M E M O R A N D U M

TO: Board of Visitors Audit and Compliance Committee

Jerri F. Dickseski, Chair
Jay Harris, Vice Chair
Lisa B. Smith *(ex-officio)*
Kay A. Kemper *(ex-officio)*
Carlton F. Bennett
R. Bruce Bradley
Robert S. Corn

FROM: Greg DuBois
Vice President for Administration and Finance

DATE: June 6, 2020

SUBJECT: Meeting of the Committee, June 16, 2020

The Board of Visitors Audit and Compliance Committee will meet on Tuesday, June 16, 2020, from 8:30-10:00 a.m. via the Zoom application. Pursuant to Executive Amendment 28 to HB29 (2020), the Committee will meet by electronic communication means, without a quorum of committee members physical assembled at one location, to discuss or transact business statutorily required or necessary to continue operations of the Board and the discharge of its lawful purposes, duties and responsibilities.

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 and Compliance Committee meeting held on Thursday, December 5, 2010.

II. Report from the Auditor of Public Accounts Regarding the FY2019 Financial Statement Audit – LaToya Jordan, Director, and Holly Stout, Audit Manager

III. Report from the Chief Audit Executive – Amanda Skaggs

A. Closed Session

B. Reconvene in Open Session and FOIA Certification

C. Presentation of Completed Audit Reports

1. Board Governance
2. Police Department Fiscal Activities
3. Office of Research (Information Technology)
4. Activity and Status of Audit Issues

D. Office of the State Inspector General Updates

1. Chemical Inventory Management Performance Audit
2. Fraud Waste and Abuse Investigations

E. Risk Assessment Process

F. FY2020 Audit Plan Status and Proposed FY2021 Audit Plan

1. Active Audit Projects
    - Active Directory
    - NCAA Compliance – Financial Aid
    - Office of Research (Operational)
    - Design and Construction
    - Information Technology Services
    - Academic Affairs
    - Police Department (Integrated)
    - Payroll Benefits
    - College of Business
    - Special Projects / Consulting

2. Motion to Modify FY2020 Audit Plan and Approve the FY2021 Audit Plan

OLD DOMINION UNIVERSITY
UNIVERSITY AUDIT DEPARTMENT

Board Governance Audit
Executive Summary

June 04, 2020

Prepared by Amanda Skaggs, Chief Audit Executive

EXECUTIVE SUMMARY

Audit Background, Scope and Objectives

The University Audit Department has completed a comprehensive review of Board Governance at Old Dominion University. This audit was performed as part of the University's Board of Visitors ("Board") approved annual audit plan for FY2020 and was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing as promulgated by the Institute of Internal Auditors.

The primary objectives of this audit were to determine: whether Board Bylaws and policies were sufficient in terms of content and currency to support the Board's mission; if compliance with key requirements of the Code of Virginia, Board Bylaws and policies were consistently achieved; and whether the Board was effectively structured in terms of composition, committees, and meetings.

For purposes of the review conducted, Board governance encompasses the scope of the Board's responsibilities and activities essential for the University to achieve its objectives, achieve growth goals, drive improvements, and adapt to trends in higher education, as well as maintain desired legal and ethical status with the Commonwealth of Virginia and its citizens. When governance is effective, stakeholders, including students, faculty and institutional management gain full confidence and trust.

The Code of Virginia is very prescriptive of the Board's authority and responsibilities which are primarily within 'Title 23.1. Institutions of Higher Education; Other Educational and Cultural Institutions'.

The Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) has set standards ("SACSCOC standards") for institutional board governance[1]. It is SACSCOC's position that the ultimate well-being of the institution lies in trust of the institution's governing board members acting with authority only as a collective entity, with viable leadership to carry out the institution's mission based on accurate information, which reflects a clear understanding of the institution by its governing board, administration, faculty, students, staff, and all constituents[2].

The Board maintains an online manual comprised of its Bylaws, policies and other related documents. Benchmarking with other Virginia public institutions indicated that ODU is leading in breadth and content of its online published Board manual.

Findings and recommendations presented in the next section resulted from detailed assessments of Board governance activities, Bylaws, minutes and policies based on criteria compiled from a variety of sources including the Code of Virginia, Bylaws and Board policies, published guidance by the Association of Governing Boards of Universities and Colleges[3] ("AGB guidance"), and SACSCOC standards.

Key Findings and Recommendations

Cyclical Board Assessments	Recommendations
There was not a well-established process to ensure timely, comprehensive reviews of the Bylaws, policies and other important documents. Bylaws, policies and committee charters need numerous revisions to maintain accuracy and alignment with Virginia codified requirements and published guidance by the Association of Governing Boards of Universities and Colleges.	In the near term, revise Bylaws, policies and create documents as recommended within Appendices A through C. Establish a review cycle for the Bylaws, Board policies and procedures that includes reviewing Code of Virginia requirements to ascertain whether Bylaws and policies are current with code requirements.
The Board has not established a self-evaluation process. Board self-evaluations have not occurred in more than 5 years. Soon after the audit entrance meeting with the Chief Audit Executive, the Rector developed and launched a Board survey to commence the self-assessment process.	Implement a regular self-review process of Board objectives and performance that facilitates dialogue and feedback, results in recorded and approved outcomes and includes a schedule for implementing improvements. Update Bylaws to include the expected self-evaluation frequency.

Commonwealth of Virginia Compliance	
Review of CY2019 closed sessions revealed occurrences where meeting activities did not fully comply with Code of Virginia requirements. One of these was related to the topic not meeting an authorized purpose, and several others where votes were not recorded for entering a closed session and/or reconvening into open session.	To ensure closed sessions are limited to authorized purposes, and that a recorded vote occurs when entering a closed session and reconvening in open session, we minimally recommend sending guidance to all Committee Chairs and Meeting Secretaries. The Executive Secretary to the Board could additionally review minutes and as necessary meet individually with secretaries to reinforce compliance requirements.

Internal Compliance with Bylaws and Policies	Recommendations
The Bylaws address the need for the presence of University Counsel at all meetings, which affords real time legal guidance and opinions about authorized purposes for entering a closed session. Based on open session attendance records University Counsel was not present at several of twenty-two CY2019 committee meetings. About half of these also contained closed sessions for which attendance was indeterminate because it was not recorded. Counsel attended a meeting, held for the purpose of discussing the evaluation of the President, which the Bylaws disallow unless there is a directive by the Attorney General.	Unless Counsel has provided notice of intended absence or directive by the Attorney General, prior to commencement of meetings, the Chair or Meeting Secretary should verify Counsel's attendance as appropriate. Other actions could include recording closed session attendance by the Meeting Secretary, and the Executive Secretary to the Board could maintain explanations for necessary Counsel absences.
The Board's annual budget has not historically been presented to the Board for approval. Static base budget amounts have not consistently been sufficient, requiring one-time funds to address shortfalls. Accounts were overspent in FY18 by $865, and in FY19 by $3,017. The Executive Secretary to the Board who monitors the budget, has acknowledged the overages as due to challenges of forecasting fluctuating catering and travel expenses for the annual June board meetings for which one-time funds were not transferred prior to the fiscal year's end. The Secretary has responded by requesting a base increase as part of the FY21 budget process.	For compliance and the opportunity to more accurately forecast projected expenses, the Board budget as described in Bylaw §9.04, should be formulated by the Vice Rector, in conjunction with the Executive Secretary, predicated on guidance developed by the Rector grounded on past spending patterns and anticipated needs and presented by the Vice Rector at the Spring regular meeting for approval. The Executive Secretary to the Board should continue to monitor expenses and address any Board account deficits prior to the end of the fiscal year.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Old Dominion University Police Department Fiscal Activities Engagement
Final Report Date: January 6, 2020

Background and Executive Summary

The University Audit Department was asked to complete an annual fiscal review of the Old Dominion University Police Department (ODUPD) in order for the department to comply with the Commission on Accreditation for Law Enforcement (CALEA) requirements. Accreditation Standard 17.4.3 states that "an independent audit should be conducted at least annually or at a time stipulated by applicable statute or regulation". The University Audit Department started the engagement in August 2019 and concluded fieldwork in December 2019. The engagement focused on determining whether adequate internal controls and operating procedures were in effect for fiscal related activities, whether transactions and practices were in compliance with applicable State and University policies and procedures, and whether financial transactions were appropriate and monitored. This report represents the outcome and results of an examination of the controls and operating methods in effect.

In summary, we found conditions during this review that did not comply with University policies and procedures. Further, we noted areas that have opportunities to enhance internal controls. Each area reviewed is summarized on the subsequent pages of the report.

Scope and Objectives

The main purpose of this engagement was to provide an independent assessment of the financial activity within the ODUPD by review of processes, internal controls, and to verify compliance with the applicable University policy and procedures. Specific coverage for the engagement included the review of the following: expenses including travel, use of purchasing cards including transactions and reconciliations, budget management, signature authority to budget accounts, contracts, hours worked, time reported and fixed assets. The scope of this engagement was transactions and activities occurring in fiscal year 2019.

Approach and Methods

The approach for this engagement included the following:

- Interviews with ODUPD personnel
- Review of a sample of general expenses
- Review of purchasing card reconciliations logs and transactions
- Review of all travel expenses in FY19
- Review of the ODUPD budget reconciliation process and signatory authority
- Review of transfers
- Review of a sample of fixed assets
- Review of a sample of timesheets and hours worked
- Review of a sample of contracts

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Old Dominion University Police Department Fiscal Activities Engagement
Final Report Date: January 6, 2020

SUMMARY OF RESULTS

AREAS REVIEWED AND RESULTS	RECOMMENDATIONS	MANAGEMENT'S RESPONSES AND ACTION PLANS
Purchasing Cards The auditor reviewed twelve months of reconciliations logs for all cardholders (when available) and a sample of 35 transactions. The auditor found several types of exceptions – missing bank statements and reconciliations, a missing cardholder signature, a late approver's signature, tax charged, a missing receipt and use of the card for prohibited items.	Remind cardholders and approvers of the following: • Reconciliations should be completed and signed by the 5th of the month. • Bank statements must be maintained. • The purchasing card should not be used for gift purchases. • Aramark attendees must be documented. • Receipts must be maintained. • Tax should not be charged for purchases made on the card. Require cardholders to attend the in person purchasing card training or review the annual training in Blackboard as needed when repeat issues are noted with their reconciliation logs.	Purchasing Card records, receipts, and documentation will be housed centrally in the records unit and reviewed sporadically. Cardholders with irregularities will be required to attend online or in person refresher purchasing card training.
Contracts The auditor reviewed a sample of 4 contracts. The auditor found three exceptions. Two contracts were approved by Chief of Police, but she does not have the authority to approve contracts. Also, the company used for polygraph services had an updated contract agreement in eVA, but the agreement pricing is not in accordance with the current MOU in place.	Update the MOU for polygraph services to reflect current pricing. Work with Procurement Services to update the improperly signed agreement for years 3 - 5 with the appropriate signatures.	Will contact Procurement Services to have agreements updated with proper signature.
General Expenses The auditor reviewed a sample of 60 expense transactions, and based on the test work performed, the auditor noted several types of exceptions – violations of State procurement rules,	Remind employees to maintain all documentation for expenses. Enhance review of hired security expenses. This may include spot checking daily reports provided to the department.	Hire Business Manager, ensure there is proper storage area and procedures to store all documentation for expenses. Enhance processes and procedures to confirm security expenses. Ensure proper

missing documentation, and lack of verification of labor hours paid.	Consider forgoing use of the Monarch Plus to pay for department expenses. If the department continues to use the Monarch Plus card, they should maintain documentation for each event including attendees. Ensure that goods and services are purchased either using eVA purchase orders or the purchasing card prior to requesting/receiving the good or services.	understanding and support university policies related to purchasing.
<u>Budget Management</u> The auditor reviewed the budget reconciliation process, the documentation provided to CALEA, and a sample of department transfers. The transfers sampled were appropriate and documented. The auditor found that while some monthly reconciliation activities are completed, the detail of the reconciliation is not sufficient and not all accounts under the responsibility of the department are reconciled. For the reconciliations performed, the auditor was unable to tie the amounts back to the University's system (Banner). Information was provided to CALEA as expected.	Enhance budget reconciliations to include monitoring on a sub-object code level and comparing all transactions to Banner. Include all budget accounts in the review.	Current reconciliation processes will be expanded to incorporate sub object code level review and accounts will be reconciled against Banner monthly. Less active accounts will be included in the monthly review.
<u>Leave and Hours Worked</u> The auditor reviewed all instances from FY19 of manual overrides from Payroll. Of the 21 approvers, 11 had more than 3 periods with overrides in FY19. The auditor also reviewed a sample of 25 employees' timesheets to determine whether department timesheets matched web time entry (WTE). The auditor found four	Remind supervisors at least annually that timesheets should be approved timely and should not rely on manual overrides. Periodically review the number of overrides for each supervisor and assess if additional training is needed. Remind supervisors at least annually of the need to thoroughly review timesheets before approving in WTE.	An annual notice will be shared with all supervisors reminding them to make timely approvals, encourage personnel to make timely submissions, and that timesheets must be reviewed and confirmed to corroborate WTE prior to approval. Implement a process for periodic review of timesheets and number of overrides by supervisor and assign additional training as indicated. Finalize

exceptions of manual timesheets not matching the hours entered into WTE. We found that the current written procedure for timekeeping does not match the actual process. The department currently completes manual timesheets while the written procedures are for the use of a timekeeping software.	Periodically sample timesheets to ensure supervisors are completing a thorough review and hours match WTE. Ensure that written procedures for timekeeping and the actual process are congruent.	move on electronic scheduling to improve supervisor's access to officers approved hours.
<u>Fixed Assets</u> The auditor reviewed a sample of 19 items and noted that 5 of the items did not have correct locations listed on the inventory. Three items had been previously surplussed, but not removed from the inventory by the Office of Finance. Also, one item was believed to have been surplussed, but no form was located, and the item remains on the inventory.	Keep fixed asset records accurate by: • Updating locations for the five items in the sample identified by the auditor. • Complete a missing asset form for the one missing asset. • Reach out to the Office of Finance and/or Procurement Services to ensure surplussed items are removed from the inventory.	Complete missing form, update locations, and ensure surplus items are removed from the Office of Finance inventory.
<u>Travel Expenses</u> The auditor reviewed all travel transactions that occurred in FY19. The auditor found that out of 25 transactions, 20 transactions did not have the original documentation maintained. Also, one transaction claimed per diem twice for one day.	Maintain all original travel documentation for reimbursements processed in Chrome River for a minimum of three years. Review all travel expenses to ensure adherence to ODU policies and procedures.	Will ensure all employees begin keeping these original records again and file them centrally until such time as the travel policy is updated to acknowledge scanned documents.
<u>Budget Accounts Signatory Authority</u> The auditors reviewed the individuals with signatory authority for the department's budget codes as of December 2019 and found that one employee who was terminated in March 2019 still retained signatory authority.	Update the Master Signatory List to remove terminated employee.	Will identify proper person/department to notify as official University separation processes do not route to this area and notify them of the employee's separation.

UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY
Audit of Office of Research (Information Technology) FY 2020

AUDIT SUMMARY

Office of Research System Owners: Khaled Abul-Hassan, Director of Patents Adam Rubenstein, Assistant Vice President for Research Compliance **Responsible Vice President:** Morris Foster, Vice President for Research	**Auditor:** Glenn Wilson, IT Audit Manager **Chief Audit Executive:** Amanda Skaggs **Audit Report Date:** 06/05/2020

Background

The Office of Research utilizes various information technology applications to accomplish its mission. The audit strategy was to identify these technologies, evaluate their strategic importance and provide independent assurance that they are managed in a manner that is compliant with internal and external standards as well as implemented and maintained at the appropriate and expected levels of resiliency. Of the seven systems identified and surveyed, two were selected for an in-depth assessment based on their strategic importance and data sensitivity. IRBNet is a compliance and productivity application for human subject and animal protocol records. Inteum is an application that is used to manage intellectual property, invention disclosures, patents and copyrights. Both are wholly hosted externally, IRBNet by the vendor and Inteum by the ODU Research Foundation. In hosted software as a service (SaaS) situations, most of the operational and data security risks are transferred to the third-party provider. Assurance of an adequate control environment is reliant upon specific provisions written into the service agreement based on the current system risk and business impact assessments.

Scope and Objectives

The scope included applications and systems owned, operated or contracted by the Office of Research, with emphasis on the basic controls and processes necessary for information technology systems to be operated and configured in a secure, reliable and compliant manner. Cybersecurity processes reviewed included:

- Typical department roles - Data Owner, System Owner, Application and Contract Administrators
- Access - account management, user roles, application configuration and security controls
- Data Management - integrity, protection, availability, retention and regulatory compliance
- Assets and Operation - system risk assessment, business continuity and recovery planning

The objectives were to determine whether the systems owned, operated or contracted by the Office of Research are:

- Appropriately controlled to ensure that data integrity is maintained, availability meets business requirements, access is authorized, appropriate, and secured.
- Managed in accordance with applicable standards and regulatory compliance commensurate with the importance and sensitivity of the underlying information.

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
A system risk assessment and contractual agreement are not in place for the hosted technology application, Inteum, rated by the Office of Research as having high business impact and processing confidential, personally identifiable information, intellectual property and trade secrets.	The Office of Research will either execute an MOU with ODURF to ensure conformity with ODU hosted technologies standards or transfer the system to complete ODU ownership and control. A system risk assessment will be conducted prior to support the action taken.

OLD DOMINION
UNIVERSITY

Activity and Status of Audit Issues Since November 2019

University Audit Department
June 1, 2020

Activity and Status of Audit Issues Since November 2019

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 engagements.

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.

Status Rating	Criteria
Complete	Actions taken completely address the concerns cited in the audit point 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 taken to address all 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 38 open action items in the November 2019 report, of which 12 are now complete. Since the November report 1 new action item has been added. The University Audit Department is actively tracking the remaining 27 open action items. The status of new and previously reported issues is presented by engagement title, executive area, and report date in the tables that follow.

Activity and Status of Audit Issues Since November 2019

Issue Status by Engagement

Engagement Title	Report Date	# of Issues Closed Since 11/08/2019	# of Issues Open as of 6/01/2020
NCAA Compliance: Recruitment, Title IX, Academic Advising	8/22/16	0	1
Distance Learning	11/23/16	1	0
College of Engineering and Technology	3/08/17	0	1
Confucius Institute 2015	4/15/17	0	2
Facilities Management	8/01/17	1	0
Institutional Equity and Diversity	3/22/18	0	3
Confucius Institute 2016 and 2017	3/01/19	0	2
Office of the University Registrar	3/15/19	0	5
Institutional Equity and Diversity – Training	3/27/19	0	1
Department of Human Resources	4/02/19	0	3
Transportation and Parking Services	5/29/19	2	2
Institutional Scholarships	8/15/19	1	0
Office of Study Abroad	8/15/19	3	0
International Programs	8/15/19	0	1
Payment Card Industry Compliance	8/26/19	1	0
College of Health Sciences	8/27/19	3	5
Office of the President FY2019 Annual Audit	11/13/19	0	1

Activity and Status of Audit Issues Since November 2019

Summary Status by Executive Area			
Audit Engagement Title	**Report Date**	**# of Issues Closed since 11/08/2019**	**# of Issues Open as of 06/01/20**
Academic Affairs			
Distance Learning	11/23/16	1	0
College of Engineering and Technology	3/08/17	0	1
Confucius Institute 2015*	4/15/17	0	2
Confucius Institute 2016 and 2017*	3/01/19	0	2
Office of Study Abroad	8/15/19	3	0
International Programs	8/15/19	0	1
College of Health Sciences	8/27/19	3	5
Administration and Finance			
Facilities Management	8/01/17	1	0
Transportation and Parking Services	5/29/19	2	2
Payment Card Industry Compliance	8/29/19	1	0
Athletics			
NCAA Compliance: Recruitment, Title IX, and Academic Advising	8/22/16	0	1
Human Resources			
Institutional Equity and Diversity	3/22/18	0	3
Institutional Equity and Diversity – Training	3/27/19	0	1
Department of Human Resources	4/02/19	0	3
Student Engagement and Enrollment Services			
Office of the University Registrar	3/15/19	0	5
Institutional Scholarships	8/15/19	1	0
Office of the President			
Office of the President FY2019 Annual Audit	11/13/19	0	1

Activity and Status of Audit Issues Since November 2019

Action Plan Status by Report Date

Executive Area	Audit Title	Audit Observation	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
Academic Affairs	Distance Learning	Web Accessibility Compliance	Compliance	11/23/16	1/31/17	Complete
Academic Affairs	College of Engineering and Technology	College Managed Room Access	Security	3/08/17	10/01/17	In Progress
Academic Affairs	Confucius Institute 2015	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	Complete
Human Resources	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	In Progress
		Record Retention Needs to be Addressed	Compliance	3/22/18	5/15/18	In Progress
Student Engagement and Enrollment Services	Office of the University Registrar	Support for Domicile Decisions	Compliance	3/15/19	9/01/19	In Progress
		Veterans Affairs Reporting	Compliance	3/15/19	9/30/19	Planned
		Graduate Degree Certification and Exception Granting Process	Control	3/15/19	9/01/19	In Progress
		Exception Granting Process for Undergraduate Programs	Control	3/15/19	9/01/19	In Progress
		Degree Works User Access Provisioning Controls	Info Tech	3/15/19	9/01/19	In Progress
Academic Affairs	Confucius Institute 2016 and 2017	Financial Matters	Compliance	3/01/19	7/01/19	Planned*
		Agreements	Compliance	3/01/19	10/01/19	Planned*
Human Resources	Institutional Equity and Diversity – Training	Sexual Harassment Training	Compliance	3/25/19	8/15/19	In Progress
Human Resources	Department of Human Resources	Performance Evaluations	Effectiveness	4/02/19	11/30/19	In Progress
		New Hire Training	Compliance	4/02/19	12/31/19	In Progress
		Records Management	Compliance	4/02/19	3/15/19	In Progress
Administration and Finance	Transportation and Parking Services	Employee Recognition Gifts	Financial	5/29/19	12/01/19	Complete
		Records Management	Compliance	5/29/19	8/16/19	In Progress
		Emergency Action and Business Continuity Plans	Compliance	5/29/19	8/30/19	In Progress
		Transit and Enforcement Employees' Timekeeping	Control	5/29/19	6/30/19	Complete

Activity and Status of Audit Issues Since November 2019

Executive Area	Audit Title	Audit Observation	Category	Report Date	Original Due Date	Status
Student Engagement and Enrollment Services	Institutional Scholarships	Enhance Budget Reconciliations	Control	8/15/19	11/01/19	Complete
Academic Affairs	Office of Study Abroad	Reconciliations	Control	8/15/19	1/30/20	Complete
		International Insurance Coverage	Compliance	8/15/19	10/15/19	Complete
		Emergency Management Plans	Compliance	8/15/19	1/30/20	Complete
Academic Affairs	International Programs	Non-Credit Student Travel Programs	Control	8/15/19	1/20/20	In Progress
Administration and Finance	Payment Card Industry Compliance	PCI Required Awareness Training	Control	8/26/19	4/30/19	Complete
Academic Affairs	College of Health Sciences	Performance Evaluations	Compliance and Effectiveness	8/27/19	12/15/19	In Progress
		Volunteers and Visiting Scholars Agreements	Compliance	8/27/19	9/30/19	Complete
		Budget Management	Control	8/27/19	6/30/20	In Progress
		Records Management	Compliance	8/27/19	12/01/19	In Progress
		Fixed Assets	Compliance	8/27/19	12/01/19	In Progress
		Expense Documentation	Control and Compliance	8/27/19	10/30/19	Complete
		Timesheet Approvals	Compliance	8/27/19	8/20/19	Complete
		Emergency Management Plans	Compliance	8/27/19	12/01/19	Planned
President's Office	Office of the President FY2019 Annual Audit	Financial Transactions	Control and Compliance	11/13/19	12/01/19	Planned**

*The Confucius Institute is planning to close effective June 30, 2020. The open action items associated with the Institute will be considered closed at that time.
**As this is an annual engagement, follow-up work will be conducted as part of the FY2020 audit.

Approved 6/13/19

OLD DOMINION UNIVERSITY
University Audit Department
Audit Plan
FY 2019-2020

PROPOSED TO REMOVE

SCHEDULED ENGAGEMENTS

Audits	Area	Estimated Hours	Group Total
Payroll Benefits	Administration and Finance	300	
Athletics Business Office and Facilities Events and Equipment	Athletics	400	
College of Business and Public Administration	Academic Affairs	350	
Higher Education Centers	Academic Affairs	300	
Housing and Residence Life	Student Engagement and Enrollment Services	350	
Budget Office	Administration and Finance	300	
Board Governance	Board of Visitors	250	
Cybersecurity: Intrusion Detection and Incident Response	Administration and Finance	400	
Enterprise Service Bus	Administration and Finance	400	
			3,050
Annual Engagements	**Area**	**Estimated Hours**	**Group Total**
Office of the President FY2019 Expenditures	Office of the President	100	
Agreed Upon Procedures for the Confucius Institute 2018	Academic Affairs	200	
Police Department Fiscal Activities	Administration and Finance	200	
			500
Audits Started In 2018-2019	**Area**	**Estimated Hours**	**Group Total**
College of Health Sciences	Academic Affairs	----	
Active Directory	Administration and Finance	130	
Information Technology Services	Administration and Finance	240	
Office of Research*	Research	475	
NCAA Compliance (Financial Aid)	Athletics	160	
Design and Construction	Administration and Finance	200	
International Programs: Study Abroad*	Academic Affairs	25	
Financial Aid - Institutional Scholarships	Student Engagement and Enrollment Services	25	
Academic Affairs	Academic Affairs	350	
Police Department*	Administration and Finance	650	
			2,255
Total Scheduled Audits			**5,805**

OTHER AUDIT ACTIVITIES

Activity	Estimated Hours	Group Total
Audit and Compliance Committee Activities	200	
Audit Planning and Risk Assessment	150	
Fraud Waste and Abuse Hotline	200	
Follow-Up Activities for Open Action Items	300	
Compliance Advisory Committee	100	
Policy Review Committee	100	
Audit Software Updates and Reviews	100	
External Quality Assurance Review (On-Site and Reporting)	150	
Annual Internal Quality Assurance Activities	100	
Continuing Professional Development	300	
Special Requests / Unscheduled Audits	300	
		2,000
Total Other Audit Activities		**2,000**
Total Audit Hours		**7,805**

* indicates an integrated engagement inclusive of information technology, and business operations.

DRAFT

OLD DOMINION UNIVERSITY
University Audit Department
Audit Plan
FY 2020-2021

SCHEDULED ENGAGEMENTS

Audits	Area	Estimated Hours	Group Total
Athletics Business Office	Athletics	350	
Facilities Events and Equipment and Tennis Center	Athletics	300	
Office of Visa & Immigration Service Advising	Academic Affairs	350	
Housing and Residence Life	Student Engagement and Enrollment Services	350	
Budget Office	Administration and Finance	350	
University Libraries	Academic Affairs	350	
Cybersecurity: Intrusion Detection and Incident Response	Administration and Finance	400	
Enterprise Service Bus	Administration and Finance	400	
Banner Workflows	Various	400	
Owens House Closeout Construction Audit	Administration and Finance	140	
			3,390
Annual Engagements	**Area**	**Estimated Hours**	**Group Total**
Office of the President FY2020 Expenditures	Office of the President	100	
Closeout Procedures for the Confucius Institute	Academic Affairs	150	
Police Department Fiscal Activities FY2020	Administration and Finance	200	
			450
Audits Started In Prior Fiscal Years	**Area**	**Estimated Hours**	**Group Total**
Active Directory	Administration and Finance	10	
Information Technology Services	Administration and Finance	100	
Office of Research*	Research	40	
NCAA Compliance (Financial Aid)	Athletics	5	
Design and Construction	Administration and Finance	10	
Academic Affairs	Academic Affairs	140	
Police Department*	Administration and Finance	250	
College of Business	Academic Affairs	200	
Payroll Benefits	Administration and Finance	240	
Special Projects / Consulting	Various	150	
			1,145
Total Scheduled Audits			**4,985**

OTHER AUDIT ACTIVITIES

Activity	Estimated Hours	Group Total
Audit and Compliance Committee Activities	200	
Audit Planning and Risk Assessment	150	
Fraud Waste and Abuse Hotline	200	
Follow-Up Activities for Open Action Items	300	
Compliance Advisory Committee	100	
Policy Review Committee	100	
Audit Software Updates and Reviews	100	
Annual Internal Quality Assurance Activities	100	
Continuing Professional Development	300	
Special Requests / Unscheduled Audits	350	
		1,900
Total Other Audit Activities		**1,900**
Total Audit Hours		**6,885**

* indicates an integrated engagement inclusive of information technology, and business operations.