



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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UNIVERSITY OF NEW ORLEANS

The University of New Orleans did not compile an accurate annual fiscal report that was off at least \$33 million for the fiscal year ending June 30 and also lacked adequate controls over parking tickets issued by UNO police, Legislative Auditor Daryl Purpera said Monday.

The management letter points out that this is the second consecutive year that UNO failed to compile an accurate annual fiscal report. “While improvements were made in the . . . compilation process since the prior year, the university’s current-year annual fiscal report contained several significant errors that had to be corrected...”

For example, \$2.3 million in capital lease payments were not eliminated; \$19.8 million was omitted from long term debt; \$7.2 million in net position was misclassified; and cash flow was misclassified by \$3.8 million.

University officials “did not perform a thorough review” of the annual fiscal report and have not trained their staff properly on how the data should be assembled, the management letter said. UNO officials agreed with the finding and said it will better train its staff and hire “temporary staffing to maximize” the review of the report.

In the second finding, the state auditor said the lack of controls over parking tickets issued by UNO police increases “the risk of errors or fraud in an operational area that reported approximately \$150,000 in collections” during the fiscal year that ended last June 30.

The report said auditors examined the ticket operations between July 1, 2013 and December 31, 2013, and found that police and accounting records “were not reconciled for accuracy or completeness” of fines paid or disposition of the citations. Only one employee has “authority to approve or deny ticket appeals, with no independent review” of the appeal, according to the auditor’s report.

UNO officials have not “placed sufficient emphasis on the appeals process and ensuring ticket records are complete and accurate,” auditors said. The report recommended that UNO “immediately begin reconciling issued parking tickets to subsequent collections or official disposition, ensure that (ticket) appeal decisions are adequately documented, and develop a formal written policy for processing appeals with an independent review of processed appeals.”



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UNO officials agreed with the finding and recommendations and said it anticipates having changes in place by Feb. 1, 2015.

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On Twitter: UNO cited for inaccurate fiscal report, lack of adequate controls over parking ticket operations.