



WILLIAM & MARY

CHARTERED 1693

INTERNAL AUDIT

Committee on Audit, Risk and Compliance

April 25, 2024

WMPD AUDIT

- Chief Butler new to role; first audit in 10+ years
- High touch, student-centric policing model
 - Police officers are invested in WMPD mission
 - Officers appreciate working at WMPD and morale is high

WMPD AUDIT

Payroll/HR observations:

- The payroll system/approach for police officers is unnecessarily complicated
 - Recommend aligning university and WMPD pay periods with Workday implementation
- Holiday pay is paid as earned, not banked per W&M policy. HR is reassessing policy.

WMPD AUDIT (CON'T)

- Enhance Evidence Room security
 - Use swipe card access or add security camera
- Expanded use of technology
 - Computers in police vehicles
 - Replace manual reaccreditation files with software tool
 - Promote RAVE app

STAFFING

Current Staff:

- Jessica Bacon (started 11/23)
- Jeff Treichel (started 2/24)

Open staff auditor position is posted

Baker Tilly identified as IT audit resource

BAKER TILLY

Benefits of Baker Tilly:

- Deploy required IT audit skill sets when needed
- Add certainty to IT audit function
- Support Workday implementation

Qualification Process:

- Multiple interviews with Baker Tilly team including meeting with IT leadership team
- Obtained recommendations from peers at UR, GMU

FOR WILLIAM & MARY

ABOUT BAKER TILLY



400+

higher education
institutions served



800+

clients served with IT
and cyber audits

- Established reputation and specialization in higher education with proven methods and approaches tailored to the nuances of higher education culture, risks, and objectives
- First-hand perspective on what makes higher education co-sourced relationships successful – “we know what quality looks like”
- Extensive relationships with similar schools to inform benchmarking (see info at right)
- Personnel resource flexibility grounded in outstanding project management with ability to provide additional subject matter advisors

SAMPLE CLIENTS SERVED

Brown University
Duke University
Emory University
George Mason University
Georgetown University
Northeastern University
Princeton University
St. John's University
Tufts University
University of Delaware
University of Richmond
University of Virginia
Virginia Military Institute
Yale University



10th

largest accounting
firm in the U.S.



6,700+

team members



600+

partners



\$1.58B

firm revenue
in FY2023



50+

U.S. office
locations



250+

workplace and
culture awards



Mike Cullen
CISA, CISSP, CIPP/US, CCP

Principal

Firm leader for higher ed IT audit / cyber risk services

FOLLOW-UP SCORECARD

<u>Audit/Date</u>	<u>Follow-up</u>	<u>Status</u>
Donor Compliance (3/17)	June	(A)
Financial Aid (4/19)	May	(A)
Sponsored Programs (1/20)	May	(A)
RBC IT Security (12/21)	May	(A)
Admissions (12/21)	June	(A)
RBC Internal Control (7/22)	May	(A)
Procurement (11/22)	May	(A)
Student Organizations (11/22)	June	(A)
VIMS Control Review (12/22)	May	(A)

(A): Corrective action noted with some action items remaining.

FOLLOW-UP SCORECARD

<u>Audit/Date</u>	<u>Follow-up</u>	<u>Status</u>
Construction (3/23)		Fully remediated
Business School (4/23)	June	(A)
RBC IT Security (6/23)	May	(A)
Health Center (8/23)	May	
RBC Procurement (8/23)	May	
Athletics (10/23)	June	
VIMS OSP (1/24)	June	
Minors on Campus (1/24)	Aug	
WMPD (3/24)		
A&S Department (4/24)		

(A): Corrective action noted with some action steps remaining.

QUESTIONS