

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

FINANCE COMMITTEE

June 24, 2021

Item H.1. **University of Louisiana at Lafayette's** request for approval of tuition reductions not to exceed \$3,000 off the \$9,500 online RN to BSN program price for employees of eligible employer partners.

EXECUTIVE SUMMARY

The Board approved an increase in the RN to BSN online program contract price from \$8,500 to \$9,500 in 2017 with a provision to grant up to \$1,000 tuition deductions to community college partners. In 2018 the Board approved to expand the current tuition deduction offered to community college students to include hospitals, community colleges, and targeted student groups. Current market competition in online programs is necessitating the need to expand the marketing of the tuition discount to an amount not to exceed \$3,000. This additional tuition flexibility is required in order to adjust tuition discount rates offered to the University employer partners, dependent on factors such as the volume of employees enrolled in the University per eligible employer.

RECOMMENDATION

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves the University of Louisiana at Lafayette's request for approval of tuition reductions not to exceed \$3,000 off the \$9,500 online RN to BSN program price for employees of eligible employer partners.*



June 3, 2021

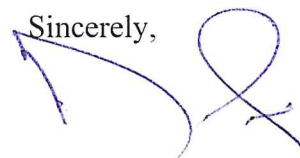
Dr. James B. Henderson
President
University of Louisiana System
1201 North Third Street, Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Henderson:

The University of Louisiana System Board of Supervisors approved the University to expand the eligible partners and targeted student groups who receive a tuition reduction for the contract price of the RN to BSN online degree program at its February 22, 2018 meeting. Current authorization includes a provision to grant up to \$1,000 in tuition discounts to eligible partners. However, current market competition in online programs is necessitating the need to expand the marketing of the tuition discount.

The University hereby requests Board approval of tuition reductions not to exceed \$3,000 off the \$9,500 online RN-BSN program price for employees of eligible employer partners. The minimum price would not be below \$216.67 a credit hour for undergraduate students. This additional tuition flexibility is required in order to adjust tuition discount rates offered to the University's employer partners, dependent on factors such as the volume of employees enrolled in the University per eligible employer.

Please place this item on the agenda for approval at the June 2021 meeting of the Board of Supervisors.

Sincerely, 

E. Joseph Savoie
President

SVC

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

FINANCE COMMITTEE

June 24, 2021

Item H.2. **University of Louisiana System’s** request for approval of the Board Operations and System Universities’ Fiscal Year 2021-22 Internal Audit Plans.

EXECUTIVE SUMMARY

The Fiscal Year 2021-22 Internal Audit Plans for the Board Operations and University of Louisiana System institutions were prepared in accordance with the Internal Audit Charter of the System that was revised by the Board at its December 1, 2017 meeting. The audit plans have been prepared by the System and Campus Directors of Internal Audit with input from the campus Presidents and other campus administrative personnel, System personnel, Board members, and the Office of the Legislative Auditor. The plans include reviews of administrative, academic, auxiliary, and service units of the Board and universities; as well as follow-ups to internal and external audit findings and recommendations.

RECOMMENDATION

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves the Board Operations and System Universities’ Fiscal Year 2021-22 Internal Audit Plans.*

**FINANCE COMMITTEE
UNIVERSITY OF LOUISIANA SYSTEM
ANNUAL AUDIT PLAN FOR FISCAL YEAR 2021-22**

Campus	Audit Area/Focus
Board Operations	Travel and Purchasing Card Audits
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
Grambling State University	Registrar's Office Assurance Engagement
	Vault Reconciliations and Cash Handling Internal Controls Review
	University's Endowment Assurance Engagement
	Purchasing and Contract Administration Review
	Information Technology - Program Changes and Data Integrity Assurance Review
	Follow-up on Internal and External Audit Reports
	Follow-up on Legislative Auditor's Single Audit Findings
Management Advisory Services and Special Projects	
Louisiana Tech University	Aramark Concessions Contract
	Barnes and Noble Bookstore Contract
	Athletic Ticket Office and Finance Office Procedures
	Test of Workday - Data Verification
	Higher Education Emergency Relief Funds Act
	Travel and Purchasing Card Audits
	Follow-up on Internal and External Audit Reports
	Follow-up on Legislative Auditor's Single Audit Findings
	Management Advisory Services and Special Projects
McNeese State University	CARES Act Funding
	The Governor's Program for Gifted Children
	Supplemental Pay
	NCAA Compliance Audits
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
Management Advisory Services and Special Projects	
Nicholls State University	CARES Act Funding
	Supplemental Income/Overload Pay for Faculty
	Procurement and Travel Card/CBA Account
	Student Technology Fee Review
	Cybersecurity/Data Security/Access Management
	For Our Future Awards
	Student Fees – Biology & Chemistry Lab Fees
	Food Services Contract/Revenue Recognition
	Cashier Vault Reconciliation
	Quality Assurance and Improvement Program
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
Management Advisory Services and Special Projects	
Northwestern State University	Student Technology Fee Review
	Review of Service Contract Revenues
	Cash Collection Sites
	Cashier Vault Reconciliation
	Human Resources Operations
	Internal Control Review - Purchasing Office
	Club Sports
	Quality Assurance and Improvement Program - Periodic Self-Assessment/review
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects

Campus	Audit Area/Focus
Southeastern Louisiana University	Student Technology Fee Review
	Inventories
	Risk Assessment
	Movable Property
	Workday Audit
	Cash Collections
	Pennington Audit
	Athletic Ticket Reconciliation
	CARES Act Funding
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
University of Louisiana - Lafayette	Campus Safety
	Equal Employment Opportunity Programs Administration
	Housing and Food Services
	Vault Reconciliation
	Employee Hiring, Separation, & Termination Administration
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
University of Louisiana - Monroe	Unclassified Employees' Personnel Actions/Hiring Practices/Payroll
	Compliance with Internal Revenue Code Section 170(l) Related to Benefits Provided to ULM Athletic Foundation (Warhawk Club) Donors
	Review of Compliance - Aramark Dining Services Contract
	Compliance with CARES Act and Related Expenditures of Higher Education Emergency Relief Funds
	Cash Handling - Cash Collection Centers
	Quality Assurance and Improvement Program
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
University of New Orleans	Travel and Purchasing Card Audits
	Information Technology Assessment Review
	Cybersecurity Review
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects

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

FINANCE COMMITTEE

June 24, 2021

Item H.3. **University of Louisiana System's** report on internal and external audit activity for the period of April 19 to June 20, 2021, and annual assertions to the Board.

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.

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

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

FINANCE COMMITTEE

June 24, 2021

Item H.4. **University of Louisiana System's** discussion of Fiscal Year 2020-21 third quarter financial reports and ongoing assurances.

EXECUTIVE SUMMARY

Attached is a summary of the financial activities for the quarter ended March 31, 2021. This information was obtained from third quarter financial reports submitted by each university.

Also enclosed is a general explanation of CARES Act funding and a schedule of CARES Act allocations and funds drawn.

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

Policy Number: FB-IV.V.-1

University of Louisiana System

**Title: STUDENT TECHNOLOGY
FEE EXPENDITURE
GUIDELINES**

Effective Date: June 24, 2021

Cancellation: September 1, 1999

Chapter: Finance and Business

Policy and Procedures Memorandum

STATEMENT OF PURPOSE:

The Student Technology Fee shall be dedicated to the acquisition, installation, maintenance, and efficient use of state-of-the-art technology solely for the purpose of supporting and improving student life and learning, and to better prepare its students for the workplaces of the twenty-first century.

DEFINITION:

The term “technology” or “technologies” means computer hardware and software (and the networking and supporting computer and telecommunications infrastructure, including the costs of renovation, upgrading, or preparation of existing facilities), laboratory instruments, and discipline-specific equipment, including but not limited to such items as scales, microscopes, and musical instruments.

POLICIES AND PROCEDURES:

Authorization:

All Student Technology Fee funds shall supplement and not replace currently allocated funds for technology, in accordance with provisions of Act 1450.

Fee Assessment:

The Student Technology Fee shall not exceed five dollars (\$5.00) per credit hour per semester, or quarter (La Tech), and shall not exceed \$100 per semester, or quarter (La Tech). The fee shall be assessed all regular and interim courses. In accordance with L.R.S. 17:3351.1, assessment of the fee may be terminated by a two-thirds vote of the members of the governing board of each institution's Student Government and a majority of the UL Board of Supervisors. Based on each institution's SGA Constitution, any rescission might also require a majority vote of students in a referendum.

Administration:

Student involvement is critical to the successful administration of the Technology Fee. Accordingly, an appropriate oversight committee shall oversee the Student Technology Fee Program of each campus, with student membership accounting for a majority of the Committee membership. Business may not be considered at any Student Technology Fee Committee meeting without a quorum comprising at least one-half of the full Committee membership; and the quorum must include at least one-half of the total student membership on the Committee. The University's CFO and/or designee will ensure the proper accounting treatment for all transactions.

Plan:

Each Student Technology Fee Committee shall adopt a formal plan for administering the Technology Fees. Each plan should include specific goals and objectives. Proposals for expenditures from the Student Technology Fee Fund should specify which of the goals and objectives of the Student Technology Fee Plan would be advanced if the expenditure were made. The plan may provide for the appointment of a Technical Review Committee as appropriate to assist the Student Technology Fee Committee in the evaluation of specific proposals.

Expenditures:

All expenditures made from the Student Technology Fee Fund must be authorized in the annual Student Technology Fee Program budget recommended by a majority of the members of the Student Technology Fee Oversight Committee and approved by the campus President. With a vote of at least two-thirds of the members of the Oversight Committee, followed by approval of the campus President and the University of Louisiana Board of Supervisors, up to 40% of the annual Student Technology Fee revenues may be used to secure debt. All recommendations for expenditure of funds are subject to approval by each University President.

Appropriate expenditures include:

- Hardware and software acquisitions and associated costs which may also include costs associated with ERP systems, LMS systems, etc.
- Infrastructure costs, such as network, internet, Wi-Fi, etc., that provide or enhance student access to technology. Consideration of hot spots to be checked out or used as a back-up for students if campus-wide connectivity is under threat.
- Equipment and associated costs necessary to provide and/or enhance the technology in classrooms or other support space for students. Consideration to make color printing available as well, especially for use by student organizations or students.
- Provision of non-credit instructional programs for students to maximize their use of the information technology resources of the University.
- Those to ensure that University spaces, including instructional laboratories and studios, are equipped with the most current technology, including equipment, appropriate to teaching and learning in various academic disciplines.
- Personnel costs for new positions required for the support and maintenance of new and expanded student classrooms, labs, and learning centers. Personnel expenditures should be focused on student employment and generally should not exceed 25% of the annual Technology Fee Program budget.
- Accounting adjustments that may include, but are not limited to, student accounts receivable allowances, write-offs and/or other reconciling entries.

The Student Advisory Council (SAC) is of the opinion that every effort be made to ensure that equipment bought with money collected from technology fees at System universities be kept in the hands of students and retained for their use and be placed in areas of direct benefit to the students. This policy shall be in effect unless the university's original Technology Fee Plan indicated a plan for use of items that becomes obsolete that were originally purchased with technology fee monies. The Technology Fee Committee on each campus will provide the final approval for the placement of this equipment.

The following is a list of areas in which the Student Advisory Council thinks obsolete equipment should be placed:

1. Residence Hall Labs – create new or enlarge existing dorm labs
2. Residence Hall Rooms – begin with honors dorms and work into putting computers in all dorm rooms
3. Library – create new or enlarge existing labs with computers
4. Ancillary Departments – registrar's office, financial aid labs, testing centers

STUDENT TECHNOLOGY FEE EXPENDITURE GUIDELINES

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5. Student Organization Labs – create labs specifically for student organization use
6. Any area that is deemed appropriate by tech committees as long as there is direct student benefit
7. Enlarge current labs according to the amount of student traffic in those labs

In instances where the above choices have been exhausted, the Council suggests the following:

1. Transfer equipment to areas of the university that need computers as long as the computers' presence will enhance the quality of education for the students
2. Transfer equipment to areas of the university where benefit to students may be indirect but will be effective in enhancing the quality of education for students

When the property is no longer useful for its original purpose, the equipment shall be discarded according to the university's Disposition of Surplus Property policy. A listing of proposed surplused equipment should accompany annual reporting. This will provide the campus SAC the ability to collectively direct where equipment can best meet requirements/recommendations associated with the updates to the UL System Policy.

Accounting:

Each University shall place all funds in a restricted account and limit expenditure to those in full compliance with the Student Technology Fee Plan. In addition, each University at which the technology fee is assessed shall prepare and make publicly available a separate accounting of the use of monies derived from the fee, updated every spring and fall semester, or twice a year for La Tech.

Amendment of the Student Technology Fee Plan:

The Student Technology Fee Plan may be amended only upon a vote of at least two-thirds of the members of the Student Technology Fee Oversight Committee and of a majority of the members of the campus student governing organization.

Revision:

This policy may be revisited upon the request of a simple majority of the members of the Board's Student Advisory Council.

Exceptions:

Any requests for exceptions to these guidelines and policies may be submitted to the System Vice President of Finance for consideration on a case-by-case basis.

Policy References:

Louisiana Revised Statute 17:3351.1

Review Process:

Chief Officers for Business Affairs
Student Advisory Council

Distribution:

University Presidents