

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

**AUDIT COMMITTEE**

**December 5, 2024**

- Item H.1.**     **University of Louisiana System’s** request for approval of revised Internal Audit Charters for the University of Louisiana System’s nine universities and the University of Louisiana System Office.

**EXECUTIVE SUMMARY**

The Internal Audit Charters set forth the purpose, authority, and responsibility of the internal audit activity for the University of Louisiana System’s nine universities and the University of Louisiana System Office. The charters have been modified to reflect Global Internal Audit Standards issued by the Institute of Internal Auditors that are effective January 9, 2025. The campus charters are on file at the System office should any Board Member wish to receive a copy.

**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 Internal Audit Charters for the University of Louisiana System’s nine universities and the University of Louisiana System Office.*

## **University of Louisiana System Internal Audit Charter**

The University of Louisiana System Board of Supervisors (Board) supports the University of Louisiana System (UL System) Chief Audit Executive (CAE) as a staff member for coordination of the system-wide internal audit function. The system-wide internal audit function consists of an internal audit function at the University of Louisiana System (UL System) and each University with a Director of Internal Audit.

### **I. Purpose**

The purpose of the internal audit function is to strengthen the University of Louisiana System's (UL System) ability to create, protect, and sustain value by providing the University of Louisiana System Board of Supervisors (Board) and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances UL System's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

UL System's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The Institute of Internal Auditors' (IIA) Global Internal Audit Standards™, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Board.
- Internal auditors are free from undue influence and committed to making objective assessments.

### **Commitment to Adhering to the Global Internal Audit Standards**

UL System's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The UL System Chief Audit Executive (CAE) will report annually to the Board and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

### **II. Mandate Authority**

The Board grants the internal audit function the mandate to provide the Board and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the Board. Such authority allows for unrestricted access to the Board. Each of the University Directors of Internal Audit communicates to the Board through the UL System Chief Audit Executive (CAE). If a matter involves a disagreement between the Director and UL System CAE, or if there is an impairment of independence and/or objectivity caused by the UL System CAE, the Director may contact the Board directly.

The Board authorizes the UL System internal audit function to:

- Have full and unrestricted access to the UL System Board Office and Universities' functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of the UL System Board Office and Universities and other specialized services from within or outside the UL System to complete internal audit services.

### **Independence, Organizational Position, and Reporting Relationships**

The UL System CAE will be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See "Mandate" section.) The UL System CAE will report functionally to the Board and administratively (for example, day-to-day operations) to the UL System President and CEO. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the Board, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The UL System CAE will confirm to the Board, at least annually, the organizational independence of the internal audit function. The UL System CAE will disclose to the Board any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

### **Changes to the Mandate and Charter**

Circumstances may justify a follow-up discussion between the UL System CAE, Board, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganization within the organization.
- Significant changes in the UL System CAE, University Directors of Internal Audit, Board, and/or senior management.
- Significant changes to the organization's strategies, objectives, risk profile, or the environment in which the organization operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

### **III. Board Oversight**

To establish, maintain, and ensure that the UL System's internal audit function has sufficient authority to fulfill its duties, the Board will:

- Discuss with the UL System CAE and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the UL System CAE has unrestricted access to and communicates and interacts directly with the board, including in private meetings without senior management present.
- Discuss with the UL System CAE and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the chief audit executive and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the UL System CAE to consider changes affecting the UL System, such as the employment of new auditors or changes in the type, severity, and interdependencies of risks to the organization; and approve the internal audit charter annually.
- Approve the risk-based internal audit plan.
- Approve the internal audit function's human resources administration and budgets.
- Approve the internal audit function's expenses.
- Collaborate with senior management to determine the qualifications and competencies the organization expects in a chief audit executive, as described in the Global Internal Audit Standards.
- Authorize the appointment and removal of the UL System CAE.
- Approve the remuneration of UL System CAE.
- Review the UL System CAE's performance.
- Receive communications from the UL System CAE about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established and review the results annually.
- Make appropriate inquiries of senior management and the UL System CAE to determine whether scope or resource limitations are inappropriate.

### **IV. Director of Internal Audit's Roles and Responsibilities Ethics and Professionalism**

The UL System CAE will ensure that the internal audit function:

- Conforms with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understands, respects, meets, and contributes to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourages and promotes an ethics-based culture in the organization.
- Reports organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

## **Objectivity**

The UL System CAE will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the Director determines that objectivity may be impaired in fact or appearance, the 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 such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for UL System CAE or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any UL System CAE employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the UL System CAE, Board, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

## **Managing the Internal Audit Function**

The UL System CAE has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the Board and senior management. Discuss the plan with the Board and senior management. Then submit the plan to the Board for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the Board and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in UL System's business, risks, operations, programs, systems, and controls.
- Communicate with the Board and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement observations by confirming the implementation of recommendations or action plans and communicate the results of internal audit

services to the Board and senior management periodically and for each engagement as appropriate.

- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact UL System and communicate to the Board and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to UL System's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Board and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the UL System CAE cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Board.

### **Communication with the Board and Senior Management**

The UL System CAE will report to the Board and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Board.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond UL System's risk appetite.

### **Quality Assurance and Improvement Program**

The UL System CAE will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the UL System CAE will communicate with the Board and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the UL System; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

**V. Scope and Types of Internal Audit Services**

The scope of internal audit services covers the entire breadth of the organization, including all of UL System's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Board and management on the adequacy and effectiveness of governance, risk management, and control processes for the UL System.

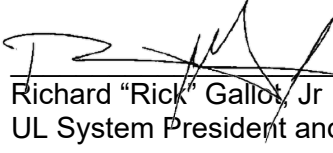
The nature and scope of advisory services may be agreed upon with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of the UL System's strategic objectives are appropriately identified and managed.
- The actions of the UL System's officers, directors, management, employees, and contractors or other relevant parties comply with the UL System's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and 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 UL System.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

## Acknowledgments

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Vacant  
UL System Director of Internal Audit

  
\_\_\_\_\_  
Richard "Rick" Gallos, Jr  
UL System President and CEO

\_\_\_\_\_  
Date

11/20/2024  
\_\_\_\_\_  
Date



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

**AUDIT COMMITTEE**

**December 5, 2024**

**Item H.2.**     **University of Louisiana System’s** request for approval of the revised Audit Committee Charter for the Board of Supervisors for the University of Louisiana System.

**EXECUTIVE SUMMARY**

The Audit Committee Charter outlines the roles and responsibilities of the audit committee to provide oversight to protect and strengthen the University of Louisiana System’s audit processes, compliance with laws and regulations, and internal controls. The charter has been modified to reflect Global Internal Audit Standards issued by the Institute of Internal Auditors that are effective January 9, 2025.

**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 revised Audit Committee Charter for the Board of Supervisors for the University of Louisiana System.*

## **University of Louisiana System Audit Committee Charter**

### **I. Purpose**

The purpose of the University of Louisiana System Board of Supervisors (Board) Audit Committee shall be to assist the Board in fulfilling its oversight responsibilities for the performance of the internal audit function, review external auditor reports, and receive required communication from external auditors, monitor compliance with laws and regulations, as well as UL System policies and procedures, and ensure a system of internal controls and risk management.

### **II. University of Louisiana System Office of Internal Audit**

The Office of Internal Audit consists of nine University Offices of Internal Audit and a UL System Office of Internal Audit. Each office reports functionally to the Board through the Audit Committee and administratively to their respective President

### **III. Composition**

The Audit Committee shall consist of members independent of management and possess financial literacy skills sufficient to understand the UL System's financial statements. These supervisors are to be free from any relationship that, in the Board's opinion, would interfere with the exercise of their independent judgment as members of the audit committee and should recognize the significance of the audit committee's responsibilities.

### **IV. Meetings**

The Audit Committee shall meet as often as necessary to carry out its responsibilities. The Board Chairperson, Board member, UL System President & CEO, University President, or UL System CAE may call a meeting of the Audit Committee.

### **V. Roles and Responsibilities**

The Audit Committee assists the Board in fulfilling its fiduciary responsibilities regarding accounting policies and reporting practices, the quality and sufficiency of audits, and the system of internal control. The Committee must be proactive and inquisitive, as well as provide an open avenue for communication among the Board, independent auditors, UL System CAE, University Directors of Internal Audit, and Institutional Management.

The Audit Committee shall assist the Board with its governance responsibilities by performing the following functions:

1. Internal audit

- Discuss with the UL System CAE and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure each Institutional Office of Internal Audit has unrestricted access to and communicate and interact directly with the Board, including in private meetings without senior management present.
- Discuss with the UL System CAE and UL System President & CEO other topics that should be included in the internal audit charter.

- Participate in discussions with the UL System CAE and UL System President & CEO about the “essential conditions,” described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
  - Approve each Institutional Office of Internal Audit’s charter, which includes the internal audit mandate and the scope and types of internal audit services.
  - Review each Institutional Office of Internal Audit’s charter with the UL System CAE to consider changes affecting the organization, such as the employment of new auditors or changes in the type, severity, and interdependencies of risks to the UL System; and approve each Institutional Office of Internal Audit’s charter annually.
  - Approve each Institutional Office of Internal Audit’s risk-based internal audit plan.
  - Approve each Institutional Office of Internal Audit’s human resources administration and budgets.
  - Approve each Institutional Office of Internal Audit’s expenses.
  - Collaborate with senior management to determine the qualifications and competencies the organization expects in a UL System CAE and University Director of Internal Audit, as described in the Global Internal Audit Standards.
  - Authorize the appointment and removal of the UL System CAE and University Directors of Internal Audit.
  - Approve the remuneration of the UL System CAE and University Directors of Internal Audit.
  - Review the UL System CAE and University Directors of Internal Audit’s performance.
  - Receive communications from the UL System CAE about the internal audit function including its performance relative to its plan.
  - Ensure a quality assurance and improvement program has been established for each Office of Internal Audit and review the results annually.
  - Make appropriate inquiries of senior management and the UL System CAE to determine whether scope or resource limitations are inappropriate.
2. Independent Auditors and Financial Statements (Louisiana Legislative Auditor)
- Review the UL System’s audited financial statements and the related notes to the financial statements, which collectively comprise the UL System’s basic financial statements.

- Review results from the audits, including the planned scope and timing of audits, significant audit findings, and certain internal control-related matters identified during the audits, as well as other matters required to be communicated to those charged with governance under the Generally Accepted Auditing Standards (GAAS).
  - Provide an oversight role for the resolution of significant audit findings and other matters related to the results of the audits.
3. Internal Controls, Compliance, and Risk Management
- Consider the effectiveness of the UL System's internal control system, including information technology.
  - Review the independent auditor's report on internal controls and compliance.
  - Understand the scope of internal and external auditors' review of internal control over financial reporting and obtain reports on significant findings and recommendations, together with management's response.

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

**AUDIT COMMITTEE**

**December 5, 2024**

**Item H.3.**      **University of Louisiana System's** report on internal and external audit activity for the period of October 14, 2024 to November 14, 2024.

**EXECUTIVE SUMMARY**

Attached is a list of internal and external reports completed by various auditors since the October Board meeting. The internal audit reports are prepared based on an 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 conducted in accordance with laws, regulations, or contracts. Also included are internal audits that are currently in progress and a Follow-up Time Table to ensure recommendations made in prior reports are implemented.

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

# AUDIT SUMMARY

December 2024

UNIVERSITY OF  
LOUISIANA  
SYSTEM

FOR YOUR FUTURE. FOR OUR FUTURE.

Office of Internal Audit

# Table of Contents

<b>Summary of Audit Reports Issued Between 10/14/24 and 11/14/24</b>	
Northwestern State University .....	1
University of Louisiana at Lafayette .....	2
<b>Internal Audit Reports Issued in Fiscal Year 2025 .....</b>	<b>3</b>
<b>Internal Audit Reports in Progress .....</b>	<b>4</b>
<b>Schedule of Internal Audit Follow-ups.....</b>	<b>5</b>



# Northwestern State University

**Report Name:**

Review of Private Athletic Camps (1<sup>st</sup> Follow-up)

**Audit Initiation:**

This audit was conducted to comply with Global Internal Audit Standards 15.2 – Confirming the Implementation of Recommendations or Action Plans, which requires the internal auditor to confirm that management has implemented recommendations or action plan

**Audit Scope and Objective:**

To determine if management has taken reasonable steps to implement the recommendations from the Private Athletic Camp Procedural Review report issued on November 30, 2024.

**Observations:**

Management substantially implemented the corrective plans.

**Management Response and Corrective Plan:**

Not applicable due to no observations.





# University of Louisiana at Lafayette

## Report Name:

Auxiliary Services: Campus Bookings Assurance Engagement

## Audit Initiation:

This audit was included in the 2024 Board-approved audit plan.

## Audit Scope and Objective:

To determine whether the Department of Auxiliary Services manages the Student Union, Blackham Coliseum, the Science Museum, various parking areas, and Bourgeois Hall with applicable University policies and procedures adequacy control the process and support compliance with state laws for the period ended June 30, 2023.

## Audit Observations and Recommendations:

Observation 1: In a sample of 45 University Department and off-campus reservations, the following was noted:

- 7 of 45 (16%) reservations had University waived rental charges for University-owned property or spaces. There is unclear evidence of whether all elements of the three-prong test were met.
- 1 of 7 (14%) reservations with waived rental charges also included waived security charges provided by the University Police Department. There is unclear evidence of whether all elements of the three-prong test were met.

Recommendation 1: Management should ensure that the waiver of rental charges is compliant with Article VII, Section 14 of the Louisiana Constitution by utilizing the three-pronged test developed by the Louisiana Attorney General.

Observation 2: The University waived rental fees for the 2023 Mid-Winter Fair Rodeo at the Blackham Coliseum without a current Cooperate Endeavor Agreement that stated the fees should be waived. There was a Memorandum of Understanding (MOU) entered upon on June 30, 2008, that does not contain the requirements for the University of Louisiana System (UL System) Policy.

Recommendation 2: Management should update a MOU or Cooperative Endeavor agreement with the Association that adheres with UL System Policy.

Observation 3: In a sample of 45 University Department and off-campus reservations, there were 2 of 45 (4%) reservations that were improperly categorized as University Departments allowing a 50% discount. Although these groups had a relationship with the University, they were not a University Department. These instances caused a potential loss of revenue of \$1,850.

Recommendation 3: Management should define what constitutes as a University department and establish parameters to determine which groups that are affiliated organizations qualify for another exception.

## Management's Response and Action Plan:

Management concurred with the finding and provided a corrective plan.

## Internal Audit Reports Issued in Fiscal Year 2025\*

Report Title by Institution	Issue Date
<b>UL System Board Office</b>	
1) Audit of the P-card and CBA Programs	6/18/2024
<b>Grambling State University</b>	
2) Investigation of Former Financial Aid Director	10/4/2024
1) Internal Quality Assessment	10/25/2024
<b>Louisiana Tech University</b>	
1) Review of Year-End Inventory Observations	7/8/2024
<b>Northwestern State University</b>	
1) Review of Vault Reconciliation	8/21/2024
2) Faculty Salary and Workload Analysis (Advisory)	10/10/2024
3) Review of Private Athletic Camps (1st Follow-up)	11/7/2024
<b>Southeastern Louisiana University</b>	
1) Audit of Inventories	7/29/2024
<b>University of Louisiana at Lafayette</b>	
1) Campus Food Service Contract (1st Follow-up)	6/27/2024
2) Audit of Auxiliary Services: Campus Bookings	10/21/2024
<b>University of Louisiana Monroe</b>	
1) Review of ULM Information Security Incident Response Plan	8/5/2024

\*-These are issued reports presented during the FY2025 UL System Board of Supervisor meetings. The issued date is after 6/3/24.

## Internal Audit Reports In Progress

Report Title by Institution
<b>Grambling State University</b>
1) Electronic Payment Systems Desk Review (2nd Follow-up)
2) Facilities Management, Inventory, and Key Control Audit (4th Follow-up)
3) Quality Assessment for External Validation
<b>Louisiana Tech University</b>
1) Review of Aramark Food Service Contract
2) Quality Assessment for External Validation
<b>McNeese State University *</b>
<i>none.</i>
<b>Nicholls State University *</b>
<i>none.</i>
<b>Northwestern State University</b>
1) Athletic Department Vault Reconciliation
2) Quality Assessment for External Validation
<b>Southeastern Louisiana University</b>
1) Review of Onboarding for the Athletics' Business Office
2) Audit of Cash Collection Points (1st Follow-up)
3) Quality Assessment for External Validation
<b>University of Louisiana at Lafayette</b>
1) Quality Assessment for External Validation
2) Campus Safety Assurance Engagement (1st Follow-up)
<b>University of Louisiana Monroe</b>
1) Review of Internal Controls over ULM Psychology Program Testing Kits & Materials
2) Quality Assessment for External Validation
<b>University of New Orleans *</b>
<i>none.</i>

\*- The Director of Internal Audit position is vacant.

## Schedule of Internal Audit Follow-ups

Report Title by Institution	Follow-up Number	Date to Begin Follow-up
<b>Board Office</b>		
1) Audit of the P-card and CBA Programs	1st	6/18/2025
<b>Grambling State University</b>		
1) Electronic Payment Systems Desk Review	2nd	6/23/2024
2) Facilities Management, Inventory, and Key Control Audit	4th	8/24/2024
3) University Funded Cell Phone Desk Review	2st	3/13/2025
4) Vault Reconciliations Report	5th	5/2/2025
5) Investigation of Former Financial Aid Director	1st	10/4/2025
<b>McNeese State University</b>		
1) Governor's Program for Gifted Children	1st	4/23/2025
<b>Nicholls State University</b>		
1) Investigative Audit of Music Conservatory Program	1st	4/22/2022
2) Investigative Audit of Graduate Assistant Timesheet	2nd	6/24/2022
3) Investigative Audit of Residential Living	1st	6/23/2023
4) Bridge to Independence Fundraising Audit	1st	6/23/2023
<b>Northwestern State University</b>		
1) Review of Athletic Business Operations	1st	3/4/2025
2) Review of Purchasing Card	1st	5/16/2025
<b>Southeastern Louisiana University</b>		
1) Audit of Cash Collection Points	1st	8/23/2024
2) Audit of Transportation Services	1st	11/16/2024
3) Investigation of Milestone, Inc. Fraud	1st	11/2/2024
<b>University of Louisiana at Lafayette</b>		
1) Campus Safety Assurance Engagement	1st	2/23/2024
2) Family and Medical Leave Act Assurance Engagement	1st	4/26/2024
3) Hiring and Separation Practices Assurance Engagement	1st	3/13/2025
<b>University of Louisiana Monroe</b>		
1) Review of Internal Control & Compliance over ULM Rental Facilities Usage	1st	4/26/2024
2) Review of College of Health Sciences Dean's Office Operations	1st	11/15/2024
3) Review of ULM Information Security Incident Response Plan	1st	8/5/2025
<b>University of New Orleans</b>		
1) Change in Payroll Process	1st	6/23/2023
2) College of Sciences	3rd	6/23/2023
3) Review of Legislative Changes for the 2022 Session	1st	8/23/2024

\* - Follow-up in progress.