Call to Order

Roll Call

Invocation

Ratification of actions taken at August 19, 2013 Executive Committee Meeting, and approval of August 20, 2013 Board Meeting Minutes and September 10, 2013 Special Meeting Minutes.

REPORT OF ACADEMIC AND STUDENT AFFAIRS COMMITTEE

1. McNeese State University’s request to eliminate the Associate of Science degree program in Nursing (ASN) effective Fall 2014.

2. Northwestern State University’s request for approval to reorganize the College of Nursing and Allied Health and change the name to College of Nursing and School of Allied Health.

3. Northwestern State University’s request for approval of a Letter of Intent for a Bachelor of Applied Science and Technology degree program.

4. Northwestern State University’s request for approval of a Proposal for a Doctor of Nursing Practice (DNP) degree program.

** 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.
5. **Southeastern Louisiana University**’s request for approval to award an Honorary Doctor of Humanities degree to Ms. Robin Roberts at the Fall Commencement Exercises.

6. **University of Louisiana at Lafayette**’s request for approval to award an Honorary Doctor of Francophone Studies degree to Mr. François Delattre at the Fall Commencement Exercises.

7. **University of Louisiana at Lafayette**’s request for approval of a Proposal for a Master of Science degree program in Systems Technology.

8. **University of Louisiana at Lafayette**’s request for approval to establish an Institute for Materials Research and Innovation.

9. **University of Louisiana at Monroe**’s request for approval of the 2013-18 Strategic Plan.

10. **University of Louisiana at Monroe**’s request for approval of the Agreement on Dual Degree Program between Hanbat National University and the University of Louisiana at Monroe.

11. **University of Louisiana at Monroe**’s request for approval to award an Honorary Doctor of Humane Letters degree to Mr. Tex Kilpatrick at the Fall Commencement Exercises.

12. **University of Louisiana at Monroe**’s request for approval to award an Honorary Doctor of Humane Letters degree to Mr. George Luffey at the Fall Commencement Exercises.

13. **University of Louisiana at Monroe**’s request for approval to award an Honorary Doctor of Humane Letters degree to Mr. John McCaroff at the Fall Commencement Exercises.

14. **University of New Orleans**’ request for approval to award an Honorary Doctor of Humane Letters degree to Mr. Pres Kabacoff at the Fall Commencement Exercises.

15. **University of New Orleans**’ request for approval of a Letter of Intent for a Master of Science degree program in Transportation.

16. **University of Louisiana System**’s proposed revision to *Board Rules, Chapter II. Students, Section VIII. Baccalaureate Degrees Requirements, A. Categories of Requirements, I. General Education.*

17. Other Business
F. REPORT OF ATHLETIC COMMITTEE

1. Louisiana Tech University’s request for approval of a contract with Mr. Tommy H. McClelland II, Director of Athletics, effective August 1, 2013.

2. Louisiana Tech University’s request for approval of a contract with Mr. Jeff Parks, Men’s Golf Head Coach, effective July 1, 2013.

3. Northwestern State University’s request for approval of a contract with Ms. Stephanie Hernandez, Co-Head Women’s Volleyball Coach, effective March 1, 2013.

4. Northwestern State University’s request for approval of a contract with Mr. Scott Stoehr, Co-Head Women’s Basketball Coach, effective May 1, 2013.

5. University of Louisiana at Monroe’s request for approval of a contract with Mr. Walt Williams, Men’s Head Golf Coach, effective August 25, 2013.

6. University of New Orleans’ request for approval of a contract with Mr. Ronald Maestri, Head Baseball Coach, effective July 8, 2013.

7. University of Louisiana System’s report of significant athletic activities for the period of August 5 to October 6, 2013.

8. Other Business

G. REPORT OF AUDIT COMMITTEE

1. University of Louisiana System’s request for acceptance of Fiscal Year 2012-13 Financial and Compliance and Federal Award Programs Representation Letters for:

   a. McNeese State University
   b. University of Louisiana at Monroe
   c. University of Louisiana System

2. University of Louisiana System’s report on internal and external audits submitted for the period of August 7 to October 6, 2013.

3. Other Business

H. REPORT OF FACILITIES PLANNING COMMITTEE

1. Nicholls State University’s request for approval to enter into a Lease Agreement with the Nicholls State University Foundation, Inc. to enclose the baseball batting practice facility at Didier Field.
2. **Nicholls State University**’s request for approval to accept donation of 1.199 acres of land from Acadia Agricultural Holdings, L.L.C.

3. **University of Louisiana at Lafayette**’s request for approval to demolish four buildings to allow for expansion of campus parking.

4. **University of New Orleans**’ request for approval of a lease with The Jefferson Chamber Foundation Academy.

5. **University of New Orleans**’ request for approval to rename the south area of the University Center Dining Hall from “The Deck” to the “Louise Arnolie Deck.”

6. Other Business

I. **REPORT OF FINANCE COMMITTEE**

1. **Grambling State University**’s request for approval of a resolution amending a resolution adopted on August 20, 2013, titled: “A resolution providing for the issuance of not exceeding $7,500,000 of Revenue Bonds for the benefit of Grambling State University, approving the form of a Supplemental Trust Indenture, approving the form and authorizing the execution and delivery of a Capital Project Loan Agreement; authorizing the execution of other documents in connection therewith; authorizing the officers and trustees of the System to do all things necessary to effectuate this resolution; and providing for other matters in connection with the foregoing.”

2. **Louisiana Tech University**’s request for approval of an Affiliation Agreement between Louisiana Tech University and Louisiana Tech Alumni Association, Inc.

3. **Louisiana Tech University**’s request for approval of an Affiliation Agreement between Louisiana Tech University and Louisiana Tech University Foundation, Inc., as well as the related Funds Management Agreement between Louisiana Tech University and the Louisiana Tech University Foundation, Inc.

4. **Nicholls State University**’s request for approval to combine (1) Contractors Educational Trust Fund Endowed Professorship in Manufacturing Technology; (2) Contractors Licensing Board Endowed Professorship in Manufacturing Technology; and (3) The Contractors Educational Trust Fund Endowed Professorship in Geomatics/Surveying into The Contractors Educational Trust Fund Super Endowed Professorship in Geomatics/Surveying.

5. **University of New Orleans**’ request for approval of a new policy, AP-RE-04.1, relating to authorizing contracts between the university and a member of the faculty, research staff, or coaching staff, or a company in which the employee has an interest under specified circumstances.
6. **University of Louisiana System’s** discussion of Fiscal Year 2012-13 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, 2013.

8. Other Business

**J. REPORT OF PERSONNEL COMMITTEE**

1. **Northwestern State University’s** request for approval to appoint Dr. Dana Clawson as Interim Dean of the College of Nursing and Allied Health effective September 3, 2013.

2. **Southeastern Louisiana University’s** request for approval to appoint Mr. Christopher “Jay” Artigues as Director of Athletics effective October 14, 2013.

3. Other Business

**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. Appointment of Nominating Committee for 2014 Board Officers

3. Introduction of Proposed Consent Agenda Meeting Format, Committee Restructuring, and Associated Board Rule Changes.

4. Other Business

**M. Other Business**

**N. Adjournment**
Item G.1. University of Louisiana System’s request for acceptance of Fiscal Year 2012-2013 Financial and Compliance, and Federal Award Programs Representation Letters for (a) McNeese State University, (b) University of Louisiana at Monroe, and (c) University of Louisiana System.

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 and federal award programs 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 Fiscal Year 2012-2013 Financial and Compliance, and Federal Award Programs Representation Letters for McNeese State University, University of Louisiana at Monroe, and University of Louisiana System.
October 2, 2013

Dr. Sandra K. Woodley, President
University of Louisiana System
1201 North Third Street
Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Woodley:

Enclosed are (5) copies of McNeese State University’s request for approval of the Legislative Auditor Financial and Compliance Representation letter.

Please place this item on the ULS Board of Supervisors’ agenda for consideration and approval at the October 22, 2013 meeting.

Thank you for your attention in this matter.

Sincerely,

Philip C. Williams
President

Enclosures
August 12, 2013

Federal Award Programs Representation Letter
State Agencies, Colleges and Universities, and Local Governments

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of McNeese State University’s financial statements as of June 30, 2013 and for the year then ended for the purposes of expressing opinions on the fair presentation of our financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, 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 June 30, 2013.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.

   Yes ☑ No ☐

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.

   Yes ☑ No ☐

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.

   Yes ☑ No ☐

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.

   Yes ☑ No ☐

5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

   Yes ☑ No ☐

6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that has taken place with federal agencies or pass-through entities.

   Yes ☑ No ☐

[F&C REPLETTER FEDERAL AWARDS] CONFIDENTIAL
Revised: 06/13
7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.

Yes ☐ No ☐ NA ☑

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).

Yes ☑ No ☐

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

Yes ☑ No ☐

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

Yes ☐ No ☐ NA ☑

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor’s report.

Yes ☑ No ☐ NA ☑

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

Yes ☑ No ☐ NA ☑

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

Yes ☑ No ☐ NA ☑

14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.

Yes ☑ No ☐ NA ☑

15. If applicable, management has issued management decisions timely after their receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.

Yes ☑ No ☐ NA ☑
16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee’s own books and records.

Yes ☐  No ☐  NA ☑

17. We are responsible for taking corrective action on findings of the compliance audit.

Yes ☑  No ☐

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor’s report.

Yes ☐  No ☐  NA ☑

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.

Yes ☐  No ☐  NA ☑

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

Yes ☐  No ☐  NA ☑

21. If applicable, management has disclosed all contracts or other agreements with service organizations.

Yes ☐  No ☐  NA ☑

22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes ☐  No ☐  NA ☑

23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor’s report or stating that there were no such known instances.

Yes ☐  No ☐  NA ☑

24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

Yes ☐  No ☐  NA ☑
25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance is audited.

   Yes ☑ No ☐ NA ☒

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards, in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards, believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards have been disclosed.

   Yes ☑ No ☐ NA ☐

27. We have identified in the Schedule of Expenditures of Federal Awards, the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.

   Yes ☑ No ☐ NA ☐

28. We have identified in the Schedule of Expenditures of Federal Awards the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

   Yes ☑ No ☐ NA ☐

29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

   Yes ☑ No ☐ NA ☐

30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

   Yes ☑ No ☐

31. We have identified the compliance requirements governing the activities allowed or unallowed, allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.

   Yes ☑ No ☐

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1 If a Schedule of Expenditures of Federal Awards (SEFA) is not prepared by the entity, answer the question as it relates to the information provided for preparation of the system-wide SEFA.
32. Management has charged costs to federal awards in accordance with applicable cost principles.

   Yes ☑ No □

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

   Yes ☑ No □

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

   Yes ☑ No □

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

   Yes ☑ No □

36. There have been no - (exceptions should be listed)
   (a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.

   (b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.

   (c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.

   Yes ☑ No □ NA □

37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.

   Yes ☑ No □

38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

   Yes ☑ No □ NA □

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.

   Yes ☑ No □
The previous responses have been made to the best of our belief and knowledge.

Signature  
Date 8/12/13

Title  
Vice President of Business Affairs and University Services

Signature  
Date

Title
Update to the Federal Award Programs Representation Letter

We have reviewed the representations contained in this document and, to the best of our knowledge, those representations continue to be accurate.

Signature ___________________________ Date ___________________________

Title _______________________________

Signature ___________________________ Date ___________________________

Title _______________________________

[F&C REPLETTER FEDERAL AWARDS] CONFIDENTIAL Revised: 05/13
October 1, 2013

Dr. Sandra Woodley
President
University of Louisiana System
1201 Third Street, 7-300
Baton Rouge, LA 70802

Dear Dr. Woodley:

I respectfully request approval of the University of Louisiana at Monroe's Federal Award Programs Representation Letter at the October 1, 2013, Board of Supervisors meeting.

If I may be of further assistance, please let me know.

Sincerely,

Nick J. Bruno, Ph.D.
President
July 29, 2013

UNIVERSITY OF LOUISIANA AT MONROE
Federal Award Programs Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the University of Louisiana System’s (System) financial statements as of June 30, 2013 and for the year then ended for the purposes of expressing opinions on the fair presentation of the System’s financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, 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 July 29, 2013.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.
   
   Yes ☑ No ☐

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.

   Yes ☑ No ☐

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.

   Yes ☑ No ☐

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.

   Yes ☑ No ☐

5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

   Yes ☑ No ☐

6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.

   Yes ☒  No ☐  NA ☐

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).

   Yes ☒  No ☐

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

   Yes ☒  No ☐

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

    Yes ☒  No ☐  NA ☐

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor’s report.

    Yes ☒  No ☐  NA ☐

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

    Yes ☒  No ☐  NA ☐

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

    Yes ☒  No ☐  NA ☐

14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.

    CONFIDENTIAL
University of Louisiana at Monroe
Federal Award Programs Representation Letter
Page 3

15. If applicable, management has issued management decisions timely after their receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.

Yes [x]  No [ ]  NA [ ]

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee's own books and records.

Yes [x]  No [ ]  NA [ ]

17. We are responsible for taking corrective action on findings of the compliance audit.

Yes [x]  No [ ]  NA [ ]

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

Yes [x]  No [ ]  NA [ ]

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.

Yes [x]  No [ ]  NA [ ]

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

Yes [x]  No [ ]  NA [ ]

21. If applicable, management has disclosed all contracts or other agreements with service organizations.

Yes [x]  No [ ]  NA [ ]

22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes [x]  No [ ]  NA [ ]

CONFIDENTIAL
23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor’s report or stating that there were no such known instances.

   Yes [X] No [ ] NA [ ]

24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

   Yes [X] No [ ] NA [ ]

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the date as of which compliance is audited.

   Yes [X] No [ ] NA [ ]

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards, in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards, believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards have been disclosed.

   Yes [X] No [ ] NA [ ]

27. We have identified in the Schedule of Expenditures of Federal Awards, the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.

   Yes [X] No [ ] NA [ ]

28. We have identified in the Schedule of Expenditures of Federal Awards, the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

   Yes [X] No [ ] NA [ ]

29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

CONFIDENTIAL
30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

Yes ☒ No ☐ NA ☐

31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.

Yes ☒ No ☐

32. Management has charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

Yes ☒ No ☐

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

Yes ☒ No ☐

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

Yes ☒ No ☐

36. There have been no - (exceptions should be listed)

(a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.

(b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.
University of Louisiana at Monroe
Federal Award Programs Representation Letter
Page 6

(c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.

Yes ☒ No ☐ NA ☐

37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.

Yes ☒ No ☐ NA ☐

38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

Yes ☒ No ☐ NA ☐

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.

Yes ☒ No ☐ NA ☐

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

Signature ___________________________ Date 7/31/13
Title President

Signature ___________________________ Date 7/30/13
Title Chief Business Officer

CONFIDENTIAL
University of Louisiana at Monroe
Federal Award Programs Representation Letter
Page 7

Update to the Federal Award Programs Representation Letter

We have reviewed the representations contained in this document and, to the best of our knowledge, those representations continue to be accurate.

Signature ___________________________ Date ___________________________
Title President

Signature ___________________________ Date ___________________________
Title Chief Business Officer
Date: September 03, 2013

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, 2013, and for the year ended June 30, 2013, 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 system’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 September 3, 2013.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting principles generally accepted in the United States of America and in accordance 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, 2013, and changes in financial position, including cash flows, for year ended June 30, 2013, in conformity with accounting principles generally accepted in the United States of America and in accordance with accounting and reporting requirements of the Division of Administration.

   Yes ☒ No ☐

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes ☒ No ☐
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or nonrecognized.

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

10. 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 GASB Codification C50, Claims and Judgments.

11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.
12. 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 in accordance with GASB Codification C50, Claims and Judgments.

Yes ☒ No ☐ NA ☐

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

Yes ☒ No ☐ NA ☐

14. 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) in accordance with GASB 54.

Yes ☒ No ☐

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

Yes ☒ No ☐

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Yes ☒ No ☐

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

Yes ☒ No ☐

18. 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, etc., in the event of noncompliance.

Yes ☒ No ☐

19. 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 ☒ No ☐
20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☒ No ☐

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes ☒ No ☐

22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes ☐ No ☐ NA ☒

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

Yes ☒ No ☐

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

Yes ☒ No ☐

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., 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.

e) Additional information that you have requested from us for the purpose of the audit.
1. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit
evidence.

Yes ☒ No ☐

27. 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 ☒ No ☐

28. 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 ☐

29. 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 ☐

30. 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 when the fraud could have a material effect on the financial statements or, where applicable, state
and/or federal grants, contracts, and awards.

Yes ☒ No ☐

31. 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 ☐

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with
provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

Yes ☐ No ☐ NA ☒

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

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

   Yes ☒ No ☐

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

   Yes ☒ No ☐

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

   Yes ☒ No ☐ There are none ☒

37. 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 whether related recommendations have been implemented.

   Yes ☒ No ☐

38. 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 position in the financial statements.

   Yes ☒ No ☐

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

   Yes ☒ No ☐

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

   Yes ☒ No ☐

41. 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 amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

   Yes ☒ No ☐
42. 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 ☒ No ☐ NA ☐

43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.

Yes ☒ No ☐

44. 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 ☒ No ☐

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

Yes ☒ No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

Yes ☒ No ☐ NA ☐

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes ☒ No ☐ NA ☐

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

Yes ☒ No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities of the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

Yes ☒ No ☐

50. Revenues are appropriately classified in the statement of activities within program revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

Yes ☒ No ☐
51. Inter-fund, internal, and intra-entity activity and balances have been appropriately classified and reported.
   Yes ☒ No ☐ NA ☐

52. Special and extraordinary items are appropriately classified and reported.
   Yes ☐ No ☐ NA ☒

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.
   Yes ☒ No ☐

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
   Yes ☒ No ☐

55. Capital assets held under capital leases are properly classified and disclosed.
   Yes ☒ No ☐

56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).
   Yes ☒ No ☐

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.
   Yes ☒ No ☐

58. The system’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.
   Yes ☒ No ☐

59. It is correct that we are following either our established accounting policy regarding which resources (i.e., restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or we are following GASB 54, paragraph 18 to determine the fund balance classifications for financial reporting purposes.
   Yes ☒ No ☐
Louisiana Legislative Auditor
September 3, 2013
Page 9

60. We acknowledge that for required supplementary information (RSI):

a) We are responsible for RSI.

b) RSI is measured and presented in accordance with prescribed guidelines.

c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.

   Yes ☒ No ☐ NA ☐

61. We acknowledge that for supplementary information (SI):

a) We are responsible for the presentation of the SI in accordance with applicable criteria.

b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor’s report, thereon, when the SI is not presented with the audited financial statements.

   Yes ☒ No ☐ NA ☐

62. 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 ☐ NA ☒

63. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

   Yes ☐ No ☐ NA ☒
64. We agree with the findings of specialists in evaluating the [describe the assertion] and have adequately considered the qualifications of the specialists 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 ☐ NA ☐

65. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

Yes ☒ No ☐

Legal Compliance

PART II. PUBLIC BID LAW

66. 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 ☒ No ☐

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

67. 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 ☒ No ☐

68. 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 ☒ No ☐

PART IV. LAWS AFFECTING BUDGETING

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

Yes ☒ No ☐ NA ☐

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

70. 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 ☒ No ☐
71. 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 ☒ No ☐

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

   Yes ☒ No ☐

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

   Yes ☒ No ☐ NA ☐

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

   Yes ☒ No ☐ NA ☐

75. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

   Yes ☒ No ☐ NA ☐

76. 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 ☐ No ☐ There are none ☒

PART VI. ASSET MANAGEMENT LAWS

77. 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 ☒ No ☐ NA ☐

PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

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

   Yes ☒ No ☐ NA ☐

PART VIII. DEBT RESTRICTION LAWS

79. 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 ☒ No ☐ NA ☐
PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

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

Yes ☒ No □ NA □

81. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes ☒ No □ NA □

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

Yes ☒ No □ NA □

83. 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 ☒ No □ NA □

84. 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 ☒ No □ NA □

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

Signature [Signature] Date 9-3-13

Title VP for Business Finance

Signature [Signature] Date 9-3-13

Title President
Item G.2. University of Louisiana System’s report on internal and external audits submitted for the period of August 7 to October 6, 2013.

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.
<table>
<thead>
<tr>
<th>INSTITUTION:</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grambling State University Audit/Review Conducted</td>
<td>To ensure the Schedule of Test Procedures is followed consistently and in a timely manner, Internal Audit recommended that the Associate Vice President for Information Technology and the Risk Assessment Team develop test logs for each system and have each team member document the date, test results and team member name after the completion of each test. These logs will serve as support documentation that the tests are being conducted according to the published schedule. Additionally, whenever a “Fail” results from any test, all actions taken to correct the issue should be documented and retained with the logs.</td>
<td>Management concurred and stated that the Information Technology Center will strengthen testing of systems by developing and recording test logs for each system during testing periods. The test logs will include staff member names, test dates and the test results. All testing documentation will be submitted to the Information Technology Center Security Administrator to be filed. Internal Audit will follow-up in six months.</td>
</tr>
</tbody>
</table>

Audits in progress include Payroll Process Review, Review of Financial Aid Follow-up, and Louisiana Grad Act Internal Control Review.

<table>
<thead>
<tr>
<th>INSTITUTION:</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Louisiana Tech University Audit/Review Conducted</td>
<td>No findings were reported.</td>
<td>No response or follow-up required.</td>
</tr>
</tbody>
</table>

1. Internal Audit Report on Review of Cash Handling Procedures for

The objective of the review was to examine University cash handling processes at the departmental level to determine the adequacy of accounting, administrative, and internal controls. Cash was counted to ensure that there were no missing funds. Cash is defined as currency, coin, check, money order, travelers check, credit card, or debit card.

<table>
<thead>
<tr>
<th>2. Internal Audit Report on Review of Cash Handling Procedures for Departments without Permanent Cash Advances. Report dated September 10, 2013.</th>
<th>Internal Audit recommended the following:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• In order to have adequate segregation of duties, it is recommended that someone other than the person responsible for preparing deposits should reconcile the department’s general ledger monthly.</td>
</tr>
<tr>
<td></td>
<td>• The Career Center should begin using their stamp to restrictively endorse their checks and money orders immediately upon receipt.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>The Health Informatics and Information Management and Trenchless Technology Center</th>
</tr>
</thead>
</table>

Management provided the following:

|  | Corrective action will be taken by the A.E. Phillips Laboratory School, Office Services/Post Office, and the Trenchless Technology Center. |
|  | The Career Center has begun using their stamp (For Deposit Only) to restrictively endorse their checks and money orders immediately upon receipt. In addition, the Career Center has changed the request for checks to be paid to Louisiana Tech University Career Center. |
|  | New deposit stamps have been ordered and the format |
should purchase new endorsement stamps that conform to the format specified in Policy 5404.

- The funds collected by Continuing Education should be stored in a locked, limited-access location when held during business hours or overnight.

- The receipts for application fees should be deposited when a large amount has been collected but not less than weekly.

will comply with Policy 5404.

- All checks on hand are now locked in the Office Manager’s desk and the door to her office suite is locked every time the office is not occupied.

- Cash deposits will be made on a daily basis regardless of the amount. Deposits of checks and PayPal payments will be made minimally every other day regardless of amount. Deposits will be made more frequently if dollar amount of checks and/or PayPal payments exceeds $500.

Internal Audit will follow-up in six months.

<table>
<thead>
<tr>
<th>INSTITUTION: McNeese State University Audit/Review Conducted</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>No reports issued.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audits in progress include a Review of the McNeese Autism Program.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>INSTITUTION: Nicholls State University</td>
<td>Findings/Recommendations</td>
<td>Resolution</td>
</tr>
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<td>---------------------------------------</td>
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</tr>
<tr>
<td>Audit/Review Conducted</td>
<td></td>
<td>No response or follow-up required.</td>
</tr>
<tr>
<td>1. Certified Public Accountant’s Agreed- Upon Report on Perkins Loan Program for the Year Ended June 30, 2012. Report dated July 3, 2013, and released by the Legislative Auditor on September 25, 2013. The CPA performed certain procedures, which were agreed to by Nicholls State University, to assist the University in evaluating its compliance with the Perkins Loan Liquidation Procedures issued by the United States Department of Education. Audits in progress include Personnel Actions, and Cash Collections.</td>
<td>No findings were reported.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INSTITUTION: Northwestern State University</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit/Review Conducted</td>
<td></td>
<td>No response or follow-up required.</td>
</tr>
<tr>
<td>1. Internal Audit 2nd Follow-up to the July 31, 2012, Sports Camps and Clinics. Report dated September 19, 2013. The objective of this follow-up review is to determine if the University has taken steps to implement the remaining recommendations included in the report issued February 5, 2013 in accordance with management’s responses.</td>
<td>Internal Audit noted that the recommendations have been substantially implemented by management</td>
<td></td>
</tr>
<tr>
<td>INSTITUTION: Southeastern Louisiana University Audit/Review Conducted</td>
<td>Findings/Recommendations</td>
<td>Resolution</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
<td>--------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>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 for Fiscal Year Ended June 30, 2012. Also, examined grant/contract documentation for ten grants that were active during the fiscal year.</td>
<td>• Management should closely review the policies that govern student workers, and put procedures in place to prevent students from being clocked in when they should not be.</td>
<td>Internal Audit will follow-up in six months.</td>
</tr>
<tr>
<td>2. Internal Audit Report of Movable Property – College of Education. Report dated September 27, 2013.</td>
<td>• Management should closely monitor the scheduling of student workers to ensure that they are not at work when they are scheduled to be in class.</td>
<td>• All items on the report have been identified on the appropriate forms with the required signatures. Future check out of moveable property will follow the adopted procedure that</td>
</tr>
<tr>
<td>The audit scope included examining, on a test basis, physical location of movable properties and internal control procedures over movable properties and its disposition. The audit encompassed a review of the College of Education’s property reported as</td>
<td>• If certain items of movable property cannot be located, then a police report should be filed. Also, management should review the policies regarding movable property and put procedures in place to ensure that items are stored and recorded properly so as to prevent items from being unlocated in the future.</td>
<td>...</td>
</tr>
</tbody>
</table>
Items with changed locations should be updated in the People Soft System to reflect those changes in location.

- Management should contact the Southeastern Police Department regarding missing items in order to file a report to document the disappearance of the items. Also, update the items in the PeopleSoft System to reflect the missing inventory.

- The locations of all items listed on the report have been corrected in the system. Faculty and Department Heads will be notified that any property moved from one location to another must be approved by the Dean’s Office to maintain accurate property locations.

- The three items that were not located are now identified in the system, and a police report was filed on September 20, 2013. We will continue to look for these three items.

Internal Audit will follow-up in six months.

| Audits in progress include Investigation of Unauthorized Posting of Degree, and Hardship Waivers. |
|---|---|

<table>
<thead>
<tr>
<th>INSTITUTION: University of Louisiana at Lafayette</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Internal Audit Report on Student Technology Fee. Report dated September 18, 2013.</td>
<td>Internal Audit noted that the following areas of the Student Technology Enhancement Program (STEP) need improvement:</td>
<td>The Office of Internal Audit and the University’s administration have agreed</td>
</tr>
</tbody>
</table>
The purpose or objective of the review was to determine whether the system of internal controls adequately ensured the proper assessment, expenditure, and reporting of student technology fee funds in accordance with Louisiana Revised Statute 17:3351.1 and System policy. Internal Audit reviewed the overall controls of the program; however, the scope and tests were concentrated on funds collected and approved for expenditure in the Fall 2012 semester.

- Further defining the transfer of STEP funds from the STEP Account to the STEP Sustainability Fund decreases the likelihood for these funds to be improperly utilized and increases the ability to track the use of these funds.
- Properly authorizing an increase to a budget ensures compliance with System policy and increases department accountability in documenting and accounting for the cost of the projects.
- Updating STEP Council By-Laws and three current practices will ensure uniformity and compliance with respective governing documents.
- Establishing the STEP Sustainability Committee and having it function as described in the STEP Plan will assist in prioritizing and reporting on STEP projects and goals.

Management concurred with the findings and outlined plans for corrective action as follows:

- All hiring/staffing activity associated with unclassified positions has been brought under the control of the Human Resources Department.
- All activities associated with Title IX and Equal Opportunity Employment programs (hiring, compliance, and training) have been brought under the control of the Human Resources Department.


The purpose or objective was to determine whether the system of internal controls effectively ensured compliance with University of Louisiana System policy [FS.III.II.B.C.D.1] regarding certain hiring and personnel actions. The scope and associated tests were limited to personnel actions that occurred from July 1, 2012 through May 30, 2013.

Internal Audit tested 14 personnel actions in categories derived from the policy were tested. Of the 14 actions tested, five (36%) did not comply with various aspects of the policy. However, as per the policy, all 14 were submitted to and ratified by the Board.

upon mitigation plans to effectively enhance existing controls or to implement new controls. These respective mitigation plans address the identified risks described in this report, as well as, add value to the University.

No follow-up required since this audit done annually.
<table>
<thead>
<tr>
<th>INSTITUTION: University of Louisiana at Monroe Audit/Review Conducted</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
</tr>
</thead>
</table>
| 1. Internal Audit Report on Unclassified Employee Personnel Actions. Report dated August 19, 2013. | Internal Audit noted the need to:  
- Report all personnel actions, including those for Dual Enrollment teachers, to the UL System for Board ratification. | Management provided the following:  
- Effective with the fiscal 2013-2014 year, all Dual |

Audits in progress include Review of Sodexo Contract, LaCarte Card, Accounts Payable, and UNIV 100 Administration.

- The Human Resource Department is developing and will implement various training programs in Fall 2013.
- A new form designed to consolidate and control the recruitment and hiring process is being developed and will be implemented in Fall 2013.
- Internal Audit will assist the Human Resources Department in an advisory role as best practices are implemented within the Human Resources Department and the University.

No follow-up required since this audit done annually.
Objectives were to determine whether the system of internal control over unclassified employee personnel actions provided reasonable assurance of compliance with UL System PPM FS.III.II.B.C.D-1 and whether the University’s information technology controls provided reasonable assurance that access to ULM’s Banner computer system was adequately secured and data backup and restoration procedures were adequate. The scope of the examination covered the period from July 1, 2012 to May 9, 2013.

- Segregate the duties of employees who set up the information for personnel from the duties of those who process/pay personnel.
- Provide Banner data owners a security report which they should monitor to ensure that users’ accesses are properly authorized, based on business need, and provide for proper segregation of duties.
- Obtain an offsite disaster recovery facility that will allow critical operations to be re-established and data to be restored from an alternative location within an acceptable time frame should a disaster occur.

Internal Audit’s procedures disclosed that management has taken adequate steps to implement the planned corrective action included in the original audit report.

Enrollment instructors will be included on the UL System personnel action forms for approval and ratification.
- A plan of action is being developed and it is anticipated the segregation of duties issue will be resolved by January 1, 2014.
- The Computing Center is attempting to obtain an Argos report model that will generate reports for the Banner functional groups to review. This should be accomplished by the end of September 2013.
- The University is negotiating with outside vendors to facilitate moving the University’s critical business operations of Banner to off-site/cloud based services. This should be accomplished by the end of 2013.

Internal Audit will follow-up in six months.

No response or follow-up required.
The objective of the follow-up was to determine if management has taken steps to implement the planned corrective action included in the original audit report.

Audits in progress include Follow-up on Review of Control Over Parking Permits and Tickets, and Review of Student Technology Fee.

<table>
<thead>
<tr>
<th>INSTITUTION: University of Louisiana System Audit/Review Conducted</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
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</thead>
</table>

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. This audit covers the System Office operations.

No audits in progress.

<table>
<thead>
<tr>
<th>INSTITUTION: University of New Orleans Audit/Review Conducted</th>
<th>Findings/Recommendations</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Internal Audit Review on Ethics Training Compliance. Report dated September 27, 2013.</td>
<td>Internal Audit noted that the University is not in compliance with University of Louisiana System’s Ethics Training Guidelines. According to Human Resource Management, approximately 1,100</td>
<td>The Assistant Vice President for Human Resource Management concurred with the finding, and outlined a plan</td>
</tr>
</tbody>
</table>
The scope of this review was to determine whether the University was in compliance with Louisiana Revised Statue 42:1170 and University of Louisiana System guidelines for the year ended December 31, 2012. Audits in progress include Arena Cash Collections, Faculty Workload, Payroll Certification Process Follow-up, and Grad Act Independent Review. Employees or 60% of UNO employees completed the ethics training requirements in calendar year 2012. Of corrective action to be completed by December 31, 2013.
The table below includes audits previously reported that are pending follow-up to ensure implementation of recommendations.

<table>
<thead>
<tr>
<th>Institution</th>
<th>Audit/Review Conducted</th>
<th>Audit Period Reported to Committee</th>
<th>Projected Follow-up Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grambling State University</td>
<td>1. Student Financial Aid</td>
<td>10/23/13</td>
<td>12/31/13</td>
</tr>
<tr>
<td></td>
<td>2. Review of Personnel Actions</td>
<td>2/26/13</td>
<td>12/31/13</td>
</tr>
<tr>
<td></td>
<td>3. Purchasing Review</td>
<td>8/20/13</td>
<td>2/26/14</td>
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<td></td>
<td>4. Disaster Recovery Plan</td>
<td>10/22/13</td>
<td>4/22/14</td>
</tr>
<tr>
<td>Louisiana Tech University</td>
<td>1. Sports Camps and Clinics</td>
<td>2/26/13</td>
<td>12/20/13</td>
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<tr>
<td></td>
<td>2. Review of Tech Talk Advertising Revenue And Cash Handling Procedures</td>
<td>4/30/13</td>
<td>10/30/13</td>
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<tr>
<td></td>
<td>3. Review of Cash Handling Procedures for IDEA Place</td>
<td>4/30/13</td>
<td>10/30/13</td>
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<tr>
<td></td>
<td>4. Review of Student Technology Fee</td>
<td>8/20/13</td>
<td>8/20/14</td>
</tr>
<tr>
<td></td>
<td>5. Cash Handling Procedures</td>
<td>10/22/13</td>
<td>4/22/14</td>
</tr>
<tr>
<td>McNeese State University</td>
<td>1. Audit of Athletic Camps and Clinics</td>
<td>6/25/13</td>
<td>12/30/13</td>
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<tr>
<td>Nicholls State University</td>
<td>None</td>
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<tr>
<td>Northwestern State University</td>
<td>1. Review of Student Technology Fee</td>
<td>8/20/13</td>
<td>10/20/13</td>
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<tr>
<td>Southeastern Louisiana University</td>
<td>1. Review of Educational Talent Search Program</td>
<td>4/30/13</td>
<td>10/30/13</td>
</tr>
<tr>
<td></td>
<td>2. Review of Student Technology Fee</td>
<td>8/20/13</td>
<td>8/20/14</td>
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<tr>
<td></td>
<td>3. Audit of Grants and Contracts</td>
<td>10/22/13</td>
<td>4/22/14</td>
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<td>4. College of Education -- Movable Property</td>
<td>10/22/13</td>
<td>4/22/14</td>
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<tr>
<td>University of Louisiana at Lafayette</td>
<td>None</td>
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<tr>
<td>University of Louisiana at Monroe</td>
<td>1. Review of ULM Lyceum Series</td>
<td>6/18/12</td>
<td>12/3/13</td>
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<td></td>
<td>2. Review of Ticket Reconciliation</td>
<td>2/26/13</td>
<td>12/31/13</td>
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<td>3. Cash Handling at the Marriage and Family Therapy Clinic</td>
<td>4/30/13</td>
<td>10/7/13</td>
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<tr>
<td></td>
<td>4. Cash Handling for Rental of University House, Conference Center, and Student Union Building</td>
<td>4/30/13</td>
<td>11/1/13</td>
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<td></td>
<td>5. Review of Auxiliary Service Contracts</td>
<td>6/25/13</td>
<td>12/1/13</td>
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<td></td>
<td>6. Review of Effort Reporting and Overload/Overtime Earnings</td>
<td>6/25/13</td>
<td>1/1/14</td>
</tr>
<tr>
<td></td>
<td>7. Cash Handling at the Dental Hygiene Clinic</td>
<td>6/25/13</td>
<td>2/1/14</td>
</tr>
<tr>
<td></td>
<td>9. Unclassified Employee Personnel Actions</td>
<td>10/22/13</td>
<td>4/22/14</td>
</tr>
<tr>
<td>University of New Orleans</td>
<td>1. Review of Student Technology Fees</td>
<td>8/21/12</td>
<td>1/15/14</td>
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<td>4. Review of Athletic Expenditures</td>
<td>8/20/13</td>
<td>6/30/14</td>
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