Answers to Questions from the August 27, 2020 ACUA/COGR webinar "Protecting the Value of Higher Education During These Unprecedented Times of Change"

Sandy Jansen's answers are highlighted in yellow.

Dave Kennedy's answers are highlighted in blue.

Does Sandy have an audit program available for CARES (student and institutional)?

Student Portion Basic Audit Program
Understand the awarding process to identify potential process gaps
1. *Identify staff members who designed the CARES Act disbursement process*
2. *Obtain information regarding the process used to provide funds to eligible students through individual meetings and/or walk-through*
3. *Independently download financial aid data for CARES Act awards and confirm data is complete with the Financial Aid Office*
4. *Test the following attributes:*

   UT Austin Process Requirements
   a. *Completed FAFSA*
      i. *No drug conviction*
      ii. *Meet SAP (Satisfactory Academic Progress)*
      iii. *No conviction of crime of fraud or misuse of Title IV funds*
   b. *Completed application for CARES Act emergency assistance*
   c. *Completed Reduction in Income Appeal form (if applicable)*

   CARES Act Requirements
   d. *Citizen or eligible non-citizen*
      i. *No international students*
      ii. *No undocumented students*
   e. *Degree seeking undergraduate or graduate student*
   f. *Not enrolled in exclusively distance-only degree programs*
   g. *High school diploma or equivalent (matriculated students)*
   h. *Determine CARES Act fund disbursement type and confirm payment was deposited*
   i. *Determine (*through the application noted in b) whether funds are used for allowable expenses (one or more of the following):*
      i. *Food*
      ii. *Housing*
      iii. *Course materials*
      iv. *Technology*
      v. *Health care*
      vi. *Tuition*

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From what I have heard so far, it seems that both presenters have mentioned intensive audit involvement in the COVID related topics. My concern and question is that how auditors are able to rapidly educate themselves with the regulations, controls needed, to be helpful to the University on those topics. Things like the CARES ACT, IT control for remote working, are so new and take time for people to absorb. So I am just wondering. Thank you!

Professional organizations websites such as ACUA and COGR as well as Department of Education. In addition, my staff have been taking advantage of the many free webinars offered by professional organizations and service providers.

Here are the links:

https://www.cogr.edu/science-and-security

https://www.cogr.edu/institutional-and-agency-responses-covid-19-and-additional-resources

Hello- in terms of your current audit of CARES ACT student distributions-- could you speak to the type of work you are doing in this area? We have done some high-level work in the area, but until the OMB issues an addendum in the fall, we don't know where single audit focus will be for sure. Anything you can elaborate on? Thank you!

Our work is focused on student disbursement compliance.

I also would pay attention to how your institutions implemented M-20-17, M-20-26, etc. This also could be a focus of NSF OIG activity.

Hi- I would like to know more about who is planning on applying for FEMA funds and what would make an institution eligible?

I can't answer specifics on eligibility, but I would explore the FEMA web site / application process. There definitely schools that are applying.

https://www.fema.gov/fact-sheet/public-assistance-simplified-application

How frequently are you "catching-up" with your VPR? *Monthly, but we speak regarding specific audits more frequently.*

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How likely is it that the Section 117 reporting threshold will be reduced to $50k? Any estimate on the timeline for this?

I answered this on the webinar and suggested 50/50. It depends on what Congress prioritizes over the limited time left they have before the Election.

I have a question for Sandy. For the advisory services and after action reviews, will you issue a report? *We are working with management to determine the type and format of our reporting. It will not look like an audit report and will likely include a verbal report out with draft detailed information (bullet points). We will likely issue a high-level memo to keep our audit committee informed of the work but leave the details to the format agreed upon with management.*

Is it possible to obtain a copy of Sandy's Research Risk Assessment that her team will be conducting? *We are just now conducting it so we don't have anything to share at this point.*

Sandy had indicated she audited the student portion of the CARES Act. We are being audited in September and wanted to conduct our own first to prepare. Can she share an audit template or resources to assist? *See above.*

Team number at UT Austin and timing of team meetings while remote? *We have approx. 15 team members and our team has had a weekly staff meeting (all of us) during our remote work setting. In addition, project teams meeting weekly and/or as needed for specific project issues. In addition, supervisors have weekly touchpoints with their teams (teams of 3-5). While some of these weekly meetings existed prior to remote work, we added some of them at first to help stay connected. After a couple of months, when I asked staff about changing—all of our team wanted to continue with the weekly meetings.*

A question for Sandy, I am a seasoned auditor but am new to higher education and had started my role at the university just a few months before COVID hit (I have now worked longer from home than I have on campus). I agree with you that informal communication is key, do you have any suggestions on how to do that without having pre-established relationships with key university staff? *Please reach out to me via email and let's connect. I have some ideas but would like to hear more about your environment.*