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# Report Highlights

## University of New Orleans

*University of Louisiana System*

Audit Control # 80240066  
Financial Audit Services • January 2025

### 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 (System) audit, the Single Audit of the State of Louisiana, and to evaluate UNO's accountability over public funds for the period July 1, 2023, through June 30, 2024.

### What We Found

- UNO did not have an effective internal audit function and did not fully adhere to the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.
- UNO did not comply with the System's Students with Debt policy, including calculating the allowance for doubtful accounts for student receivables. UNO also failed to provide adequate support that delinquent student accounts and delinquent accounts related to separated employees who were overpaid in fiscal year 2019 as a result of the execution of a change in payment structure for its non-academic, unclassified employees were timely reported to the Louisiana Attorney General for collection in accordance with System and UNO policies, as well as with state law.
- Our auditors reviewed the status of the prior-year finding reported in UNO's management letter dated March 6, 2024. We determined that management has resolved the prior-year finding related to Inadequate Cybersecurity Response Documentation.
- Financial information relating to the following accounts, was materially correct, as adjusted: due from State Treasury, capital assets, net position, student tuition and fees net of scholarship allowances, state and local grants and contracts revenue, auxiliary revenues net of scholarship allowances, state appropriations, federal nonoperating revenues, and educational and general expenses.

View the full report, including management's responses, at [www.la.gov](http://www.la.gov).