

MEMORANDUM

TO: Board of Visitors Audit and Compliance Committee

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

FROM: Amanda Skaggs
Chief Audit Executive

DATE: June 1, 2021

SUBJECT: Meeting of the Committee, June 16, 2021

The Board of Visitors Audit and Compliance Committee will meet on Wednesday, June 16, 2021, at 11:00 a.m. via Zoom. Enclosed for your review are the agenda and supporting documents.

AGENDA

- I. Approval of Minutes – The Committee will consider a motion to approve the minutes of the Audit and Compliance Committee meeting held on April 22, 2021.
- II. Report from the Auditor of Public Accounts Regarding the FY2020 Financial Statement Audit – LaToya Jordan, Deputy Auditor for Human Capital and Operations, and Megan Bridgewater, Audit Supervisor
- III. Report from the Chief Audit Executive – Amanda Skaggs
 - A. Presentation of Completed Audit Report – Activity and Status of Audit Issues
 - B. Office of the State Inspector General Updates
 - C. Annual Risk Assessment Process

D. FY2021 Audit Plan Status and Proposed FY2022 Audit Plan

1. Active Audit Projects

- a. Police Department – Clery and Operational
- b. College of Business
- c. Closeout Procedures for the Confucius Institute
- d. Payroll Benefits
- e. Facilities Events and Equipment and Tennis Center
- f. Enterprise Service Bus
- g. Office of Visa and Immigration Service Advising
- h. Banner Workflows
- i. Special Projects and Other Activities

2. Motion to Modify FY2021 Audit Plan and Approve the FY2022 Audit Plan

IV. Closed Session

V. Reconvene in Open Session and FOIA Certification

VI. Adjourn



OLD DOMINION UNIVERSITY

Activity and Status of Audit Issues Since April 2021

University Audit Department
June 04, 2021

Activity and Status of Audit Issues Since April 2021

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 42 open action items in the April 2021 report, of which 4 are now complete. Since the last report, 8 new action items have been added. The University Audit Department is actively tracking the remaining 46 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 April 2021

Issue Status by Engagement

Engagement Title	Report Date	# of Issues Closed Since 04/08/2021	# of Issues Open as of 06/01/2021
NCAA Compliance: Recruitment, Title IX, Academic Advising	8/22/16	0	1
College of Engineering and Technology	3/08/17	0	1
Office of the University Registrar	3/15/19	0	1
Department of Human Resources	4/02/19	0	1
Police Department Fiscal Activities Engagement FY19	1/06/20	0	2
Board Governance	6/04/20	3	1
Office of Research Information Technology	6/05/20	1	0
NCAA Compliance: Financial Aid	8/27/20	0	1
Active Directory	8/27/20	0	2
Design and Capital Construction	11/25/20	0	5
Police Department Fiscal Activities Engagement FY20	11/25/20	0	1
Police Department Information Technology	11/30/20	0	7
Office of Research (Operational/Financial)	11/30/20	0	10
Academic Affairs*	3/17/21	0	8
Information Technology Services (ITS) Operational	4/09/21	0	5

Activity and Status of Audit Issues Since April 2021

Summary Status by Executive Area

Audit Engagement Title	Report Date	# of Issues Closed since 4/08/2021	# of Issues Open as of 6/01/2021
Academic Affairs			
College of Engineering and Technology	3/08/17	0	1
Academic Affairs*	3/17/21	0	8
Administration and Finance			
Police Department Fiscal Activities Engagement FY19	1/06/20	0	2
Active Directory	8/27/20	0	2
Design and Capital Construction	11/25/20	0	5
Police Department Fiscal Activities Engagement FY20	11/25/20	0	1
Police Department Information Technology	11/30/20	0	7
Information Technology Services	4/09/21	0	5
Athletics			
NCAA Compliance: Recruitment, Title IX, and Academic Advising	8/22/16	0	1
NCAA Compliance: Financial Aid**	8/27/20	0	1
Human Resources			
Department of Human Resources	4/02/19	0	1
Student Engagement and Enrollment Services			
Office of the University Registrar	3/15/19	0	1
Research			
Office of Research Information Technology	6/05/20	1	0
Office of Research (Operational/Financial)	11/30/20	0	10
Board of Visitors			
Board Governance	6/04/20	3	1

*An Interim Report was issued on August 28, 2020, which contained 5 of these issues.

** For the open action plan for Reduction, Cancellation and Renewal Letters under the NCAA Compliance: Financial Aid engagement, the Office of Student Financial Aid as part of Student Engagement and Enrollment Services has responsibility for completion.

Activity and Status of Audit Issues Since April 2021

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	College of Engineering and Technology	College Managed Room Access	Security	3/08/17	10/01/17	In Progress
Student Engagement and Enrollment Services	Office of the University Registrar	Graduate Degree Certification and Exception Granting Process	Control	3/15/19	9/01/19	In Progress
Human Resources	Department of Human Resources	Records Management	Compliance	4/02/19	3/15/19	In Progress
Administration and Finance	Police Department Fiscal Activities Engagement FY19	Leave and Hours Worked	Financial Control	1/06/20	3/01/20	In Progress
		Fixed Assets	Control	1/06/20	3/01/20	In Progress
Board of Visitors	Board Governance	Bylaw and Board Manual Review Cycle	Governance	6/04/20	12/31/21	In Progress
		Board Self-Evaluations	Governance	6/04/20	4/30/21	Complete
		Closed Session Meeting Activities	Compliance	6/04/20	4/30/21	Complete
		Presence of Counsel at Open and Closed Meetings	Compliance	6/04/20	4/30/21	Complete
Research	Office of Research Information Technology	Hosted Technology Services Risk Management	Info Tech	6/05/20	9/30/20	Complete
Athletics	NCAA Compliance: Financial Aid	Reduction, Cancellation and Renewal Letters*	Compliance	8/27/20	5/07/21	In Progress
Administration and Finance	Active Directory	Monitoring of SE and WLAN Domains	Control	8/27/20	2/28/21	Planned
		Auditing of Privileged Accounts	Control	8/27/20	8/31/21	Planned
Administration and Finance	Design and Capital Construction	Overhead Expense Allocation	Control	11/25/20	6/30/21	Planned
		Budget Reconciliation Process	Control	11/25/20	6/30/21	Planned
		Non-capital Construction Planning Process	Control	11/25/20	6/30/21	Planned
		Record Management	Compliance	11/25/20	6/30/21	Planned
		Emergency Management Plans	Compliance	11/25/20	1/31/21	In Progress

Activity and Status of Audit Issues Since April 2021

Executive Area	Audit Title	Audit Observation	Category	Report Date	Original Due Date	Status
Administration and Finance	Police Department Fiscal Activities Engagement FY20	Leave and Hours Worked and WTE Approvals	Control	11/25/20	6/30/21	In Progress
Administration and Finance	Police Department Information Technology	System Life Cycle	Info Security	11/30/20	11/01/21	Planned
		Configuration and Vulnerability Management	Info Security	11/30/20	11/01/21	Planned
		Criminal Justice Information Services Security Policy Compliance	Compliance	11/30/20	11/01/21	Planned
		Business Continuity/Disaster Recovery	Operational	11/30/20	11/01/21	Planned
		System Risk Assessments	Compliance	11/30/20	11/01/21	Planned
		User Account Access Reviews	Info Security	11/30/20	11/01/21	Planned
		Electronic Record Retention	Compliance	11/30/20	11/01/21	Planned
Research	Office of Research (Operational/Financial)	Intellectual Property	Compliance and Control	11/30/20	6/01/21	In Progress
		Research Conflicts of Interests Management	Compliance and Control	11/30/20	1/31/21	In Progress
		Emergency Management Plans	Compliance	11/30/20	12/15/20	In Progress
		Scope for University Research Policies	Compliance and Control	11/30/20	7/31/21	Planned
		Budget Management	Control	11/30/20	12/15/20	In Progress
		Lease Arrangements	Compliance and Control	11/30/20	3/31/21	In Progress
		Institute for Innovation and Entrepreneurship	Effectiveness	11/30/20	6/30/21	Planned
		Records Management	Compliance	11/30/20	3/31/21	In Progress
		Research Center Evaluations	Compliance and Control	11/30/20	12/31/20 to 1/31/23	Planned
		Timesheet Approvals	Compliance and Control	11/30/20	11/30/20	In Progress
Academic Affairs	Academic Affairs	Budget Management	Control	3/17/21	10/30/20	Planned
		Fixed Assets	Control	3/17/21	11/30/20	In Progress

Activity and Status of Audit Issues Since April 2021

Executive Area	Audit Title	Audit Observation	Category	Report Date	Original Due Date	Status
		Compliance Training	Compliance	3/17/21	1/30/21	In Progress
		Goal Setting and Assessment	Effectiveness	3/17/21	8/30/21	Planned
		Performance Evaluation Monitoring	Control	3/17/21	1/30/21	Planned
		Faculty Background Checks and I-9 Forms	Compliance	3/17/21	3/15/21	In Progress
		Overload Payments	Control and Compliance	3/17/21	5/01/21	In Progress
		Faculty Self-Service User Account Management	IT Control	3/17/21	9/30/21	Planned
Administration and Finance	Information Technology Services (ITS) Operations	Door Access	Control	4/09/21	12/31/21	Planned
		Records Management	State Compliance	4/09/21	8/15/21	Planned
		Emergency Management Plans	Internal Compliance	4/09/21	7/31/21	Planned
		Leave and Time Approvals	Control and Internal Compliance	4/09/21	4/30/21	In Progress
		Internal Rates Charged for Services	Internal Compliance	4/09/21	7/01/21	Planned

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**OLD DOMINION UNIVERSITY
University Audit Department
Audit Plan
FY 2021-2022**

SCHEDULED ENGAGEMENTS

Audits	Area	Estimated Hours	Group Total	
Athletics Business Office	Athletics	350		
Housing and Residence Life	Student Engagement and Enrollment Services	350		
Budget Office	Administration and Finance	350		
University Libraries	Academic Affairs	350		
College of Science	Academic Affairs	400		
Cybersecurity: Intrusion Detection and Incident Response	Administration and Finance	400		
Conflict of Interests	Various	250		
Enterprise Data Storage and Recovery	Administration and Finance	350		
Desktop Management	Administration and Finance	250		
				3,050
Annual Engagements	Area	Estimated Hours	Group Total	
Office of the President FY2021 Expenditures	Office of the President	100		
Police Department Fiscal Activities FY2021	Administration and Finance	200		
			300	
Assisting Other Departments	Area	Estimated Hours	Group Total	
Endowment Spending	University Advancement	250		
Audit Outreach	Student Engagement and Enrollment Services	350		
			600	
Audits Started In Prior Fiscal Years	Area	Estimated Hours	Group Total	
Banner Workflows	Various	325		
Office of Visa & Immigration Service Advising	Academic Affairs	110		
Facilities Events and Equipment and Tennis Center	Athletics	130		
Enterprise Service Bus	Administration and Finance	40		
Owens House Closeout Construction Audit	Administration and Finance	140		
Closeout Procedures for the Confucius Institute	Academic Affairs	25		
Police Department (Operations)	Administration and Finance	50		
College of Business	Academic Affairs	10		
Payroll Benefits	Administration and Finance	150		
Special Project: Student Conduct and Academic Integrity	Student Engagement and Enrollment Services	80		
Special Project: Institutional Research	Student Engagement and Enrollment Services	5		
				1,065
Total Scheduled Audits				5,015

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	150		
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	250		
Special Requests / Unscheduled Audits	350		
			1,800
Total Other Audit Activities			1,800
Total Audit Hours		6,815	

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

PROPOSED TO REMOVE

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		
Enterprise Service Bus	Administration and Finance	400		
Banner Workflows	Various	400		
Owens House Closeout Construction Audit	Administration and Finance	140		
				2,990
Annual Engagements				
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				
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			4,585	

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

6,485

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