

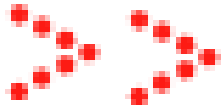




Did you know that Connect ACUA allows you to post new messages directly from your email without logging in to the Connect ACUA website?

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

Your Higher Education Auditing Connection



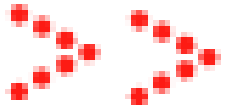
ACUA Kick Starters

Use a **Kick Starter** to launch your next audit!

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



Do you have a great idea for an ACUA Kick Starter? Contact Lily Ly at lily.ly@acua.org



New Kick Starters Available!

Facilities and Building Access

Download today in the members-only section





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**
March 21 – 24, 2021
Denver, CO
 - AuditCon**
September 13 – 17, 2020
San Antonio, TX
- 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.

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.

Solve Problems

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

BAKER TILLY, SAINT JOSEPH'S UNIVERSITY AND ACUA WEBINAR

Higher Education Goes Virtual: Assessing oversight, academic continuity, and integrity as institutions move to online course delivery



The information provided here is of a general nature and is not intended to address the specific circumstances of any individual or entity. In specific circumstances, the services of a professional should be sought. Tax information, if any, contained in this communication was not intended or written to be used by any person for the purpose of avoiding penalties, nor should such information be construed as an opinion upon which any person may rely. The intended recipients of this communication and any attachments are not subject to any limitation on the disclosure of the tax treatment or tax structure of any transaction or matter that is the subject of this communication and any attachments. Baker Tilly Virchow Krause, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2018 Baker Tilly Virchow Krause, LLP



Today's webinar moderator



Lisa Gendusa

ACUA Distance Learning Director
Internal Auditor
Texas State University System





GoToWebinar guide

- **Everyone is muted to avoid background noise.**
- **Asking questions:** Ask questions by clicking on the Questions panel on the right side of your screen, type your question and submit to all organizers
- **If disconnected:** If audio is disconnected, click on the Audio panel on the right side of your screen, or refer back to your e-mail for the dial-in number
- **Support #:** If you have any technical problems, call GoToWebinar support at 1 888 646 0014
- **Today's webinar will be recorded**

Today's speakers



Chris Garrity CPA, CIA,
CFE, CGMA, MBA
Director of Internal Audit
Saint Joseph's University



Jeff Krull, CPA, CISA
Partner
Baker Tilly



Adrienne Larmett MBA, CRA
Senior Manager
Baker Tilly



John Park, D.Ed.
Director
Baker Tilly

Session summary

- The sudden shift to virtual learning platforms has emphasized the importance of a sound online learning framework to ensure academic continuity.
- The shift has also compelled institutions to address related risks in their online learning platforms, and associated financial and brand risks of operating in a virtual environment.
- When evaluating processes related to delivering curriculum online, Internal Audit can assist leadership in assessing challenges and making recommendations to address control and compliance gaps and enhance efficiency, effectiveness, and constituent (faculty and student) satisfaction.





Session objectives

- Identify common challenges and compliance concerns, across topics such as institutional resources, information technology, academic integrity, and course development and delivery
- Provide considerations for addressing common challenges and compliance and regulatory requirements
- Share best practices and lessons learned

An aerial photograph of a university campus, showing various buildings, green spaces, and roads. The image is used as a background for a text overlay. The text is centered and reads: "Challenges and Considerations: Institutional Infrastructure and Resources".

Challenges and Considerations: Institutional Infrastructure and Resources



Challenges: Institutional Infrastructure and Resources

People

- Lack of communication or clear expectations from institutional leadership
- Ambiguous lines of ownership among offices and personnel tasked with management responsibilities

Process

- Lack of institutional review to ensure online courses meet programmatic and accreditation requirements
- Lack of process and monitoring of third-party vendors and platforms providing online learning
- Lack of process or monitoring to ensure technology accessibility (i.e., ADA 508) requirements are met



Challenges: Institutional Infrastructure and Resources (Cont.)

Resources

- Insufficient financial resources to support an effective framework and demand for online learning experiences
- Lack of resources to support online learning for underserved populations, particularly if they do not have access to campus technology resources

Considerations: Institutional Infrastructure and Resources

People

- Determine whether a communication plan has been developed and distributed
- Determine whether roles, responsibilities, expectations and coordination for departments, and constituents (e.g., faculty, staff and students) engaged in online learning have been clearly defined and assess their efficiency and effectiveness

Process

- Review online course materials to assess for consistency with programmatic and accreditation requirements
- Evaluate current processes for selecting online learning vendors, ownership of course content development and incentives for recruiting/enrolling students
- Evaluate technology and related resources (e.g., websites), and processes for monitoring accessibility to online platforms, and assess that tools and resources meet accessibility requirements

Considerations: Institutional Infrastructure and Resources (Cont.)

Resources

- Evaluate current financial investments and online learning resources to determine scalability to meet short-term needs and long-term evolution of virtual courses
- Determine whether resources for underserved students are in place, and assess the contingency plan for continuity of their learning experience (should they not have access to a computer)
- Determine whether tele-resources for academic counseling and advising as well as mental health and wellness are in place and assess whether they are scalable to meet demand
- Assess the impact to students who may have personal or developmental issues that may prevent them from continuing their education online
- Outline the financial considerations and impact of moving to remote learning (e.g., room and board)



Polling question #1

Have you performed a review of online learning and related institutional resources and preparedness at your institution?

- a. Yes; we have performed a review of online learning
- b. Somewhat; we have addressed certain elements in prior audits
- c. No; we have not performed a review of online learning
- d. No; we will be performing a review in our next audit year
- e. Unsure

An aerial photograph of a university campus, likely Stanford University, showing various buildings, green spaces, and a central black text box. The text box contains the title "Challenges and Considerations: Information Technology" in a yellow-green serif font. The background shows a mix of red-roofed buildings, modern structures, and lush greenery.

Challenges and Considerations: Information Technology



Challenges: Information Technology

- Ineffective technology system design and bandwidth to meet online platform usage
- Inadequate identification verification process to ensure students are who they say they are
- Lack of formalized cybersecurity and privacy policies and procedures



Challenges: Information Technology (cont.).

- Common challenges include:
 - Weak authentication
 - Weak network security
 - Inadequate end user security settings
 - Weak patch monitoring



Considerations: Information Technology - Remote Working

Determine whether IT is providing the education, training, communication and awareness for the following:

- Suspicious emails, texts, phone calls, apps (don't click on suspicious links in emails or texts)
- Emailing and texting protocols (don't send/reveal personal, financial, or username/password info in emails or texts; don't use free tools (e.g., free Gmail/Google Docs) for official sensitive matters)
- Internet access protocols (don't use public Wi-Fi; if you must only connect for a minimal time and always)



Considerations: Information Technology- Remote Working

- Device usage (don't share institution-owned devices with family and friends; don't download new apps on your devices without proper vetting; don't use personal devices to access institution systems and data (unless explicitly approved by your institution; don't use USB drives (e.g., thumb or jump drives) unless acquired from or approved by your institution)
- Social media usage (e.g., Facebook, TikTok, Instagram, WhatsApp) for organization work and communications (unless explicitly approved by your organization)
- Reporting protocols on how to report your institution's IT and/or information security functions, via the approved channels, any suspicious communications or events, as well as any systems that are not working properly
- Contact information including the proper email addresses, phone numbers (home, cell) for key contacts
- Regular updates on the institutions' official website(s)



Considerations: Information Technology- Regulatory

- Most data security and privacy laws don't stop because you are working from home
- Have you reminded your users of their obligations surrounding any security/privacy laws that may apply to their work?
- Were they ever trained on security/privacy requirements?
- Have you suggested ways they could maintain security/privacy in a home work environment?
- Have you inadvertently tripped new security/privacy requirements based on the location of users?



Polling question #2

As a result of moving to a remote learning environment, are you focusing more on IT internal audits?

- a. Yes; we have added IT-focused audits to this year's plan
- b. No; we have not changed our current audit plan
- c. No; but we are adding more IT audits to next year's plan
- d. Unsure

An aerial photograph of a university campus, showing various buildings, green spaces, and roads. A large black rectangular box is centered over the image, containing the title text in a bright green, serif font. The text is arranged in two lines: "Challenges and Considerations:" on the top line and "Academic Integrity" on the bottom line. The background image shows a mix of traditional and modern architecture, with some buildings featuring red roofs and others with more contemporary designs. There are also several green spaces and trees scattered throughout the campus.

Challenges and Considerations: Academic Integrity



Challenges: Academic Honesty - Control Breakdowns

Issues in academic honesty and integrity arise because of a lack of key controls in the following areas:

- Lack of policies, procedures, and infrastructure for academic honesty and integrity
- Insufficient or non-existent training for faculty and students in roles, responsibilities and rights
- Lack of financial support or compensation (e.g., course relief/buyout, extra compensation) to lead academic integrity initiatives
- Lack of monitoring or compliance with institution policies and processes over academic honesty and integrity
- Lack of monitoring tools and resources



Considerations: Academic Integrity- Audit Program

- Identify key risks related to academic honesty and integrity
- Assess the design effectiveness
- Evaluate operational effectiveness
- Assess the efficiency of design and operations
- Conduct interviews with key process owners
- Perform data analytics



Considerations: Academic Integrity- Audit Observations

- Ineffective design of the Academic Honesty Policy (AHP)
- Ineffective Academic Integrity Council (AIC) operation
- Academic honesty related technology is not optimized
- Academic Honesty Board operation is not optimal
- SIVP does not align with industry leading practices



Considerations: Academic Integrity- Audit Recommendations

- Academic Honesty Policy Design
- Academic Honesty Board Operation
- Academic Integrity Council Operation
- Deployed Technology
- SIVP leading practices



Polling question #3

Does your institution use any technology tools such as Remote Proctor or TurnItIn to monitor academic integrity?

- a. Yes; we use technology to monitor academic integrity
- b. Possibly; faculty do not consistently use existing tools
- c. No; we do not use any tools to monitor academic integrity
- d. I'm not sure

An aerial photograph of a university campus, showing various buildings, green spaces, and roads. The image is used as a background for a presentation slide. A black rectangular box is centered over the image, containing the title text in a bright green, serif font. The text is arranged in two lines, with the first line being larger than the second. The overall scene is bright and clear, suggesting a sunny day.

Challenges and Considerations: Course Development and Delivery



Challenges: Course Development and Delivery

- Limited training for faculty on how to develop and deliver online courses
- Limited training for faculty and students on how to access, use and engage in online learning platforms



Considerations: Course Development and Delivery On-line Transformation

- Organizational Level– Establish a vision and build infrastructure that facilitates success
- Faculty/Student Level– Understand the need to create new habits and realistic expectations



Considerations: Course Development and Delivery Organizational Level

- Apply change management principles to establish a culture shift or will see sporadic engagement and limit impact
- Vendor/partner selection and relationship building is critical for LMS implementation (Blackboard, Moodle, Canvas, BrightSpace)
- Compliance and accessibility are key underpinnings that require the establishment of clear roles and responsibilities
- Recognizing that organizational silos can have negative impact if not addressed and broken down early in the transformation



Considerations: Course Development and Delivery Faculty/Student Level

- Recognize that clear and consistent communication is critical
- Establish realistic expectations
- Consider how important messages are framed and delivered
- Recognize if you force people to comply it will have consequences and you must understand the risk
- Customize a coaching model to the audience can be effective for faculty development
- Recognize that mistakes will occur and develop strategies for turning these into opportunities to learn and grow



Polling question #4

Does your institution provide its faculty with resources to help them effectively deliver online course delivery?

- a. Yes; my institution provides resources
- b. Some; my institution provides limited resources
- c. No; my institution does not provide any training for faculty
- d. I am not sure

An aerial photograph of a university campus, showing various buildings, green spaces, and roads. A large black rectangular box is centered over the image, containing the text "Best Practices and Lessons Learned" in a bright green, serif font. The background image shows a mix of traditional and modern architecture, with a prominent white building on the left and a large green field in the bottom right.

Best Practices and Lessons Learned



Best Practices and Lessons Learned

- Build a strong foundation on senior leadership commitment and engagement
- Apply and execute a sound approach of project management tools
- Develop a systematic and well thought out communication plan can help you to reduce resistance and drive success
- Frame Internal Audit's role in a proactive, positive and constructive manner
- Build on positive accomplishments and resist the urge to drill too deep in the early stages of the changes



Best Practices and Lessons Learned Information Technology

- Common security/IT related best practices include
 - Multi-factor authentication
 - Using VPN
 - Using unique access codes/passcodes for web meetings/conference calls
 - Checking for outdated workstations and patching where possible
 - Backing up critical files
 - Locking devices after inactivity



Key Takeaways

- Establish a champion in senior leadership that is empowered to make decisions and hold people accountable
- Identify key influencers and get them involved early in the process
- Communicate small successes on a regular basis and build positive momentum
- Keep it simple... identify, track, and communicate key metrics on a regular basis
- Don't miss the opportunity to debrief and document lessons learned

An aerial photograph of a city, likely San Francisco, showing a mix of residential and commercial buildings, streets, and green spaces. A large black rectangular overlay is centered on the image, containing the word "Discussion" in a bright green, sans-serif font. The background image shows a dense urban environment with various building styles, including some with red roofs and others with flat roofs. There are also trees and open areas interspersed among the buildings.

Discussion



**Join us for
our upcoming
webinar.**

