



Report Highlights

University of New Orleans

University of Louisiana System

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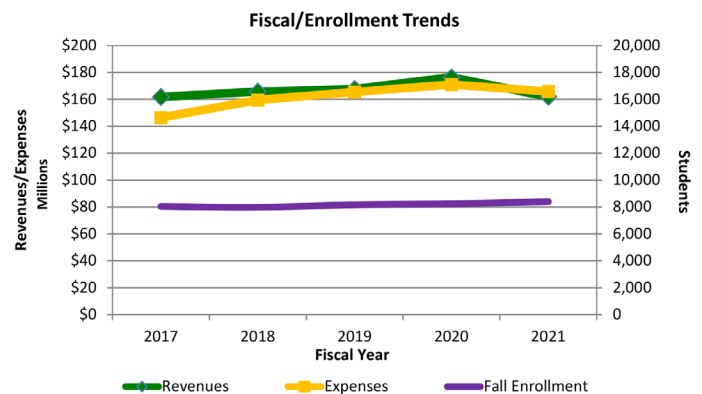
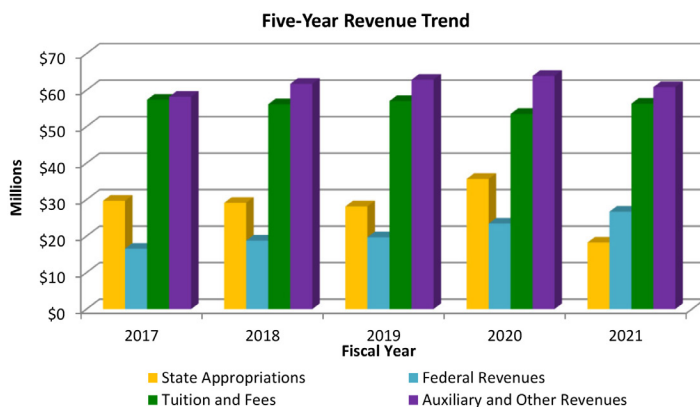
Audit Control # 80210100
Financial Audit Services • June 2022

Why We Conducted This Audit

We performed certain procedures at the University of New Orleans (UNO) as a part of the University of Louisiana System audit, the Single Audit of the State of Louisiana, and to evaluate UNO's accountability over public funds for the period July 1, 2020, through June 30, 2021.

What We Found

- For the second consecutive year, UNO overpaid employees as a result of the execution of a change in payment structure for its non-academic, unclassified employees in January 2019. As a part of the transition to a new software system, UNO had to transition unclassified employees from a semi-monthly (twice a month) payroll with 24 pay periods in a year to a bi-weekly (every two weeks) payroll with 26 pay periods in a year. Estimated overpayments to affected non-academic, unclassified employees who terminated during fiscal year 2021 are \$45,870.
- For the second consecutive year, UNO management did not ensure that cash summary information on the School Account Statement for Federal Direct Student Loan borrowers was reconciled to its financial records, as required by federal regulations.
- For the second consecutive year, UNO employees did not follow established payroll policies and procedures for the certification and approval of time and attendance records.
- UNO management has resolved the prior-year findings related to Incorrect Reporting of Loan Activity in the Schedule of Expenditures of Federal Awards and Noncompliance with Gramm-Leach-Bliley Act - Student Information Security Requirements.
- Based on the results of these procedures, we did not report any findings, other than those noted above.



Sources: Fiscal Year 2017-2021 Annual Fiscal Reports, as adjusted

View the full report, including management's responses, at www.la.gov.