

University of Washington

Agency 360

Audit Report	Finding Number	Finding and Corrective Action Status
2020 F	022	<p>Finding: The University of Washington did not establish adequate internal controls over and did not comply with requirements to verify applicant information for the Student Financial Assistance programs.</p> <p>Corrective Action: The University has adequate internal controls over the student financial aid program and maintains a system of quality assurance review to ensure compliance with federal regulations. These controls have proved to be effective since no audit issue has been identified in the past.</p> <p>It should be noted that during the audit period under review, the University had a priority of disbursing student financial aid to the significant population of students and families impacted by the pandemic, which was further complicated by working in a remote environment. The University had to temporarily postpone the post award quality assurance process.</p> <p>Prior to the audit, the University had already planned on reinstating the quality review process. In addition, the University has taken actions to strengthen internal controls over the applicant verification process to address the audit recommendations.</p> <p>As of January 2021, the University repaid the awarded amounts that were overpaid to students identified in the audit.</p> <p>As of March 2021, the University:</p> <ul style="list-style-type: none"> <li>• Updated current training materials to include the types of non-compliance found in the audit.</li> <li>• Provided two training sessions to staff, with plans to maintain an ongoing training schedule at least annually.</li> </ul> <p>The University also retained an external consultant to complete a review of approximately 5,200 student financial aid records, which represented the entire population in fiscal year 2021. The review included post verification of changes to Institutional Student Information Records to identify any errors in the verification process. This review has been completed and the University is in the process of analyzing the results to determine any necessary procedural changes and training needs.</p> <p>Completion Date: Corrective action is expected to be complete by January 2022</p> <p>Agency Contact: Dan Schaaf                      Controller                      4300 Roosevelt Way NE                      Seattle, WA 98105                      (206) 685-6423  <a href="mailto:schaafd@uw.edu">schaafd@uw.edu</a></p>

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2020 F	023	<p>Finding:</p> <p>Corrective Action:</p> <p>Completion Date:</p> <p>Agency Contact:</p>	<p>The University of Washington did not establish adequate internal controls over and did not comply with federal requirements to conduct risk assessments of student information security for the Student Financial Assistance programs.</p> <p>The University has established adequate internal controls to ensure student information security for the Student Financial Assistance programs. There are existing efforts being performed that address the risk elements in the Gramm-Leach-Bliley Act, as described in the response to the finding.</p> <p>As of June 2021, the University:</p> <ul style="list-style-type: none"> <li>• Organized and updated documentation of risk assessment activities and information security controls for student information into a single set of information security plans with a clear mapping to the requirements of the Act.</li> <li>• Developed a process to review and update documentation of ongoing activities at least annually to address changes to information security practices or risks as part of the University’s information technology management practice.</li> </ul> <p>As of August 2021, the University:</p> <ul style="list-style-type: none"> <li>• Completed the adequacy assessment of the current information security controls using industry-accepted cybersecurity models.</li> </ul> <p>August 2021, subject to audit follow-up</p> <p>Dan Schaaf                      Controller                      4300 Roosevelt Way NE                      Seattle, WA 98105                      (206) 685-6423  <a href="mailto:schaafd@uw.edu">schaafd@uw.edu</a></p>

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2020 F	024	<p>Finding:</p> <p>Corrective Action:</p> <p>Completion Date:</p> <p>Agency Contact:</p>	<p>The University of Washington did not establish adequate internal controls over and did not comply with requirements to report student enrollment information accurately for the Student Financial Assistance programs.</p> <p>To address the audit recommendations, the Office of the University Registrar (University) has taken the following actions to strengthen monitoring of the National Student Clearinghouse (NSC) to ensure enrollment information reported in the National Student Loan Data System (NSLDS) is accurate and complete:</p> <ul style="list-style-type: none"> <li>• Established an audit process for student enrollment data submitted by NSC to NSLDS on a quarterly basis. This audit monitors data in the NSLDS system to ensure accuracy.</li> <li>• Provided a supplemental graduation file each time the Degree Verification file is submitted starting in mid-May 2021. The University also submitted the graduation files for each of the quarters of the 2019-2020 and 2020-2021 academic years.</li> <li>• Followed up with the NSC to determine if changes to system configuration were required to comply with federal enrollment reporting requirements.</li> <li>• Determined whether previously reported enrollment data in NSLDS needs to be corrected.</li> </ul> <p>In addition, the University will now monitor and identify student records with double majors that were impacted by the lack of secondary graduate file submission and will ensure accurate submission from NSC to the NSLDS database.</p> <p>The new monitoring processes as outlined above will be performed on a quarterly basis.</p> <p>October 2021, subject to audit follow-up</p> <p>Dan Schaaf                      Controller                      4300 Roosevelt Way NE                      Seattle, WA 98105                      (206) 685-6423  <a href="mailto:schaafd@uw.edu">schaafd@uw.edu</a></p>