Attached is the annual audit plan for fiscal year ending 2014. As a result of the input from the executive management of the University of New Orleans, the System Director of Internal Audit and External Audit, audits required by the University of Louisiana System, and available audit hours, the following areas are scheduled for audit in fiscal year 2013-2014:

- Arena Cash Collections
- Cloud Computing Contracts
- Student Technology Fees and Follow-up
- Ethics Training Compliance
- Hiring Practices
- Compensatory Time Post-Implementation Review
- Financial Aid Hardship Waivers
- Single Audit Follow-up
- Faculty Workload
- Moveable Property Acquisitions
- Medicaid Grant Compliance
- Computer Lab Thefts
- Personnel Action Forms
- Special Requests/Unscheduled Audits
- Follow-up on Internal and External Audit Reports
- Planning, Administrative, Training, and Meetings

Attached is a detailed version of the above areas. System-wide audit plans will be presented at the June 2013 Board of Supervisors’ meeting.

Please note your approval by signing below.

Approved: ____________________ Date: 6/4/13

Dr. Peter Fos, President
1. **Arena Cash Collections** – Priority High; Budgeted Hours 400  
Type of Review: Operational; Financial; Compliance; Reputation  
Objectives:  
1) Determine if the selected cash collection sites are in compliance with University policies and procedures.  
2) Determine if deposits are made in a timely manner.  
3) Determine if there is evidence of fraudulent activity in regards to cash collection activities.

2. **Cloud Provider Contracts** – Priority Moderate, Budgeted Hours 400  
Type of Review: Operational, Information Technology, Compliance; Reputation  
Objectives:  
1) Determine whether the University has addressed risks associated with contracts for cloud services in regards to data storage, ownership of data, data security, data breaches and governance.

3. **Student Technology Fees** - Priority High, Budgeted Hours 150  
Type of Review: Operational; Compliance; Strategic; Reputation  
Objectives:  
1) Determine compliance with Louisiana Revised Statute 17:3351.1, University of Louisiana System Policy and Procedure Memorandum FB-IV.V.-1 Student Technology Fee Expenditure Guidelines and University policies.  
2) Determine whether the University implemented the corrective action from the prior report issued June 29, 2012.

4. **Ethics Training Compliance** – Priority Moderate; Budgeted Hours 150  
Type of Review: Operational; Compliance; Reputational  
Objectives:  
1) Determine whether the University is in compliance with Louisiana Revised Statue 42:1170 and UL System policies.

5. **Hiring Practices** – Priority Moderate; Budgeted Hours 150  
Type of Review: Operational; Compliance; Reputation  
Objectives:  
1) Determine compliance with system policy relative to provisional authority to hire certain employees.  
2) Confirmation of necessary board approval through unclassified personnel actions.  
3) Determine whether the University implemented the corrective action from the prior report issued March 4, 2013.

6. **Compensatory Time Post-Implementation Review** – Priority High; Budgeted Hours 300  
Type of Review: Operational; Financial; Compliance; Reputational; Strategic  
Objectives:  
1) Review the new compensatory time system for unclassified employees to determine whether the system is operating as intended.

7. **Financial Aid Hardship Waivers** – Priority High; Budgeted Hours 150  
Type of Review: Operational; Financial; Compliance; Reputational; Strategic  
Objectives:
1) Determine whether the University is in compliance with Louisiana Revised Statue 17:3351 and University of Louisiana System Policy and Procedure Memorandum FB-IV.V2 Hardship Waivers.

8. **Single Audit Follow-up** – Priority Moderate; Budgeted Hours 70
   Type of Review: Operational; Financial; Compliance; Reputational; Strategic
   Objectives:
   1) Review single audit findings of other universities to determine if adequate policies and procedures are in place to prevent the findings from occurring at UNO.

9. **Faculty Workload** – Priority High; Budgeted Hours 350
   Type of Review: Financial; Compliance; Operational; Reputational; Strategic
   Objectives:
   1) Determine whether there are policies in place to ensure faculty performs a full time workload and University policies and procedures are enforced.

10. **Moveable Property Acquisitions** – Priority High; Budgeted Hours 150
    Type of Review: Financial; Compliance; Operational; Reputational; Strategic
    Objectives:
    1) Determine whether moveable property additions are recorded and depreciated timely in accordance with the Capital Asset and Depreciation Policy.

11. **Medicaid Grant Compliance** – Priority High; Budgeted Hours 200
    Type of Review: Financial; Compliance; Operational; Reputational; Strategic
    Objectives:
    1) Determine whether employees paid through Medicaid grant funding are working in accordance with their time and effort reporting, job description and grant requirements.

12. **Student Computer Lab Thefts and Controls** - Priority High; Budgeted Hours 200
    Type of Review: Financial; Compliance; Reputational; Strategic
    Objective:
    1) Determine whether controls are in place to prevent and deter other thefts in student labs.

13. **Personnel Action Forms** - Priority High; Budgeted Hours 300
    Type of Review: Financial; Compliance; Reputational; Strategic
    Objectives:
    1) Determine the amount of time from initiation to completion of a personnel action.

14. **Special Requests/Unscheduled Audits** – Priority Unknown; Budgeted Hours 160
    Type of Review: Depends on nature of the project
    Objectives:
    1) Perform special requests from University President or UL System Director.
    2) Perform unscheduled audits that require Internal Audit’s attention, e.g. allegations involving fraud.

15. **Follow-up on Internal and External Audit Reports** – Priority High; Budgeted Hours 150
    Type of Review: Depends on audit
    Objectives:
1) Determine if sufficient corrective action has been taken on reportable conditions noted in internal audit reports previously issued.
2) Determine if action has been taken on recommendations noted in external audit reports previously issued.
3) Convey the results of the determinations to appropriate management personnel.

16. **Planning, Administrative, Training, and Meetings** – Priority N/A; Budgeted Hours 150
   Type of Review: Not Applicable
   Objectives:
   1) Stay current of emerging issues and obtain professional development by attending the Louisiana Association of College & University Auditors’ Conferences and seminars, provided funding is available.
   2) Ensure that the day-to-day operations of the Office of Internal Audit are carried out effectively and efficiently.
   3) Update and revise Internal Audit Manual.