



To: Dr. John Crain, President

From: Chibuike Uk Azuoru, MBA, CPA *UK*
Director, Office of Internal Audit

Date: April 19, 2010

Subject: Audit of Hiring Practices

The Office of Internal Audit has completed an Audit of Hiring Practices. The results of the audit are contained in the following report.

The cooperation and assistance received from the personnel of the Human Resources Department are gratefully acknowledged.

Distribution:

Dr. Tammy Bourg, Provost & Vice President for Academic Affairs

Dr. Marvin Yates, Vice President for Student Affairs

Mr. Stephen Smith, Vice President for Administration & Finance

Ms. Jessie Roberts, Director of Human Resources

Mr. Robbie Robinson, Director of Internal & External Audit, University of Louisiana System



SOUTHEASTERN
LOUISIANA UNIVERSITY

Office of Internal Audit

Audit Report

Audit of Hiring Practices

April 19, 2010

To: Dr. John Crain, President

From: Chibuike Uk Azuoru, MBA, CPA *UK*
Director, Office of Internal Audit

Stephen R. Sparks *SR*
Senior Internal Auditor, Office of Internal Audit

Date: March 31, 2010

Subject: Audit of Hiring Practices

PURPOSE, SCOPE AND METHODOLOGY

The objective of the audit was to determine compliance with Southeastern Louisiana University, Louisiana State Civil Service and University of Louisiana System (ULS) policies regarding the hiring practices for all type of employees. We performed the audit in accordance with professional standards for internal auditing and accordingly, included tests of Human Resource records and other procedures that were considered necessary in the circumstances. We based our conclusions on a review of relevant supporting documentation obtained during the audit and discussions with Human Resources Department personnel.

The audit scope included reviewing 32 of 308 (10.3%) randomly selected employment actions for fiscal year 2008-2009. We reviewed employment actions for 14 unclassified, 5 classified, 2 resident assistants and 11 graduate assistants.

In determining the adequacy of controls, there are inherent limitations that result in reasonable, but not absolute, assurance of the potential effectiveness of a system of internal controls. It is important to recognize that this report is intended to be constructive in nature.

BACKGROUND

The mission of the Southeastern Human Resources Office is to enhance and provide human resource related support services for post-secondary education, research and service for the University community.

The role of the Human Resource Office is to assist the university in recruiting, employing, training, and retaining faculty and staff. It also includes maintaining official agency personnel records, administering benefits, classification and staff development programs. Services are provided to faculty, staff and retirees. Additionally, services are also provided to the public regarding employment opportunities with the University and the State Civil Service system.

The hiring of resident and graduate assistants is governed by University guidelines. The hiring of classified personnel is governed by the Louisiana State Civil Service System. The hiring of unclassified personnel is governed by ULS Board Rules, Chapter 3, Section II, Parts B, C, and D.

AUDIT/OBSERVATION SUMMARY

Nothing came to our attention that would indicate that the University was not in compliance with their guidelines, the Louisiana State Civil Service System and ULS Board rules regarding the hiring practices for all types of employees.

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