# **DNM**

#### 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

- 5. Confucius Institute (Agreed Upon Procedures 2016 and 2017)
- 6. Payment Card Industry (PCI) Compliance
- 7. Institutional Scholarships
- 8. Active Directory
- 9. Special Projects / Other Engagements
- B. Presentation of Completed Audit Reports (Enclosed)
  - 1. Office of the President FY2018 Annual Audit
  - 2. Card Center Information Technology
- C. Open Audit Issues Update
- III. Report from the Vice President for Administration and Finance
  - A. Red Flag Report
  - B. University Compliance

#### UNIVERSITY AUDIT DEPARTEMENT

#### **Scope and Objectives**

This audit consisted of reviewing expenditures made in fiscal year 2018 for the following budget codes within the Office of the President: 1PR00, 6PR02, 6PR08, and 6PR62. The categories of expenditures reviewed included travel, memberships, entertainment in connection with University functions hosted by the President, gasoline charges, cable charges, and use of the department's small purchase charge card.

Transactions from the aforementioned budget codes were tested on a sample basis to determine whether:

Expenditures were made in compliance with all applicable state and University policies and procedures; Expenditures were reasonable and appropriate to the



University Audit Department November 21, 2018

#### Issue Status by Engagement

Engagement Title	Report Date	# of Issues Closed Since 6/01/18	# of Issues Remaining as of 11/20/18
International Student and Scholar Services	5/17/12	1	0
Foundation Relationships/Transactions	5/24/13	1	0
Monarch Physical Therapy	5/29/15	2	

## **Summary Status by Executive Area**

**Audit Engagement Title** 

Report Date # of Issues Closed

## **Action Plan Status by Report Date**

	Area	Audit Title	Audit Finding	Category	Report Date	Original Due Date	Status	
	Academic Affairs	International Student and Scholar Services	Improve Essential Processes	Process	5/17/12	9/15/12	Complete	
٠	Administration and Finance	Foundation Relationships/Transactions	Updated or Formal Written Agreements with ODURF	Legal	5/24/13	N 10.56 1	15.8 440.16 Tm()TJ	Б17al5

Area	Audit Title	Audit Finding	Category	Report Date	Original Due Date	Status
		Adherence to Asset Policies and Procedures	Compliance	3/30/18	3/31/18	In Progress
		Emergency Management Plans	Compliance	3/30/18	3/31/18	In Progress
		Records Management	Compliance	4/16/18	1/15/19	In Progress
Athlotics	NCAA Fliaibility	Strengthen Practices	Compliance	4/16/18	1/15/19	In Progress
Athletics	NCAA Eligibility	Evidence of Approval for Eligibility Policy and Procedures	Compliance	4/16/18	8/01/18	Complete
		Purchase Card Reconciliation Requirements	Compliance	5/31/18	9/30/18	Complete
		Fixed Asset Control	Control	5/31/18	9/30/18	Planned
		Internal Fee Schedule Alignment	Financial	5/31/18	7/01/18	In Progress
		Waitlist Procedures and Supporting Documentation	Operational	5/31/18	7/01/18	Complete
Acadamia Affaina	Callage of Education	Policies and Procedures for Unpaid Account Balances	P&P	5/31/18	6/01/18	Complete
Academic Affairs	College of Education	User Account Management	Info Tech	5/31/18	6/01/18	Complete
		Web Server Vulnerabilities	Info Tech	.24 289.8		