

---

The Audit and Compliance Committee of the Board of Visitors of Old Dominion University met at 10:00 a.m. on Thursday, April 21, 2022. The meeting was held in the Board Room of the Broderick Dining Commons on the Norfolk campus. Present from the Committee were:

Omotomilola Jegede (Student Representative)

Absent from the Committee: Unwana B. Jones  
Toykea S. Jones (ex-officio)

Also present:

|                   |                     |
|-------------------|---------------------|
| Brian O. Hemphill | September Sanderlin |
| Austin Agho       | Ashley Schumaker    |
| Leigh Comsudis    | Wood Selig          |
| Annamarie Ginder  | Garrett Shelton     |
| Todd K. Johnson   | Amanda Skaggs       |
| Donna Meeks       | Don Stansberry      |
| Tom Odom          | Rob Wells           |
| Chad A. Reed      | Allen Wilson        |
| Dave Robichaud    |                     |

The Chair called the meeting to order at 10:00 a.m.

– Mr. Hall moved to approve the minutes from the December 9,

---

2021, meeting and Mr. Corn seconded the motion. The minutes were unanimously approved by all members present and voting. (

Closeout, Police Department Operations, Tennis Center, and Office of Visa and Immigration Service Advising.

– The University Audit Department hired Fort Hill to perform the construction close out audit. The objective was to evaluate the Construction Manager’s reported costs and fees relative to the compensation language in the contract documents. Fort Hill reconciled all of the costs and found that the University was overbilled and paid \$379,405.98 more than the Construction Manager was due. Duplicate leased equipment charges also afforded an additional \$13,998.01 credit. Costs billed related to a labor burden greater than the contract allowed for provided an additional \$11,773.29 credit. The accompanying taxes and insurance adjustment of \$492.23 along with a



is a facility on campus under the purview of the Athletics Department. It has indoor and outdoor courts and offers a variety of memberships, lessons, youth and adult programs and has a pro shop that carries equipment for sale.



Emergency Management approval. Once the plan has been approved it should be communicated to all Tennis Center personnel.

offers services for international students and scholars to include helping departments and colleges with hiring international teaching and research faculty. Current populations served include about 650 international students (on F and J visa types), 75 faculty on H1B visa type and 20 scholars on a J visa type (visiting researcher, professor or specialist). The office employs four (4) full time staff members.

The audit included reviewing key processes of the office including correctness of visa holder data in the key systems, visa application fees charged by the office, federal compliance as it relates to visa holders and specifically requirements for change of educational level, full course of study, hiring, hours worked, and annual reporting to the State department. The audit also included compliance with University expectations as it relates to health insurance requirements for select visa holder types, performance evaluations, emergency management, time entry approvals, records management, expenses and budget reconciliations. Based on all that was reviewed there were 4 formal audit issues to share.

There is one Banner account under the VISA office's control that has a budget of approximately \$375,000 for which no budget reconciliations were performed. The account was not overspent and all expenses that we reviewed were properly approved and appropriate for the function of the office. University policy states that monthly reconciliations are to be performed no later than 30 days after month end, include comparing system data with department records, and be certified by the preparer and the approver. The office needs to perform monthly reconciliations in accordance with Policy.

All new employees must verify their identity and legal authorization to work by completing the I-9 form within 3 business days of starting work for pay. For the majority of new non-immigrant hires during the Spring 2021 semester, compliance with the three-day rule could not be confirmed due to the inconsistent hire dates used among the key forms and systems. Thirty-three (33) of forty-seven (47) new non-immigrant employees had dates of hire that did not agree in the federal government's e-verify system and Banner, making it difficult to determine the actual hire date. Additional testing was performed on seven (7) of those and all had additional exceptions related to inconsistent dates when comparing the date used on the I-9 form and payroll forms. A desire to pay employees a stipend over a set period was an identified cause which led to the hire date inputted actually being the start date for payment rather than the start of work. The VISA office performs the verification process for visa holders and enters information in the I-9 system. There are several other departments involved in the hiring process, including payroll, who enters the information in the University's Banner system, the hiring department who works with Human Resources to set the terms of employment related to non-immigrants. VISA should update processes related to I-9 compliance to ensure coordination with all involved depts so that the actual date of hire is accurately and consistently recorded in all systems and forms.

Three (3) systems are used as it relates to key visa holder information. One is the federal SEVIS system, one is the University's Banner system and there is also an intermediary system that is used by the University to take Banner data and upload into the federal SEVIS system. Institutions that enroll non-immigrant students are required to track and monitor non-immigrants at their schools which involves keeping key information up to date in the federal SEVIS system. During interviews with VISA office personnel, it was conveyed that there is a reconciliation process that is p-1 (ed)-143 (e)4 5-2 (s)-1

University Libraries  
Athletic Business Office