

APPROVED BY COMMITTEE – 4-26-18

**OLD DOMINION UNIVERSITY
BOARD OF VISITORS
AUDIT COMMITTEE
December 7, 2017**

MINUTES

The Audit Committee of the Board of Visitors of Old Dominion University met on Thursday, December 7, 2017, at 8:00 a.m. in Committee Room A of the Broderick Dining
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eligible or not, n

The Banner Document Management system had two reportable items relating to (1) privileged user access; and (2) documenting imaging standard. The controls in effect over account management do not ensure that all privileged accounts are associated with active University employees whose job roles require the access. There are two active accounts that were associated with separated employees. Two accounts with misspelled user names calling into question the business necessity for the access since the user could not successfully log in. There were also two accounts with unique user names with identical privileges for one employee.

The ITS 04.2.0 Account Management Standard states that accounts are to only remain valid for the duration that the individual maintains the relevant status within the University; unneeded accounts are to be disabled, and the accounts should not be granted any more privileges than those that are necessary for the functions the user will perform. Ms. Skaggs added that they recommended that the user accounts of the employees identified as having separated from the University should be terminated immediately. The controls in effect over account management should be strengthened to ensure that accounts only remain valid for the duration that the individual maintains relevant status within the University and unneeded accounts are disabled as described within the ITS internal Account Management Standard.

Ms. Skaggs then briefed the Committee on the issue that relates to the need for establishing a document imaging standard. Testing for document quality, indexing, and retention indicated a need for an imaging standard. There was a small incidence of illegible documents, widespread skewing in four of the directories, limited instances of required fields not used throughout the lifecycle of the directory, inconsistent use of non-required indexing fields, and index fields designated as indicators for complying with retention schedules not being used. ITS has a draft of the imaging standard prepared and Audit has offered additional sections be added as a result of our testing, specifically for more information pertaining to indexing.

Ms. Skaggs then shared the status of the 43 audit issues currently tracked and noted that 8 are now complete, with 25 in need of further action.

Mr. Tata read the motion for the Committee then went into Closed Session in order to discuss personnel matters relating to a recent fraud, waste and abuse investigation.

The Committee reconvened in Open Session, Mr. Mugler read the certification regarding Closed Session.

There being no further business, the meeting was adjourned at 9:01 a.m.