

BAKER TILLY AND ACUA WEBINAR

Assessing the Strength of Your Institution's Academic Integrity Program in a Remote Learning Environment

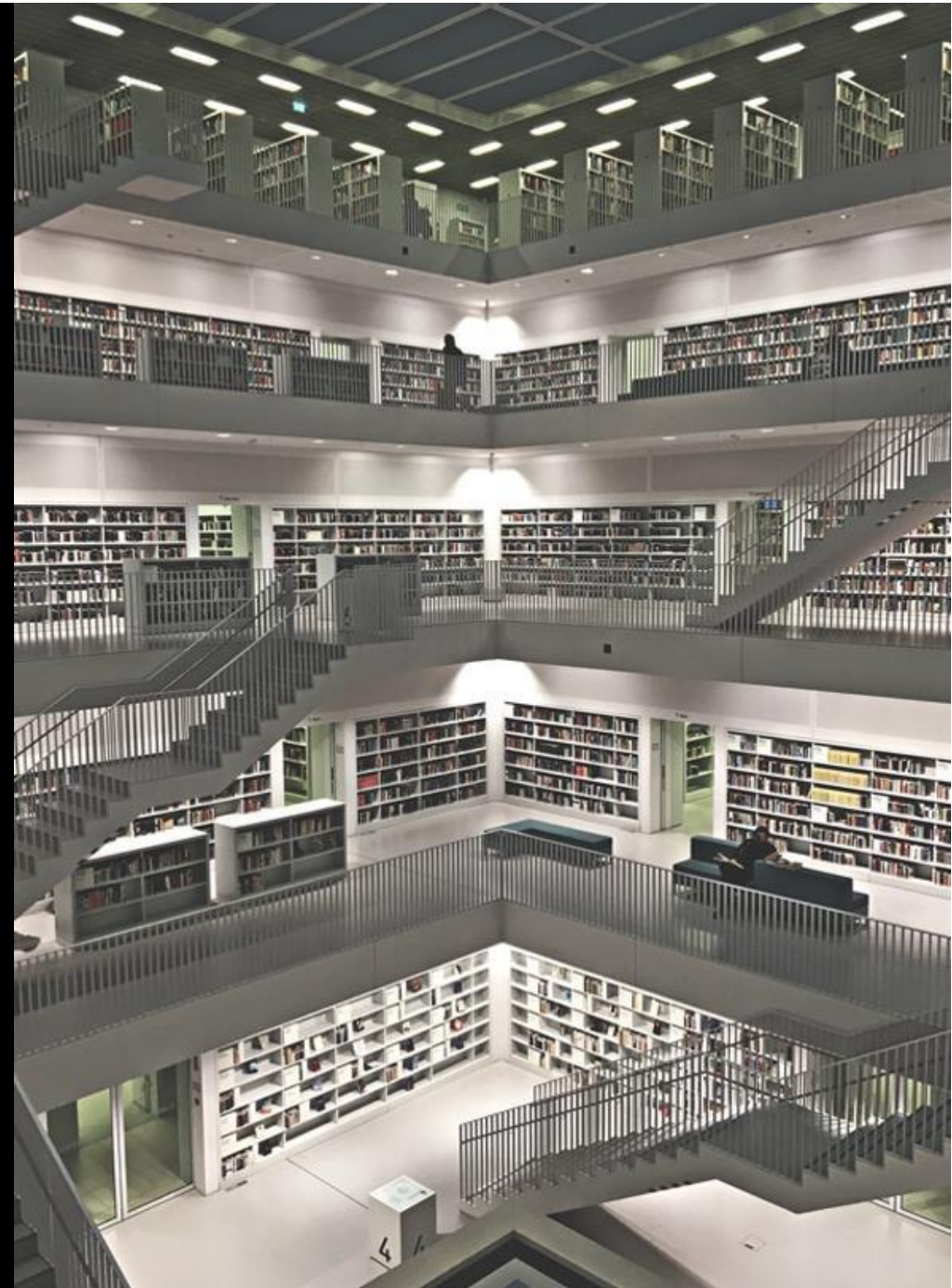
May 26, 2021



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ACUA Virtual Learning Director
Lisa Gendusa, CIA, CFE
Internal Auditor
Texas State University System



ACUA Virtual Learning Volunteer
Jeremy Lynch, CIA
Sr. Internal Auditor
University of Missouri System

Continuing Professional Education (CPE)

This webinar qualifies for 1 hour of CPE credit.

To qualify for the credit, ***you must be in attendance for the entire webinar, participate in the three (3) polling questions and complete the evaluation form at the end of the webinar.***

Qualified attendees will receive their CPE certificate via email in 3-4 weeks.

Questions regarding the CPE for this webinar can be sent to acua-info@kellencompany.com.

Today's speakers



Chris Garrity CPA, CIA,
CFE, CGMA, MBA
Director of Internal Audit
The Jackson Laboratories



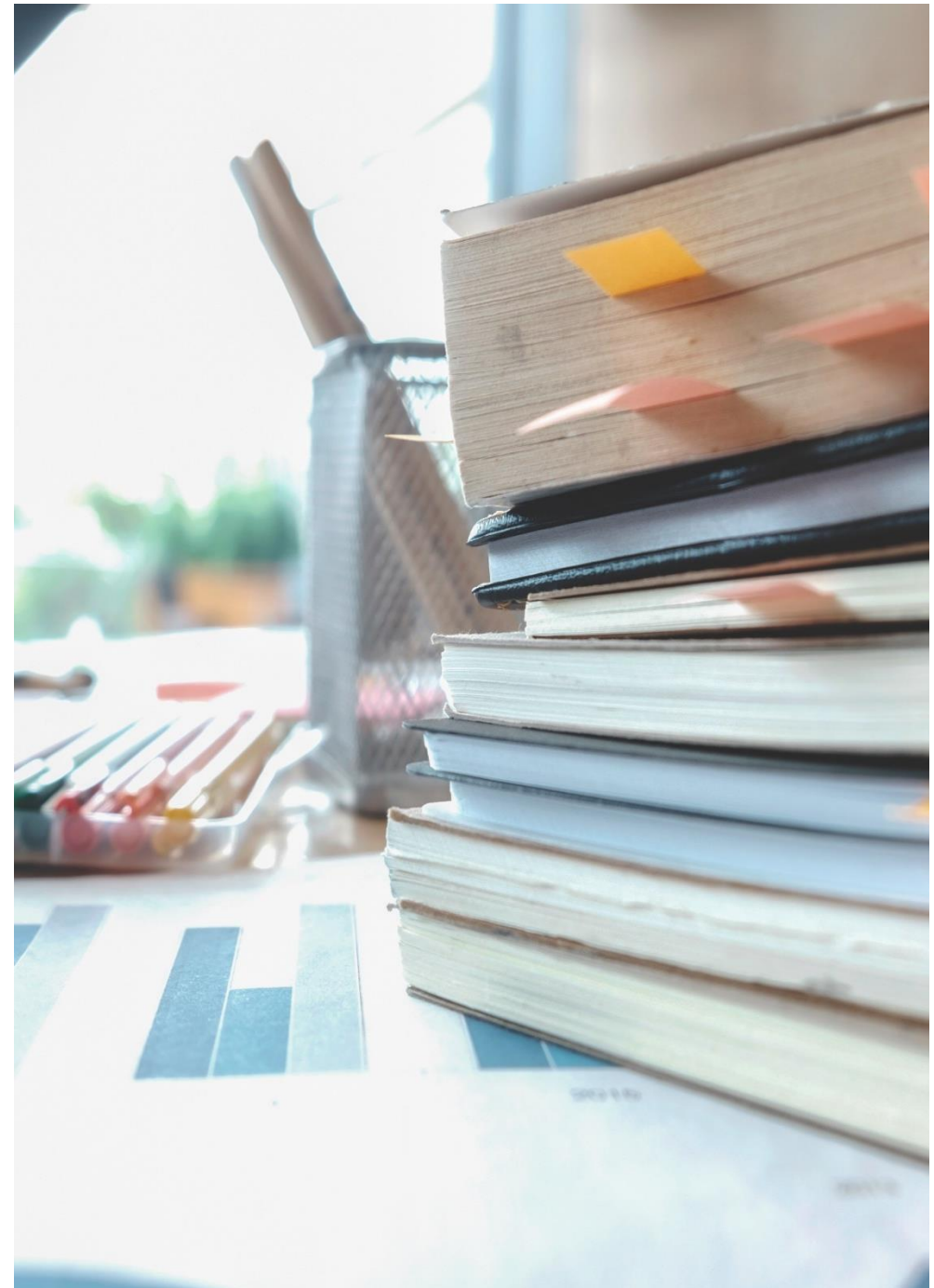
Adrienne Larmett MBA,
CRA
Senior Manager
Risk Advisory Practice
Baker Tilly

BACKGROUND

Objectives

In this webinar, participants will learn:

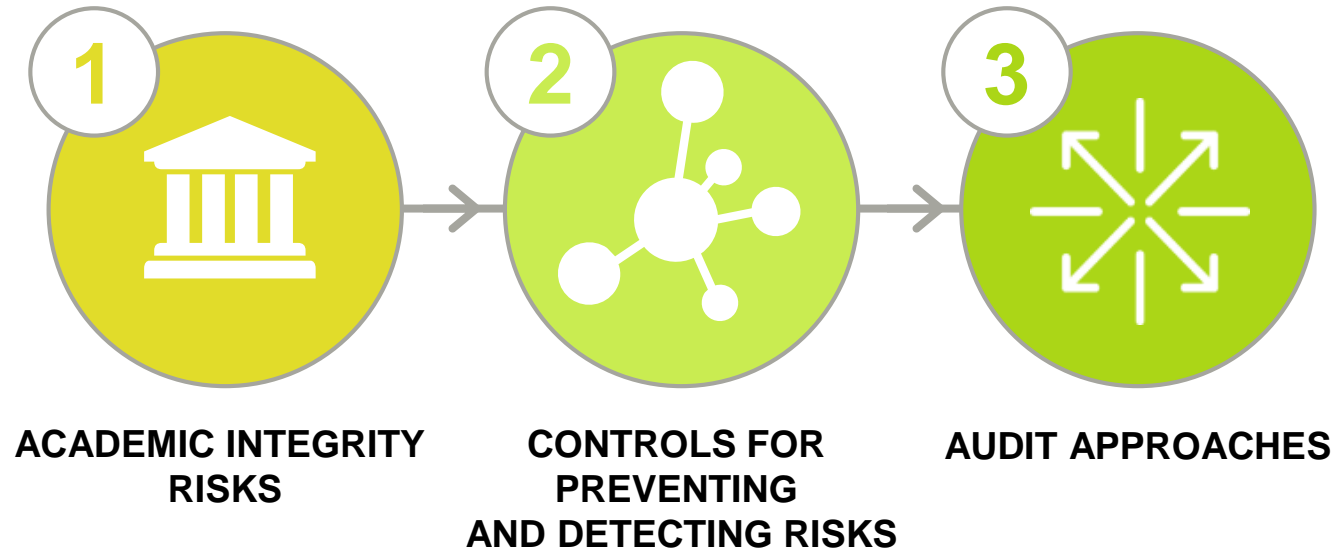
- 1 Identify evolving academic integrity risks that have presented themselves in a remote educational environment
 - 2 Identify controls that may be used to prevent or detect academic integrity issues in a remote environment
 - 3 Discuss possible audit approaches to assess the effectiveness of their institution's control environment
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BACKGROUND

Agenda





**Academic integrity risks in
a remote environment**

BACKGROUND

- Institutional reputation is built upon academic programs
- Cheating has been on the rise in higher education in recent years but remote and distance learning, due to the pandemic, has led to an increase in academic dishonesty nationally
- These instances create reputational harm for the institution, as well as compliance risks, and could negatively impact the institution's standing with regulators and accreditation agencies
- Cheating in a remote environment is also facilitating massive transfers of institutional proprietary material into third party file-sharing systems

ACADEMIC INTEGRITY RISKS IN A REMOTE ENVIRONMENT

COMPLIANCE AND REGULATORY REQUIREMENTS

- Higher Education Opportunity Act (HEOA)
- Student Identification Verification Policy (SVIP)
- Accreditation
- State Authorization Reciprocity Agreements (SARA)
- Family Educational Rights and Privacy Act of 1974 (FERPA)
- Research funding agencies

ACADEMIC INTEGRITY RISKS IN A REMOTE ENVIRONMENT

ACADEMIC INTEGRITY IN THE NEWS

- U.S. Military Academy at West Point
- Dartmouth University Medical School
- Southern University School of Nursing
- Texas A&M University
- North Carolina State University
- University of Pennsylvania

ACADEMIC INTEGRITY RISKS IN A REMOTE ENVIRONMENT

CHEATING METHODS A REMOTE ENVIRONMENT

- Bidding out papers or assignments to ghostwriters
- Having someone else other than the registered student take portions or the entire online class
- Seeking (and sharing/selling) answers to homework or test questions on websites
- Using study materials or other website support while test taking

ACADEMIC INTEGRITY RISKS IN A REMOTE ENVIRONMENT

CHEATING “RESOURCES”

- Assignment auction sites – bid out assignments and papers
 - homeworkforyou.com
 - Bid4Papers.com
 - Craigslist.com
 - Takemyclass.com
 - Boostmygrade.com
- Homework help sites – question support and databases
 - Chegg
 - Brainly

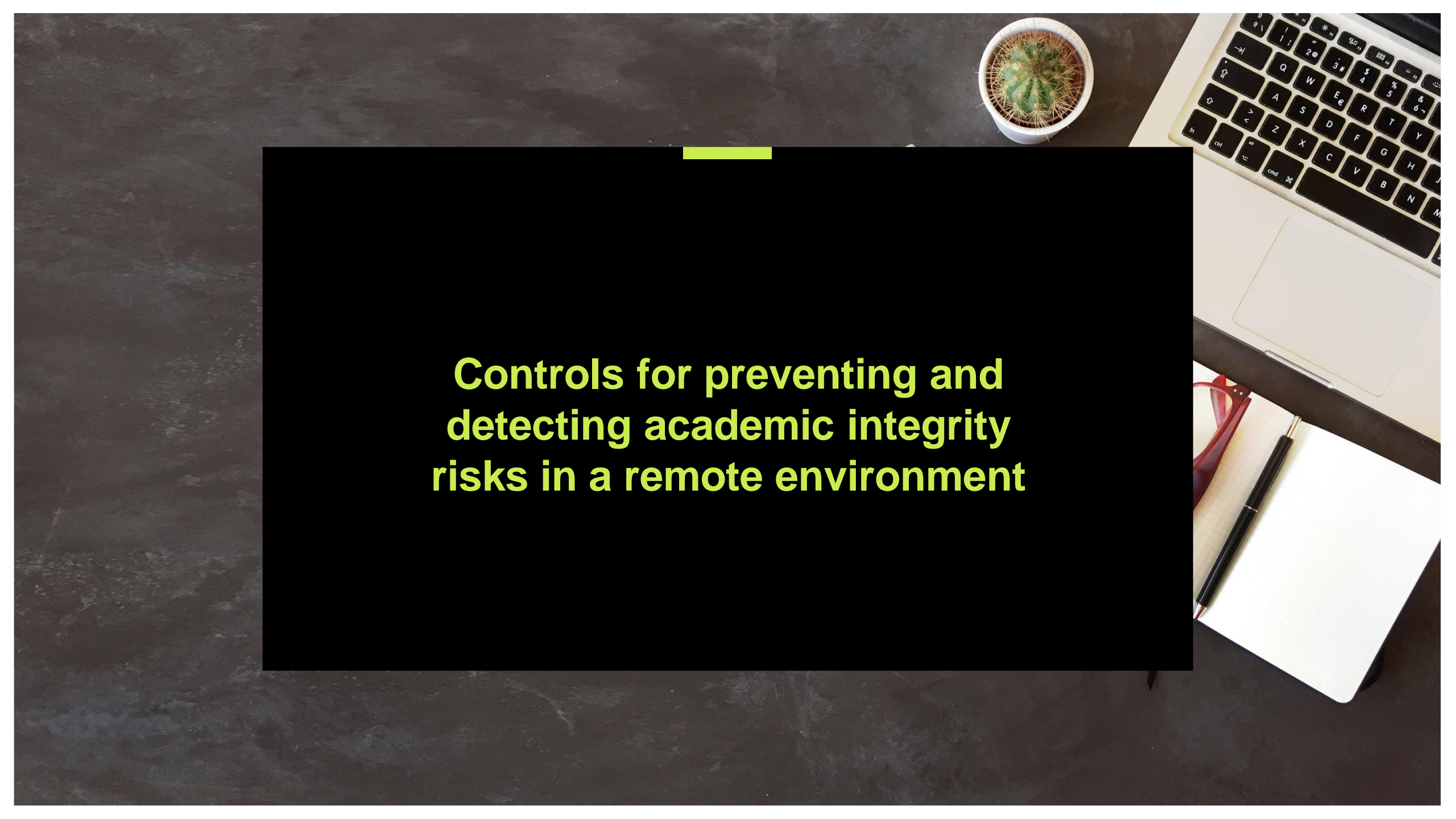
POLLING QUESTION

Question #1

Has your institution faced challenges with academic integrity and cheating while operating in a remote environment?

- A. Yes, we have observed an increase in cheating cases
- B. No, we have not seen an increase in cases
- C. Not sure



A top-down view of a dark grey desk. In the upper right, a silver laptop is partially visible. To its left is a small green cactus in a white pot. Below the laptop is a white notebook with a black pen resting on it. A pair of red glasses is also visible near the notebook. A black rectangular box with a small yellow horizontal bar at its top center is overlaid on the left side of the image, containing the text.

Controls for preventing and detecting academic integrity risks in a remote environment

PREVENTIVE AND DETECTIVE CONTROLS

KEY CONTROLS

- Policies and Procedures
- Resources and Training
- Compliance Monitoring
- Information Technology Monitoring
- Technology Solutions

PREVENTIVE AND DETECTIVE CONTROLS

POLICIES AND PROCEDURES

- Academic Integrity Policy/Honor Code
 - Investigation process
 - Penalties
 - Appeals and Referrals
- Academic Integrity Oversight Structure – Authority and Policy
- Student Identity Verification Policy
- Remote Testing Policies and Procedures
- Student Success Policies and Procedures
- IT Access Policies

PREVENTIVE AND DETECTIVE CONTROLS

RESOURCES AND TRAINING

- Course design
- Test design
- LMS tools
- Remote testing and monitoring tools and applications

PREVENTIVE AND DETECTIVE CONTROLS

COMPLIANCE MONITORING

- Regular monitoring of key compliance and regulatory areas such as:
 - Higher Education Opportunity Act (HEOA)
 - Student Identification Verification Policy (SVIP)
 - Accreditation
 - SARA
 - Family Educational Rights and Privacy Act of 1974 (FERPA)
 - Research funding agencies

PREVENTIVE AND DETECTIVE CONTROLS

INFORMATION TECHNOLOGY MONITORING

- IT access
 - Weak/unauthorized application access
 - Data use
 - Records access and retention
- Firewall Logging
 - Takemyclass.com
 - Boostmygrade.com
- Data Analytics

PREVENTIVE AND DETECTIVE CONTROLS

TECHNOLOGY SOLUTIONS

- TurnItIn
- Remote Proctor
- ExamSoft/Examplify
- Examiity
- Proctor U
- Respondus
- Canvas and other LMS

POLLING QUESTION

Question #2

Has your institution developed a remote test/proctoring policy?

- A. Yes
- B. No
- C. One is currently being developed
- D. Not sure





Audit approach

POLLING QUESTION

Question #3

Have you conducted an academic integrity audit at your institution?

- A. Yes
- B. No
- C. No, but it's on this year's plan
- D. Not sure



AUDIT APPROACHES

AUDIT APPROACH

- Develop a Risk Control Matrix and select key controls
- Inspect policies, procedures and other documentation to gain a preliminary understanding of processes and controls
- Interview processes owners to gain an understanding of documentation, processes, and key issues and concerns
- Perform walkthroughs of key systems and technology applications
- Test the effectiveness of key controls
- Perform data analytics

AUDIT APPROACHES

AUDIT APPROACH

- Develop a Risk Control Matrix and select key controls
- Inspect policies, procedures and other documentation to gain a preliminary understanding of processes and controls
 - Key risks / controls to consider:
 - Design / operating effectiveness: “Academic Honesty Policy”; “Academic Integrity Council”; “Academic Honesty Board”
 - Deployed academic honesty related technology; related guidance / training for faculty use
 - SIVP compliant with HEOA, but not aligned with industry leading practices

AUDIT APPROACHES

AUDIT APPROACH

- Interview processes owners to gain an understanding of documentation, processes, and key issues and concerns
 - Academic community
 - AIB / AIC chairs
 - Sample faculty / students
 - Registrar's office
 - Teaching and Learning
 - Provost office
 - Writing Center
 - Student Life: Orientation, Student Success
 - Information Technology: CIO, CISO, distributed IT support personnel, academic technology personnel

AUDIT APPROACHES

AUDIT APPROACH

- Perform walkthroughs of key systems and technology applications
 - User access in system (e.g. Banner)
 - For example, by policy, the Registrar is the only one who can process an F, Withdrawal, etc. related to an AHB investigation/ruling

AUDIT APPROACHES

AUDIT APPROACH

- Test the effectiveness of key controls
 - Test a sample of incidents to ensure properly processed according to AHP
 - Sample syllabi to ensure academic honesty disclosures
 - Review training documents; list of attendees

AUDIT APPROACH

- Perform data analytics
 - Canvas / LMS data: # and type(on ground, online, etc.) of courses using / not using TurnItIn / Remote Proctor, etc./cross section of data: undergrad, grad, prof. schools,
 - Any courses not using Canvas / LMS? Compare catalog with course data.
 - # of AHB incidents over a 3,5,7 year period; any trends?; increasing incidents don't necessarily indicate an eroding academic culture – could mean its strengthening – under reporting risk is key
 - Clustering of non-traditional faculty (e.g. coaches)
 - Clustering of special groups of students (athletes)
 - Student identity –see if the same student is logged in at the same time at different computers – may not necessarily be cheating but should follow up on it.
 - # of grading changes, who processes, frequency of changes by student, etc.

POLLING QUESTION

Question #4

Do you anticipate cheating cases to subside as students return to in person learning?

- A. Yes
- B. No
- C. Unsure



A photograph of a brick building with a black overlay containing the text "Questions?". The building is a multi-story structure with red brick walls and white window frames. There are several windows visible, some with shutters. The sky is blue with scattered white clouds. In the foreground, there is a paved area with reddish-brown bricks and a stone wall on the right side. The text "Questions?" is written in a bright green, bold font on a black rectangular background that covers the center of the image.

Questions?

THANK YOU!

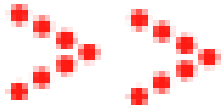
Contact information



Chris Garrity
Christopher.Garrity@jax.org
215.539.0245



Adrienne Larmett
Adrienne.Larmett@bakertilly.com
215-557-2005



ACUA Kick Starters

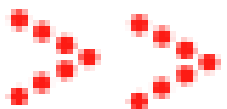
Use a Kick Starter to launch your next audit!

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

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



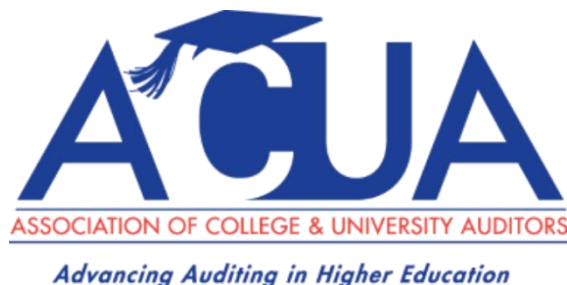
Do you have a great idea for an ACUA Kick Starter? Contact John Winn at HJWINN@mailbox.sc.edu.



New Kick Starters Available!

- **Data Acquisition and Validation**
- **Registrar Processes**

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





Did you know that Connect ACUA allows you to post new messages directly from your email without logging in to the Connect ACUA website?

For more details, check out the Quick Tip post on **[Connect.ACUA.org](https://connect.acua.org)**

Your Higher Education Auditing Connection



ACUA Mentorship Program

- Mentorship is a proven method to help colleagues feel supported, drive workplace satisfaction, and foster member engagement in higher ed auditing.
- The program is no longer focused on only small audit shops! The program has been expanded to be more inclusive of all types of shops.
- The program is only a one-year commitment, but we encourage the mentorship to continue even after one year.
- Consider signing up! Watch for registration deadlines to be communicated via email. For more information, go to <https://acua.org/Member-Resources/Mentorship-Program>



Stay Updated

- 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.

Get Educated

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

AuditCon
September 19 – 23, 2021
TBD
- Contact ACUA Faculty for training needs.

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.
- Become a Mentor
- Write an article for the C&U Auditor.
- Write a Kick Starter.

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Solve Problems

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our upcoming
webinar.**





Upcoming ACUA Events

Webinars:

June 24, 2021 – Fort Hill Associates will discuss Capital Project Cost Management in the Age of COVID-19

July 2021 – Baker Tilly on Athletics