



FISCAL YEAR 2022 RISK ASSESSMENT AND INTERNAL AUDIT PLAN

October 8, 2021

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EXECUTIVE SUMMARY

The Fiscal Year (FY) 2022 Internal Audit Plan is part of a Three-Year Plan of Internal Audit's risk assessment and selected projects for fiscal years 2022 – 2024. This plan was initially developed in February/March 2020 through a collaborative, risk-based planning approach which sought input from the officers, senior management and staff members of NeighborWorks America (the Corporation). It was facilitated by the initiation of a formal risk assessment process that identified, measured and prioritized the potential risks associated with in a universe of activities engaged in by the Corporation. This plan has been adopted and modified based on newly assessed risks and the Corporation's Strategic Plan which has as one of its goals "to enhance accountability systems and practices" under Goal 4.

The current Three-Year Plan (FY2022– FY 2024) encompasses scheduled projects that cover the three-year period based on existing resources and subject to periodic updates.

Objectives for the FY 2022 Internal Audit Plan:

- ◆ Establish an audit universe that contains the main business processes, significant assets, compliance issues and major projects/initiatives pertinent to the success of the Corporation's strategic plan (see **Exhibit C** for Internal Audit Universe).
- ◆ Identify and establish audit work schedules and priorities based on potential exposures/key risks of the organization, within constraints of available resources.
- ◆ Allocate resources (man-hours and financial budget) to highest priorities identified.
- ◆ Provide the foundation for a continuous systematic audit coverage that assures key systems/units/activities are covered.
- ◆ Set clear Internal Audit objectives that will provide a basis for measuring future performance.
- ◆ Provide flexibility in continuously monitoring and identifying risks as they occur, thereby enabling the corporation to respond in a proactive manner.
- ◆ Provide a framework that is strategically responsive toward the development of current and future Internal Audit plans.

The planning process involved a risk analysis that included the analyses of data gathered and prioritization of risk levels into high, moderate and low. Our cumulative knowledge of audit client operations and internal controls from past events are also considered in this identification process.

Significant variables considered in categorizing the risk factors:

- ◆ Financial exposure (materiality and budget).
- ◆ Data integrity and adequacy of current systems.
- ◆ Operating environment (control culture and complexity of operations).
- ◆ Audit history (time expired since last audit).
- ◆ Interface with external interests (see **Exhibit A** for a template of the model used).

The Team Risk module of Teammate was used to conduct the risk identification and rank/score activities using the same set of variables from previous Internal Audit Plans.

In addition, the engagement-level risk assessment capabilities of Teammate will be utilized to facilitate the documentation and integration of objectives, risks and controls of each auditable activity for the fiscal year. Management input was secured to ensure that areas of concern were considered from a diverse group and aligned with strategic/operational priorities.

In selecting activities from the high and moderate risk levels a number of selection criteria were observed: (A) Risk Rating (B) Risk to Strategic Objectives (C) Last known Audit (D) Maturity level of System, Application or Control; and (E) COVID-19 Evolving & Emerging Risks. The selection resulted in the identification of the following projects for the FY 2022 Internal Audit Plan:

- ◆ **COMPASS Project Development**
- ◆ **COVID-19: Return to Work Facilities**
- ◆ **Enterprise Risk Management**
- ◆ **Network Disaffiliations**
- ◆ **Identity Access Management (IAM)**
- ◆ **Third Party Vendor Management: Gappify Post Implementation Review¹**
- ◆ **NetSuite Accounts Payable/ACH payments & transactions**
- ◆ **Professional Services Contract Payments (Sole Sourced and below 20k)**
- ◆ **Housing Stability Counseling Program – (HSCP)***

***Housing Stability Counseling Program**

The American Rescue Plan Act of 2021 (Public Law 117-2) appropriated \$100 million to the Neighborhood Reinvestment Corporation, doing business as NeighborWorks[®] America (NeighborWorks), to fund the Housing Stability Counseling Program (HSCP). These funds are for housing counseling services, defined as (i) housing counseling provided directly to households facing housing instability, such as eviction, default, foreclosure, loss of income, or homelessness; (ii) education, outreach, training, technology upgrades, and other program related support; and (iii) operational oversight funding for grantees and subgrantees. With this Funding Announcement, NeighborWorks makes available up to \$88.5 million in grant funds. Internal Audit will present a separate Risk Assessment & Internal Audit Plan for the HSCP and plans to conduct at least one project during the FY 22 period.

¹ Online portal that allows vendors to self-register (vendor demography information) such as the upload of tax forms, update of business info, and manage email communications amongst others. The system is expected to integrate with NetSuite (Corporations main Financial platform) to create vendor records.

DEVELOPMENT OVERVIEW

A risk assessment for NeighborWorks America has been completed and an Internal Audit Plan has been developed as a result of that process. The plan aims to ensure that key controls, policies and procedures are in practice as intended. It also aims to provide assurance that management has systems in place that would adequately identify risks and take the necessary steps to mitigate them. In developing the plan, the following basic principles were observed:

- ◆ Recognition that staff and resources are limited, which prohibits 100 percent audit coverage.
- ◆ Priority consideration to those audits that may be required by the audit committee or resulting from the external auditors' recommendation.
- ◆ Risk assessment criteria used in the ranking of the Audit Universe places some emphasis on our professional opinion or institutional knowledge of an activity's internal control environment.
- ◆ Awareness that there are inherent risks and limitations associated with any method or system of prioritizing risks.
- ◆ Annually conduct a review on External Business Relationships, Accounts Payable/ACH transactions, and IT&S activity.
- ◆ Every other year conduct a review on one activity of the Organizational Assessment Division (OAD) after consideration of priority activities.
- ◆ The identification and severity of the risk ranking of an activity or function will be considered primarily in making project selections.

The methodology included the following:

- ◆ Conducting a series of interviews with the Officers and Senior Management (*see Exhibit D* for a list) to identify and assess the following:
 - Functional profile
 - Business processes.
 - Management's assessment and commitment to internal controls.
 - Applicable governance risks, including strategic, operating, financial, and information.
 - Business environment risks and exposure.
- ◆ Application of a risk model to analyze the data gathered and prioritize the level of risk. The following weighted factors were addressed to arrive at rankings based on a risk score: interface with external interests, materiality, complexity of operations, control culture, data integrity, adequacy of systems and time expired since last audit (*see Exhibit A*). The entire Audit Universe is scored based on the risk model, and the resultant rankings are used to undertake the risk classification.
- ◆ Development of an Internal Audit Plan that appropriately addresses exposures based on the risk matrix process and internal audit universe, as identified below, which are subject

to constraints in resource availability. The plan contains the list of audit projects selected for FY 2022 as a result of the rankings (see **Exhibit B**).

- ◆ The Internal Audit projects selected for FY 2022 were selected by taking into consideration:
 - The highest inherent score and risk ranking.
 - Strategic plan goal of enhancing accountability systems
 - Taking into consideration the impact of COVID 19.
 - Rescheduling of audit projects identified as having elevated risks from the current risk assessment for an earlier review.
 - Limiting audit projects not to exceed two projects for any division in any given fiscal year.

These criteria do not preclude any other events which might arise to justify the inclusion of other audit projects for review in a particular fiscal year.

The remaining steps in the Internal Audit methodology involve the implementation of the Internal Audit Plan, including the following:

- ◆ Planning for specific projects in the Internal Audit Plan. This includes developing a detailed project work plan.
- ◆ Performing detailed test work. This includes performing and documenting audit procedures and evaluating and reporting Internal Audit results.
- ◆ Periodically reporting internal auditing activities to senior management and the audit committee:
 - Issuing a formal report of observations and recommendations.
 - Following up on management's implementation of recommendations and/or corrective action.
 - Evaluating Internal Audit's performance against the expectations of the audit committee and management.
 - Aggregating audit results, observation trends and control gaps annually.

GLOBAL BUSINESS RISKS

The Internal Audit Plan is based on an assessment of the Corporation’s current operating environment. As we proceed through the year, against the background of COVID-19 and the inherent uncertainties, the plan must remain flexible to address issues or concerns that may arise and result in a shift of priorities. Internal Audit and senior management will monitor the current environment and recommend adjustments when appropriate to the audit committee.

We continually seek to improve the quality and value of Internal Audit services. Therefore, in conjunction with senior management’s input, the scope of the audits being performed during FY 2022 will focus significantly on financial and operational risks with moderate risk rankings.

Based on the risk assessment exercise completed, Internal Audit understands that the specific risks and challenges facing NeighborWorks America are as follows:

| Global Risk Profile | Impact |
|---|---|
| Strategic | |
| Reputation Scale of Operations Budgetary Uncertainties | Actions that negatively impact NeighborWorks reputation Re-assess scale of operations Appropriated and Non-Appropriated funds |
| Operational Issues | |
| Efficiencies in the Procurement cycle IT&S capacity constraints Cybersecurity Business Continuity Impact of COVID 19 Retention of Talent & Institutional Knowledge Data Privacy | Lag time in Procurement cycle Vulnerability resulting from obsolete systems Remote work Information security Stress on internal staff Disrupt access to IT Resources |
| Visibility Issues | |
| NeighborWorks Compass Outsourcing & Managing Third Party Relationships Housing Stability Counseling Program (HSCP) | Reputational – heightened awareness Legal risk exposure Increased risk potential |

**RISK ASSESSMENT TEMPLATE
EXHIBIT A**

Operational Area:
Program:
Activity:
Date:

| RF# Risk Factors (RF) | (A) Level of Risk (1) | (B) % Impact | (A x B) Total Raw Score |
|--|--------------------------------------|-----------------------------|--|
| 1 External Interests Interface | | 21.0 | 0 |
| 2 Materiality or Budget \$\$ | | 18.5 | 0 |
| 3 Complexity of Operations | | 18.0 | 0 |
| 4 Control Culture | | 16.5 | 0 |
| 5 Data Integrity and Adequacy of Systems | | 15.0 | 0 |
| 6 Time Expired Since Last Audit | | 11.0 | 0 |
| | Total Score: | 100.0 | 0 |

1 – Low risk, total raw score <150

2 – Moderate risk, total raw score 150–199

3 – High Risk, total raw score ≥200

Legend: Further Explanations of Risk Factors

External Interests Interface – Amount of visibility that an activity has relative to external sources and its impact on customer service, quality and corporate reputation.

Materiality or Budget – 0%-4% of assets – low; 5%-9% of assets – moderate; >10% of assets – high.

Complexity of Operations – How many steps does it take to complete one frequency of this activity?

Control Culture – Degree to which controls exist within the relevant environment and adherence to policies/procedures.

Data Integrity and Adequacy of Systems – Percentage of the system that relies strictly on data derived from support systems.

Time Expired Since Last Audit – Period since last audit review has been conducted.

INTERNAL AUDIT PLAN BUDGETED HOURS

In determining the budgeted hours for each project, we reviewed the Global Audit Information Network's (GAIN) 2016 Annual Benchmarking Study² to determine the audit lifecycle of similar-sized organizations. Based on the GAIN Study, it was reported that for organizations with an audit staffing level of less than five (5) FTEs, the average audit lifecycle was approximately 10 weeks (47 days or 376 hours). This total time was allocated to include planning, fieldwork, reporting and follow-up activities. Taking into consideration the results of the GAIN study and based on prior NeighborWorks America experience and standard operating procedure, we determined the benchmark average audit lifecycle for a typical NeighborWorks America project to be nine weeks (45 days or 360 hours), allocated across the following activities as follows:

Planning – 2 weeks (10 days or 80 hours).

Fieldwork – 4 weeks (20 days or 160 hours).

Follow-up/reporting – 3 weeks (15 days or 120 hours).

Internal Audit recognizes that due to the complexity of the project; prior knowledge of the business activity and/or subject matter; staffing levels, for example internal, consultant or subject matter expert; and lag time due to unforeseen circumstances, some projects may run for a shorter or longer period.

² Source: The Institute of Internal Auditors Global Audit Information Network's 2016 Annual Benchmarking Study - Audit Life Cycle.

**BUDGETED HOURS
EXHIBIT B**

| NEIGHBORWORKS® AMERICA Internal Audit Plan 2022 | |
|--|-----------------------|
| <u>PROJECT DESCRIPTION</u> | BUDGETED HOURS |
| CORPORATE & INFORMATION TECHNOLOGY SERVICES | |
| COMPASS Project | 360 |
| Development COVID-19: | 400 |
| Return to facilities Enterprise | 360 |
| Risk Management | 500 |
| HSCP | |
| FIELD/OAD | |
| Network Disaffiliation | 360 |
| INFORMATION TECHNOLOGY SERVICES | |
| Identity Access Management | 400 |
| FINANCE | |
| Third Party Vendor Management: Gappify | 360 |
| Accounts Payable/ACH Transactions | 360 |
| Professional Services Contract Payments | 400 |

**BUDGETED HOURS
EXHIBIT B**

| | |
|--|-------|
| <i>Internal Audit Departmental Deliverables</i> | |
| <i>Annual Risk Assessment Process</i> | 500 |
| <i>Quarterly Audit Report Follow-Up</i> | 320 |
| <i>Continuous Monitoring</i> | 160 |
| | 4480 |
| <i>Internal Audit Administration at 35%</i> | 1,568 |
| Training and Development | 200 |
| Total budgeted audit hours: | 6,248 |
| Total audit hours available | 4,760 |
| IT outsourced services and other subject matter expertise | 1,488 |
| Budgeted audit hours | 6,248 |
| Total FTE hours available (2,080 hours per FTE) | 5,712 |
| Administrative time | -320 |
| Annual leave | -200 |
| Sick time | -200 |
| Public holidays | -232 |
| | |
| Total audit hours available | 4,760 |

**INTERNAL AUDIT OBJECTIVES AND POTENTIAL RISKS
FISCAL YEAR 2022**

| Audit Project Area | Potential Risks | Audit Objective |
|---|---|---|
| CORPORATE | | |
| COMPASS PROJECT DEVELOPMENT¹ COVID-19: RETURN TO WORK FACILITIES ENTERPRISE RISK MANAGEMENT | Inadequate development or management of resources, budget overruns due to missed deadlines. Noncompliance with regulatory authorities OSHA, EEOC; lack of guidelines or policies Risk Protocols do not effectively identify changes to the environment. | Obtain assurance that scheduled milestones and budget are managed by appropriate project management protocols. Audit objective ensures that the Corporation has in place adequate protocols which provide for the safety of staff and meet with regulatory/guidelines. Obtain assurance that ERM has been incorporated into business systems in order to facilitate the identification of internal and external risks as it affects the strategic plan. |
| FIELD/OAD | | |
| NETWORK DISAFFILIATIONS | Non-compliance with Corporate policies and procedures | Obtain assurance that network disaffiliations were appropriately executed according to Corporate policy. |
| INFORMATION TECHNOLOGY | | |
| IDENTITY ACCESS MANAGEMENT (IAM) | Unauthorized access to data, system permissions not reviewed consistently, inadequate event logging or monitoring of security of event logs | To obtain assurance that IAM has adequate internal controls to identify, authorize and authenticate users within the Corporations IT systems. |

¹ The scope and objective for this project is subject change based on the results of the final report of the Independent

FINANCE

**THIRD PARTY VENDOR
MANAGEMENT: GAPPIFY**

Service levels are inadequate or unsatisfactory, legal risk from loss of personally identifiable information (PII)

To review and evaluate the contractual relationship between the Corporation and Gappify to obtain assurance that expectations and obligations have been met.

**ACCOUNTS PAYABLE/ACH
TRANSACTIONS**

Disbursements may not be accurately recorded, valid or authorized.

Obtain assurance on the systems and controls in place that would ensure data integrity and that payments are properly supported by original invoices, evidence of delivery and approved in accordance with the delegation of authority.

**PROFESSIONAL & VENDOR
SERVICES CONTRACTS (SOLE
SOURCED & CONTRACTS <=
20K)**

Non-compliance with Corporate procurement policies and procedures, inadequate justification and/or authorization

Obtain assurance that sole sourced procurements were appropriately supported/justified, documented, and executed according to the procurement policy.

**FY 2022 RISK ASSESSMENT AND INTERNAL AUDIT UNIVERSE (abridged version):
Ranked by Risk Priority *(highlighted risk ratings included in FY 2022 Plan)**

EXHIBIT C

| Division | Activity² | FY 2022 Inherent Score Rating | FY 2022 Risk Rating | CODE |
|-----------------------------------|---|--|------------------------------------|-------------|
| Corporate | <i>COMPASS Project Development</i> | 211.0 | High | Red |
| Information Technology & Services | <i>Identity Access Management</i> | 200.0 | High | |
| Corporate | <i>COVID-19: Return to Work Facilities</i> | 197.50 | Moderate | Yellow |
| National Initiatives | <i>Housing Stability Counselling Program (HSCP)</i> | 196.0 | Moderate | |
| Finance | <i>Third Party Vendor Management: Gappify</i> | 191.0 | Moderate | |
| Finance | <i>Professional Services Contract Payments</i> | 191.0 | Moderate | |
| Field Operations | <i>Network Disaffiliation Process</i> | 190.5 | Moderate | |
| Finance | <i>NetSuite Accounts Payable/ ACH Transactions (NetSuite)</i> | 190.0 | Moderate | |
| Corporate | <i>Enterprise Risk Management</i> | 190.0 | Moderate | |
| Information Technology & Services | Cyber Security | 189.0 | Moderate | |
| Field Operations | Flux Grant Management Systems | 185.5 | Moderate | |
| Information Technology & Services | Network Security | 185.5 | Moderate | |

² Selected Projects for FY 22 are in *italics* (Total of 9). Cyber Security and Flux were last audited in 2018 and 2018 respectively.

| Division | Activity | FY 2022 Inherent Score Rating | FY 2022 Risk Rating | CODE |
|--|---|--|---------------------------|------|
| Field Operations | Network Affiliations Process | 185.0 | Moderate | |
| Organization Assessment | NWO Charter Affiliations Process | 182.0 | Moderate | |
| Office of General Counsel | Data Security | 181.5 | Moderate | |
| Procurement | Purchase Card Administration | 181.5 | Moderate | |
| Corporate | External Business Relationships | 179.5 | Moderate | |
| Information Technology & Services | Enterprise Architecture | 179.5 | Moderate | |
| Human Resources | Telecommuting/Adjusted Work Schedule | 179.0 | Moderate | |
| Finance | Payroll (Ultipro) | 179.0 | Moderate | |
| Finance | WeConnect Application Systems | 179.0 | Moderate | |
| Information Technology & Services | Network Backup & Data Retention Management | 179.0 | Moderate | |
| Development | Solicitations (Grant/Contract Proposals) | 179.0 | Moderate | |
| Finance | Corporate Travel (US Bank Visa) Card | 178.8 | Moderate | |
| Information Technology & Services | Cloud Provider Services | 178.5 | Moderate | |
| Information Technology & Services | Hardware Inventory Administration & Management | 178.5 | Moderate | |
| Organization Assessment | Ratings – Organizational Health Tracking | 178.5 | Moderate | |

| Division | Activity | FY 2022 Inherent Score Rating | FY 2022 Risk Rating | CODE |
|--------------------------------------|--|--|---------------------------|------|
| Human Resources | Employee Relations | 178.5 | Moderate | |
| Human Resources | Retirement Plan 401k | 178.0 | Moderate | |
| Human Resources | UltiPro (HRMS) | 178.0 | Moderate | |
| Finance | Travel Expense (Reimbursement) Nexonia | 178.0 | Moderate | |
| Information Technology & Services | Help Desk/Technical Support | 178.0 | Moderate | |
| Procurement | Contract Administration | 178.0 | Moderate | |
| Public Relations | Crisis Management | 178.5 | Moderate | |

(Abridged Version)

LIST OF OFFICERS AND SENIOR MANAGEMENT
2022 RISK ASSESSMENT INTERVIEWEES
Conducted Jan/Feb 2021

EXHIBIT D

| Management Title | Business Area |
|-----------------------------------|--|
| Chief Executive Officer | Corporate Governance |
| Chief Operating Officer | Corporate Field Operations |
| General Counsel | General Counsel Office |
| Chief Financial Officer | Corporate Finance |
| Senior Vice-President | Corporate Planning, Performance and Strategy |
| Senior Vice-President | NeighborWorks Services Group |
| Senior Vice-President | Information Technology and Services |
| Senior Vice-President | Procurement |
| Senior Vice-President | National Initiatives |
| Senior Vice-President | Organizational Assessment Division |
| Senior Vice-President | Public Policy and Legislative Affairs |
| Senior Vice-President | Human Resources |
| Senior Vice-President | Development |
| Senior Vice-President | Administrative Services |
| Senior Vice-President, Controller | Finance |
| Senior Vice-President | Financial Planning and Analysis |

GLOSSARY

Audit Plan: The overall plan for annual or multiyear audit coverage of the audit universe units (see Audit Universe) including units to be audited, planned scope, timing of the work and estimated time.

Audit Risk Assessment (Model): A systematic process for exercising and integrating professional judgments about potential adverse conditions and events. This process provides a means for development of the Audit Plan (see also Business Risk and Risk Factors). An audit risk assessment is the identification, measurement and prioritization of risks. The corporate control environment influences the negative or positive consequences of risk, including risk assessment mechanisms in place, information and communication process, including monitoring and oversight responsibilities.

Audit Universe: Consists of auditable activities which include subjects, units or systems that are capable of being defined and evaluated. They can further be defined as core business activities and support functions.

Auditable Activities: May include policies, procedures and practices; cost centers; general ledger account balances; information systems (manual and computerized); major grants, contracts and programs; organizational units such as technical assistance; functions such as information technology, consultant purchase, finance and human resources; transaction systems for activities such as grant disbursements, collections, payroll and fixed assets; financial statements and laws and regulations.

Business Area/Activity: Sometimes referred to as an auditable unit. Any particular topic, subject, project, department, process, organizational function or activity considered auditable.

Business Risk: Risk is used to express concerns about the probable effects of an uncertain environment and the probability that an event may adversely affect the corporation, activity, process, system, etc. The negative possibilities are the risks while the positive possibilities are opportunities. A business risk is considered a threat to the ultimate achievement of the stated goals and objectives of the current fiscal year and/or three to five years into the future.

Criteria: Requirements.

Exposure: The susceptibility to loss, perception of risk, or a threat to an asset or asset-producing process, usually quantified in dollars. An exposure is the total dollar amount at risk without regard to the probability of a negative event.

Ranking: The process of establishing the order of priority.

Risk Analysis/Risk Assessment: The identification of risk, the measurement of risk and the process of prioritizing risks or selecting alternatives based on risk.

Risk Classification: The categorization of risk, typically into high, moderate and low.

Risk Factors: Criteria used to identify the nature, relative significance and likelihood of potential adverse conditions or events. The individual risk factors were selected from professional literature⁴ on the basis of relevance.

Risk Identification: The method of identifying and classifying risk (see also Risk Classification).

Risk Model: A mathematical, graphical, or verbal description of risk for a particular environment and set of activities within that environment. Useful in risk assessment for consistency, training and documentation of the assessment.

Risk Profile: A high-level summary of the identified, measured and prioritized business risks facing the organization.

Specific Risk: The type of risk that is found in specific activities. The level of this risk is expected to vary from activity to activity, even though all activities may have it.

⁴ Literature obtained from the American Institute of Certified Public Accountants and the Institute of Internal Auditors.

APPENDIX A – FY 2022 INTERNAL AUDIT PROJECT TIMELINE TBD

APPENDIX B – Three YEAR AUDIT PLAN (FY 2022 – FY 2024) TBD



NeighborWorks® America

Fiscal Year 2022 Audit Plan & Other Activities Time Line(October 2021 through September 2022)

* Timeline is subject to change based on management feedback and perceived risks
See Internal Audit Plan for more detailed information on projects

| | FY22 | | | | | | | | | | | | FY23 | | |
|---|--------------------|-----|-----|--------------------|-----|-----|--------------------|-----|-----|--------------------|-----|-----|--------------------|-----|-----|
| | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
| CORE - FY 2021 CARRYOVER PROJECTS | | | | | | | | | | | | | | | |
| Accounts Payable/ACH Transactions (Netsuite) | | | | | | | | | | | | | | | |
| COMPASS Project Development | | | | | | | | | | | | | | | |
| Enterprise Risk Management (ERM) | | | | | | | | | | | | | | | |
| COVID-19: Return to Work Facilities | | | | | | | | | | | | | | | |
| CORE - FIELD/OAD | | | | | | | | | | | | | | | |
| Network Disaffiliations | | | | | | | | | | | | | | | |
| CORE - FINANCE | | | | | | | | | | | | | | | |
| Professional & Vendor Services Contracts (Sole Source & Contracts <= \$20K) | | | | | | | | | | | | | | | |
| Third Party Vendor Management: Gappify | | | | | | | | | | | | | | | |
| Accounts Payable/ACH Transactions (NetSuite) | | | | | | | | | | | | | | | |
| CORE - INFORMATION TECHNOLOGY & SERVICES | | | | | | | | | | | | | | | |
| Identity Access Management (IAM) | | | | | | | | | | | | | | | |
| HOUSING STABILITY COUNSELING PROGRAM (HSCP) | | | | | | | | | | | | | | | |
| HSCP Audit Project (TBD) | | | | | | | | | | | | | | | |
| ADMIN - RISK ASSESSMENT | | | | | | | | | | | | | | | |
| Annual Risk Assessment | | | | | | | | | | | | | | | |
| ADMIN - MIGRATION | | | | | | | | | | | | | | | |
| TeamMate+ Migration | | | | | | | | | | | | | | | |
| | 1st QTR of FY 2022 | | | 2nd QTR of FY 2022 | | | 3rd QTR of FY 2022 | | | 4th QTR of FY 2022 | | | 1st QTR of FY 2023 | | |

|| CORE - NEIGHBORWORKS® AMERICA

| LEGEND | |
|--------|-------|
| | |
| CORE | ADMIN |

NeighborWorks America Three Year Internal Audit Plan Projects (FY 2022 - FY 2024)

DRAFT

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|--|------------------|---------|--|---------|---------|---------|
| Corporate | | | | | | |
| COMPASS Project Development | Compliance | | | X | | |
| COVID-19: Return to work facilities | Compliance | | | X | | |
| HPN LaunchPad Code Acquisition (last audited 2021) | Compliance | X | | | | |
| Enterprise Risk Management | Operational | | | X | | |
| Delegation of Authority (last audited 2015) | Compliance | | | | X | |
| Organizational Health Tracking System - OTHS | Operational | | | | | |
| WeConnect Application Systems (last audited 2019) | Operational | | | | | |
| Professional Services - Contracts (last audited 2018) | Operational | | | X | | |
| Executive Compensation and Benefits | Operational | | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|--|------------------|---------|--|---------|---------|---------|
| Disaster Recovery and Business Continuity (last audited FY 2017 and FY 2004/2013 under Admin Services) | Operational | | | | | |

| Division - Project Name | Project Category | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|--|--------------------------------------|---------|---------|---------|---------|
| External Business Relationships | | | | | |
| External Business Relationships | Operational | | | X | |
| Community Housing Capital - CHC <i>(last audited FY 2012)</i> | Operational | | | | |
| NeighborWorks Capital - NC <i>(last audited FY 2009)</i> | Operational | | | | |
| National NeighborWorks Association - NNA <i>(last audited FY 2017)</i> | Operational | | | | |
| Field Operations | | | | | |
| Grant Appropriation Disbursement | Financial / Operational | X | | | |
| Fluxx (Grant management system) | Information Technology / Operational | | | X | |
| Supplemental Grants (now Expendable Grants) | Programs/Grants | | | | |
| Capital Underwriting <i>(last audited FY 2016)</i> | Operational | | | | |
| Capital Conversions & Grant Adjustments <i>(last audited FY 2016)</i> | Operational | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|--|----------------------------|---------|--|---------|---------|---------|
| Network Affiliations Process | Operational | | | | X | |
| Network Disaffiliation Process <i>(last audited FY 2008)</i> | Operational | | | X | | |
| Finance | | | | | | |
| Accounts Payable/ACH Transactions <i>(last audited FY 2021)</i> | Financial | X | | X | X | X |
| NetSuite (UltiPro) (system Application) Payroll | Financial | | | | | X |
| Third-Party Vendor Management: GAPPIFY | Operational | | | X | | |
| NetSuite General Ledger (last audited FY2017) | Financial | | | | | |
| Corporate Travel Expense Reimbursement (Nexonia) <i>(last audited FY 2018)</i> | Financial / Operational | | | | | X |
| Travel Management Company <i>(last audited FY 2013)</i> | Operational | | | | | |
| Adaptive Insight (formerly PeopleSoft FPAC Module) | Financial | | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|---|-------------------------|---------|--|---------|---------|---------|
| Federal Budget Process (Submission & Justification) | Financial / Operational | | | | | |
| Procurement | | | | | | |
| RFP & Proposal Lifecycle (<i>last audited FY 2016</i>) | Operational | | | | | |
| NEST - Contract File Repository (<i>last audited 2019</i>) | Operational | | | | | |
| COVID-19: Procurement Adaptation Review | Compliance | X | | | | |
| Ex-Employee Consulting Contracts (<i>last audited FY 2016</i>) | Compliance/ Operational | | | | | |
| Contract Administration | Operational | | | | | |
| Procurement Quality Assurance Assessments (<i>last audited FY 2017</i>) | Operational | | | | | |
| Purchase Card Administration (<i>last audited FY 2006 / FY 2013/ FY 2018</i>) | Financial / Operational | | | | | X |
| Human Resources | | | | | | |
| Employee Relations (complaints) | Compliance | X | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|--------------------------|------------------|---------|--|---------|---------|---------|
| Promotion & Compensation | Operational | X | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|---|--------------------------|---------|--|---------|---------|---------|
| UltiPro (Time Keeping) <i>(Last audited FY 2018)</i> | Compliance / Operational | | | | | |
| Recruitment & Selection | Operational | | | | X | |
| Telecommuting/Work Adjustment | Compliance / Operational | | | | | X |
| Information Technology and Services | | | | | | |
| Database Administration & Controls <i>(last audited FY 2013)</i> | Information Technology | | | | | X |
| IT Security Planning <i>(last audited FY 2008)</i> | Information Technology | | | | | |
| Third Party/Vendor Management | Information Technology | | | | | |
| Network Security/Cloud Based Security <i>(last audited FY 2017)</i> | Information Technology | | | | | X |
| Application & Systems Change Management <i>(last audited FY 2014)</i> | Information Technology | X | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|--|-------------------------------------|---------|--|---------|---------|---------|
| Hardware Inventory Administration & Management <i>(last audited FY 2005)</i> | Operational | | | | X | |
| Enterprise Architecture | Information Technology | | | | | |
| Help Desk/Technical Support | Information Technology | | | | | X |
| IT Governance | Information Technology | | | | | |
| Security Incident Management | Information Technology | | | | | |
| Backup & Data Retention Management <i>(last audited FY2009)</i> | Information Technology / Compliance | | | | | |
| Cyber Security (last audited 2018) | Information Technology | | | | X | |
| Project Management - Budgets & Controlling Cost | Operational | | | | | |
| Identity Access Management | Compliance | | | X | | |
| Mobile Device Management | Information Technology | | | | | X |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|-------------------------|------------------|---------|--|---------|---------|---------|
|-------------------------|------------------|---------|--|---------|---------|---------|

National Initiatives

| | | | | | | |
|--|--------------------------|---|--|--|--|--|
| Neighborhood LIFT / City LIFT Program | Program / Grant | X | | | | |
| Project Reinvest: Grants Appropriation (<i>Project Reinvest last audited FY 2017</i>) | Program / Operational | X | | | | |
| Capital Grant Making | Program / Operational | | | | | |

Organizational Assessment

| | | | | | | |
|------------------------------------|--|--|--|--|--|--|
| Onsite Assessments (PROMPT) | Operational | | | | | |
| PROMPT World Project | Operational / Information Technology | | | | | |
| NWO - Charter Affiliation Progress | Operational | | | | | |
| Sub-Recipient Monitoring | Operational | | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|--|--------------------------------------|---------|--|---------|---------|---------|
| Organizational Health Tracking System - Ratings (OHTS) | Operational | | | | | X |
| NeighborWorks Services Group | | | | | | |
| Development of ETMS (the replacement of TEAM) | Operational / Information Technology | | | | | |
| CounselorMax Review | Operational / Information Technology | | | | | |
| Administrative Services | | | | | | |
| Lease Administration/Leasehold Improvements <i>(last audited FY 2007 / FY 2013)</i> | Operational / Financial | | | | | |
| Records Retention, Storage and Archival) | Operational / Financial | | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|---|--------------------------------------|---------|--|---------|---------|---------|
| Corporate Planning, Performance & Strategy | | | | | | |
| Business Intelligence - Teknion | Operational | | | | | |
| Data Collection, Integration, and Analysis (SQL) - <i>(last audited 2010 as an Access database)</i> | Information Technology / Operational | | | | | |
| Public Relations | | | | | | |
| Emerging Social Media | Operational | | | | | |
| Brand Management | Operational | | | | | |
| Web Development & Maintenance (Microsites) | Operational | | | | | |
| Development | | | | | | |
| Donor Relationship/Stewardship (last audited FY2007) | Operational /Financial | | | | | |
| Due Diligence | Operational | | | | | |
| Solicitations (Grant/Contract Proposals) | Operational /Financial | | | | | |
| Office of General Counsel | | | | | | |
| FOIA Request Handling | Compliance / Operational | | | | | |

| Division - Project Name | Project Category | FY 2021 | | FY 2022 | FY 2023 | FY 2024 |
|---|-----------------------------|----------|--|----------|----------|-----------|
| Intellectual Property Management <i>(last audited FY 2007)</i> | Operational | | | | | |
| Cloud Based Provider Agreements <i>(last audited 2019)</i> | Operational | | | | | |
| Data Security | Compliance / Operational | | | | X | |
| Total Number of Reviews | | 9 | | 8 | 9 | 10 |