

MEMORANDUM

TO: Board of Visitors Audit Committee

Ross Mugler, Chair
R. Bruce Bradley, Vice Chair
Carlton F. Bennett (*ex-officio*)
Lisa B. Smith (*ex-officio*)
Jerri F. Dickeski
Donna L. Scassera
Robert M. Tata '86

FROM: Gregory E. DuBois
Vice President for Administration and Finance

DATE: April 13, 2018

SUBJECT: Meeting of the Committee, April 26, 2018

The Board of Visitors Audit Committee will meet on Thursday, April 26, 2018, from 8:00 to 9:00 a.m., in Committee Room A (Room 2203) of Broderick Dining Commons. The agenda for the meeting is noted below.

AGENDA

Memorandum to Audit Committee
April 13, 2018
Page Two

III. Report from the Internal Audit Director – Amanda Skaggs, Internal Audit Director

A. Projects in Progress

1. General Accounting
2. College of Education (Child Development IT)
3. Procurement Services
4. Card Center Information Technology
5. Office of the University Registrar
6. College of Health Sciences
7. Department of Human Resources
8. Special Projects/ Consulting Engagements
9. Annual Risk Assessment Process

B.

OLD DOMINION UNIVERSITY INTERNAL AUDIT DEPARTMENT Office of Institutional Equity and Diversity Audit Engagement FY 2017

AUDIT SUMMARY

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| Department Head: ReNeé Dunman, Assistant Vice President Institutional Equity and Diversity Responsible Executive: John R. Broderick, President | Auditor: Lauren Eady, Senior Auditor Audit Report Date: 3/22/2018 |
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Background

The mission of the Office of Institutional Equity and Diversity (IED) is to provide leadership and support on matters relating to equity, diversity, respect and inclusiveness for all members of the ODU community. Also, the department participates in the University hiring process by reviewing candidates chosen for interviews to ensure compliance with nondiscrimination. The Assistant Vice President for Institutional Equity and Diversity serves as the University Title IX coordinator. She and her staff are charged with monitoring compliance with Title IX requirements, including complaints of sexual misconduct. IED also completes an annual review of salary equity for the University, which ensures that significant salary differentials that could be affected by gender or ethnicity are resolved.

Scope and Objectives

Low/Moderate
o:objectivesoftheaudit
 High

Strong
 Adequate
 Need for Improvement

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¹ Risk exposure is based on the inherent risk of the audited area and not the 3239.0200338.88ref.t

OLD DOMINION UNIVERSITY INTERNAL AUDIT DEPARTMENT
Audit of Frank Reidy Center for Bioelectrics FY 2017

AUDIT SUMMARY

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|---|---|
| Department Head: Andrei Pakhomov, Interim Director | Auditor: Natalie MacCall, Senior Auditor |
| Responsible Vice President: Morris Foster, Vice President for Research | End of Fieldwork Date: 11/21/2017 |

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| Background |
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The Frank Reidy Research Center for Bioelectrics (the Center's) mission is to increase scientific knowledge and understanding of the interaction of electromagnetic fields and ionized gases with biological systems and to apply this knowledge to the

| Issue | Planned Corrective Action |
|---|--|
| There is a need to improve financial account monitoring. Monthly reconciliations of the Center's University budget accounts were not conducted. | Monthly reconciliations of budget accounts are now being performed. Negative account balances will be cleared this fiscal year. Payroll distribution report is now being verified. |
| Small Purchase Charge Card reconciliations were not consistently prepared and reviewed. | Additional training has been provided to the cardholder. |
| The Center is not following the University's Policy and Procedures for proper fixed asset control. | The Center is conducting a full inventory and implementing an internal inventory system. Assets no longer in use will be removed in accordance with University Policy. |
| An Emergency Action Plan (EAP) and separate Continuity Plan for the Center does not exist. | The Center will develop an EAP and Continuity Plan. |
| The Center needs to improve adherence to University travel procedures as it relates to timely submission of travel reimbursement requests and retention of original documents. | Employees were reminded to maintain travel documentation for 3 years and to submit reimbursement requests timely. |
| The Center is not in compliance with human resource related University policies and procedures. Specific concerns noted include the approval of web time entry, conducting performance evaluations, and notification of Human Resources | |

**OLD DOMINION UNIVERSITY INTERNAL AUDIT DEPARTMENT
NCAA Compliance Eligibility Audit FY 2018**

AUDIT SUMMARY

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|---|--|
| Department Head: Randale Richmond, Sr. Associate Athletic Director, Sport Administration, Compliance and Student Athlete Welfare | Auditor: Nina Lopez, Senior Auditor |
| Responsible Executive: Dr. Wood Selig, Director of Athletics | Audit Report Date: 4/16/2018 |

Background

| | Planned Corrective Action |
|---|--|
| There was no evidence or documentation of approval by the President for the Eligibility Certification Policy and Procedures, as required in NCAA Bylaw 3.2.4.3 – Certification of Eligibility/Declaration of Ineligibility. | The department will work with the Office of the President and University Counsel to ensure that the President is notified of all Eligibility/Declaration of Ineligibility cases. |