

**UNIVERSITY OF LOUISIANA SYSTEM  
NICHOLLS STATE UNIVERSITY  
AUDIT HOURS AVAILABLE AND ALLOCABLE  
2002-2003**

**AUDIT HOURS AVAILABLE**

<b>Standard Hours Available for FY 2003</b>	<b>2,080 Hrs.</b>
<b>Less: Vacation Time</b>	<b>80</b>
<b>Paid Holidays</b>	<b>112</b>
<b>Sick Time</b>	<b>40</b>
	<b>232</b>
<b>AVAILABLE AUDIT HOURS</b>	<b>1,848 Hrs.</b>

**ALLOCATION OF AUDIT HOURS**

<b>PROJECT</b>	<b>BUDGETED HOURS</b>
1) Student Technology Fee	120
2) Athletic Department	
a. Football	160
3) Financial Aid	
a. Unofficial Student Resignations	240
4) Upward Bound	240
5) Contracted Food Services	120
6) Contracted Bookstore Operation	100
7) Review of Cash Collection Procedures	80
8) University Police	
a. Parking Permits	100
b. Ticketing System	100
9) Evaluation of University's development of an allowance for doubtful accounts receivable and write-off of bad debts for GASB 34 reporting	120
10) NSU Foundation	
a. Evaluation of accounting relationship between university and foundation	120
b. Evaluation of financial relationship, including monetary transfer, deposit practices	120
11) Training	80
12) Other Areas as Assigned	68
13) General Office and Review	80
<b>TOTAL ALLOCABLE HOURS</b>	<b>1,848</b>