Telework, Space Management, and Risk Management

University of Wisconsin System

Joint Legislative Audit Committee Members

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Legislative Audit Bureau

Joe Chrisman
State Auditor

22 East Mifflin Street, Suite 500
Madison, Wisconsin 53703

Main: (608) 266-2818
Hotline: 1-877-FRAUD-17

www.legis.wisconsin.gov/lab
AskLAB@legis.wisconsin.gov

December 15, 2023

Senator Eric Wimberger and
Representative Robert Wittke, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Wimberger and Representative Wittke:

In response to the Joint Legislative Audit Committee's request, we have evaluated the telework, space management, and risk management practices of the University of Wisconsin (UW) System, which is rebranding to the Universities of Wisconsin. In report 23-22, we evaluate similar issues for 39 other executive branch agencies. To complete our audit, we requested the telework policies and agreements of all 14 UW institutions; surveyed all UW institutions about telework and space management issues; reviewed UW's human resources, expenditure, and other data; visited one UW System Administration building; and assessed information technology (IT) issues at 5 UW institutions.

The precise extent to which UW employees worked from the office was not known. Therefore, we used the available data to analyze the extent to which UW employees teleworked in early 2023. On April 5, 2023, 6,558 of 21,308 UW employees (30.8 percent) had agreements that permitted them to telework, including 6,487 employees whose agreements permitted them to telework an average of 3.0 days per week. Data indicated 186 UW System Administration employees used their key cards an average of 1.5 days per week from January 1, 2023, through June 2, 2023, at two buildings where they were headquartered. Some employees may not have worked in the office as frequently as expected, based on their agreements.

An average of 31.1 percent of workstations were in use during our six visits to one UW System Administration building. At the time of our audit, UW System Administration had not developed a plan to consolidate office space. However, our analysis of space utilization, which measures the extent to which entities use their office space, indicates UW System could consider consolidating its office space. We recommend UW System Administration improve how telework and space management are administered, including by working with the Board of Regents to develop an office space consolidation plan and requiring UW institutions to collect accurate information on the extent to which employees work in the office.

UW institution procedures were not fully compliant with UW System information security policies, which increases risk. Our review at five UW institutions found eight concerns. We recommend UW System work with UW institutions to address the specific concerns we identified.

A response from the President of UW System follows the appendices.

Respectfully submitted,

Joe Chrisman
State Auditor

JC/DS/ag

Introduction

In 2021, a private firm's survey indicated that 80.0 percent of responding higher education institutions had created or updated a remote work policy in the past year, 75.4 percent planned to change their space allocation or utilization policies, and 41.0 percent anticipated needing less office space. To accommodate a workforce that did not exclusively work in the office, 58.2 percent of survey respondents indicated they planned to renovate or redesign their office spaces, such as by having their employees share workstations.

The amount of office space that UW System requires to conduct its work is based, in part, on the extent to which UW employees work in buildings UW System owns or leases.

The amount of office space that the University of Wisconsin (UW) System, which is rebranding to the Universities of Wisconsin, requires to conduct its work is based, in part, on the extent to which UW employees work in buildings UW System owns or leases. If some employees typically work elsewhere, such as at their residences, UW System may not require as much office space as would be the case if these employees worked in the office. In addition, UW System must manage the information technology (IT) risks associated with employees who do not work in the office, such as when employees access sensitive information that they require to complete their job duties.

Historically, many UW employees worked in buildings that UW System owns or leases. In recent years, the 14 UW institutions have permitted certain employees to work elsewhere for some or all of their work weeks. UW employees who telework are working at locations, such as their residences, other than their designated headquarters, such as in buildings that UW System owns or leases. UW institutions may permit employees to telework regularly, such as on one or more days each week, based on signed agreements. Our audit focuses on employees who telework regularly.

Questions have been raised about the extent to which UW institutions made telework available to UW employees in 2023, the sufficiency of telework policies UW institutions developed, and the extent to which employees teleworked in 2023. Questions have also been raised about the extent to which UW institutions used their office space early in 2023 and UW System's plans for consolidating office space to reflect the increased amount of teleworking. Finally, questions have been raised about how UW institutions manage IT risks for employees who telework.

To complete this evaluation, we:

- reviewed applicable statutes, administrative rules, and UW System policies;

- analyzed relevant expenditure, staffing, and other data in UW System's accounting, human resources, and other relevant systems;

- reviewed the federal Telework Enhancement Act of 2010, as well as documents from the Government Accountability Office (GAO), the federal Office of Personnel Management, the National Institute of Standards and Technology, and other organizations in order to identify 28 best practices for telework;

- interviewed UW System Administration about telework, space, and IT risk management issues;

- contacted all 14 UW institutions in order to obtain their telework policies and agreements that were in effect on January 1, 2023;

- surveyed in May 2023 all 14 UW institutions, all of which responded, about telework issues;

- surveyed in June 2023 all 14 UW institutions, all of which responded, about space management issues;

- obtained data on the telework agreements in effect on April 5, 2023, for employees of 14 UW institutions;

- obtained data indicating the extent to which UW System Administration employees used their key cards at two buildings from January 1, 2023, through June 2, 2023;

- visited one UW System Administration building in August 2023 in order to determine the numbers of workstations, such as offices and cubicles, that appeared to be in use during each of our six visits to this building;

- developed profiles, as shown in Appendix 1, that contain telework and space management information for each of the 14 UW institutions; and

- contacted 5 UW institutions and analyzed their IT policies and other relevant IT risk-related information.

In report 23-22, we analyze similar telework, space management, and risk management issues at 39 other executive branch agencies.

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Telework Policies

We examined UW System's telework policies.

We examined UW System's telework policies. To do so, we requested that each UW institution provide us with its telework policies and blank agreements that were in effect on January 1, 2023. All 14 UW institutions responded to our request. We found that the telework policies and blank agreements of each UW institution included, on average, 22.6 of the 28 best practices we identified. We recommend UW System Administration modify policies to require UW institutions to consider an employee's work performance and job characteristics when determining eligibility to telework, and to specify whether employees are permitted to telework outside of the U.S.

Telework Policies

UW System Administration developed telework policies that all UW institutions except UW-Madison are required to follow.

Statutes require the Board of Regents to develop a human resources system for all UW institutions except UW-Madison. As permitted by statutes, the Board of Regents delegated the authority to UW System Administration to develop policies under this system. UW System Administration developed telework policies that all UW institutions except UW-Madison are required to follow, and most UW institutions established their own supplemental policies. UW System Administration's policies required UW institutions to execute agreements with employees that specified schedules and job duties while employees teleworked. Statutes authorized UW-Madison to develop its own policies.

We were provided the telework policies and blank agreements in effect on January 1, 2023, for all 14 UW institutions, and we determined whether these policies and agreements included certain types of information. Although UW System Administration indicated other policies included

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similar information, we focused our review on the telework policies and agreements.

Amount of Telework Allowed

UW System Administration's telework policies did not specify a maximum number of days per week that employees are allowed to telework. Instead, each UW institution determined how often its employees were allowed to telework.

The telework policies of 13 UW institutions allowed employees to telework up to 5.0 days per week.

As shown in Figure 1, the telework policies of 13 UW institutions allowed employees to telework up to 5.0 days per week, as of January 1, 2023. UW-Stout's policies allowed employees to telework up to 2.0 days per week.

Figure 1

Maximum Number of Days per Week That UW Institution Telework Policies Allowed Employees to Telework[1]
January 1, 2023
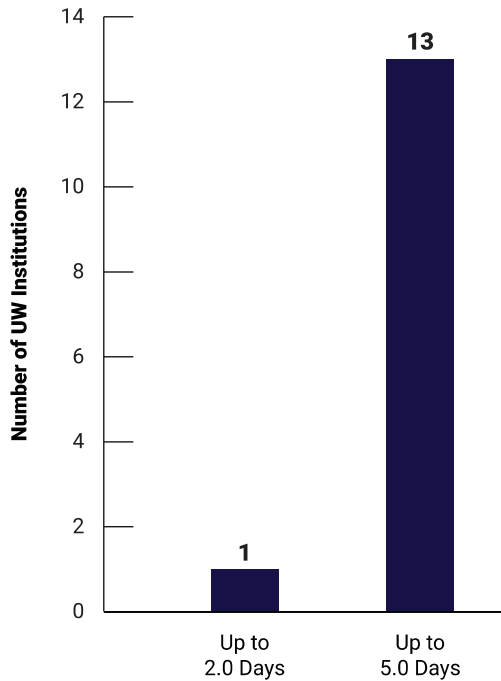
[1] According to the telework policies provided to us.

Consideration of Work Performance and Job Characteristics

As shown in Table 1, the telework policies and blank agreements provided by UW institutions indicated that 8 of 14 UW institutions did not consider work performance when determining an employee's eligibility to telework. The telework policies UW System Administration developed for itself and other UW institutions, except UW-Madison, did not require the consideration of work performance when determining the eligibility of employees to telework.

Table 1

Extent to Which UW Institutions' Telework Policies Considered Work Performance When Determining an Employee's Eligibility to Telework[1]
January 2023

UW Institution	Yes	No
Eau Claire		✓
Green Bay		✓
La Crosse	✓	
Madison	✓	
Milwaukee		✓
Oshkosh		✓
Parkside		✓
Platteville	✓	
River Falls	✓	
Stevens Point	✓	
Stout	✓	
Superior		✓
System Administration		✓
Whitewater		✓
Total	**6**	**8**

[1] As indicated by the telework policies and blank agreements provided to us.

As shown in Table 2, the telework policies and blank agreements provided by 11 of 14 UW institutions did not require UW institutions to consider the need to access confidential information when determining an employee's eligibility to telework. The telework policies UW System Administration developed for itself and other UW institutions, except

UW-Madison, did not require the consideration of job characteristics when determining an employee's eligibility to telework, but employees were required to comply with IT security policies while teleworking.

Table 2

Extent to Which UW Institutions' Telework Policies Considered the Need to Access Confidential Information When Determining an Employee's Eligibility to Telework[1]
January 2023

UW Institution	Yes	No
Eau Claire		✔
Green Bay		✔
La Crosse	✔	
Madison	✔	
Milwaukee		✔
Oshkosh		✔
Parkside		✔
Platteville	✔	
River Falls		✔
Stevens Point		✔
Stout		✔
Superior		✔
System Administration		✔
Whitewater		✔
Total	**3**	**11**

[1] As indicated by the telework policies and blank agreements provided to us.

UW System Administration should modify its telework policies to require UW institutions to consider an employee's work performance and job characteristics when determining eligibility to telework.

UW System Administration should modify its telework policies to require all UW institutions, except UW-Madison, to consider an employee's work performance and job characteristics when determining eligibility to telework. Doing so will help to ensure that telework is allowed only for employees who are most likely to fulfill their job duties while they telework and who have job characteristics that are conducive to telework. Although UW institutions are not required to follow DOA's *Wisconsin Human Resources Handbook* (Handbook), we note that the Handbook required agencies to consider an employee's work performance and job characteristics when determining eligibility to telework.

☑ **Recommendation**

We recommend the University of Wisconsin System Administration:

- *modify its telework policies to require all University of Wisconsin institutions, except the University of Wisconsin-Madison, to consider an employee's work performance when determining eligibility to telework;*

- *modify its telework policies to require all University of Wisconsin institutions, except the University of Wisconsin-Madison, to consider an employee's job characteristics when determining eligibility to telework; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement these recommendations.*

Permitted Telework Locations

UW System Administration's telework policies did not require employees to telework exclusively at their residences, and none of the telework policies or blank agreements that the 14 UW institutions provided to us required employees to telework exclusively at their residences. UW System Administration's policies required employees to obtain signed approval from a Vice Chancellor or a Vice President before teleworking in states other than Wisconsin, but they did not indicate whether telework outside of the U.S. was permitted.

As shown in Table 3, the telework policies and blank agreements provided to us indicated that all 14 UW institutions permitted employees to telework in other states in certain circumstances. Policies indicated UW-Madison permitted employees to telework outside of the U.S. if UW-Madison determined that doing so helped it to meet its mission.

Table 3

**Extent to Which UW Institutions' Telework Policies Permitted Employees
to Telework in Other States and Outside the U.S.[1]**
January 2023

UW Institution	Telework in Other States	Telework Outside the U.S.
Eau Claire	✔	
Green Bay	✔	
La Crosse	✔	
Madison	✔	✔
Milwaukee	✔	
Oshkosh	✔	
Parkside	✔	
Platteville	✔	
River Falls	✔	
Stevens Point	✔	
Stout	✔	
Superior	✔	
System Administration	✔	
Whitewater	✔	
Total	**14**	**1**

[1] As indicated by the telework policies and blank agreements provided
   to us.

*UW System Administration
should modify its telework
policies to specify whether
employees are permitted to
telework outside of the U.S.*

UW System Administration should modify its telework policies to
specify whether employees, other than those at UW-Madison, are
permitted to telework outside of the U.S. If telework outside of the U.S.
is permitted, the policies should specify the circumstances in which it is
permitted.

☑ **Recommendation**

We recommend the University of Wisconsin System Administration:

- *modify its telework policies to specify whether University of Wisconsin employees, other than those at the University of Wisconsin-Madison, are permitted to telework outside of the U.S. and the circumstances, if any, in which such telework is permitted; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement this recommendation.*

Telework Best Practices

We identified 28 telework best practices.

We identified 28 telework best practices based on our review of the federal Telework Enhancement Act of 2010, as well as documents from GAO, the federal Office of Personnel Management, the National Institute of Standards and Technology, and other organizations that established telework best practices. These best practices pertain to telework participation as well as telework policies and agreements. Appendix 2 lists each of the 28 best practices.

We determined the extent to which the telework policies and blank agreements provided to us included the 28 best practices. In some instances, a best practice could be partially included. For example, one best practice indicates that policies should specify guidelines and requirements for maintaining safe telework worksites. If we found that a given UW institution's policies required employees to maintain safe telework worksites but did not specify any guidelines or requirements for doing so, we determined the best practice was partially included.

The telework policies and blank agreements provided to us by the 14 UW institutions included an average of 22.6 of the 28 best practices.

As shown in Table 4, we found that the telework policies and blank agreements provided to us by the 14 UW institutions included an average of 22.6 of the 28 best practices (80.7 percent). The policies and blank agreements indicated each UW institution included 21 or more of the 28 best practices.

Table 4

**Extent to Which 28 Telework Best Practices Were Included
in Telework Policies and Blank Agreements, by UW Institution**[1]
January 1, 2023

UW Institution	Number of Best Practices		
	Included	Partially Included	Not Included
Eau Claire	22	2	4
Green Bay	23	2	3
La Crosse	24	1	3
Madison	21	2	5
Milwaukee	22	2	4
Oshkosh	22	2	4
Parkside	22	2	4
Platteville	24	2	2
River Falls	22	2	4
Stevens Point	22	2	4
Stout	26	2	0
Superior	22	2	4
System Administration	22	2	4
Whitewater	22	2	4
Average	**22.6**	**1.9**	**3.5**

[1] As indicated by the telework policies and blank agreements provided to us.

Some UW institutions indicated that other policies included some of the 28 best practices that were not included in the telework policies and blank agreements. However, we focused our review on telework policies and blank agreements.

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Telework in UW System

We used the available data to analyze the extent to which UW employees teleworked in early 2023.

Because the precise extent to which UW employees worked from the office was not known, we used the available data to analyze the extent to which UW employees teleworked in early 2023. In responding to our survey, 7 of the 14 UW institutions indicated telework somewhat or considerably increases the efficiency of their operations, 1 UW institution indicated it had assessed in writing within the past year the effects of telework on its operations, and 12 UW institutions indicated they did not centrally track whether employees worked in the office on a given day. On April 5, 2023, 6,558 of 21,308 UW employees (30.8 percent) had agreements that permitted them to telework, including 6,487 employees whose agreements permitted them to telework an average of 3.0 days per week. Data indicated 186 UW System Administration employees used their key cards an average of 1.5 days per week from January 1, 2023, through June 2, 2023, at two buildings where they were headquartered. Some employees may not have worked in the office as frequently as expected, based on their agreements.

Survey of UW Institutions

In May 2023, we surveyed UW institutions about their perspectives on telework issues. All 14 UW institutions responded to our survey.

Seven UW institutions indicated telework somewhat or considerably increases the efficiency of their operations.

As shown in Table 5, 7 of the 14 UW institutions indicated telework somewhat or considerably increases the efficiency of their operations. No UW institution indicated telework reduces the efficiency of its operations.

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Table 5

UW Institution-Reported Effects of Telework on Operational Efficiency[1]

UW Institution	Somewhat Increases Efficiency	Considerably Increases Efficiency	Affects Efficiency to an Unknown Extent	Does Not Affect Efficiency	Reduces Efficiency
Eau Claire			✔		
Green Bay			✔		
La Crosse			✔		
Madison	✔				
Milwaukee				✔	
Oshkosh		✔			
Parkside	✔				
Platteville	✔				
River Falls			✔		
Stevens Point		✔			
Stout	✔				
Superior				✔	
System Administration				✔	
Whitewater		✔			
Total	**4**	**3**	**4**	**3**	**0**

[1] According to 14 UW institutions that responded to our May 2023 survey.

Although seven UW institutions indicated telework somewhat or considerably increases the efficiency of their operations, only UW-Madison indicated it had assessed in writing within the past year the effects of telework on its operations, as shown in Table 6. However, in response to our October 2023 request, UW-Madison indicated it had no written assessment to provide us.

Table 6

Extent to Which UW Institutions Indicated They Had Assessed in Writing within the Past Year the Effects of Telework on Their Operations[1]

UW Institution	Yes	No
Eau Claire		✔
Green Bay		✔
La Crosse		✔
Madison[2]	✔	
Milwaukee		✔
Oshkosh		✔
Parkside		✔
Platteville		✔
River Falls		✔
Stevens Point		✔
Stout		✔
Superior		✔
System Administration		✔
Whitewater		✔
Total	**1**	**13**

[1] According to 14 UW institutions that responded to our May 2023 survey.

[2] In October 2023, UW-Madison indicated it had no written assessment to provide us.

UW institutions cited multiple advantages of allowing their employees to telework.

As shown in Table 7, UW institutions cited multiple advantages of allowing their employees to telework. All 14 UW institutions indicated telework increases employee morale. We requested that three UW institutions provide us with information describing how they determined the advantages of allowing employees to telework. UW-Milwaukee cited a national survey of higher education institutions, UW-Platteville cited information from exit interviews with employees and information from a New Jersey higher education institution, and UW-Oshkosh did not respond to our request.

Table 7

Extent to Which UW Institutions Cited Advantages of Allowing Employees to Telework[1]

UW Institution	Increased Employee Morale	Easier to Recruit Employees	Increased Employee Retention	Increased Employee Productivity
Eau Claire	✔	✔	✔	✔
Green Bay	✔	✔	✔	
La Crosse	✔	✔	✔	✔
Madison	✔	✔	✔	✔
Milwaukee	✔	✔	✔	✔
Oshkosh	✔	✔	✔	✔
Parkside	✔	✔		
Platteville	✔	✔	✔	✔
River Falls	✔	✔	✔	✔
Stevens Point	✔		✔	✔
Stout	✔	✔	✔	
Superior	✔	✔	✔	✔
System Administration	✔	✔	✔	✔
Whitewater	✔	✔	✔	✔
Total	**14**	**13**	**13**	**11**

[1] According to 14 UW institutions that responded to our May 2023 survey. UW institutions could cite multiple advantages that our survey listed.

Our survey asked UW institutions to indicate whether four specific potential disadvantages to telework pertained to them. As shown in Table 8, few UW institutions cited these potential disadvantages.

Table 8

Extent to Which UW Institutions Cited Disadvantages of Allowing Employees to Telework[1]

UW Institution	Reduced Employee Collaboration	Reduced Employee Productivity	Reduced Employee Support for the Institution's Mission	Reduced Employee Retention
Eau Claire	✔			
Green Bay				
La Crosse				
Madison				
Milwaukee				
Oshkosh	✔			
Parkside	✔		✔	
Platteville				
River Falls				
Stevens Point				
Stout				
Superior				
System Administration	✔			
Whitewater				
Total	**4**	**0**	**1**	**0**

[1] According to 14 UW institutions that responded to our May 2023 survey. UW institutions could cite multiple disadvantages that our survey listed.

In response to our survey, all UW institutions except UW-Stevens Point indicated they allowed employees to telework outside of Wisconsin. UW institutions specified multiple reasons for doing so, including to recruit and retain employees with the necessary experience and skills, allow employees to work while traveling or addressing medical and other issues, and benefit employees who live in other states, including those whose offices are near those states.

Twelve UW institutions indicated they did not track centrally whether employees worked in the office on a given day.

As shown in Table 9, 12 UW institutions indicated they did not centrally track whether employees worked in the office on a given day. In response to our request for information on how they centrally tracked employees working in the office, UW-La Crosse and UW-Stout each provided information pertaining to their agreements with employees who have permission to telework, but this information did not indicate that either UW institution centrally tracked the actual number of employees who work in the office on a given day.

Table 9

Extent to Which UW Institutions Indicated They Centrally Tracked Whether Employees Worked in the Office on a Given Day[1]

UW Institution	Yes	No
Eau Claire		✔
Green Bay		✔
La Crosse[2]	✔	
Madison		✔
Milwaukee		✔
Oshkosh		✔
Parkside		✔
Platteville		✔
River Falls		✔
Stevens Point		✔
Stout[2]	✔	
Superior		✔
System Administration		✔
Whitewater		✔
Total	**2**	**12**

[1] According to 14 UW institutions that responded to our May 2023 survey.

[2] In response to our follow-up request, the UW institution did not provide us with information indicating it centrally tracked the actual number of employees who work in the office on a given day.

No UW institution indicated it planned to decrease telework opportunities in the coming year.

As shown in Table 10, 11 UW institutions indicated they planned to maintain existing telework opportunities for their employees in the coming year. UW-Stout indicated it planned to increase telework opportunities for certain positions in order to help it recruit employees, but it indicated that it had not developed written plans for doing so. No UW institution indicated it planned to decrease telework opportunities in the coming year.

Table 10

Telework Plans of UW Institutions in the Coming Year[1]

UW Institution	Maintain Telework Opportunities	Increase Telework Opportunities	Undetermined	Decrease Telework Opportunities
Eau Claire	✔			
Green Bay	✔			
La Crosse	✔			
Madison	✔			
Milwaukee	✔			
Oshkosh	✔			
Parkside	✔			
Platteville	✔			
River Falls	✔			
Stevens Point	✔			
Stout		✔		
Superior	✔			
System Administration			✔	
Whitewater		✔		
Total	**11**	**2**	**1**	**0**

[1] According to 14 UW institutions that responded to our May 2023 survey.

Extent of Telework

We attempted to obtain internet protocol (IP) address data that would have allowed us to determine how often UW employees used their state computers when not working in the office, as well as the locations where they used their state computers. However, UW System Administration indicated it did not have such data. Therefore, to estimate how often UW employees teleworked in early 2023, we considered available information, including the extent to which employees had signed agreements that permitted them to telework or used their key cards at two UW System Administration buildings.

Telework Agreements

UW System Administration's policies defined telework as work performed at a location other than an employee's designated headquarters location. The policies indicated that the headquarters location is the official location where an employee's work is performed on a permanent basis, and that this location is typically a campus or institution office.

UW System Administration's policies required UW institutions to execute agreements with employees who telework at least one day per month. In addition, the policies of all UW institutions required agreements to be reviewed at least annually. UW System Administration indicated that supervisors typically decided whether to permit employees to telework. We used UW System Administration's data to determine whether 21,308 UW employees, excluding employees in instructional and other types of positions that may involve a considerable amount of work outside of UW buildings, had agreements. We included 6,558 agreements dated April 5, 2023, or up to one year earlier, but we excluded 2,218 agreements older than April 5, 2022. UW System Administration indicated some supervisors may have permitted employees with older agreements to continue to telework even if the supervisors did not update the dates of the agreements. Because the supervisory reviews were not documented, we could not be certain the extent to which these agreements remained valid in 2023.

On April 5, 2023, 30.8 percent of 21,308 UW employees had agreements.

As shown in Table 11, we found that 30.8 percent of 21,308 UW employees had agreements on April 5, 2023. If we had included the 2,218 agreements older than April 5, 2022, we would have found that 41.2 percent of the 21,308 employees had agreements.

Table 11

UW Employees with Agreements, by UW Institution[1]
April 5, 2023

UW Institution	Number of Employees		Proportion of Employees with Agreements
	With Agreements	Total[2]	
Eau Claire	96	758	12.7%
Green Bay	101	485	20.8
La Crosse	119	651	18.3
Madison	5,621	12,657	44.4
Milwaukee	137	1,838	7.5
Oshkosh	151	894	16.9
Parkside	47	275	17.1
Platteville	13	573	2.3
River Falls	30	406	7.4
Stevens Point	5	728	0.7
Stout	60	615	9.8
Superior	21	241	8.7
System Administration	129	518	24.9
Whitewater	28	669	4.2
Total	**6,558**	**21,308**	30.8

[1] Excludes employees in instructional and similar positions.

[2] According to UW's human resources system as of January 1, 2023.

A total of 69.2 percent of employees did not have agreements dated April 5, 2023, or up to one year earlier. UW employees may not have agreements for a number of reasons. Some employees may not telework, while others may not be allowed to telework, such as those who work in janitorial or food service positions. Nevertheless, we question whether 69.2 percent of 21,308 UW employees did not regularly telework in early 2023.

UW System Administration should ensure UW supervisors document in writing their reviews of all agreements at least annually. If such reviews are not documented, managers will be unable to easily determine the extent to which employees have permission to telework, particularly if certain supervisors have left UW System employment.

☑ **Recommendation**

We recommend the University of Wisconsin System Administration:

- *ensure University of Wisconsin supervisors document in writing their reviews of all telework agreements at least annually; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement this recommendation.*

On April 5, 2023, 6,487 UW employees had agreements that permitted them to telework an average of 3.0 days per week.

As shown in Table 12, 6,487 UW employees had agreements on April 5, 2023, that permitted them to telework an average of 3.0 days per week.

Table 12

Average Days per Week That Agreements Permitted Employees to Telework, by UW Institution[1]
April 5, 2023

UW Institution	Number of Employees	Average Days per Week
Eau Claire	84	2.0
Green Bay	90	2.4
La Crosse	116	1.7
Madison	5,621	3.1
Milwaukee	128	2.8
Oshkosh	136	2.6
Parkside	41	1.8
Platteville	12	2.7
River Falls	27	2.5
Stevens Point	5	4.2
Stout	55	2.1
Superior	20	2.4
System Administration	126	4.0
Whitewater	26	2.5
Total	**6,487**	3.0

[1] Excludes employees in instructional and similar positions.

As shown in Figure 2, we found that 53.0 percent of the 6,487 UW employees had agreements that permitted them to telework three days or more per week, and 23.0 percent had agreements that permitted them to telework five days per week.

Figure 2

**Proportion of Agreements That Permitted Employees to
Telework Three Days or More per Week, by UW Institution**[1]
April 5, 2023

Three Days or More per Week **Five Days per Week**

Institution	Three Days or More per Week	Five Days per Week
Eau Claire	15.5%	3.6%
Green Bay	42.2%	22.2%
La Crosse	20.7%	6.0%
Madison	54.9%	23.4%
Milwaukee	50.8%	14.1%
Oshkosh	41.9%	21.3%
Parkside	14.6%	9.8%
Platteville	41.7%	33.3%
River Falls	37.0%	25.9%
Stevens Point	100.0%	40.0%
Stout	20.0%	9.1%
Superior	20.0%	10.0%
System Administration	86.5%	57.1%
Whitewater	30.8%	19.2%
Overall	53.0%	23.0%
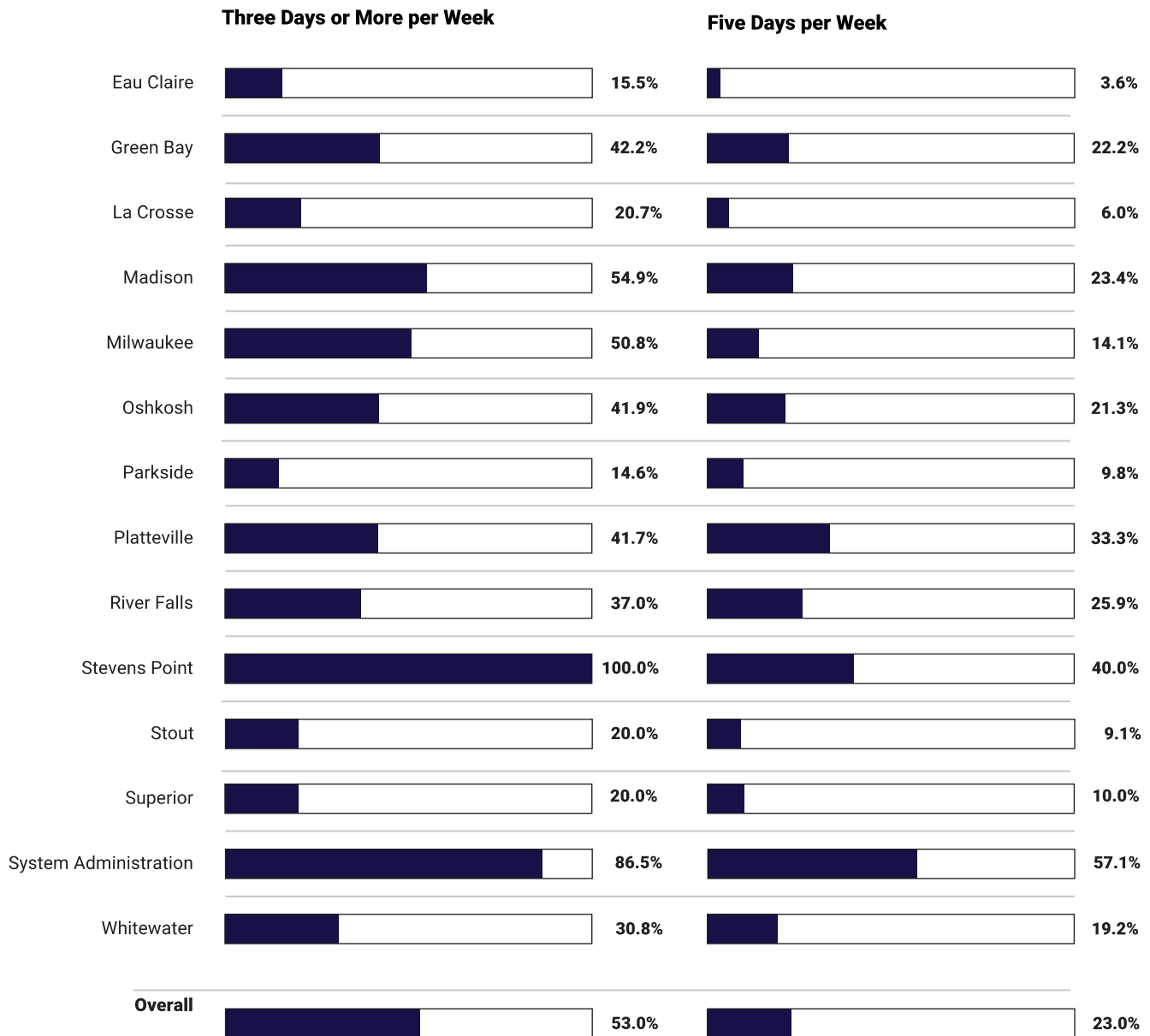
[1] Excludes employees in instructional and similar positions.

UW System Administration's policies required agreements for employees who regularly teleworked at least one day per month. In June 2022, UW System Administration provided its employees with a memorandum that required employees to have an agreement if they teleworked more than one day per week, rather than the one day per month required by policies. UW System Administration provided us with documentation indicating that 181 employees were scheduled to telework one day per week as of September 2022. We found that 180 of these 181 employees did not have agreements as of January 1, 2023.

UW System Administration should comply with its policies by ensuring all of its own employees who telework at least one day per month have agreements. Doing so will help to ensure that employees understand their obligations while teleworking and that all employees are treated consistently.

☑ Recommendation

We recommend the University of Wisconsin System Administration:

- *comply with its policies by ensuring all of its own employees who telework at least one day per month have agreements; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement this recommendation.*

Key Card Use

UW System Administration provided us with data on when its employees used their key cards at two buildings. We analyzed these data for the period from January 1, 2023, through June 2, 2023, for two UW System Administration buildings in Madison, including:

- 660 West Washington Avenue; and

- Van Hise Hall (1200 Linden Drive) on the UW-Madison campus.

The extent to which UW System Administration employees use their key cards depends on several factors. On a given day, employees may work in the buildings where they are headquartered, work at other locations associated with their work duties, telework, or use leave time. Some employees do not work full-time. In addition, employees may be able to enter some buildings in groups even if only one employee uses a key card to open a door. As a result, the data do not indicate the precise extent to which employees actually worked at the buildings.

From January 1, 2023, through June 2, 2023, 186 UW System Administration employees each used their key cards at two buildings an average of 1.5 days per week.

We used the key card data to estimate the average number of days per week that UW System Administration employees worked at two buildings where they were headquartered on January 1, 2023, according to UW's human resources system. We found that 186 employees each used their key cards at the buildings an average of 1.5 days per week from January 1, 2023, through June 2, 2023.

We analyzed whether UW System Administration employees used their key cards at two buildings where they were headquartered as frequently in a given week as expected over the 22-week period from January 1, 2023, through June 2, 2023, based on their agreements. For example, if an agreement indicated an employee was permitted to telework four days per week, an employee may be expected to work in the office one day per week. If employees worked at UW System Administration at least four weeks but less than the entire period, we determined if they used their key cards as frequently as expected during at least 75.0 percent of those weeks. Because most of the 186 employees did not have current agreements, we focused on the 33 employees with agreements dated April 5, 2023, or up to one year earlier.

In early 2023, 6.1 percent of 33 UW System Administration employees used their key cards at two buildings less frequently than expected, based on their agreements.

We found that 2 of the 33 UW System Administration employees (6.1 percent) used their key cards at the two buildings less frequently than expected, based on their agreements, during 75.0 percent or more of the 22 weeks that elapsed from January 1, 2023, through June 2, 2023.

We also analyzed the extent to which UW System Administration employees who did not have agreements dated April 5, 2023, used their key cards at the two buildings over the 22-week period from January 1, 2023, through June 2, 2023. We found that 78 employees headquartered at the two buildings used their key cards at the buildings 2.2 days per week on average, including 11 employees who did not use their key cards at the buildings during the entire 22-week period. The available data did not indicate how often the 78 employees should have worked in the office, but we question whether all of them did so as frequently as expected, given that none of them had agreements and, therefore, likely were expected to work in the office at least four days per week.

UW System Administration should ensure its employees do not regularly telework more frequently than permitted by their agreements. Doing so will ensure that employees comply with their agreements and work in the office as frequently as required by policies and as expected by supervisors and managers.

☑ Recommendation

We recommend the University of Wisconsin System Administration:

- *ensure its employees do not regularly telework more frequently than permitted by their telework agreements; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement this recommendation.*

Denial of Telework

We found that 15 of 70 UW employees with performance issues were approved to telework.

Data provided by UW System Administration indicated 70 UW employees did not receive general wage adjustments in January 2023 because of performance issues. We found that 15 of the 70 employees were approved to telework, including 13 employees at UW-Madison, 1 employee at UW-Green Bay, and 1 employee at UW-La Crosse. All three of these UW institutions had policies that indicated work performance should be considered when determining the ability to telework, but none prohibited telework based on a documented work performance issue.

Employee Travel

Statutes require the Board of Regents to develop travel policies for all UW employees. As permitted by statutes, the Board of Regents delegated the authority to UW System Administration to develop such policies. UW System Administration developed travel policies that all UW institutions are required to follow. These policies indicate an employee's headquarters location is the official location where an employee's work is performed on a permanent basis, is typically a campus or institution, and is assigned at the time of hire.

Employee Residences

On January 1, 2023, 320 UW employees resided in states not contiguous to Wisconsin or outside of the U.S.

We used UW's human resources system to determine the residences of 21,300 UW employees on January 1, 2023. As shown in Table 13, we found that:

- 20,479 employees resided in Wisconsin (96.1 percent);

- 501 employees resided in states contiguous to Wisconsin (2.4 percent);

- 311 employees resided in 42 states not contiguous to Wisconsin (1.5 percent); and

- 9 employees resided outside of the U.S. (<0.1 percent).

Table 13

**Residences of UW Employees, by UW Institution**[1]
January 1, 2023

UW Institution	Wisconsin	States Contiguous to Wisconsin	States Not Contiguous to Wisconsin	Outside of the U.S.
Eau Claire	741	16	1	0
Green Bay	479	2	4	0
La Crosse	611	37	3	0
Madison	12,222	169	255	7
Milwaukee	1,803	14	19	1
Oshkosh	885	7	1	0
Parkside	266	9	0	0
Platteville	509	56	8	0
River Falls	356	47	3	0
Stevens Point	725	1	2	0
Stout	594	19	1	0
Superior	143	96	2	0
System Administration	500	8	9	1
Whitewater	645	20	3	0
Total	**20,479**	**501**	**311**	**9**

[1] According to UW's human resources system.

As shown in Figure 3, UW employees resided in every Wisconsin county, except Rusk County, on January 1, 2023. Most employees resided in Dane and Milwaukee counties.

Figure 3

Number of UW Employees Who Resided in Wisconsin Counties[1]
January 1, 2023

Number of Employees

No Employees
1 to 100
101 to 500
501 to 8,000
Greater than 8,000
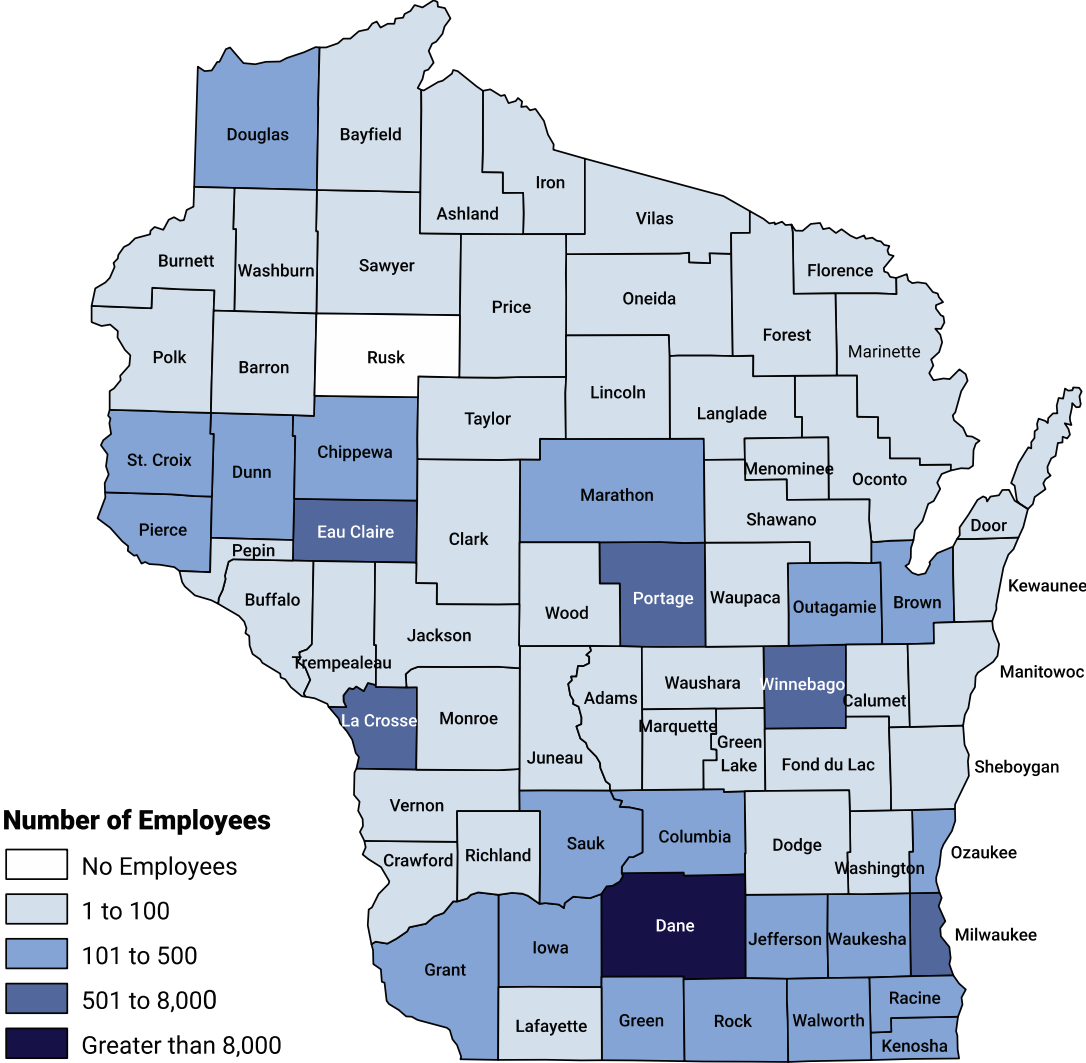
[1] According to the UW's human resources system. Excludes 821 employees who resided outside of Wisconsin.

We determined the driving distances between the residence addresses and headquarters of UW employees on January 1, 2023. As shown in Table 14, we found that 780 UW employees resided two hours or more away from their headquarters, which means that they would need to travel at least four hours if they were to drive to their headquarters and return to their residences on the same day. The 780 employees resided a median of 4.2 hours from their headquarters.

Table 14

Number of UW Employees Who Resided Two Hours or More from Their Headquarters, by UW Institution[1]

UW Institution	Number of Employees
Eau Claire	17
Green Bay	19
La Crosse	27
Madison	476
Milwaukee	59
Oshkosh	31
Parkside	6
Platteville	13
River Falls	18
Stevens Point	27
Stout	17
Superior	15
System Administration	23
Whitewater	32
Total	**780**

[1] Headquarters and residences as listed in UW's human resources system.

As shown in Table 15, 657 employees lived two hours or more away from their headquarters and were expected to work at their headquarters three days or more per week. This included 567 employees (86.3 percent) who did not have agreements, indicating they may have been expected to travel to their headquarters every day of their work weeks. Although some employees may be willing to regularly travel two hours or more to their headquarters, we question whether the 657 employees worked in the office as frequently as expected.

Table 15

**Extent to Which UW Employees Who Resided Two Hours or More
Away from Their Headquarters Had Agreements, by UW Institution**
April 5, 2023

UW Institution	Had Agreements Indicating Three Days or More of In-Office Work	Did Not Have Agreements	Total
Eau Claire	1	16	17
Green Bay	5	13	18
La Crosse	4	22	26
Madison	70	292	362
Milwaukee	2	57	59
Oshkosh	3	28	31
Parkside	0	6	6
Platteville	0	13	13
River Falls	2	16	18
Stevens Point	0	27	27
Stout	0	17	17
Superior	2	13	15
System Administration	0	16	16
Whitewater	1	31	32
Total	**90**	**567**	**657**

UW System Administration should work with UW institutions to ensure that all UW employees who regularly telework have agreements that permit them to do so. As noted, we found that 69.2 percent of 21,308 UW employees did not have agreements on April 5, 2023, and this included 567 employees who resided two hours or more away from their headquarters. Ensuring all UW employees have agreements will help to ensure that UW employees understand their obligations while teleworking.

☑ **Recommendation**

We recommend the University of Wisconsin System Administration:

- *work with University of Wisconsin institutions to ensure that all University of Wisconsin employees who regularly telework have agreements that permit them to do so; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement this recommendation.*

Travel Reimbursements

UW System Administration's policies prohibit UW employees from being reimbursed for expenses incurred while traveling from their residences to their headquarters. The policies indicate UW employees may be reimbursed for the lesser of the number of miles between a residence and a worksite other than an employee's headquarters or the number of miles between an employee's headquarters and that worksite. For example, if an employee were to drive 50 miles from a residence to a worksite located 25 miles from the employee's headquarters, the employee could be reimbursed for driving 25 miles.

We used UW's human resources system to determine the headquarters of UW employees. We did so because UW System Administration indicated it relied on this information to determine the headquarters, although it indicated this information may not be current for all UW employees. We did not rely on agreements to determine the headquarters, in part, because UW System Administration indicated that the agreements specify the addresses at which employees teleworked, but that these addresses are not necessarily the headquarters of employees.

We used UW's expenditure data to examine all $607,500 in travel reimbursements for expenses incurred in 2022 to 170 UW employees whose residences on January 1, 2023, were either more than four hours from their headquarters, were in states not contiguous to Wisconsin, or were outside of the U.S. We selected these employees because they resided the furthest distances from their headquarters, and we determined the extent to which these reimbursements appeared to comply with the policies.

Our review found $89,900 in potentially ineligible travel reimbursements was paid to 72 UW employees. We found that:

- $83,600 was paid to 63 UW-Madison employees for travel to their headquarters locations or for incorrect travel distances;

- $3,400 was paid to 3 UW System Administration employees for travel to their headquarters locations or for incorrect travel distances; and

- $3,000 in total was paid to a total of 6 employees of UW-La Crosse, UW-Oshkosh, UW-Stout, and UW-Whitewater for travel to their headquarters locations or for incorrect travel distances.

UW System Administration and UW-Madison indicated that the headquarters of some UW employees who were not expected to work in the office could be recorded in agreements, rather than in UW's human resources system. We requested agreements for all 63 UW-Madison employees and were provided them for 56 employees. We found that none of the agreements indicated the headquarters of the employees. We also found that all of the agreements included a standard provision that indicated UW-Madison will not reimburse travel expenses between a remote workspace and UW-Madison. However, the agreements for 23 employees included information that had been added by either the employees or their supervisors and that indicated UW-Madison would reimburse such travel expenses.

We provided UW System Administration with information on all $89,900 in travel reimbursements that we question. It is possible that employees who resided less than four hours from their headquarters may also have been reimbursed for travel expenditures that may not be allowed by statutes or policies.

UW System Administration should require UW institutions either to provide written documentation to justify the travel reimbursements we question or require their employees to repay the unallowable travel reimbursements, and it should do the same for its own employees. UW System Administration should review its expenditure data to determine whether additional employees may have been reimbursed for unallowable travel costs, and then require the repayment of any unallowable reimbursements that are identified. In addition, UW System Administration should require UW institutions to maintain accurate and up-to-date headquarters information in its human resources systems. Taking these actions will help to ensure taxpayer funds are spent appropriately in the future.

☑ Recommendation

We recommend the University of Wisconsin System Administration:

- *require University of Wisconsin institutions, including the University of Wisconsin-Madison, either to provide written documentation to justify the travel reimbursements we question or require the employees to repay the unallowable travel reimbursements, and it should do the same for its own employees;*

- *review its expenditure data to determine whether additional employees may have been reimbursed for unallowable travel costs, and then require the repayment of any unallowable reimbursements that are identified;*

- *require University of Wisconsin institutions, including the University of Wisconsin-Madison, to maintain accurate and up-to-date headquarters information in its human resources system; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement these recommendations.*

■ ■ ■ ■

Space Management

We assessed space management in UW System Administration in 2023.

We assessed space management in UW System Administration in 2023. An average of 31.1 percent of workstations were in use during our six visits to one UW System Administration building in August 2023. The available data indicated UW System Administration employees each used their key cards at two UW System Administration buildings where they were headquartered an average of 2.6 days or less per week from January 1, 2023, through June 2, 2023. At the time of our audit, UW System Administration had not developed a plan to consolidate office space. However, UW System Administration could consider consolidating some of its office space. We recommend UW System Administration improve space management, including by working with the Board of Regents to develop an office space consolidation plan and to require UW institutions to collect accurate information on the extent to which employees work in the office.

Office Space Usage

Statutes allow the Board of Regents to purchase or lease buildings that UW System requires to fulfill its mission. However, statutes require the Board of Regents to first obtain permission from the State Building Commission before purchasing buildings, and statutes require the Board of Regents to obtain the permission from the State Building Commission and the Joint Committee on Finance before selling buildings.

The amount of office space UW System Administration needs is determined, in part, by the numbers of its employees who work in the office. Because UW System Administration did not have IP address data

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or other information that would have allowed us to determine how often employees accessed their computers while working in the office, we used available information to estimate the extent to which employees worked in the office in 2023. To do so, we relied on:

- site visits to determine the extent to which UW System Administration workstations were in use by employees when we visited; and

- the extent to which UW System Administration employees used their key cards at two buildings.

UW System Administration does not oversee office space for other UW institutions. Instead, each UW institution determines how to use its space to meet its educational, research, administrative, and other needs. UW System Administration indicated UW institutions typically consider, but are not required to follow, DOA's office space standards, which indicate the amount of workstation space that agencies should typically provide to employees in various types of positions. These standards indicate employees who typically work in the office three days or more per week may be assigned their own workstations, but employees who typically work in the office fewer than three days per week should use shared workstations.

Site Visits

UW employees may be assigned workstations where they typically work when they are in the office. Employees who regularly work at their homes or elsewhere may not have assigned workstations but may instead use shared workstations, which can be used by any employee. On a given day, a UW institution's assigned and shared workstations may be in use by employees.

We visited one UW System Administration building located at 660 West Washington Avenue in Madison on a Tuesday, a Wednesday, and a Friday in August 2023 in order to determine the extent to which workstations were in use during our visits. We determined a workstation was in use if we observed employees in the workstations or saw evidence, such as turned-on computers, that employees were working in the office when we visited. During each visit, we twice counted the number of workstations in use, including once from 9:00 a.m. to noon and once from 1:00 p.m. to 3:00 p.m. As a result, we made six visits.

An average of 31.1 percent of workstations were in use during our site visits to UW System Administration's building at 660 West Washington.

We found that an average of 31.1 percent of workstations were in use during our site visits to UW System Administration's building at 660 West Washington. UW System Administration's building at 780 Regent Street flooded in December 2022, and some employees headquartered there instead worked in the building at 660 West Washington.

The proportion of workstations in use on a given day depends on multiple factors, including the extent to which employees telework or work at other locations, authorized staff positions are vacant, and employees use leave. UW's human resources system indicated 15.1 percent of UW System Administration employees headquartered at 660 West Washington and 780 Regent Street were approved to use leave time on the days of our site visits.

Key Card Use

We used UW System's key card data to determine the average number of days per week from January 1, 2023, through June 2, 2023, that UW System Administration employees used their key cards at two buildings, where they were headquartered, according to UW's human resources system. Some employees at times may have worked at these buildings without using their key cards.

From January 1, 2023, through June 2, 2023, UW System Administration employees used their key cards at either of two buildings an average of 2.6 days or less per week.

As shown in Table 16, UW System Administration employees used their key cards at either of the two buildings an average of 2.6 days or less per week from January 1, 2023, through June 2, 2023. This information indicates UW System Administration could consider consolidating some of its office space.

Table 16

Estimated Average Number of Days per Week That UW System Administration Employees Used Their Key Cards at Two Buildings[1]
January 1, 2023, through June 2, 2023

Building	Average Days per Week
Van Hise Hall	2.6
660 West Washington[2]	1.3

[1] Based on key card data provided by UW System Administration.

[2] Includes UW System Administration employees headquartered at 780 Regent Street.

We determined the maximum number of UW System Administration employees who used their key cards at two buildings on a single day over the 110-day period covered by the data, as shown in Table 17.

Table 17

**Maximum Number of UW System Administration Employees
Who Used Their Key Cards at Two Buildings on a Single Day**[1]
January 1, 2023, through June 2, 2023

Building	Number of Employees		Percentage of Total
	Maximum Number Who Used Their Key Cards on a Single Day	Total Headquartered in the Building[2]	
Van Hise Hall	45	75	60.0%
660 West Washington[3]	68	116	58.6

[1] Based on key card data provided by UW System Administration.

[2] Based on UW's human resources system as of January 1, 2023.

[3] Includes all UW System Administration employees headquartered at 780 Regent Street.

Space Utilization

Space utilization measures the extent to which entities use their space in buildings.

Space utilization measures the extent to which entities use their space in buildings. To calculate space utilization for federal office buildings, GAO determined that each employee uses an average of 180.0 square feet of office space, including for workstations, conference rooms, and other areas. In comparison, DOA considers that each employee uses an average of 125.0 square feet, although that amount may vary among agencies. UW System Administration has not developed a similar number.

We calculated space utilization in two ways, including by:

- determining the maximum number of employees who used their key cards at the building on a single day, based on the key card data, multiplying that number by 180.0 square feet, and dividing the result by the amount of the building's space; and

- determining the maximum number of workstations in use during our site visits, multiplying that number by 180.0 square feet, and dividing the result by the building's space.

Table 18 shows the office space utilization rates we calculated for UW System Administration's building at 660 West Washington.

Table 18

Office Space Utilization Rates for UW System Administration

Building	Office Space (square feet)	Utilization of Office Space Based on:	
		Maximum Key Card Use[1]	Site Visits[2]
660 West Washington	23,400	52.2%	45.3%

[1] Based on key card data for the period from January 1, 2023, through June 2, 2023.

[2] Based on our site visits in August 2023.

UW System Administration leases office space in the buildings at 660 West Washington and 780 Regent Street, but the Board of Regents owns Van Hise Hall. UW System Administration provided a firm with information on the extent to which its employees used office space in the three buildings and requested that the firm assess whether the office space of all three buildings could be consolidated into the building at 780 Regent Street. In May 2023, the firm provided UW System Administration with plans for doing so, but UW System Administration concluded that insufficient office space existed in the building at 780 Regent Street to permit such a consolidation.

We reviewed the information that UW System Administration provided to the firm on the extent to which employees used office space in the three buildings and found that:

- each employee was assigned a specific workstation, regardless of how often an employee worked in the office; and

- workstations were reserved for vacant staff positions.

Although UW employees began to telework more frequently in spring 2020, UW System Administration subsequently renewed its leases early for the two buildings.

Although UW employees began to telework more frequently in spring 2020, UW System Administration subsequently renewed its leases early for the two buildings. In June 2020, UW System Administration renewed its lease for the building at 660 West Washington until June 2026, and it will pay $0.6 million in rent in FY 2023-24. In September 2021, UW System Administration renewed its lease for the building at 780 Regent Street until June 2031, and will pay $1.1 million in rent in FY 2023-24. UW System Administration indicated it will consider the extent it needs the office space in these two buildings before it agrees to additional lease renewals.

Survey of UW Institutions

In June 2023, we surveyed UW institutions about their perspectives on space management issues. All 14 UW institutions responded.

As shown in Table 19, 10 UW institutions indicated they had not consolidated their office space within the past two years.

Table 19

UW Institutions That Reported Having Consolidated Their Office Space Within the Past Two Years[1]

UW Institution	Yes	No
Eau Claire	✔	
Green Bay		✔
La Crosse		✔
Madison		✔
Milwaukee	✔	
Oshkosh		✔
Parkside		✔
Platteville		✔
River Falls		✔
Stevens Point		✔
Stout	✔	
Superior		✔
System Administration	✔	
Whitewater		✔
Total	**4**	**10**

[1] According to 14 UW institutions that responded to our June 2023 survey.

Our survey asked UW institutions to indicate whether the square footage of their office space meets their needs. As shown in Table 20, 7 of the 14 UW institutions indicated the square footage falls short of their needs, including 2 UW institutions—UW-Madison and UW-Whitewater—that indicated it considerably falls short of their needs.

Table 20

UW Institution-Reported Extent to Which Square Footage of Office Space Meets Needs[1]

UW Institution	Falls Short of Needs	Meets Needs	Exceeds Needs	Unknown
Eau Claire		✔		
Green Bay	✔			
La Crosse	✔			
Madison	✔			
Milwaukee				✔
Oshkosh		✔		
Parkside	✔			
Platteville			✔	
River Falls	✔			
Stevens Point	✔			
Stout				✔
Superior		✔		
System Administration				✔
Whitewater	✔			
Total	**7**	**3**	**1**	**3**

[1] According to 14 UW institutions that responded to our June 2023 survey.

Our survey asked UW institutions to indicate whether they had in the past two years assessed in writing the square footage of office space that is necessary for their operations. As shown in Table 21, 10 UW institutions indicated they had not conducted such an assessment.

Table 21

**Extent to Which UW Institutions Indicated They Assessed in Writing in the Past Two Years
the Square Footage of Office Space Necessary for Their Operations**[1]

UW Institution	Yes	No
Eau Claire		✔
Green Bay		✔
La Crosse		✔
Madison	✔	
Milwaukee		✔
Oshkosh	✔	
Parkside		✔
Platteville	✔	
River Falls		✔
Stevens Point		✔
Stout		✔
Superior		✔
System Administration	✔	
Whitewater		✔
Total	**4**	**10**

[1] According to 14 UW institutions that responded to our June 2023 survey.

Our survey asked UW institutions to estimate the proportion of their workstations that were occupied on a typical workday by employees. Among the three UW institutions that indicated they compiled such information, UW-Eau Claire indicated that no more than 25.0 percent of its workstations were occupied on a given day of the week, and UW-Stevens Point indicated 76.0 percent or more of its workstations were occupied on a given day of the week. UW System Administration indicated the proportion of its workstations that were occupied varied from 25.0 percent or less to 76.0 percent or more, depending on the day of the week.

Improving Space Management

Consolidating office space has significant financial implications for UW System.

Consolidating office space has significant financial implications for UW System. If UW System has more office space than is needed to accommodate employees who typically do not work in the office, taxpayer funds will be spent unnecessarily. As a result, effective space management decisions must be based on the careful consideration of accurate, comprehensive information, including on the extent to which

employees work in the office. We identify additional actions that UW System Administration should take to improve space management.

UW System Administration has not developed an office space consolidation plan similar to DOA's *Vision 2030*, which is a multi-year plan for consolidating state office space throughout Wisconsin. UW System Administration indicated UW System's *Forward 2020* plan, which was approved by the Board of Regents in August 2016, consolidated office space that UW-Madison had leased in University Research Park in Madison. Because this plan was completed more than seven years ago, it may no longer reflect current office space requirements.

Other higher education institutions have considered changing space needs.

A number of other institutions of higher education have considered their changing space needs in recent years, including as a result of the public health emergency. For example:

- Purdue University in April 2022 published an office space guidelines report that indicated employees who work in the office three days or more per week may have assigned workstations, employees who work in the office from three to five days per week may share their assigned workstations with other employees on rotating days, and employees who work in the office less frequently may have unassigned workstations that are shared with other employees.

- The University of Iowa in June 2021 published a flexible work arrangements report that indicated its need for office space may decline in the future, but its need for collaborative and meeting space may increase.

- The Ohio State University in October 2021 published a space standards report that indicated it was considering its office space needs, including by prioritizing shared space over assigned space for some employees.

UW System Administration should work with the Board of Regents to develop an office space consolidation plan.

UW System Administration should work with the Board of Regents to develop an office space consolidation plan that considers issues such as:

- the extent to which UW employees who typically telework three days or more per week should be assigned workstations or should instead use shared workstations when they work in the office;

- the number of shared workstations needed to accommodate increased numbers of employees who occasionally work in the office on a given day, beyond the typical number who do so;

- the amount and types of space needed when considerably more employees than normal are required to work in the office infrequently, such as to attend quarterly meetings or training events;

- the amount and types of office space needed if employees typically work in the office on only certain days of the week, such as Tuesday through Thursday, in order to minimize the extent to which space is unused on days when employees typically do not work in the office;

- the amount of conference room and other meeting space needed to facilitate in-person collaboration among employees who only occasionally work in the office; and

- the dates when leases for office space will expire, which may present opportunities for consolidating space into other buildings owned or leased by the Board of Regents.

UW System Administration should work with the Board of Regents to require UW institutions to collect accurate information on the extent to which UW employees work in the office.

In addition, UW System Administration should work with the Board of Regents to require UW institutions to collect accurate information on the extent to which UW employees work in the office. Such information is necessary to accurately determine how much office space is needed and the extent to which such space could be consolidated or used for other purposes. This is particularly important if only limited space is available on some campuses.

☑ Recommendation

We recommend the University of Wisconsin System Administration:

- *work with the Board of Regents to develop an office space consolidation plan;*

- *work with the Board of Regents to require University of Wisconsin institutions, including the University of Wisconsin-Madison, to collect accurate information on the extent to which employees work in the office; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement these recommendations.*

■ ■ ■ ■

IT Risk Management

Managing IT risk is critical to ensuring UW System's overall IT security. UW System retains a variety of data to administer its programs, including confidential and sensitive data such as personally identifiable information and student educational records. When UW institutions permit employees to telework, it is important that UW institutions maintain appropriate IT controls in order to mitigate the risk of inappropriate access to these data. We reviewed UW institution compliance with certain IT controls at five UW institutions and found concerns. We recommend UW System Administration take steps to address the concerns we identified and report on its progress in addressing these concerns.

UW System Administration is responsible for establishing systemwide policies, including those related to information security.

Under s. 36.09, Wis. Stats., the Board of Regents is responsible for the governance of UW System, including protecting institutional and research data. Board of Regents policies delegate authority to the UW System President to implement and maintain an information security program that encompasses all aspects of information security, including system access and authentication; system and data integrity; data access, privacy, and confidentiality; and incident response. These policies also require each UW institution to consistently apply this information security program. UW System Administration is responsible for establishing systemwide policies, including those related to information security.

We first recommended that UW System implement a UW System-wide information security program during our fiscal year (FY) 2014-15 audit of UW System's financial statements. During subsequent financial audits, we found that UW System had not made significant progress in developing systemwide policies. In our FY 2018-19 single audit, we found that UW System Administration had partially implemented our recommendations. We also identified IT security concerns in

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report 20-10 and made recommendations to UW System Administration to address the concerns identified and ensure UW institutions comply with its IT security policies and procedures.

In April 2018, UW System developed an information security program document that identified proposed information security policies, which were expected to be implemented over multiple years. As of FY 2020-21, UW System Administration had developed information security policies that aligned with the five core functions of the National Institute of Standards and Technology (NIST) Cybersecurity Framework it adopted. In February 2021, the UW System Board of Regents President and UW System Interim President directed each UW institution to implement specific action steps throughout each institution. For example, UW System Administration was to define data elements to be captured as part of a monitoring program, and each UW institution was to begin monthly reporting on those data elements. Beginning in July 2021, UW System Administration developed an information security policy compliance monitoring structure, collected and analyzed UW institution compliance reports, and continued to meet with institutions to discuss compliance.

We focused our review on data classification and encryption, security awareness, identification and authentication, and audit logging.

We focused our review on four areas: data classification and encryption, security awareness, identification and authentication, and audit logging. We selected these areas based on the importance of these controls in mitigating the risk of inappropriate access to sensitive data or systems through external and internal authentication methods. As noted, 11 UW institutions did not consider an employee's need to access confidential information when permitting telework, and all UW institutions permit employees to telework outside of Wisconsin, including one of which that also permits employees to telework outside of the United States in certain circumstances.

It is important to implement a data classification program to understand which systems contain sensitive data, such as personally identifiable information, that should be encrypted. When sensitive data is not appropriately encrypted, there is increased potential that the data could be exposed when accessed remotely. In addition, security awareness helps to mitigate the risk of the loss of sensitive data by training users to understand, identify, and avoid cyber threats. Further, strong identification and authentication controls, such as multifactor authentication, are important for preventing unauthorized access when employees are working from potentially less secure locations. Finally, audit logging is an important control to monitor for suspicious activities.

Our review found that specific UW institution processes were not fully compliant with UW System information security policies. Incomplete or inadequate processes increase the risk that data, applications, and UW System operations may not be adequately protected and could be compromised.

Our review at five UW institutions found eight concerns.

Our review at five UW institutions found eight concerns. We found concerns at all five of the UW institutions we reviewed. We determined that the detailed results of our review were too sensitive to communicate publicly. Therefore, we communicated the results in a confidential memorandum to UW System Administration.

UW System Administration should work with UW institutions to address the specific concerns that we found. To help ensure this occurs, UW System Administration should report to the Joint Legislative Audit Committee on its efforts. When doing so, it should refrain from providing details that could potentially harm IT security at UW institutions.

☑ Recommendation

We recommend the University of Wisconsin System Administration:

- *develop and execute plans to address the eight specific concerns we identified related to security awareness, identification and authentication, and audit logging; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement this recommendation.*

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Appendices

Appendix 1

UW Institution–Specific Telework and
Space Management Information

We provide detailed telework and space management information for 14 UW institutions. Descriptions of key terms follow.

Employees on January 1, 2023 is based on information in UW's human resources system for permanent and project positions.

Telework Policies on January 1, 2023 is based on information in the telework policies UW institutions provided to us.

Telework Practices is based on information UW institutions provided in response to our May 2023 telework survey.

Telework Agreements is based on information UW System Administration provided in response to our request for all agreements on April 5, 2023, or up to one year earlier.

Building Information is based on information in UW's human resources system for the headquarters locations of UW employees on January 1, 2023. We determined the number of workstations based on the floorplans for certain buildings and other information provided by UW institutions.

Space Management Practices is based on information UW institutions provided in response to our June 2023 space management survey.

Key Card Data is based on UW information that indicates the extent to which UW System Administration used their key cards at two UW buildings from January 1, 2023, through June 2, 2023.

Site Visits is based on information we collected during six visits to one UW System Administration building in August 2023. We determined the extent to which workstations, such as offices and cubicles, were in use during our visits because we observed employees or saw evidence such as turned-on computers that employees were working there that day.

Space Utilization indicates the extent to which UW institutions used their square footage in one building. To calculate space utilization, we determined the maximum number of workstations that were in use during our site visits and the maximum number of employees who used their key cards at a given building on a single day. We then multiplied both of these numbers by 180 ft^2, which is the amount of office space the Government Accountability Office (GAO) used when it determined space utilization for federal employees, and divided the totals by the amount of square footage of the building.

UW-Eau Claire

TELEWORK

Based on the available information, we found that:

- UW-Eau Claire's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-Eau Claire allowed its employees to telework up to five days per week.

- UW-Eau Claire did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Eau Claire did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Eau Claire | Telework

Employees on January 1, 2023		758
Number of employees whose residences were two or more hours of driving time from their headquarters		17
Number of employees whose residences were in states not contiguous to Wisconsin		1
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-Eau Claire have telework policies?	✓	
Did UW-Eau Claire telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	
Maximum number of days per week employees were allowed to telework		5

Telework Practices	Yes	No
Did UW-Eau Claire centrally track the extent to which its employees teleworked?		✓
Did UW-Eau Claire assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	96
Average number of days per week employees were authorized to telework	2.0
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	22
1.1 days to 2.0 days	49
2.1 days to 3.0 days	4
3.1 days to 4.0 days	6
More than 4.0 days	3

UW-Green Bay

TELEWORK

Based on the available information, we found that:

- UW-Green Bay's telework policies and blank agreement included 23 of 28 best practices, partially included 2 best practices, and did not include 3 best practices.

- UW-Green Bay allowed its employees to telework up to five days per week.

- UW-Green Bay did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Green Bay did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Green Bay | Telework

Employees on January 1, 2023		485
Number of employees whose residences were two or more hours of driving time from their headquarters		19
Number of employees whose residences were in states not contiguous to Wisconsin		4
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-Green Bay have telework policies?	✓	
Did UW-Green Bay telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	
Maximum number of days per week employees were allowed to telework		5

Telework Practices	Yes	No
Did UW-Green Bay centrally track the extent to which its employees teleworked?		✓
Did UW-Green Bay assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	101
Average number of days per week employees were authorized to telework	2.4
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	30
1.1 days to 2.0 days	22
2.1 days to 3.0 days	15
3.1 days to 4.0 days	3
More than 4.0 days	20

UW-La Crosse

TELEWORK

Based on the available information, we found that:

- UW-La Crosse's telework policies and blank agreement included 24 of 28 best practices, partially included 1 best practice, and did not include 3 best practices.

- UW-La Crosse allowed its employees to telework up to five days per week.

- UW-La Crosse did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

- $700 in travel reimbursements that may not have been allowed by statutes or policies was paid for expenses incurred in 2022 to one employee who resided more than four hours from their headquarters, in states not contiguous to Wisconsin, or outside the U.S.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-La Crosse did not in the prior two years assess in writing the amount of office space necessary for its operations.

Employees on January 1, 2023		651
Number of employees whose residences were two or more hours of driving time from their headquarters		27
Number of employees whose residences were in states not contiguous to Wisconsin		3
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-La Crosse have telework policies?	✓	
Did UW-La Crosse telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?	✓	
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework	5

Telework Practices	Yes	No
Did UW-La Crosse centrally track the extent to which its employees teleworked?		✓
Did UW-La Crosse assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	119
Average number of days per week employees were authorized to telework	1.7
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	71
1.1 days to 2.0 days	21
2.1 days to 3.0 days	17
3.1 days to 4.0 days	0
More than 4.0 days	7

UW-Madison

TELEWORK

Based on the available information, we found that:

- UW-Madison's telework policies and blank agreement included 21 of 28 best practices, partially included 2 best practices, and did not include 5 best practices.

- UW-Madison allowed its employees to telework up to five days per week.

- UW-Madison did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

- $83,600 in travel reimbursements that may not have been allowed by statutes or policies was paid for expenses incurred in 2022 to 63 employees who resided more than four hours from their headquarters, in states not contiguous to Wisconsin, or outside the U.S.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Madison indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

UW-Madison | Telework

Employees on January 1, 2023		12,657
Number of employees whose residences were two or more hours of driving time from their headquarters		476
Number of employees whose residences were in states not contiguous to Wisconsin		255
Number of employees whose residences were not in the U.S.		7

Telework Policies on January 1, 2023	Yes	No
Did UW-Madison have telework policies?	✓	
Did UW-Madison telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?	✓	
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	✓	

Maximum number of days per week employees were allowed to telework	5

Telework Practices	Yes	No
Did UW-Madison centrally track the extent to which its employees teleworked?		✓
Did UW-Madison assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	5,621
Average number of days per week employees were authorized to telework	3.1
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	803
1.1 days to 2.0 days	1,496
2.1 days to 3.0 days	1,051
3.1 days to 4.0 days	737
More than 4.0 days	1,534

UW-Milwaukee

TELEWORK

Based on the available information, we found that:

- UW-Milwaukee's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-Milwaukee allowed its employees to telework up to five days per week.

- UW-Milwaukee did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Milwaukee did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Milwaukee | Telework

Employees on January 1, 2023		1,838
Number of employees whose residences were two or more hours of driving time from their headquarters		59
Number of employees whose residences were in states not contiguous to Wisconsin		19
Number of employees whose residences were not in the U.S.		1

Telework Policies on January 1, 2023	Yes	No
Did UW-Milwaukee have telework policies?	✓	
Did UW-Milwaukee telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework	5

Telework Practices	Yes	No
Did UW-Milwaukee centrally track the extent to which its employees teleworked?		✓
Did UW-Milwaukee assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	137
Average number of days per week employees were authorized to telework	2.8
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	10
1.1 days to 2.0 days	53
2.1 days to 3.0 days	38
3.1 days to 4.0 days	9
More than 4.0 days	18

UW-Oshkosh

Based on the available information, we found that:

- UW-Oshkosh's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-Oshkosh allowed its employees to telework up to five days per week.

- UW-Oshkosh did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

- $600 in travel reimbursements that may not have been allowed by statutes or policies was paid for expenses incurred in 2022 to one employee who resided more than four hours from their headquarters, in states not contiguous to Wisconsin, or outside the U.S.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Oshkosh indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

UW-Oshkosh | Telework

Employees on January 1, 2023		894
Number of employees whose residences were two or more hours of driving time from their headquarters		31
Number of employees whose residences were in states not contiguous to Wisconsin		1
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-Oshkosh have telework policies?	✓	
Did UW-Oshkosh telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework	5

Telework Practices	Yes	No
Did UW-Oshkosh centrally track the extent to which its employees teleworked?		✓
Did UW-Oshkosh assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	151
Average number of days per week employees were authorized to telework	2.6
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	36
1.1 days to 2.0 days	43
2.1 days to 3.0 days	26
3.1 days to 4.0 days	2
More than 4.0 days	29

UW-Parkside

TELEWORK

Based on the available information, we found that:

- UW-Parkside's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-Parkside allowed its employees to telework up to five days per week.

- UW-Parkside did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Parkside did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Parkside | Telework

Employees on January 1, 2023		275
Number of employees whose residences were two or more hours of driving time from their headquarters		6
Number of employees whose residences were in states not contiguous to Wisconsin		0
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-Parkside have telework policies?	✓	
Did UW-Parkside telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework	5

Telework Practices	Yes	No
Did UW-Parkside centrally track the extent to which its employees teleworked?		✓
Did UW-Parkside assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	47
Average number of days per week employees were authorized to telework	1.8
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	15
1.1 days to 2.0 days	20
2.1 days to 3.0 days	1
3.1 days to 4.0 days	1
More than 4.0 days	4

UW-Platteville

TELEWORK

Based on the available information, we found that:

- UW-Platteville's telework policies and blank agreement included 24 of 28 best practices, partially included 2 best practices, and did not include 2 best practices.

- UW-Platteville allowed its employees to telework up to five days per week.

- UW-Platteville did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Platteville indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

Employees on January 1, 2023	573
Number of employees whose residences were two or more hours of driving time from their headquarters	13
Number of employees whose residences were in states not contiguous to Wisconsin	8
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
Did UW-Platteville have telework policies?	✓	
Did UW-Platteville telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?	✓	
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?		✓

Maximum number of days per week employees were allowed to telework	5

Telework Practices	Yes	No
Did UW-Platteville centrally track the extent to which its employees teleworked?		✓
Did UW-Platteville assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	13
Average number of days per week employees were authorized to telework	2.7
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	3
1.1 days to 2.0 days	4
2.1 days to 3.0 days	1
3.1 days to 4.0 days	0
More than 4.0 days	4

UW-River Falls

TELEWORK

Based on the available information, we found that:

- UW-River Falls' telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-River Falls allowed its employees to telework up to five days per week.

- UW-River Falls did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-River Falls did not in the prior two years assess in writing the amount of office space necessary for its operations.

Employees on January 1, 2023   406

Number of employees whose residences were two or more hours of driving time from their headquarters	18
Number of employees whose residences were in states not contiguous to Wisconsin	3
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	**Yes**	**No**
Did UW-River Falls have telework policies?	✓	
Did UW-River Falls telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework	5

Telework Practices	**Yes**	**No**
Did UW-River Falls centrally track the extent to which its employees teleworked?		✓
Did UW-River Falls assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements

Number of agreements provided to us	30
Average number of days per week employees were authorized to telework	2.5
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	11
1.1 days to 2.0 days	6
2.1 days to 3.0 days	1
3.1 days to 4.0 days	2
More than 4.0 days	7

UW-Stevens Point

TELEWORK

Based on the available information, we found that:

- UW-Stevens Point's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-Stevens Point allowed its employees to telework up to five days per week.

- UW-Stevens Point did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Stevens Point did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Stevens Point | Telework

Employees on January 1, 2023		728
Number of employees whose residences were two or more hours of driving time from their headquarters		27
Number of employees whose residences were in states not contiguous to Wisconsin		2
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-Stevens Point have telework policies?	✓	
Did UW-Stevens Point telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	
Maximum number of days per week employees were allowed to telework		5

Telework Practices	Yes	No
Did UW-Stevens Point centrally track the extent to which its employees teleworked?		✓
Did UW-Stevens Point assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	5
Average number of days per week employees were authorized to telework	4.2
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	0
1.1 days to 2.0 days	0
2.1 days to 3.0 days	1
3.1 days to 4.0 days	2
More than 4.0 days	2

UW-Stout

TELEWORK

Based on the available information, we found that:

- UW-Stout's telework policies and blank agreement included 26 of 28 best practices and partially included 2 best practices.

- UW-Stout allowed its employees to telework up to two days per week.

- UW-Stout did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

- $800 in travel reimbursements that may not have been allowed by statutes or policies was paid for expenses incurred in 2022 to two employees who resided more than four hours from their headquarters, in states not contiguous to Wisconsin, or outside the U.S.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Stout did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Stout | Telework

Employees on January 1, 2023		615
Number of employees whose residences were two or more hours of driving time from their headquarters		17
Number of employees whose residences were in states not contiguous to Wisconsin		1
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-Stout have telework policies?	✓	
Did UW-Stout telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?		✓

Maximum number of days per week employees were allowed to telework		2

Telework Practices	Yes	No
Did UW-Stout centrally track the extent to which its employees teleworked?		✓
Did UW-Stout assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	60
Average number of days per week employees were authorized to telework	2.1
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	16
1.1 days to 2.0 days	28
2.1 days to 3.0 days	5
3.1 days to 4.0 days	1
More than 4.0 days	5

UW-Superior

TELEWORK

Based on the available information, we found that:

- UW-Superior's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-Superior allowed its employees to telework up to five days per week.

- UW-Superior did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Superior did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Superior | Telework

Employees on January 1, 2023		241
Number of employees whose residences were two or more hours of driving time from their headquarters		15
Number of employees whose residences were in states not contiguous to Wisconsin		2
Number of employees whose residences were not in the U.S.		0

Telework Policies on January 1, 2023	Yes	No
Did UW-Superior have telework policies?	✓	
Did UW-Superior telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework		5

Telework Practices	Yes	No
Did UW-Superior centrally track the extent to which its employees teleworked?		✓
Did UW-Superior assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	21
Average number of days per week employees were authorized to telework	2.4
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	3
1.1 days to 2.0 days	13
2.1 days to 3.0 days	0
3.1 days to 4.0 days	2
More than 4.0 days	2

UW System Administration

TELEWORK

Based on the available information, we found that:

- UW System Administration's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW System Administration allowed its employees to telework up to five days per week.

- UW System Administration did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

- $3,400 in travel reimbursements that may not have been allowed by statutes or policies was paid for expenses incurred in 2022 to three employees who resided more than four hours from their headquarters, in states not contiguous to Wisconsin, or outside the U.S.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW System Administration indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

- An average of 33.3 percent of employees used their key cards at 660 West Washington Avenue on a given day from January 1, 2023, through June 2, 2023.

- An average of 31.1 percent of workstations at 660 West Washington Avenue were in use during our six site visits.

- The agency used 52.2 percent of its space at 660 West Washington Avenue, based on key card data, and 45.3 percent of its space, based on our six site visits.

- The agency anticipates it will retain 100.0 percent of its office space at 660 West Washington Avenue.

UW System Administration | Telework

Employees on January 1, 2023		518
Number of employees whose residences were two or more hours of driving time from their headquarters		23
Number of employees whose residences were in states not contiguous to Wisconsin		9
Number of employees whose residences were not in the U.S.		1

Telework Policies on January 1, 2023	Yes	No
Did UW System Administration have telework policies?	✓	
Did UW System Administration telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework		5

Telework Practices	Yes	No
Did UW System Administration centrally track the extent to which its employees teleworked?		✓
Did UW System Administration assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	129
Average number of days per week employees were authorized to telework	4
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	6
1.1 days to 2.0 days	11
2.1 days to 3.0 days	26
3.1 days to 4.0 days	11
More than 4.0 days	72
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.	5

UW System Administration | Space Management
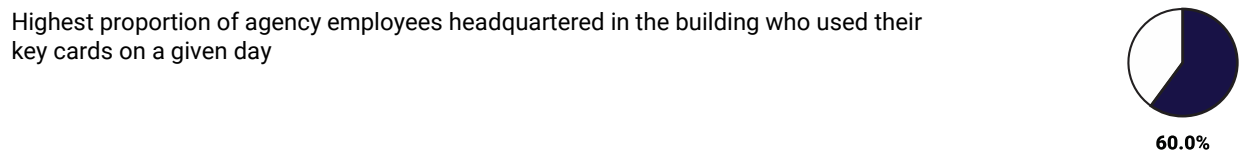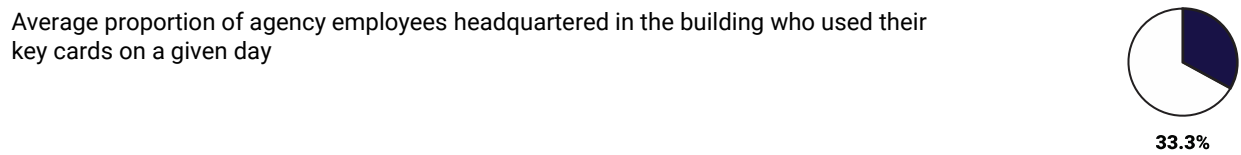## 660 West Washington Avenue ▪ Madison

Building Information

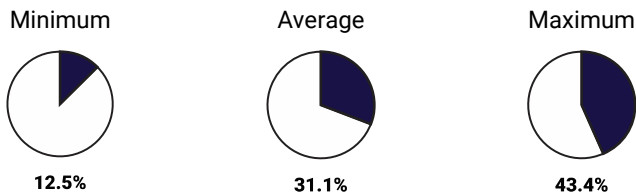|	
Number of agency employees headquartered in the building	116
Number of workstations in the building	136

Space Management Practices

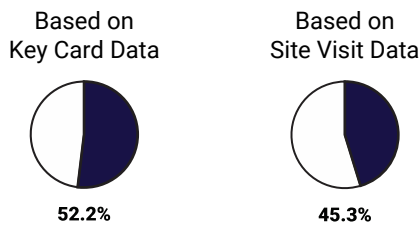|	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Key Card Data

Average proportion of agency employees headquartered in the building who used their key cards on a given day

33.3%

Highest proportion of agency employees headquartered in the building who used their key cards on a given day

60.0%

Site Visits

Proportion of workstations that were in use during our site visits:

Minimum	Average	Maximum
12.5%	**31.1%**	**43.4%**

Space Utilization

Based on Key Card Data	Based on Site Visit Data
52.2%	**45.3%**

Agency Office Space Before and After Consolidation

Office space at 660 West Washington Avenue before consolidation	23,441 ft^2
Office space at 660 West Washington Avenue after consolidation (anticipated)	23,441 ft^2
Consolidated office space as a proportion of current office space	

100.0%
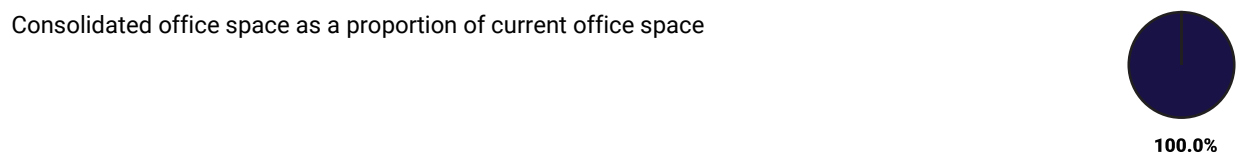
Comparison of UW System Administration's Use of Its Current Office Space at 660 West Washington Avenue with Its Anticipated Consolidated Office Space

Average proportion of employees who used key cards to enter the building on a given day
33.3%

Average proportion of workstations that were in use during our six site visits
31.1%

Agency's space utilization, based on key card data
52.2%

Agency's space utilization, based on our six site visits
45.3%
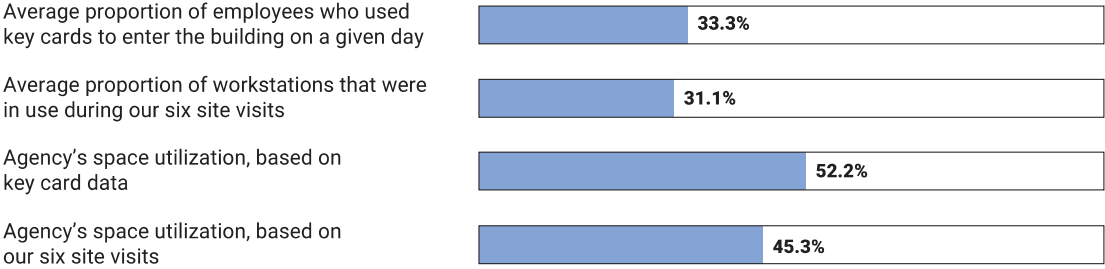
UW-Whitewater

TELEWORK

Based on the available information, we found that:

- UW-Whitewater's telework policies and blank agreement included 22 of 28 best practices, partially included 2 best practices, and did not include 4 best practices.

- UW-Whitewater allowed its employees to telework up to five days per week.

- UW-Whitewater did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

- $800 in travel reimbursements that may not have been allowed by statutes or policies was paid for expenses incurred in 2022 to two employees who resided more than four hours from their headquarters, in states not contiguous to Wisconsin, or outside the U.S.

SPACE MANAGEMENT

Based on the available information, we found that:

- UW-Whitewater did not in the prior two years assess in writing the amount of office space necessary for its operations.

UW-Whitewater | Telework

Employees on January 1, 2023	669
Number of employees whose residences were two or more hours of driving time from their headquarters	32
Number of employees whose residences were in states not contiguous to Wisconsin	3
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
Did UW-Whitewater have telework policies?	✓	
Did UW-Whitewater telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	

Maximum number of days per week employees were allowed to telework	5

Telework Practices	Yes	No
Did UW-Whitewater centrally track the extent to which its employees teleworked?		✓
Did UW-Whitewater assess in writing in the prior year the effects of telework on its operations?		✓

Telework Agreements	
Number of agreements provided to us	28
Average number of days per week employees were authorized to telework	2.5
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	6
1.1 days to 2.0 days	12
2.1 days to 3.0 days	2
3.1 days to 4.0 days	1
More than 4.0 days	5

Appendix 2

28 Telework Best Practices We Identified[1]

Telework Participation

Employees should be trained on telework policies before teleworking.

Employees who telework should maintain their work performance in order to continue being allowed to telework.

Performance appraisals and disciplinary decisions should not be based solely on whether an employee is or is not teleworking.

Procedures for denying or terminating telework opportunities for employees should be specified.

Procedures for employees to appeal telework denial or termination decisions should be specified.

Telework Policies

Policies should indicate that telework should not diminish agency operations.

Policies should specify the criteria by which employees may be allowed to telework.

Policies should specify communication guidelines and requirements for employees who telework, such as how quickly teleworkers should answer telephone calls and email messages.

Policies should specify guidelines and requirements for maintaining safe telework worksites, such as requirements for ergonomic chairs, surge protectors, and insurance.

Policies should specify whether technology, equipment, and supplies will be provided by an agency or employees who telework.

Policies should address continuity of operations and long-term emergencies, including whether employees are expected to telework if an agency closes.

Policies should specify records management responsibilities, including how employees who telework should protect confidential and sensitive information.

Policies should specify minimum internet requirements of telework worksites, such as internet speed and security.

Policies should address differential pay and overtime for employees who telework, such as requirements for employees to obtain approval before working hours that are paid at a differential rate.

Policies should address travel expectations while employees are teleworking, such as travel reimbursement requirements.

Policies should prohibit employees from providing dependent care while teleworking.

Policies should address the amount of notice employees who telework will be provided before they need to return to the office.

Telework Agreements

Agreements should require employees to adhere to telework policies.

Agreements should specify whether employees who telework must work if an agency closes, such as during an emergency.

Agreements should be required for employees who telework and re-signed at least annually.

Agreements should specify the frequency or schedule of telework.

Agreements should specify the job duties and expectations for employees who telework.

Agreements should specify communication expectations for employees who telework.

Agreements should specify the time periods they are in effect.

Agreements should specify the contact information of employees who telework.

Agreements should specify the addresses of the alternate worksites of employees who telework.

Agreements should affirm the safety of telework worksites.

Agreements should specify equipment and expenses covered by employers and employees who telework.

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[1] We identified the best practices based on a review of the federal Telework Enhancement Act of 2010, as well as documents from GAO, the federal Office of Personnel Management, the National Institute of Standards and Technology, and other organizations.

Responses

December 12, 2023

Joe Chrisman, State Auditor
Legislative Audit Bureau
22 East Mifflin Street, Suite 500
Madison, WI 53703

Dear Mr. Chrisman:

Thank you for the opportunity to respond to the Legislative Audit Bureau's (LAB) audit report on the subject of telework, space management, and risk management for the Universities of Wisconsin. Please see our responses below to each of your recommendations.

The Universities of Wisconsin have undertaken significant efforts to support our campuses in effectively, efficiently, and responsibly navigating the challenges and opportunities surrounding remote work. Naturally, the prevalence of remote work significantly increased out of necessity at the outset of the pandemic. And while the majority of our workforce returned, and will remain, on campus and in office to best meet the needs of our students, remote work has remained a necessary option to ensure we remain competitive in terms of recruitment and retention for certain job types. With remote work comes a variety of challenges and a need for adjustments in management practices.

Thank you for LAB's efforts undertaken to complete this audit. The Universities of Wisconsin remain committed to partnering with LAB, the legislature, and our stakeholders to ensure transparency and accountability of taxpayer resources.

Sincerely,

Jay Rothman
President, Universities of Wisconsin

Telework Policies Recommendations

Recommendation: *Modify UW System Administration's telework policies to require all University of Wisconsin institutions, except the University of Wisconsin – Madison, to consider an employee's work performance when determining eligibility to telework.*

We accept this recommendation and will improve language within the telecommuting policy to better explain and guide the consideration of work performance as a factor in determining suitability for remote work.

Recommendation: *Modify telework policies to require all University of Wisconsin institutions, except the University of Wisconsin – Madison, to consider an employee's job characteristics when determining eligibility to telework.*

Although the University of Wisconsin System Administrative Policy 1228 – Telecommuting policy statement and eligibility section limit telework to only those jobs with duties which can be fulfilled remotely, we will create additional language to the policy and manager guide to clarify how a supervisor should evaluate job duties or characteristics to make an appropriate determination.

Recommendation: *Modify telework policies to specify whether University of Wisconsin employees, other than those at the University of Wisconsin – Madison, are permitted to telework outside of the U.S. and the circumstances, if any, in which such telework is permitted.*

We accept this recommendation and will improve upon existing policy language to make clear the circumstances in which telework is permissible outside of the United States for all other campuses. This is a very small number of potential requests and is addressed in language applicable to all remote work occurring outside of Wisconsin. However, we will create a more specific policy statement to meet the recommendation.

Telework in UW System Recommendations

Recommendation: *Ensure University of Wisconsin supervisors document in writing their reviews of all telework agreements at least annually.*

We accept this recommendation and will establish a process to ensure the policy and annual review are adhered to by all universities and within the UW System Administration office.

Recommendation: *Comply with UW System Administration (UWSA) policy by ensuring all UWSA employees who telework at least one day per month have agreements.*

We accept this recommendation and will ensure compliance with the telework policy within UWSA.

Recommendation: *Ensure UWSA employees do not regularly telework more frequently than permitted by their telework agreements.*

①
Fundamentally we agree that employees should comply with their established conditions of employment, including established work location(s) and work hours and agree with the recommendation. However, the report offers no data or information which could be treated as comprehensive or conclusive that employees are not in compliance with their telework agreements. A review of key card swipes in a business environment in which there is no requirement for employees to independently badge in and out or that prohibits holding the door for a coworker is not data which can be relied upon to form conclusions or suggestions about employee adherence to location or schedule. Supervisors and managers are responsible for knowing the whereabouts of their assigned employees regardless of assigned work location and for ensuring accountability if there are issues. The UW System did not have a daily attendance function prior to remote work and our current business needs do not warrant or justify the cost of implementation of such a tracking system.

Recommendation: *Work with the University of Wisconsin institutions to ensure that all University of Wisconsin employees who regularly telework have agreements that permit them to do so.*

①
We accept this recommendation and note that the report also offers no evidence that telework is underreported within the UW institutions. The UW campuses were forthright in providing information including nearly 9,000 telework agreements. While there are opportunities for improvement in terms of annual review and consistency of policy application, we believe this number is largely representative of the telework occurring within the Universities of Wisconsin. As demonstrated by the institutions' responses, we expect most employees to be on campus in support of our students. Campuses within larger employment markets have additional pressure to permit telework creating some of the variation across our locations.

Recommendation: *Require University of Wisconsin institutions, including the University of Wisconsin – Madison, either to provide written documentation to justify the travel reimbursements we question or require the employees to repay the unallowable travel reimbursements, and for UWSA employees.*

We accept this recommendation and agree that only those expenses which are appropriate should be claimed or paid to an employee. A full review of each identified expense is underway.

Recommendation: *Review expenditure data to determine whether additional employees may have been reimbursed for unallowable travel costs, and then require the repayment of any unallowable reimbursements that are identified.*

The Universities of Wisconsin take our fiscal responsibility very seriously and have long supported additional efforts to review expenditure data, particularly travel expenses. This is evidenced by our central travel expense report audit team, unique to state government, and routine internal audits conducted by our Office of Internal Audit.

Recommendation: Require University of Wisconsin institutions, including the University of Wisconsin – Madison, to maintain accurate and up-to-date headquarters information in its human resources system.

We accept this recommendation and will improve the reporting and management of work location and headquarter location within the human resources system for all employees including those permitted to telework in a hybrid scenario.

Space Management Recommendations

Recommendation: Work with the Board of Regents to develop an office space consolidation plan.

We agree to work with the Board of Regents to develop space management practices reflecting on-site and telework office allocations, including office space consolidation where needed and possible. Again, the Universities of Wisconsin do not anticipate use of telework such that whole buildings could be sold, or leases ended, except in limited circumstances. The Universities of Wisconsin demonstrated this commitment early with nearly $1 million in annual savings from lease consolidations for UW System Administration in 2021. While the majority of our workforce will remain in the office and on campus in service to our students, there may be continued opportunity for consolidation as our work pattern continues to evolve.

Recommendation: Work with the Board of Regents to require University of Wisconsin institutions, including the University of Wisconsin – Madison, to collect accurate information on the extent to which employees work in the office.

We agree to work with the Board of Regents to develop space management practices reflecting accurate on-site and telework office allocations.

IT Risk Management Recommendations

Recommendation: Develop and execute plans to address the eight specific concerns identified related to security awareness, identification and authentication, and audit logging.

② We accept the recommendation to address three concerns, some of which were identified at more than one university, for a total of eight instances.

LEGISLATIVE AUDIT BUREAU COMMENTS ON THE AUDIT RESPONSE FROM THE UNIVERSITY OF WISCONSIN ADMINISTRATION

To help the Joint Legislative Audit Committee evaluate the audit response from the University of Wisconsin System Administration, we offer some clarifying comments. The numbers below correspond to the numbers we placed in the margin of the audit response.

(1) UW System Administration did not have data on how often UW employees used their state computers when not working in the office, and UW institutions did not centrally track whether employees worked in the office. Therefore, we relied on the available data, which indicate telework may be underreported:

- Our report states that 181 UW System Administration employees were scheduled to telework one day per week in September 2022, but 180 of the 181 employees did not have agreements on January 1, 2023. None of the 181 employees had agreements in September 2022.

- Our report states that 78 UW System Administration employees who did not have agreements used their key cards 2.2 days per week on average, including 11 employees who did not use their key cards during a 22-week period. We question whether the 78 employees worked in the office as frequently as expected.

- Our report states that 657 employees lived two hours or more away from their headquarters and were expected to work at their headquarters three days or more per week. This included 567 employees who did not have agreements. We question whether the 657 employees worked in the office as frequently as expected.

- Our report states that 69.2 percent of 21,308 employees did not have agreements in early 2023. We question whether these all of employees did not regularly telework.

(2) As stated in our report, we found eight specific concerns, each of which reflected specific circumstances at individual UW institutions.