Office of University Audits

Darla Hill
Director of Audits
• Who are we?
• What is our role?
• How do audits relate to human subject research?
• If we are engaged, what does that look like?
• How do you contact us?
Who are we?

- UI system office reporting to the President and the Chair of the BOT’s Audit, Budget, Finance, and Facilities committee (ABFFC)
- Organized by University
- Approximately six FTE to cover Urbana-Champaign campus
- Years of experience
- Varied background
- CIA’s, CPA’s, CFE’s, Ed. M, MBA, CISA
- Existence mandated by State regulation (FCIAA)
- Require training (e.g., FERPA, HIPPA)
- Sign confidentiality agreements
Our Charter

• Charter is approved by the ABFFC
  • Provide independent and objective services to protect and strengthen the University.
  • In the areas of control, risk management, and governance.
    • Risks are appropriately identified and managed.
    • Interaction with the various governance groups occurs as needed.
    • Financial, managerial, and operating information is accurate, reliable, and timely.
    • Employee actions are in compliance with University policies and procedures, and applicable laws and regulations.
    • Resources are acquired economically, used efficiently, and adequately protected.
    • Plans and objectives are achieved.
    • Quality and continuous improvement are fostered in the University’s control process.
    • Significant legislative or regulatory issues impacting the University are recognized and addressed appropriately.
The general scope of audit coverage is University-wide and no function, activity, or unit of the University or a related organization is exempt from audit and review. No officer, administrator, or staff member may interfere with or prohibit internal auditors from examining any University or related organization’s record or interviewing any employee or student that the auditors believe necessary to carry out their duties.
A process within an organization designed to provide reasonable assurance:

- That information is reliable, accurate, and timely.
- Of compliance with policies, plans, procedures, laws, regulations, and contracts.
- That assets (including people) are safeguarded.
- Of the most effective, economical, and efficient use of resources.
- That overall established objectives and goals are met.

Intended to prevent errors or irregularities, identify problems, and ensure that corrective action is taken.
Key Concepts We Look For

• Policies and procedures are written
• Expectations have been communicated and are clear
• Following written procedures
• Segregation of duties exist
  • Handling any assets
  • Funds provided to participants reconcile to number of research subjects
• IRB approvals are in place and procedures agree to protocol
• Consent forms are collected, signed, and accounted for
• Security of cash or other assets
Other Items We Consult On

- Organization of data for reconciliation
- Security of the assets
- Receipt mechanisms
- Payment mechanisms (e.g., cash, gift cards, amazon e-codes, Mechanical Turk)
Tom is conducting a research study with about 200 human subjects. He has two researchers (Sue and Joe) involved in his project and the study is conducted between 5-8pm. He assigns Sue and Joe each a night of the week and they are responsible for scheduling and handling subjects. Subjects receive $20 for their participation and cash is stored in Tom’s office desk with cash for Tom’s other research studies. Sue and Joe have subjects sign a consent form after discussing the study and the consent forms are placed in a file cabinet. The subject answers questions and Sue and Joe write down the answers and assign those answers to the next “row” or number in an excel file. The subject is given $20 cash and signs a research log. Sue and Joe love their jobs!

What risks do you see?
Services Provided

- Internal Control: 39%
- Information Technology: 11%
- Compliance: 20%
- Operational: 4%
- Investigative: 14%
- Continuous Auditing: 7%
- Consulting Services: 5%

Processes are defined, included in our annual planning
Depend on the circumstances
Agreed upon with requestor

Source: 2017 Annual Report
Contact Us!

Darla Hill
Director of Audits
darlahil@uillinois.edu
265-5400 direct
333-0900 office

Auditors
Teri Travis 244-8875
Kevin Jones 244-0066
Carla Jones 265-8414
Jill Verdeyen 300-3383
Jeremy Henderson 265-0681
Nerissa Andres 265-6794

Other Offices
OPRS
University Ethics and Compliance
University Counsel
SPA
OVCR
DMI

We all work together!
Questions?