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For more details, check out the Quick Tip post on

Connect.ACUA.org

Your Higher Education Auditing Connection

ACUA Kick Starters

Use a Kick Starter to launch your next audit!

- Developed by ACUA members with subject matter expertise
- Focused on higher education specific topics

https://acua.org/Audit-Tools/ACUA-Kick-Starters

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Advancing Auditing in Higher Education

Do you have a great idea for an ACUA Kick Starter? Contact Heather Lopez at hlopez@wsu.edu.

New Kick Starter Available!

Ethical Climate Surveys

Download today in the members-only section of www.ACUA.org

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Stay up to Date

- The College and University Auditor is ACUA's official journal. Current and past issues are posted on the ACUA website.
- News relevant to Higher Ed internal audit is posted on the front page. Articles are also archived for your reference under the Resources/ACUA News.

Connect with us

www.ACUA.org

Connect with Colleagues

- Subscribe to one or more Forums on the Connect ACUA to obtain feedback and share your insights on topics of concern to higher education internal auditors.
- Search the Membership Directory to connect with your peers.
- Share, Like, Tweet & Connect on social media.

Get Involved

- The latest Volunteer openings are posted on the front page of the website.
- Visit the listing of Committee Chairs to learn about the various areas where you might participate.
- Nominate one of your colleagues for an ACUA annual award.
- Submit a conference proposal.
- Present a webinar.
- Write an article for the C&U Auditor.
- Become a Mentor.
- Write a Kick Starter.

Solve Problems

- Discounts and special offers from ACUA's Strategic Partners
- Utilize Kick Starters
- Risk Dictionary
- Mentorship program
- NCAA Guides
- Resource Library
- Internal Audit Awareness Tool
- Governmental Affairs Updates
- Survey Results
- Career Center.....and much more.

Get Educated

- Take advantage of the several FREE webinars held throughout the year.
- Attend one of our upcoming conferences:

AuditCon
September 15-19, 2019
Baltimore Marriott Waterfront,
Baltimore, MD

- Contact ACUA Faculty for training needs.

WEBINAR MODERATOR

- Don’t forget to connect with us on social media!

ACUA Distance Learning Director
Amy L. Hughes
Director of Internal Audit
Michigan Technological University

Athletics Ticket Operations
It's a Tough Job but Somebody's Gotta Do It! Why Not You?

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Objectives

- Identify risks inherent in the Athletics ticket office
- Design an audit program that ties to the risk assessment
- Identify gaps in Athletics ticket office operations

Polling Question #1
Who are you and where did you come from?

a. I'm from a Division I institution.
b. I'm from a Division II or III institution.
c. I'm from a junior/community college.
d. I'm not sure what level my institution is…I'm just here for the free CPE.

Kansas State University

- DI, Big 12
- Approx. 23,000 students
- Major revenue generators: FB, MBB
- Other sports:
  - Women - VB, WBB, Soccer, Rowing, Tennis, Golf, Track & Field/XC
  - Men – Baseball, Golf, Track & Field/XC

K-STATE
K-STATE

K-STATE
K-STATE

Where to Begin? Identifying Risks in Athletics Ticket Office

- ACUA Resource Library
- ACUA Risk Dictionary
- Entrance meetings
- Internal Audit brainstorming
- Internal Control Questionnaire

Polling Question #2
How do you brainstorm?

A. I use the awesome resources ACUA provides on their website.

B. I talk to the audit client and/or my co-workers and together we come up with a list of risks.

C. A and B

D. None of the above

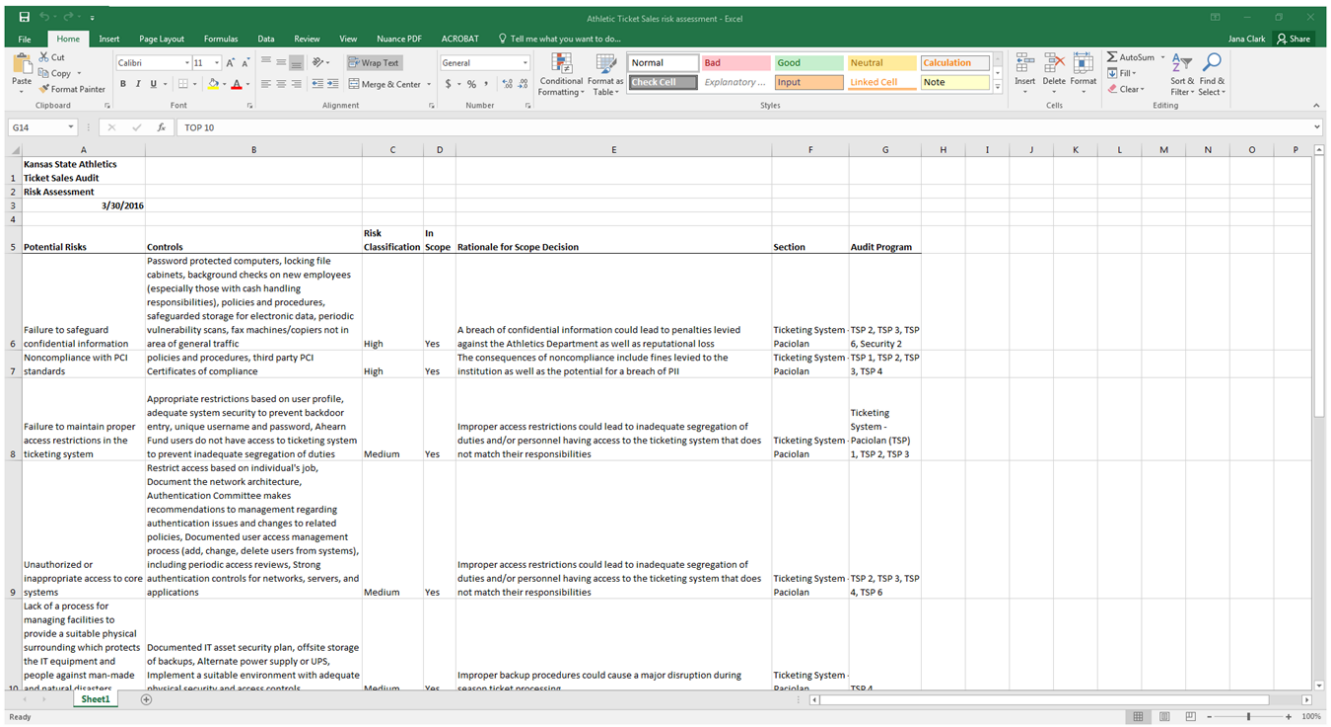
Scope Decisions

- Is someone else looking at it or has it already been looked at?
  - Previous internal audit(s)
  - Previous external audit(s)
  - CIO/CISO review
- Is it outside the purview of the Athletic Ticket Office area?
- Is it an NCAA Compliance area?

Document, Document, Document

- Potential Risks
- Expected controls
- Actual controls
- Classify risk as high, medium, low
- Decide whether to include in scope
- Rationale behind inclusion/exclusion decision

Risk Assessment



Athletic Ticket Sales risk assessment - Excel

	A	B	C	D	E	F	G
1	**Kansas State Athletics**						
2	**Ticket Sales Audit**						
3	**Risk Assessment**						
4	**3/30/2016**						
5	**Potential Risks**	**Controls**	**Risk Classification**	**In Scope**	**Rationale for Scope Decision**	**Section**	**Audit Program**
6	Failure to safeguard confidential information	Password protected computers, locking file cabinets, background checks on new employees (especially those with cash handling responsibilities), policies and procedures, safeguarded storage for electronic data, periodic vulnerability scans, fax machines/copiers not in area of general traffic	High	Yes	A breach of confidential information could lead to penalties levied against the Athletics Department as well as reputational loss	Ticketing System - Paciolan	TSP 2, TSP 3, TSP 6, Security 2
7	Noncompliance with PCI standards	policies and procedures, third party PCI Certificates of compliance	High	Yes	The consequences of noncompliance include fines levied to the institution as well as the potential for a breach of PII	Ticketing System - Paciolan	TSP 1, TSP 2, TSP 3, TSP 4
8	Failure to maintain proper access restrictions in the ticketing system	Appropriate restrictions based on user profile, adequate system security to prevent backdoor entry, unique username and password, Ahearn Fund users do not have access to ticketing system to prevent inadequate segregation of duties	Medium	Yes	Improper access restrictions could lead to inadequate segregation of duties and/or personnel having access to the ticketing system that does not match their responsibilities	Ticketing System - Paciolan	Ticketing System - Paciolan (TSP) 1, TSP 2, TSP 3
9	Unauthorized or inappropriate access to core systems	Restrict access based on individual's job, Document the network architecture, Authentication Committee makes recommendations to management regarding authentication issues and changes to related policies, Documented user access management process (add, change, delete users from systems), including periodic access reviews, Strong authentication controls for networks, servers, and applications	Medium	Yes	Improper access restrictions could lead to inadequate segregation of duties and/or personnel having access to the ticketing system that does not match their responsibilities	Ticketing System - Paciolan	TSP 2, TSP 3, TSP 4, TSP 6
10	Lack of a process for managing facilities to provide a suitable physical surrounding which protects the IT equipment and people against man-made and natural disasters	Documented IT asset security plan, offsite storage of backups, Alternate power supply or UPS, Implement a suitable environment with adequate physical security and access controls	Medium	Yes	Improper backup procedures could cause a major disruption during season ticket processing	Ticketing System - Paciolan	TSP 4

Areas of High Risk

IT

- Safeguarding confidential info
- PCI
- Access to systems
- Disaster recovery plan/backup procedures
- User profiles

Areas of High Risk cont.

Paciolan

- Priority points and seating for season ticket holders
- Manual entries
- External printing of season tickets

Polling Question #3
What ticketing system does your Athletics Department use for sports tickets?

A. Paciolan

B. Vendini

C. UniversityTickets

D. Unsure/other

Areas of High Risk cont.

Tickets

- Fraud
- Cash handling
- Taxes
- AR
- Pricing
- Comp tickets
  - Staff (including coaches)
  - Visiting team
  - Player/Guest

Areas of High Risk cont.

Game Day Operations

- Adequate staffing
- Transfer of money, supplies, etc
- Ticket accountability
  - Player Guest comp tickets
  - Ticket sales and printing of tickets
  - Will Call
  - Cash handling

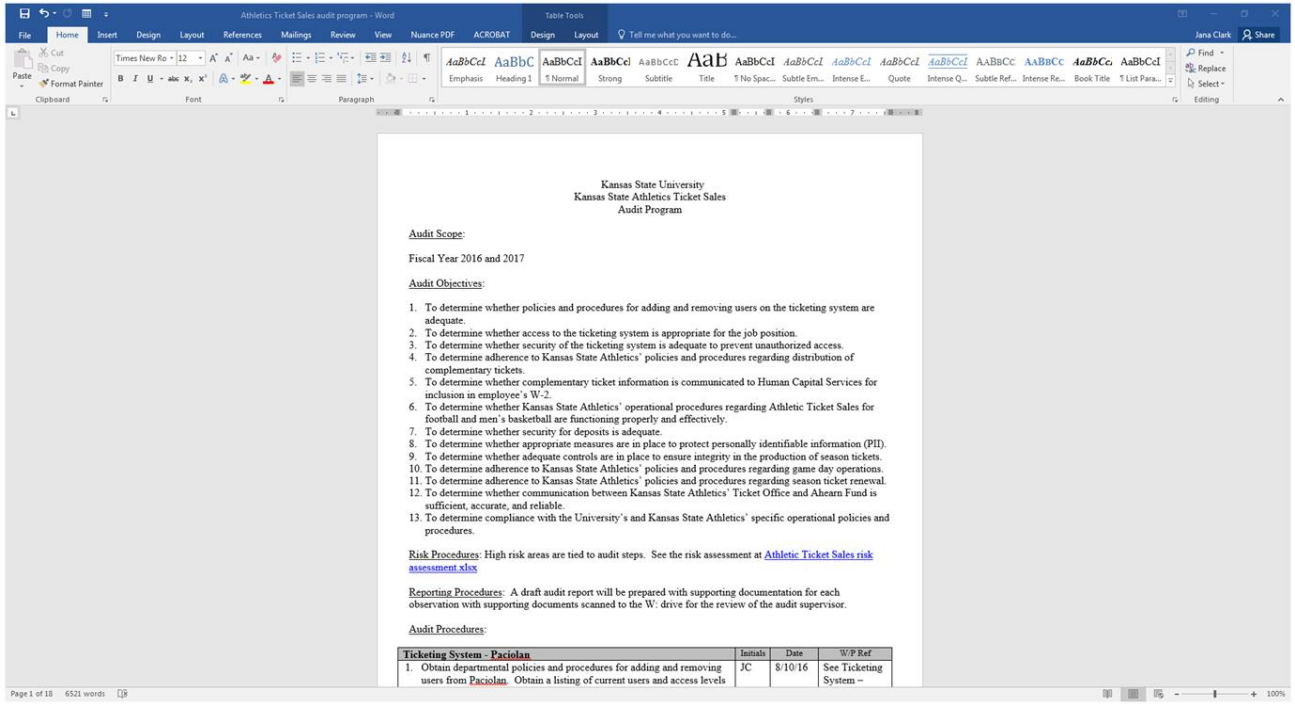
Other Areas of High Risk in Athletics

- Security
- Guest entrance/exit procedures
- Ticket sales – marketing, promo, etc
- NCAA compliance
- Conference rules
- Adequate IT systems

Audit Program

- Identify scope and objectives
- Determine and document test steps
- Categorize each step by section
- Tie audit step to risk assessment

Audit Program



Kansas State University
Kansas State Athletics Ticket Sales
Audit Program

Audit Scope:

Fiscal Year 2016 and 2017

Audit Objectives:

1. To determine whether policies and procedures for adding and removing users on the ticketing system are adequate.
2. To determine whether access to the ticketing system is appropriate for the job position.
3. To determine whether security of the ticketing system is adequate to prevent unauthorized access.
4. To determine adherence to Kansas State Athletics' policies and procedures regarding distribution of complementary tickets.
5. To determine whether complementary ticket information is communicated to Human Capital Services for inclusion in employee's W-2.
6. To determine whether Kansas State Athletics' operational procedures regarding Athletic Ticket Sales for football and men's basketball are functioning properly and effectively.
7. To determine whether security for deposits is adequate.
8. To determine whether appropriate measures are in place to protect personally identifiable information (PII).
9. To determine whether adequate controls are in place to ensure integrity in the production of season tickets.
10. To determine adherence to Kansas State Athletics' policies and procedures regarding game day operations.
11. To determine adherence to Kansas State Athletics' policies and procedures regarding season ticket renewal.
12. To determine whether communication between Kansas State Athletics' Ticket Office and Ahearn Fund is sufficient, accurate, and reliable.
13. To determine compliance with the University's and Kansas State Athletics' specific operational policies and procedures.

Risk Procedures: High risk areas are tied to audit steps. See the risk assessment at Athletic Ticket Sales risk assessment.xlsx

Reporting Procedures: A draft audit report will be prepared with supporting documentation for each observation with supporting documents scanned to the W: drive for the review of the audit supervisor.

Audit Procedures:

Ticketing System - Paciolan	Initials	Date	W/P Ref
1. Obtain departmental policies and procedures for adding and removing users from Paciolan. Obtain a listing of current users and access levels	JC	8/10/16	See Ticketing System –

Gaps Identified

- Security of cash from TO to booths
- PII in ticket office
- Comp tickets
- Athletic Foundation staff access to ticket system
- Player/guest comp ticket recon
- Log for vault
- Proof of relationship for ticket transfer
- AR processing/monitoring
- Multiple accounts paid by one cc

Polling Question #4
What do you think is the biggest risk in your Athletic Ticket Office?

A. IT risks
B. Ticketing system risk
C. Ticket fraud
D. Unsure / I don't know

Questions?

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Upcoming ACUA Events

September 5, 2019
General IT Controls

September 15-19, 2019
AuditCon in Baltimore, MD **Registration is Open!**

October 8, 2019
Using the ACUA Kick Starter to Audit IT System Access Controls

ACUA
WEBINARS
Join us for
our upcoming
webinar.