



*The Legislative Audit Bureau makes 8 recommendations
to University of Wisconsin System Administration*

We recommend the University of Wisconsin System Administration:

1. work with the federal government to resolve the \$239,200 in unallowable costs that our reviews found that University of Wisconsin institutions had incurred (p. 32);
2. ensure all University of Wisconsin institutions comply with the American Rescue Plan Act by spending a portion of Round III funds from the Higher Education Emergency Relief Fund on evidence-based coronavirus prevention or management practices and on informing financial aid recipients about benefit changes for which they may be eligible (p. 32);
3. provide written guidance to University of Wisconsin institutions about allowable uses of funds from the Higher Education Emergency Relief Fund and include correct information in expenditure reports (p. 32); and
4. report to the Joint Legislative Audit Committee by March 1, 2023, on the status of its efforts to implement these recommendations (p. 32).

We recommend the University of Wisconsin System Administration improve its oversight of the ShopUW+ application by:

5. developing a written requirement for University of Wisconsin institutions to periodically review ShopUW+ approval access and communicating this requirement to all University of Wisconsin institutions (p. 39);
6. developing a procedure to monitor the compliance of all University of Wisconsin institutions with the requirement for periodic review of ShopUW+ approval access (p. 39);
7. developing a policy to require periodic review of the adequacy of certain cloud-based third party vendors' internal controls, such as by assigning the responsibility to obtain a service organization audit report and ensuring such reports are reviewed (p. 39); and
8. annually obtaining and reviewing relevant service organization audit reports (p. 39).