



BOARD *of* GOVERNORS

State University System of Florida

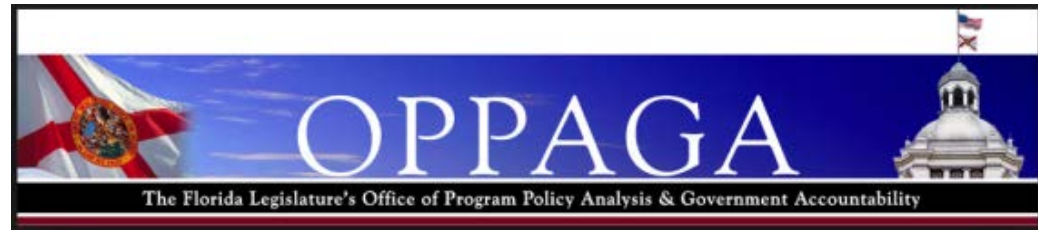
Audit and Compliance Committee

Joe Maleszewski, Inspector General and Director of Compliance
September 22, 2016

www.flbog.edu



AUDIT COVERAGE: STATE UNIVERSITY SYSTEM



CAEs





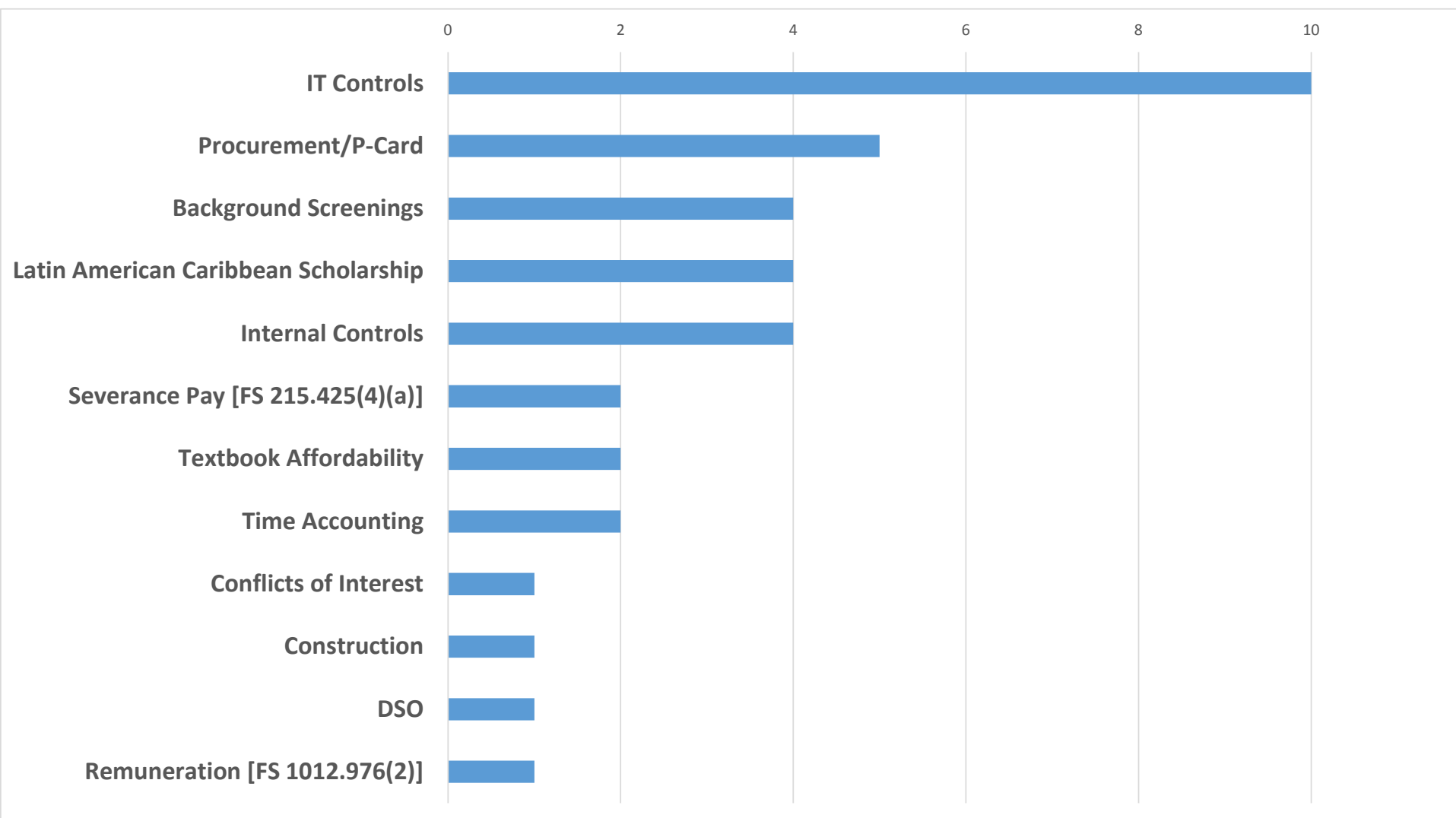
AUDIT COVERAGE: AG Financial Statement Audits March 2015 - March 2016

- Financial Statements – Fairly Presented
- Internal Controls
- Noncompliance





AUDIT COVERAGE: AG Operational Audits March 2015 – March 2016





AUDIT COVERAGE: AG Federal Awards March 2016

- **\$3.5 Billion in Student Financial Assistance Cluster**
 - 6 Audit Findings in SFA Cluster
 - ✓ 3 IT Access Controls
 - ✓ 1 Attendance
 - ✓ 1 Untimely Return of Funds
 - ✓ 1 Work-Study Program Agreements
- **\$744 Million in Research and Development Cluster**
 - No University Audit Findings in R&D Cluster





AUDIT COVERAGE: OPPAGA

March 2015 - March 2016

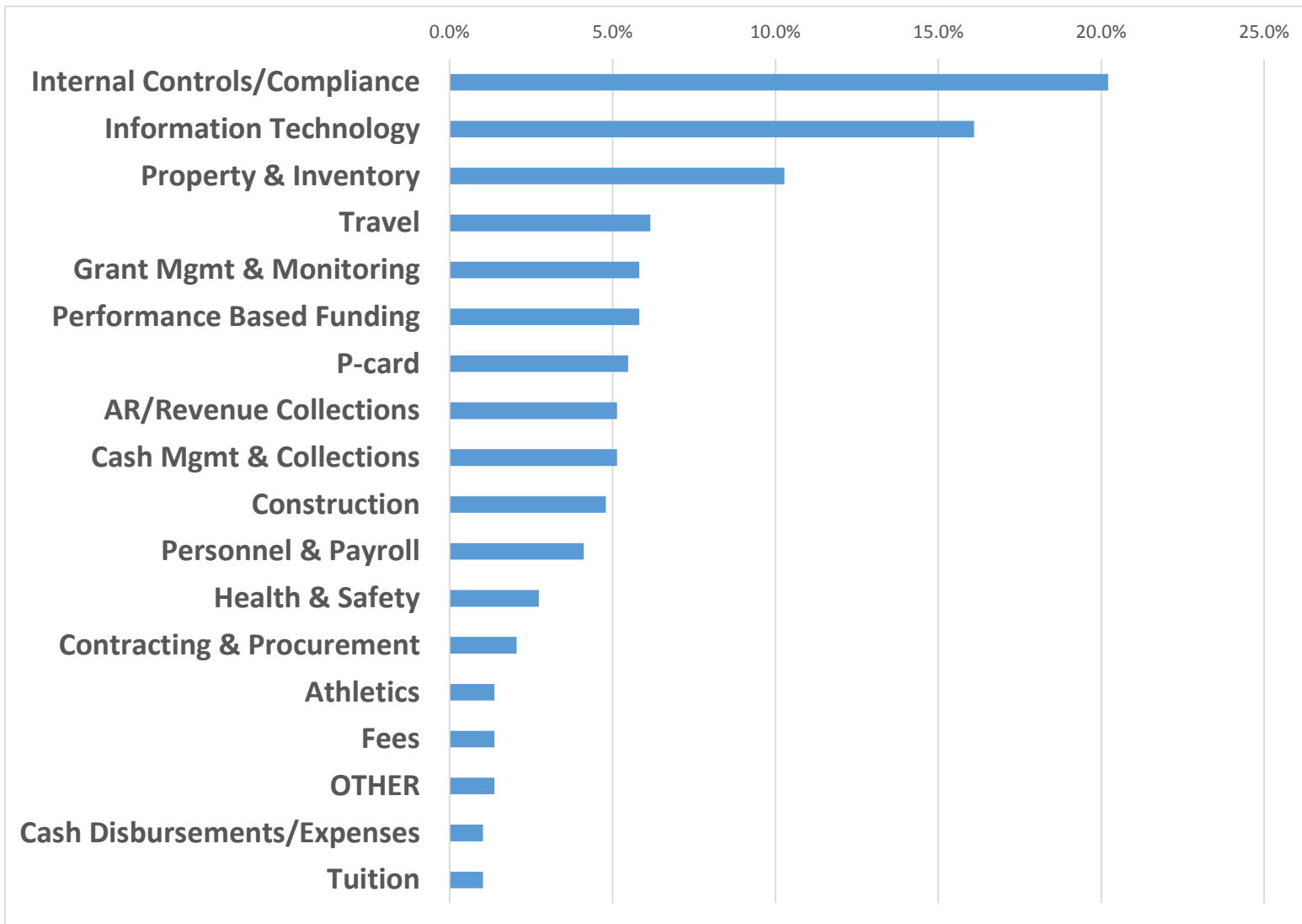


- Florida's Nursing Education Programs



AUDIT COVERAGE: Chief Audit Executives

March 2015 – March 2016



CAEs



AUDIT COVERAGE: Independent CPA FY 2013-2014

Support Organizations/Plans

- 85 Financial Statement Audits – Fairly Presented

FINDINGS:

FAMU Foundation – Material Weakness and Significant Deficiency

- Segregation of Duties (MW)
- Reconciliations (SD)

FSU Seminole Booster – Material Weakness and Significant Deficiencies

- Account Reconciliations (MW)
- Accounting Policies and Procedures (SD)
- Documentation of Cash Receipts (SD)





COMMON/PERSISTENT AUDIT FINDINGS AG AND CAE OPERATIONAL AUDITS

- IT Security
- Textbook Affordability
- Tuition Differential
- Remuneration Administrative Employees
- Severance Payments
- Residency for Tuition Purposes
- Direct Support Organizations
- P-Card
- Cash Collections
- Contracting and Procurement
- Construction
- IT Disaster Recovery



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