

# OACR *Audit Focus*

A quarterly newsletter from the Office of  
Audit & Compliance Review

Nur Erenguc, Chief Audit Executive  
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[OACR.UFL.EDU](http://OACR.UFL.EDU)

## Audit & Compliance Review Advisory Services

Requests for management advisory services (MAS) come from various management levels throughout the University. The information provided through these services assists in management decision-making and in improving operations. We provide a broad range of services designed to help the University meet its objectives.

**Role Security Management**—This quarter OACR provided assistance to Bridges by working on role security management. Role descriptions were identified and PeopleSoft queries were developed to search for employees with incompatible roles. In PeopleSoft, the roles assigned are critical to ensure that appropriate employees initiate and approve transactions with adequate separation of duties. An employee's assigned roles determine what he/she can see and do in the business processes. Although the actual entry of role assignments is centralized with the UF Bridges Security Team, they are dependent on requests from departments to assign specific roles to their staff. Considering the importance of role assignments and the continuous

nature of managing role-based security, oversight and management must be well-defined with clear lines of authority and responsibility at both the University and unit levels. In the future, Department Security Administrators (DSA's) will be required to complete training in assigning role security.

We are currently assisting Finance & Accounting with the following PeopleSoft issues:

**Payroll**—We are assisting in determining salary overpayments since July 1, identifying causes for exceptions and the steps necessary to correct problems.

**Contracts & Grants**—We are assisting in the reconciliation process and in resolving issues related to billing and receivables for contracts and grants.

**Treasury Management**—Methodologies are being developed to retrieve system data to efficiently perform routine monthly bank reconciliations.

## We Welcome Two New Staff

### **OACR Address:**

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Christopher Bunn, IT Audit Manager, joined our office on January 3. Chris has a Master of Science in Management Information Systems and is a Certified Information Systems Auditor. Chris has over 20 years experience in IT auditing. He can be reached at 392-1391 extension 37 or by e-mail at [cbunn@aa.ufl.edu](mailto:cbunn@aa.ufl.edu).



Brecka Anderson, Staff Auditor, joined our office on January 28. Brecka was a financial and operational auditor for six years and has a Bachelor's degree in Marketing. Brecka can be reached at 392-1391 or by e-mail at [andersonb@ufl.edu](mailto:andersonb@ufl.edu). Please see our web site, <http://oacr.ufl.edu/Staff.htm> for a complete staff listing.

## Annual Financial Report

The University of Florida's 2003-2004 Annual Financial Report was released this quarter. The Auditor General's audit report, dated January 19, 2005 on the University's Financial Statements for the year ended June 30, 2004, was included. The Auditor General reported that the financial statements represented fairly, in all material respects, the financial position of the University of Florida. The report is available for

viewing on the Finance & Accounting website <http://fa.ufl.edu/>.

The Auditor General also released the Federal Financial Assistance and Bright Futures Scholarship audits. Once again this year, UF had no adverse comments on the administration of the Bright Futures Scholarships even though UF has the largest number of Bright Future scholars.

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