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Report Highlights

University of Louisiana at Lafayette

University of Louisiana System

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Why We Conducted This Audit

We performed certain procedures at the University of Louisiana at Lafayette (UL Lafayette) as a part of the University of Louisiana System audit, the Single Audit of the State of Louisiana, and to evaluate UL Lafayette's accountability over public funds for the period July 1, 2019, through June 30, 2020.

What We Found

- For the second consecutive year, UL Lafayette failed to timely terminate employee access to Banner. Management should ensure the timely removal of employee access to the Banner system immediately upon separation.
- UL Lafayette did not have adequate controls in place to ensure that return of Title IV funds was accurately calculated and returned to the U.S. Department of Education (USDOE) as required by federal regulations. Management should strengthen controls to ensure that all return of funds calculations are performed accurately and in compliance with federal regulations. Additionally, management should identify students with incorrect withdrawal dates, recalculate the return of Title IV amounts, and return any additional funds to the USDOE.
- UL Lafayette did not report changes in enrollment status to the National Student Loan Data System (NSLDS), as required by federal regulations, for students who received Student Financial Aid funds and unofficially withdrew from the university or had a change of enrollment status due to registering for but never attending a class. Management should strengthen controls to ensure all changes in enrollment status are reported to the NSLDS, as required by federal regulations.
- UL Lafayette did not have a formal documented risk assessment or related safeguards that address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information. Management should develop, implement, and maintain information security programs that include a formal documented risk assessment of relevant areas of operation, and design and implement safeguards to control the risks identified in regards to student information.
- UL Lafayette management has resolved the prior-year finding related to Failure to Report Misappropriations.

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