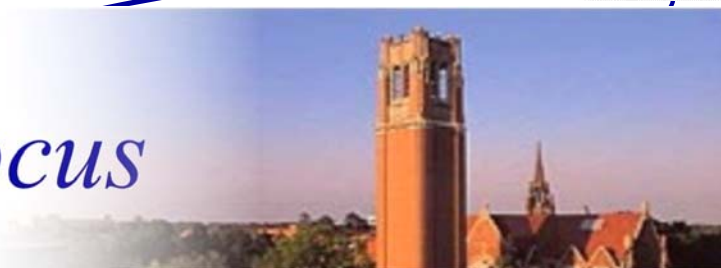


OACR Audit Focus



A quarterly newsletter from the Office of
Audit & Compliance Review

Nur Erenguc, Chief Audit Executive
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A New Era for the University of Florida

July 1, 2004 marked the beginning of a new era for the University of Florida - devolution from the State of Florida's accounting and information system and implementation of PeopleSoft Enterprise Resource Planning System (Bridges Project). The University's approved transition plan required the OACR's certification that system components contain adequate controls. As a result, the UF Bridges project was OACR's primary focus for 2003-2004. We issued position papers addressing business procedure

issues, assigned one position to the Bridges team, scheduled and completed audits, and provided a transition certification letter supporting implementation as required by Florida Statute. We expect the impact of this change to be felt significantly campus-wide during the next six months and are prepared to continue providing proactive assistance as well as post implementation audits to promote good business procedures together with a reasonable level of controls.

Bridges Audits

The UF Bridges group is charged with PeopleSoft implementation. Bridges, a collaboration of key University employees and consultants, began implementation in the Fall of 2002. Our primary audit objective was to evaluate whether the system components would ensure the integrity and reliability of system data. Bridges audits included: General Ledger, Asset Management, Human Resources, Data Conversion, and Vendor Relations applications. We found that critical processes and functionalities were designed and implemented utilizing practices and controls to ensure the

integrity, accuracy and completeness of University transactions. However, needed reports and queries, assignment of proper security roles, and end user training had not been completed at the time of implementation. Subsequent to our audits, Bridges continues to provide training classes, instruction guides, and web tutorials on its website at <http://www.bridges.ufl.edu/training/>. Bridges also issues numbered advisories on its website at least weekly with information on recent updates including new reports being made available in Enterprise Reporting.



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Self Audit Your Long Distance Bill

Each department should establish procedures to ensure that only authorized and official business telephone charges are paid. Which phones in your department need to be long-distance enabled? Review your bills to ensure that they include only phones that are located in your department. Here are some suggestions to look for that may indicate non-authorized usage: multiple calls to the same number, lengthy calls, outside geographic area, outside normal work hours or during lunch periods, or numbers that appear unrelated to official business. If you see

suspect numbers, check the bill from the previous month, and the next bill received, for a pattern. If you need to verify a number, you can go to the following internet address, <http://www.anywho.com/rl.html>, and put in the phone number to find a listing, or call the suspect number and ask about the relationship with your department. For additional information about you long distance bill go to the UF Telecommunications website http://www.it.ufl.edu/telecom/dialing_suncom.html



New Audit Manager at Health Center Office



Joe Cannella, III, CPA, joined the Office of Audit and Compliance Review as Audit Manager for Health Center and Clinical Services on July 12. A UF alumnus, Joe

comes to us from Lakeland where he was in public accounting for the last 10 years. He is located in the OACR branch office in HSC room G1-001B. Joe can be reached at 273-5087 or Email at jciii@ufl.edu. See our organization chart on our web site at http://oacr.ufl.edu/Organizational_Chart.htm

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