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A Higher Education Summit

September 24-28, 2023 Loews Miami Beach Hotel • Miami Beach, FL



Auditing Your Off-boarding Process

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Learning Objectives

1. Discuss risks associated with terminating and transferring employees
2. Identify critical areas in the off-boarding process
3. Design audit steps to evaluate the adequacy of off-boarding procedures



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Polling Question

1. Our off-boarding process is fabulous! No internal control issues here!
2. Our off-boarding process is decent. We have a few gaps but are working to correct those.
3. Our off-boarding process could use some work. We know it has issues but don't have resources to move the needle forward.
4. What off-boarding process?!?!?



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Background



- First land-grant institution in the U.S. - Est. 1863
- Nearly 20,000 students
- 1,200 full-time faculty
- 2,400 full-time staff
- Almost 2,000 terminations and retirements in calendar year 2022
- Decentralized environment



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Risks?! Where Do We Start?



- ACUA
 - Risk Dictionary
 - Resource Library
 - Connect ACUA
 - Kick Starters
- ChatGPT (openai.com)
- IA Brainstorming



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- Complete risk, impact, and likelihood
- ID themes
- Share





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Key Risks

- **Governance**

- Policy
- Process
- Tools
- Knowledge transfer/business continuity planning
- Remote workers

- **IT**

- Access to Big 3 (HR, student, financial)
- E-mail
- Hard drives

- **Equipment**

- Keys
- Uniforms
- Phones
- Laptops
- BPCs

- **Research**

- Sponsor notification
- Equipment
- Grant transfer

- **PR/Benefits**

- Final paycheck
- Benefit termination



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Polling Question

1. We are currently performing an off-boarding audit.
2. We have performed an off-boarding audit but it's been a while.
3. We are planning to perform an off-boarding audit.
4. We have not performed an off-boarding audit and are not planning to.



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- ID key controls
- Share





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Let's Dive Deeper

- Determine objectives and document testing procedures
- Share





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Polling Question

Do You Know Where Your Risk Is?

1. Governance
2. IT
3. Equipment
4. Research
5. PR/Benefits
6. Other



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Potential Gaps

- No policy or policy is inadequate
- Decentralized processes
- Lack of training
- Transfers/separations not handled consistently
- Tools not developed or inadequate
- Succession/business continuity planning lacking or non-existent
- Required documentation not retained
- Notification of separation not timely



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Potential Gaps cont'd

- Final paycheck calculations inaccurate
- Access to systems and e-mail not removed timely
- Hard drives not scrubbed and wiped
- Equipment not returned
- Sponsors not made aware of separation
- Research equipment removed without approval
- No process for remote workers
- No incentive to follow processes



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