



SUS Audits Summary Fiscal Year 2023-2024

Audit and Compliance Committee

September 18, 2024

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Types of SUS Audit Coverage



Legislative

- State Auditor General

External

- Certified Public Accountants

Internal

- University Chief Audit Executives



Florida Auditor General

State Auditor General

Audit Results

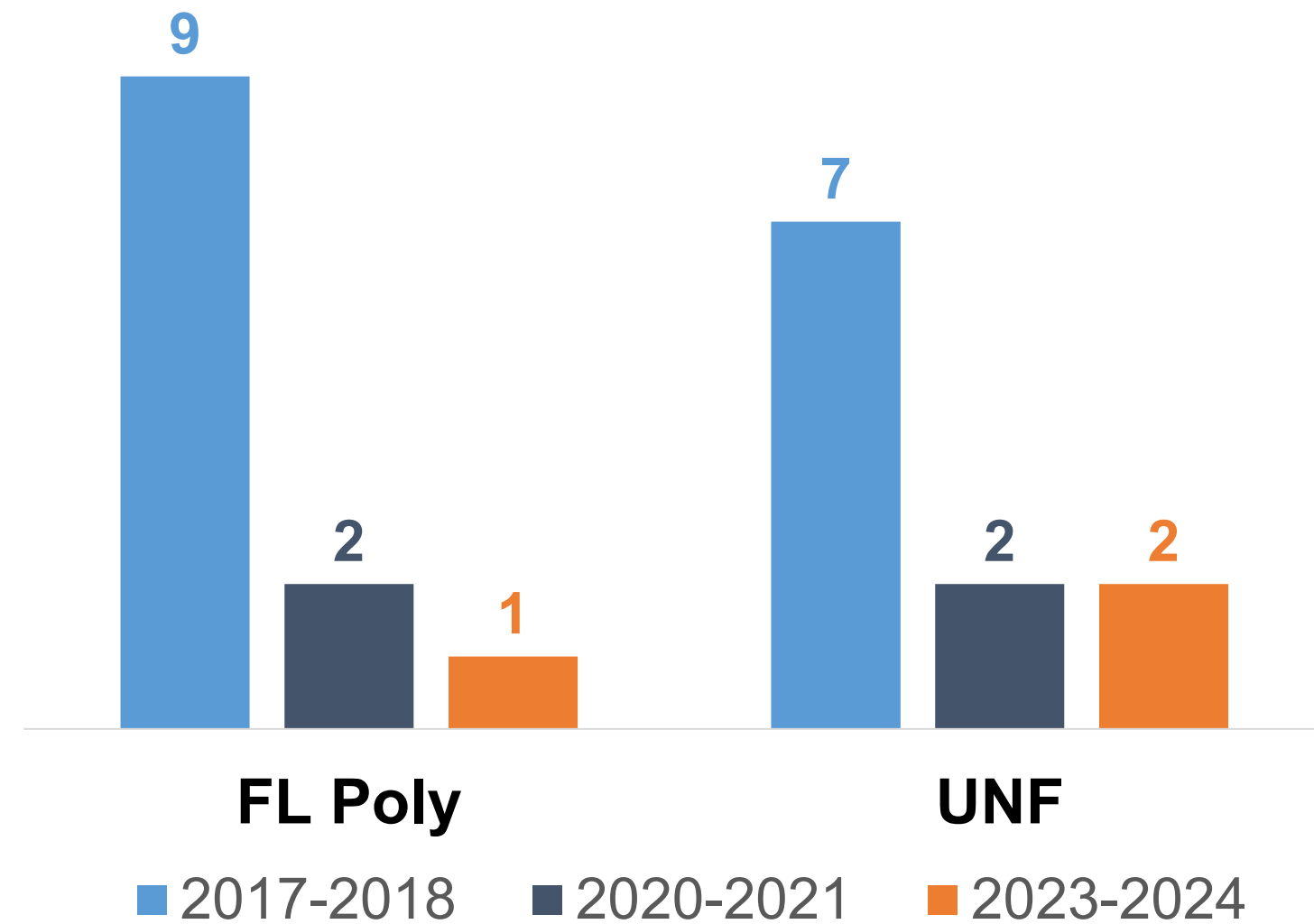


Annual Audits Findings



USF – 1 Significant Deficiency

Operational Audits Findings



State Auditor General

Statutory Violations



University	Description
FL Poly	Sensitive Personal Information of Prospective Students [s. 119.071(5)(a), F.S.]
UNF	Student Activity & Service Fee [s. 1009.24(10), F.S.]

State Auditor General

Statutory Violations



Bright Futures Scholarship Program Audit



UNIVERSITY of
SOUTH FLORIDA

**Untimely Bright
Futures Scholarship
Program Refunds
[S. 1009.53, F.S.]**



Federal Awards Single Audit



Significant Deficiencies:

1. Inadequate processes for appropriate access reviews and privileges.
2. Inadequate security controls.



Certified Public Accountants SUS Affiliated Organizations

Certified Public Accountants

Audit Results



University	Affiliated Organization	Material Weaknesses
FL Poly	Foundation	Material Audit Adjustments
USF	UMSA/MSSC	Restatement of Revenues and Expenses

University	Affiliated Organization	Significant Deficiencies
FL Poly	Foundation	Year End Procedures
UF	Gatorcare Health Management Corp.	Account Balances Reconciliations
UF	Historic St. Augustine, Inc.	Accounts Payable Adjustment
USF	Research Foundation, Inc.	Accounting Policies for Liabilities



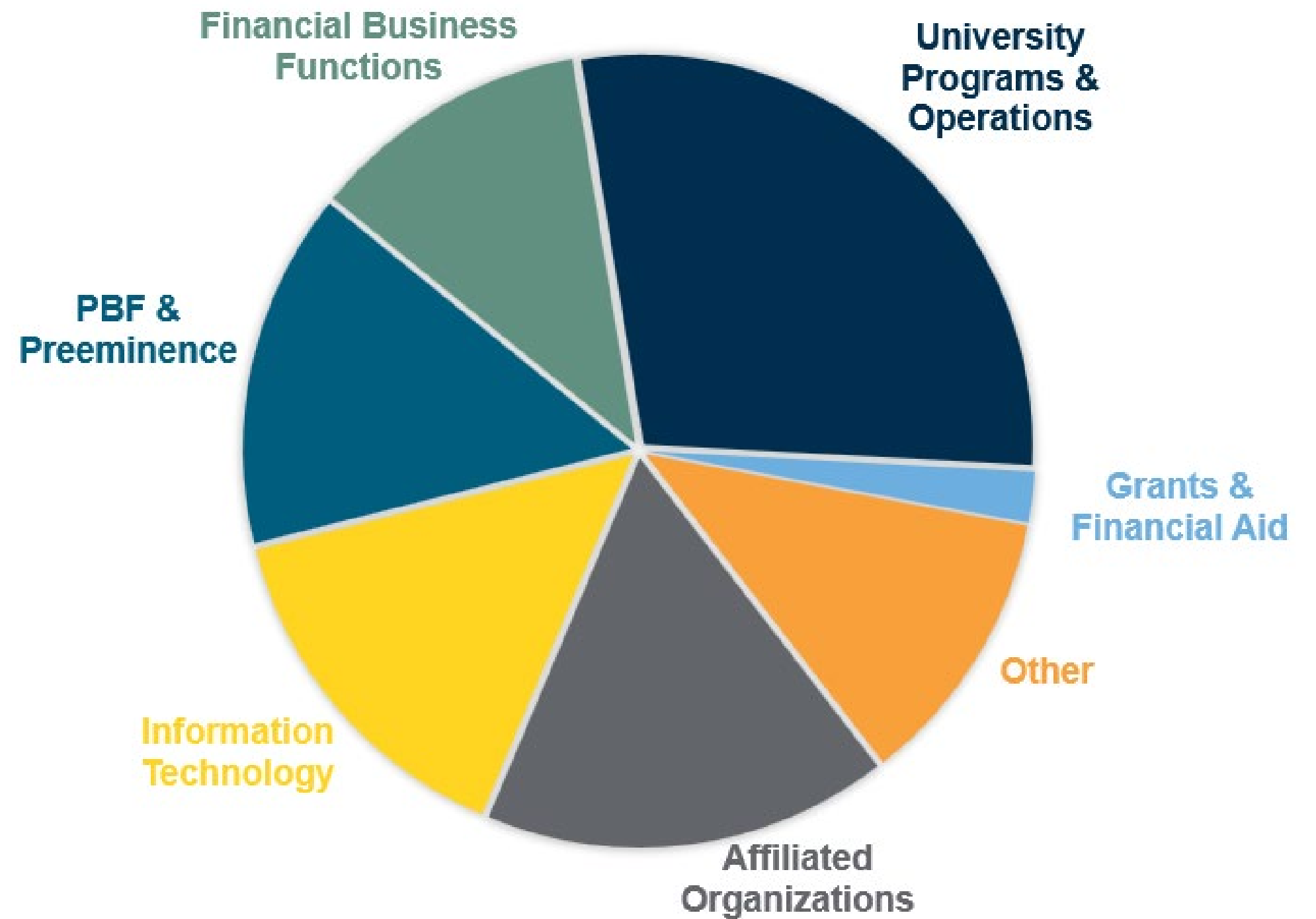
University Chief Audit Executives

University Chief Audit Executives

Internal Audit Coverage



The Office of Inspector General received **95** internal audits during the fiscal year.



University Chief Audit Executives

Internal Audits & Results



	FAMU	FAU	FGCU	FIU	FL Poly	FSU	NCF	UCF	UF	UNF	USF	UWF
No. of Audits Received	1	5	4	10	1	11	6	4	13	10	19	11
Adverse Findings	0	38	5	40	0	28	26	13	35	49	44	24

Note: These are the number of reports *received and processed* by the OIGC for this reporting year.



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