



Report Highlights

University of New Orleans

University of Louisiana System

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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, 2021, through June 30, 2022.

What We Found

- UNO did not ensure that the purchase and installation of a new boiler, costing \$214,979, was in accordance with university policies and procedures over public works projects. UNO management personnel deliberately circumvented university policies and procedures for public works projects by using a pre-existing maintenance and repair contract to purchase and install the boiler.
- UNO Athletics Department management identified several instances of theft of cash receipts, estimated at approximately \$3,600, from two different secure locations. The exact amount of the thefts could not be determined because management could not locate the supporting documentation for the collections that were stolen.
- For the third consecutive audit, 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 *Overpayments to Employees* and *Noncompliance with Borrower Data Reconciliation Requirements*.
- Financial information relating to the following accounts was materially correct, as adjusted: investments, due from State Treasury, capital assets, bonds payable, net position, student tuition and fees net of scholarship allowances, grants and contracts revenue, auxiliary revenues net of scholarship allowances, state appropriations, federal nonoperating revenues, educational and general expenses, and auxiliary enterprise expenses.

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