May 2, 2025

To: Whitney Morris
        Director of Conference & Hospitality Services

Re: **Conference & Hospitality Services Operations**
        Audit 08-25-0005

We have completed a limited review of Conference & Hospitality Services operations as part of the 2024-25 annual audit services plan. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Enclosed is the report detailing the results of our work.

We sincerely appreciate Conference & Hospitality Services' cooperation and assistance during the review. If you have any questions, please don't hesitate to contact me.

Respectfully submitted,

Ashley Andersen
Director
Audit and Advisory Services

Enclosure

Cc:
        Chancellor Henry Yang
        Chuck Haines, Vice Chancellor, Chief Financial Officer
        Garry Mac Pherson, Vice Chancellor, Administrative Services
        Willie Brown, Associate Vice Chancellor, Housing, Dining, & Auxiliary Enterprises
        UCSB Audit Committee
        Alexander Bustamante, Senior Vice President and Chief Compliance and Audit Officer

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UC SANTA BARBARA
Audit & Advisory Services

Audit Report

Conference & Hospitality Services Operations

May 2, 2025

Performed by:
Antonio Mañas Meléndez, Associate Audit Director
Irene Camargo, Senior Auditor

Approved by:
Ashley Andersen, Audit Director

Report No. 08-25-0005

EXECUTIVE SUMMARY

OBJECTIVE

The primary purpose of this audit was to evaluate internal controls and procedures established by Conference & Hospitality Services to ensure the implementation of best business practices that support operational effectiveness and efficiency, including compliance with university policies and regulations. Specifically, our review assessed whether:

- The department has implemented adequate financial reports to monitor revenues, costs, budget-to-actual discrepancies, and the accuracy of conference invoices.

- Reconciliations of the KxConferencing event management system and the campus General Ledger (GL) are approved and performed in a timely manner.

- Contracts for hosting conferences are approved by management and include adequate contract insurance coverage.

- Final invoices are submitted to clients within 30 days after the conference concludes, aligning with monthly budget-to-actual comparisons for hosted conferences.

- The timekeeping process is performed in a timely manner by employees, and payroll data is promptly reviewed by management to identify discrepancies, ensuring accurate payroll data.

- The department has implemented a formal process to grant access and roles to the KxConferencing event management system. This includes:
  - Retaining adequate support documentation.
  - Restricting the use of generic user accounts for accountability purposes.
  - Assigning roles based on user needs to perform jobs and responsibilities.

- The department's Business Continuity Plan (BCP) has formalized the protection and availability levels defined in University of California BFB-IS-3, Electronic Information Security (UC Policy IS-3).

CONCLUSION

Based on the results of the work performed within the scope of the audit, our review found that the department is in a positive financial position, adequately monitors revenue and expenses, properly records revenue in the campus financial system, approves and executes conference contracts, and retains a Certificate of Insurance (COI) for hosted events. However, we highlighted the following areas to strengthen internal controls, enhance operational efficiency, and ensure compliance:

- The department has implemented adequate reports to monitor financial data, and current operations have resulted in a positive financial position. However, budget projections were not fully aligned with the actuals, primarily due to overstated revenues. Revenue projection could have been impacted by changes in business practices to recognize revenues of services provided by other campus departments.

- General ledger (GL) reconciliations are not always approved in a timely manner following the release of campus general ledger data, which would allow for the prompt identification and resolution of discrepancies.

- COIs are always collected and retained. However, insurance coverage limits reviews and approvals from risk management for non-standard COIs, which are not always placed in the SharePoint electronic folder alongside the COI for support and retention requirements.

- Final invoices are not always issued to clients within 30 days of the conference, as the department must complete the monthly financial reconciliations.

- Managers are not completely reviewing or approving timecards. We identified the need for new procedures to improve efficiency in the timekeeping process.

- The separation of duties matrix and assigned roles in the departmental event management system do not ensure adherence to the principle of least privilege, particularly concerning access to financial data.

- The process for activating and deactivating user access to the departmental event management system is not formalized to guarantee that access is properly approved and users are promptly deactivated upon separation. Additionally, the annual review of system users is not documented or retained to meet the university retention policy.

- There is a formal record of generic user accounts assigned to student employees at various workstations on campus during the summer months. Currently, they use a scheduling application to track generic user accounts.

- During the audit, the Business Continuity Plan (BCP) was updated to include department expectations and the UC IS-3: Electronic Information Security Policy availability and protection classifications.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. FINANCIAL OVERSIGHT AND REPORTING

OBSERVATION

Our work found that the department is financially stable and has implemented adequate reporting mechanisms to monitor financial data. However, modest opportunities exist to enhance financial budgeting practices in the upcoming fiscal year.

Department Financial Status

The department is in an adequate financial position. At the end of the 2023-24 fiscal year, the actual expenses were approximately $1,736,699, which was approximately $35,730 less than the department's projected amount.

Based on our review of actual expenses and revenue, we noted that the department was operating at a profit as of the end of the fiscal year. Conference & Hospitality Services generated approximately $7,607,813 in revenue and recognized $1,736,699 in expenses, resulting in a net profit of approximately $ 5,871,114.

We noted a variance between the anticipated revenues of approximately $7,999,352 and the actual revenues received of approximately $7,607,813, resulting in a difference of approximately $ 391,539, which is a 4% discrepancy. The Director of Conference & Hospitality Services informed us that the discrepancy was due to a change in the allocation of dining revenue. During the fiscal year, revenue generated from meals was no longer recognized by Conference & Hospitality Services. Instead, meal revenue was reallocated to Campus Dining under the same Housing, Dining, and Auxiliary Enterprises (HDAE) unit. Additionally, 2023 was the first year they were fully operational after Covid-19, making accurate projections more difficult, and changes in the billing of recharge services that this department no longer recognizes as revenues.

We consider these events unusual, resulting in budget discrepancies beyond their control. Additionally, by implementing the campus's Financial Management Modernization (FMM), Conference & Hospitality Services can enhance its budgeting capabilities and refine its financial strategies to align with anticipated or expected results, including revenues, expenses, and profits.

Budget-to-Actual[1]

Budget-to-actual variances are reviewed and monitored to identify differences and areas for improvement or corrective action. The HDAE Business and Financial unit prepares monthly budget-to-actual reports for the department to review. Departments review any variances and provide a reason for the discrepancy.

HDAE Business and Financial unit noted a variance of approximately $7,237 in reported hourly wages for the 2023-24 fiscal year. The HDAE Chief Financial Officer (CFO) advised Conference & Hospitality Services to align future budgets, including anticipated and projected

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[1] Process of comparing the department's budgeted financial figures with its actual financial results, revealing any variances.

expenditures throughout the year, to ensure the department stays within a reasonable range of actual spending. Conference & Hospitality Services had budgeted approximately $379,140 for total student wages, whereas the actual expense was approximately $386,377, resulting in the noted discrepancy.

The campus is implementing a new financial system. The Office of Budget and Planning is developing new budget processes and tools for the UCSB Financial Management Modernization (FMM) rollout, scheduled to go live in 2025. These will support budget allocations.

General Ledger Reconciliations

Our assessment revealed that the department adequately monitors revenue and expenses. However, reconciliations with the campus General Ledger (GL) are not always completed in a timely manner.

We examined the GL reconciliations performed by the department for August, November, and December 2023[2] to determine whether the Director of Conference & Hospitality Services approved them within 60 days, a best practice to prevent potential errors from accumulating. We found that one reconciliation was approved 39 days after the end of the month. However, the other two months were approved 74 days and 104 days after the end of the month.

Conference & Hospitality Services informed us that June fiscal close reconciliation is always done; however, July and August fell behind due to abundant summer conference activity. They informed us that GL reconciliations are up to date.

We analyzed the department's internal tracking spreadsheets, which are used to monitor conference income, deposits, accounts receivable, and expenses for the three months described above. We compared the spreadsheet totals with the corresponding totals in the GL. We found that the internal tracking system's revenue totals aligned with the income recorded in the GL. Similarly, we reviewed operational and pass-through expenses[3] and found the totals matched.

Conference Invoices

We determined that revenues related to university-hosted conferences were recorded correctly in the campus financial system.

We selected a random sample of 15 conferences, consisting of five internal clients[4] and 10 external clients. Our analysis confirmed that any adjustments to the initial contract with the client were accurately reflected in the final invoice, and the corresponding amounts were consistently recorded in both the Conference & Hospitality Services event management software and the campus financial system. Adjustments to the final invoice are a common business practice resulting from changes made during the conference, such as the number of participants, additional meals, or cancellations of meeting room services. Specifically, we found:

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[2] Months with the highest amount of activity.
[3] Expenses incurred by the department that are collected from the client.
[4] UCSB departments and other UC campuses.

- Five clients received refunds from the University.
- Seven clients had to make balance due payments to the University.
- Three clients had estimated deposits that covered their costs.

RECOMMENDATION

We recommend that Conference & Hospitality Services document the financial reporting process in a procedure, including the required frequency of GL reconciliations and approvals. This is especially important during summer months when activity is high. The department should establish a process to ensure approvals are performed in a timely manner following the release of the campus general ledger data to identify and address discrepancies promptly.

MANAGEMENT RESPONSE

Conference & Hospitality Services will document the financial reporting process with the required frequency of the general ledger reconciliations and approvals, with particular attention to ensuring timely reviews during peak activity periods, such as the summer months.

Audit and Advisory Services will follow up on the status of these issues by July 31, 2025.

2. CONTRACT COMPLIANCE AND MONITORING

OBSERVATION

Our review of a sample of 15 conference contracts[5] confirmed that all were properly approved and executed by the Director of Conference & Hospitality Services or the Procurement Manager for contracts exceeding $500,000. However, final invoices related to these contracts are not always issued in a timely manner. The department informed us that they consult with Risk Management to validate insurance coverage limits that are not fully aligned with the insurance limits defined by the University. However, the written approvals from Risk Management are not consistently retained in the SharePoint folder alongside the COI.

Additionally, we reviewed the dates when the contract's final invoices were issued to determine whether they were sent in a timely manner. We found that the final invoices were not consistently sent within 30 days of the conference's end date. Specifically, we reviewed 15 final invoices and found that invoices were sent between 12 and 105 days after the conference ended. Specifically,

- Two invoices were sent within 30 days.
- Four were issued within 40 days.
- Nine were delayed by more than 42 days after the conference ended.

Conference & Hospitality Services informed us that the delay is due to the fast-paced nature of summer, timely/accurate billing from our campus partners, and, in summer 2023 specifically, they learned state-funded buildings were not able to charge facility rental fees and were asked to hold on to billing for specific programs until they received further guidance.

Additionally, we verified whether the conference insurance coverage met the limit guidelines[6]

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[5] Contracts and insurance coverages are required only for clients not affiliated with the University.
[6] Insurance limits established by Risk Management.

and that Risk Management approved the exceptions. We compared insurance coverage limits, including the certificates of insurance, to the guidelines established and found that:

- In all 15 cases, insurance coverage was adequate, except for one case. The insurance coverage for young attendees was below the required limit, and the justification for accepting the insurance coverage was an umbrella insurance policy provided by the client in a prior event, which was accepted by Risk Management in 2010. There was no evidence of a recent review by Risk Management to confirm that the umbrella insurance policy had not changed since 2010.

- Risk Management reviews and approvals are not always retained for retention purposes. COIs are always collected and retained. Insurance limit reviews and approvals from Risk Management for non-standard certificates are not always placed in the SharePoint electronic file alongside the Certifications of Insurance.

During our audit, Conference & Hospitality Services indicated that they will have Risk Management review all insurance coverages that do not explicitly state the required insurance coverage limits specified by the University.

RECOMMENDATION

We recommend that Conference & Hospitality Services document a procedure to request and retain insurance reviews and approvals from Risk Management and the conference documentation to support and meet retention requirements. The department needs to implement adequate internal controls to ensure this procedure is followed.

MANAGEMENT RESPONSE

Conference & Hospitality Services will begin placing the Risk Management email approvals for non-standard certificates of insurance in the electronic SharePoint file alongside the certificates of insurance.

Conference & Hospitality Services has updated the procedure documentation in our Conference Manager training manual to include placing Risk Management email approvals for non-standard certificates of insurance in the electronic SharePoint file alongside the certificates of insurance and retaining related conference documentation. We will also implement internal controls to ensure the procedure is consistently followed.

Audit and Advisory Services will follow up on the status of these issues by July 31, 2025.

RECOMMENDATION

We recommend that Conference & Hospitality Services document a procedure that final invoices to clients need to be issued within 30 days of the conference's end date. The department needs to implement adequate internal controls to ensure this requirement is followed.

MANAGEMENT RESPONSE

Conference & Hospitality Services has prepared a formal procedure requesting that our campus partners submit final invoices within 15 days of service completion to allow adequate

time for review and ensure compliance with the 30-day billing turnaround requirement. The Conference & Hospitality Services Director has also had individual meetings with campus service providers, and they have agreed to this new timeline.

Audit and Advisory Services will follow up on the status of these issues by July 31, 2025.

3. TIMEKEEPING PROCESS

OBSERVATION

While Conference & Hospitality Services reviews and approves timecards in a timely manner, we identified potential improvements to improve efficiency in the timekeeping process.

We found that supervisors often do not review timecards completely, and the reported hours contain several inconsistencies, including missed time punches and improperly reflected break periods. Consequently, the Financial Manager has implemented a review and notification process to ensure managers review and approve employee timecards. However, this is a manual and time-consuming process performed every other week. This is especially relevant during summer conference season, when there may be as many as 166 employees to manage.

We reviewed the timekeeping discrepancies communicated by the Financial Manager to the managers from June 11, 2023, to September 2, 2023, and found the following:

- 526 total missed punch corrections
- 183 missed approvals reported to managers on Sundays before the approval due date of Mondays
- 142 total reported discrepancies between the hours reported in the work schedule and Kronos[7]

Conference & Hospitality Services informed us that the Finance Manager instructs the students if they have a missed punch to email their supervisor with him copied and state what time needs to be plugged in, and whoever sees that first will add it in. Additionally, we were informed that system-generated reports could streamline the timekeeping review process with specific data parameters, thereby reducing the manual process of communicating issues to managers via email. Furthermore, adding the employee identification number to the scheduling software system would help streamline comparing the two systems.

A new timekeeping platform is scheduled for release before the end of the fiscal year, which presents an opportunity to create custom reports.

RECOMMENDATION

We recommend Conference & Hospitality Services:

- Update the timekeeping procedures to:

    o Clearly define managers' responsibilities related to timekeeping
    o Establish timekeeping reporting deadlines to rectify errors

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[7] UCSB electronic timekeeping system.

- o Request that payroll deadlines be added to their calendars
- o Request that employees address missed punches promptly

- Evaluate the timekeeping systems' ability to create custom reports to streamline the review process of discrepancies.

MANAGEMENT RESPONSE

Conference & Hospitality Services will update the current timekeeping procedures to clearly define managers' responsibilities related to timekeeping. The updated procedures will include instructions for managers to add payroll deadlines to their calendars, guidance on the process for requesting employees to address missed punches, and an evaluation of reports that will be used to more efficiently identify and resolve discrepancies.

In addition, Conference & Hospitality Services will enforce the timecard review deadline of Friday before the pay period closes. On those Fridays, we should begin running the When 2 Work Employee Summary Report to compare to Kronos and save that report. Bi-weekly paid employees will be instructed to approve their timecard after their last shift of the pay period.

Audit and Advisory Services will follow up on the status of these issues by July 31, 2025.

4. COMPUTER SYSTEMS

Separation of Duties

Our review of the current separation of duties matrix and assigned roles in the Conference & Hospitality Services event management software revealed that profiles and permissions do not fully adhere to the principle of least privilege.

We identified that 32 out of 97 user accounts in the system had access to the financial area of KxConferencing. Thirteen of these 32 user accounts are generic seasonal accounts used by students who do not require access to this information. The only students who need access to the financial area of KxConferencing are the Financial Assistant and Database Assistant.

Generic Accounts

We identified 97 user accounts in the conference event management software, which included 59 career personnel and 38 generic seasonal users. These 38 accounts are set up for seasonal employees during the summer months.

We were informed that seasonal users are assigned to specific computers at various locations on campus. However, there are instances when two users share the same computer. Conference & Hospitality Services maintains a list of student employees assigned to generic accounts. Currently, they use a scheduling application to track generic user accounts.

Additionally, we identified two generic system administrator accounts. The Database Manager justified these accounts as necessary. The generic IT administration account is used when the System Support Administrator is unavailable. The vendor's access to the conference system requires Information Technology Services (ITS) permission to access the system via the intranet.

Access Control

While a process exists for requesting and deactivating access to the Conference & Hospitality Services event management software, it is neither formalized nor consistently followed, and support documentation is not retained.

We reviewed the support documentation of 12 users granted access during the 2023-24 fiscal year. We found that access requests were processed through different means. Specifically:

- One request for access was processed through the ServiceNow ticketing system.
- Eight were requested via email.
- One was through chat.
- Two were verbally communicated.

On January 28, 2025, the department formalized the access request process. The new method requires supervisors to request employee access through the ServiceNow ticketing system. Once ITS sets up access to the computer desktop, the Database Manager grants appropriate roles based on the manager's request.

Although a process exists to deactivate users, it is not documented, and evidence of promptly deactivating user accounts is not retained. An annual review of employee access is conducted. However, this review is not documented. The Financial Manager obtains the current list of employees using the most recent UCPath payroll data and collaborates with the Database Manager to remove inactive employees from the conference system.

Business Continuity Plan and IT Asset Classification

During our audit, the list of IT assets was updated in the Business Continuity Plan (BCP) IT Resources Form[8], and the classification of these assets was updated to align with UC Policy IS-3 classification levels for availability and protection.

Before our audit, the classification of IT assets in the BCP did not fully align with UC Policy IS-3 classification levels related to availability and confidentiality. The UC Policy IS-3 defines four levels for availability and confidentiality, whereas the department's BCP defines three levels and only focuses on the system's availability.

Additionally, the form lacked information related to storage backup, dependencies on other campus core IT systems, the location of installation disks, and application or system documentation. Upon further review, Conference & Hospitality Services identified seven listed applications that were no longer used.

RECOMMENDATION

We recommend Conference & Hospitality Services:

- Update the separation of duties matrix and assigned roles to ensure adherence to the principle of least privilege, particularly concerning roles with access to financial data.

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[8] Includes the inventory of systems for recovery purposes

- Document a procedure to maintain a formal record of generic user accounts assigned to employees at various workstations on campus during the summer months.

- Formalize the process for activating and promptly deactivating user access, including conducting annual reviews of system users and retaining relevant support documentation.

MANAGEMENT RESPONSE

Conference & Hospitality Services stated that there is no risk associated with the permissions assigned to student employees, since KxConferencing is used to plan the details of an event and generate invoices[9], but it does not interface with, and cannot edit, any official campus systems of record such as the online GL. In addition, KX is a desktop application, and there is no way to access user accounts unless employees are logged into specific campus workstations on specific IT-controlled credentials with that application installed. Conference & Hospitality Services agrees to complete the following plans:

- The Database Manager will update the Kx user accounts accordingly. The report will be saved to Google Drive and/or SharePoint for historical purposes.

- Once all of our students are hired for the summer, a list of the students' names will be produced, indicating who has access to the generic user accounts. We will document this business practice in the generic account activation and deactivation policy.

- During the audit, we formalized the KxConferencing user account activation process via ServiceNow. We have formalized a documented deactivation process as well.

- The Database Manager will pull a user report every year on April 15th and October 15th after the summer season ends. We will add an active employee Yes/No column to the report and fill it out per the UCPath Person Org Summary.

Conference & Hospitality Services will document a formal procedure with the steps for conducting a bi-annual review of access to ensure appropriate usage and compliance with security standards.

Audit and Advisory Services will follow up on the status of these issues by July 31, 2025.

GENERAL INFORMATION

BACKGROUND

Conference & Hospitality Services[10]

Conference & Hospitality Services offers a range of meeting spaces suitable for large and small gatherings and recreational activities. Food service operations prioritize sustainability and the use of locally grown food.

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[9] A&AS has not performed a detailed evaluation of the roles and privileges assigned to student employees in KxConferencing to confirm this statement.
[10] Conference & Hospitality Services website.

Conference & Hospitality Services has been serving local, national, and international clients since the 1970s. It provides a conference manager with knowledge of the campus and the surrounding Santa Barbara area to assist clients.

Summer Conferences

Various groups are welcome to stay on campus during the summer months. Conference & Hospitality Services offers university lodging, dining, and on-site catering.

The lodgings are sold as a "package plan" and include rooms, daily meals, and complimentary use of lodging meeting spaces. Meals are all-you-care-to-eat, and the campus offers an array of meeting spaces and recreational facilities.

There are three coordination options:

Standard Coordination includes:
• Accommodation management
• Meeting room coordination
• A/V support
• Meals and catering arrangements

Housing Collection Coordination includes what is offered for Standard Coordination, plus:
• Housing registration website
• Participant data administration
• Online fee collection and tracking
• Refunds and credit processing

Full Meeting Coordination includes Standard Coordination and Housing Collection Coordination plus:
• Logistical coordination for program implementation and promotional support
• Budget management
• Online registration and payment processing
• Registration desk management

The conference season begins in late June and goes through Labor Day weekend in early September. Conference facilities include residence halls, apartments, theaters, classrooms, lecture halls, gyms, field space, outdoor recreation areas, dining commons, catering venues, and adventure programs. Contracting for returning programs runs from October to December. Contracting for new programs is available from January to April, with the last day for inquiries being May 1. The maximum size of the group is 1,000 people.

KxConferencing System[11]

The KxConferencing system is the department's event management software for managing events and invoices.
The conference system comprises six modules: conferencing, marketing, configuration, residential, financial, and catering. Four modules for Conference & Hospitality Services operations include conferencing, marketing, configuration, and residential. The department

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[11] KxConferencing website and department system review.

does not currently use the catering and finance modules.

- The conferencing module allows for managing event/conference details, meeting room bookings, and generating invoices.
- The marketing module enables users to export revenue data to Excel and edit companies and contacts within the database.
- The residential module is specifically designed to manage sleeping rooms, guest stays, and housekeeping, and to view which rooms are located in each building or area.
- The configuration module adjusts various software configuration settings, such as adding or modifying meeting rooms, bedrooms, equipment, and account codes and controlling user access levels and accounts.

SCOPE

Our review focused on Conference & Hospitality Services' core business processes and internal controls during the fiscal year 2023-24.

CRITERIA AND METHODOLOGY

Our audit was based on standards outlined in UC and UCSB policies, best practices, and other guidance relevant to the scope of the audit. It was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.

Our work involved conducting interviews, making observations, reviewing supporting documentation, and taking other steps to achieve our objectives. Specifically, we:

- Researched UC and UCSB policies, best practices, and other relevant guidance for Conference & Hospitality Services.

  o UC Business and Financial Bulletin BUS-10, *Principles of Accountability with Respect to Financial Transactions* (UC BUS-10)
  o UCSB Accountability and Internal Control, Policy 5101
  o University of California Business and Finance Bulletin BFB-IS-3, *Electronic Information Security*. (UC Policy IS-3)
  o University of California's Minimum Insurance Requirements for Contractors/External Users guidelines.

- Conducted interviews with Conference & Hospitality Services personnel to understand core business processes, financial reporting and monitoring, contract compliance and oversight, timekeeping processes, adequate access controls, and adherence to the principle of least privilege.

- Performed a risk analysis that considered business-related policy and procedures, including financial reporting and monitoring, conference compliance, timekeeping processes, and separation of duties and user access controls.

- Evaluated Conference & Hospitality Services' business practices and procedures to determine whether they incorporated adequate internal controls and reviewed opportunities to enhance and improve operational efficiency.

- Assessed whether the department has implemented adequate financial reports to monitor revenues and costs and accurately track the budget versus actual expenditures, including projected revenues and expenses.

- Tested a sample of GL reconciliations to verify that they were approved in a timely manner and that supporting documentation was maintained.

- Tested a sample of conference invoices to assess the accuracy of financial transactions related to university-hosted conferences, comparing the total amounts on conference invoices with the campus-wide financial system totals to determine consistency.

- Evaluated conference compliance to ensure contracts are properly executed, appropriate contract templates are used, procurement can review contracts, adequate insurance is obtained, and final invoices are sent in a timely manner.

- Evaluated the timekeeping process to ensure it is efficient, accurate, timely, and approved, and whether there is adequate management oversight.

- Assessed whether Conference & Hospitality Services has implemented adequate separation of duties based on the principle of least privilege and adequate access controls and determined whether the department applications are consistent with IS-3 classification availability, data confidentiality, and whether generic accounts are justified.

AUDIT TEAM

Ashley Andersen, Audit Director
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Irene Camargo, Senior Auditor