

Attachment A
Office of Internal Audit
Audit Plan
July 1, 2025 - June 30, 2026

Project Type	Project Title	Audit Scope & Objectives
Assurance	Financial Procedure Reviews	Review the FY2025 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
Advisory	Cybersecurity Topical Requirements Assessment	To provide independent guidance that helps our USG organizations and the USG's ITS strengthen its cybersecurity governance and risk management framework in line with the Institute of Internal Audit's Topical Requirements addressing Governance, Risk Management, Control Environment, Compliance and Alignment, and Continuous Improvement.
Assurance	SSU Presidential Transition	To assess specific financial and operational areas related to the presidential transition.
Special Project	Institutional Artificial Intelligence Policies	Provide support in reviewing the institutional Artificial Intelligence Policies created to ensure compliance with BOR Policy 6.28.
Assurance	Firewall Management	Evaluate whether firewalls are properly configured, managed, and maintained to effectively protect the organization's network from unauthorized access, data breaches, and other cyber threats.
Advisory	Consolidation with Georgia Southern University and East Georgia State College	Provide comprehensive support and guidance during the consolidation process of Georgia Southern University and East Georgia State College.
Assurance	Endpoint Management	Assess the effectiveness, adequacy, and compliance of endpoint security controls to assess whether endpoints (such as desktops, laptops, and mobile devices) are properly secured, managed, and monitored according to internal policies, industry standards, and regulatory requirements.
Advisory	Enterprise Resource Planning (ERP) Implementation Readiness	Assist USG institutions with preparations for data conversion and upload from current ERP platforms to the Workday system.
Special Project	Quality Assurance Review	Complete the five-year Quality Assurance Review of the USG internal audit function in conformance with professional internal audit standards.

Attachment B
USG Internal Audit Institutional Audit Plans
July 1, 2025 - June 30, 2026

Institution	Project Type	Project Title	Audit Scope & Objectives
Abraham Baldwin Agricultural College ¹	Assurance	2026 - ABAC - Financial Procedures Review (DOAA)	To review the FY 2025 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Advisory	2026 - ABAC - Decennial Reaffirmation Support	Assist the institution with its decennial reaffirmation by reviewing and providing recommendations for policies, procedures, and other materials which will be included in the accrediting committee's work.
Atlanta Metropolitan State College ¹	Assurance	2026 - AMSC - Financial Procedures Review (IA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - AMSC - Trailblazer Program	Assess the performance and outcomes associated with the Trailblazer program, a collaborative academic venture between Atlanta Metropolitan State College, Clayton State University, and Savannah State University. Students in this program are able to receive college level work from the foundations classes. The college readiness component allows each student to gain a realistic understanding of what it means to be a college student.
Albany State University	Assurance	2026 - ASU - Vacation Leave Analysis Audit	Ensure Accurate Leave Reporting: To assess whether employees are accurately recording and reporting vacation leave in the system, ensuring compliance with company policies and regulations. Identify Patterns of Misreporting or Non-compliance: To identify any inconsistencies, discrepancies, or trends in leave reporting that may indicate non-compliance or errors in the leave tracking process. Optimize Leave Management: To evaluate the current vacation leave management process, identifying areas for improvement that could enhance efficiency, reduce administrative errors, and ensure equitable leave allocation for all employees.
	Assurance	2026 - ASU- Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Consultation	2026 - ASU - Title III Personnel Follow-Up Review	1. Assess the Impact on Workforce Stability: To evaluate the potential effects of Title III funding loss on staffing levels, including the identification of affected positions, and provide management information for the development of strategies to mitigate job losses. 2. Analyze the Consequences for Student Success Programs: To determine which programs may be affected and assess the impact of reduced funding on student success initiatives, to allow management to explore alternative funding sources or adjustments.

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	Advisory	2026 - ASU - Presidential Transition Audit	Ensuring Institutional Continuity: To ensure that key personnel, protocols, infrastructure, and policies are in place to maintain business continuity and ensure uninterrupted operations as leadership changes. Review Financial and Budgetary Preparedness: To evaluate the financial health and preparedness by reviewing budget allocations, funding streams, and financial obligations to ensure that the new administration can meet both immediate and long-term financial needs without disruption. Ensuring Legal and Ethical Compliance: To ensure that all actions taken during the transition comply with applicable laws, regulations, and ethical standards, reducing the risk of potential legal or reputational issues.
Augusta University	Advisory	2026 - AU - Cyber Security Processes	Evaluate and assess the effectiveness of cybersecurity governance, risk management, and control processes. <ul style="list-style-type: none">Ensuring policies, roles and resources align with cybersecurity objectives.Evaluating processes for identifying, assessing and managing cybersecurity risks.Assessing the adequacy and effectiveness of cybersecurity controls.
	Assurance	2026 - AU- Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Assurance	2026 - AU - Sponsored Programs Financial Compliance	Review DSPA standard operating procedures and evaluate the design effectiveness of controls that mitigate financial compliance risks (effort reporting, cost transfers, subrecipient monitoring, account reconciliations, award close-out, etc.).
	Assurance	2026 - AU - Clinical Data Security	Verify the proper safeguarding and handling of Protected Health Information (i.e., access controls, data integrity, data transmission and storage, employee training and awareness).
	Assurance	2026 - AU - Conflict of Interest	Evaluate the effectiveness of governance over the disclosure, review and management of conflicts of interest.
	Assurance	2026 - AU - Student Organization Bank Accounts	Verify FY25 audit recommendations have been effectively implemented.
	Assurance	2026 - AU - Lawful Presence	Evaluate effectiveness of institutional processes to ensure admitted students are lawfully present in the United States.
	Advisory	2026 - AU - Emergency Management	Evaluate AU's emergency preparedness governance and risk management practices (policies, risk assessment, planning, training and awareness, monitoring etc.). Compare AU practices with applicable emergency management best practice guides (FEMA, ISO, NIMS, EMAP).
College of Coastal Georgia ²	Assurance	2026 - CCG- Financial Procedures Review (IA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
Clayton State University ¹	Assurance	2026 - CLSU - Financial Procedures Review (IA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Assurance	2026 - CLSU - Foundation and Scholarship Award Process	Document and assess the processes used by the institution and its foundation to select students for the award of scholarships and other financial assistance.

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Columbus State University ¹	Assurance	2026 - CSU - Purchasing Cards	Review compliance with state and BOR p-card policies and procedures, and determine if internal controls are properly designed and operating effectively.
	Assurance	2026 - CSU - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
Dalton State College ¹	Assurance	2026 - DSC - Financial Procedures Review (IA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Assurance	2026 - DSC - Purchasing and Procurement	Ensure compliance with state law and BOR policies regarding procurement and purchasing activities.
East Georgia State College ²	Assurance	2026 - EGSC - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
Fort Valley State University ¹	Assurance	2026 - FVSU - Motor Vehicles	Assess compliance with state and BOR policies regarding the procurement, oversight, and maintenance of motor vehicles and the institution's fleet.
	Assurance	2026 - FVSU - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - FVSU - Research Compliance	Review institutional processes for managing research grants to ensure compliance with grant requirements.
Georgia College & State University	Assurance	2026 - GCSU - Talent Acquisition Process Review	<p>The scope will include a review of institutional policies, system workflows, and interviews with key stakeholders in Human Resources, hiring departments, and administrative leadership. The audit will review FY25 transactions to determine where inefficiencies and duplications may have occurred.</p> <p>This audit will evaluate the institution’s job posting and hiring processes, focusing on efficiency, policy compliance, and opportunities for streamlining. The goal is to identify delays, redundancies, and inefficiencies within the current workflows and provide actionable recommendations to accelerate the hiring timeline without compromising fairness, transparency, or adherence to institutional policy.</p> <p>This audit will assess the end-to-end processes related to:</p> <ul style="list-style-type: none">Position creation and posting approval workflowsRecruitment strategies and timelinesUse and effectiveness of search committees versus direct hire optionsHiring decision processes and documentationCompliance with institutional and legal hiring policiesOnboarding procedures and time-to-productivity measures

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	Assurance	2026 - GCSU - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - GCSU - Event Scheduling and Protocol	<p>To evaluate the effectiveness, efficiency, and compliance of the institution’s event reservation and facility rental processes, with an emphasis on technology utilization, cross-functional communication, and proper coordination of support services (e.g., custodial, IT, marketing, risk management).</p> <p>Audit Scope</p> <ul style="list-style-type: none">• Internal and external facility reservations across campus.• Events involving minors on campus, rentals to external parties, and university-sponsored events.• Communication and coordination between requesting departments and support units (e.g., Facilities, Custodial, IT, Campus Safety, Marketing).• Use of reservation and event management systems/technology. <ul style="list-style-type: none">• Fee assessment, approval, and collection processes.
Georgia Gwinnett College	Assurance	2026 - GGC - Accrued Leave	Requested leave taken versus leave requests, and setting up reserves for the liability in the budget and financial statements.
	Assurance	2026 - GGC - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - GGC - Purchasing	To review procurement processes, to include the purchase order approval process to determine the level of compliance with State purchasing requirements as well as industry standards or best practices for related warehouse operations. To test for circumvention of procurement requirements.
Georgia Highlands College ¹	Assurance	2026 - GHC - Financial Procedures Review (IA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - GHC - Accounts Payable	Review accounts payable processes and activity and identify possible operational improvements and/or compliance issues.
	Advisory	2026- GIT - Policy Review	To evaluate the relevance, effectiveness, and alignment of the Institute's policies with Federal and State regulations, and USG's
	Assurance	2026 - GIT - Audit of Student Fees	To assess the effective administration of student fees from billing to expenditure, ensuring the adequacy and effectiveness of internal controls throughout the process.
	Assurance	2026 - GIT - SCOB Centers Financial Audit	To review the allowability, reasonability, and allocability of expenses incurred by the Scheller College of Business centers for a defined period.
	Assurance	2026 - GIT - External Bank Accounts Audit	To evaluate the accuracy and completeness of GT’s inventory of bank accounts, the relationship of the account to GT, and the appropriateness of oversight/monitoring controls.
	Special Project	2026 - GIT - Expense Reimbursement	To review expense reimbursements below \$500 every 6 months

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Georgia Institute of Technology	Advisory	2026 - GIT - Student Complaint/Grievance Process Review	To review the Institute's processes in place to address student grievances or complaints, identify internal control gaps, and recommend opportunities for process improvement.
	Assurance	2026 - GIT - Audit of Education Verification Process for International Students	To evaluate the adequacy and effectiveness of processes in verifying academic qualifications and credentials of international students and compliance with applicable regulatory standards.
	Special Project	2026 - GIT - Student Engagement and Well-Being Payroll Review	To review payroll expenses of Student Engagement and Well-Being unit and departments for a defined period.
	Assurance	2026 - GIT - Robotic Process Automation (RPA) Audit	To assess the adequacy and effectiveness of internal controls in developing, deployment, and governance of RPA systems, ensuring that automation initiatives are operating efficiently, securely, and in compliance with policies and procedures.
	Assurance	2026 - GIT - Information Technology General Controls Audit	To review general information technology controls in maintaining confidentiality, integrity, and availability of data within systems managed by COC.
	Assurance	2026 - GIT - Information Technology Project and Service Management	To assess the effectiveness, compliance, and alignment of project delivery and service management practices with policies, procedures, and best practices. The scope includes the evaluation of project lifecycle management, service delivery, performance metrics, and adherence to governance frameworks. This audit involves projects primarily managed and Institute-wide services provided by OIT.
	Assurance	2026 - GIT - Audit of Active Directory	To review general information technology controls in maintaining confidentiality, integrity, and availability of data within the Active Directory infrastructure. This audit will focus on reviewing proper access controls, authentication mechanisms, user account management procedures, security rules and monitoring, vulnerability management, and backup and recovery procedures.
	Advisory	2026 - GIT - Artificial Intelligence Governance and Purchases	To review the Institute's policies, standards, and guideliness on AI governance and purchases, identify internal control gaps, and recommend opportunities for process improvement.
	Assurance	2026 - GIT - 2026 - GIT - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - GIT - Audit Follow-Up - Faculty Payroll	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings
	Blended	2026 - GIT - Audit Follow-Up - Purchasing Card	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings
	Blended	2026 - GIT - Audit Follow-Up - Programs Serving Minors	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings
	Blended	2026 - GIT - Audit Follow-Up - Study Abroad	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings
	Blended	2026 - GIT - Audit Follow-Up - Lab Safety	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings
	Blended	2026 - GIT - Audit Follow-Up - Graduate Assistant Payroll Audit	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings

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	Blended	2026 - GIT - Audit Follow-Up - Foreign Travel Audit	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings
	Blended	2026 - GIT - Audit Follow-Up - Others	To perform limited procedures to assess management's corrective action plans related to audits with material and significant findings
Georgia Southern University	Advisory	2026 - GS - Academic Course Scheduling	Ensure that course scheduling practices align with student needs and institutional goals.Identify areas for improvement to enhance student satisfaction and academic success.Could include delivery method.
	Assurance	2026 - GS - Student Accessibility Resource Center	To evaluate the effectiveness and compliance of the Student Accessibility Resource Center in providing appropriate access and support services to students with registered disabilities, ensuring adherence to federal, state, and institutional regulations.
	Assurance	2026 - GS - Financial Procedures Review (DOAA)	To review the FY2025 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Advisory	2026 - GS - Consolidation Action Team Implementation	Provide comprehensive support and guidance during the consolidation process of Georgia Southern University and East Georgia State College.
	Assurance	2026 - GS - Fringe Benefits	To evaluate the compliance of the higher education institution's fringe benefits program with IRS regulations, ensuring that all taxable and non-taxable fringe benefits are accurately reported, properly classified, and appropriately documented.
	Assurance	2026 - GS - Auto Allowance	To assess the compliance and effectiveness of the auto allowance policies and procedures at Georgia Southern, ensuring alignment with the University System of Georgia's guidelines. This engagement aims to verify that auto allowances are appropriately authorized, accurately calculated, and properly documented, while identifying any potential areas for improvement or non-compliance.
	Advisory	2026 - GS - Parker College of Business Transition Engagment	To evaluate the effectiveness and efficiency of the transition processes at Parker College of Business, ensuring that all operational, financial, and academic functions are seamlessly integrated and aligned with the institution's strategic goals. This engagement aims to identify potential risks, compliance issues, and areas for improvement to support a smooth and successful transition.
	Assurance	2026 - GS - Athlete Medical Billing	Evaluate the accuracy, completeness, and compliance of the medical billing processes and procedures for student athletes at Georgia Southern University.
	Advisory	2026 - GSC - Admissions and Enrollment	Review the processes used by the institution for admissions and enrollment, and identify possible operational and efficiency improvements.

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Gordon State College ¹	Assurance	2026 - GSC - Financial Procedures Review (DOAA)	To review the FY2025 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
Georgia State University	Assurance	2026 - GSU - Scholarships and Fellowships	Evaluate the stewardship of scholarship and fellowship funds to ensure that they are effectively managed; gift terms are well understood and adhered to (eligibility, amount, and program expense allowability), disbursement opportunities are optimized, accumulations are minimized, and donor reporting is accurate and timely.
	Assurance	2026 - GSU - Change Management	Evaluate the university's management of change related to significant system implementation and upgrade projects. In doing so, - Understand the change management processes and procedures. - Identify and assess key controls within the change management processes that ensure that all changes are properly authorized and tested prior to implementation. - Determine the quality of the information generated by the change management program and assess whether it is enough to manage the change management process. - Assess change management performance metrics for their existence, effectiveness, monitoring activities and responses to any program deviations. - Evaluate whether risk management controls are preventive, detective or corrective and if a good balance has be
	Assurance	2026 - GSU - Sponsored Projects Closeout	Evaluate the internal controls governing federally sponsored award closeout to ensure sponsor obligations are met, project work is completed, required reports are filed, and financials are accurate and complete. Review award expenditures to ensure costs are allowable, allocable, reasonable, and consistent within the terms of the sponsor contract/agreement, unobligated cash balances are refunded, cost share/match requirements are met, subrecipient reporting is complete, encumbrances are liquidated, effort reporting is reconciled and certified, and no-cost extensions are documented. Assess the accuracy, completeness, and compliance of project closeout activities.
	Assurance	2026 - GSU - Financial Procedures Review (DOAA)	To review the FY2025 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Assurance	2026 - GSU - Privacy	Assess the university's privacy protection posture against any regulatory requirements, university policies, and best practices including ISACA's privacy principles (choice and consent, legitimate purpose specification and use limitation, personal information and sensitive, information life cycle, accuracy and quality, openness, transparency and notice, individual participation, accountability, security safeguards, monitoring, measuring and reporting, preventing harm, third party / vendor management, breach management, security and privacy by design, and free flow of information and legitimate restriction) validating the university's policies are supported by an effective internal control structure. Consider ISACA's seven categories of privacy: person, behavior and action, communication, data and image, thoughts and feelings, location and space, and association.

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	Limited Advisory	2026 - GSU - Purchasing Card	Attest the accuracy of the university's self-assessment of the purchasing card program reported to the Department of Administrative Services.
Georgia Southwestern University ¹	Assurance	2026 - GSW - Financial Procedures Review (IA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - GSW - Student Support Services	Assess the institution's array of services for students with disabilities and identify opportunities for improvement and/or deficiencies which merit immediate resolution in comparison to federal and state laws.
	Blended	2026 - GSW - Presidential Transition	To assess specific financial and operational areas related to the presidential transition.
Kennesaw State University	Assurance	2026 - KSU - External Bank Accounts	To evaluate the accuracy and completeness of KSU’s inventory of bank accounts, the relationship of the account to KSU, and the appropriateness of oversight and monitoring controls.
	Assurance	2026 - KSU - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Assurance	2026 - KSU - Supplemental Pay	Evaluate the adequacy of internal controls to ensure that non-standard pay and other extra compensation to employees are for additional duties as defined by university policy, properly authorized, accurately calculated, paid as a payroll transaction and terminated when additional duties end.
	Assurance	2026 - KSU - Office of Research - Export Controls	To evaluate the institution's established policies and procedures surrounding export controls to ensure compliance with federal regulations.
	Blended	2026 - KSU - Compliance Risk Assessment	To inventory key compliance obligations, understand the maturity and governing of compliance programs as compared to the seven elements of an effective compliance program as indicated by US sentencing guidelines and assess whether program controls are aligned with the underlying risk of noncompliance.
	Assurance	2026 - KSU - NCAA Compliance	Year three of a five-year rotation plan to evaluate NCAA compliance processes and controls over the following 4 of 21 NCAA compliance areas: recruiting – off campus; recruiting on-campus; head coach responsibilities; and individuals associated with prospects.
Middle Georgia State University	Assurance	2026 - MGSU - Other Compensation/Supplemental Pay	Evaluate the adequacy of internal controls to ensure that stipends and other extra compensation to employees are for additional duties as defined by university policy, properly authorized, accurately calculated, paid as a payroll transaction and terminated when additional duties end.
	Assurance	2026 - MGSU - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Advisory	2026 - MGSU - Face-to-Face & Hybrid Undergrad Enrollment	Review of face-to-face undergrad enrollment. To ensure compliance with institutional policies, efficiency in the enrollment process, and effectiveness in our enrollment strategies.
South Georgia State College ²	Assurance	2026 - SGSC - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.

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Savannah State University ²	Assurance	2026 - SSU - Financial Procedures Review (IA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - UGA - Tifton Dianostic Lab	The scope will include the most recent 12 month financial reporting period for the Tifton location only. The scope will include lab safety, expenditures management as well as human capital management. The scope will include billing, A/R management, collection procedures as well as cash handling. Budgeting practices and transaction testing for expenditures will be tested. We will perform a risk assessment to identify major operational business process. A walk through will be performed and documented on major business processes, The review will include transaction level substantive testing.
	Blended	2026 - UGA - Employee Housing Agreements	The audit will seek to identify all such housing units from across the University. The intent is to ensure a property inventory is maintained, housing agreements are in place, and the agreements are inclusive of the necessary content to protect the University and the employee. The audit will seek to ensure that any tax implications are also being addressed.
	Assurance	2026 - UGA - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Assurance	2026 - UGA - Auxiliary Services HQ	Our review will include the most recent 12-month accounting period. The objective of our audit is to assess and determine if Auxiliary Services complies with applicable University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls. Our audit scope also will include a limited operational and financial review.
	Blended	2026 - UGA - Experiential Learning Administration	The object of this review is to determine the effectiveness of the overall administration of this critical element of education by confirming that policies are consistently applied across units and fully implemented, Determine if training is effective. Ensure Experiential Learning is following best practices. Review coordination efforts to ensure they are done correctly and fully documented. Verify accessibility to services. The scope of the review will cover the 25/26 academic calendar year and will include all colleges and schools.
	Assurance	2026 - UGA - Savannah River Ecology Lab	The audit will focus on the 12 months ending December 31, 2025. We will be conducting a walk through to document internal processes related to the entire revenue cycle to include project acquisition, billing, dunning, receivable aging and collection. The audit will include substantive testing for the same areas of the revenue cycle. Additionally, the audit will review the disbursement process and seek to perform process walk through as well as transaction testing. There will be a heavy focus on sponsored funding oversight and reporting. The audit will review asset management as well as compliance with applicable USG policies.

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	Assurance	2026 - UGA - CAES Extension Training and Learning	<p>The scope will include the most recent 12 month financial reporting period. The scope will include lab safety, expenditures management as well as human capital management, vehicle procurement, and facilities management. We will perform a risk assessment to identify major operational business process. A walk through will be performed and documented on major business processes, The review will include transaction level substantive testing.</p> <p>The purpose of our audit is to assess and determine whether the Office complies with applicable University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls. Our audit will cover the most recent twelve months and included the following procedures:</p> <ul style="list-style-type: none">· Test a sample of personnel records and human resource procedures for proper approval and compliance with University policies and procedures. Verify that the Office had effective procedures for flexible work options and monitoring leave.· Review equipment procedures to ensure that items were adequately safeguarded and monitored. Also conducted physical observations of a select number of equipment items.· Review petty cash fund procedures for compliance with University policies and procedures.· Review procedures for verifying expenditures and revenue.· Test select expenditure transactions to ensure that they are properly authorized and allowable in accordance with University policies and procedures. Also assess procedures and internal controls for non-personnel services including travel.· Test and review cash/check/credit card receipts and accounts receivable procedures.· Review departmental sales and service accounts for compliance with University policies and procedures. <p>The audit will seek to identify critical processes by using a questionnaire as well as direct interviews and walk throughs. The walk thoughts will help rate the various risk level of each key business process in order to identify the best application of testing. We will also perform substantive testing of a sample of transactions.</p>

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	Blended	2026 - UGA - UGA School of Law	<p>Our review will include the most recent 12-month accounting period. The objective of our audit is to assess and determine whether the Law School complies with applicable University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls. Our audit scope also will include a limited operational and financial review of the Law School periodical publishing, student sponsored organizations, ICJE, Dean Rusk International Law Center and the Law School Foundation as it interacts with the College. The main focus of the review will be to assess Fiscal management and oversight.</p> <p>Our review will include the most recent 12-month accounting period. The objective of our audit is to assess and determine whether the department complies with applicable University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls. Our audit scope also will include a limited operational and financial review of the department periodical publishing, student sponsored organizations.</p>
	Blended	2026 - UGA - Office of the VP of Research	<p>The scope will include the most recent 12 month financial reporting period. The scope will include lab safety, expenditures management as well as human capital management, vehicle procurement, and facilities management. We will perform a risk assessment to identify major operational business process. A walk through will be performed and documented on major business processes, The review will include transaction level substantive testing.</p>

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University of Georgia	Assurance	2026 - UGA - IT Sensitive System Audit - Alumni Relations	<p>The purpose of the audit is to determine whether Alumni Relations IT and functional user groups are in compliance with applicable UGA EITS policies, standards, and guidelines as well as state, and BOR Information Technology policies and procedures as they relate to the following:</p> <p>The topics reviewed along with the applicable UGA EITS policies, standards, and guidelines and BOR Information Technology policies and procedures are listed below:</p> <ul style="list-style-type: none">· Governance Structure – University System of Georgia (USG) Information Technology Handbook Section 1.2· Resource Management – University System of Georgia (USG) Information Technology Handbook Section 1.5· Service Level Management Framework – University System of Georgia (USG) Information Technology Handbook Section 2.1.1· Service Level Support - University System of Georgia (USG) Information Technology Handbook Section 2.1.3· Change Management Plan – University System of Georgia (USG) Information Technology Handbook Section 2.3.2· Information System User Account Management – University System of Georgia (USG) Information Technology Handbook Section 3.1· Technology Procurement Approval Process – University System of Georgia (USG) Information Technology Handbook Section 4.1· Policy, Standards, Processes and Procedures – University System of Georgia (USG) Information Technology Handbook Section 5.1.2· Information Asset Protection Requirements – University System of Georgia (USG) Information Technology Handbook Section 5.4.2· USG Classification of Information – University System of Georgia (USG) Information Technology Handbook Section 5.7· USG Endpoint Security – University System of Georgia (USG) Information Technology Handbook Section 5.8· Minimum Security Standards for USG Networked Devices – University System of Georgia (USG) Information Technology Handbook Section 5.11
	Blended	2026 - UGA - Dining Services	<p>The review will include a 12 month time period of testing. All dining operations will be reviewed with both process walk-throughs and substantive testing of selected transactions. Revenue accounts will be re-reconciled to ensure accuracy. Existing internal policies will be reviewed for timeliness and effectiveness of control structure. We will review the cash handling operations as well as inventory management, product ordering, PCI compliance, food safety, and contract management.</p> <p>The objective is to ensure that dining services is operating consistent with USG and UGA policy as well as effectively administering allocation of scarce resources.</p>

Institution	Project Type	Project Title	Audit Scope & Objectives
	Blended	2026 - UGA - Department of Marine Extension	<p>The purpose of our audit is to assess and determine whether the Office complies with applicable University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls. Our audit will cover the most recent twelve months and included the following procedures:</p> <ul style="list-style-type: none">· Test a sample of personnel records and human resource procedures for proper approval and compliance with University policies and procedures. Verify that the Office had effective procedures for flexible work options and monitoring leave.· Review equipment procedures to ensure that items were adequately safeguarded and monitored. Also conducted physical observations of a select number of equipment items.· Review petty cash fund procedures for compliance with University policies and procedures.· Review procedures for verifying expenditures and revenue.· Test select expenditure transactions to ensure that they are properly authorized and allowable in accordance with University policies and procedures. Also assess procedures and internal controls for non-personnel services including travel.· Test and review cash/check/credit card receipts and accounts receivable procedures.· Review departmental sales and service accounts for compliance with University policies and procedures.

Institution	Project Type	Project Title	Audit Scope & Objectives
	Blended	2026 - UGA - Franklin College Business Office	<p>The scope will include the most recent 12 month financial reporting period. The scope will include lab safety, expenditures management as well as human capital management, vehicle procurement, and facilities management. We will perform a risk assessment to identify major operational business process. A walk through will be performed and documented on major business processes, The review will include transaction level substantive testing.</p> <p>The purpose of our audit is to assess and determine whether the Office complies with applicable University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls. Our audit will cover the most recent twelve months and included the following procedures:</p> <ul style="list-style-type: none">· Test a sample of personnel records and human resource procedures for proper approval and compliance with University policies and procedures. Verify that the Office had effective procedures for flexible work options and monitoring leave.· Review equipment procedures to ensure that items were adequately safeguarded and monitored. Also conducted physical observations of a select number of equipment items.· Review petty cash fund procedures for compliance with University policies and procedures.· Review procedures for verifying expenditures and revenue.· Test select expenditure transactions to ensure that they are properly authorized and allowable in accordance with University policies and procedures. Also assess procedures and internal controls for non-personnel services including travel.· Test and review cash/check/credit card receipts and accounts receivable procedures.· Review departmental sales and service accounts for compliance with University policies and procedures. <p>The audit will seek to identify critical processes by using a questionnaire as well as direct interviews and walk throughs. The walk thoughts will help rate the various risk level of each key business process in order to identify the best application of testing. We will also perform substantive testing of a sample of transactions.</p>
	Assurance	2026 - UGA - Dean's Travel Review	<p>The scope of this review is to examine all travel for all Deans for the most recent FY. The objective is to ensure that Deans are complying with all USG and UGA travel policies as well as ensuring the funds used are consistent with the intent of the original allocation.</p>
	Assurance	2026 - UGA - Research Controlled Substances	<p>The purpose of our audit is to assess and determine whether these units comply with applicable University, Board of Regents, state, and federal regulations, policies, and procedures, and is operating with sound fiscal procedures and internal controls. Our audit will cover the most recent twelve months and included the following procedures:</p> <p>Determine if a listing of units with access to control substances is maintained and current.</p> <p>Review procurement procedures and authorization of recipients.</p> <p>Access the status of policies and procedures for storing such substances.</p> <p>Select and test a sample of labs/units with controlled substances to ensure compliance.</p>
	Assurance	2026 - UNG - External Bank Accounts Audit	<p>The scope is FY25. The primary objective of the audit is to assess and review the effectiveness of internal controls in place to establish affiliated bank accounts and monitor transactions flowing through these accounts.</p>

Institution	Project Type	Project Title	Audit Scope & Objectives
University of North Georgia	Assurance	2026 - UNG - Conflicts of Interest with Vendors	The scope is FY25. The objective is to ensure compliance with BOR policy 8.2.18.2.1 as it relates to conflicts with vendors.
	Assurance	2026 - UNG - Financial Procedures Review (DOAA)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
University of West Georgia	Assurance	2026 - UWG - Financial Aid Compliance	The scope of this review would be an examination of information from the 2024-2025 academic year.
	Assurance	2026 - UWG - Financial Procedures Review (M&J)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026 - UWG -Housing and Residence Life	This would be a review of current operations and an analysis of data pertaining to the 2024-2025 academic year.
	Assurance	2026 - UWG - Research and Sponsored Projects	This area has an impact on student progression by providing experiential learning and employment opportunities. Effective controls in this area are there to protect the continued availability of this resource. This would likely be an assurance review to provide an opinion on compliance elements. Specific areas of review may include: <ul style="list-style-type: none">• Effort Reporting• Indirect Cost Recovery• Grant Compliance
	Blended	2026 - UWG - Presidential Transition Audit	The review would include financial and operational elements relevant to the Office of the President.
	Advisory	2026 - UWG - Student Grievance and Action	Timely action and response to student complaints has an impact on the student’s satisfaction with services provided. The university should have an effective process by which student grievances are managed and actioned. This process would be reviewed in a consulting engagement.
	Assurance	2026 - UWG - Application and Granting of Waivers	Waivers are provided as an incentive for the student to begin and continue their journey through higher education. <ul style="list-style-type: none">• This would be an assurance engagement evaluating the process and compliance with relevant requirements.

Institution	Project Type	Project Title	Audit Scope & Objectives
	Assurance	2026 - UWG - Scholarship Awarding and Controls	Scholarships are provided as an incentive for the student to begin and continue their journey through higher education. This would be an assurance engagement evaluating the process and results of the waiver process while also ensuring the scholarships are properly managed and recorded within the records of the institution. Specific assurance elements may be: <ul style="list-style-type: none">• Matching university and foundation accounting records.• Compliance with specific scholarship criteria.• Review of unawarded scholarships. The scope would include scholarships awarded beginning in Spring 2025 for the 2025-2026 academic year.
	Blended	2026 - UWG - Review Foundation Payments and Compliance	Foundation operations support many university operations all of which play an important role in the progression of the student to graduation. This would be a blended review of non-scholarship related payments processed through the foundation’s accounting records.
	Assurance	2026 - UWG - Admissions - Lawful Presence	Ensure that the area is complying with legal presence requirements for residency. In today’s political climate, it would be appropriate to ensure all relevant regulations are being followed.
Valdosta State University	Assurance	2026 - VSU - Orientation Payments Process	To review the orientation payments process to streamline in order to reduce potential AR
	Assurance	2026 - VSU - Financial Procedures Review (M&J)	Review the FY2026 Annual Financial Statements to verify that information contained within the report is supported with the underlying accounting records and to review various significant accounting controls to ensure that they are operating effectively.
	Blended	2026- VSU - Academic Course Scheduling	Review process for running and cancelling courses to ensure effective course scheduling.
	Blended	2026 - VSU - Faculty Summer Pay	Review appropriateness and accuracy of faculty summer pay

¹. The USG Office of Internal Audit, Ethics & Compliance is responsible for providing audit services to these institutions.

². The Georgia Southern University Office of Internal Audit, Risk, and Compliance is responsible for providing audit services

³. Financial procedure reviews are conducted by the Department of Audits & Accounts (DOAA), Mauldin & Jenkins (M&J), and the internal audit (IA) function at the system or institutional level