- Status of fraud, waste, and abuse investigations:
 - Four completed since last meeting.
 - Five are in progress.
 - All are isolated in nature and considered as having negligible impact to the University.

- The current staffing level is six audit professionals.
 - IT Audit Manager Carol Westbrook has announced her December 2015 retirement.
 - Recruiting efforts have been initiated to fill three open positions.

- Additional plans:

| | |
|---|--|
| <ul style="list-style-type: none"> • Strengthen internal audit risk assessment processes and documentation. • Build new process for tracking, reporting, and following-up the status of management’s remediation of audit issues. • Self-assess internal audit performance vs. professional standards. | <p>Initiated but delayed.</p> <p>Underway.</p> <p>Completed.</p> |
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 - Human Resources and Payroll: Employee Benefits
 - Mason Enterprise Services Architecture (MESA) Technical Point of Contact and Share Administrator Account Management

- 2 SUMMARY STATUS OF AUDIT ISSUES

- 3 STATUS OF AUDIT PLAN

- 4 STATUS OF INVESTIGATIONS

- 5 STAFFING

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SUMMARY OF INTERNAL AUDIT REPORTS

- Office of the Provost: Decentralized IT Management and Security
- Human Resources and Payroll: Employee Benefits
- Mason Enterprise Services Architecture (MESA) Technical Point of Contact and Share Administrator Account Management

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INTERNAL AUDIT REPORT

| | | | |
|-----------------------------|---|---------------------|------------------|
| Report Title: | Office of the Provost: Decentralized IT Management and Security | Report Date: | October 23, 2015 |
| Responsible Manager: | Renate Guilford, Associate Provost - Academic Administration, Office of the Provost | | |

EXECUTIVE SUMMARY:

Background:

The Provost’s IT Projects and Information Services Team (Provost IT Team) manages a critical IT environment outside the scope of Mason’s centrally managed Information Technology Services (ITS).

The Provost IT Team supports the Executive Vice President and Provost and the Office of the Provost with a range of technical support and expertise, including: creating and supporting websites; supporting reporting and data needs; assisting the acquisition of commercial off-the-shelf software or other IT products; coordinating with university IT governance activities and Information Technology Services; and serving the general IT needs of Provost Office units.

To meet the growing need for a locally-seated, effective, and highly-responsive development team within the Office of the Provost’s domain, the seven-person Provost IT function evolved from a small, primarily Banner-centric data analysis operation in Enrollment Services into a multi-service provider of technological products for any area of academic administration. The team has developed and maintains over 50 websites and has developed specialized web applications to assist in process automation and managing information for various Provost areas, such as Sponsored Programs, Global Initiatives, Students as Scholars, and Undergraduate Studies. To provide these services, the Provost IT Team administers its own servers, databases, middleware tools, and applications hosted on virtual machine operating systems managed by ITS. Through its systems and applications interfaces, the Provost IT Team’s environment is able to impact the integrity and security of the university network and other systems.

Audit Conclusion:

For the past several years, the Provost IT Team has been operating a dynamic, evolving environment to meet the needs of the Office of the Provost and other groups while achieving creative, highly responsive, economical, IT design solutions. Most Provost IT Team daily operations rely predominantly on personal knowledge and expertise of specific individuals and informal sharing of experience. The combined effect of increasing demand for services and staffing and budgetary levels has resulted in an environment where appropriate internal controls, processes, procedures, and documentation have not received sufficient attention. The Provost IT Team has recently begun looking to create policies, procedures, and practices that will help provide for an appropriately secure and sustainable operating environment.

However, at the time of our audit, serious gaps existed in the Provost IT framework of policies, procedures, practices, and tools so as to administer its IT environment in a sustainable manner and appropriately mitigate risks related to protection and availability of data, information, and systems; and development of website, web application, and hosting services. Such gaps subject the IT environment to potential security risks and operational destabilization resulting from disaster, disruptive events, loss of key personnel, or the effects of continued expansion of service volumes and types. Areas needing strengthening to meet minimum levels of compliance with standards and best practices included:

- Configuration and change management, including the systems, middleware, and applications used for development as well as for software development processes.
- Continuity of operations and disaster recovery planning.
- IT risk management, including formal security risk assessments of systems, databases, middleware, and web applications.
- Development and project management methodologies and procedures.
- Documented standard operating procedures and standards for routine business and technical activities.

(Please note this audit addresses the Provost IT Team-administered IT environment, including systems, middleware, databases, data and applications, and excludes virtual machine operating systems which are the responsibility of ITS Server Support Group (SSG).)



INTERNAL AUDIT REPORT

| | |
|-----------------------------|--|
| Report Title: | Human Resources and Payroll: Employee Benefits |
| Responsible Manager: | Linda Harber, Vice President, Human Resources & Payroll and Faculty & Staff Life |

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|---------------------|------------------|
| Report Date: | October 23, 2015 |
|---------------------|------------------|

EXECUTIVE SUMMARY:

Background:

Human Resources and Payroll’s Benefits, Wellness and Work/Life unit manages benefits, recognition, and work/life programs and resources for all Mason faculty and staff. The Benefits team administers employee benefits offered by the university, including Health Benefits, Retirement Plans, Deferred Compensation, Flexible Benefits Program, Group Life Insurance, Optional Life Insurance, Short-Term and Long-Term Disability, Long-Term Care, Workers Compensation, and Leaves of Absences among others.

This audit evaluated, among other things, the processing of initial employee benefit enrollments, selections, and changes during open enrollments; reconciliations of health insurance, deferred compensation, and life insurance transactions to ensure amounts remitted to the Commonwealth or vendors agrees with amount employee deductions and employer contributions; worker’s compensation and short- and long-term disability claims, awards, and benefits are monitored and processed accurately; and leaves of absence and employee separations are processed accurately and timely.

Audit Conclusion:

HR/Benefits internal controls are well established and provide reasonable assurance that employee benefit enrollment, change, and discontinuation transactions are processed accurately. However, documentation of the resolution and clearing of reconciling items for monthly reconciliations of health insurance plan activity needs strengthening.

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INTERNAL AUDIT REPORT

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|-----------------------------|--|---------------------|--------------------|
| Report Title: | MESA Technical Point of Contact and Share Administrator Account Management | Report Date: | September 10, 2015 |
| Responsible Manager: | Mr. John Kettlewell, Interim Executive Director Enterprise Infrastructure, Information Technology Services | | |

EXECUTIVE SUMMARY:

Background:

Mason Enterprise Services Architecture (MESA) is the university’s information technology infrastructure that provides networked file services and storage, desktop management, and enhanced desktop security. MESA comprises nearly 2,400 departmental shares with over 5,000 connected computers.

Networked file storage space (“shares”) on the university’s “M” drive is allocated to each department to store and share files. Although MESA is administered by the Enterprise Servers and Messaging (ESM) group within Information Technology Services (ITS), the management of MESA shared folders and the associated account memberships are decentralized processes delegated to departments. Departmental-level technical points of contact create shares for the department, grant quota increases for these shares, and delete shares that are no longer needed while share administrators grant and revoke user access to departmental shares.

In February 2015, ITS instituted a formal requirement supported by an online tool, for all MESA shares to be audited annually by the designated share administrator(s) to help ensure only authorized users have access.

Audit Conclusion:

Account management procedures are effectively designed to prevent unauthorized access to data stored in MESA shares. Decentralized share administrators of the 28 MESA shares evaluated are generally removing user access to departmental MESA shares when employees leave Mason. The new annual access review process is effective at ensuring user access is appropriate. There were no issues with any shares we evaluated that had completed this review.

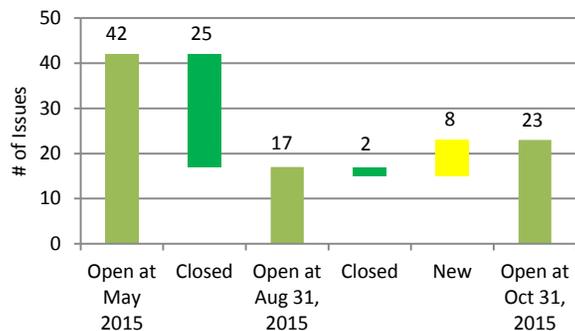
Various areas were also identified where ITS centralized processes and controls should be strengthened as a means to improve the security of the university’s distributed file system and desktop environment.

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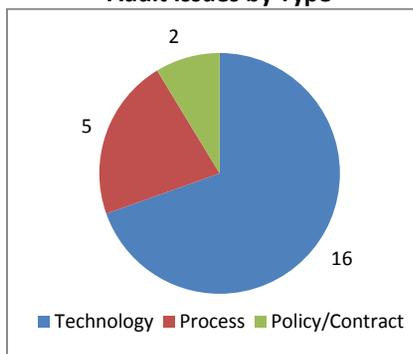
STATUS OF AUDIT ISSUES AS OF OCTOBER 31, 2015

There were 23 open audit issues as of October 31, 2015. Remediation of two audit issues was completed by management since August.

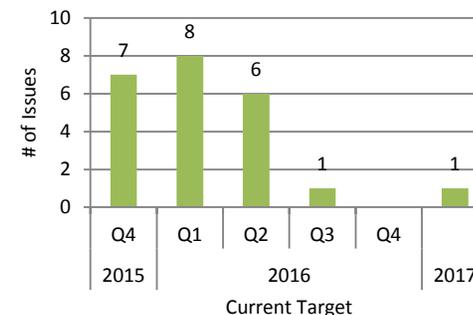
Audit Issue Inventory Movement



Audit Issues by Type



Audit Issues by Current Target



C-25

| Audit Report | Report Date | Open at May Mtg | Closed | New | Open at Aug 31 | Closed | New | Open at Oct 31 |
|---|-------------|-----------------|--------|-----|----------------|--------|-----|----------------|
| Office of the Provost: Decentralized IT Management and Security | 10/23/15 | | | | | - | 5 | 5 |
| Human Resources and Payroll – Employee Benefits | 10/23/15 | | | | | - | 1 | 1 |
| MESA Technical Point of Contact and Share Administration Acct Mgmt | 9/10/15 | | | | | - | 2 | 2 |
| Office of the University Registrar | 3/5/15 | 3 | (2) | - | 1 | (1) | - | 0 |
| Arlington Campus Parking Services | 11/11/14 | 3 | (3) | - | 0 | - | - | 0 |
| Aquatic and Fitness Center | 8/21/14 | 1 | (1) | - | 0 | - | - | 0 |
| Human and Animal Subjects Research | 7/8/14 | 1 | | - | 1 | - | - | 1 |
| Facilities Service Contracts | 4/22/14 | 2 | (2) | - | 0 | - | - | 0 |
| Summer Camps and Enrichment Programs | 4/22/14 | 4 | (1) | - | 3 | - | - | 3 |
| Decentralized Servers: College of Humanities and Social Sciences | 11/14/13 | 3 | (2) | - | 1 | - | - | 1 |
| Intercollegiate Athletics: Student Athlete Financial Aid | 11/5/13 | 4 | (3) | - | 1 | - | - | 1 |
| Biomedical Research Laboratory: Physical Security | 9/10/13 | 2 | - | - | 2 | - | - | 2 |
| Information Security Management: Boundary Protection | 9/9/13 | 3 | (1) | - | 2 | - | - | 2 |
| Enterprise Project Management Framework and System | 3/28/13 | 2 | - | - | 2 | - | - | 2 |
| Housing and Residence Life | 6/11/12 | 4 | (4) | - | 0 | - | - | 0 |
| Applications and Security Audit: Housing and Residence Life Systems | 12/21/11 | 5 | (5) | - | 0 | - | - | 0 |
| Decentralized Servers: College of Science | 8/18/11 | 3 | (1) | - | 2 | - | - | 2 |
| SEC 501-01 IT Security Audits Prior to Level II Status (2008-2010) | 8/30/10 | 2 | - | - | 2 | (1) | - | 1 |
| | | 42 | (25) | 0 | 17 | (2) | 8 | 23 |

STATUS OF AUDIT PLAN AS OF OCTOBER 31, 2015

The original 2014-15 Audit Plan consisted of 12 audits (adjusted to 13 audits with the separation of the IT security audits addressing Financial Aid and Admissions). Through October 31, 2015, four audits were completed with satisfactory results, fieldwork for three audits is completed and are now in the reporting phase, and fieldwork for one audit remains in progress and is likely to continue to Q1. As reviewed at the last meeting, five audits were postponed and will be considered in future audit planning. Follow-up audits to validate management's remediation of audit issues from prior audits were completed in six areas.

| Audit | Type | Status | Remarks |
|---|-------------|-------------|--|
| Academic Areas | | | |
| Departmental IT Security Plan Implementation (Financial Aid)* | IT | Completed | Issued May 18, 2015. Satisfactory results. |
| Research: VISTA Grant | Operational | Completed | Issued August 28, 2015. Satisfactory results. |
| Departmental IT Security Plan Implementation (Admissions)* | IT | In Progress | <i>Fieldwork completed, reporting phase. Satisfactory results.</i> |
| Hylton Performing Arts Center | Operational | In Progress | Focus on box office and rental revenues; <i>completion expected in January 2016.</i> |
| Laboratory Safety | Operational | In Progress | <i>Fieldwork completed, reporting phase. Generally satisfactory results.</i> |
| Biomedical Research Laboratory: Physical Security | Follow-Up | Completed | Issued April 29, 2015. Four issues closed; two remain open with expected completion in December 2015. |
| Housing and Residence Life | Follow-Up | Completed | Issued June 25, 2015. Four issues closed. |
| Applications and Security Audit: Housing and Residence Life Systems | Follow-Up | Completed | Issued June 10, 2015. Management actions were delayed and have been re-initiated; follow-up planned for Spring 2016. |
| Tenured Faculty Teaching Loads | Operational | Postponed | Postponed. |
| Administrative Areas | | | |
| Enterprise Servers and Messaging: Operating Systems Security* | IT | In Progress | <i>Fieldwork completed, reporting phase. Satisfactory results.</i> |
| Human Resources: Employee Benefits* | Operational | Completed | <i>Issued October 23, 2015. Satisfactory results.</i> |
| MESA TPOC and Share Administrator Account Management | IT | Completed | <i>Issued September 10, 2015. Satisfactory results.</i> |

| Audit | Type | Status | Remarks |
|--|-------------|---------------|---|
| Summer Camps and Enrichment Programs | Follow-Up | Completed | Issued August 26, 2015. One issue closed; three remain open with expected completion in November 2015 and May 2016. |
| Human and Animal Subjects Research | Follow-Up | In Progress | <i>Issued September 8, 2015. One issue partially closed with remainder expected to be completed by March 2016.</i> |
| Accounts Payable* | Operational | Postponed | Postponed. |
| Capital Projects | Operational | Postponed | Postponed. |
| Banner Student Access Management (BSO Layer) | IT | Postponed | Postponed. |
| Oracle Database Access Security Management (excludes) INB, SSB | IT | Postponed | Postponed. |
| | | | |
| Athletics | | | |
| | | | |
| Intercollegiate Athletics: Student Athlete Financial Aid | Follow-Up | Completed | Issued June 12, 2015. Three issues closed; one remains open with expected completion in December 2015. |

* = Carry over from 2013-14 audit plan.

Note: An additional audit, Office of the Provost: Decentralized IT Management and Security, was carried over from the 2012-13 audit plan and was completed in October 2015. A summary of this audit is included within this Report to the Audit Committee.

STATUS OF INVESTIGATIONS AS OF OCTOBER 31, 2015

Since the Committee's last meeting, four investigations were completed. Five investigations are in progress as of October 31, 2015. Completed investigations are isolated in nature and considered as having negligible impact to the University. Information as of October 31, 2015 indicates in-progress investigations also appear to be isolated in nature with negligible impact to the University.

| Nature of Allegation | Type | Status | Remarks |
|--|-------|-------------|---|
| Possible Misuse of State Time and Equipment and Fraud | Abuse | Completed | |
| Employee Theft and Employee Working Outside University | Abuse | Completed | |
| Abuse of University and State Resources | Abuse | Completed | |
| Employee Not Qualified for Position | Fraud | Completed | Certain University policies need clarification. |
| Employee on Grant Not Doing Work | Fraud | In Progress | |
| Questionable Accounting Practices Related to Student Course Fees | Fraud | In Progress | |
| Possible Timesheet Abuse and Irregularities | Fraud | In Progress | |
| Falsification of Timesheet on Jobs/Inappropriate Destruction of Cell Phone | Fraud | In Progress | |
| Potential Falsification of Wage Employee Timesheets | Fraud | In Progress | |

Summary of Types:

- **Fraud** = Intentional deception which could result in a benefit to the perpetrator, others, or the Commonwealth or could cause detriment to others or the Commonwealth. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives or is intended to deceive. E.g., falsifying financial records to cover up theft.
- **Waste** = Careless expenditure, mismanagement, use, or squandering of Commonwealth resources to the actual or potential detriment of the Commonwealth. Includes unnecessary costs due to inefficient or ineffective practices, systems, or controls. E.g., unnecessary spending of state funds for no business purpose.
- **Abuse** = Excessive or improper use of something contrary to natural or legal rules for its use. Intentional destruction, diversion, manipulation, misapplication, mistreatment, or misuse of Commonwealth resources. Excessive use as to abuse one's position or authority. E.g., Use of state assets for non-state business.

STAFFING

| | Plan | a/o Oct 2014 | a/o Oct 2015 | Plan vs Oct 2015 |
|--|-------------|-------------------------|-------------------------|-----------------------------|
| <ul style="list-style-type: none"> • Full accomplishment of the original 2014-15 Audit Plan required a staffing level totaling eight audit professionals. • The actual staffing level has averaged 6.5 audit professionals. • At October 31, 2015, there are two unfilled positions | 1 | 1 | 1 | - |
| | 1 | 1 | 1 | - |
| | 2 | 2 | 2 | - |
| | 3 | 2 | 1 | (2) |
| | 1 | 1 | 1 | - |
| | 8 | 7 | 6 | (2) |

- IT Audit Manager Carolyn Westbrook has announced her retirement effective December 2015.
- Recruiting efforts continue. Search Committees are evaluating potential candidates.

APPENDIX: AUDIT ISSUE DETAILS AS OF OCTOBER 31, 2015

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
|---|--|--|--|-----------------|----------------|
| 1 | <p>Report Name: Summer Camps and Enrichment Programs</p> <p>Report Date: 04/22/2014</p> <p>Management: Jennifer Wagner Davis Senior Vice President for Administration and Finance</p> | <p>University Policy: The inherent risks and liabilities associated with hosting and operating summer camps and enrichment programs on campus are not governed by a university policy and are not overseen by a central office responsible for these activities and for ensuring that these programs are consistent with the university's mission. There is no written guidance related to operational, financial, safety and security, incident response, health emergency/administration of medication, drop off/pick up, and staff training requirements specific for these programs. The ORM and OEHS have provided relevant risk management advisory and emergency preparedness information on their websites; however, there is no requirement for the summer camps and enrichment programs to implement the guidance and no enforcement of procedures.</p> | <p>A Summer Camps Coordinating Office was established within Auxiliary Enterprises to oversee all administrative and operational aspects of summer camps and enrichment programs in June 2015. A cross-functional advisory group has drafted an appropriate policy and related procedures. Official adoption and publication of Minors on Campus policy remains on target for November 2015.</p> | Jul 2014 | Nov 2015 |
| 2 | <p>Report Name: Summer Camps and Enrichment Programs</p> <p>Report Date: 04/22/2014</p> <p>Management: Jennifer Wagner Davis Senior Vice President for Administration and Finance</p> | <p>Other Miscellaneous Risks and Liability: The majority of sponsors/directors of seven university affiliated summer camps and enrichment programs in our test sample were not aware of ORM's Risk Advisory which requires certain actions to assure coverage by the Commonwealth's Risk Management Plan. Most programs had some part of the requirements in place but no program had comprehensive compliance documentation. Facilities usage contracts for non-university affiliated programs did not consistently address ORM's Risk Advisory actions.</p> | <p>A cross-functional advisory group has drafted an appropriate policy and related procedures. Official adoption and publication of Minors on Campus policy remains on target for November 2015. Once finalized, the new Camps and Programs Administrator, established in June 2015, will begin monitoring compliance.</p> | Jul 2014 | Nov 2015 |
| 3 | <p>Report Name: Information Security Management: Boundary Protection</p> | <p>Review of Firewall Configurations: Firewall configurations are currently not being reviewed and re-authorized on a cyclic basis. Without a formal process to periodically review and re-authorize firewall configurations, the university</p> | <p>The IT Security Office and Network Engineering and Technology are working on a Firewall Architecture Project to mitigate risks resulting from existing firewall rule procedures. This project is contained within the IT Project Prioritization process; updates</p> | Jan 2014 | Nov 2015 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
|---|--|--|---|-----------------|--------------------------|
| | <p>Report Date: 09/09/2013</p> <p>Management: Marilyn Smith Vice President/Chief Information Officer, Information Technology Services</p> | cannot ensure that rule bases are adequate and/or still required. | of the status of this process, including milestones and related timing, will be available in November 2015. | | |
| 4 | <p>Report Name: Information Security Management: Boundary Protection</p> <p>Report Date: 09/09/2013</p> <p>Management: Marilyn Smith, Vice President/Chief Information Officer, Information Technology Services</p> | <p>Network Assignment Requests: Network assignment requests (e.g., serve, point of sale, etc.) authorizations are not being reviewed and re-authorized on a cyclic basis since they are serviced through ITS's trouble ticket system and stored as a virtual email rather than as a database record. As a result, the university cannot ensure that the assignment is still required and the validity of system information on file.</p> | Workflow to facilitate annual network assignment re-certifications is part of the design of IT Security Office's (ITSO) IT Governance, Risk, and Compliance system. The pilot phase is beginning; implementation is expected by November 2015. | Aug 2014 | Nov 2015 |
| 5 | <p>Report Name: Intercollegiate Athletics: Student Athlete Financial Aid</p> <p>Report Date: 11/05/2013</p> <p>Management: Brad Edwards Assistant Vice President/Director, Intercollegiate Athletics</p> | <p>Scholarship Awards With Cash Option: Typically, athletic scholarship awards determined by individual coaches are disbursed to student athletes by the Office of Student Financial Aid (OSFA) initiating the award in the Banner Financial Aid system for crediting to the student account. With coach approval, student athletes can opt for the room and/or board only portion of the award to be paid via check (rather than student account credit). For academic year 2012-2013, these payments totaled approximately \$313,000.</p> <p>The Assistant Athletic Director administering the athletic scholarship award process and monitoring the status of awards is also responsible for (i) requesting and collecting student athlete checks from</p> | Procedures were revised to require student athletes to pick up checks for room and/or board only portions of their awards directly from Accounts Payable. The new procedure to pick up checks from Accounts Payable directly has been implemented as of Summer 2015. Reconciliation of checks requested and checks picked up/voided will be completed by December 2015. | Oct 2014 | Oct 2015 Dec 2015 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
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| | | the Accounts Payable for the room and/or board cash option payments, (ii) distributing checks to the student athletes, and (iii) accounting and maintaining the supporting documentation. These duties should be segregated. | | | |
| 6 | <p>Report Name: Biomedical Research Laboratory: Physical Security</p> <p>Report Date: 09/10/2013</p> <p>Management: Charles Bailey, Executive Director, National Center for Biodefense and Infectious Diseases</p> | <p>IT Security Risk Assessment: Security standards followed by the university require a risk assessment be completed on sensitive systems at least once every three years and whenever major changes in systems or personnel occur. Mason's Information Technology Security Office (ITSO) performed an IT security risk assessment on BRL's systems in 2010. Since then, there were no formal follow-ups performed to determine the status of corrective actions taken on the findings from the risk assessment.</p> | In October 2014, ITSO completed a risk assessment which identified five areas of vulnerability. Management is implementing remediation action plans which are expected to be completed by December 2015. | Jul 2014 | Dec 2015 |
| 7 | <p>Report Name: Biomedical Research Laboratory: Physical Security</p> <p>Report Date: 09/10/2013</p> <p>Management: Charles Bailey, Executive Director, National Center for Biodefense and Infectious Diseases</p> | <p>Physical Access System: Physical access to the Biomedical Research Laboratory (BRL) facility and the BSL-3 containment suite is administered and managed utilizing an electronic system designed for implementing various control measures.</p> <p>Our review determined that requests for access are appropriately authorized; however, there were numerous differences between access requested and access actually granted. Causes included:</p> <ul style="list-style-type: none"> • Vendor defined and other developed profiles are not tailored to the BRL's needs. • Profiles are not clearly defined as to the access included. • Access request forms have been continuously developing with changing information requirements. • No review to ensure that access granted is what was requested. | User access forms have been developed and are being tailored to address the BRL's needs. This process, which ensures that access granted is actually requested, is in place for new requests for access. Existing access already granted is being re-assessed using the revised process and forms; this review is expected to be completed by December 2015. BRL management will confirm at least annually the appropriateness of all individuals with access to the BRL facility and containment suite. | Aug 2014 | Dec 2015 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
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| 8 | <p>Report Name: MESA Technical Point of Contact and Share Administration Account Management</p> <p>Report Date: 09/10/15</p> <p>Management: John Kettlewell, Interim Executive Director, Information Technology Services (ITS)</p> | <p>MESA Desktop Security: MESA is the IT infrastructure that provides networked file services and storage, and desktop management and security. Access to unattended MESA workstations is not limited by an enforced password-enabled screensaver. Unattended, logged-in workstations provide opportunities for unauthorized access all information displayed on the screen, stored on the computer's hard drive, and accessible from the computer of the signed-on user.</p> | <p>An ITS project is underway to implement a Group Policy Object (GPO) that will engage a password-enabled screensaver after 15 minutes of inactivity to all desktop computers in the MESA domain.</p> | Feb 2016 | Feb 2016 |
| 9 | <p>Report Name: SEC501-01 IT Security Audits Prior to Level II Status (2008-2010)</p> <p>Report Date: 08/30/12</p> <p>Management: John Kettlewell, Interim Executive Director, Information Technology Services</p> | <p>Current Documentation for Back-Up and Restore, Data Replication: Although Information Technology Services has some formal documented policies and procedures regarding backups performed in the Data Center, documentation is inconsistent, unclear, and incomplete related to critical systems and sub-systems identified in the IT Disaster Recovery documents. There should be adequate, centralized back-up information on each system and sub-system in the Disaster Recovery documents, including back-up schedules, media, location, and responsible person(s) for each system and sub-system.</p> | <p>Information Technology Services will use the agreed-upon system prioritizations developed by Environmental Health and Safety (EHS) to align the ITS Disaster Recovery / Continuity of Operations Plan with those priorities. Based on the expected timing of EHS' work, management estimates the Disaster Recovery site plans will be aligned and documented by February 2016, depending on other project workloads and university priorities.</p> | Mar 2011 | Feb 2016 |
| 10 | <p>Report Name: Human Resources and Payroll – Employee Benefits</p> <p>Report Date: 10/23/2015</p> <p>Management: Linda Harber, Vice President, Human Resources and Payroll and Faculty/Staff Life</p> | <p>Strengthen Health Insurance Plan Reconciliation Documentation: Payroll reconciles payroll reports and state or vendor reports to ensure employee health insurance premium deductions and related employer contributions are processed accurately. Clear and consistent documentation explaining the resolution and disposition of reconciling differences between Banner and Department of Human Resource Management (DHRM) systems is not recorded, verified, or maintained.</p> | <p>Payroll and Benefits personnel will modify the existing reconciliation spreadsheet to include more detail about the resolution, adjustments needed, and verification of the disposition or carry over into the subsequent month. Nine-month faculty summer health premiums will be reconciled on an auxiliary spreadsheet due to the nature of these transactions.</p> | Mar 2016 | Mar 2016 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
|----|---|--|---|-----------------|----------------|
| 11 | <p>Report Name: MESA Technical Point of Contact and Share Administration Account Management</p> <p>Report Date: 09/10/15</p> <p>Management: John Kettlewell, Interim Executive Director, Information Technology Services (ITS)</p> | <p>Employee Role Definitions: MESA is the IT infrastructure that provides networked file services and storage, and desktop management and security. Credentials are provisioned based on an individual's Banner Human Resources (HR) record. Individuals are generally set to "inactive" when no longer actively employed; however, HR purposes require individuals within the "GMU Retirees" class be set to "active" status. As a result, their MESA accounts are not deprovisioned, even though access to specific MESA shares may have been removed by the local share administrators. Such dormant but active accounts allow access to Mason's MESA network and to services not restricted by other access controls.</p> <p>Audit identified 104 retirees with an active MESA account and access to at least one MESA share. Since no retirees were identified within the six MESA shares that had completed annual access reviews, Audit believes that the newly instituted ITS annual audit process when fully deployed will limit the length of time retirees' MESA shares access remains active inappropriately.</p> | <p>ITS has a project underway to build a replacement provisioning system. The first phase of this project will implement existing functionality and is on schedule to be completed by the end of 2015. Feature sets in subsequent phases have not yet been planned, but the expectation is that role changes such as this will be addressed after the architecture is researched to see how features can be implemented. A status on the plan for implementing changes will be reported on by March 31, 2016.</p> | Mar 2016 | Mar 2016 |
| 12 | <p>Report Name: Human and Animal Subjects Research Compliance</p> <p>Report Date: 07/08/2014</p> <p>Management: Aurali Dade Assistant Vice President for Research Compliance, Office of Research Integrity and Assurance</p> | <p>ORIA Staffing Levels: Office of Research Integrity and Assurance (ORIA) staffing levels present non-compliance risks since the department does not have staffing redundancies to help ensure that compliance activities can be performed when the individual with primary responsibility is absent. (The need for additional support is especially crucial in the areas of COI, research misconduct, and RCR).</p> <p>Limited staffing resources has precluded ORIA management from:</p> | <p>Mandated in-person RCR training for specified NIH projects was held in 2014. The revised IRB Policy was approved in October 2014.</p> <p>23 of the 50 procedures requiring update have been completed and the IRB Manager has identified 22 additional procedures to prioritize for updating.</p> <p>The backfilling of the vacated position is completed and the new person in training should be ready to independently perform job functions by early 2016.</p> | Jan 2015 | Mar 2016 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
|----|---|---|--|-----------------|----------------|
| | | <p>1. Providing in-person Responsible Conduct of Research (RCR) training for specified NIH projects in accordance with Notice NOT-OD-10-19.</p> <p>2. Updating Institutional Review Board (IRB) policies and procedures which were last revised in May 2006 and do not reflect current terminology, procedures, and requirements.</p> <p>3. Implementing post approval monitoring (i.e., examination of research facilities and study documents to assure that investigators are in compliance with university and federal regulations.) IA review determined IRB consent forms were not always retained or current.</p> | Post approval monitoring procedures are in draft form and will be reviewed by the IRB; initiation of the post-approval monitoring remains on target for March 2016. | | |
| 13 | <p>Report Name: Enterprise Project Management Framework and System</p> <p>Report Date: 03/28/13 Management: Robert Nakles, Executive Director, Information Technology Services</p> | <p>Project and Portfolio Management: In 2007, the university established IT governance initiatives to help provide a more mature environment for the management of the university's IT asset portfolio and alignment of IT investments with university priorities. These initiatives included the Portfolio Evaluation Committee (PEC) who is responsible for prioritizing large and medium project portfolio requests impacting the Banner suite and related administrative applications. Although the PEC reviews such project requests, they are not being prioritized by the PEC. As a result, IT resources may be prioritized and allocated inappropriately. Furthermore, the effort to integrate Banner governance and the procedures recommended in the university's Project Management Framework was never completed. Certain requests need to be assessed by both the Banner governance structure and the Project Management Framework; however, these structures are disconnected.</p> | <p>The IT Governance Group (ITGG) is a strategic level team chartered in December 2014 to provide prioritization guidance.</p> <p>Information Technology Services (ITS) proposed a prioritization process to the ITGG on October 13, 2015. Based on ITGG feedback, ITS has prepared a revised process and is working with ITGG to establish a workable and efficient process that will provide ITS with a prioritized list of IT projects.</p> <p>The PEC has agreed to use the same process, once approved by the ITGG. ITS will coordinate communications between the PEC and the ITGG, and expects the process to be fully operational by March 2016.</p> | Jun 2013 | Mar 2016 |
| 14 | <p>Report Name: Decentralized Servers: College of Science</p> | <p>IT System Hardening: College of Science does not require system administrators to harden systems according to accepted standards such as the National Institute of</p> | College of Science implemented a configuration assessment to address hardening of new systems. This process will be automated using the university's | Dec 2013 | Mar 2016 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
|----|--|---|---|-----------------|----------------|
| | <p>Report Date: 08/18/11</p> <p>Management: Peggy Agouris, Dean, College of Science</p> | Standards and Technology. The College should establish and enforce policy to require system administrators to configure systems, based on risk, to appropriate security baselines. | centralized governance, risk management, and compliance product. The gathering of system information, including baseline assessments, is underway. Existing systems will be assessed through this automated process by March 2016. | | |
| 15 | <p>Report Name: Decentralized Servers: College of Science</p> <p>Report Date: 08/18/11</p> <p>Management: Peggy Agouris, Dean, College of Science</p> | <p>Logical Access Controls: College of Science does not have documented policies for account management, password management, or remote access requirements.</p> <p>At the time of this audit (2011), the university was developing a new policy for all academic and operational departments on remote access.</p> | <p>College of Science implemented policy and procedures that delegates account, password, and remote access management duties to specific individuals within their respective areas of responsibility. This included conformance to College of Science-defined minimum authentication, authorization, access request, account review, and password parameter requirements and to the University's remote access requirements.</p> <p>College of Science implemented a configuration assessment workflow to address account management and password management for new servers. This workflow will be automated using the university's centralized governance, risk management, and compliance product. The gathering of system information, including baseline assessments, is underway. Existing servers will be assessed through this automated workflow by March 2016.</p> | Dec 2013 | Mar 2016 |
| 16 | <p>Report Name: Office of the Provost: Decentralized IT Management and Security Audit</p> <p>Report Date: 10/23/2015</p> | <p>Design and Document Configuration and Change Management Controls: The Provost IT Team has not yet developed and documented structured configuration management and change control (CM) policies and procedures to manage and control configurations and changes to its IT environment. Because there is significant web application development, CM procedures are critical to ensure that local development and changes to</p> | <p>The Provost IT Team has begun to:</p> <ul style="list-style-type: none"> • Develop and employ a configuration and change management system and templates. • Monitor ongoing compliance with design document requirements and the change management system. • Maintain relevant documents on the MESA shared drive and provide access to relevant authorized users. | Apr 2016 | Apr 2016 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
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| | Management: Renate Guilford, Associate Provost, Academic Administration | deployed software are made according to management's intentions, authorized, and in compliance with both security and software development standards. | | | |
| 17 | Report Name: Office of the Provost: Decentralized IT Management and Security Audit Report Date: 10/23/2015 Management: Renate Guilford, Associate Provost, Academic Administration | Formalize Periodic IT Security Risk Management Activities: The Provost IT Team has not yet developed a standard set of IT security risk assessment activities, consisting of evaluating assets to prioritize their significance according to a structured business impact analysis process; performing a documented risk and vulnerability analysis on the assets to identify issues needing remediation; and executing the remediation. Risk assessments should be performed every three years or earlier, whenever material changes are made to systems. | The Provost IT Team has begun to: <ul style="list-style-type: none"> • Develop and document standard risk assessment plans and procedures for platforms as well as for individual applications. • Perform the standard risk assessment activities and document results, repeating every three years or whenever a major change in systems or applications takes place. • Maintain relevant documents on the MESA shared drive and provide access to the relevant authorized users. | Apr 2016 | Apr 2016 |
| 18 | Report Name: Office of the Provost: Decentralized IT Management and Security Audit Report Date: 10/23/2015 Management: Renate Guilford, Associate Provost, Academic Administration | Design and Document Development Methodologies and Procedures: The Provost IT Team has only recently begun to develop a framework of activities, documentation, and project management for system or software acquisition or development on behalf of Provost area units requesting their services. Project development life cycle or project management techniques have been executed <i>ad hoc</i> using informally communicated expectations of standards. While there are numerous development methodologies and none are one size fits all, good development and project management standards is the strongest control to help avoid primary causes of project failures. | The Provost IT Team has begun to: <ul style="list-style-type: none"> • Develop project templates and documents based on industry best practices. • Document the development methodology used for each application and project, and the related documentation. • Ensure compliance with methodology requirements through the use of templates provided during the development phase. • Maintain relevant documents on the MESA shared drive and provide access to the relevant authorized users. | Apr 2016 | Apr 2016 |
| 19 | Report Name: Office of the Provost: Decentralized IT Management and Security Audit | Document Standard Operating Procedures: The Provost IT Team is just beginning to develop documented standard operating procedures and documented workflow procedures that will enable its entire staff to establish consistent practices. | The Provost IT Team will continue to: <ul style="list-style-type: none"> • Develop standard operating procedures for Provost IT team. • Develop service level agreement templates to be used to document formal agreement | Apr 2016 | Apr 2016 |

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| | <p>Report Date: 10/23/2015</p> <p>Management: Renate Guilford, Associate Provost, Academic Administration</p> | <p>Procedures and templates are needed to:</p> <ul style="list-style-type: none"> • Ensure compliance with University Policy 1312 regarding logical access. • Establish configuration management and change controls over systems and applications. • Document service level agreements with units for which they provide web or application hosting services. • Manage and prioritize development projects. • Document web and application development services to be provided for all phases, including templates, such as formal agreement with client as to scope of work, initiation, specs, design, coding, testing, various points of review by supervisor and approvals, separation of duties for migration to production, client testing and approval, client training and documentation, and post-development maintenance. | <p>with system end-users for each application and system.</p> <ul style="list-style-type: none"> • Document compliance with standard operating procedures for each individual application. • Maintain relevant documents on the MESA shared drive and provide access to the relevant authorized users. | | |
| 20 | <p>Report Name: Summer Camps and Enrichment Programs</p> <p>Report Date: 04/22/2014</p> <p>Management: Jennifer Wagner Davis Senior Vice President for Administration and Finance</p> | <p>Background Investigations: Within the seven university affiliated camps and programs evaluated for compliance with University Policy 2221, Background Investigations, there was one camp director who did not have background investigations performed for camp staff members. In addition, background investigations were not always conducted on camp staffers hired directly by university affiliated program camp administrators because the staffer's name was not included on the list forwarded to HR or because the staffer did not return the signed form permitting the check.</p> <p>Also, space utilization contracts with non-university affiliated camp and program sponsors do not consistently require background investigations and, when it does, there is no validation of compliance.</p> | <p>The Summer Camps Coordinating Office, established within Auxiliary Enterprises in June 2015, ensures that Program Administrators are clearly required to verify completion of background investigations prior to hiring program, event, and camp personnel.</p> <p>A standard summer camp facility use contract for external clients has been drafted for use in 2016. Based on Risk Management guidance, three contracts for use in different situations have been finalized; the Office of Events Management contract revision is planned to occur by December 2015. All summer camp contracts will be required to be reviewed and signed by the SVP or designee.</p> | Jul 2014 | May 2016 |
| 21 | <p>Report Name: Enterprise Project</p> | <p>Metrics Based Project Management: A cost estimation and tracking mechanism is not in place to determine and track time and costs to</p> | <p>The Information Technology Services organizational restructuring and the creation of the IT Governance Group have resulted in</p> | Sep 2013 | Jun 2016 |

| # | Audit Report | Audit Issue | Status of Management Action | Original Target | Current Target |
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| | <p>Management Framework and System</p> <p>Report Date: 03/28/13</p> <p>Management: Robert Nakles, Executive Director, Information Technology Services</p> | <p>complete IT projects. Such a mechanism can support improved comparative analysis, decision making about future projects, and project monitoring and control.</p> | <p>a “restart” in the remediation for this issue. Current project management portfolio tools do not include a structure to capture the level of detail to cost labor resources. Management continues to work to create a resource reporting structure and provide related training by June 2016.</p> | | |
| 22 | <p>Report Name: Office of the Provost: Decentralized IT Management and Security Audit</p> <p>Report Date: 10/23/2015</p> <p>Management: Renate Guilford, Associate Provost, Academic Administration</p> | <p>Develop and Document Continuity of Operations Plan (COOP) and Disaster Recovery (DR) Plan: Because the Provost IT Team’s environment is hosted on ITS VMWare equipment, they are afforded access to backups prepared by ITS’ Server Support Group which image and store VMWare contents on separate media. However, the Provost IT Team has not yet completed a fully operational plan and procedures for accessing the backups and restoring service. Additionally, COOP/DR requirements have not been formalized and restorations have not been tested with the combined cooperation among their office, ITS, and the Provost IT users.</p> | <p>The Provost IT Team has begun to:</p> <ul style="list-style-type: none"> • Develop and document COOP contingency plans and procedures for the platform as well as for individual applications with detailed steps required to perform the necessary tasks, including manual procedures, to compensate for lack of immediate system restoration. These documents will be developed in cooperation with end-users. COOP documents will be made available to the users in the event the system is unavailable for extended period. • Develop detailed DR plan documents which specify the procedures and steps required to restore system functionality and access to authorized users; and test such plans. • Maintain relevant documents on the MESA shared drive and provide access to the relevant authorized users. | Jul 2016 | Jul 2016 |
| 23 | <p>Report Name: Decentralized Servers: College of Humanities and Social Sciences</p> <p>Report Date: 11/14/13</p> <p>Management: Deborah Boehm-Davis,</p> | <p>Considerations Over Use of Cloud Services: Individuals in some departments have independently contracted for varying levels of internet “cloud” services for their programs’ web sites. These services ranged from:</p> <ul style="list-style-type: none"> • Fully hosted websites (such as GoDaddy or Wordpress which include domain name registration, content management application, | <p>Central CHSS IT staff continues to encourage individual CHSS units to utilize Information Technology Services rather than host systems separately and to follow university standards and procedures. The commercially-hosted CHSSWeb’s highest risk, the lack of security surrounding user logins, has been mitigated by the use of Mason’s Central Authentication Service.</p> | Fall 2014 | Aug 2017 |

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| | Dean, College of Humanities and Social Sciences | <p>infrastructure or “middleware”, and physical server on which all of this resides).</p> <ul style="list-style-type: none"> • Arrangements for middleware and server (such as Engine Yard) • Physical server only (such as Amazon EC2). <p>Use of certain services can involve subcontracting of services to additional vendors with little or no transparency of terms. While such services may provide users with low cost, high immediacy advantages, they may also present vulnerabilities to known and frequently exploited security flaws, contract obligations contrary to Virginia procurement law, and responsibilities and related costs for full compliance with university’s security and architectural standards.</p> | CHSSWeb will be migrated to Mason’s new centralized content management system within the next two years, according to the project’s university-wide schedule. The university’s project team is holding monthly project status meetings. | | |

MEMORANDUM

TO: George Mason University Board of Visitors

THRU: Ángel Cabrera, President, George Mason University

FROM: George Mason University Office of the President
Elizabeth Woodley, Interim Chief Ethics Officer

RE: Contractual Conflict of Interest Waivers

Pursuant to the Board of Visitors Resolution of August 1, 2014, the following is a report of the Contractual Conflict of Interest Waivers granted between 12/1/2014 and 12/1/2015:

I. Waivers granted by the Interim Chief Ethics Officer pursuant to Virginia Code § 2.2-3106.C.2, stating that the dual employment of immediate family members is in the best interest of the University:

- A. Vera Lichtenberg and Scott Martin
- B. Henry Butler and Paige Butler
- C. Abigi Id-Deen and Kia Davis
- D. Rick Davis and Julie Thompson

II. Waivers granted by the Interim Chief Ethics Officer pursuant to Virginia Code § 2.2-3106 (other than 3106.C.2) and § 2.2-3110:

- A. Scott Martin, Contract (Scriyb LLC), § 2.2-3110.A.5
- B. Edgar Endress, Contract for purchase of “Mapping Why”, § 2.2-3106.C.6
- C. Yuntao Wu, Contract (Virongy LLC), § 2.2-3110.A.5

III. Waivers granted by the Assistant Vice President, Research Compliance:

- A. Susan Bachus, Synchronuron– Approval period: 12/12/2014-12/31/2015
- B. Angelos Stavrou, Kryptowire LLC– Approval period: 3/16/2015-9/16/2016
- C. James Wolfe, FirstGuard Technologies Corporation–
Approval period: 3/1/2015-3/1/2020
- D. Thomas Wood, Clifton Institute– Approval period: 6/1/2015-6/1/2017

Pursuant to the Board of Visitors Resolution of February 4, 2015, the following is a report of information regarding Dr. Elizabeth F. “Beth” Cabrera during the fiscal year beginning July 1, 2014:

- I. Total payment to Dr. Beth Cabrera by the University: \$9,389.47
- II. All graduate, professional and continuing education courses of instruction for which Dr. Beth Cabrera was compensated: Positive Leadership Certificate Program
- III. The amount of compensation for each course of instruction: \$9,389.47

Details are available at the Board’s request.