## **MEMORANDUM**

TO: Board of Visitors Audit Committee

Ross Mugler, Chair R. Bruce Bradley, Vice Chair Lisa B. Smith (*ex-officio*) Kay A. Kemper (*ex-officio*) Carlton F. Bennett Jerri F. Dickseski Donna L. Scassera Robert M. Tata

- 5. Confucius Institute (Agreed Upon Procedures 2016 and 2017)
- 6. Payment Card Industry (PCI) Compliance
- 7. Institutional Scholarships
- 8. Active Directory
- 9. Special Projects / Other Engagements
- B. Presentation of Completed Audit Reports (Enclosed)
  - 1. Office of the President FY2018 Annual Audit
  - 2. Card Center Information Technology
- C. Open Audit Issues Update

### III. <u>Report from the Vice President for Administration and Finance</u>

- A. Red Flag Report
- B. University Compliance

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#### Scope and Objectives

This audit consisted of reviewing expenditures made in fiscal year 2018 for the following budget codes within the Office of the President: 1PR00, 6PR02, 6PR08, and 6PR62. The categories of expenditures reviewed included travel, memberships, entertainment in connection with University functions hosted by the President, gasoline charges, cable charges, and use of the department's small purchase charge card.

Transactions from the aforementioned budget codes were tested on a sample basis to determine whether:

Expenditures were made in compliance with all applicable state and University policies and procedures; Expenditures were reasonable and appropriate to the



# Activity and Status of Audit Issues since June 2018

University Audit Department November 21, 2018

## Activity and Status of Audit Issues Since June 2018

Issue Status by Engagement							
Engagement Title	Report Date	# of Issues Closed Since 6/01/18	# of Issues Remaining as of 11/20/18				
International Student and Scholar Services	5/17/12	1	0				
Foundation Relationships/Transactions Monarch Physical Therapy	5/24/13 5/29/15	1 2	0				

Summary Status by Executive Area

Audit Engagement Title

# of Issues Closed

Action Plan Status by Report Date							
Area	Audit Title	Audit Finding	Category	Report Date	Original Due Date	Status	
Academic Affairs	International Student and Scholar Services	Improve Essential Processes	Process	5/17/12	9/15/12	Complete	
Administration and Finance	Foundation Relationships/Transactions	Updated or Formal Written Agreements with ODURF	Legal	5/24/13	N 10.56 1	115.8 440.16 Tm( )TJ	.j517al!

Activity and Status of Audit Issues Since June 2018

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