

UNIVERSITY OF LOUISIANA

S Y S T E M

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**BOARD OF SUPERVISORS
FOR THE UNIVERSITY OF LOUISIANA SYSTEM
NOTICE OF MEETING AND AGENDA
10:00 a.m., Tuesday, October 23, 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 August 21, 2012 Meeting Minutes.
- E. **REPORT OF ACADEMIC AND STUDENT AFFAIRS COMMITTEE**
 - 1. **McNeese State University's** request for approval to offer the Master of Science degree program in Criminal Justice effective Fall 2013.
 - 2. **McNeese State University's** request for approval to reinstate the Education Specialist degree program in Educational Leadership effective Spring 2013.
 - 3. **McNeese State University's** request for approval to eliminate the Associate of Science degree program in Computer Information Technology effective June 1, 2013.
 - 4. **McNeese State University's** request for approval of its *Strategic Blueprint: 2013-2017*.
 - 5. **Nicholls State University's** request for approval to award an Honorary Doctor of Commerce (D.Com.) degree to Michael Voisin at the Fall Commencement Exercises.
 - 6. **Northwestern State University's** request for approval to change the name of the College of Education and Human Development to *Gallaspy (Family) College of Education and Human Development*.

** *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

7. **Southeastern Louisiana University's** request for approval (1) to merge the Department of Counseling and Human Development with the Department of Communication Sciences and Disorders to form the new Department of Health and Human Sciences effective Spring 2013 and (2) to rename the College of Education and Human Development to the College of Education effective Spring 2013.
8. **University of New Orleans'** request for approval to award an Honorary Doctor of Business Administration to Henry Bernstein at the Fall Commencement Exercises.
9. **University of New Orleans'** request for approval of revised statements of Role, Scope, and Mission.
10. **University of Louisiana System's** request, on behalf of its nine institutions, for approval of a Memorandum of Understanding (MOU) among the nine institutions for the operation of the collaborative B.A. in Organizational Leadership Online Consortium Program.
11. Other Business

F. **REPORT OF ATHLETIC COMMITTEE**

1. **McNeese State University's** request for approval of a contractual agreement with Mr. Bernard Matt Viator, Head Football Coach, effective July 1, 2012.
2. **McNeese State University's** request for approval of a contractual agreement with Mr. Dave Simmons, Head Men's Basketball Coach, effective July 1, 2012.
3. **McNeese State University's** request for approval of a contractual agreement with Ms. Brooks Donald-Williams, Head Women's Basketball Coach, effective July 1, 2012.
4. **Northwestern State University's** request for approval of an amendment to a contractual agreement with Mr. George Van Linder, Head Women's Soccer Coach, effective January 19, 2012.
5. **Northwestern State University's** request for approval of an amendment to a contractual agreement with Mr. Lane Burroughs, Head Baseball Coach, effective July 1, 2012.
6. **Northwestern State University's** request for approval of an amendment to 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 an amendment to a contractual agreement with Mr. Scott Stoehr, Co-Head Women's Basketball Coach, effective April 17, 2012.
8. **University of New Orleans'** request for approval of a contractual agreement with Ms. Keeshawn Carter, Head Women's Basketball Coach, effective July 1, 2012.
9. **University of New Orleans'** request for approval of a contractual agreement with Mr. Mark Slessinger, Head Men's Basketball Coach, effective July 1, 2012.

10. **University of New Orleans'** request for approval of a contractual agreement with Ms. Kim Young-Buford, Head Women's Volleyball Coach, effective September 1, 2012.
11. **University of New Orleans'** request for approval of its Complimentary Ticket Policy.
12. **University of Louisiana System's** report of significant athletic activities for the period of August 9 to October 8, 2012.
13. Other Business

G. REPORT OF AUDIT COMMITTEE

1. **University of Louisiana System's** report on internal and external audits submitted for the period of August 9 to October 8, 2012.
2. Other Business

H. REPORT OF FACILITIES PLANNING COMMITTEE

1. **Grambling State University's** request for approval to name property acquired through Act 236 of 2012 the Grambling State University West Campus: R.W.E. Jones Annex.
2. **Grambling State University's** request for approval to name the annex of the Washington-Johnson Complex the *Allen Williams Annex*.
3. **Grambling State University's** request for approval to name the President's house *Johnson Place*.
4. **Louisiana Tech University's** request for approval of a Ground Lease with the Louisiana Tech University Foundation to begin the improvements to the Softball Complex.
5. **McNeese State University's** request for approval to extend the Land Lease Exhibit 1 of the Local Services Agreement for the construction of the Southwest Louisiana Entrepreneurial and Economic Development Center (SEED).
6. **Nicholls State University's** request for approval to lease the Dr. J.J. Ayo Pool to Crawfish Aquatics, L.L.C. to provide for improvements.
7. Other Business

I. REPORT OF FINANCE COMMITTEE

1. **Louisiana Tech University's** request for approval of an amendment to the previously approved Bond Resolution for the refunding and issuance of the new Series 2012 Bonds.
2. **Nicholls State University's** request for approval to enter into a Memorandum of Understanding (MOU) with the Friends of the Louisiana Center for Women and Government.

3. **Nicholls State University's** request for approval to implement a unique fee structure for the Nicholls Online Program.
4. **University of Louisiana System's** request, on behalf of its nine institutions, for approval of student contract for a package price for the B.A. in Organizational Leadership.
5. **University of Louisiana System's** report on the *Policy and Procedures Memorandum (PPM) Tenured Faculty-Strategic Reduction Initiative FS-III.II G.-1a* for the fiscal year 2012-2013.
6. **University of Louisiana System's** discussion of Fiscal Year 2011-12 fourth quarter financial reports and ongoing assurances.
7. **University of Louisiana System's** report on the year end financial status of alternatively financed projects for the fiscal year ended June 30, 2012.
8. Other Business

J. REPORT OF PERSONNEL COMMITTEE

1. **Grambling State University's** request for approval to appoint Dr. Larnell Flannagan as Dean of the College of Education effective August 1, 2012.

K. SYSTEM PRESIDENT'S BUSINESS

1. Personnel Actions
2. System President's Report
3. Other Business

L. BOARD CHAIR'S BUSINESS

1. Board Chair's Report
2. Report of the Louisiana Tech University Presidential Search Committee
3. Report of the UL System Presidential Search Application Review Committee
4. Appointment of Nominating Committee for 2013 Board Officers
5. Other Business

M. Other Business

N. Adjournment

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

AUDIT COMMITTEE

October 23, 2012

Item G.1. University of Louisiana System's report on internal and external audits submitted for the period of August 9 to October 8, 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 August 9 to October 8, 2012

INSTITUTION: Grambling State University Audit/Review Conducted	Findings/Recommendations	Resolution
<p>1. Internal Audit Report on Student Financial Aid. Report dated August 31, 2012.</p> <p>The objectives of the audit were to review policies and procedures relating to student financial aid, and to determine if adequate controls and monitoring processes are in place.</p>	<p>Internal Audit recommended the following:</p> <ul style="list-style-type: none"> • To ensure that the Scholarship Office has clear guidance, the Office of Financial Aid should update existing scholarship office policies and procedures to reflect the current processes being used. • The Athletic Department should update the existing Athletic Compliance Manual. Additionally, this manual should be reviewed annually and updated to reflect current NCAA regulations. The Athletic Department should develop comprehensive operating procedures which provide a systemic process for determining eligibility of student-athletes and documenting that information in a standardized file. The Athletic Department should promulgate a records management and retention policy as well. • It is imperative that each eligibility decision be supported by “stand alone” documentation that would allow a new employee, consultant, external auditor or other person to review the files and be able to ascertain what process was 	<p>Management responded as follows:</p> <ul style="list-style-type: none"> • The Assistant Director of Scholarships will update existing policies and procedures within the Office of Financial Aid. • The Compliance Manual is in the process of being updated. The process for determining student-athlete eligibility will be put in writing and included in the compliance manual. All eligibility documentation will appear in each student-athletes file. • The Assistant Director of Compliance will be responsible for the implementation of an

	<p>used in making eligibility decision and replicate that process, if necessary.</p> <ul style="list-style-type: none"> • The Office of Athletic Compliance must complete certification of all student-athletes before they grant athletic scholarships. The current practice is in conflict with basic NCAA regulations and is bad fiscal practice. This issue has the potential to negatively impact APR. • The approved Satisfactory Academic Progress (SAP) policy should be updated on www.gsu.net as it is on www.gram.edu. A policy for Professional Judgment should be drafted and submitted to the Policies and Procedures Committee for review and approval as soon as possible. • In making decisions to accommodate students based on “special circumstances”, the Office of Financial Aid should fully document each decision. The included supporting documentation 	<p>updated, written eligibility certification process and the NCAA Compliance Assistant software's eligibility piece as soon as possible.</p> <ul style="list-style-type: none"> • The Office of Athletic Compliance, in conjunction with the Financial Aid Office will develop and/or update the existing process for certifying student-athletes' eligibility for institutional athletic related financial aid that will include relevant time frames for submission and completion of aid certification. • The current SAP policy on www.gsu.net will be updated to correspond with the approved version on www.gram.edu. A policy for Professional Judgment will be drafted, reviewed and submitted to the University's Policies and Procedures Committee. • Beginning with Fall of 2011, the process has been enhanced to make sure that the Director and/or
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	<p>should verify the basis of the decision. The Financial Aid Administrator and/ or committee making the decision should consistently notate the outcome of the decision (approval or denial) and sign and date the Special Circumstance Request Information Form notating that a final decision was rendered in each case. Additionally, the Office of Financial Aid should ensure that each student folder contains all financial aid review information and establish a check-in/check-out process to track any document removed from the folder.</p> <ul style="list-style-type: none"> • Out-Of-State Fee Exemptions/Waivers processes should be documented in a formal policy and approved by the University's Policies and Procedures Committee to ensure that all (<i>SGA awards, Statement of Understanding requirements, records retention for supporting documents, etc.</i>) current processes are consistently used by the Office of Admissions. 	<p>Assistant Director sign off on all special circumstances.</p> <ul style="list-style-type: none"> • The current proposed out-of-state fee waiver policy will be revised to reflect that the student will not be coded for the waiver until the statement of understanding has been received by the admissions office; and verification that the statement of understanding has been received by the spirit group coordinators. This will ensure that all offices involved are compliant with the policy. Clarity should be made regarding the definition of "university-recognized or sponsored spirit groups that perform at athletic game activities". The proposed policy should be
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	<ul style="list-style-type: none"> The Office of Student Financial Aid should revise and update the existing verification policy so that it captures all of the processes that are currently being used in the office. Additionally, the updated policy should be submitted to the University's Policies and Procedures Committee for approval and publication. 	<p>reviewed/approved by the Provost/VP for Academic Affairs prior to submission to the University P&P Committee. Corrective action should be implemented by Spring of 2013.</p> <ul style="list-style-type: none"> The verification policy will be updated as recommended. <p>Internal Audit will follow-up in six months.</p>
<p>2. Internal Audit Report on Inventory Observations. Report dated September 14, 2012.</p> <p>The objective of our review was to determine the validity of inventory dollars appearing in financial records, confirm the existence of inventory items in the various departments across campus, and to determine if adequate controls are in place for the inventory process. The scope of the review was for the fiscal year ended June 30, 2012, and covered five departments.</p>	<p>Internal Audit recommended that to ensure accuracy and timely posting of the General Ledger (GL) inventory account entries, the Controller should remind each department by e-mail that verified inventory balances are due by June 30th. The balances received should be compared to the audited balances received from the OIA prior to posting to the GL. Any discrepancies should be discussed with the submitting department and the Office of Internal Audit prior to posting to the GL.</p>	<p>Management stated that Policy Number 52103 is being formalized to document the year-end process for recording changes to our supply inventory accounts to ensure that all required entries are made so that inventory is reflected accurately in our accounting records and year-end Annual Financial Report (AFR).</p> <p>No follow-up required because this audit is conducted annually and the departments will be reviewed again in June of 2013.</p>
<p>Audits in progress include a Review of Personnel Actions for Fiscal Years 2011</p>		

and 2012.		
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INSTITUTION: Louisiana Tech University Audit/Review Conducted	Findings/Recommendations	Resolution
<p>1. Internal Audit Investigation of Cash Handling Procedures of IDEA Place Administrative Personnel. Report dated August 8, 2012.</p> <p>In April 2012, 17 undeposited checks totaling \$2,340 were found in the desk of a former Louisiana Tech employee. Some of these stale-dated checks were from 2009 and 2010. Based upon concerns of the mishandling of cash, President Reneau requested the Office of Internal Audit to investigate the cash handling procedures of the IDEA Place.</p>	<p>Internal Audit noted the following:</p> <ul style="list-style-type: none"> • There was not a proper system in place to where all revenue was recorded; therefore, there was no way to determine that some receipts had not been deposited. • There was no management oversight for reviewing whether all receipts were deposited and all deposits were made in full and reconciled to the general ledger; therefore, Internal Audit could not conclude whether or not there were any misappropriated funds. <p>A separate report with recommendations was issued on August 13, 2012.</p>	<p>No response or follow-up required since a separate report was issued.</p>
<p>2. Internal Audit Review of Cash Handling Procedures for IDEA Place. Report dated August 13, 2012.</p> <p>The purpose of this report is to offer recommendations to strengthen cash handling procedures in the IDEA Place and its related activities.</p>	<p>Internal Audit recommended the following:</p> <ul style="list-style-type: none"> • All employees responsible for any aspect of cash handling should be familiar with the requirements of Policy 5404 – Cash Handling Policy and Procedures. • Deposits should be made timely with the Cashier’s Office in order to properly safeguard all cash. Deposits should be made daily for larger amounts but not less than weekly. • The excess amount of \$159.10 in the petty cash fund should be deposited as admission income for the IDEA Place. It is further recommended that all 	<p>Management provided a corrective action plan to address the recommendations.</p> <p>Internal Audit will follow-up in six months.</p>

admissions be deposited in full and that any incidental purchases above \$30 not be made from admissions receipts. If there is a need for a larger petty cash fund, then discuss this need with the Comptroller's Office.

- Receipts should be written for all activities and monies received in order to have documentation to verify that all monies have been deposited in full. For any sales from the IDEA Place gift shop, either receipts or the cash register should be used.
- Any receipts that must be voided should be signed by a second person with cash handling responsibilities, and the reason for the "void".
- There should be at least two people with keys to have access to the petty cash and other receipts especially in the absence of one of these people. Also, it is a best practice to change the lock where money is kept when a former custodian of that money leaves their employment.
- IDEA Place employees should ensure that checks are properly made out to "Louisiana Tech University" as required in Policy 5404.
- One person should be responsible for collecting cash and writing a receipt, a second person prepares the deposit, and a third person reconciles the deposit. On a monthly basis, reconcile validated deposit tickets to the supporting documentation (receipts book or cash register tapes) and to the general ledger. Records should be marked (initialed) to indicate that the reconciliation took place.

<p>3. Internal Audit Follow-up Audit of the August 10, 2011 Review of Internal Control Issues for the College of Engineering and Science Audit Report. Report dated August 14, 2012.</p> <p>Objective was to determine if management has taken steps to implement the nine recommendations included in the original audit.</p>	<p>Internal Audit noted that all recommendations have been fully implemented by management.</p>	<p>No response required.</p>
<p>Audits in progress include Tech Talk Advertising Revenue, and Athletic Ticket Office.</p>		

INSTITUTION: McNeese State University Audit/Review Conducted	Findings/Recommendations	Resolution
<p>1. Internal Audit Report on Review of Personnel Actions. Report dated August 31, 2012.</p> <p>The scope of the audit included examining personnel actions and hiring procedures in place for the Fiscal Years Ended June 30, 2008 thru June 30, 2011.</p>	<p>No findings were reported.</p>	<p>No response required.</p>
<p>Audits in progress include Student Tech Fee and Quality Assessment Review.</p>		

INSTITUTION: Nicholls State University Audit/Review Conducted	Findings/Recommendations	Resolution
<p>The Internal Audit position is currently vacant so there are no audits in progress.</p>		

INSTITUTION: Northwestern State University		

Audit/Review Conducted	Findings/Recommendations	Resolution
<p>1. Internal Audit Follow-up Audit of the January 30, 2012 Review of University Textbook Adoption & Intellectual Property and Shared Royalties. Report dated September 4, 2012.</p> <p>Objective was to determine if management has taken steps to implement the three recommendations included in the original audit.</p>	<p>Internal Audit noted that only one of the recommendations has been implemented by management. The remaining two recommendations are in process of being resolved.</p>	<p>Management provided the following:</p> <ul style="list-style-type: none"> • At a special meeting of the Faculty Senate in August 2012, it was voted to place the faculty handbook on the September 18, 2012 agenda for Faculty Senate approval. If the handbook is not approved by the Faculty Senate, the Provost will make the appropriate adjustments and the handbook will be posted. • An Intellectual Property Committee was formed and a draft policy was written and submitted to the UL System Attorney in late March 2012 for review and was rejected. The committee is scheduled to converse with the UL System Attorney on September 12, 2012. According to the Provost, at this meeting, changes will likely be made and approved by the committee. After which, the policy will be posted shortly thereafter. <p>Internal Audit will follow-up in three months.</p>

<p>2. Internal Audit Review of Facility Use Fees and Charges. Report dated September 7, 2012.</p> <p>The objectives of this review were to determine the University's compliance with 1) Article VII, Section 14 of the Louisiana Constitution; and 2) University policy related to rent and use of campus facilities by non-University individuals and organizations.</p>	<p>Internal Audit noted the following weaknesses in internal controls:</p> <ul style="list-style-type: none"> • The Facility Use Committee does not have an established policy governing the responsibilities and actions of the Committee. • Procedures in the University's policy <i>VII-19, Rent and Use of Property</i> have not been updated to reflect current practices. • The Chair of the Facility Use Committee singularly approves transactions with non-university individuals and organization without committee review. • Non-university events were not recorded on the University's Event Management System (EMS), the University's calendar, as required by policy. • University facilities were used for non-university related activities and were not required to reimburse the University. • University facilities were used for non-university related activity and were not required to reimburse the appropriate fee. • The University has not entered into written agreements with area public safety departments of the city and parish for use of campus facilities at no cost for the purpose of training or safety exercises, nor does the University require the departments to sign an indemnification agreement or provide proof of general liability insurance. 	<p>Management concurred with Internal Audit's observations and stated that corrective action will be implemented by September 2012.</p> <p>Internal Audit will follow-up in six months.</p>
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	<ul style="list-style-type: none"> • Indemnification agreements were not obtained as required by policy. • Proof of liability insurance was not obtained as required by policy. 	
Audits in progress include an IT Audit (Disaster Recovery and Contingency Planning), Departmental Cash Collections, and Student Tech Fee.		

INSTITUTION: Southeastern Louisiana University Audit/Review Conducted	Findings/Recommendations	Resolution
<p>1. Internal Audit Follow-up Audit of the July 20, 2011 Information System General Controls and Disaster Recovery Audit Report. Report dated August 9, 2012.</p> <p>Objective was to determine if management has taken steps to implement the two recommendations included in the original audit.</p>	<p>Internal Audit noted that all recommendations have been fully implemented by management.</p>	<p>No response required.</p>
<p>2. Internal Audit Report on Inventory Observations. Report dated August 10, 2012.</p> <p>Objectives for 14 departments were to: 1) evaluate the inventory counting process and review the written inventory count and validation procedures for reasonableness and accuracy; and 2) determine the validity of inventory dollars in the financial records and confirm existence of inventory items. The scope of the review was for the fiscal year ended June 30,</p>	<p>No findings were reported.</p>	<p>No response required.</p>

2012.		
<p>3. Internal Audit Follow-up Audit of the November 9, 2011 Review of Campus Card Operations Audit Report. Report dated August 27, 2012.</p> <p>Objective was to determine if management has taken steps to implement the three recommendations included in the original audit.</p>	Internal Audit noted that all recommendations have been fully implemented by management.	No response required.
<p>4. Internal Audit Follow-up Audit of the September 1, 2011 Recreational Sports and Wellness Audit Report. Report dated September 14, 2012.</p> <p>Objective was to determine if management has taken steps to implement the four recommendations included in the original audit.</p>	Internal Audit noted that all recommendations have been fully implemented by management.	No response required.
<p>5. Internal Audit Report on Movable Property – Department of Nursing. Report dated October 3, 2012.</p> <p>Objective was to examine, on a test basis, physical location of movable properties and internal control procedures over movable properties and its disposition.</p>	Internal Audit noted minor exceptions relating to location of moved items, items taken off-campus, update record for items not found and replacement tags for items in which the tags are no longer accessible.	<p>Management concurred, stating that records have been updated, forms completed for items taken off-campus, records updated for un-located items, and replacement tags have been requested.</p> <p>No follow-up required.</p>
<p>6. Internal Audit - Review of Louisiana Legislative Auditor's (LLA) University Audit Findings for the Year Ended June 30, 2011. Report dated October 5, 2012.</p> <p>Objective was to provide Southeastern management with the details of findings</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 reports.	No response or follow-up required.

resulting from audits performed by the LLA on Louisiana colleges and universities for FYE 11 as part of a proactive self-assessment.		
Audits in progress include Talent Search and a Review of Parking Tickets.		

INSTITUTION: University of Louisiana at Lafayette Audit/Review Conducted	Findings/Recommendations	Resolution
The Internal Audit position is currently vacant so there are no audits in progress.		

INSTITUTION: University of Louisiana at Monroe Audit/Review Conducted	Findings/Recommendations	Resolution
No reports issued.		
Audits in progress include a Review of Controls Over Intramural Concession Sales and Activity Center Rentals, Review of Controls Over Deposits of Receipts of the Department of Recreational Services, and a Review of Parking Tickets and Fines.		

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

INSTITUTION: University of New Orleans Audit/Review Conducted	Findings/Recommendations	Resolution
1. Internal Audit Report on Payroll Certification Process Review. Report dated October 8, 2012.	Internal Audit noted the following: <ul style="list-style-type: none"> The University did not ensure that only eligible 	Management responded as follows: <ul style="list-style-type: none"> The Office of Human

<p>The purpose of this review was to determine whether the University is ensuring that employees are certifying leave and to determine whether employees know the amount of leave they are certifying. In addition, the payroll certification process was reviewed from an operational perspective and additional controls were suggested to aid the University in the goal of accurate record management and time/leave reporting.</p>	<p>employees accrued leave during the period April 16, 2012 to May 15, 2012.</p> <ul style="list-style-type: none"> • Employees have been signing other employee's paper certification forms, which is improper as this may be construed as a violation of state law, LSA-R.S. 14:133. • The University is not enforcing the leave certification policy or making additional attempts to collect unsigned certifications. • The University does not require the employee or supervisor to review all leave has been taken and properly recorded before agreeing to the payroll certification. 	<p>Resource Management, University Computing and Communications concurred with this observation and stated corrective action will be implemented by November 30, 2012.</p> <ul style="list-style-type: none"> • The Payroll Department concurred with this observation and stated corrective action will be implemented by October 15, 2012. • The Payroll Department concurred with this observation and stated corrective action will be implemented by December 15, 2012. • The Office of Human Resource Management, University Computing and Communications, and Payroll partially concurred with this observation and stated corrective action will be implemented by January 31, 2012. <p>Internal Audit will follow-up in six months.</p>
<p>Audits in progress include a Review of Athletic Expenditures, Legislative Auditor</p>		

Single Audit Follow-ups, and a Review of Personnel Actions and Hiring Practices.		
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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. Misuse of Corporate Travel Card 2. Purchasing Review 3. Student Financial Aid	6/18/12 8/21/12 10/23/12	12/18/12 2/28/13 4/30/13
Louisiana Tech University	1. Sports Camp Follow-up Review 2. Review of Tech Talk Advertising Revenue And Cash Handling Procedures 3. Cash Handling Procedures for IDEA Place	8/21/12 2/25/11 10/23/12	2/28/13 11/21/12 4/30/13
McNeese State University	1. Follow-up Audit of Athletic Camps and Clinics	10/27/11	11/30/12
Nicholls State University	None		
Northwestern State University	1. Review of Personnel Actions 2. Review of Sports Camps and Clinics 3. University Textbook Adoption & Intellectual Property and Shared Royalties 4. Review of Facility Use Fees and Charges	8/21/12 8/21/12 10/23/12 10/23/12	1/31/13 1/31/13 1/31/13 1/31/13
Southeastern Louisiana University	1. Movable Property – Department of English	6/18/12	12/18/12
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 4. Review of ULM Lyceum Series 5. Control over Inventory of Fuel	2/25/11 8/26/11 2/14/12 6/18/12 8/21/12	11/1/12 11/1/12 11/1/12 12/18/12 2/28/13
University of New Orleans	1. Review of the Office of the President 2. Review of Student Technology Fees 3. Payroll Certification Process Review	6/18/12 8/21/12 10/23/12	12/18/12 2/28/13 4/30/13