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UNIVERSITY OF LOUISIANA

S Y S T E M

Dr. Randy Moffett
President

Board of Supervisors
D. Wayne Parker
Chair

Russell Mosely
Vice Chair

Paul Aucoin
Parliamentarian

SCHEDULE OF APRIL 2012 MEETINGS Claiborne Conference Center Baton Rouge, Louisiana

MONDAY, APRIL 23, 2012

1:00 p.m. **Council of Vice Presidents for Academic Affairs**
7th Floor Conference Room

TUESDAY, APRIL 24, 2012

7:30 a.m. **Presidents' Council**
7th Floor Conference Room

The Board will meet as a Committee of the Whole

9:00 a.m. **Board of Supervisors Meeting****
Room 100, "The Louisiana Purchase Room"

12:00 p.m. **Faculty Advisory Council**
Room 153, "Iowa Room"

*** Executive Session Pursuant to R.S. 42:16 may be required*

Anyone wishing to attend these meetings and requiring special accommodations should contact this office 24 hours prior to the meetings so arrangements can be made.



Grambling State University Louisiana Tech University McNeese State University
Nicholls State University Northwestern State University Southeastern Louisiana University
University of Louisiana at Lafayette University of Louisiana at Monroe University of New Orleans

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**BOARD OF SUPERVISORS
FOR THE UNIVERSITY OF LOUISIANA SYSTEM
NOTICE OF MEETING AND AGENDA
9:00 a.m., Tuesday, April 24, 2012**
Claiborne Building Conference Center
Auditorium, Room 100, "The Louisiana Purchase Room"
1201 North Third Street
Baton Rouge, Louisiana**

- A. Call to Order
- B. Roll Call
- C. Invocation
- D. Approval of February 14, 2012 Meeting Minutes
- E. **REPORT OF ACADEMIC AND STUDENT AFFAIRS COMMITTEE**
 - 1. **Grambling State University's** request for approval of a Proposal to convert its certification only practitioner teacher programs to Master of Arts degree programs in Teaching (MAT) in Special Education, Elementary Education, and Secondary Education.
 - 2. **Grambling State University's** request for approval of a Letter of Intent to convert the existing Associate of Science degree program in Child Development to a Bachelor of Science degree program in Child Development and Early Literacy.
 - 3. **Grambling State University's** request for approval to award an Honorary Doctor of Laws (LLD) to Ms. Donna Brazile at the Spring 2012 Commencement Exercises.
 - 4. **Louisiana Tech University's** request for approval of a Proposal for a Ph.D. degree program in Molecular Sciences and Nanotechnology.

* *Or immediately upon adjournment of the previous Committee.*

** *Executive Session, pursuant to R.S. 42:6.1, may be required.*

Persons wishing to make public comment on any item on the agenda should complete a Public Comment Card and register with the Assistant to the Board



Grambling State University Louisiana Tech University McNeese State University
Nicholls State University Northwestern State University Southeastern Louisiana University
University of Louisiana at Lafayette University of Louisiana at Monroe University of New Orleans

5. **McNeese State University's** request for approval of a Letter of Intent for a Master of Science degree program in Criminal Justice.
6. **McNeese State University's** request for approval of a Proposal for a Post-Baccalaureate Certificate of Nursing Case Management.
7. **Nicholls State University's** request for approval of a Proposal for a collaborative Master of Science in Nursing degree program.
8. **Southeastern Louisiana University's** request for approval to terminate the Associate of General Studies degree program effective Spring 2014.
9. **University of Louisiana at Lafayette's** request for approval to award an Honorary Doctor of Arts Degree to Mr. Joe Stewart at the Spring 2012 Commencement Exercises.
10. **University of Louisiana at Lafayette's** request for approval of a Proposal for a Graduate Certificate in Teaching English to Speakers of Other Languages (TESOL).
11. **University of New Orleans'** request for approval to award an Honorary Doctor of Engineering Degree to Mr. Mark Savoff at the Spring 2012 Commencement Exercises.
12. **University of New Orleans'** request for approval of a Letter of Intent for a Bachelor of Science degree program in Community Health.
13. **University of New Orleans'** request for approval of a Letter of Intent for an M.Ed. degree program in Education Administration.
14. **University of New Orleans'** request for approval of a Letter of Intent for a Ph.D. degree program in Inter-American Studies.
15. **University of Louisiana System's** request, on behalf of its nine institutions, for approval of a Letter of Intent for a collaborative B.A. in Organizational Leadership.
16. Other Business

F. **REPORT OF ATHLETIC COMMITTEE**

1. **Louisiana Tech University's** request for approval of an amended contract and agreement between Mr. Sonny Dykes, Head Football Coach; Louisiana Tech University; and the Louisiana Tech University Foundation, effective January 23, 2012.
2. **McNeese State University's** request for approval of a contractual agreement with Mr. Terrence L. Gamble, Head Women's Volleyball Coach, effective March 1, 2012.
3. **McNeese State University's** request for approval of a contractual agreement with Mr. Ronald P. Savoie, Head Women's Soccer Coach, effective March 1, 2012.

4. **McNeese State University's** request for approval of a contractual agreement with Mr. Bernard Matt Viator, Head Football Coach, effective March 1, 2012.
5. **Northwestern State University's** request for approval of a contractual agreement with Mr. George Van Linder, Head Women's Soccer Coach, effective January 19, 2012.
6. **Northwestern State University's** request for approval of a contractual agreement with Ms. Brooke Stoehr, Co-Head Women's Basketball Coach, effective April 17, 2012.
7. **Northwestern State University's** request for approval of a contractual agreement with Mr. Scott Stoehr, Co-Head Women's Basketball Coach, effective April 17, 2012.
8. **University of Louisiana at Lafayette's** request for approval of a contractual agreement with Mr. Mark Hudspeth, Head Football Coach, effective January 1, 2012.
9. **University of Louisiana System's** report of significant athletic activities for the period of February 1 to April 6, 2012.
10. Other Business

G. REPORT OF AUDIT COMMITTEE

1. **Grambling State University's** request for acceptance of Fiscal Year 2011-2012 Financial and Compliance Representation Letter.
2. **University of New Orleans'** request for approval of its Internal Audit Charter.
3. **University of Louisiana System's** report on internal and external audits submitted for the period of February 1 to April 13, 2012.
4. Other Business

H. REPORT OF FACILITIES PLANNING COMMITTEE

1. **Louisiana Tech University's** request for approval to name the conference room in George T. Madison Hall in honor of the late Dr. Paul J. Pennington.
2. **Louisiana Tech University's** request for approval to demolish the Hay Storage Pole Barn located on the campus.
3. **Louisiana Tech University's** request for approval to demolish the existing Business Building.
4. **Louisiana Tech University's** request for approval to enter into a Ground Lease with the Louisiana Tech University Foundation, Inc. to replace the gymnasium floor and goals located in Memorial Gymnasium and accept donation of improvements to the University.

5. **Northwestern State University's** request for approval to rename West Caspari Hall the *Student Services Center*.
6. **Northwestern State University's** request for approval to rename East Caspari Hall to the original name of *Caspari Hall*.
7. **Northwestern State University's** request for approval to demolish the Married Student Housing Complex located on the main campus.
8. **Northwestern State University's** request for approval to rename Loft Theatre the *Jack Wann Theatre* in honor of Dr. Jack Wann.
9. **Southeastern Louisiana University's** request for approval of a second amendment to the Ground and Building Lease Agreement between the Board of Supervisors for the University of Louisiana System and University Facilities, Inc. for the 2004 Bond Series.
10. **University of Louisiana at Monroe's** request for approval to petition the State Interim Emergency Board to address problems with deteriorated First Floor HVAC Piping in George T. Walker Hall located on the main campus.

11. Other Business

I. REPORT OF FINANCE COMMITTEE

1. **Southeastern Louisiana University's** request for approval to enter into a Lease Agreement with Follett Higher Education Group for the University's bookstore operations.
2. **University of Louisiana at Lafayette's** request for approval of a student contract for a package price for the Executive MBA Program.
3. **University of New Orleans'** request for approval of base level GRAD Act Autonomies for 2011-12.
4. **University of Louisiana System's** recommendation to approve Campus Housing and Meal Plan Rates, Auxiliary Rates, and Non-Governmental Charges for Academic Year 2012-2013.
5. Other Business

J. REPORT OF PERSONNEL COMMITTEE

1. **Nicholls State University's** request for approval to appoint Dr. John Doucet as Dean of the College of Arts and Sciences effective May 1, 2012.
2. **Southeastern Louisiana University's** request for approval to appoint Mr. Sam Domiano, Jr. as Interim Vice President for Administration and Finance effective March 31, 2012.

3. **University of Louisiana at Lafayette's** request for approval to appoint Dr. Jordan Kellman as Dean of the College of Liberal Arts effective July 1, 2012.
4. **University of New Orleans'** request for approval to reorganize its leadership structure.
5. Other Business

K. REPORT OF LEGISLATION COMMITTEE

1. Update on the 2012 Regular Session of the Legislature
2. Other Business

L. REPORT OF PERFORMANCE ASSESSMENT COMMITTEE

1. **University of Louisiana System's** request to certify campus LA GRAD Act reports for 2011-12.
2. Other Business

M. SYSTEM PRESIDENT'S BUSINESS

1. Personnel Actions and Summer School Appointments
2. System President's Report
3. Other Business

N. BOARD CHAIR'S BUSINESS

1. Board Chair's Report
2. Other Business

O. Other Business

P. Adjournment

**BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM**

AUDIT COMMITTEE

April 24, 2012

Item G.1. **Grambling State University's** request for acceptance of its Fiscal Year 2011-2012 Financial and Compliance Representation Letter.

EXECUTIVE SUMMARY

In connection with its financial and compliance audits of colleges and universities, the Legislative Auditor's Office requires the President and Chief Fiscal Officer to review certain representations and certify that those representations are true and correct. The officers answer and sign a financial and compliance questionnaire at the beginning of the audit and then sign an update upon conclusion of the audit certifying that: (1) there were no material changes to the original certification; or (2) any such changes have been disclosed to the Legislative Auditor. Office of Legislative Auditor policy further requires that the appropriate management board accept the university's questionnaire in a public meeting.

RECOMMENDATION

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby accepts Grambling State University's Fiscal Year 2011-2012 Financial and Compliance Representation Letter.*



Office of the President

April 10, 2012

**MEMORANDUM TO THE BOARD OF SUPERVISORS OF THE
UNIVERSITY OF LOUISIANA SYSTEM**

**SUBJECT: REQUEST FOR APPROVAL OF THE UNIVERSITY'S
FINANCIAL AND COMPLIANCE REPRESENTATION LETTER**

We respectfully request approval to place Grambling State University's Financial and Compliance Representation Letter for the Legislative Auditor on the agenda for the April, 2012 Board of Supervisors meeting.

Your favorable consideration of this request would be appreciated.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jj

Attachment



Office of the President

Date: February 15, 2012

Grambling State University, System Related Assurances
Financial and Compliance Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System as of June 30, 2012 and for the year then ended, conducted for the purpose of expressing an opinion as to the fair presentation of the system's financial statements in accordance with accounting principles generally accepted in the United States, to provide assurances on the Grambling State University's accounts, classes of transactions, and disclosures that are material to the system's financial statements in accordance with the accounting and reporting requirements of the Division of Administration, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of February 15, 2012.

PART I. GENERAL

1. We are responsible for the fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the Division of Administration. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2012 and changes in financial position, (including cash flows, if applicable) for June 30, 2012 in accordance with accounting and reporting requirements of the Division of Administration.

Yes [X] No []

2. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules).

Yes [X] No []

3. It is correct that there are no material transactions that have not been properly recorded in the accounting records underlying the financial statements (or other financial information/schedules) and there are no undisclosed assets, liabilities, or other unrecorded transactions.

Yes [X] No []

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P.O. Drawer 607 • 403 Main • Grambling, LA 71245 • Office: (318) 274-6117 • Fax: (318) 274-6172 • www.gram.edu

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Grambling State University, System Related Assurances -
Financial and Compliance Representation Letter
Page 2

4. It is correct that no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustments to, or disclosure in, the financial statements. We acknowledge our responsibility to advise you of such items in the event they occur after the date of this representation.

Yes [X] No []

5. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

Yes [X] No []

6. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.

Yes [X] No []

7. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes [X] No []

8. We have made available to you all, if and to the extent requested by you, of the following data - (exceptions should be listed)

- a. Financial records and related data.
- b. Minutes of the meetings of directors, board members, commission members, et cetera, and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- c. Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.
- d. Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

Yes [X] No []

9. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

Yes [X] No []

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10. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

Yes [] No []

11. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations, that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

Yes [] No []

12. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

Yes [] No []

13. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:

- a. Management,
- b. Employees who have significant roles in internal control, or
- c. Others where the fraud could have an effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

Yes [] No [] See Attached

14. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

Yes [] No [] See Attached

15. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations for provisions of contracts or grant agreements, or abuse that you have reported to us

Yes [] No [] N/A []

16. We have a process to track the status of audit findings and recommendations

Yes [] No [] N/A []

Grambling State University, System Related Assurances -
Financial and Compliance Representation Letter
Page 4

17. It is correct that we are not aware of any employees who were employed by this agency during the above time period that have committed "dishonest acts" as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

Yes [X] No []

18. It is correct that we are not aware of any current employees of this agency that have committed "dishonest acts," as defined by ORM Insurance Information Notice No. 2002-2, who are in a position to cause a loss to this agency (exceptions should be listed).

Yes [X] No []

19. It is correct that the ORM has not refused to cover a loss by this agency because it was caused by an employee who had previously committed a "dishonest act" (exceptions should be listed).

Yes [X] No []

20. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and recommendations.

Yes [X] No [] There are none []

21. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net assets/fund equities in the financial statements.

Yes [X] No []

22. We have specifically disclosed to you all related party transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, et cetera, and all such transactions have been properly recorded in the accounting records and disclosed in the notes to the financial statements.

Yes [] No [] There are none [X]

23. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

Yes [X] No []

Grambling State University, System Related Assurances -
Financial and Compliance Representation Letter
Page 5

24. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared within the disclosed accounting principles.

Yes [X] No []

25. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

Yes [X] No []

26. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement (or other financial information/schedules) amounts or other financial data significant to the audit objectives, including legal matters that could have a material impact on our operations.

Yes [X] No []

27. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, et cetera, in the event of noncompliance.

Yes [X] No []

28. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes [X] No []

29. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

Yes [X] No [] N/A []

30. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with Financial Accounting Standards Board Statement No. 5, *Accounting for Contingencies*.

Yes [X] No []

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Grambling State University, System Related Assurances -
Financial and Compliance Representation Letter
Page 6

31. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by Financial Accounting Standards Board Statement No. 5, *Accounting for Contingencies*.

Yes [X] No []

32. It is correct that there are no reservations or designations of fund equity that were not properly authorized and approved.

Yes [X] No []

33. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Yes [X] No []

34. The financial statements include all component units as well as joint ventures and properly disclose all joint ventures and other related organizations, if any.

Yes [X] No [] There are none []

35. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes [X] No [] N/A []

36. Provisions for uncollected receivables have been properly identified and recorded.

Yes [X] No [] N/A []

37. Revenues and Expenses have been appropriately classified in the operating statement.

Yes [X] No []

38. Inter-fund, internal, and intra-entity activity and balances have been appropriately classified and reported.

Yes [X] No [] N/A []

39. Special and extraordinary items are appropriately classified and reported.

Yes [X] No [] N/A []

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Grambling State University, System Related Assurances -
Financial and Compliance Representation Letter
Page 7

40. Deposits and investment securities are properly classified as to risk, and investments are properly values.

Yes [X] No []

41. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated.

Yes [X] No [] N/A []

42. Required supplementary information (RSI) is presented within prescribed guidelines.

Yes [X] No []

43. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

Yes [] No [] N/A [X]

44. We agree with the findings of specialists in evaluating the [*describe the assertion*] and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Yes [] No [] N/A [X]

45. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the financial statements (or other financial information/schedules) after the written representation.

Yes [X] No []

Legal Compliance

PART II. PUBLIC BID LAW

46. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

Yes [X] No []

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PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

47. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

Yes [X] No [] N/A []

48. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

Yes [X] No [] N/A []

PART IV. LAWS AFFECTING BUDGETING

49. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

Yes [X] No [] N/A []

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

50. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

Yes [X] No []

51. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

Yes [X] No []

52. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

Yes [X] No []

53. We have filed our annual financial statements in accordance with R.S. 24:514.

Yes [X] No [] N/A []

54. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.

Yes [X] No [] N/A []

55. We have complied with the distribution requirements for agency reports submitted to the Louisiana legislature as established in R.S. 24:772.

Yes [X] No [] N/A []

56. We have reported (in writing) any known misappropriations to the legislative auditor and the appropriate parish district attorney as required by R.S. 24:523.

Yes [X] No [] N/A []

PART VI. ASSET MANAGEMENT LAWS

57. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

Yes [X] No [] N/A []

PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

58. We have complied with the fiscal agency and cash management requirements of R.S. 49:301-330.

Yes [X] No []

PART VIII. DEBT RESTRICTION LAWS

59. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes [X] No [] N/A []

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

60. We have complied with the regulation of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes [X] No [] N/A []

61. We have complied with the PPMs and other regulations issued by the Division of Administration.

Yes [X] No [] N/A []

Grambling State University, System Related Assurances -
Financial and Compliance Representation Letter
Page 10

62. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes [X] No [] N/A []

63. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

Yes [X] No [] N/A []

64. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [X] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

Signature Stanley Byrnes Date 2/16/12

Signature Leon Anderson Date 2/17/12

Update to the Financial and Compliance Questionnaire Representations

- A. We have reviewed the representations contained in this document and, to the best of our knowledge, those representations continue to be accurate.
- B. We have reviewed the financial statements (or other financial information/schedules), to include any adjustments proposed by you our auditor, and find that we are in agreement with them, and we take full responsibility for them.
- C. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements (or other financial information/schedules) for each opinion unit. (No uncorrected misstatements [])
- D. We have provided our views of reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report. (No findings communicated to management [])
- E. Furthermore, we acknowledge the additional representations made in the addendum to this statement. (No addendum of representations obtained [])

Signature _____ Date _____

Signature _____ Date _____



February 17, 2012

Mr. J. Albert Ellis
Assistant Attorney General
130 Desirad Street, Suite 812
Monroe, LA 71201

Dear Mr. Ellis,

I am writing this letter to you to document our phone conversation earlier this morning regarding a fraudulent scheme involving our bank account. The following is a brief history of events.

On Wednesday, February 15, 2012, the Controller's Office of Grambling State University began receiving phone calls from individuals informing us that they had received an Accounts Payable check from Grambling State University through FedEx Express. They informed us that they had no reason to receive a check from us. These individuals were told to send the packet and check to our address, and they agreed. Several of these individuals electronically sent copies of the checks and FedEx information to us immediately. Subsequently, we were forwarded an email that one individual had received informing them of the "Secret Shopper" process and what they were to do with the check.

I immediately notified our bank (JP Morgan/Chase) and they, in turn, notified their fraud division. Since we use "Positive Pay", the bank indicated that they would not honor any of these checks; therefore, we will not be exposed to loss from this scam.

I also notified FedEx of this scam and their fraud division was notified. I received a call back from their fraud division and was informed that the best thing we could do was to inform anyone who received a check to shred the check and delete the email, as this scam was rampant, and that the FedEx account being charged for shipping had massive activity nationwide.

To date, we have been notified of one such check being presented to our bank for payment. The Positive Pay process requires the bank to contact us for approval to pay if the bank was not previously notified by us to process it for payment.

A careful review of the copies of the checks indicates an old style check, with an unknown watermark, and our current president's signature, none of which is consistent. We are not aware of how the check image, nor the president's signature, was obtained.

Please let me know what additional steps Grambling State University should take in this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Raymond Abraham".

Raymond Abraham, Controller
Grambling State University

**BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM**

AUDIT COMMITTEE

April 24, 2012

Item G.2. **University of New Orleans'** request for approval of its Internal Audit Charter.

EXECUTIVE SUMMARY

The University's Internal Audit Charter sets forth the purpose, authority, and responsibility of the internal audit activity at the University of New Orleans. This charter is modeled after the ones from our other institutions, which have been previously approved by the Audit Committee.

RECOMMENDATION

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves the University of New Orleans' request for approval of its Internal Audit Charter.*

UNIVERSITY OF NEW ORLEANS INTERNAL AUDIT ACTIVITY CHARTER

This charter sets forth the purpose, authority, and responsibility of the internal audit activity at the University of New Orleans. The charter establishes the internal audit activity's position within the University; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Mission and Scope of Work

The mission of the internal audit activity is to provide independent, objective assurance and consulting services designed to add value and improve the University's operations. It helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The internal audit activity is guided by a value-driven philosophy of partnering with other departmental units to continuously improve the operations of the University.

The scope of work of the internal audit activity is to determine whether the University's network of risk management, control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Interaction with the various governance groups occurs as needed.
- Significant financial, managerial, and operating information is accurate, reliable, and timely.
- Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in the University's control process.
- Significant legislative or regulatory issues impacting the University are recognized and addressed properly.

Opportunities for improving management control, profitability, and the University's image may be identified during audits. They will be communicated to the appropriate level of management.

Responsibility

The University's Chief Audit Executive (CAE) and staff of the internal audit activity have responsibility to:

- Develop a flexible annual audit plan and submit that plan to the University President and the University of Louisiana System Board of Supervisors (Board) for approval. The plan is to be developed based on internal audit's assessment of risk with input from management regarding areas of concern and areas of increased risk.
- Implement the annual audit plan, as approved, including, as appropriate, any special tasks or projects requested by management and the Audit Committee.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter.
- Establish a quality assurance program by which the CAE assures the operations of internal auditing activities.

- Perform consulting services, beyond internal auditing's assurance services, to assist management in meeting its objectives. Examples may include facilitation, process design, training, and advisory services.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion.
- Assist in the investigation of significant suspected fraudulent activities within the University and notify management and the audit committee of the results.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage.
- Submit written and timely reports to the President of the University and appropriate members of management at the conclusion of each engagement to acknowledge satisfactory performance or to set forth observations and/or recommendations for correction or improvement. A copy of each internal audit report and a summarization will be forwarded to the Board's CAE.

As discussed in the Board's Internal Audit Charter, the University's internal audit activity will include the following general objectives:

- Determining that the University's overall system of internal control and the controls in each departmental unit or activities under audit are adequate, effective, efficient, and functioning by conducting audits on a periodic basis so that all major systems are reviewed. Such reviews will be coordinated with the Office of the Louisiana Legislative Auditor to avoid unnecessary duplication of effort.
- Determining the reliability and adequacy of the accounting, financial, and reporting systems and procedures.
- Determining, on a test basis, that University activities, including the administration of grants and contracts received or made, are in conformance with the University policies and procedures, state and federal laws and regulations, contractual obligations, Board Rules, and good business practices.
- Determining the extent to which University assets are accounted for and safeguarded from losses of all kinds and, as appropriate, verifying, on a test basis, the existence of such assets.
- Evaluating operational procedures to determine whether results are consistent with established objectives and goals and whether the procedures are being carried out as planned.
- Evaluating the design of major new electronic data processing systems and major modifications to existing systems prior to their installation to determine whether the system of internal control will be adequate, effective, and efficient. Prior to its installation, sufficient information must be provided to the internal audit activity regarding the intended internal controls, so they can complete their evaluation and issue recommendations.
- Conduct investigations as required or directed related to the general objectives previously stated.

Authority

The CAE and staff of the internal audit activity are authorized to:

- Have unrestricted access to all functions, records, manual and automated systems, properties, and personnel of the University.

- Audit or review any function, activity, or unit of the University and the accounts of all organizations required to submit financial statements to the University.
- Have direct access to the President of the University and shall present to the President any matter considered to be of sufficient importance to warrant attention or that has been brought to the internal audit activity for review.
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish audit objectives.
- Obtain the necessary assistance of personnel in units of the University where they perform audits, as well as other specialized services from within or outside the University.

The CAE and staff of the internal audit activity are not authorized to:

- Perform any operational duties for the University or its affiliates.
- Initiate or approve accounting transactions external to the internal audit activity.
- Direct the activities of any University employee not employed by the internal audit activity, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors.

Independence and Objectivity

To provide for the independence of the internal audit activity, its personnel report to the University's CAE, who reports functionally to the Board through the Board's CAE and administratively to the President of the University. In performing their work, the CAE and other internal audit staff members have no direct authority over, nor responsibility for, any of the activities reviewed. Internal auditors will not develop and install procedures, prepare or approve records, make management decisions, or engage in any other activity, which could be construed to compromise their independence. Therefore, internal audit reviews and appraisals do not in any way substitute for nor relieve other persons in the University of the responsibilities assigned to them. Staff of the internal audit activity shall be objective and maintain an independent mental attitude in performing engagements.

Accountability

The CAE in the discharge of his/her duties shall be accountable to management to:

- Assess the adequacy and effectiveness of the University's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Report significant issues related to the processes for controlling the activities of the University and its affiliates, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Provide information periodically on the status and results of the annual audit plan and the sufficiency of department resources.
- Coordinate with other control and monitoring functions.

Audit Committee for the Board of Supervisors

To maintain oversight of the auditing function, both internal and external, the Audit Committee will review the previous year's System-wide internal audit program and the direction of the System-wide audit program to be followed in the year ahead, and review the annual financial

and compliance audits, including any specific issues of concern. As appropriate, any background documents related to specific audit issues will be sent to the Committee during the course of each year.

Standards of Audit Practice

The internal auditing staff shall govern themselves by adherence to the Institute of Internal Auditors' "Code of Ethics." Assurance and consulting services shall be conducted in accordance with the Institute's "Standards for the Professional Practice of Internal Auditing" using such audit programs, techniques, and procedures as are considered necessary under the circumstances. Although not mandatory, internal auditing staff may obtain guidance in particular engagement situations from the Institute of Internal Auditors' "Practice Advisories", the Information Systems Audit and Control Association's "Standards for Information Systems Auditing", the American Institute of Certified Public Accountants "Statements on Auditing Standards", and the United States General Accounting Office's "Government Auditing Standards".

Approved: _____



University of New Orleans President

Date: _____

3/12/12

Approved: _____

ULS Audit Committee Chairman

Date: _____

**BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM**

AUDIT COMMITTEE

April 24, 2012

Item G.3. University of Louisiana System's report on internal and external audits submitted for the period February 1 to April 13, 2012.

EXECUTIVE SUMMARY

Attached is a list of internal and external reports completed by various auditors since the last meeting of the Audit Committee. The internal audit reports are prepared based upon independent review of university departments and functions. The internal audits are designed to ascertain compliance with established policies and procedures, to evaluate operational efficiencies of business and management practices, and to determine adequacy of internal controls. The internal audits are conducted to provide management with recommendations and comments designed to improve the operations of university departments and functions. External audits are generally conducted in accordance with laws, regulations, or contracts.

Also included are internal audits that are currently in progress.

This is a report only and no action by the Board is necessary.

**University of Louisiana System
AUDITS/REVIEWS CONDUCTED
Reports for the Period of February 1, 2012 to April 13, 2012**

INSTITUTION:	Findings/Recommendations	Resolution
<p>Grambling State University Audit/Review Conducted</p> <p>1. Internal Audit - 2nd Follow-up of the Sports Camps Review. Report issued April 12, 2012.</p> <p>The objectives of the audit were to review policies and procedures relating to sports camps; determine that employees hired as independent contractors took appropriate University leave; determine that liability and workman's compensation insurance was provided; and determine whether fees were charged to use University facilities. All four recommendations from the initial report were not resolved.</p> <p>The audit period covered Sports Camps conducted during the summer of 2011.</p>	<p>Internal Audit recommended the following:</p> <p>The Athletic Department should require each coach sponsoring a Sports Camp to develop written policies and operating procedures to be approved by the University Athletic Director and President prior to conducting any future Camps.</p> <p>The University should require proof of approved Workers' Compensation Insurance before coaches are allowed to conduct Sports Camps on University property.</p>	<p>Status of implementation of recommendations:</p> <p>Partially Resolved - Senior management has accepted full responsibility for ensuring that these policies and procedures are completed, fully implemented and approved by the University's Policies and Procedures Committee by the end of the 2012 calendar year.</p> <p>Not Resolved – However, the Athletic Business Manager stated that, in the absence of being able to secure reasonably priced workers' compensation policy for the employees of the camp, the Football Coach will not hold his sports camps on campus. In addition, due to the coaching vacancies in basketball, basketball camps</p>

<p>Audits in Progress include a Financial Aid Audit and an Investigation of Misuse of a Bank of America Corporate Travel Card by a Terminated Employee.</p>	<p>Employees who worked for a Sports Camp during University hours and failed to take the appropriate leave should be required to reimburse the University for the time worked for the Sports Camp either through monetary reimbursement or an appropriate reduction in the employee's banked leave.</p> <p>University employees seeking positions with Sports Camps should be required to complete the Disclosure of Outside Employment form prior to being hired as a Sports Camp employee. Employee responsibilities should be explained to University employees as a part of the hiring process.</p>	<p>will not be held during the summer of 2012.</p> <p>Resolved - All eight University employees working the football camps submitted Leave Forms. These forms were submitted after camps were finished. It was requested during the last Follow-Up, that all leave forms be submitted one week in advance.</p> <p>Resolved - Management will continue to require all Athletic employees to complete an Outside Employment Form.</p> <p>Internal Audit will follow up within six months.</p>
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<p>INSTITUTION: Louisiana Tech University Audit/Review Conducted</p> <p>2. Internal Audit of NCAA Football Attendance Requirements. Report issued February 8, 2012.</p> <p>Objective was to determine if football</p>	<p>Findings/Recommendations</p> <p>No reportable findings.</p>	<p>Resolution</p> <p>No management responses or follow-up necessary. Performed annually.</p>
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<p>attendance for all home games averaged in excess of 15,000 for the recently completed season as required by NCAA bylaw 20.9.7.3, Football Attendance Requirements.</p>		
<p>3. Legislative Auditor Independent Accountant's Review Report for the Year Ended June 30, 2011. Report issued February 15, 2012.</p> <p>A review consists principally of inquiries of University personnel and analytical procedures applied to financial data. It is less in scope than a financial statement audit.</p>	<p>No findings or recommendations were noted.</p>	<p>No follow-up is required.</p>
<p>4. Legislative Auditor Agreed-Upon Procedures Report on the Athletic Department for the Year Ended June 30, 2011. Report issued February 15, 2012.</p> <p>The NCAA requires an annual audit of the University Athletic Department. The engagement is referred to as agreed-upon procedures in which the auditor examines certain assertions of management and reports upon any exceptions. The requirement is intended to enhance institutional control over athletic programs.</p>	<p>No significant findings were reported by the Legislative Auditors.</p>	<p>No follow-up is required.</p>
<p>5. Internal Audit Review of Student Technology Fee for Fiscal Year 2011. Report issued February 29, 2012.</p>	<p>Internal Audit recommended that before student technology fee monies are given to a project, that there is some assurance that the necessary personnel</p>	<p>The President will petition the Student Technology Fee Board to amend Tech Policy 1304 ...</p>

<p>Objective was to ensure compliance with the University of Louisiana System PPM Number FB-IV.V.-1, Louisiana Revised Statute 17:3351.1, applicable purchasing policies, and property control regulations; and to determine the fairness of presentation of the Statement of Changes in Fund Balance, and the adequacy of the system of internal control over the Student Technology Fee Program.</p> <p>Audits in Progress include Sport Camps and Clinics, Tech Talk Advertising Revenue and Cash Handling Procedures, FuelTrac Gas Card Procedures, and Travel Advances.</p>	<p>and time will be devoted to ensure that the project can be monitored, completed, and implemented in a timely manner.</p>	<p>Student Technology Fee Program Plan to address the concerns by Internal Audit.</p> <p>No follow-up is required as this review is conducted annually.</p>
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INSTITUTION: McNeese State University Audit/Review Conducted	Findings/Recommendations	Resolution
<p>1. Legislative Auditor Agreed-Upon Procedures Report on the Athletic Department for the Year Ended June 30, 2011. Report issued February 15, 2012.</p> <p>The NCAA requires an annual audit of the University Athletic Department. The engagement is referred to as agreed-upon procedures in which the auditor examines certain assertions of management and reports upon any exceptions. The requirement is intended to enhance institutional control over athletic programs.</p>	<p>No significant findings were reported by the Legislative Auditors.</p>	<p>No follow-up is required.</p>

<p>2. Internal Audit Investigative Report of Sigma Alpha Iota Organization Misappropriated Funds. Report issued March 30, 2012.</p> <p>At the request of University management, the Office of Internal Audit has completed an investigative audit of allegations of misappropriated funds in the Sigma Alpha Iota Student Organization. The purpose of this audit was to determine the propriety of the allegations, summarize the investigative procedures performed, determine an amount for restitution, evaluate controls, and communicate the findings regarding the alleged theft. The scope of the audit was limited to examining activities and transactions for the period June 2010 through December 2012.</p>	<p>Internal Audit noted that based on the documentation reviewed for the period covered, it appears that a total net amount of approximately \$1,334 has been misappropriated. As a result, Internal Audit recommended that the Office of Student Services review and revise the current policies and procedures for the student organizations to more accurately reflect proper cash handling responsibilities. It is important for both the students and the advisor to maintain the proper balance between control and oversight of the group's activities and more importantly the group's funds. In order to accomplish the proper balance and control structure, the Office of Student Services should establish some additional training geared toward the officers of each organization as well as the faculty advisors to educate them on their roles and responsibilities as well as proper internal controls and cash handling procedures. It is also recommended that management continue to pursue disciplinary action and seek restitution.</p>	<p>Management concurred with the findings and recommendations, and plan to have corrective actions implemented by the Fall of 2012.</p> <p>Internal Audit will follow up within six months.</p>
<p>Audits in progress include a Review of Personnel Actions.</p>		

<p>INSTITUTION: Nicholls State University Audit/Review Conducted</p>		
<p>1. Legislative Auditor Management Letter for June 30, 2011. Report issued February 15, 2012.</p> <p>Annually the Legislative Auditor conducts a financial and compliance audit of the</p>	<p>Findings/Recommendations</p> <p>No findings or recommendations for the fiscal year ended June 30, 2011.</p>	<p>Resolution</p> <p>No response or follow-up required.</p>

<p>University of Louisiana System. As part of the System's audit, the auditor conducts audit procedures of the various System university operations to support the financial statement opinions and reports on compliance and internal control.</p>		
<p>2. Legislative Auditor Agreed-Upon Procedures Report on the Athletic Department for the Year Ended June 30, 2011. Report issued February 15, 2012.</p> <p>The NCAA requires an annual audit of the University Athletic Department. The engagement is referred to as agreed-upon procedures in which the auditor examines certain assertions of management and reports upon any exceptions. The requirement is intended to enhance institutional control over athletic programs.</p>	<p>No significant findings were reported by the Legislative Auditors.</p>	<p>No follow-up is required.</p>
<p>3. Internal Audit Review of Cell Phone Costs. Report issued March 12, 2012.</p> <p>The purpose of the review was to determine if changes made by the University have decreased costs associated with cell phone usage from Fiscal Year Ended June 30, 2008 to the present time.</p> <p>Audits in progress include a Review of Athletics – Compliance Office.</p>	<p>Internal Audit noted that costs have decreased; the University has reduced the number of cell phone minutes for each user; and the University has a cell phone policy in place. However, management does need to address the acceptable amount of time to deactivate a device when there has been no activity.</p>	<p>Management concurred and will address in their cell phone policy. No follow-up required.</p>

INSTITUTION: Northwestern State University Audit/Review Conducted	Findings/Recommendations	Resolution
<p>1. Internal Audit Follow-Up Report of the September 19, 2011 Service Contracts Audit Report. Report issued February 15, 2012.</p> <p>Objective was to determine if Auxiliary Services has taken steps to implement the four recommendations included in the original audit.</p>	<p>Internal Audit noted that all recommendations have been implemented by Auxiliary Services.</p>	<p>No management responses or follow-up necessary.</p>
<p>2. Internal Audit Follow-Up Report of the June 9, 2011 Cash Collections Sites Audit Report. Report issued February 15, 2012.</p> <p>Objective was to determine if the three departments noted in the original audit have implemented corrective action.</p>	<p>Internal Audit noted that corrective action has been implemented in Admissions and TIP/ADVANCE. Corrective action has not been implemented in the Aquatics department.</p>	<p>Internal Audit will follow up within three months.</p>
<p>3. Legislative Auditor Agreed-Upon Procedures Report on the Athletic Department for the Year Ended June 30, 2011. Report issued February 15, 2012.</p> <p>The NCAA requires an annual audit of the University Athletic Department. The engagement is referred to as agreed-upon procedures in which the auditor examines certain assertions of management and reports upon any exceptions. The requirement is intended to enhance</p>	<p>No significant findings were reported by the Legislative Auditors.</p>	<p>No follow-up is required.</p>

<p>institutional control over athletic programs.</p>	<p>4. Internal Audit Review of Student Technology Fees. Report issued March 15, 2012.</p> <p>Objective was to determine 1) if expenditures were made in accordance with Louisiana Revised Statute 17:3351.1 and ULS Policy FB-IV.V.-1 - Student Technology Fee Expenditure Guidelines, the Northwestern State Technology Enrichment Plan (NSTEP), and the annual Student Technology Fee budget; 2) if expenditures were properly approved; 3) if student workers compensated with student technology fees were entitled to receive compensation; and 4) to verify the amounts indicated on the Statement of Changes in Fund Balance, as prepared by Business Affairs.</p> <p>Audits in progress include a Review of College of Nursing; Follow-up on Legislative Auditor's Single Audit Findings for Fiscal Year Ended June 30, 2010; and Sports Camps and Clinics.</p>	<p>No findings or recommendations were noted.</p>	<p>No follow-up is required.</p>
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<p>INSTITUTION:</p>	<p>Findings/Recommendations</p>	<p>Resolution</p>
<p>Southeastern Louisiana University Audit/Review Conducted</p>	<p>Internal Audit noted that Southeastern, based on responses from management, has taken steps to prevent the deficiencies that other colleges and universities have experienced as noted in the LLA</p>	<p>No response or follow-up required.</p>

<p>February 6, 2012.</p> <p>Objective was to provide Southeastern management with the details of findings resulting from audits performed by the LLA on Louisiana colleges and universities for FYE 10 as part of a proactive self-assessment.</p>	<p>reports.</p>	
<p>2. Internal Audit Internal Audit Follow-Up Report of the February 11, 2011 Columbia Theatre/Fanfare Audit Report. Report issued February 15, 2012.</p> <p>Objective was to determine if Columbia Theatre/Fanfare personnel have taken steps to implement the five recommendations included in the original audit.</p>	<p>Internal Audit noted that all recommendations have been implemented by management.</p>	<p>No management responses or follow-up necessary.</p>
<p>3. Legislative Auditor Agreed-Upon Procedures Report on the Athletic Department for the Year Ended June 30, 2011. Report issued February 15, 2012.</p> <p>The NCAA requires an annual audit of the University Athletic Department. The engagement is referred to as agreed-upon procedures in which the auditor examines certain assertions of management and reports upon any exceptions. The requirement is intended to enhance institutional control over athletic programs.</p>	<p>No significant findings were reported by the Legislative Auditors.</p>	<p>No follow-up is required.</p>

<p>4. Internal Audit of Grants and Contracts. Report issued April 5, 2012.</p> <p>The scope of the audit included a review of university grants/contracts policies and procedures, funding received and distributed, accounting of funds, timekeeping documentation, and verification of movable property location and tag numbers. Internal Audit examined grant/contract documentation for grants that were active during Fiscal Year 2010-2011.</p>	<p>Internal Audit noted some minor issues with movable property regarding location and tagging of equipment.</p>	<p>Management concurred with the findings and recommendations, and has taken corrective action. No follow-up is required.</p>
<p>Audits in progress include a Review of Student Technology Fee.</p>		

<p>INSTITUTION: University of Louisiana at Lafayette Audit/Review Conducted</p> <p>1. Legislative Auditor Agreed-Upon Procedures Report on the Athletic Department for the Year Ended June 30, 2011. Report issued February 8, 2012.</p> <p>The NCAA requires an annual audit of the University Athletic Department. The engagement is referred to as agreed-upon procedures in which the auditor examines certain assertions of management and reports upon any exceptions. The requirement is intended to enhance</p>	<p>Findings/Recommendations</p> <p>No significant findings were reported by the Legislative Auditors.</p>	<p>Resolution</p> <p>No follow-up is required.</p>
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<p>institutional control over athletic programs.</p> <p>The Internal Audit vacancy was not filled until April 10, 2012 so there are no audits currently in progress.</p>		
<p>INSTITUTION:</p>		
<p>University of Louisiana at Monroe Audit/Review Conducted</p>		
<p>1. Internal Audit - Internal Control Review of La Capitol Federal Credit Union's Cashiering Function. Report issued February 1, 2012.</p> <p>The objective was to determine whether adequate internal controls have been placed in operation over the cashiering function that LaCap performs for the University.</p> <p>Internal Audit tested 100% of LaCap's September 12, 2011 collections that were related to University business.</p>	<p>Findings/Recommendations</p> <p>Internal Audit noted that adequate controls have been placed in operation over the cashiering function that LaCap performs for ULM. In addition, management has implemented corrective actions to resolve the issues noted in prior internal audits dated August 26, 2010, and June 27, 2011.</p>	<p>Resolution</p> <p>No response or follow-up required.</p>
<p>2. Legislative Auditor Agreed-Upon Procedures Report on the Athletic Department for the Year Ended June 30, 2011. Report issued February 15, 2012.</p> <p>The NCAA requires an annual audit of the University Athletic Department. The engagement is referred to as agreed-upon procedures in which the auditor examines certain assertions of management and reports upon any exceptions. The</p>	<p>No significant findings were reported by the Legislative Auditors.</p>	<p>No follow-up is required.</p>

requirement is intended to enhance institutional control over athletic programs.		
Audits in progress include a Review of the Student Technology Fee; Review of the Lyceum Series; and a Follow-up on Single Audit Findings.		

INSTITUTION:		
Audit/Review Conducted	Findings/Recommendations	Resolution
University of Louisiana System		
No reports issued.		
No audits in progress.		

INSTITUTION:		
Audit/Review Conducted	Findings/Recommendations	Resolution
<p>University of New Orleans</p> <p>1. Legislative Auditor Management Letter for June 30, 2011. Report issued February 15, 2012.</p> <p>Annually the Legislative Auditor conducts a financial and compliance audit of the University of Louisiana System. As part of the System's audit, the auditor conducts audit procedures of the various System university operations to support the financial statement opinions and reports on compliance and internal control.</p> <p>Audits in progress include a Review of the President's Office Spending Accounts and Review of Student Technology Fee.</p>	<p>No findings or recommendations for the fiscal year ended June 30, 2011.</p>	<p>No response or follow-up required.</p>

The table below includes audits previously reported that are pending follow-up to ensure implementation of recommendations.

Institution	Audit/Review Conducted	Audit Period Reported to Committee	Projected Follow-up Date
Grambling State University	1. Purchasing Review Fiscal Year 2010	8/26/11	4/30/12
Louisiana Tech University	1. Sports Camp Follow-up Review 2. Review of Tech Talk Advertising Revenue And Cash Handling Procedures 3. Review of FuelTrac Gas Card Procedures 4. Review of Travel Advances 5. Review of Internal Control Issues for the College of Engineering and Science 6. Review of the Office of Disability Services	2/25/11 2/25/11 4/29/11 6/24/11 10/27/11 10/27/11	5/31/12 5/31/12 5/31/12 5/31/12 6/30/12 6/30/12
McNeese State University	1. Audit of Athletic Camps and Clinics 2. Sigma Alpha Iota Organization	10/27/11 4/24/12	6/27/12 10/24/12
Nicholls State University	None		
Northwestern State University	1. Review of Departmental Cash Collections 2. University Textbook Adoption & Intellectual Property and Shared Royalties	2/14/12 2/14/12	5/14/12 8/31/12
Southeastern Louisiana University	1. Information System and General Controls and Disaster Recovery Audit 2. Internal Audit of Recreational Sports and Wellness Department 3. Audit of the Office of Testing 4. Audit of Campus Card Operations	10/27/11 10/27/11 2/14/12 2/14/12	8/2/12 7/9/12 8/14/12 8/14/12
University of Louisiana at Lafayette	None		
University of Louisiana at Monroe	1. Review of Selected Grant and Contract Expenditures 2. Review of Effort Reporting and Overload/Overtime Earnings 3. Review of Auxiliary Service Contracts	2/25/11 8/26/11 2/14/12	6/30/12 11/1/12 11/1/12
University of New Orleans	None		