Auditor of Public Accounts
Update

Higher Education Programs
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Discussion Topics

• Audit Assignments
• New Audit Approach for Universities
• Statewide Reports
  – Capital Projects
  – Systems Development
  – OneCard
  – Institutional Performance Standards
  – Student Housing
Discussion Topics

• Current Developments (Restructuring, Performance Standards, ARMICS,)

• Audit Topics and Issues (Financial Reporting, eVA, I-9, SPCC, Pollution Remediation)
University Trivia

• Which University’s president is a Penn State graduate and former Treasurer?
• Which University has hundreds of students wallow in the mud each fall for the annual Oozeball tournament?
• Who exactly was Mary Washington?
Audit Assignments - FY 2009

• Helen – UVA, UVA Medical Center, Longwood, Old Dominion, Norfolk State
• Joe – Virginia Tech, Radford, Virginia Commonwealth, Mary Washington, William and Mary, VCCS
• Candace Hall - VMI
• Dawn Martin – George Mason
• Mary Rohas – Christopher Newport
• Jim Quesenberry – James Madison
• Staci Henshaw – Virginia State
New Audit Approach

• Why and How
• Longwood
• Current Audits Involved
  – UVA, UVA Medical Center, VCU, VT
University Trivia

• What University’s football team has been in the NCAA playoffs 5 of the last 7 years?

• Which University is opening a new 350 seat performance center named after its fifth President?

• What is the official name of the exterior covering of most of the buildings at VT?
Special Reports/Projects

- Statewide Review of Capital Outlay – June 2008
- Systems Development
- One Card
- Institutional Performance Measures
- Student Housing
Higher Education Restructuring

• Status of Tier 2 Universities
  – George Mason University
  – Virginia Military Institute
  – Old Dominion University
  – Radford University
  – James Madison University
  – Virginia Community College System
Performance Standards

• Performance Standards Results for FY 2008 to be announced on June 8, 2009

• Institutional Performance Standards Review
  – Sample of the measures
  – SCHEV data that goes with those measures
  – Sample of universities
University Trivia

• George Mason, the man, is most widely known for drafting which famous document?

• What is the name of Stonewall Jackson’s horse that is preserved at VMI?

• Which University became fully independent when it broke away from Virginia State in 1969?
ARMICS

- APA will continue to ask for documentation on policies and procedures
- Will use to satisfy SAS 109 – understanding the entity and risk assessment
Financial Statement Issues

• Letters from DOA
  – Correcting Entries
  – Evaluation of the reporting process
  – Attending one of the live work sessions
  – Management Standards
University Trivia

• Where did JMU get the nickname “Dukes”?
• Which University has “grounds” instead of a campus and “first years” instead of freshmen?
• What is Virginia’s only Junior College?
• We all know that VCCS has 23 colleges – but how many campuses?
eVA Issues in Audits

• Deleting access
• Evaluating the number of people with access
• eVA interface with Banner
I-9 Forms

• Multiple Problems:
  – Employee signing form on first day
  – Supervisor verifying documents correctly
  – Supervisor signing form on third day

• Results of Follow up in FY 2008 audits
SPCC Issues in Audits

- Commodity Codes
- Transaction Logs
- Purchasing Limits
University Trivia

• Which University hosts its basketball games in a building affectionately known as “The Ted”?

• Which college is the second oldest institution of higher education in America?
Questions

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