

TO: Board of Visitors Audit and Compliance Committee

Jerri F. Dickeski, Chair
Jay Harris, Vice Chair
Kay A. Kemper (*ex-officio*)
R. Bruce Bradley (*ex-officio*)
Robert S. Corn
Unwanna B. Dabney
Lisa B. Smith

FROM: Amanda Skaggs
Chief Audit Executive

DATE: June 1, 2021

SUBJECT: Meeting of the Committee, June 16, 2021

The Board of Visitors Audit and Compliance Committee will meet on Wednesday, June 16, 2021, at 11:00 a.m. via Zoom. Enclosed for your review are the agenda and supporting documents.

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- I. Approval of Minutes – The Committee will consider a motion to approve the minutes of the Audit and Compliance Committee meeting held on April 22, 2021.
 - II. Report from the Auditor of Public Accounts Regarding the FY2020 Financial Statement



Activity and Status of Audit Issues Since April 2021

University Audit Department
June 04, 2021

Activity and Status of Audit Issues Since April 2021

The University Audit Department follows up with management as to the status of previously recommended corrective actions related to issues identified in previous audit reports. In accordance with the Statement of Policies of the University Audit Department, which was approved by the Board of Visitors, the Chief Audit Executive is responsible for ensuring that individual departments have taken appropriate

Activity and Status of Audit Issues Since April 2021

Issue Status by Engagement

| Engagement Title | Report Date | # of Issues Closed Since 04/08/2021 | # of Issues Open as of 06/01/2021 |
|---|--------------------|-------------------------------------|-----------------------------------|
| NCAA Compliance Recruitment, Title IX, Academic Advising | 8/22/16 | 0 | 1 |
| College of Engineering and Technology | 3/08/17 | 0 | 1 |
| Office of the University Registrar | 3/15/19 | 0 | 1 |
| Department of Human Resources | 4/02/19 | 0 | 1 |
| Police Department Fiscal Activities Engagement FY19 Board Governance | 1/06/20 6/04/20 | 0 | 2 |

Activity and Status of Audit Issues Since April 2021

Summary Status by Executive Area

| Audit Engagement Title | Report Date | # of Issues Closed since 4/08/2021 | # of Issues Open as of 6/01/2021 |
|---|-------------|------------------------------------|----------------------------------|
| Academic Affairs | | | |
| College of Engineering and Technology | 3/08/17 | 0 | 1 |
| Academic Affairs* | 3/17/21 | 0 | 8 |
| AdminFr1j ET Q q 49.92 599.04 287.159 14.64 re W n BT /T859 14.64 re W n BT /TT2 1 4 re7. | | | |

Activity and Status of Audit Issues Since April 2021

Activity and Status of Audit Issues Since April 2021

| ExecutiveArea | Audit Title | Audit Observation | Category | Report Date | Original Due Date | |
|---------------|-------------|-------------------|----------|-------------|-------------------|--|
|---------------|-------------|-------------------|----------|-------------|-------------------|--|

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OLD DOMINION UNIVERSITY
University Audit Department
Audit Plan
FY 2021-2022

SCHEDULED ENGAGEMENTS

| Audits | Area | Estimated Hours | Group Total |
|--|--|-----------------|--------------|
| Athletics Business Office | Athletics | 350 | |
| Housing and Residence Life | Student Engagement and Enrollment Services | 350 | |
| Budget Office | Administration and Finance | 350 | |
| University Libraries | Academic Affairs | 350 | |
| College of Science | Academic Affairs | 400 | |
| Cybersecurity: Intrusion Detection and Incident Response | Administration and Finance | 400 | |
| Conflict of Interests | Various | 250 | |
| Enterprise Data Storage and Recovery | Administration and Finance | 350 | |
| Desktop Management | Administration and Finance | 250 | |
| | | | |
| Annual Engagements | Area | Estimated Hours | Group Total |
| Office of the President FY2021 Expenditures | Office of the President | 100 | |
| Police Department Fiscal Activities FY2021 | Administration and Finance | 200 | |
| | | | 300 |
| Assisting Other Departments | Area | Estimated Hours | Group Total |
| Endowment Spending | University Advancement | 250 | |
| Audit Outreach | Student Engagement and Enrollment Services | 350 | |
| | | | 600 |
| Audits Started In Prior Fiscal Years | Area | Estimated Hours | Group Total |
| Banner Workflows | Various | 325 | |
| Office of Visa & Immigration Service Advising | Academic Affairs | 110 | |
| Facilities Events and Equipment and Tennis Center | Athletics | 130 | |
| Enterprise Service Bus | Administration and Finance | 4 sE | |
| Closeout Procedures for the Confucius Institute | Academic Affairs | 25 | |
| Police Department (Operations) | Administration and Finance | 50 | |
| College of Business | Academic Affairs | 10 | |
| Payroll Benefits | Administration and Finance | 150 | |
| Special Project: Student Conduct and Academic Integrity | Student Engagement and Enrollment Services | 80 | |
| Special Project: Institutional Research | Student Engagement and Enrollment Services | 5 | |
| | | | 1,065 |
| Total Scheduled Audits | | | 5,015 |

OTHER AUDIT ACTIVITIES

| Activity | Estimated Hours | Group Total | |
|--|-----------------|--------------|--------------|
| Audit and Compliance Committee Activities | 200 | | |
| Audit Planning and Risk Assessment | 150 | | |
| Fraud Waste and Abuse Hotline | 150 | | |
| Follow-Up Activities for Open Action Items | 300 | | |
| Compliance Advisory Committee | 100 | | |
| Policy Review Committee | 100 | | |
| Audit Software Updates and Reviews | 100 | | |
| Annual Internal Quality Assurance Activities | 100 | | |
| Continuing Professional Development | 250 | | |
| Special Requests / Unscheduled Audits | 350 | | |
| | | | 1,800 |
| Total Other Audit Activities | | | 1,800 |
| Total Audit Hours | | 6,815 | |

OLD DOMINION UNIVERSITY
University Audit Department
Audit Plan
FY 2020-2021

PROPOSED TO REMOVE

SCHEDULED ENGAGEMENTS

| Audits | Area | Estimated Hours | Group Total |
|---|--|-----------------|-------------|
| Athletics Business Office | Athletics | 350 | |
| Facilities Events and Equipment and Tennis Center | Athletics | 300 | |
| Office of Visa & Immigration Service Advising | Academic Affairs | 350 | |
| Housing and Residence Life | Student Engagement and Enrollment Services | 350 | |
| Budget Office | Administration and Finance | 350 | |
| University Libraries | Academic Affairs | 350 | |
| Enterprise Service Bus | Administration and Finance | 400 | |
| Banner Workflows | Various | 400 | |
| Owens House Closeout Construction Audit | Administration and Finance | 140 | |
| | | | |

| Annual Engagements | Area | Estimated Hours | Group Total |
|--------------------|------|-----------------|-------------|
| | | | |

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OTHER AUDIT ACTIVITIES

| | | | |
|---|--|-----|--|
| | | 100 | |
| Audit Software Updates and Reviews | | 100 | |
| Annual Internal Quality pg .8.5 (t)3 6 BT -0.005h 73 (g .88 (e)0.5 (p)0.c5 (t)35 (t)3.5 (i)8.v5 (t)35 (i48.5 (t)3.7 (i)8.52 (s)]]TJ ET EMC / | | | |

* indicates an integrated engagement inclusive of information technology, and business operations.