M E M O R A N D U M

TO: Board of Visitors Audit Committee

Ross Mugler, Chair
R. Bruce Bradley, Vice Chair
Lisa B. Smith *(ex-officio)*
Kay A. Kemper *(ex-officio)*
Carlton F. Bennett
Jerri F. Dickseski
Donna L. Scassera
Robert M. Tata

FROM: Greg DuBois
Vice President for Administration and Finance

DATE: April 9, 2019

SUBJECT: Meeting of the Committee, April 25, 2019

The Board of Visitors Audit Committee will meet on Thursday, April 25, 2019, from 8:15 to 9:30 a.m., in Committee Room A (Room 2203) of Broderick Dining Commons. The agenda for the meeting is noted below.

AGENDA

I. Approval of Minutes – The Committee will consider a motion to approve the minutes of the Audit Committee meeting held on Thursday, December 6, 2018.

II. Report from the Chief Audit Executive (Part I)

A. Discussion and Vote on Committee Name and Charter

B. Presentation of Completed Audit Reports

1. Pre-Construction Contract Review
2. Office of the University Registrar
3. Department of Human Resources
4. Confucius Institute (Agreed Upon Procedures 2016 and 2017)

III. Report from the Vice President for Administration and Finance

A. University Compliance Update

IV. Report from the Chief Audit Executive (Part II)

A. Discussion of Open Audit Projects

1. Transportation and Parking Services
2. Payment Card Industry (PCI) Compliance
3. College of Health Sciences
4. Institutional Scholarships
5. Design and Construction
6. Study Abroad
7. Active Directory
8. NCAA Compliance – Financial Aid
9. Office of Research
10. Information Technology Services
11. Special Projects / Other Engagements

B. Open Audit Issues Status

OLD DOMINION UNIVERSITY AUDIT AND COMPLIANCE COMMITTEE CHARTER

PURPOSE AND AUTHORITY

To assist the Board of Visitors in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the internal and external audit processes, and the University's process for monitoring compliance with laws and regulations and the code of ethics. In so doing, it is the responsibility of the Committee to maintain free and open communication among the Committee, independent auditors, the internal auditors, Compliance Advisory Committee, and management of the University. The Committee has such authority as is provided for in the Code of Virginia, the Board Bylaws and as assigned by the Board as a whole.

COMPOSITION

The Audit and Compliance Committee will consist of five members of the Board of Visitors. Committee members and the chair shall be appointed through the normal processes as defined in the Board Bylaws. Members of the Audit and Compliance Committee should have some basic knowledge of generally-accepted accounting procedures and financial reporting and controls. Members of the Audit and Compliance Committee may serve on the Administration and Finance Committee; however, a majority of the Audit and Compliance Committee may not serve on the Administration and Finance Committee. The Chair should also not serve on the Administration and Finance Committee.

MEETINGS

Meetings of the Committee will occur in conjunction with regular meetings of the Board of Visitors, which happen no less frequently than four times each year on such dates and in such places as may be set by the Rector and the Board of Visitors. The Committee will have the authority to convene additional meetings as circumstances require. All committee members are expected to attend each meeting — in person or via teleconference or videoconference. The committee will invite members of management, auditors, or others to attend meetings and provide pertinent information, as necessary. It will hold private meetings with auditors (see below) and executive sessions. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared and distributed in advance of subsequent meetings.

RESPONSIBILITIES

The Committee's general responsibilities are as defined in Section 4.02 (d) of the Board Bylaws:

"The Committee is responsible for (1) oversight of financial reporting and financial statement matters and any critical accounting and reporting issues; (2) reviewing annually the audited financial statements with the external auditors, determining that the administration has been open and has acted in good faith in

connection with the audit; (3) oversight of the internal audit function, including receiving reports and approval of the annual audit plan; and (4) oversight of the University's compliance function."

More specifically, the below are some of the duties of the committee:

Financial Statements

- Receive entrance and exit communications with the external auditors regarding their annual audit of the University, and any other communications as necessary.
- Review with management and the external auditors the results of the audit, including any difficulties encountered.

Internal Control

- Consider the effectiveness of the University's internal control system, including information technology security and control.
- Understand the scope of internal and external auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.
- Determine whether internal control recommendations made by internal and external auditors have been implemented by management.

Internal Audit

- Review with management and the University Auditor the charter, plans, activities, staffing, and organizational structure of the internal audit function.
- Approve annual internal audit plans.
- Periodically review and update the internal audit function's audit charter.
- Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the Chief Audit Executive.
- Review the effectiveness of the internal audit function, including compliance with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing.* This includes receiving the results of periodic peer reviews conducted on the internal audit function.
- Review the results of significant audit activities, audit reports, and management responses, and ensure the Committee is informed about fraud, illegal acts, deficiencies in internal control and other audit-related matters.
- Monitoring the adequacy and timeliness of corrective actions taken in response to audit activities.
- On an as needed basis, meet separately with the Chief Audit Executive to discuss any matters that the committee or internal audit believes should be discussed privately.

External Audit

- Review with management and the external auditors all matters required to be communicated to the committee under generally accepted auditing standards.
- Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit.
- Monitor audits performed by the external auditors.

- On an as needed basis, meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.

Compliance

- Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.
- Review the findings of any examinations by regulatory agencies and any auditor observations.
- Review the process for communicating the code of ethics to University personnel and for monitoring compliance therewith.
- Obtain regular updates from management, internal audit, the compliance function and University legal counsel regarding compliance matters.

Reporting Responsibilities

- Regularly report to the Board of Visitors about committee activities, issues, and related recommendations.
- Provide an open avenue of communication between internal audit, the external auditors, and the Board of Visitors.

Other Responsibilities

- Perform other activities related to this charter as requested by the Board of Visitors.
- Review and assess the adequacy of the committee charter annually, requesting board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.
- Confirm annually that all responsibilities outlined in this charter have been carried out.
- Evaluate the committee's and individual members' performance on a regular basis.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Audit of Office of the University Registrar FY 2018

AUDIT SUMMARY

Department Head: Humberto Portellez, University Registrar **Responsible Vice President:** Ellen Neufeldt, Vice President for Student Engagement and Enrollment Services	**Auditors:** Natalie MacCall, Senior Auditor Glenn Wilson, IT Audit Manager **Report Date:** 03/15/2019

Background

The Office of the University Registrar provides information about and services related to academic programs and degree requirements, registration and enrollment verification, and maintenance of permanent academic records for students, faculty, staff and external constituencies. The total expense budget for the office for 2018 was approximately $1,500,000.

To conduct its primary business functions, the Office of the University Registrar relies on information technology; most notably the Degree Works System. Ellucian Degree Works is a comprehensive academic advising, transfer articulation, and degree audit solution. The system is jointly managed and operated with Information Technology Services.

Scope and Objectives

The objectives of the audit are to provide management with an independent assessment on the efficiency and effectiveness of the design and operation of internal controls and operating procedures in effect over the Registrar's Office.

As an IT system business stakeholder, data owner and contract administrator for various systems the department is responsible for developing, implementing and monitoring a wide range of IT administrative and technical controls, the adequacy of which were evaluated on a per system basis.

Overall Risk Exposure[1]	Audit Conclusion: System of Internal Controls
☐ Low	☐ Strong
☒ **Moderate**	☒ **Adequate**
☐ High	☐ Need for Improvement

[1] Risk exposure is based on the inherent risk of the audited area and not the results or conclusions of the audit.

Issue	Planned Corrective Action
Grade changes are not consistently approved in accordance with the Faculty Handbook and the department's internal policy, nor is documentation properly retained.	Department chair approval will be documented. Registrar will update internal documentation to ensure that the process is documented for all exception types.
Monthly reconciliations of the Office of the University Registrar's budget accounts were not conducted.	A formal procedure will been put in place for the Registrar to review and sign off on the reconciliations.
Domicile determinations for most applicants are made solely on their responses to questions on the electronic Application for In-State Tuition. Supporting documentation for these students is not requested unless conflicting responses exist.	A process will be developed for selecting a sample of applications have been auto-decisioned and obtaining relevant supporting documentation from applicants. The certification statement will be modified to be signed under penalty of perjury.
Student status information is not consistently reported to the Department of Veteran Affairs as required.	Organizational changes have occurred and existing reports will be continue to be used to enhance compliance.
Authority for certifying graduate students for graduation and granting exceptions to the course catalog has not been formally granted or documented.	The Registrar will work with the Graduate School to obtain their formalized delegation of authority and will work to fully implement Degree Works and the exception process.
The practice in place for processing exceptions to the undergraduate catalogs is missing key elements of a well-established control including formal delegation of authority.	The Registrar will work with Academic Affairs to obtain a list of persons with delegated authority. For changes that would affect multiple students, a review process will be implemented.
Improvements over change management are needed to better control Degree Works Scribe rules that enforce academic requirements and allow for exceptions.	Changes to rule block files will be versioned and use of file checksums explored. Academic partners will formally request and approve all rule changes.
Process improvements are needed to control for Degree Works access that is excessive and/or persists beyond eligibility. Degree Works shell application passwords are not encrypted.	An ITS run user management script will be remediated. Provisioning procedures will be documented and access periodically reviewed. Password encryption will be enabled.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Audit of Department of Human Resources FY 2018

AUDIT SUMMARY

Responsible Executive: September Sanderlin, Vice President for Human Resources	**Auditor:** Nina Lopez, Senior Auditor **Audit Report Date:** 4/2/2019

Background

The function of the Department of Human Resources is to support the University's mission by providing exceptional human resource services through effective partnerships that meet the internal and external customers' needs; to encourage and maintain an environment, which values and appreciates differences; and to foster a work ethic that displays respect, cooperation, fairness, and a commitment to excellence. The department is comprised of 23 employees. The day-to-day functions are driven by the University policy and procedures, the Department of Human Resource Management (DHRM) Policies, Code of Virginia and federal employment laws and regulations. The department's total expense budget for FY 2018 was approximately $764,630. The University's employee count in FY 2018 by employee type was approximately: 1,043 Classified employees; 1,426 AP/Teaching Faculty; and 346 wage employees.

Scope and Objectives

The objectives of the audit are to provide management with an independent assessment of: efficiency and effectiveness of the design and operation of internal controls and operating procedures in effect over the department; compliance with the University policy and procedures, state and federal employment laws and regulations; and adequacy of administrative and technical controls over various state systems.

Overall Risk Exposure[1]	Audit Conclusion: System of Internal Controls
☐ Low	☐ Strong
☒ **Moderate**	☒ **Adequate**
☐ High	☐ Need for Improvement

[1] Risk exposure is based on the inherent risk of the audited area and not the results or conclusions of the audit.

Reportable Observations	Planned Corrective Action
The designation of employees required to file the Financial Disclosure Statement of Economic Interests is not inclusive of all positions meeting the state requirements.	The designation of Economic of Interests Filing will be enhanced to include those designated with approval authority, in accordance with University Policy#1500 and Executive Order No. 8.
A number of Short-Term Disability claims are not properly supported by the required agreements.	Agreements will be monitored for completion and retained in benefit files.
Account management practices are not sufficient for state systems for which HR has some responsibility.	HR will implement account management procedures, to include quarterly user account audits to assess the continued need for the accounts and appropriateness of the access.
While there is a workflow to assist with notification and actions needed for employees transferring within the University, not all key stakeholders are part of the Employee Transfers Workflow.	Key stakeholders will be assessed for inclusion in both termination and transfer workflows. When modifications are made to either workflow, HR will assess implications to the other workflow and make appropriate changes.
Family Medical Leave Act (FMLA) requests are not consistently documented and there is not a continuous tracking mechanism in place for FMLA leave entitlements.	FMLA request forms will be filed and extenuating circumstances will be documented. Continuous tracking mechanism will be implemented for FMLA leave.
A number of Classified employee compensation adjustments are missing Equal Employment Opportunity (EEO) review documentation and Vice President (VP) approvals.	EEO reviews will be conducted for competitive salary offers, EEO field will be added to the checklist, and VP approval will be automated in the workflow.
While the department has monitoring and follow-up measures in place over the performance evaluations process, improvements are needed to strengthen the process for classified employees and AP faculty.	HR will implement suggested improvements such as periodic reports to VPs on outstanding evaluations, a 30-day review period for Classified evaluations and templates for AP faculty evaluations.
New employees do not consistently complete compliance training and policy acknowledgment forms.	The process over compliance training and policy acknowledgment forms will be enhanced to include full implementation of the Onboard system and collaboration with Academic Affairs.
While the department has identified a Records Coordinator, it is noted that records are not consistently retained and destroyed.	HR will continue to work with the University's Records Manager to strengthen the records management process.
The Notice of Appointments for emergency hires are not consistently processed and retained.	Communications will be made in order to ensure that the extension process begins sooner and agreements are retained.
The department does not have an Emergency Action Plan (EAP) in place as required by University Policy.	HR will create an EAP for submission to Emergency Management.
There is no monitoring in place for 1 of 6 operating budget accounts, which has an average annual budget of $5,900.	The account will be monitored along with other HR budgets.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Confucius Institute Agreed Upon Procedures for 2016 and 2017

Background and Executive Summary

Confucius Institute Headquarters/Hanban is affiliated with the Chinese Ministry of Education. Its mission is to provide Chinese language and cultural teaching resources and services worldwide. Beginning in 2015, Hanban requested regular audits of ODU's Confucius Institute and the University responded and agreed to audit the Confucius Institute. This Agreed Upon Procedures engagement performed by the University Audit Department is included in the FY 2019 Audit Plan approved by the Audit Committee of the Board of Visitors. The engagement for project years 2016 and 2017 began soon after the Institute submitted the financial information to Hanban in late 2018. In summary, we found issues that we would like to bring to your attention.

Scope and Objectives

The main purpose of this engagement was to provide specific testing related to ODU's Confucius Institute (CI) as outlined in the Agreed Upon Procedures document which are detailed within the Approach and Methods section of this report. Agreements and financial information was provided by CI staff who in some cases had to translate information from Chinese to English in order for our office to review it.

The general scope included project years 2016 and 2017 with an emphasis on the 2017 report to Hanban due to the fact that the 2016 Hanban submission was based on estimated figures and not actual figures. For the 2017 project year the focus of the engagement included agreement compliance, review of a sample of expenses, reconciliations activities and a review of the reports issued by the Auditor of Public Accounts on the University's financial statements.

Approach and Methods

The following agreed upon procedures were performed by the University Audit Department:

1. The University's Auditor of Public Accounts (APA) Audit Reports were requested and reviewed to determine whether any findings were issued. Findings were then evaluated for their specific impact on the Confucius Institute's operations.
2. Reconciliations of financial activity were requested and reviewed. The expectation is that CI personnel reconcile expense documentation to the University's system of records (Banner) and to the Hanban report.
3. A sample was selected of expenditures to determine whether:
    a. University procedures were followed and appropriately documented;
    b. Internal controls were effective in preventing or detecting errors related to the tested transactions;
    c. Expenditures were related to one or more of the line-items specified and approved on the approved budget; and
    d. Transactions were accurately recorded in the correct period.
4. Reviewed agreements provided by CI personnel to determine compliance.
5. Followed up on prior engagement recommendations resulting from findings from the project year 2015 report to determine whether the conditions still exist.

The documentation for information submitted to Hanban was in Chinese and Confucius Institute Staff provided the translations in English to the auditors.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Confucius Institute Agreed Upon Procedures for 2016 and 2017

SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS

OBSERVATIONS	RECOMMENDATIONS	MANAGEMENT'S ACTION PLANS
Review of Auditor of Public Accounts Reports		
No findings were reported that have an impact on the Confucius Institute.		
Reconciliations (includes repeat findings from the 2015 Report)		
Monthly Banner account reconciliations were not performed for the 2016 or 2017 project years.	Perform monthly Banner reconciliations and have them reviewed and approved by the Budget Unit Director.	Planned Action: Develop procedures and processes for monthly reconciliation. Proposed Completion Date: October 2019
Since project reporting for 2016 was based on estimates, and not actual expenses, a reconciliation was not performed between the Hanban submission amounts and Banner. For 2017, some reconciliations activities were performed. It was noted that the detailed schedules provided to Hanban when compared to the summary schedule did not agree by a small amount (~$400).	Continue to enhance reconciliation activities performed prior to submitting financial information to Hanban. The summary schedule should be reconciled to Banner and to the detailed supporting schedules. Any differences noted in the reconciliations should be documented and explained.	Planned Action(s): Develop procedures for tracking expenses per project/summary to ensure reconciliation to Banner financials and Hanban reporting. Proposed Completion Date: October 2019
While our audit work focused on the project expenses at the summary level, we did note that specific expenses were not reported within the correct detail line item within the project, which could lead to project line items being over budget.		
Revenue was collected for an event that was used to subsidize the overall cost; however, this was not reported accurately in the submission to Hanban. (1 instance)	Revenue received for an event should be included in the submission to Hanban. This can be accomplished by either reducing the expense by the amount of income collected, or by submitting the entire expense along with a separate line item for the funds collected.	Planned Action: Develop procedures and processes for collecting and reporting revenue/income. Proposed Completion Date: October 2019

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Confucius Institute Agreed Upon Procedures for 2016 and 2017

2017 Expenses Reviewed (includes repeat findings from the 2015 Report)		
Of the twenty transactions reviewed, twelve were charged to the wrong project, and there was an additional transaction for which the accuracy of the project charged could not be verified due to lack of supporting documentation. Two transactions were not accurately reported in the correct period.	In addition to the reconciliation recommendations previously noted, consider including the Chief Administrative Officer in the review of the project schedules to ensure the accuracy of those schedules**.**	Planned Actions: Develop procedures for tracking expenses per project/summary to ensure reconciliation to Banner financials and Hanban reporting. Include processes to ensure final reporting is reviewed and approved by Chief Administrative Officers prior to final submission to Hanban. Proposed Completion Date: October 2019
University procedures were not followed for 2 expenses. • Expenditures that exceed $500 are to be processed through eVA or the purchase card prior to requesting and/or receiving goods. Several invoices for textbooks received in 2015 totaling $3,936 were in violation of the above requirement and a violation was issued by Procurement Services (1 instance). • Approval from University Counsel to obtain outside legal services was not obtained as required by the Code of VA (1 instance).	Remind Institute employees of the requirements for purchases including state law, University Policies, and Procurement policies and procedures.	Planned Action: Develop departmental oversight of procurement procedures to ensure compliance with governing policies. Proposed Completion Date: July 2019
Six of the transactions sampled were not sufficiently documented. • For payments to individuals, the basis for the rate of pay was not known. The hours and rate of pay were properly approved, but it was not clear how the rates were determined (3 instances). • There is insufficient documentation for a mailing expense as required by purchasing card policy (1 instance). • The reports available for University telephone charges were not accessed or reviewed (1 instance). • Revenue was collected for an event by a separate organization, and CI paid for the food. The details of CI's sponsorship of the event was not documented (1 instance).	Obtain and retain sufficient documentation for each transaction.	Planned Actions: Develop procedures and processes for monthly reconciliation including document retention. Ensure compensation (standard rate of pay) is within compliance of university pay guidelines. Proposed Completion Date: October 2019

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Confucius Institute Agreed Upon Procedures for 2016 and 2017

Review of Agreements with HanBan and Minzu University (includes repeat findings from the 2015 Report)		
For the Minzu agreement the listing of the Advisory Board Members is not current and a term is not specified.	Academic Affairs should continue their efforts to update the Minzu agreement. In addition, clarify funding parameters and due dates of the required reports.	Planned Action: Update Minzu agreement. Proposed Completion Date: July 2019
The Hanban Agreement requires the Institute to provide a set amount of annual fund (match), which should not be less than the amount provided by the Headquarters (Hanban). Of the annual match items sampled, two did not have sufficient support for the amounts submitted.	Enhance documentation so that all amounts submitted as part of the annual fund have sufficient documentation to justify the amount recorded. In addition, the estimates submitted during the budgeting process need to be reviewed and updated as needed before submitting the Hanban closing report.	Planned Actions: Develop guidelines for matching requirements as part of the monthly reconciliation process, including document retention procedures. Develop procedures for the budgeting process to ensure the Chief Administrative Offices reviews and approves the Hanban closing report for accuracy and compliance of the agreement. Proposed Completion Date: October 2019

OLD DOMINION
UNIVERSITY

Activity and Status of Audit Issues since November 2018

University Audit Department
April 9, 2019

Activity and Status of Audit Issues Since November 2018

The University Audit Department follows up with management as to the status of previously recommended corrective actions related to issues identified in previous audit reports. In accordance with the Statement of Policies of the University Audit Department, which was approved by the Board of Visitors, the Chief Audit Executive is responsible for ensuring that individual departments have taken appropriate actions to correct internal control weaknesses and matters of compliance, which were reported at the conclusion of the audit engagement.

For purposes of the follow-up, interviews with appropriate departmental personnel were conducted to obtain updates on the corrective actions outlined by management responses to the original audit report. In order to confirm corrective action, examination of documentation and appropriate audit testing was also conducted. The following scale was used to rate management's actions for the degree to which they address the audit point and affect correction.

Status Rating	Criteria
Complete	Actions taken completely address the concerns cited in the audit point and recommendations made or were rectified to the extent reasonably possible.
In Progress	Corrective action is actively taking place; some aspects may be complete; however additional steps need to be completed to rectify all of the main concerns of the original issue.
Planned	An action plan has been decided upon, but has not yet commenced or only minimally begun.

Summary of Activity

There were 33 open action items in the November 2018 report, of which 12 are now complete. Since November 2018, 6 new action items have been added of which 3 are now complete. The University Audit Department is actively tracking the remaining 24 open action items. The status of new and previously reported issues are presented by engagement title, executive area, and report date in the tables that follow.

Activity and Status of Audit Issues Since November 2018

Issue Status by Engagement

Engagement Title	Report Date	# of Issues Closed Since 11/20/18	# of Issues Remaining as of 04/08/19
NCAA Compliance: Recruitment, Title IX, Academic Advising	8/22/16	0	1
Third Party Hosted Systems	9/19/16	2	0
Distance Learning	11/23/16	1	2
College of Engineering and Technology	3/08/17	0	1
Confucius Institute - 2015	4/15/17	0	2
Facilities Management	8/01/17	0	1
Banner Document Management System	11/27/17	1	0
Dental Hygiene Care Facility	3/21/18	2	2
Institutional Equity and Diversity	3/22/18	0	3
Research Center for Bioelectrics	3/30/18	4	0
NCAA Compliance-Eligibility	4/16/18	2	0
College of Education	5/31/18	0	7
Procurement Services	9/6/18	0	1
General Accounting	9/10/18	0	1
Card Center Information Technology	11/14/18	3	3

Activity and Status of Audit Issues Since November 2018

Summary Status by Executive Area

Audit Engagement Title	Report Date	# of Issues Closed since 11/20/2018	# of Issues Open as of 04/08/2019
Academic Affairs			
Third Party Hosted Systems	9/19/16	1	0
Distance Learning	11/23/16	1	2
College of Engineering and Technology	3/08/17	0	1
Confucius Institute	4/15/17	0	2
Dental Hygiene Care Facility	3/21/18	2	2
College of Education	5/31/18	0	7
Administration and Finance			
Third Party Hosted Systems	9/19/16	1	0
Facilities Management	8/01/17	0	1
Banner Document Management System	11/27/17	1	0
Procurement Services	09/06/18	0	1
General Accounting	09/10/18	0	1
Card Center Information Technology	11/14/18	3	3
Office of the President			
Institutional Equity and Diversity	3/22/18	0	3
Athletics			
NCAA Compliance: Recruitment, Title IX, and Academic Advising	8/22/16	0	1
NCAA Eligibility	4/16/18	2	0
Research			
Research Center for Bioelectrics	3/30/18	4	0

Activity and Status of Audit Issues Since November 2018

Action Plan Status by Report Date

Area	Audit Title	Audit Finding	Category	Report Date	Original Due Date	Status
Athletics	NCAA Compliance: Recruitment, Title IX, and Academic Advising	Enhance Compliance Efforts for Title IX Gender Equity in Athletics	Compliance	8/22/16	9/30/17	In Progress
Administration and Finance	Third Party Hosted Systems	Hobsons System Related Issues	Info. Tech.	9/19/16	7/30/17	Complete
Academic Affairs	Third Party Hosted Systems	WebPT and Kareo System Related Issues	Info. Tech.	9/19/16	11/30/16	Complete
Academic Affairs	Distance Learning	Need to Adhere to Asset Policies and Procedures	Asset Control	11/23/16	6/30/17	Complete
		Web Accessibility Compliance	Compliance	11/23/16	1/31/17	In Progress
		IT Governance and Risk Management	Info. Tech.	11/23/16	6/01/17	In Progress
Academic Affairs	College of Engineering and Technology	College Managed Room Access	Security	3/08/17	10/01/17	In Progress
Academic Affairs	Confucius Institute	Financial Matters	Financial	4/15/17	3/31/18	In Progress
		Agreement	Financial	4/15/17	3/31/18	In Progress
Administration and Finance	Facilities Management	Key Collection Process is Insufficient	Security	8/01/17	9/30/17	In Progress
Administration and Finance	Banner Document Management	Document Imaging Standards	Info Tech	11/27/17	1/31/18	Complete
Academic Affairs	Dental Hygiene Care Facility	Fee Schedule	Compliance	3/21/18	3/09/18	In Progress
		Revenues	Financial	3/21/18	3/30/18	Complete
		Billing and Account Write-Offs	Financial	3/21/18	3/12/18	Complete
		User Account Management	Info Tech	3/21/18	4/06/18	In Progress
President	Institutional Equity and Diversity	University Discrimination Policy	Compliance	3/22/18	9/13/18	Planned
		PeopleFluent System	Info Tech	3/22/18	6/15/18	Planned
		Record Retention Needs to be Addressed	Compliance	3/22/18	5/15/18	In Progress
Research	Research Center for Bioelectrics	Compliance with Human Resource Related Policies	Compliance	3/30/18	3/31/18	Complete
		Compliance with SPCC Documentation Requirements	Compliance	3/30/18	1/30/18	Complete
		Adherence to Asset Policies and Procedures	Compliance	3/30/18	3/31/18	Complete
		Emergency Management Plans	Compliance	3/30/18	3/31/18	Complete

Activity and Status of Audit Issues Since November 2018

Area	Audit Title	Audit Finding	Category	Report Date	Original Due Date	Status
Athletics	NCAA Eligibility	Records Management	Compliance	4/16/18	1/15/19	Complete
		Strengthen Practices	Compliance	4/16/18	1/15/19	Complete
Academic Affairs	College of Education	Fixed Asset Control	Control	5/31/18	9/30/18	In Progress
		Internal Fee Schedule Alignment	Financial	5/31/18	7/01/18	In Progress
		Web Server Vulnerabilities	Info Tech	5/31/18	9/30/18	Planned
		Data Extracts	Info Tech	5/31/18	9/30/18	In Progress
		Business Continuity Planning and Data Backup	Info Tech	5/31/18	9/30/18	Planned
		System Risk Assessment Updates	Info Tech	5/31/18	9/30/18	Planned
		Data Retention	Info Tech	5/31/18	9/30/18	Planned
Administration and Finance	Procurement Services	Technology Contracts	Control	9/06/18	10/01/19	Planned
Administration and Finance	General Accounting	Investment Portfolio	Compliance	9/10/18	6/01/19	Planned
Administration and Finance	Card Center Information Technology	Workstation Transaction Reports	Control	11/14/18	11/14/18	Complete
		Privileged User Permissions	Info Tech	11/14/18	12/31/18	Complete
		Taxation of Meal Plan and Flex Point Sales	Compliance	11/14/18	8/31/18	In Progress
		Use of Social Security Numbers as Card Identifiers	Compliance	11/14/18	11/14/18	Complete
		Panic Button Testing	Operational	11/14/18	5/15/19	Planned
		Data Retention	Compliance	11/14/18	5/15/19	Planned