

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





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## Activity and Status of Audit Issues Since April 2021

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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
<b>Total Scheduled Audits</b>			<b>5,015</b>

**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
<b>Total Other Audit Activities</b>			<b>1,800</b>
<b>Total Audit Hours</b>		<b>6,815</b>	

**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.