AuditCon

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ACUA

Strengthening Protections: Effective Audits for Third-Party Youth Programs

A guide for university and college auditors to effectively assess and mitigate risks in third-party youth programs on campus.

Meet Your Presenters

VANDERBILT UNIVERSITY

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Today's Objectives

Explore the current landscape of youth programs and identify potential risks associated with third-party youth programs

Share key audit considerations for effectively assessing third-party youth programs

Provide leading practice recommendations for mitigating potential risks in third-party youth programs

Agenda

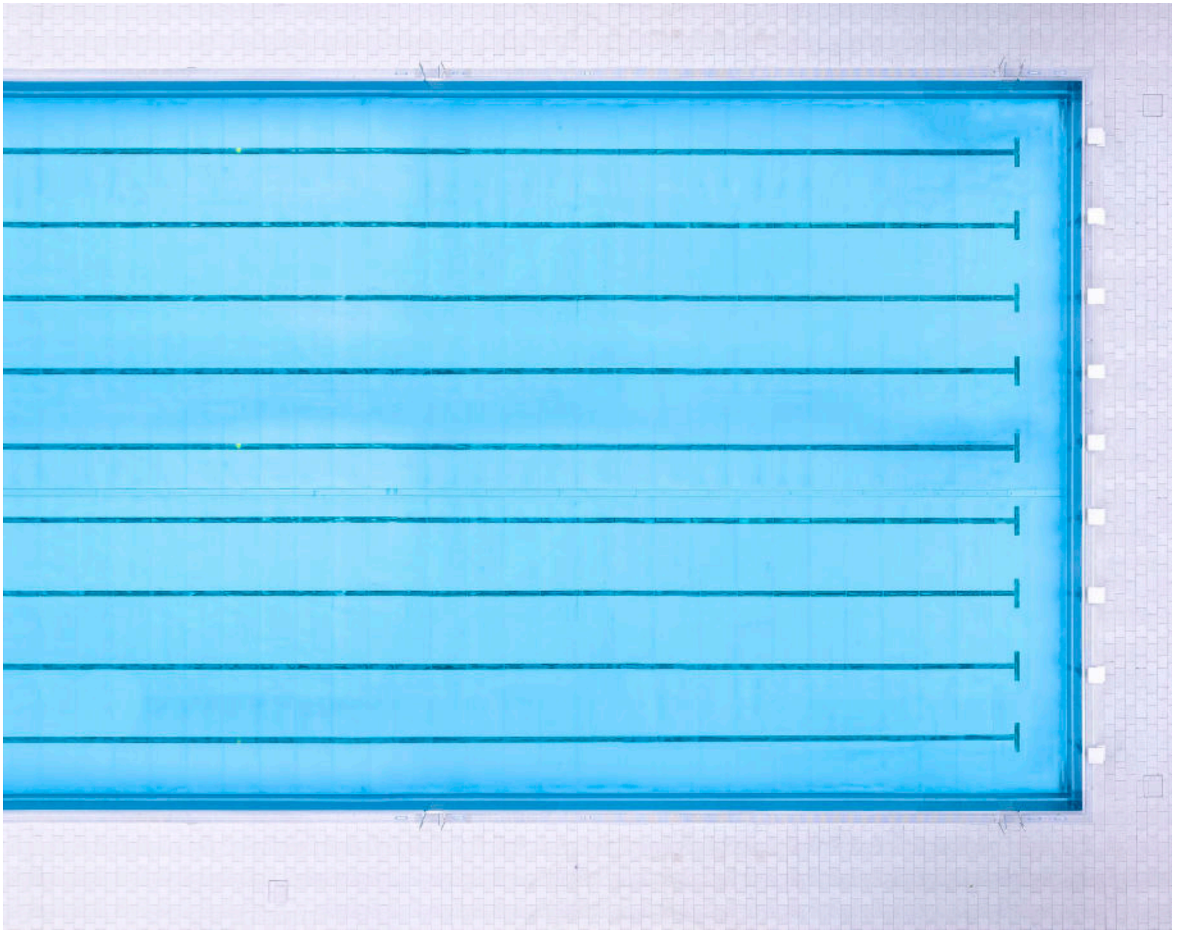
- Defining youth programs across campus
- Third-party youth program operations and common risks
- Case study discussion
- Leading practices and considerations

Defining Youth Programs Across Campus

Defining Youth Programs at Universities

University Sponsored Youth Programs	Third-Party Youth Programs
• Programs officially sponsored, organized and managed by university departments or staff. University maintains direct operational control and liability.	• Programs hosted on university premises but operated by external organizations with varying degrees of university involvement.

Examples of Third-Party Youth Programs



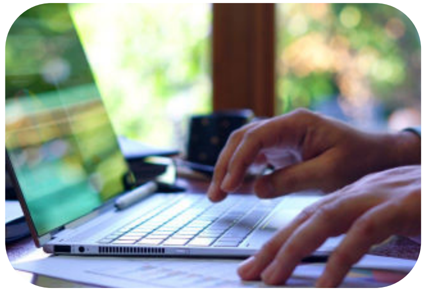
- Private organization renting the pool for swim lessons
- Community organization utilizing the theatre for a musical performance
- Debate team renting space to hold an event
- Local high schools hosting a basketball tournament on campus

Let’s Discuss!

How are third-party youth programs defined at your institution?

Third-Party Youth Program Operations and Common Risks

Third-Party Youth Program Operations



Registration and Approval

Contracting and Liability Insurance

Background Checks and Training for Adults Supervising Minors

Adherence to the Adult to Minor Ratio

Mandated Reporting

Compliance with University Rules & Policies

Common Risks

Decentralized Operations

Lack of oversight for decentralized program registration, approval, and contracting

Inadequate Tracking & & Monitoring

Insufficient systems for tracking compliance with critical requirements like background checks, mandatory training, and adult-to-minor ratios

Unclear Escalation Procedures

Unclear or unenforced protocols for mandated reporting of incidents or suspected abuse of minors

Let's Discuss!

Where do you see risks related to third-party youth programs at your institution?

Vanderbilt University Case Study

Background and Approach

Background

VU conducted a third-party youth program audit to:

- Review policies and processes related to the oversight of programs involving interactions with minors
- Assess controls within third-party contractual agreements related to the Protection of Minors (POM) Policy

Approach

- Documentation Review
- Data analysis
- Interviews
- Sample selection
- Testing
- Benchmarking

Key Outcomes

- Identified areas to optimize system capabilities for newly implemented system
- Discovered varying maturity levels across departmental oversight and created the opportunity for departments to share best practices

Leading Practices and Additional Considerations

Leading Practices

Training Compliance Certifications for Third-Party Program Staff

Completion Checks for Background Checks and Trainings

Meetings with all New Third-Party Programs on Requirements

Onsite Check-Ins with Third-Party Programs to Share Incident Prevention Response Resources

Tracking Third-Party Programs in a Centralized System

Roadshows and regular information sharing on requirements

Additional Audit Considerations

Identify state specific requirements related to background checks for individuals interacting with minors

Ensure alignment of requirements and compliance language across all relevant channels (e.g., policies, website content, contracts, and training materials)

Assess data management and record retention practices for sensitive information

Understand communication activities and tracking methods to identify and monitor third-party programs involving minors

Summary

Importance of auditing third-party programs to ensure safety and compliance

Common risks include decentralized operations, inadequate tracking and monitoring, and unclear escalation procedures or reporting

Leading practices emphasize structured oversight, tracking mechanisms, and accountability on third-party programs

State requirements vary and requirements and structures for youth programs can vary by institution

Questions

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ACUA Baker Tilly 2025 – Higher education benchmarking survey

Why participate?

- Share your insights on current practices, challenges and trends
- Receive a complimentary report with aggregated results + data-driven guidance

Survey details

- ~15 minutes to complete
- Deadline: **Sept. 19, 2025**
- Answer as many or as few questions as you like
- Stay anonymous by entering "Anonymous" in demographics
- Results will be shared with all ACUA members

Designed for higher education internal auditors

Scan the QR code to take survey