UNIVERSITY OF KENTUCKY BOARD OF TRUSTEES

Martin Anibaba, Deputy Chief Accountability Officer and Audit Executive

AN EQUAL OPPORTUNITY UNIVERSITY

INTERNAL AUDIT ACTIVITY REPORT FY 2025-26 Q3

UKIA's Audit Services

UKIA fulfills its **Work Priorities** through one or more of its 10 service lines and through its Accountability Office.

INTERNAL AUDIT ACTIVITY REPORT FY 2025-26 Q3

FY 2025-26 Q3 Enterprise-wide Activity

Current **Enterprise-wide** Activities Summation (31 Complete)

Active Completed

Audit Category	Audit Service	Activity Purpose	Project Counts					
			Q1		Q2		Q3	
			Active	Completed	Active	Completed	Active	Completed
Assurance	Comprehensive review	Verify financial reporting integrity, regulatory compliance and operational effectiveness	2	0	1	1	0	0
	IT reviews (standalone)	Independent IT reviews to verify information security	1	0	1	0	0	0
	Repetitive reviews	Provide reasonable assurance for high-risk areas	3	0	1	2	0	0
	Follow-up	Verify resolution	7	1	1	5	1	0
	Data Analytics	Comparison of data sets to evaluate anomalies	2	n/a	4	n/a	5	n/a
	Inquiries/Investigations	Evaluate improper activity and calculate associated losses	6	0	11	0	8	0
	Assessments	Evaluation of processes and technology to determine risk and Work Priorities	0	0	0	0	0	0
Advisory	Consultations	Provide counsel and advice	2	0	1	1	4	0
	Outreach/Training	Sharing trends and insights from completed activity	-	7	-	2	-	12
		Total	**23**	**8**	**20**	**11**	**18**	**12**

INTERNAL AUDIT ACTIVITY REPORT FY 2025-26 Q3

FY 2025-26 Q3 Healthcare System Activity

Current **Healthcare System** Activities Summation (20 complete)

Active | Completed

Audit Category	Audit Service	Activity Purpose	Project Counts					
			Q1		Q2		Q3	
			Active	Completed	Active	Completed	Active	Completed
Assurance	Comprehensive review	Verify financial reporting integrity, regulatory compliance and operational effectiveness	5	0	6	0	8	0
	IT reviews (standalone)	Independent IT reviews to verify information security	0	0	0	0	0	0
	Repetitive reviews	Provide reasonable assurance for high-risk areas	5	0	1	2	5	0
	Follow-up	Verify resolution	13	1	14	5	18	1
	Inquiries/Investigations	Evaluate improper activity and calculate associated losses	2	0	6	0	3	1
	Assessments	Evaluation of processes and technology to determine risk and inform our Work Prioritization Plan	1	0	0	1	2	0
Advisory	Consultations	Provide counsel and advice	1	0	2	0	1	1
	Outreach/Training	Sharing trends and insights from completed activity	-	1	-	2	-	5
		Total	**27**	**2**	**29**	**10**	**37**	**8**

University of Kentucky

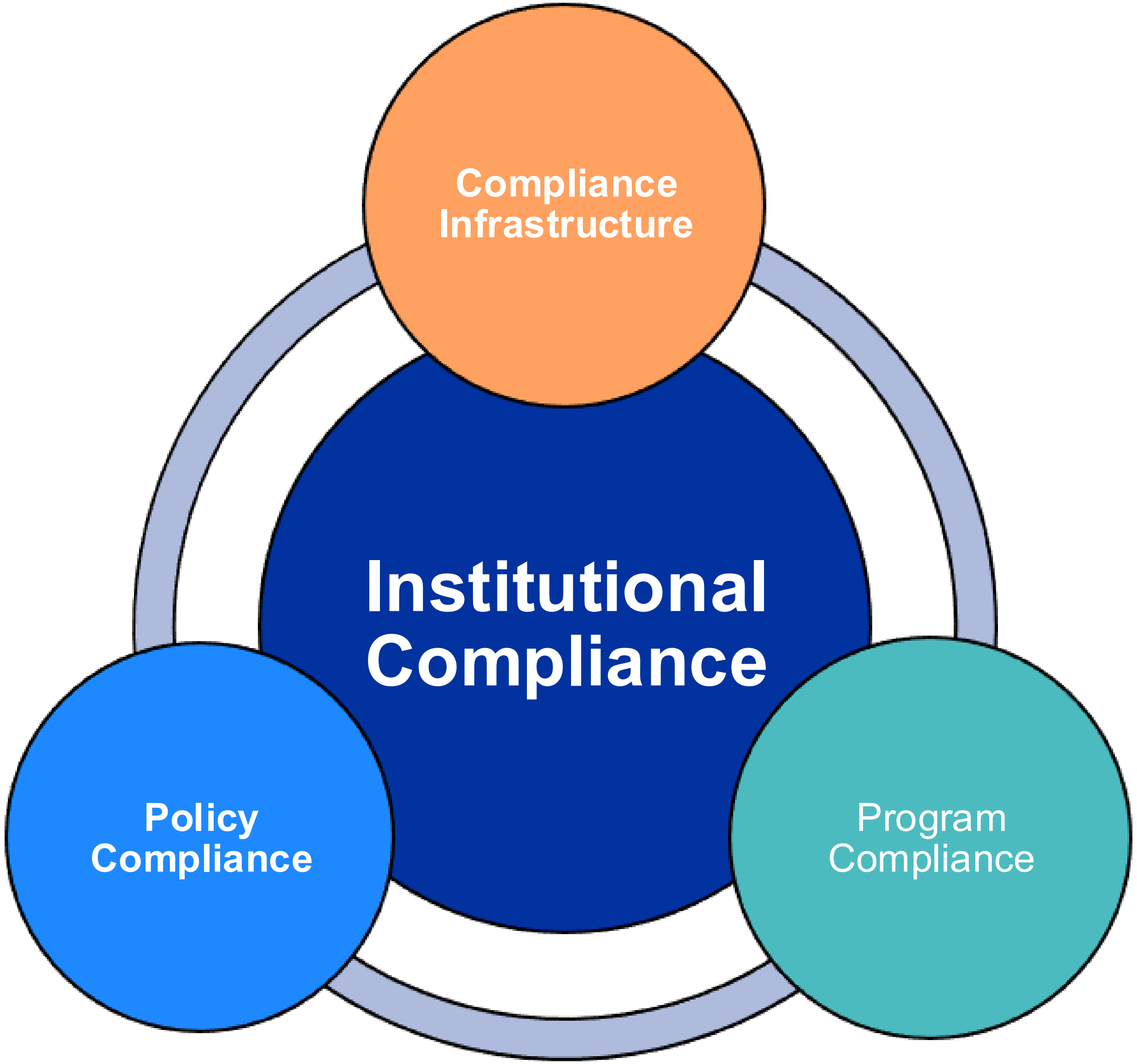
UK INTERNAL AUDIT AND ACCOUNTABILITY OFFICE REPORT FY 2025-26 Q3

Progress, Risks and Strategic Priorities

Supporting the University through Assurance, Advisory, Accountability and Strategic Risk Oversight

ACCOUNTABILITY OFFICE ACTIVITY REPORT

The Accountability Office (AO) **continuously evaluates workplace practices** and **appraises employee adherence** to federal and state regulations and University policies related to high-risk processes.



Program Compliance

The AO provides ongoing validation of high-risk University programs' adherence to federal and state regulations and University policies.

Project		Process Owner	Objective(s)	Risk
1	International Travel	International Center	Validate international traveler registrations with the International Center Travel Registrar	University Personnel Safety
2	Willed Body Program	College of Medicine	Validate program effectiveness and compliance with University policies and donor agreements	University and Contract Compliance
3	Records Management	Libraries	Validate whether the University's records management practices align with state statutory and regulatory requirements	Regulatory Adherence and Information Security
4	Motor Vehicle Records	Risk Management	Validate whether individuals driving on behalf of the University have properly submitted a Motor Vehicle Record form	Regulatory Adherence and Litigation

Compliance Infrastructure

The AO assesses the governance framework that has been established across the enterprise to support University operations.

Project		Purpose / Objective
1	Policy Mapping	Review University policies for agreement and alignment
2	Conflict of Interest and Commitment (COI&C)	The COI&C program is being enhanced to include a centralized disclosure and review process. The AO's role will involve assessing policy revisions and training requirements to ensure transparency and accountability.
3	Delegation of Authority	University policy requires entities to document and retain Delegation of Authority and present when requested. This project's objective is to validate whether units are properly maintaining associated documents as required.

QUESTIONS

University of Kentucky

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UK INTERNAL AUDIT MISSION STATEMENT

To support UK in its pursuit of excellence by providing expert analyses and advice to champion the achievement of institutional objectives.

University of Kentucky

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