

AGENDA
FINANCE COMMITTEE
BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM
10:50 a.m., Thursday, August 23, 2018*
Room 100, “Louisiana Purchase Room”
Claiborne Conference Center
1201 North Third Street
Baton Rouge, Louisiana

MEMBERS:

Mr. Winfred Sibille, Chair
Mr. Virgil Robinson, Jr., Vice Chair
Dr. John Condos
Mr. Edward Crawford III
Ms. Lola Dunahoe
Mr. Jimmie “Beau” Martin, Jr.

- A. Call to Order
- B. Roll Call
- C. **Consent Agenda:**

Board Agenda Item H.1.

McNeese State University’s request for approval of a revised Internal Audit Charter.

Board Agenda Item H.3.

University of Louisiana System’s request for acceptance of Fiscal Year 2017-18 Financial and Compliance and Federal Award Programs Representation Letters (a) Grambling State University, (b) Louisiana Tech University, (c) McNeese State University, (d) Northwestern State University, (e) Southeastern Louisiana University, (f) University of Louisiana at Lafayette, (g) University of Louisiana at Monroe, (h) University of New Orleans, and (i) University of Louisiana System.

*** Executive Session, pursuant to R.S. 42:17, may be required.*

D. **Discussion/Action:**

Board Agenda Item H.2.

University of Louisiana at Monroe's request for approval of a Student Referendum to add a Student Spirit and Athletic Enhancement Fee of \$10 per credit hour.

Board Agenda Item H.4.

University of Louisiana System's request for approval of Fiscal Year 2018-19 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.

Board Agenda Item H.5.

University of Louisiana System's report on internal and external audit activity for the period of June 18 to August 19, 2018.

E. Other Business

F. Adjournment

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

FINANCE COMMITTEE

August 23, 2018

Item H.1. McNeese State University's request for approval of a revised Internal Audit Charter.

EXECUTIVE SUMMARY

The Internal Audit Charter set forth the purpose, authority, and responsibility of the internal audit activity for McNeese State University. The Charter, which was last revised December 1, 2017, has now been modified to reflect some suggestions made as a result of the June 14, 2018 Quality Assurance and Improvement Program Self-Assessment with Validation Report.

RECOMMENDATION

It is recommended that the following resolution be adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby approves McNeese State University's request for approval of a revised Internal Audit Charter.



H 1

RECEIVED

AUG 02 2018

UNIVERSITY OF
LOUISIANA SYSTEM

August 1, 2018

Dr. James B. Henderson, President
University of Louisiana System
1201 North Third Street
Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Henderson:

Enclosed are (5) copies of McNeese State University's request for approval of its revised University Internal Audit Charter.

Please place this item on the ULS Board of Supervisors' agenda for consideration and approval at the August 23, 2018 meeting.

Thank you for your attention in this matter.

Sincerely,

Dr. Daryl V. Burckel
President

Enclosures

University Internal Audit Charter

Background and Introduction

The Office of Internal Audit was first established and filled in December 1988 to serve McNeese State University and its various departments. It provides a central point for coordination of and oversight for activities that promote accountability, integrity, efficiency, and compliance. This charter sets forth the purpose, mission, authority, and responsibility of the internal audit activity at McNeese State University. The charter establishes the internal audit activity's position within the University; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Act 49 of the 2008 Regular Legislative session requires any State agency with an appropriation level of thirty million dollars or more to have an internal auditor. Later, in the 2015 Regular Legislative session, Act 314 (L.R.S. 17:3351) was established to further require each internal audit function to be in conformance with the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)* and became effective on August 1, 2015.

Purpose and Mission

The purpose of the internal audit activity is to provide independent, objective assurance and consulting services designed to add value and improve the University's operations. Assurance services are defined as objective assessments of evidence to provide opinions or conclusions regarding an entity, operation, function, process, system or other subject matters. Consulting services are advisory in nature, and are generally performed at the specific request of an engagement client. The mission is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. It helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Standards for the Professional Practice of Internal Auditing

The activities of the Office of Internal Audit shall be conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as required by Act 314 of the 2015 Regular Session. With the adoption of the International Professional Practices Framework (IPPF), the Office of Internal Audit prescribes to the mandatory elements of the IPPF which include the Core Principles for the Professional Practice of Internal Auditing, the definition of Internal Auditing, the Standards, and Code of Ethics promulgated by the Institute of Internal Auditors. The Director of Internal Audit (Chief Audit Executive) will report periodically to the University President and through the System Director of Internal and External Audit, to the Board of Supervisors of the University of Louisiana System (Board) regarding the internal audit activity's conformance to the Code of Ethics and the Standards.

Although not mandatory, internal auditing staff may obtain guidance in particular engagement situations from other Standards where needed on an audit by audit basis such as: Information Systems Audit and Control Association's "Standards for Information Systems Auditing";

American Institute of Certified Public Accountants “Statements on Auditing Standards”; United States General Accounting Office’s “Government Auditing Standards”, etc. The Office of Internal Audit is further committed and prescribes to the guiding principles of integrity, fairness, and objectivity.

Authority

The Office of Internal Audit staff report to the University’s Director of Internal Audit, who operates under the general administrative (i.e. day-to-day operations) oversight of the University President and reports functionally to the Board through the University of Louisiana System’s Director of Internal and External Audit. This reporting relationship promotes independence and ensures adequate consideration of audit findings and planned actions. To establish, maintain, and ensure that the University’s internal audit activity has sufficient authority to fulfill its duties, the Board of Supervisors will:

- Approve the internal audit activity’s charter.
- Approve the risk based internal audit plan.
- Approve the internal audit activity’s budget and resource plan.
- Receive communications from the Director of Internal Audit on the internal audit activity’s performance relative to its plan and other matters.
- Approve decisions regarding the appointment and removal of the Director of Internal Audit.
- Approve the remuneration of the Director of Internal Audit.
- Make appropriate inquiries of management and the Director of Internal Audit to determine whether there is inappropriate scope or resource limitations.

The Director of Internal Audit will have unrestricted access to, communicate, and interact directly with the System Director of Internal and External Audit, the Finance Committee of the Board of Supervisors, and the Board of Supervisors, including in private meetings without management present.

The Director of Internal Audit and staff of the internal audit activity are authorized to:

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

Independence and Objectivity

The Director of Internal Audit will ensure that the internal audit activity remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing and

report content. If the Director of Internal Audit determines that independence or objectivity may be impaired in fact or appearance, details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

To provide for the independence of the internal audit activity, campus internal audit personnel will report to the University's Director of Internal Audit, who reports functionally to the Board of Supervisors through the System Director of Internal & External Audit and administratively to the President of the University. The University President has authority to handle all personnel matters regarding Internal Audit.

Internal audit reviews and appraisals do not in any way substitute for nor relieve other persons in the university of the responsibilities assigned to them. The Director of Internal Audit and staff of the internal audit activity have no direct authority over, nor responsibility for any of the activities reviewed and are not authorized to:

- Perform any operational duties for the University or its affiliates including the development and installation of policies and procedures, preparation of records, making management decisions or engaging in any other activity that could be reasonably construed to compromise the independence of the internal audit staff.
- Initiate or approve accounting transactions external to the internal audit activity.
- Direct the activities of any University employee not employed by the internal audit activity, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors.
- Assess specific operations for which he/she had responsibility within the previous year.

Where the Director of Internal Audit has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity. Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

At least annually, the Director of Internal Audit will confirm to the University President and, through the System Director of Internal & External Audit, the Board of Supervisors of the University of Louisiana System the organizational independence of the internal audit activity. The Director of Internal Audit will also disclose to those parties any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

Scope of Internal Audit Activities

The scope of the internal audit activities encompass, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Board, management,

and outside parties on the adequacy and effectiveness of governance, risk management, and control processes of the University. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of the University's strategic objectives are appropriately identified and management.
- The actions of the University's officers, directors, employees, and contractors are in compliance with the University's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the University.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

The Director of Internal Audit will report periodically to senior management and the Board regarding:

- The internal audit activity's purpose, authority, and responsibility.
- The internal audit activity's plan and performance relative to its plan.
- The internal audit activity's conformance with The IIA's Code of Ethics and Standards, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by, the Board.
- Results of audit engagements or other activities.
- Resource requirements.
- Any response to risk by management that may be unacceptable to the University.

The Director of Internal Audit also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The internal audit activity may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided the internal audit activity does not assume management responsibility.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

Responsibility

The University's Director of Internal Audit and staff of the internal audit activity have responsibility to:

- Develop a flexible annual audit plan and submit that plan to the University President and the University of Louisiana System Board of Supervisors (Board) for approval. The plan is to be developed based on internal audit's assessment of risk with input from management, ULS Board members, and the ULS Director of Internal and External Audit regarding areas of concern and areas of increased risk.

- Communicate to senior management and the Board the impact of resource limitations on the internal audit plan.
- Review and adjust the annual internal audit plan, as necessary, in response to changes in the University's business, risks, operations, programs, systems, and controls.
- Communicate to senior management and the Board any significant interim changes to the internal audit plan.
- Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the Board any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure that Internal Audit staff collectively possess or obtain the knowledge, skills, and other competencies needed to meet the requirements of the internal audit charter.
- Establish a Quality Assurance and Improvement Program by which the Director of Internal Audit assures the operations of internal auditing activities conforms to the IIA Standards.
- Perform consulting services, beyond internal auditing's assurance services, to assist management in meeting its objectives.
- Ensure trends and emerging issues that could impact the University are considered and communicated to senior management and the Board as appropriate.
- Ensure emerging trends and successful practices in internal auditing are considered.
- Evaluate and assess significant functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion.
- Assist in the investigation of significant suspected fraudulent activities within the University and notify management and the Board of the results.
- Manage the University's reporting hotline and investigate concerns as deemed appropriate.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage.
- Establish and ensure adherence to policies and procedures designed to guide the internal audit department.
- Ensure adherence to the University's relevant policies and procedures, unless such policies and procedures conflict with the internal audit charter. Any such conflicts will be resolved or otherwise communicated to senior management and the Board.
- Submit written and timely reports to the President of the University and appropriate members of management at the conclusion of each engagement to acknowledge satisfactory performance or to set forth observations and/or recommendations for correction or improvement. A copy of each internal audit report will be forwarded to the Board's Director of Internal and External Audit.
- Act as the University's designated liaison for the State of Louisiana Ethics program in monitoring and providing ethics education to all personnel.
- Ensure conformance of the internal audit department with the Standards, with the following qualifications:
 - If the internal audit department is prohibited by law or regulations from conformance with certain parts of the Standards, the chief audit executive will

ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.

- If the Standards are used in conjunction with requirements issued by other authoritative bodies (e.g., AICPA, GAO, etc.) the chief audit executive will ensure that the internal audit department conforms with the Standards, even if the internal audit department also conforms with the more restrictive requirements of other authoritative bodies.

Quality Assurance and Improvement Program

The Office of Internal Audit will maintain a Quality Assurance and Improvement Program (QAIP) as required by the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*, University of Louisiana System Internal Audit Charter, and Act 314 of the 2015 Regular Legislative Session (L.R.S. 17:3351). This QAIP is outlined in the Internal Audit Manual and will include both internal (periodic and ongoing) and external assessments. The External Assessments will comprise of an internal assessment with an Independent Validation by an external qualified auditor. The external assessments are required to be completed every 5 years. The Director of Internal Audit will communicate results to senior management and the Board of the assessments.

Director of Internal Audit Victoria M. Roach Date 7/17/18
University President Paul Brueckel Date 7-17-18
University of Louisiana System Board _____ Date _____

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

FINANCE COMMITTEE

August 23, 2018

- Item H.3.** **University of Louisiana System's** request for acceptance of Fiscal Year 2017-18 Financial and Compliance and Federal Award Programs Representation Letters for (a) Grambling State University, (b) Louisiana Tech University, (c) McNeese State University, (d) Northwestern State University, (e) Southeastern Louisiana University, (f) University of Louisiana at Lafayette, (g) University of Louisiana at Monroe, (h) University of New Orleans, and (i) 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. The documentation is available in the System Office.

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 2017-18 Financial and Compliance and Federal Award Programs Representation Letters for (a) Grambling State University, (b) Louisiana Tech University, (c) McNeese State University, (d) Northwestern State University, (e) Southeastern Louisiana University, (f) University of Louisiana at Lafayette, (g) University of Louisiana at Monroe, (h) University of New Orleans, and (i) University of Louisiana System.

Discussion/Action
Finance Committee

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

FINANCE COMMITTEE

August 23, 2018

Item H.2. University of Louisiana at Monroe's request for approval of a Student Referendum to add a Student Spirit and Athletic Enhancement Fee of \$10 per credit hour.

EXECUTIVE SUMMARY

The University of Louisiana at Monroe Student Government Association proposes that a referendum be placed for a student vote in September in conjunction with Homecoming elections.

The Student Spirit and Athletic Enhancement Fee will be used to support and enhance recognized student organizations, including ULM Spirit Groups, Greek Life, Sound of Today/Technical Fowls, ULM Choral, SGA, CAB, Ski Team and Intercollegiate Athletics, greatly benefiting the ULM community as a whole. Fees for intercollegiate athletics will support scholarships, academic support services, student welfare, operations, event promotions, and student life. The fee will not be used for personal services (salaries).

This fee of \$10 per credit hour is for the fall, spring, summer, and interim sessions for students taking one (1) or more hours/not to exceed 15 credit hours for the fall and spring semester and 6 credit hours for the summer and interim sessions. The approved fee would be assessed beginning with the Spring 2019 semester and generate in excess of \$1.6 million annually.

RECOMMENDATION

It is recommended that the following resolution be adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby approves University of Louisiana at Monroe's request for approval of a Student Referendum to add a Student Spirit and Athletic Enhancement Fee of \$10 per credit hour.

University of
LOUISIANA
Monroe

H 2

Office of the President

700 University Avenue • Monroe, LA 71209-3000

Phone: 318.342.1010 • Fax: 318.342.1019

July 30, 2018

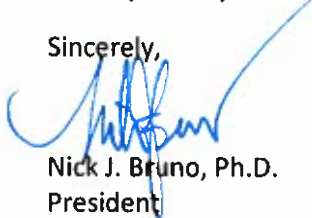
Dr. James B. Henderson, President
University of Louisiana System
1201 North Third Street, Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Henderson:

The University of Louisiana Monroe requests consideration and approval for the Student Government Association to allow the students at ULM to vote on a referendum authorizing a Student Spirit and Athletic Enhancement fee of \$10.0 per credit hour for the fall, spring, summer and interim sessions for students taking one or more hours; not to exceed 15 credit hours for the fall and spring semesters and 6 credit hours for the summer and interim sessions. This fee is needed to enhance the resources provided by the direct institutional support to remain competitive with the services and opportunities offered by our regional and conference counterparts.

Thank you for your consideration of this request.

Sincerely,



Nick J. Bruno, Ph.D.
President

**UNIVERSITY OF LOUISIANA SYSTEM
NOTIFICATION OF SERVICE CHARGE**

Louisiana Revised Statute 17:3351 allows the Board to establish fees to be paid by students, in accordance with Article VII, Section 2.1 of the Constitution of Louisiana. Board Bylaws, Section V.C.5 provides that the Board has the authority to determine the fees which shall be paid by students and maintain in the system office, as a public record available on request, a current schedule of such charges. Attorney General Opinion 06-0293 provides that charges assessed for the purpose of defraying the cost of providing a service not in the control of the university would be exempt from legislative review. Completion of this form documents that the assessment of this service charge covers only the cost of providing this nongovernmental product or service to university students.

University: Univ. of Louisiana at Monroe (ULM)
Department: Student Affairs/Athletics /VAPA

Course _____ N/A _____ **Course Enrollment** _____ N/A _____

Service Charge \$10.00 per credit hour Estimated Annual Collection: \$1,750,000.


Service Charge to Begin Spring 2019 _____ (Please submit 2 months in advance)

Statement of Need for Service Charge (attach documentation as necessary): See attached Student Referendum _____

We certify that Documentation to Support the Cost of Items or Services to be purchased with this Service Charge is on file within the Business Office:

Contact Name Camile Carrier **Phone #** 318-342-5237

CFO Signature  **Date** 7/31/18

President Signature  **Date** 7/30/17

Send Completed Form to: **Edwin Litolff**
University of Louisiana System
1201 North Third St., Suite 7-300
Baton Rouge, Louisiana 70802

The University of Louisiana System Board is not authorized to increase fees that are considered to be a charge for the services of the governmental function (higher education) of the university. Mandatory Attendance Fees and charges assessed by the university for the purpose of defraying the cost of providing an educational service would be considered a fee subject to the approval of the Louisiana Legislature or the student body. Fees and charges for non-governmental functions and products which are not controlled by the university would be exempt from legislative review and approval, and should be documented through this process.

ULS Log Number

Date Received

STUDENT REFERENDUM

Recognizing that spirit groups, and branches thereof, including intercollegiate athletics is an integral part of the greater campus community; that ULM needs to enhance the resources provided by the direct institutional support in order to remain competitive with services and opportunities offered by our regional and conference counterparts, we respectfully request the ULS Board's authorization to allow ULM's students to vote on the proposed Student Spirit and Athletic Enhancement Fee.

This proposal was discussed with the SGA officers on Monday June 4th and discussed in meeting by the SGA on Monday June 25. The motion to approve the referendum was passed unanimously by the summer senate on Monday July 9th. Upon approval by the ULS Board of Supervisors, the referendum will be voted on by the University of Louisiana Monroe student body during the Fall 2018 Homecoming elections to assess the following per semester fee:

1. **STUDENT SPIRIT AND ATHLETIC ENHANCEMENT FEE** – Funds generated by this fee will be used to support and enhance Recognized Student Organizations, including ULM Spirit Groups, Greek Life, Sound of Today/Technical Fowls, ULM Choral, SGA, CAB, Ski Team and Intercollegiate Athletics, greatly benefiting the ULM community as a whole.

The following referendum is proposed:

I AM IN FAVOR OF INSTITUTING THE STUDENT SPIRIT AND ATHLETIC ENHANCEMENT FEE (SSAEF) OF \$10.00 PER CREDIT HOUR FOR THE FALL, SPRING, SUMMER AND INTERIM SESSIONS FOR STUDENTS TAKING ONE (1) OR MORE HOURS; NOT TO EXCEED 15 CREDIT HOURS FOR THE FALL AND SPRING SEMESTERS AND 6 CREDIT HOURS FOR THE SUMMER AND INTERIM SESSIONS. THIS FEE WILL SUPPORT RECOGNIZED STUDENT ORGANIZATIONS INCLUDING ULM SPIRIT GROUPS, GREEK LIFE, SOUND OF TODAY / TECHNICAL FOWLS, ULM CHORAL, SGA, CAB AND SKI TEAM TO ASSIST WITH THEIR OPERATIONS, CAMPUS SPIRIT AND STUDENT PROMOTIONS THROUGHOUT THE YEAR. (RSO FEES WILL NOT EXCEED 15% OF FUNDING) FEE FOR INTERCOLLEGIATE ATHLETICS WILL SUPPORT SCHOLARSHIPS, ACADEMIC SUPPORT SERVICES, STUDENT WELFARE (HEALTH & SAFETY), OPERATIONS, EVENT PROMOTIONS AND STUDENT LIFE.

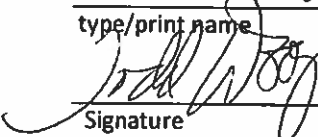


THIS FEE WILL NOT BE USED FOR PERSONAL SERVICES (SALARIES).

This fee will begin with the Spring 2019 semester.

If the Student Spirit and Athletic Enhancement Fee fails to pass, fees will remain as they are in the current fee structure.

UNIVERSITY OF LOUISIANA SYSTEM
REQUEST FOR NEW/REVISED FEES/SERVICE CHARGES

Summary of Information required when requesting permission to assess, increase, and/or renew
University/Administrative/Student fees:

1) College/School/Department:	Recognized Student Organizations and Intercollegiate Athletics	
2) Course:	N/A	
3) Course Enrollment (per semester):	N/A	
4) Student affected (i.e., All, 1 or more hours, PT only, etc.):	1 or more credit hours	
5) Amount of fee/service charge request:	\$10 per credit hour; not to exceed 15 hours for fall/spring and 6 hours per summer term	
6) Estimated Annual Collection:	\$1.6 - \$1.8 million	
7) Fee/service charge request to begin (FY/Semester):	Spring 2019	
8) Statement of Need for Fees/Service Charge: (Attach documentation as necessary):	See attached document	
9) Requested by:	Todd Dooley	
10) Dean Approval: (if applicable)	Todd Dooley	
	type/print name	
		7/12/18
	Signature	Date
11) Division Head Approval:	Nick Floyd	
	type/print name:	
		7-12-18
	Signature	Date
		7-13-18

Completed form should be sent to Division Head from Dean/Department Head (or routed through Dean if School Director/Dept. Head is making request) and should include all necessary information. If Division Head approves, request should be forwarded to CBO and President for review and submission to the ULS board. (April board meeting for next Fiscal year requests)



University of
LOUISIANA
at Monroe

Vice President for Student Affairs

Library 612 • 700 University Avenue • Monroe, LA 71209-1050
Phone: 318.342.5215 • Fax: 318.342.5250

July 23, 2018

Dear Dr. Bruno,

At the request of the Student Government Association, the University of Louisiana Monroe is requesting the UL System Board of Supervisors approval to allow the students of ULM to vote on a referendum September 26th and 27th, 2018, during our annual Homecoming elections. This fee is needed to enhance the resources provided by the direct institutional support to remain competitive with the services and opportunities offered by our regional and conference counterparts. This fee will also be used to support our Recognized Student Organizations, that directly impact the spirit of our campus and the overall university community as a whole.

The following referendum is proposed:

I AM IN FAVOR OF INSTITUTING THE STUDENT SPIRIT AND ATHLETIC ENHANCEMENT FEE (SSAEF) OF \$10.00 PER CREDIT HOUR FOR THE FALL, SPRING, SUMMER AND INTERIM SESSIONS FOR STUDENTS TAKING ONE (1) OR MORE HOURS; NOT TO EXCEED 15 CREDIT HOURS FOR THE FALL AND SPRING SEMESTERS AND 6 CREDIT HOURS FOR THE SUMMER AND INTERIM SESSIONS. THIS FEE WILL SUPPORT RECOGNIZED STUDENT ORGANIZATIONS INCLUDING ULM SPIRIT GROUPS, GREEK LIFE, SOUND OF TODAY / TECHNICAL FOWLS, ULM CHORAL, SGA, CAB AND SKI TEAM TO ASSIST WITH THEIR OPERATIONS, CAMPUS SPIRIT AND STUDENT PROMOTIONS THROUGHOUT THE YEAR. (RSO FEES WILL NOT EXCEED 15% OF FUNDING) FEE FOR INTERCOLLEGIATE ATHLETICS WILL SUPPORT SCHOLARSHIPS, ACADEMIC SUPPORT SERVICES, STUDENT WELFARE (HEALTH & SAFETY), OPERATIONS, EVENT PROMOTIONS AND STUDENT LIFE.

THIS FEE WILL NOT BE USED FOR PERSONAL SERVICES (SALARIES).

This fee will begin in the Spring 2019 semester.

If the Student Spirit and Athletic Enhancement Fee fails to pass, fees will remain as they are in the current fee structure.

Thank you for your time and consideration

Sincerely,

Joey Walker
SGA President

University of Louisiana Monroe

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

FINANCE COMMITTEE

August 23, 2018

- Item H.4.** University of Louisiana System's request for approval of Fiscal Year 2018-19 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.

EXECUTIVE SUMMARY

The 2018-19 Operating Budgets were prepared in accordance with instructions received from the System Office, the Division of Administration Office of Planning and Budget, and the Louisiana Board of Regents.

System staff has prepared a comparative Operating Budget Summary for the System including Revenues by Source, Expenditures by Function and Object, and other summary data on Mandatory Attendance Fees, Organizational Charts, Employees, Scholarships, and Athletic Budgets.

Informational items are included in each institution's full operating budget document that will be available at the Board 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 approves Fiscal Year 2018-19 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.*

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

FINANCE COMMITTEE

August 23, 2018

Item H.5. University of Louisiana System's report on internal and external audit activity for the period of June 18 to August 19, 2018.

EXECUTIVE SUMMARY

Attached is a list of internal and external reports completed by various auditors since the last Board meeting. 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.

In addition, our Internal Audit Charter requires that we make certain assertions to the Board annually. Based on responses from the UL System and Campuses, the following is provided:

- The internal audit activity for the UL System and the Campuses appears to be in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Code of Ethics.
- Internal Audit has maintained its organizational independence.
- Internal Audit has not experienced any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.
- Internal Audit has not experienced any significant risk exposures and control issues, including fraud risks, governance issues, and other matters that require the attention of or requested by the Board as well as any response to risk by management that may be unacceptable to the System or University.
- Internal Audit has implemented and maintains a quality assurance program that covers all aspects of the Office of Internal Audit and continuously monitors its effectiveness. Internal Audit will complete internal self-assessments with external validations by July 31, 2020 as required by Act 314 of the 2015 Regular Legislative Session.
- McNeese has recently completed an internal self-assessment with an external validation, and it was noted McNeese State University's internal audit activity "generally conforms" to the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing which is the highest rating that is given.

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