



# *Introduction*

University of Oregon  
Office of Internal Audit

# Office of Internal Audit (OIA) Team

Chief Auditor –

Trisha Burnett

Executive Assistant –

Katie Bumgardner

Internal Auditors –

Amy Smith

Stephanie McGee

IT Auditors –

Currently outsourced

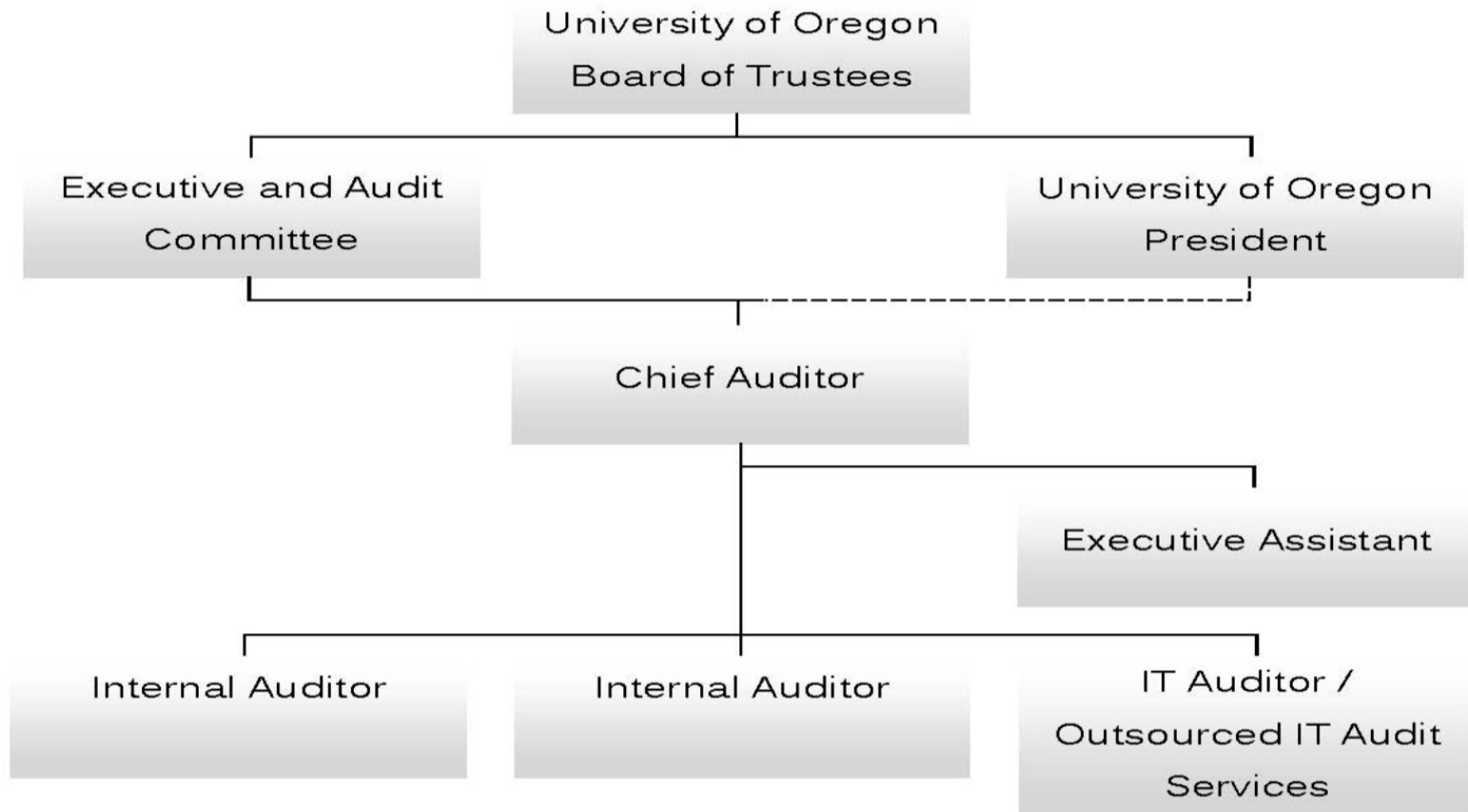
## Group Question

# What is Internal Audit?



# Organizational Structure

Internal Audit reports functionally to the Executive and Audit Committee and administratively to the President's Office.



# Why do we have Internal Audit?

On July 1, 2014, The UO separated from the Oregon University Systems (OUS) under the authority of the State Board of Higher Education (SBHE). As a result of this separation, the UO Board of Trustees was established and implemented an internal audit function.

Under the direction and review of the Executive and Audit Committee, the Office of Internal Audit helps the University accomplish its objectives by evaluating and identifying opportunities to improve the effectiveness of governance processes, risk management, and internal controls.

# Purpose

**Purpose:** Provide independent, objective assurance and consulting services that add value and accountability while driving improvement to the operations of the University.



# Goals

## We're Here to Help

Auditors help units achieve their objectives, whom in turn help the University achieve its overall teaching and research mission.

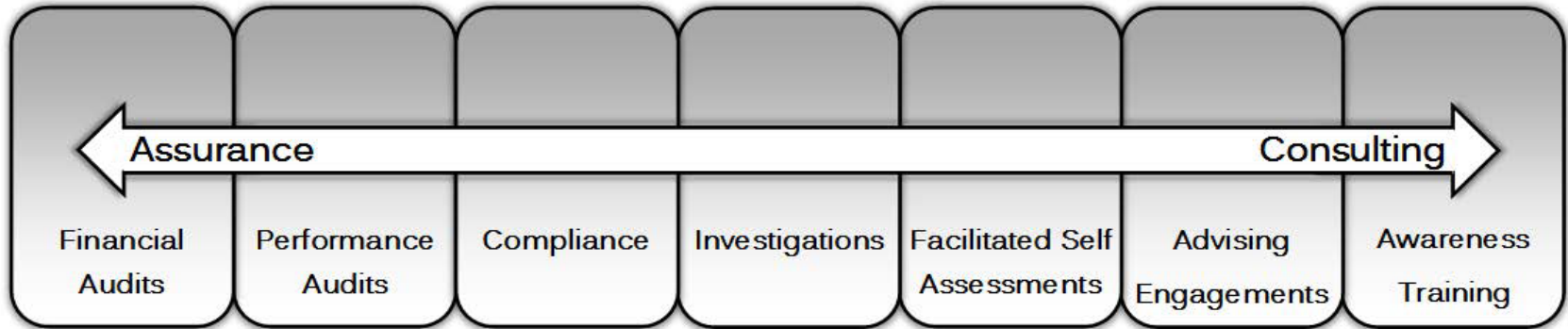
## Teach + Train = Change

Auditors serve the University by assessing risks, advising on internal controls, investigating instances where processes lacked internal controls, providing recommendations for improvement, and following up on corrective action plans.

## Promote Effective, Efficient, & Ethical Practices

Auditors assist leadership achieve to provide maximum benefits while making the most efficient use of resources. This is done by identifying areas to increase efficiency and effectiveness of operations and minimizing occurrences of fraud, waste, and abuse.

# Services



## Assurance Services

Assurance services include financial and performance audits as well as investigative engagements. Independent and objective evaluations are designed to provide reasonable assurance regarding the achievement of objectives in the following areas:

- 1) Effectiveness and efficiency of operations.
- 2) Reliability of financial reporting.
- 3) Compliance with applicable laws and regulations.

## Consulting Services

Consulting services are typically performed at the request of management. The nature and scope are agreed upon between Internal Audit and the client. Examples include:

- 1) Facilitated self-assessments
- 2) Consulting on changes in policies, procedures, and processes
- 3) Fraud and internal control awareness training



# Fraud and Ethics Hotline

## ❖ Anonymous Reporting Hotline:

- Website: [www.uoregon.ethicspoint.com](http://www.uoregon.ethicspoint.com) or
- Phone: 855-388-2710
- 24 hours a day, seven days a week



# Ombuds vs. OIA

- ❖ Our offices have similarities

- ❖ Independent – reporting structure
- ❖ Impartial – don't advocate for any particular office
- ❖ Confidential – though not the same level

- ❖ Our office also have differences

- ❖ How we approach our work – formal vs. informal
- ❖ **Purpose – dispute resolution vs. risk based**

# Contacting the Office of Internal Audit

- ❖ Address: 1600 Millrace Drive, Suite 111
- ❖ Telephone: (541) 346-6541
- ❖ Email: [internalaudit@uoregon.edu](mailto:internalaudit@uoregon.edu)
- ❖ Website: [internalaudit.uoregon.edu](http://internalaudit.uoregon.edu)
- ❖ Anonymous Reporting Hotline:
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Questions?