

# ACR Audit Focus



A quarterly newsletter from the Office of Audit & Compliance Review

Nur Erenguc, Chief Audit Executive

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## Questions To Ask Before Approving Invoices

Managers and fiscal staff who have the responsibility for approving invoices should answer the following questions prior to approval:

- How well do I know this vendor or contractor?
- Do I know that they provided the goods or services identified in the invoice or billing statement?
- Do I know that they are using the correct amounts for price, sales tax, freight, and other variables in the amount invoiced?
- On what basis do I know that the prices are reasonable?
- Do the quantities make sense?
- On what basis have we agreed to purchase the stated quantities?
- How do I know that the invoice and other documents are mathematically correct?
- Do I know that this invoice has not already been paid?
- Is the invoice consistent with the purchase order if one has been issued?

To avoid inadvertently paying fictitious invoices or making inaccurate payments, staff should ensure that these questions are answered prior to entering the voucher for payment.

## OACR Has Moved



Services Building (old Bell South Building) at 903 West University Avenue. The PO Box, main phone number and fax number remain the same. New individual phone numbers are listed on our web site, [www.oacr.ufl.edu](http://www.oacr.ufl.edu).

**Office of Audit & Compliance Review**  
**PO Box 113025**  
**903 West University Ave., Room 217**

**Phone: 392-1391**  
**Fax: 392-3149**

Effective May 13, the Office of Audit & Compliance Review moved from Tigert Hall to the Human Resource

We're on the Web at:  
[www.oacr.ufl.edu](http://www.oacr.ufl.edu)

## Termination Procedures And The Exit Checklist



When an employee terminates employment with the University of Florida, staff responsible for processing the termination must:

- Notify the Department Security Administrator (DSA) so that the roles providing the authority to approve transactions can be deleted.
- Notify IT support staff so that access to networks and office applications can be removed.
- Ensure that the employee returns university property such as keys, credit cards and computers to the appropriate office manager.

departments in accomplishing these objectives. The form is located at [www.hr.ufl.edu/emp\\_relations/forms/exit\\_checklist.pdf](http://www.hr.ufl.edu/emp_relations/forms/exit_checklist.pdf). We recommend that departments use the Employee Exit Checklist when processing terminations.

An employee exit interview is also recommended as it allows supervisors to assess the work environment and solicit input for potential improvement.

When effective procedures for terminating employees are not implemented, the risk of unauthorized access to records and facilities may increase and assets may be lost.

Human Resource Services developed the Employee Exit Checklist to assist

For more information, please contact Employee Relations at 392-1072.

## OACR Audit Focus is Going Electronic

As part of the campus-wide “print to web” initiative, designed to help meet budget reduction goals, the Office of Audit & Compliance Review will distribute the quarterly news-

letter, *Audit Focus*, electronically starting with the August newsletter. Look for it in your e-mail in-box.



### OACR Address:

Office of Audit & Compliance Review  
903 West University Avenue, Room 217  
P.O. Box 113025  
Gainesville, FL 32611-3025

Tel: (352) 392-1391  
Fax: (352) 392-3149

### Editor

Marilyn J. Velez  
[mjvelez@ufl.edu](mailto:mjvelez@ufl.edu)

We're on the Web at:  
[www.oacr.ufl.edu](http://www.oacr.ufl.edu)