

## MEMORANDUM

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  
Peter G. Decker, III

FROM: Greg DuBois  
Vice President for Administration and Finance

DATE: September 3, 2020

SUBJECT: Meeting of the Committee, September 15, 2020

The Board of Visitors Audit and Compliance Committee will meet on Tuesday, September 15, 2020, from 10:30 a.m.-Noon via the Zoom application. The agenda for the meeting is noted below.

### AGENDA

- I. Approval of Minutes – The Committee will consider a motion to approve the minutes of the Audit and Compliance Committee meeting held on June 16, 2010.
- II. Report from the Chief Audit Executive – Amanda Skaggs
  - A. Committee Charter – Discussion and confirmation that FY2020 responsibilities were carried out
  - B. Internal Quality Assurance Improvement Program
    1. FY2020 Program Results
    2. Annual Independence Confirmation

C. Presentation of Completed Audit Reports

1. Active Directory
2. NCAA Compliance – Financial Aid
3. Status of Open Audit Issues

D. Discussion of Open Audit Projects

1. Academic Affairs
2. Design and Construction
3. Information Technology Services
4. Office of Research (Operational)
5. Police Department (Integrated)
6. Payroll Benefits
7. College of Business
8. Office of the President Annual Engagement
9. Confucius Institute Close-Out Procedures
10. Policy Department Fiscal Activities Annual Engagement
11. Special Projects / Consulting

E. Closed Session

F. Reconvene in Open Session and FOIA Certification

# **OLD DOMINION UNIVERSITY AUDIT AND COMPLIANCE COMMITTEE CHARTER**

## **PURPOSE**

connection with the audit; (3) oversight of the internal audit function, including receiving reports and approval of the annual audit plan; and (4) oversight of the University's compliance function."

More specifically, the below are some of the duties of the committee:

### **Financial Statements**

- Receive entrance and exit communications with the external auditors regarding their annual audit of the University, and any other communications as necessary.
- Review with management and the external auditors the results of the audit, including any difficulties encountered.

### **Internal Control**

- Consider the effectiveness of the University's internal control system, including information technology security and control.
- Understand the scope of internal and external auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with

- On an as needed basis, meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.

### **Compliance**

- Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.
- Review the findings of any examinations by regulatory agencies and any auditor observations.
- Review the process for communicating the code of ethics to University personnel and for monitoring compliance therewith.
- Obtain regular updates from management, internal audit, the compliance function and University legal counsel regarding compliance matters.

### **Reporting Responsibilities**

- Regularly report to the Board of Visitors



**UNIVERSITY AUDIT DEPARTMENT OF OLD DOMINION UNIVERSITY**  
**Audit of NCAA Compliance Financial Aid FY 2020**

**AUDIT EXECUTIVE SUMMARY**

**Department Heads:** Randale Richmond, Sr. Associate Athletic Director, Sport Administration, Compliance and Student-Athlete Welfare; Vera Riddick, Director of Student Financial Aid  
**Responsible Executive:** Wood Selig, Director of Athletics  
**Auditor:** Nina Preston, Senior Auditor  
**Chief Audit Executive:** Amanda Skaggs  
**Audit Report Date:** 08/27/2020

**Background**

As a National Collegiate Athletic Association (NCAA) member institution, Old Dominion University (ODU) must comply with all applicable rules and regulations of the NCAA and Conference partners in conducting its 16 intercollegiate athletics programs offered during Academic Year 2018-19. The University has adopted various mechanisms to ensure that the operations of the Men's and Women's athletics programs comply with NCAA

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## **Activity and Status of Audit Issues Since June 2020**

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University Audit Department  
September 2, 2020



## Activity and Status of Audit Issues Since June 2020

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 actions to correct internal control weaknesses and matters of compliance, which were reported at the conclusion of the audit engagements.

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## Activity and Status of Audit Issues Since June 2020

### Issue Status by Engagement

Engagement Title	Report Date	# of Issues Closed Since 6/01/2020	# of Issues Open as of 8/31/2020
NCAA Compliance: Recruitment, Title IX, Academic Advising	8/22/16	0	1
College of Engineering and Technology	3/08/17	0	1
Confucius Institute 2015	4/15/17	2	0
Institutional Equity and Diversity	3/22/18	1	2
Confucius Institute 2016 and 2017	3/01/19	2	0
Office of the University Registrar	3/15/19	0	5
Institutional Equity and Diversity – Training	3/27/19	0	1
Department of Human Resources	4/02/19	2	1
Transportation and Parking Services	5/29/19	2	0
International Programs	8/15/19	0	1
College of Health Sciences	8/27/19	5	0
Office of the President FY2019 Annual Audit	11/13/19	0	1
Police Department – Annual Fiscal Activities	1/06/20	4	4
Board Governance	6/04/20	0	5
Office of Research Information Technology	6/05/20	0	1

## Activity and Status of Audit Issues Since June 2020

Summary Status by Executive Area			
Audit Engagement Title	Report Date	# of Issues Closed since 6/01/20	# of Issues Open as of 8/31/20
Academic Affairs			



