

**GEORGE MASON UNIVERSITY
BOARD OF VISITORS**

**Audit Committee Meeting
May 6, 2015**

AGENDA

- I.** Call to Order
- II.** Approval of Audit Committee Minutes for March 26, 2015 (**Action Item**).....C-3
- III.** New Business
 - A. Report from Auditor of Public Accounts
 - B. Internal Audit Director Search Update
- IV.** Reports
 - A. Summary Status of Audit Workplan.....C-5
 - B. Summary Status of Audit Issues.....C-7
 - C. InvestigationsC-29
 - D. Auditee Survey.....C-31
- V.** Adjournment

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AUDIT COMMITTEE OF THE BOARD OF VISITORS

March 26, 2015
Merten Hall
12:50 p.m. – 1:20 p.m.

MINUTES

PRESENT: Rector Davis; Chairman Sheikh; Vice Chair Pence; Visitors Beck, Corley, and Mendelsohn; Faculty Liaison Douthett; Senior Vice President Davis; Chief of Staff Neville; Assistant Director Rastogi; and Secretary pro tem Thompson

ABSENT: Visitors Ahmed and Brown

I. Chairman Sheikh called the meeting to order at 12:51 p.m.

II. Approval of Minutes

A **MOTION** was made by Rector Davis and **SECONDED** by Vice Chair Pence to approve the minutes for the meetings of October 8, 2014 and February 4, 2015. **MOTION CARRIED UNANIMOUSLY BY VOICE VOTE.**

III. New Business – Internal Audit Director Search

Chief of Staff Neville presented an overview of the Search Committee's first meeting for the position of the Director of Internal Audit. The committee was provided with a copy of the position description and timeline for the position search.

Rector Davis asked about the expected compensation for the position. Chief of Staff Neville responded that the Search Committee was still discussing compensation, but the range would likely be \$80,000-\$100,000 annually. This information was confirmed by Senior Vice President Davis who stated that this was a good ball park figure for State of Virginia compensation.

Rector Davis continued with a discussion of competitive salary rates in industry. Visitor Corley stated that they were currently looking to fill a similar position and were finding it difficult to find qualified candidates noting that compensation was an issue as well. Visitor Mendelsohn commented that he did not feel the committee ought to restrict itself to an \$80,000 a year salary, but ought to look at all qualified candidates and make a determination. Chief of Staff Neville assured the committee that the Search Committee will look at the applications coming in and see where the expectations of compensation lay. He also noted that the Search Committee will use the position description to evaluate the applicants and by the next meeting he will provide the committee with a short list of candidates for the position.

In addition, Visitor Mendelsohn asked whether or not a security clearance was needed for this position. Chief of Staff Neville stated that he did not believe a security clearance was

AUDIT COMMITTEE

March 26, 2015

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necessary, but that he would follow up with Mason peers and inquire on how classified material is handled.

IV. Reports

Assistant Director Rastogi brought to the committee's attention the three reports included in their packets. She explained that the Summary of Audit Workplan on page C31 reflects the department's progress toward completing the audit plan, the Audit Issues Status Report starting on page C33 lists the action plans for the audit issues noted during the audit that are outstanding, and the Investigations report on page C55 lists the fraud, waste and abuse allegations that Internal Audit and Management Services has received year-to-date.

Visitor Corley asked if the department is on track with their audit plan. Assistant Director Rastogi responded that the department is not on track and stated that in the previous meeting Director Hubble had highlighted the department's challenges with the resignation of the Director and the office manager vacancy for the last 5-6 months. In addition, Assistant Director Rastogi identified that the department may have a senior auditor on extended leave in the near future. Assistant Director Rastogi stated that she anticipated a reassessment of the audit plan may occur with the hire of a new director and that at that time a revised audit plan would be presented to the committee.

Lastly, in response to Vice Chair Pence's request from the October 8, 2014 meeting for information regarding cyber security policy at the university, Assistant Director Rastogi provided the committee with a handout which included references to the university's security policies.

V. Adjournment

Chairman Sheikh called for a motion to adjourn. It was **MOVED** by Rector Davis and **SECONDED** by Vice Chair Pence to adjourn. **MOTION CARRIED UNANIMOUSLY BY VOICE VOTE.**

Respectfully submitted,

Karen Thompson

Karen Thompson
Secretary pro tem

**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
SUMMARY OF AUDIT WORKPLAN – AUDIT YEAR 2015**

Status of Regularly Scheduled Audits as of May 2015

Audit Area: Operational Audits	Complete	In Progress	Not Started	Completion Date	% of Completion
Human Resources: Employee Benefits*		X			95%
Accounts Payable*					
Research: VISTA Grant		X			50%
Tenured Faculty Teaching Loads					
Laboratory Safety					
Capital Projects					
Hylton Performing Arts Center					

Audit Area: IT Audits	Complete	In Progress	Not Started	Completion Date	% of Completion
Departmental IT Security Plan Implementation (Admissions and Financial Aid)*		X			90%
Enterprise Servers and Messaging: Operating Systems Security*		X			15%
MESA TPOC and Share Administrator Account Management		X			85%
Oracle Database Access Security Management (excludes) INB, SSB					
Banner Student Access Management (BSO Layer)					

* Carry over from Audit Year 2014 Audit Plan

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**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Office of the University Registrar - 3/5/15			

1. Registration Transactions

Grade Changes: Since fall 2013, there has been an average of approximately 1,300 grade changes processed per semester. Beginning with spring 2015 grade changes, the Operations staff will conduct a random review of 5% of the student records during the fall and spring terms which equates to 80 records. A weekly review of 5 records will be conducted over the 16 week term; additionally, 5 student records will be reviewed during the various summer term sessions. As part of this review, the Registrar’s IT staff will randomly select G#s for students who have had grade changes. All Grade Change forms are scanned into student records using Web Extender. The Operations staff will view these grade change forms in Web Extender and will ensure that the grade changes were processed accurately in Banner. If an error has been detected, the Operations team will make a notation on the spreadsheet that is provided by the Registrar’s IT staff. Any detectable errors will be corrected.

February 2016

Tuition and Fee Waiver Field: A weekly review of individualized sections will be conducted to ensure that tuition and fee waiver indicator has not been selected. Any detectable errors will be corrected.

Selective Withdrawals: The University Catalog states that undergraduate students are permitted a maximum of three Selective Withdrawals. During each semester’s Selective Withdrawal period, a weekly report will be run to verify that students have not been granted more than three (3) Selective Withdrawals. If an error has been detected, this will be noted on the spreadsheet that is provided by the Registrar’s IT staff. Any detectable errors will be corrected.

2. Consortium Course Registration and Reconciliation

The Consortium Coordinator has been the only staff member to review the reconciliation reports that are sent to Mason from the Washington Consortium. Beginning with the fall 2014 reconciliation report, the Associate Registrar for Operations will conduct a second review of this report and will approve it before the Consortium Coordinator sends it back to the Washington Consortium. After the final reconciliation report is received, the Consortium Coordinator will, in writing, verify for Third Party Billing the total amount due prior to Mason sending fees due to the Washington Consortium.

February 2016

LEGEND

 Issue to be escalated to Executive Management

**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Office of the University Registrar - 3/5/15			

3. Degree Audits and Evaluations

A report will be pulled via Discoverer periodically throughout the graduation period. This report pulls graduation information directly from Banner. It includes:

- Student name;
- G#;
- Graduation application term;
- Graduation status;
- Program information;
- Date graduation application was submitted;
- Date graduation record was last updated;
- Banner user who submitted the most recent update; and
- Student contact information.

At the end of each graduation period, the Assistant Registrar for Degree Compliance reviews this report to ensure that no students remain in an active graduation status for the term. All applications should have a status of withdrawn by the student, withdrawn by the OUR (due to not meeting graduation requirements) or degree awarded. If any students are identified as not being in one of the final statuses, the Assistant Registrar reviews the record and makes the appropriate update.

February 2016

Arlington Campus Parking Services – 9/25/14

1. Faculty/Staff Parking Permit Payroll Deductions

The Parking Services Management leadership team met with Human Resources/Payroll on October 16, 2014 to review the informational exchange process between the two departments. Both departments are once again on the same page. The new Bookkeeper responsible for reconciling the payroll deduction parking program will have their reconciliation and resolution of reconciling items reviewed and approved by the Parking Services Accounting Manager twice a month, as per our previously established process. This review started September 15, 2014.

September 2015

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AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Arlington Campus Parking Services – 9/25/14			

2. Permit Inventory Records

A quarterly physical inventory of all parking permits and access devices in the possession of the employees issued parking permits and access devices will be conducted by the Permit Manager. These physical inventories will be reconciled against permits and access devices sold and distributed from the initial stock of parking permits and access devices allocated to each employee; additionally, all voided permits will be maintained and accounted for and forwarded to the Permit Manager after the physical count inventory is completed. The Accounting Manager will review this information quarterly. September 2015

3. Validation Records

A monthly validation report from Flex will be used as the source document by an independent Bookkeeper at the Fairfax campus to reconcile validations issued, verify direct payments and/or journal vouchers to ensure their timely posting to Banner and related credit card transactions are forwarded to General Accounting. These monthly reconciliations will be reviewed by the Accounting Manager. September 2015

Human and Animal Subjects Research - 7/8/14

ORIA Staffing Levels

Positions for an IRB Manager and two full time individuals to replace the SoBran contractual staff have been supported by the Vice President for Research and the Provost and are being filled at the time of this report. Positions to support the COI, Research Misconduct, and RCR program as well as the export compliance program and to provide administrative support to the department have been requested; however, at the time of this report these positions had not yet been funded. May 2015

1. The NIH face-to-face training program is already in development. A call for faculty proposals was issued during spring semester, faculty instructors have been identified, and the course will be offered in fall 2014 to address this need for the three students with applicable NIH awards.

2. The IRB policy has been drafted by the Assistant Vice President for Research Compliance and the faculty advisory board and is under review by the IRB. Additionally, of the approximately 50 needed written procedures for IRB, 10 have been developed and are under review. The IRB Manager position has been approved for a start date of July 1, 2014 and that individual will be tasked with finishing the additional procedures.

3. The IRB Manager will also be tasked with initiating a post-approval monitoring program.

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Aquatic and Fitness Center – 6/20/14			
<u>Background Investigations</u>			
<p>A new Google doc has been created which lists all current Water Safety Instructors and their background check completion date. Procedures have been implemented to ensure the background check for each instructor has been completed prior to setting up the individual for timesheet submission and approval. MR will conduct an internal review of instructor records on an ongoing basis and will add a mid-semester check by a non-AFC staff member for an independent eye.</p> <p>NOTE: The same procedures have been added for the Mason Center for Team and Organizational Learning (the EDGE) facilitators.</p>	April 2015	April 2015	

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AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Facilities Services Contracts – 4/22/14			
<u>1. Service Contracts</u>			
1. As a separate but related initiative the PMC division is currently recruiting for an Associate Director of Contracts and a Procurement/Contracts Officer to serve as a procurement/contract specialist in order to provide the necessary procurement expertise and oversight of all procurement actions within the facilities department. This will include developing and implementing written procurement related processes and procedures in accordance with governing laws, regulations, and policies.	January 2015	March 2015	
2. All Facility Service Contracts (FSC) will be consolidated under one Facility Service Contracts Manager (FSCM) to provide proper oversight, consistent processes and procedures, and management focus on the unique aspects of service contracts. A new EWP will be developed to properly document the roles, responsibilities, and requirements of this position and a qualified staff member will be assigned to this position. In addition to their overall responsibility for managing the FSC program, the FSCM will be assigned responsibility for managing specific service contracts. Additional service contract managers may be assigned if required by the total FSC workload. A letter outlining the contractual responsibilities, authorities, and limits of authority, will be provided to the FSCM and any additional service contract managers assigned.			
3. Quality Assurance Evaluators (QAEs) will be assigned to each service contract with responsibility for assessing contractor performance relative to contract standards and requirements and verifying completion and acceptance of work prior to payment. Additional subject matter experts may also be assigned responsibility for field verification of work as part of the work acceptance process. A letter outlining the contractual responsibilities, authorities, and limits of authority, will be provided to the QAEs and any additional field verification personnel assigned.			
4. Work induction processes are being developed to ensure proper initiation of all requests through School Dude for service and support, including routine and scheduled maintenance.			
5. New contracts will be structured to work through School Dude and documentation will be required/obtained for validation of invoices prior to payment.			
6. Written standards and procedures will be prepared to guide team performance.			

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Facilities Services Contracts – 4/22/14			
<u>2. Non-Capital and Maintenance Projects</u>			
1. Contract administration responsibilities have been further delegated, in writing, to all project managers with on-demand contracting roles.	January 2015	March 2015	
2. Project procedures are being redefined to increase the level of standardization of contract requirements for a broader range of project sizes and types with the intent of improving cost control, enhancing reporting capabilities, and improving staff performance in regards to contract management; (implementation of this will be a foundation for improved managerial oversight of contract compliance).			
Summer Camps and Enrichment Programs – 4/22/14			
<u>1. University Policy</u>			
A Summer Camps Coordinating Office will be established under the office of the Senior Vice President (SVP) to provide oversight for all administrative and operational aspects of summer camps and enrichment programs. The SVP administration has specific expertise in the successful deployment of this type of function, including the use of best practices for camp administration. Because of the close alignment of summer camp activity with university events, this action plan is being implemented in collaboration with the Office of the Vice President for Communications and Marketing. In addition to ensuring administrative compliance, this office will support university programs and departments in providing offerings that align with the university mission, vision, and values.	February 2015	March 2015	
Appropriate policy and procedures will be established through use of a policy task force, as per “Development, Review and Revision of University Policies [included in Policy 1101, Creating and Maintaining University Policies].” Implementation deliverables will include policies on summer camp administration, minors on campus, facility use; summer camp administrative procedures; facility use rates standards; internal communications plan and summer camp administrators training plan.			

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Summer Camps and Enrichment Programs – 4/22/14			
<u>2. Background Investigations</u>			
Consistent compliance with the current university policy on background investigations will be significantly enhanced by the establishment of a summer camps administrative office as outlined above. Procedures for ensuring documentation of and record-keeping for background checks will be established in collaboration with HR.	February 2015	March 2015	
A standard summer camp facility use contract for external clients will be established, based on guidance from university counsel, the ORM and the summer camp policy task force. All summer camp contracts will be required to be reviewed and signed by the SVP or designee.			
<u>3. Funds Handling</u>			
The Controller’s Office will provide language for the new policy on camps to require compliance by all camp administrators with University Policy 2103, Internal Controls; Policy 2105, Cash Handling; Policy 2110, Credit and Debit Card Security; and Policy 2114, Reconciling Departmental and Sponsored Funds Accounting Records.	February 2015	March 2015	
Space use contracts were addressed in item 2.			
<u>4. Other Miscellaneous Risks and Liability</u>			
A summer camp coordinating office will be established to provide appropriate expertise and experience necessary to establish an administrative infrastructure that ensures an enterprise-wide, integrated approach to camp administration. ORM risk management recommendations will be included in policy and handbook language.	February 2015	March 2015	
Decentralized Servers: College of Humanities and Social Sciences – 11/14/13			
<u>1. Considerations Over Use of Cloud Services</u>			
With regard to CHSSWeb, the university is establishing a path for approval for cloud services. CHSS will take part in that process for CHSSWeb when it is finalized. CHSS has pursued and received a contract addendum addressing the arbitration issue and will pursue overall approval through the university’s new path once that path is established. CHSS has reached out to the university Purchasing Office to confirm that the addendum meets state procurement requirements.	October 2014		
With regard to individual units within CHSS, central CHSS IT staff encourages and will continue to encourage individual units to rely upon ITU rather than hosting their own systems and to follow university standards and procedures.			

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Decentralized Servers: College of Humanities and Social Sciences – 11/14/13			
<u>2. University Policy 1307: Procurement and/or Development of Administrative Systems/Applications</u>			
CHSS IT staff encourages and will continue to encourage individual units to rely upon ITU rather than hosting their own systems and to follow university standards and procedures.	October 2014		
<u>3. Summary of Sensitive Security Issues</u>			
Considerable variation depending on unit and services. Alternatives and options for mitigating actions have been discussed with individual units as applicable to their specific environments and noted vulnerabilities.	October 2014		
The central CHSS IT staff encourages and will continue to encourage individual units to rely upon ITU rather than hosting their own systems and to follow university standards and procedures. ITU hosting and systems management has the advantage of relieving the local system administrators of a significant portion of the systems security compliance burden.			
Intercollegiate Athletics: Student Athlete Financial Aid – 11/5/13			
<u>1. Scholarship Awards With Cash Option</u>			
The ICA Compliance Office will establish a review and reconciliation of the cash payment awards for each semester; the process will entail running a report in CAi of student athletes coded with ‘cash’ payments and 1) ensuring that they are accurately coded in Banner Financial Aid so that there is no additional payment posting to the student’s account; and 2) reconciling the list with the Accounts Payable check register (i.e., list of checks made to student athletes for the room and/or board cash awards) accounting for each check including any voids.	October 2014	October 2014	
<u>2. Compliance Activities</u>			
The ICA Compliance Office will ensure that all procedures utilized in administering and monitoring student athlete financial aid are consolidated in a central location for reference and retrieval purposes; further, an overall calendar/timeline of critical compliance activities has been drafted and is being utilized to ensure all requirements are addressed and completed timely.	October 2014	October 2014	

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Intercollegiate Athletics: Student Athlete Financial Aid – 11/5/13			
<u>3. Scholarship Renewals / Non-Renewals / Cancellations</u>			
The OSFA is aware of the July 1st NCAA renewal date and has previously been in complete compliance with this date. Unfortunately, due to a combination of the circumstances listed in IA’s review, some of the renewals for this academic year were mailed out past the July 1st deadline.	October 2014	October 2014	
The OSFA will maintain electronic copies of the renewal/non-renewal/cancellation letters as documentation that the notifications were indeed provided to the student athletes.			
<u>4. Summer Athletic Scholarships</u>			
The OSFA created a spreadsheet beginning with the 2013-2014 award year (fall 2013) that lists for all terms (fall, spring, and summer) the award amounts for all students receiving athletic funding. The summer 2013 term did not have such a report to assist with a review of summer awards. The OSFA will provide this spreadsheet to ICA on an on-going basis to ensure a checks and balances for all future terms.	October 2014	October 2014	
Biomedical Research Laboratory: Physical Security – 9/10/13			
<u>1. Physical Security</u>			
A. Implement a Weekend/After Business Hours policy, training personnel on security procedures.	August 2014	August 2014	Closed
B. Entry points will be controlled by the same level of security access protocol.			
C. Expand usage of the IDS by purchasing additional hardware to provide protection at a level according to the risks associated with select agents/toxins through the use of technology.			
D. IDS signal is being tested monthly with exercise occurring annually.			
E. Will ensure that the visitor information is captured completely by requiring the escorter to review and sign off on the log when they meet the guest at the entrance.			
F. Will ensure that the vehicle information at the gate is captured completely to include the license plate number.			

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AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Biomedical Research Laboratory: Physical Security – 9/10/13			
<u>2. IT Security Risk Assessment</u>			
The NCBID will coordinate and complete an IT security risk assessment with ITSO.	August 2014	August 2014	
<u>3. Physical Access System</u>			
A. Vendor profiles and other developed profiles will be reviewed to tailor the profiles/groups to the BRL’s needs.	August 2014	August 2014	
B. Will clearly define access included in physical access system profiles.			
C. The access request form will be finalized and become a BRL Security Plan controlled document. The new form will be completed by all badge holders.			
D. Will review Banner procedure for independent review and implement similar procedure to ensure that access granted is what was requested.			
E. Will review and confirm with BRL management at least annually all individuals with access to the BRL facility and containment suite.			
F. Security Risk Assessment expiration date will be monitored on the access request to make sure that the access card is set up with timely expiration.			

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Biomedical Research Laboratory: Physical Security – 9/10/13			

4. Select Agent Program

A. The new Personnel Suitability Process established in April 2013 requires closer coordination between completion of medical surveillance requirements and commencement of training and mentorship. A tracking mechanism is being developed by EHS to ensure medical surveillance requirements are met prior to access to the containment suite being provided. Additionally, a plan is in place to coordinate annual medical surveillance renewals so that clearances do not expire. A new Biosafety Specialist Position has been established to assist with administration of the Select Agent Program. Approximately 15% of the positions effort will be dedicated to managing personnel suitability records to ensure all steps are completed before training/mentorship is begun.

August 2014

August 2014

Closed

B. Management will require annual renewal obligations to be completed at a predetermined set time for everyone.

C. Confirmation of criminal background checks will be added to employee files, drug and alcohol screening procedures will be finalized with the confirmation on file, and contractors will be required to sign the code of conduct form.

Information Security Management: Boundary Protection – 9/9/13

1. Split Tunneling

Closed (as of 10/2/2013 Status Report)

2. Password Policy on Network Devices

Closed (as of 5/7/2014 Status Report)

3. Administrative Actions on Network Devices

Closed (as of 5/7/2014 Status Report)

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Information Security Management: Boundary Protection – 9/9/13			
<u>4. Dedicated Log Review Process (Traffic Activities/Security Related Events)</u>			
Network equipment, firewalls, and servers generate huge quantities of event messages; the sheer number makes a routine review infeasible without assistance of automation. NET will work with the ITSO to develop a framework of rules for the deployment of a security management system that will enable automated alerts on high priority messages. Standards will be documented that specify the type of actions an IT system administrator should take when log messages indicate that a suspicious or apparent malicious activity is taking place.	August 2014	September 2014	
<u>5. Review of Firewall Configurations</u>			
NET will investigate commercially available firewall management tools to assess whether there are any reasonably effective solutions to this issue.	August 2014	September 2014	
<u>6. Network Assignment Requests</u>			
Network assignments for systems that are not supported by TSD/ITU will be sampled and recertified on an annual basis to ensure that the network assignment is still required and if so, whether the system information on file is still valid. Network assignments for systems supported by TSD/ITU will be queried within the TSD Change Management system for status and the associated network assignment will be verified against the actual production system.	August 2014	September 2014	
Enterprise Project Management Framework and System – 3/28/13			
<u>1. Project and Portfolio Management</u>			
A sub-committee of the PEC was formed during the meeting on February 25, 2013 to review relevant processes and procedures and recommend changes as required. Derek Kan is chairing this sub-committee. Volunteers to serve on the subcommittee from the PEC membership were solicited on February 25, 2013 with the expectation that the committee will be fully formed by March 11, 2013, the date of the next PEC meeting.	September 2014	September 2014	

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Enterprise Project Management Framework and System – 3/28/13			

2. Metrics Based Project Management

A committee will be formed by March 31, 2013 to review any existing or readily available tools that would provide an estimation function for proposed projects. The requirements for the tool will include a way for project managers to estimate staff time and related wages based on average salaries for a classification of staff. The committee will recommend a way for project costs to be captured and tracked. The tool will also need to integrate with the EPMO. The ITU Finance Office will be a part of the committee. The committee will develop a recommendation by June 30, 2013.

September 2014

September 2014

The committee’s recommendation of the mechanism will be piloted by at least two projects of various sizes and complexity. The PMO and ITU Executive Directors will review the results of the pilots. If the pilots are successful, the mechanism will be instituted for all projects or projects of certain complexity, depending on the results of the pilots.

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
SEC501-01 IT Security Audits Prior to Level II Status (2008–2010) - As of 8/1/12			
<u>1. Sensitive System Inventory, Classification, & Risk Assessment (Risk Management and Contingency Planning Audit)</u>			
Closed (as of 5/7/2014 Status Report)			
<u>2. Consistency of Business Impact Analysis, Univ. COOP, IT COOP, and Disaster Recovery Plan Documents (Risk Management and Contingency Planning Audit)</u>			
Future discussions are needed to determine which systems should be centrally supported and which should be backed up by an office specific administrative procedure or licensing agreement. To accomplish this, ITU will identify which university mission critical systems are supported by the disaster recovery (DR) site. The Environmental Health and Safety Office (EHS) will then begin conversations with each of the units to determine the function and need of each software system they have identified and determine if an alternate process can be used to recover what they deem to be mission essential.	December 2011	November 2013 July 2012 November 2011	
<u>3. Current Documentation for Back-Up and Restore, Data Replication (Risk Management and Contingency Planning Audit)</u>			
The ITU mission critical software identified in the University COOP, ITU COOP Annex, and TSD COOP will be evaluated and synchronized accordingly. The DR status will then be documented for each ITU mission critical software. For mission critical software identified by non-ITU units, ITU will work with EHS to identify which systems are supported by the DR site.	December 2011	November 2013 July 2012 November 2011	
<u>4. University-Wide Awareness and Training Program (IT Security Awareness and Training Audit)</u>			
Closed (as of 3/21/2012 Status Report)			
<u>5. Evidencing Threat Management Activities (Threat Management Audit)</u>			
Closed (as of 10/3/2012 Status Report)			

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ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
SEC501-01 IT Security Audits Prior to Level II Status (2008–2010) - As of 8/1/12			
<u>6. Minimum Standards: Logging Requirements (Threat Management Audit)</u>			
Closed (as of 12/11/2013 Status Report)			
<u>7. University-Wide Sensitive IT Facilities Policy (Facilities Security & Asset Management Audit)</u>			
Closed (as of 10/3/2012 Status Report)			
<u>8. Configuration Change Controls (Configuration Change Controls Audit)</u>			
Closed (as of 10/3/2012 Status Report)			
<u>9. Migration to Protect & Serve Network Security Zones (Systems Security & Infrastructure Logical Access Control Audit)</u>			
Closed (as of 10/2/2013 Status Report)			
<u>10. Remote Access Policy (Systems Security & Infrastructure Logical Access Control Audit)</u>			
Closed (as of 3/21/2012 Status Report)			

**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Housing and Residence Life – 6/11/12			
<u>1. Verification of RMS and Banner Interface</u>			
NOTE: OHRL Systems are scheduled to migrate under the Mason ITU umbrella during the summer and early fall of 2012. Given this, target dates for action items involving RMS are tentative and subject to possible delay based on the ability of OHRL to make changes to reports and functionality in RMS during this migration.	June 2013	July 2014	
Identify other Mason stakeholders (ITU, Student Accounts, Fiscal Services, General Accounting), and meet with those stakeholders to identify deliverables, assign tasks and create a timeline to address IA issues.		July 2013	
Stakeholders complete tasks. Additional meetings held as needed for review and update.			
<u>2. RMS and Banner Reconciliation</u>			
NOTE: RMS restrictions through September 2012 apply due to the migration to ITU as noted in item 1 above.	June 2013	July 2014	
Coding errors were corrected in January 2012 – audit item complete.		July 2013	
Housing Services, Information Technology and Business Management teams to create a calendar for FY 2013 to include specific due dates and to assign specific employees to a) run the monthly RMS/Banner Reconciliation report, b) perform the actual reconciliation, and c) identify the parties in OHRL to review, sign off on and file these documents. This includes identifying dates for the report to run that do not conflict with other interfaces, so that the most current and comprehensive data is included from both Banner and RMS in the report.			
Ensure that a reconciliation report is run for all months, even if there is nothing to report.			
<u>3. BASIS Card Access System</u>			
NOTE: OHRL is currently in the process of switching online Access Control from BASIS to RS2. This transition to RS2 is estimated to take approximately one year to complete (by fall 2013). OHRL will consult with RS2 technical personnel regarding the audit concerns identified.	June 2013	July 2014	
		July 2013	

**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Housing and Residence Life – 6/11/12			
<u>4. Access Issuance Process In BASIS</u>			
Neighborhood Desk processes will be updated to include student confirmation and documentation of the receipt and the return of replacement cards and loaner keys.	June 2013	July 2014	
Neighborhood Desk process will be reviewed with regards to inventory of non-working replacement access cards. New policy will be incorporated into the Neighborhood Desk process to ensure non-working cards are logged/inventoried.		July 2013	
OHRL will investigate this management issue and rectify so that all replacement card transactions are recorded in the Desk Assistant Shift Logs.			
The Area Desk system pulls information from RMS. Once the migration of RMS to ITU is completed and RMS is upgraded to the newest version, home-grown systems such as Area Desk will no longer function in a manner which is conducive to business operations. OHRL is researching new commercial “off the shelf” products and RMS functionality to replace Area Desk.			

**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Applications and Security Audit: Housing and Residence Life Systems – 12/21/11			

1. IT and Security Administration

The OHRL, in conjunction with UL and AE will form a work group consisting of Associate Director level and above to determine an effective and efficient reporting hierarchy and responsibilities for the respective Information Technology staff. The work group will ensure the following issues are resolved:

December 2012 July 2014
September 2013

1. OHRL, UL, and AE administration will develop and document the respective lines of responsibility and reporting hierarchy for the IT function in OHRL as well as the functions of the AE Senior IT Manager.
2. The lines of responsibility and reporting hierarchy for both OHRL and AE will delineate and provide coverage for all the IT Security Administration Component Areas: Risk Management, Contingency Planning, Systems Security, Logical Access Control, Data Protection, Facilities Security, Personnel Security, Threat Management, and IT Asset Management.
3. The lines of responsibility and reporting hierarchy for both OHRL and AE will delineate and provide coverage for coordination with ITU, Banner, and the university security and governance bodies, especially the DRAC, the Patriot Systems Portfolio Evaluation Committee (PEC), and the university-wide Continuity of Operations Plan (COOP).

2. System Development Life Cycle and Application Controls

1. OHRL will adopt best practices for a strong development lifecycle and adhere to state and university architectural standards for software development and procurement.
2. OHRL's development procedures will include:
 - a. Built-in application controls over authorization, validity, completeness and accuracy to reduce possibility of errors and the resource costs of manual reconciliations;
 - b. Web application controls to reduce vulnerabilities to hackers;
 - c. Appropriate state and university security requirements; and
 - d. Appropriate state and university accessibility requirements.
3. OHRL will have representation on the PEC.
4. The Senior Manager of IT for OHRL and leadership of the OHRL will monitor and evaluate the choice to have the web developer technical position report to a functional area.

December 2012 July 2014
September 2013

**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Applications and Security Audit: Housing and Residence Life Systems – 12/21/11			
<u>3. Configuration Change Management Controls</u>			
The OHRL is currently in the process of moving all of its critical systems/servers to ITU for support. Sections of systems managed by ITU will adhere to ITU’s configuration management policies and procedures. Otherwise, OHRL will ensure that it develops, documents, and adheres to strong configuration management and controls that include:	December 2012	July 2014	
1. Configuration identification: The process of identifying the attributes that define every aspect of a configuration item. A configuration item is hardware or software that has an end-user purpose. These attributes are recorded in configuration documentation and baselined. Changes to the baseline should be required to go through formal configuration change control processes. Change control procedures should ensure that baseline documentation is updated.			September 2013
2. Configuration status accountability: The ability to record and report on the configuration baselines associated with each configuration item at any moment of time. Procedures to ensure accountability provide the means to prevent or detect attempts to introduce unauthorized changes that have not gone through standard procedures.			
3. Configuration change controls: A set of processes and approval stages required to change a configuration item's attributes and to re-baseline them. This includes development initiation authorization, software documentation, authorizations, testing requirements, and appropriate separation of duties. An individual should not have control over all stages: to approve, conceive, create, and deploy new software.			
<u>4. Business Impact and Risk Analysis</u>			
1. Each critical, sensitive OHRL system will have a university Security Office RA performed and on file. These RA’s will be updated at a minimum of every three years.	December 2012	July 2014	
2. OHRL will ensure that their BIA documentation prioritizes their systems and includes accurate detail mapping data of systems to functions.			September 2013
3. OHRL will ensure that their BIA document is understood by management and staff as the policy structuring the department’s contingency plans.			

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**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
Applications and Security Audit: Housing and Residence Life Systems – 12/21/11			

5. Continuity of Operations Plan and Disaster Recovery

- | | | | |
|---|----------------------|--|--|
| <p>1. Since OHRL administers systems that are critical to the university’s mission, such as BASIS security and the RMS, these systems will be considered for inclusion in the DR hot site.</p> <p>2. OHRL completed working with the Environmental Health and Safety Office to document their section of the university-wide COOP. The OHRL fully participated in the university-wide COOP planning and documented its contingency plan as it relates to COOP and DR planning. OHRL is in the process of evaluating its COOP and DR plans and expanding these plans to be more efficient and defined.</p> <p>3. All COOP and DR plans will be reality tested in conjunction with the Environmental Health and Safety Office on a yearly basis. The plans will be properly maintained with updates so they are current in the event of a major disruption.</p> | <p>December 2012</p> | <p>July 2014</p> <p>September 2013</p> | |
|---|----------------------|--|--|

College of Science: Decentralized Servers – 8/18/11

1. Business Continuity Management

- | | | | |
|---|------------------|--|--|
| <p>The COS Director of Information and Security will work in concert with the DRAC process in the COS to perform a RA and Business Impact Analysis (BIA) and develop a Continuity of Operations Plan (COOP) which will include Disaster Recovery and Backup and Restoration.</p> <p>The College of Science Director of Information Technology and Security will draft a policy calling for BIA and RA and updated COOP on a repeating schedule.</p> | <p>June 2013</p> | <p>April 2015</p> <p>November 2013</p> | |
|---|------------------|--|--|

**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDIT ISSUES STATUS REPORT – AUDIT YEAR 2015
AS OF MAY 2015**

ACTION TO BE TAKEN	ESTIMATED FOLLOW-UP REVIEW DATE	ACTUAL FOLLOW-UP REVIEW DATE	STATUS OF COMPLETION
College of Science: Decentralized Servers – 8/18/11			
<u>2. IT Asset Inventory</u>			
Closed (as of 5/7/2014 Status Report)			
<u>3. Data Sanitization</u>			
Closed (as of 5/7/2014 Status Report)			
<u>4. IT System Hardening</u>			
COS will develop a system installation/reinstallation checklist based on the National Checklist Program (NCP), defined by the NIST SP 800-70 Rev. 1.	June 2013	April 2015	
COS will draft and implement policy and procedure that delegates system hardening duties to specific individuals within their respective areas of responsibility, to include configuration of systems in accordance with the COS installation/reinstallation checklist, sign-offs to indicate system conformance, and documentation/approval for any configurations which deviate from the checklist.		November 2013	
<u>5. IT Security Monitoring, Threat Detection, And Logging</u>			
Closed (as of 5/7/2014 Status Report)			
<u>6. Logical Access Controls</u>			
COS will draft and implement policy and procedure that delegates account, password, and remote access management duties to specific individuals within their respective areas of responsibility, to include conformance to COS's defined minimum authentication, authorization, access request, account review, and password parameter requirements and to the University's remote access requirements.	June 2013	April 2015	
COS will sustain ongoing efforts to move desktop systems into MESA where feasible. Additionally, COS will sustain ongoing efforts to move system authentication to the University's Lightweight Directory Access Protocol (LDAP) and Shibboleth systems where feasible.		November 2013	

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**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
INVESTIGATIONS AS OF May 2015**

1. Allegation: Misuse of State Funds for Study Abroad Programs – Completed. Substantiated/Unsubstantiated/Inconclusive
2. Allegation: Misuse of Contractor Time – In Progress.
3. Allegation: Non-Compliance with State Procurement Policy – Completed. Inconclusive
4. Allegation: Employee Accepting Vendor Gift – Completed. Substantiated/Unsubstantiated
5. Allegation: Employee Theft and Employee Working Outside – In Progress.
6. Allegation: Wage Employee Timesheet Abuse – In Progress.
7. Allegation: Waste – In Progress.

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**GEORGE MASON UNIVERSITY
INTERNAL AUDIT AND MANAGEMENT SERVICES
AUDITEE SURVEYS**

GEORGE MASON UNIVERSITY

AUDITEE SURVEY

TITLE OF AUDIT Office of the University Registrar audit

DATE OF AUDIT March 5, 2015

Please circle the response that best reflects your rating of the audit services in the following areas:

Evaluation Criteria	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
Professional Proficiency				
1. Technical Proficiency of auditors	(4)	3	2	1
2. Professionalism of auditors	(4)	3	2	1
3. Communication skills of auditors	(4)	3	2	1
Performance of Audit Work				
4. Effectiveness of the audit in covering key operating areas	(4)	3	2	1
5. Notification to you of audit purposes and scope	(4)	3	2	1
6. Inclusion of your suggestions for audit areas	(4)	3	2	1
7. Feedback of findings during the audit	(4)	3	2	1
8. Accuracy of audit findings	(4)	3	2	1
9. Value of audit recommendations	(4)	3	2	1
10. Clarity of audit report	(4)	3	2	1
11. Usefulness of audit	(4)	3	2	1
12. Duration of the audit	4	(3)	2	1
13. Timeliness of the audit report	(4)	3	2	1

14. Was there anything about the audit that you especially liked?

The office of the University Registrar appreciated the overall excellent communications that the auditors provided prior to the start of the audit, during the process, and at the conclusion. See attached for more.

15. Was there anything about the audit that you especially disliked?

No.

16. Additional Comments:

The office of the University Registrar was often delayed in responding to the auditors due to competing priorities which delayed the completion of the audit. We apologize for the inconvenience and patience of those that worked so hard to be timely.

Auditee Signature

[Handwritten Signature]

Date

3/19/15

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