

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

AUDIT COMMITTEE

April 24, 2025

Item F.1. **University of Louisiana System's** report on internal and external audit activity for the period of February 17, 2025 through April 7, 2025.

EXECUTIVE SUMMARY

Attached is a list of internal and external reports completed by various auditors since the February 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

April 2025



FOR YOUR FUTURE. FOR OUR FUTURE.

Office of Internal Audit

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Grambling State University

External Audit Reports

1. Applying Specified Procedures

Audit Initiation: These external procedures were conducted by Louisiana Board of Regents.

Audit Scope and Objective: The scope of this audit was to review a sample of data submitted by Grambling State University (GSU) through SSPS for the Academic Year (AY) 2022-2023.

Observations: Total credit hours earned were inaccurately reported to the Board of Regents in SSPS for two of the thirty students tested (7%). Both students failed a repeated course. The Repeat Indicator on the transcript activated by GSU to ensure adherence to their policy for the calculation of an Adjusted GPA prevented the hours related to the original non-failing grade from being calculated in the hours earned. GSU had no procedure in place to prevent this error from occurring.

Recommendation: Grambling State University should develop and implement policies and procedures to ensure each semester's total credit hours are accurately reported and reflected in all student transcripts.

Management Response and Corrective Plan: Per Gavin Hamms, Associate President of Enrollment Management, effective February 10, 2025, to ensure the accuracy of the total earned hours on the transcript as well as SSPS data, "The Repeat Indicator box will only be activated in Banner to calculate the adjusted GPA" and "will be deactivated...immediately after the adjusted GPA is calculated."

2. Louisiana Legislative Auditor (LLA) NCAA Agreed-Upon Procedures

Audit Initiation: These external procedures were conducted by the LLA.

Audit Scope and Objective: To assist the University in determining whether the accompanying Statement of Revenues and Expenses (Statement) of the University's Athletics Department is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 20.2.4.17, in evaluating the University's compliance with other specified NCAA legislation, and in evaluating the effectiveness of the University's internal control over compliance for the year ended June 30, 2024.

Observations:

- As a result of these procedures, we noted that the five cash receipt batch sheets of ticket sales did not have a signature of the athletics business manager, as required by policy.
- We identified a total overstatement of \$1,105,014, which included an overstatement of other operating expenses of \$1,039,414 in other sports related to capital expenditures and an overstatement of \$65,600 in football related to capital expenditures made by the Grambling University Foundation, Inc. on behalf of the

University, which should not be included in the Statement in accordance with NCAA Agreed-Upon Procedures guidelines. The capital expenditures made on behalf of the University also resulted in an overstatement of \$65,600 to contributions related to football. The University made the necessary adjustments to correct its Statement for these errors.

- We were provided ticket sales summaries generated by Ticketmaster and the university's ticketing system, known as Artic, and other documentation supporting ticket sales for the games scheduled and we examined differences between these totals and those in the general ledger. We found the revenue recorded for the selected football game to be \$61,412 less than the total shown on the summary report.
- We found the revenue recorded for the game to be \$61,412 less than the total shown on the settlement report.
- We noted \$1,055,205 in contributions and athletic facilities debt service expenses for football were omitted. Additionally, as noted above in General Procedures, item 2, we also identified a \$65,600 overstatement in contributions and capital expenditures for football. The summary schedule above and Statement A have been corrected to include these adjustments.
- We noted the women's bowling countable contests of seven did not meet the required eight minimum contests played as required by Bylaw 20.10.6.3. We found no other exceptions as a result of these procedures.
- The variance between current-year and prior-year Pell Grants was an overall increase of 42 grants. The University represented that the number increased in fiscal year 2024 as a result of a larger number of student athletes that applied and were eligible for the Pell grant.

Recommendations:

None noted.

Management Response and Corrective Plan:

None noted.



Louisiana Tech University

External Audit Report

1. Louisiana Legislative Auditor (LLA) Management Letter

Audit Initiation:

These external procedures were conducted by the LLA.

Audit Scope and Objective:

As a part of our audit of the University of Louisiana System (System) and our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2024, we performed procedures at Louisiana Tech University (La Tech) to provide assurances on financial information that is significant to the System's financial statements; evaluate the effectiveness of La Tech's internal controls over financial reporting and compliance; and determine whether La Tech complied with applicable laws and regulations.

Observation:

In December 2024, La Tech discovered that during the period from February 2024 through November 2024, nine electronic fund transfer (EFT) payments to an out-of-state university totaling \$206,451 had been fraudulently diverted to unknown person(s). The misappropriation of funds occurred after an unknown individual(s) submitted fraudulent emails impersonating La Tech's point of contact with the out-of-state university, requesting a change in payment method from physical check to EFT. La Tech processed the request under the incorrect assumption that it was legitimate.

Recommendation:

La Tech should continuously evaluate its internal controls to guard against future fraud attempts.

Management Response and Corrective Plan:

Management concurred with the finding and provided a corrective action plan to further enhance the university's internal controls and verification procedures to better safeguard against increasingly sophisticated cyber threats targeting payment remittance processes.



Nicholls State University

Internal Audit Report

1. Follow-up to Investigative Audit of Residential Living Outside Employment

Audit Initiation:

This engagement was included on the Board-approved audit plan as a follow-up audit.

Audit Scope and Objective:

Internal audit made inquiries to determine whether the corrective action based on the recommendations and management's response in the Investigative Audit of Residential Living Outside Employment audit report dated May 9, 2022 was implemented. Planning and initial inquiries began in February 2025 and were completed in March 2025.

Observations:

Management has implemented all of the recommendations and the employee has terminated employment on September 5, 2022. As a result, the prior audit observations are now closed.

Recommendations:

The matter is resolved, and no further action is required.

Management Response and Corrective Plan:

Management provided corrective action plans for all observations.



Northwestern State University

Internal Audit Report

1. Unscheduled Investigative Review of Time and Attendance Fraud

Audit Initiation:

On February 11, 2025, Internal Audit received a report of occupational fraud in the form of time and attendance abuse committed by a classified employee of the NSU Police Department. Allegedly, Mr. Patrick Korn had falsified time-entry reporting by submitting regular work hours when he was not in the office. Internal Audit performed risk assessment procedures to determine the extent to which these claims could potentially be valid and the impact on obtaining strategic goals. These procedures indicated a high impact and likelihood of fraudulent time entry.

Audit Scope and Objective:

The investigation encompassed a review of time and attendance documentation for Mr. Patrick Korn. The timeframe examined covered the period from August 1, 2024 to January 31, 2025.

In determining the objectives of the investigation, consideration was given to the probability of significant errors, fraud, noncompliance, and other exposures. The objectives of the investigation were to:

1. Detect time theft or fraudulent reporting and patterns of abuse.
2. Assess compliance with university policy.
3. Identify internal control weaknesses and potential deficiencies in time and attendance policies and procedures.

Observations and Recommendations:

Observation 1: Supervisor failure to reconcile actual hours worked with hours electronically reported and unauthorized sharing of log-in credentials.

Recommendation 1: The supervisor should complete time approvals as per the established policies or escalate any delays to the next appropriate level of management. Management should implement a back-up time entry approver for instances where Chief Vercher is unable to verify and complete the time approval process. Shared credentials should be updated and kept confidential.

Observation 2: Misreported work hours.

Recommendation 2: Internal Audit recommends that:

1. The employee should be counseled on time and attendance policies and procedures.
2. The employee's supervisor should log attendance times and reconcile hours worked to hours reported and address any discrepancies.

3. Internal Audit also recommends the employee's leave balances be reduced for the amount of time he was not in the office and repay any overtime paid out for erroneous claims.

Observation 3: Overtime abuse.

Recommendation 3: It is recommended that the University Police department strengthen its overtime approval process by implementing a stricter system for pre-approvals, require mandatory justifications with details of work performed, and review request forms closely for inaccuracies and discrepancies. The amount of overtime paid due to fraudulent reporting should be analyzed and recovered from Mr. Korn.

Management's Response and Corrective Plan:

Management concurs with each observation and is actively implementing corrective action.



Southeastern Louisiana University

Internal Audit Reports

1. Follow-Up Audit of Transportation Services

Audit Initiation:

This engagement was included on the Board-approved audit plan.

Audit Scope and Objective:

The objective was to determine if the management has taken adequate steps to implement the planned action included in the original report issued on November 16, 2023. The scope of this review was limited to evaluating management's implementation of the responses provided in the previous audit.

Observations:

Management has implemented all of the recommendations. As a result, the prior audit observations are now closed.

Recommendation:

None noted.

Management's Response and Corrective Plan:

Not applicable due to no findings/recommendations noted.

2. Follow-Up of Milestone Inc. Fraud Investigation

Audit Initiation:

This engagement was included on the Board-approved audit plan.

Audit Scope and Objective:

The objective was to determine if the management has taken adequate steps to implement the planned action included in the original report issued on December 13, 2023. The scope of this review was limited to evaluating management's implementation of the responses provided in the previous engagement.

Observations:

Management has implemented all of the recommendations. As a result, the prior engagement observations are now closed.

Recommendation:

None noted.

Management's Response and Corrective Plan:

Not applicable due to no findings/recommendations noted.



University of Louisiana at Lafayette

External Audit Report

1. Louisiana Legislative Auditor Fiscal Year 2024 Audit Report

Audit Initiation:

As a part of our audit of the University of Louisiana System (System) and our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2024.

Audit Scope and Objective:

Performed procedures at the University of Louisiana at Lafayette (UL Lafayette) to provide assurances on financial information that is significant to the System's financial statements for Fiscal Year ending June 2024; evaluate the effectiveness of UL Lafayette's internal controls over financial reporting and compliance; and determine whether UL Lafayette complied with applicable laws and regulations.

Observations:

- **Untimely Billing Related to Grant and Contract Agreements**

For the third consecutive year, UL Lafayette did not bill for federal, state, local, and nongovernmental grants and contracts revenue timely in accordance with contract terms and internal policy.

We sampled 40 federal, state, local, and nongovernmental grants and contracts revenue transactions recorded between July 1, 2023, and June 30, 2024, and traced the transactions to their respective invoice/reimbursement requests. We noted 12 (30%) of the invoices selected were billed between 61 and 185 days (average of 120 days) late. In addition, five (12.5%) of the invoices included transactions for multiple billing periods.

Individual contracts and agreements require UL Lafayette to submit billings and supporting information within a specific time period. If the contract/grant award was silent as to the billing frequency, we used additional information gathered from UL Lafayette's approved Award Data Sheets, which specify invoice frequency. Additionally, UL Lafayette's billing policies require that expenditure activity for federal, state, local, and nongovernmental awards issued to UL Lafayette be reviewed for billing on a monthly basis.

Failure to bill timely causes noncompliance with the contract, agreement, and/or internal policy. Additionally, untimely billing increases the risk that receivable accounts could become uncollectable.

UL Lafayette management acknowledges that UL Lafayette policy states that the expenditure activity must be reviewed on a monthly basis, and the billing policy specifies that expenditures must be reviewed on a monthly basis. Management stated that the delays in billing were primarily due to staff shortages and high employee turnover over the last couple of years.

Management should ensure billings are submitted timely and in accordance with contract or agreement terms and UL Lafayette's internal policy. Management partially concurred with the finding and provided a corrective action plan.

Management Response and Corrective Plan:

The University partially concurs with the finding.

While untimely billing has been identified in the FY 2024 audit findings and aligns with previous years' reports, significant progress has been made in reducing delays and improving processes despite ongoing challenges such as high turnover and staffing shortages within the Office of Sponsored Programs Finance Administration and Compliance (SPFAC).

It is important to note that internal policy states awards should be reviewed for billing on a monthly basis; however, the specific terms of each award ultimately determine whether a billing is considered untimely. For example, one invoice identified as 183 days late in this report was, in fact, a revised version of a previously submitted invoice that met the internal timeline requirements.

In FY 2024, we achieved a marked improvement and, while there is still room for growth, this improvement demonstrates our commitment to better aligning with contract terms and internal policies.

Corrective Actions:

Our efforts to address this issue are ongoing, and we are confident that additional measures planned for 2025 will lead to further progress. These measures include:

1. Expanding recruitment strategies to attract top talent in grants accounting. This will include securing talented grant accountants from Attain Consulting group or a similar contracting firm.
2. Exploring electronic billing solutions through the Ellucian Banner Financial System.
3. Cross-training existing staff to strengthen our capacity for timely invoicing and compliance with contractual requirements.

• Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards

For the fourth consecutive year, UL Lafayette did not have adequate controls in place to ensure personnel expenses charged to federal Research and Development (R&D) awards accurately reflected work performed. Inadequate controls related to federal documentation standards for personnel expenses could result in noncompliance with federal allowable costs and cost principles, as well as noncompliance with special tests and provisions related to key personnel effort.

From a population of 14,024 payroll and non-payroll expenses charged to R&D grants for the fiscal year ending June 30, 2024, a sample of 25 transactions were tested for compliance with allowable costs and cost principles requirements. For three (12%) of

the payroll transactions, UL Lafayette was unable to provide documentation to show that personnel-related expenses totaling \$18,707 were supported by time and effort certifications to ensure the accuracy of budget estimates charged to federal awards as required by federal regulations.

Additionally, UL Lafayette did not perform time and effort certifications for the period January 1, 2024, through June 30, 2024. Because there is no after-the-fact review to ensure the accuracy of personnel costs and efforts charged to the awards, UL Lafayette could not ensure compliance with the requirements of special tests and provisions related to key personnel effort.

UL Lafayette noted in its prior-year corrective action that certifications for employees charging time to federal awards would be required annually. Annual certifications are not sufficient to timely detect changes in key personnel effort and ensure prior approvals are obtained when applicable. Furthermore, UL Lafayette noted that the next effort reporting cycle would cover July 1, 2023, through December 31, 2023. The time certification period only covered half of the audit period. As a result, time and effort certifications were not completed by employees on the latter half of the audit period to support that the charges to federal awards for salaries and wages were based on records that accurately reflect the work performed during this period.

Management should strengthen internal controls to ensure that personnel expenses charged to the federal awards are supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Additionally, management should revise the Time & Effort Certification policy and/or implement alternative controls designed to ensure compliance with Special Tests & Provisions requirements. Management should monitor changes in effort for key personnel and ensure that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations.

Management Response and Corrective Plan:

The University partially concurs with the finding.

The audit finding states that UL Lafayette did not perform time and effort certifications for the period January 1, 2024, through June 30, 2024. However, we clarify that these certifications were not intentionally omitted. As outlined in our prior response, the University has been transitioning from a manual to an electronic effort certification system. In the transition, we had opted shifting from a fiscal-year-based reporting framework to a calendar-year-based framework. The effort certifications for the period in question are scheduled for completion by April 15, 2025, at which point they will fully support that salaries and wages charged to federal awards are based on records accurately reflecting work performed.

Corrective Actions:

- The University has developed a structured plan to complete the January 1, 2024 – June 30, 2024 effort certifications, ensuring compliance with 2 CFR §200.430(i), which requires after-the-fact confirmation of personnel costs.
- The Standard Operating Procedure (SOP) will be updated to require biannual effort reporting, enhancing monitoring of personnel effort.
- The University will retain the full calendar-year effort reports (January 1, 2024 – December 31, 2024), including the January 1, 2024 – June 30, 2024 period, electronically on file for audit and compliance purposes.

Planned Actions:

- **Completion of Effort Certifications:** The University will finalize and retain the calendar-year effort reports for January 1, 2024 – December 31, 2024, by April 15, 2025, ensuring compliance with federal regulations and addressing audit concerns.
- **Transition to Biannual Effort Reporting:** Effective FY 2025, UL Lafayette will implement biannual effort reporting to enhance compliance and personnel effort monitoring. The updated SOP will reflect this change.
- The University will make every effort to secure effort certification for Key personnel leaving the university prior to their departure.

• Noncompliance with Subrecipient Monitoring Requirements

For the fourth consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster Programs. Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of improper payments which may have to be returned to the federal awarding agency.

In a sample of seven subawards out of a population of 50 subawards, it was noted that for six (85.7%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the financial and performance reports required by the subaward agreement were obtained and reviewed by UL Lafayette. For three (42.9%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the required risk analyses were performed to evaluate each subrecipients' fraud risk and risk of noncompliance with federal regulations and the terms of the subaward. For two of the subrecipients reviewed (28.6%), UL Lafayette

was unable to provide documentation that ensured each subrecipient obtained the required audit and that the audit was reviewed so that timely and appropriate action could be taken for any findings pertaining to the federal awards, as required by federal regulations. Additionally, for one (14.3%) of the subrecipients evaluated, the subaward documents did not contain the federal award date as required by federal regulations.

UL Lafayette should strengthen controls to ensure that all required financial and performance reports are obtained and reviewed and that all required subrecipient audit reports are obtained and reviewed in order to evaluate the impact of any findings noted by the audit and issue management decision letters, if applicable. In addition, UL Lafayette should strengthen controls to ensure that required information is included in the subaward documents and that risk assessments are performed and documented on all subrecipients in accordance with federal regulations.

Management Response and Corrective Plan:

The University concurs with the audit finding and has taken steps to address the issue.

To enhance compliance, the Sponsored Programs Finance Administration and Compliance (SPFAC) office conducted mandatory refresher training on subaward processing in accordance with federal regulations on April 22, 2024. The training was led by the Sponsored Programs Administration Manager and attended by all Sponsored Programs Administrators. Despite these efforts, staffing challenges continue to impact full implementation of subrecipient monitoring procedures.

Reasons for Finding's Recurrence

- **Staff Attrition:** High turnover has limited personnel expertise in subrecipient monitoring.
- **Loss of Institutional Knowledge:** Frequent staffing changes have disrupted training continuity and knowledge retention.
- **Increased Workload:** A growing research portfolio and outdated systems have delayed implementation of prior corrective actions.
- **System Limitations:** Existing processes, designed for a smaller research operation, struggle to meet increasing demands, compounding compliance challenges.

Revised Corrective Actions Planned

To continue addressing these challenges and ensure sustainable compliance, the University is implementing the following corrective measures under the supervision of the Department's Director:

- **Recruitment & Retention Strategies:** Exploring new approaches to attract and retain qualified SPFAC personnel.
- **Dedicated Subaward Compliance Position:** Establishing a specialist role to oversee subrecipient monitoring.
- **Structured Training Program:** Enhancing onboarding for new hires to improve compliance readiness.
- **Technology Enhancements:** Leveraging automation to streamline subrecipient monitoring and reduce administrative burden.

• Noncompliance with Period of Performance Requirements

UL Lafayette did not ensure that all expenses charged to federal R&D awards complied with the period of performance requirements. From a population of 166 R&D grants with expenses totaling \$6,720,454 and periods of performance starting or ending during the fiscal year ending June 30, 2024, a sample of 17 grants was tested for compliance with period of performance requirements. For two (11.8%) of the 17 grants tested, expenses totaling \$63,790 were identified as noncompliant with the period of performance requirements.

Federal regulations state that a non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and that all financial obligations incurred under the federal award must be liquidated no later than 120

calendar days after the conclusion of the period of performance. One of the two grants had expenses totaling \$28,833 that were incurred after the period of performance. For the other grant, UL Lafayette failed to liquidate obligations, totaling \$34,957, incurred during the period of performance, within 120 days after the end the period of performance.

Noncompliance with the period of performance requirements increases the risk that expenses could be disallowed and not reimbursed by the awarding agency. Management should strengthen their procedures and controls that are in place to ensure that all expenses incurred on federal R&D grants comply with the period of performance requirements.

Management Response and Corrective Plan:

The University concurs with the audit finding.

Expense Posting Delay (\$28,833):

This salary charge reflects work performed within the approved award period. The delay occurred because the Personnel Action Form was received after the June payroll run, resulting in disbursements in July and August. Although the work was completed on time, the payroll posting did not align with the period of performance requirements. We are reviewing our processes to ensure all required documentation is received and processed promptly.

Liquidation of Obligations (\$34,957):

The University failed to liquidate obligations totaling \$34,957 within 120 days following the period of performance. This shortfall is due to staffing challenges in the Sponsored Programs Finance Administration and Compliance (SPFAC) Department. The University is actively exploring strategies to attract and retain qualified grant accountants to improve timely fund closeouts.

Additional Mitigation Measures

1. Engaging External Consultants:

- The University will engage an outside consultant to assess the university's research and administration structure, identifying opportunities to enhance processes and ensure compliance.
- The University is retaining interim professional staffing to assist with invoicing and pre-audit review and to provide functional and technical expertise.

2. Deployment of an Electronic Research Administration System (eRA)

- The University has begun identifying and implementing an electronic research administration system to transform grant management by offering a centralized platform that automates the entire lifecycle from proposal to closeout, minimizing manual errors while ensuring policy compliance and providing clear portfolio visibility through comprehensive reporting capabilities.



University of New Orleans

External Audit Report

1. Louisiana Legislative Auditor (LLA) NCAA Agreed-Upon Procedures

Audit Initiation: These external procedures were conducted by the LLA.

Audit Scope and Objective: To assist the University in determining whether the accompanying Statement of Revenues and Expenses (Statement) of the University's Athletics Department is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 20.2.4.17, in evaluating the University's compliance with other specified NCAA legislation, and in evaluating the effectiveness of the University's internal control over compliance for the year ended June 30, 2024.

Observations:

- We noted that guarantees for men's basketball and women's basketball were understated and overstated by \$180,000, respectively, because the University reported the amount in the wrong sport on the Statement. Statement A was corrected for these errors.
- We noted that athletic student aid was understated by a net \$1,215,813 for understatements in men's basketball (\$263,750), women's basketball (\$147,369), baseball (\$137,785), and other sports (\$667,702), offset by an overstatement in non-program specific expenses of \$793. These errors occurred because the University incorrectly reported the amounts in various expense categories on the Statement. Statement A was corrected for these errors.
- We noted that coaching salaries, benefits, and bonuses paid by the University and related entities was overstated by \$15,651 for men's basketball (\$4,034), women's basketball (\$248), and baseball (\$11,369). We also noted that support staff/administrative compensation, benefits, and bonuses paid by the University and related entities was overstated by \$70,965 for non-program specific expenses. Finally, other sports expenses and non-program specific expenses were overstated and understated, respectively, by \$1,419,282. These errors occurred because the University reported the amounts in the incorrect expense categories on the Statement as noted in item #1 above. Statement A was corrected for these errors.
- We noted team travel was understated by \$141,208 for men's basketball (\$29,554), women's basketball (\$31,490), baseball (\$45,829), other sports (\$22,735), and non-program specific expenses (\$11,600). These errors occurred because the University reported the amounts in the incorrect expense categories on the Statement as noted in item #1 above. Statement A was corrected for these errors.
- We noted other operating expenses were overstated by a net \$889,093 for overstatements in men's basketball (\$285,670), women's basketball (\$170,015), baseball (\$141,974), and other sports (\$670,174), offset by an understatement in non-program specific expenses of \$378,740. These errors occurred because the

University reported the amounts in the incorrect expense categories on the Statement as noted in item #1 above. Statement A was corrected for these errors.

- We noted the University of New Orleans Foundation (UNO Foundation) is the only outside organization that provided individual contributions of monies, goods, or services to the athletic department that exceeded 10% of the total contributions (see Note 1 to the Statement).

Recommendations:

None noted.

Management Response and Corrective Plan:

None noted.

Internal Audit Reports Issued in Fiscal Year 2025

Report Title by Institution	Issue Date
Grambling State University	
1) Investigation of Former Financial Aid Director	10/4/2024
2) Internal Quality Assessment	10/25/2024
3) Facilities Review Report (4th Follow-up)	12/12/2024
4) EPS Desk Review (2nd Follow-up)	1/30/2025
Louisiana Tech University	
1) Review of Year-End Inventory Observations	7/8/2024
2) Quality Assurance and Improvement Program Internal Self-Assessment Report of the Louisiana Tech University Internal Audit Activity	12/16/2024
Nicholls State University	
1) Follow-up to Investigative Audit of Residential Living Outside Employment	3/7/2025
Northwestern State University	
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
4) Athletic Department Vault Reconciliation	12/11/2024
5) Internal Self-Assessment of NSU's Internal Audit Activity	1/24/2025
6) Investigation of Time and Attendance Fraud	4/4/2025
Southeastern Louisiana University	
1) Audit of Inventories	7/29/2024
2) Quality Assurance and Improvement Program Internal Self-Assessment Report of the Southeastern Louisiana University Internal Audit Activity	1/6/2025
3) Follow Up of Cash Collection Points	2/5/2025
4) Audit of Athletics Onboarding Procedures	2/14/2025
5) Follow-Up Audit of Transportation Services	2/28/2025
6) Follow-Up of Milestone Inc. Fraud Investigation	3/11/2025
University of Louisiana at Lafayette	
1) Campus Food Service Contract (1st Follow-up)	6/27/2024
2) Audit of Auxiliary Services: Campus Bookings	10/21/2024
3) University of Louisiana Lafayette QAR Self-Assessment Report	11/14/2024
University of Louisiana at Monroe	
1) Review of ULM Information Security Incident Response Plan	8/5/2024
2) Internal Self-Assessment of ULM's Internal Audit Activity	8/30/2024
3) Review of Internal Control over ULM Psychology Program Testing Kits and Materials	2/4/2025
University of New Orleans	
1) College Of Sciences Third Follow-up Review	2/15/2025

External Audit Reports Issued in Fiscal Year 2025

Report Title by Institution	Auditor	Issue Date
University of Louisiana System		
1) Financial Statement Audit	LLA	12/31/2024
Grambling State University		
1) Independent External Validation of IA's Self-Assessment	Independent Validator	2/12/2025
2) Applying Specified Procedures	BoR	3/25/2025
3) NCAA Agreed-Upon Procedures	LLA	4/2/2025
Louisiana Tech University		
1) Independent Validation of the Louisiana Tech Internal Audit Activity's Self-Assessment	Independent Validator	12/26/2025
2) NCAA Agreed-Upon Procedures	LLA	2/6/2025
3) Management Letter	LLA	3/27/2025
McNeese State University		
1) Management Letter	LLA	12/11/2024
2) NCAA Agreed-Upon Procedures	LLA	1/29/2025
Nicholls State University		
1) NCAA Agreed-Upon Procedures	LLA	1/29/2025
Northwestern State University		
1) Independent Validation of the NSU Internal Audit Activity's Self-Assessment	Independent Validator	12/20/2024
2) NCAA Agreed-Upon Procedures	LLA	1/29/2025
Southeastern Louisiana University		
1) Independent Validation of the Southeastern Internal Audit Activity's Self-Assessment	Independent Validator	1/6/2025
2) Management Letter	LLA	1/9/2025
3) NCAA Agreed-Upon Procedures	LLA	2/12/2025
University of Louisiana at Lafayette		
1) NCAA Agreed-Upon Procedures	LLA	1/24/2025
2) ULL QAR Independent Validation Report	Independent Validator	2/11/2025
3) Management Letter	LLA	3/26/2025
University of Louisiana at Monroe		
1) Independent Validation of the ULM Internal Audit Activity's Self-Assessment	Independent Validator	12/6/2024
2) NCAA Agreed-Upon Procedures	LLA	1/29/2025
University of New Orleans		
1) Management Letter	LLA	1/29/2025
2) NCAA Agreed-Upon Procedures	LLA	2/19/2025

Internal Audit Reports in Progress

Report Title by Institution
Grambling State University
1) University Funded Cell Phone Desk Review (2 nd Follow-up)
2) Vault Reconciliations Report (5 th Follow-up)
Louisiana Tech University
1) Review of Aramark Food Service Contract
2) Review of Procurement Card Procedures
3) Review of Travel Card Procedures
McNeese State University
<i>None (Internal Auditor Started February 17, 2025)</i>
Nicholls State University
1) Investigative Audit of Graduate Assistant Timesheet (2 nd Follow-up)
2) Audit of Purchase Card Program
Northwestern State University
1) Cybersecurity Control Evaluation
2) Follow-Up of Athletic Business Operations
Southeastern Louisiana University
1) Follow-up LLA's Single Audit Findings FYE 6/30/24 for Colleges and Universities
University of Louisiana at Lafayette
1) Campus Safety Assurance Engagement (1 st Follow-up)
2) Office of Intellectual Property and Technology Transfer
University of Louisiana Monroe
1) Review of Internal Control & Compliance over ULM Rental Facilities Usage (1 st Follow-up)
University of New Orleans
1) Change in Payroll Process
2) Single Audit Findings by Office of Legislative Auditor

Schedule of Internal Audit Follow-ups

Report Title by Institution	Follow- up Number	Date to Begin Follow-up
Board Office		
1) Audit of the P-card and CBA Programs	1st	6/18/2025
Grambling State University		
1) University Funded Cell Phone Desk Review *	2nd	2/6/2025
2) Vault Reconciliations Report	5th	5/2/2025
3) Investigation of Former Financial Aid Director	1st	10/4/2025
McNeese State University		
1) Governor's Program for Gifted Children	1st	4/23/2025
Nicholls State University		
1) Investigative Audit of Music Conservatory Program	1st	4/22/2022
2) Investigative Audit of Graduate Assistant Timesheet *	2nd	6/24/2022
4) Bridge to Independence Fundraising Audit	1st	6/23/2023
Northwestern State University		
1) Review of Athletic Business Operations	1st	3/4/2025
2) Review of Purchasing Card	1st	5/16/2025
3) Athletic Department Vault Reconciliation	1st	12/11/2026
4) Investigation of Time and Attendance Fraud	1st	4/4/2026
Southeastern Louisiana University		
1) Audit of Athletics Onboarding Procedures	1st	2/14/2026
University of Louisiana at Lafayette		
1) Campus Safety Assurance Engagement *	1st	2/23/2024
2) Family and Medical Leave Act Assurance Engagement	1st	4/26/2025
3) Hiring and Separation Practices Assurance Engagement	1st	7/1/2025
University of Louisiana Monroe		
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
4) Review of Internal Control over ULM Psychology Program	1st	2/6/2026
University of New Orleans		
1) Change in Payroll Process *	1st	6/23/2023
2) Review of Legislative Changes for the 2022 Session	1st	8/23/2024

* - Follow-up in progress.