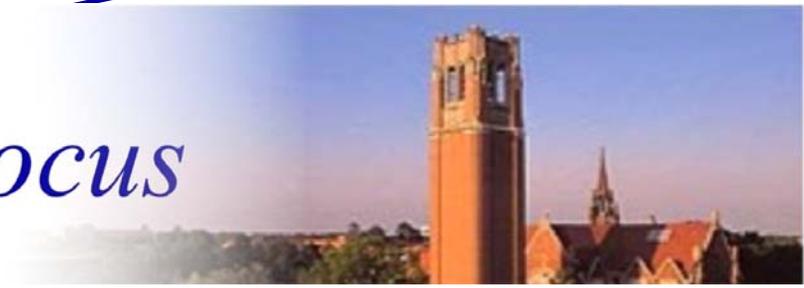


OACR Audit Focus



A quarterly newsletter from the Office of Audit & Compliance Review

Nur Erenguc, Chief Audit Executive

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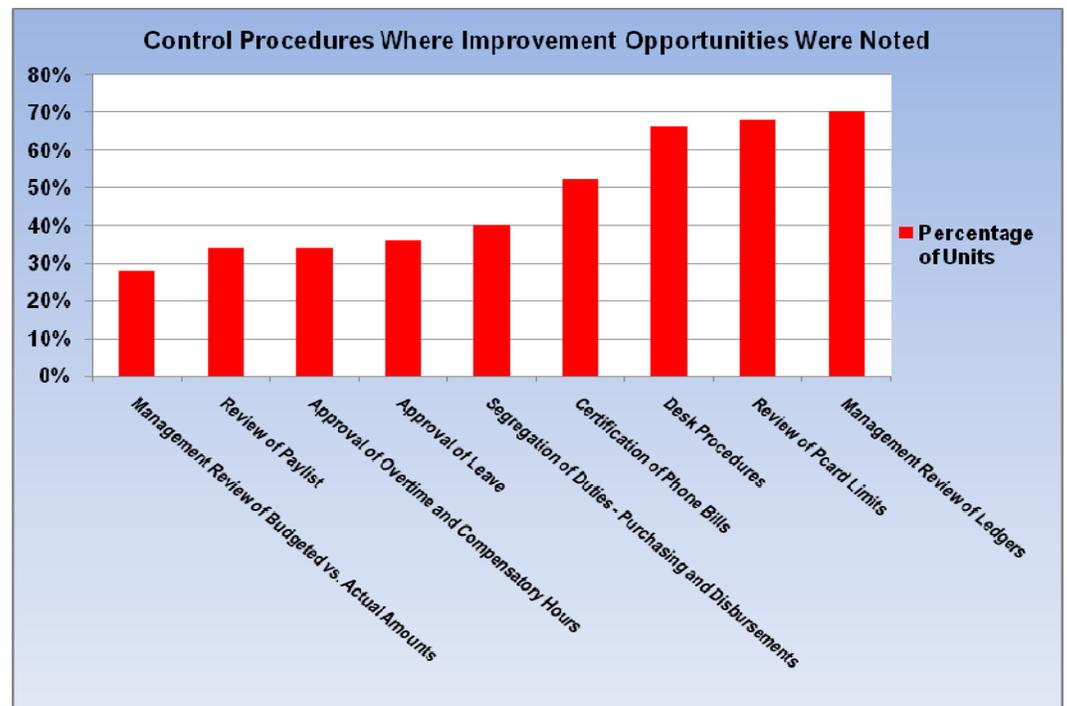
University of Florida Internal Controls

The University of Florida’s fiscal and administrative structure is based on a decentralized model. Within this structure, the deans, directors and department heads are responsible for unit procedures and internal controls.

In order to develop an understanding of university unit’s control procedures, OACR performed an audit where we randomly selected 50 units and validated the responses of se-

lected questions submitted through the Control Self Assessment survey. Each unit received a letter that included the original survey responses, responses after validation, and comments explaining reasons for differences. The letter also included an attachment identifying employees with potentially inappropriate user roles.

The chart below summarizes the areas where 25% or more of the units reflected improvement opportunities.



Staff Testimonials about the CSA

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"This is an impressive and simple solution to a complex problem. We were pleased to participate in this and using the system was a flawless experience. Next step for us will include a preparation of an internal control document college-wide. Thank you for the opportunity." *Kim Sheffield, Business Manager-College of Fine Arts.*

"It was a very useful exercise and we are very grateful not only for the opportunity to do this but also for the

format which provided ready references and comments to explain the policies relating to each question. These questions can be very effective as the basis for training programs for new staff in the various areas surveyed. If there is a way to preserve and use the web system for that purpose I would like to do that in the future." *Steve Pritz-Office of the University Registrar.*

The tool will remain available to campus through <http://oacr.ufl.edu/CSA.html>

Budgetary Controls

OACR recently completed an audit of the execution of state appropriations budget by the Office of the Provost and the 16 Colleges of the university. As a result of this audit the Office of the Provost created the following budgetary guidelines:

- The Dean or Vice President should physically sign-off on budgetary allocations from the UF Budget Office and approve how these funds should be distributed to the departments. Documenta-

tion for approval for initial budgets, amendments, and budget transfers should be maintained by the unit Budget Officer.

- Budget monitoring should be performed on an ongoing basis and documentation should be maintained.

Detailed budget guidelines can be found at <http://www.aa.ufl.edu/budget/State-Appropriations-Budget-Guidelines.pdf>