BOARD OF GOVERNORS
STATE UNIVERSITY SYSTEM OF FLORIDA

Final Report of the Task Force on FAMU
Finance and Operational Control Issues

“RESTORING PUBLIC TRUST”

June 30, 2008
BOARD OF GOVERNORS

TASK FORCE ON FAMU FINANCE AND OPERATIONAL CONTROL ISSUES

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In the “Final Report of the Task Force on FAMU Finance and Operational Control Issues,” submitted today we conclude that Florida A&M University (FAMU or University) has implemented adequate and effective controls that address the vast majority of issues raised by several previous audits conducted by the Florida Auditor General (AG). We have determined that of 72 corrective actions, which have been in place a sufficient period of time to be subject to a systematic reliable validation and verification process, 92 percent are operating at a satisfactory level. While corrective actions are in place to address the remaining issues, additional time is needed for these processes to mature and become institutionalized.

The Task Force, created on March 20, 2007, by the Board of Governors, State University System of Florida (Board), has now completed a comprehensive review of the corrective actions implemented by FAMU. As stated in the Interim Report of the Task Force (Interim Report) issued on March 3, 2008, we believe that under the leadership of the University’s Board of Trustees (UBOT) and President James H. Ammons, FAMU has established financial and operational integrity and laid the foundation to restore public trust. FAMU is to be commended for its hard work and dedication.

In furtherance of our mandate and in support of the FAMU initiatives the Task Force recommends:

1. That, in order to monitor improvements in financial operations, the UBOT receive from the FAMU Division of Audit and Compliance quarterly reports summarizing:
   - The status of the various FAMU Corrective Action Plan (CAP) items that remain incomplete, as well as those completed since the previous report;
   - The status of the FAMU CAP items designed as “Needs Improvement” in the Accretive Solutions Final Report;

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1 Hereinafter referred to as the “Task Force.”
2 During the period from March 2005 to September 2007 the AG issued financial, operational, information technology and OMB Circular A-133 audits containing 92 findings of material weaknesses or internal control deficiencies.
3 See attached as Tab F.
• The status of CAP’s implemented as the result of any new AG reports;
• The activities of the Division of Audit and Compliance, including the results of internal or external audits, reviews and investigations, consistent with the comprehensive audit plan approved by the UBOT’s Audit Committee.

2. That the UBOT require in fiscal year 2008-2009 the University’s Division of Audit and Compliance conduct audits in accordance with generally accepted internal auditing standards on:

• The status of the Enterprise Information Technology (EIT) Division’s Financial Application Access project, following the upgrade to PeopleSoft 9.0;

• The status of Contracts and Grants accounting and compliance, following the upgrade to PeopleSoft 9.0, including the billing of grants utilizing PeopleSoft billing module.


4. That the Board of Governors establish formal procedures to monitor the audit plans, risk assessments, and audit reports of all the Universities to timely detect and identify common high risk issues (early warning signs) and facilitate a system-wide approach to addressing such risks.

To the Governor of the State of Florida, the President of the Senate, the Speaker of the House and the Board of Governors, we respectfully submit the Final Report of the Task Force on FAMU Finance and Operational Control Issues.

II. INTRODUCTION

A. BACKGROUND

The Task Force was formed on March 20, 2007 and charged with restoring financial and operational integrity and security to FAMU. The Task Force’s mandate was to develop and implement an action plan to assist FAMU in addressing fiscal and operational deficiencies identified in a series of critical audits conducted by the AG for the State of Florida.\(^4\)

\(^4\) The AG’s Financial Audits for fiscal year 2004-2005 (released 7/28/06) and fiscal year 2005-2006 (released 9/19/07) were qualified opinions and cited a total of 23 findings of material weaknesses. The Financial Audit for fiscal year 2006-2007 (released 12/7/07) was an unqualified opinion, but contained seven findings.
The Board appointed nine (9) individuals with expertise in higher education, finance, accounting, and business operations to the Task Force and named M. Lynn Pappas as Chair and former Chief Justice Leander J. Shaw, Jr., as Vice-Chair. The other members of the Task Force are Ava L. Parker, Esquire, Dr. Edward M. Penson, C. William Jennings (Chair of the FAMU Board of Trustees), Joelen K. Merkel, Barbara L. Bowles, Judge Michael B. Chavies and T. Willard Fair. From March 30, 2007 through June 2007, the Task Force held 14 meetings. A consensus was soon reached that it was mission critical to the State University System of Florida (SUS) that FAMU emerge from the process with operating systems capable of withstanding the scrutiny of future audits and with the confidence restored in the University’s management of its operations. In addition, the Task Force agreed that establishing a cooperative and collaborative relationship with the UBOT and President James H. Ammons was essential to the prospects for successfully achieving mutual goals and objectives. At these series of meetings, the Task Force also conducted an intense fact finding process including review of voluminous documents and receiving numerous presentations from FAMU, the AG and Board staff.

On April 10, 2007, the Florida Legislature approved the special appropriation of one million dollars ($1,000,000) to be used by the Board to conduct a comprehensive review of FAMU’s fiscal and management operations. These funds were restricted to obtaining contracted services. The Board was directed to appoint a special committee to issue a report no later than March 1, 2008, to the Legislature and the Governor that summarized its findings and recommendations. The Board subsequently appointed the Task Force to fulfill this change.

On July 11, 2007, President Ammons submitted a Corrective Action Plan (CAP) to the UBOT. This CAP emphasized the need to identify the root cause for the problems revealed by previous audits, and addressed serious issues raised by the Southern Association of Colleges and Schools, Commission on Colleges (SACS) on June 28, 2007, when it placed FAMU on probationary status.\footnote{The FAMU CAP incorporated cross reference findings made by SACS with those contained in the AG Operational Audit.}

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**Meeting Dates**

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<tr>
<td>March 30, 2007</td>
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<td>July 19, 2007</td>
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<td>August 29, 2007</td>
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<td>October 22, 2007</td>
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<td>December 19, 2007</td>
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<td>January 30, 2008</td>
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<td>February 27, 2008</td>
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<td>February 29, 2008</td>
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<td>May 7, 2008</td>
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<td>June 25, 2008</td>
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The fiscal year 2006 Operational Audit (released 4/24/07) had 35 findings. The PeopleSoft Financial Audit (released 6/7/06) and the OMB Circular A-133 Audit (released 3/20/07) had 10 and 17 findings respectively. See Tab H.

\footnote{Biographical summaries of the present Task Force Members are attached as Tab C. George Allen and Al Dotson, Sr. were originally appointed to the Task Force but subsequently resigned.}

\footnote{See Tab F Task Force Interim Report pp. 8-9.}

\footnote{The Legislature reduced the appropriation to $957,200. See Tab D. The provisions of the Special Appropriations prohibited the Board from transferring any funds directly to FAMU. In order to conduct a comprehensive review of FAMU’s key financial or operational areas, the Task Force had to retain the services of qualified firms consistent with state procurement laws.}
Based upon its review and analysis on July 19, 2007, the Task Force adopted an Action Plan consistent with the Board and the Legislative mandate. The Task Force Action Plan was stated as follows:

**TO MOBILIZE RESOURCES AND DIVERSE CONSTITUENCIES TO SUPPORT FAMU IN RESTORING PUBLIC TRUST IN ITS FISCAL AND ADMINISTRATIVE OPERATIONS.**

And a Mission Statement:

**TO IDENTIFY AND RECTIFY THE ROOT CAUSES FOR THE FISCAL AND OPERATIONAL WEAKNESSES THAT PREVENT FAMU FROM MEETING THE NEEDS AND EXPECTATIONS OF STUDENTS, FACULTY, ALUMNI AND THE GENERAL PUBLIC BY PROVIDING OVERSIGHT, RESOURCES, AND TECHNICAL ASSISTANCE IN THE DEVELOPMENT AND IMPLEMENTATION OF EFFECTIVE CORRECTIVE ACTIONS.**

The Task Force Action Plan has four goals:

1. To ensure a sound financial management system that effectively supports the operations of FAMU is implemented;
2. Ensure the University implemented an organizational structure that can achieve its vision and missions;
3. Ensure that an information technology infrastructure to support the University’s financial and administrative operations is implemented and;
4. Ensure the University implemented a governance structure which promotes accountability and integrity in its operations and restores public trust.

### III. METHODOLOGY, APPROACH AND ORGANIZATIONAL STRUCTURE

FAMU originally developed the Corrective Action Plan (CAP) to address the AG’s findings from the 2006 Operational Audit. The Task Force engaged an auditing services firm, Accretive Solutions (Accretive) to assist in validating and verifying the effectiveness and appropriateness, test of design and adequacy of FAMU’s CAP. Accretive’s work plan used the CAP as a foundation and based on results of the risk assessment, expanded it to include the AG’s findings from the 2006 and 2007 Financial Audits, the 2006 People Soft Audit, as well as the findings from the 2006 A-133 Federal Awards Audit. Therefore, the project to validate and verify FAMU’s progress was grouped into four categories:
1. FAMU Operational Audit (cross referenced to SACS Report) – 35 line items.
2. FAMU Financial Audit Reports – 7 line items.
4. EIT – PeopleSoft Information Technology Audit – 15 line items.

To meet the objective of reporting on the progress FAMU has made regarding implementation of their CAP, the Task Force agreed to take the following steps:

- Perform high level risk assessment
- Develop a detailed work plan with the consultants
- Execute procedures to validate and verify the University’s CAP

The ultimate goal was to issue a report on FAMU’s progress in implementing these corrective actions. FAMU’s CAP is a substantial component of the University’s control systems. The following procedures were agreed upon by the Task Force and are deemed reasonable to adequately validate and verify FAMU’s CAP. FAMU’s administration, management and internal audit division are ultimately responsible for establishing and maintaining adequate internal controls. Accretive performed validation and verification procedures in the following three broad areas and reported their findings and recommendations.

1. Ensure FAMU’s CAP correctly summarized and addressed all the AG’s findings.
2. Ensure each CAP Line Item was adequately designed to effectively correct the finding and the underlying issues that contributed to the finding.
3. Ensure CAP, as designed, is actually being effectively executed.

Accretive performed tests to verify that the CAP was actually being executed as intended. The specific procedures performed to validate and verify the FAMU CAP included inquiries of FAMU personnel, analytical procedures, observation of processes and duties, inspection of documents and records, and re-performance of control activities identified in conjunction with the overview of current controls, key indicators and business risk. The specific test procedures, description of the evidence maintained, time period tested, and results of the tests are presented in the Final Report on the Validation and Verification of the FAMU Corrective Action Plan issued by Accretive.
IV. VALIDATION AND VERIFICATION

The chart below shows the results of the entire validation and verification process.

<table>
<thead>
<tr>
<th></th>
<th>Satisfactory Operation</th>
<th>Needs Improvement</th>
</tr>
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<tbody>
<tr>
<td>Financial</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td>Operational</td>
<td>30</td>
<td>4</td>
</tr>
<tr>
<td>A-133</td>
<td>16</td>
<td>1</td>
</tr>
<tr>
<td>EIT</td>
<td>14</td>
<td>1</td>
</tr>
<tr>
<td>TOTAL</td>
<td>66</td>
<td>6</td>
</tr>
<tr>
<td>% of Rated</td>
<td>92%</td>
<td>8%</td>
</tr>
</tbody>
</table>

A. FINANCIAL

The chart below summarizes the results in the financial area.

**Financial Summary**

100%: Operating Satisfactorily

Note: 1 item moved into EIT section since Interim Report

All of the CAP Financial line items are adequately designed and are operating satisfactorily. Controls are in place and adequately documented. The effectiveness of the CAP is being evaluated on a periodic basis and University personnel are aware of their responsibilities for control. FAMU management has established a process by which it is able to deal predictably and consistently with most control issues.

One finding not rated at the Interim Report date, Financial Finding #6 from the 2007 audit report, was “Separation of duties and adequate compensating controls.” This finding involved establishing appropriate separation of duties in financial areas, particularly in relation to the access controls within the PeopleSoft system. This issue is part of the larger issue of PeopleSoft security; therefore, it is addressed as part of the EIT section below. The University reorganized several departments to achieve physical
separation of duties; however, the final implementation of all security access remediation will be completed with the PeopleSoft 9.0 upgrade.

**B. OPERATIONAL**

The chart below summarizes the results in the operational area.

<table>
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<th>Operational Summary</th>
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<td><strong>88%</strong>: Operating Satisfactorily</td>
</tr>
<tr>
<td><strong>12%</strong>: Needs Improvement</td>
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<tr>
<td>Note: 1 of 35 moved into EIT section since Interim Report</td>
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All of the line items in the Operational FAMU CAP are adequately designed. 88% are operating at a satisfactory level (controls are in place and adequately documented), while 12% still reflect a need for improvement in maturity of the control processes put into place. The effectiveness of the Action Plan is being evaluated on a periodic basis and University personnel are aware of their responsibilities for control. FAMU management has established a process by which it is able to deal predictably and consistently with most control issues.

Additional improvements are necessary in 12 percent (4 items) of Operational items. None of these 4 items represent high financial risk findings. Control weaknesses remain and if not adequately addressed could impact financial integrity or public perceptions of operational controls. FAMU has controls in place and policies and procedures are in the process of being institutionalized for each of these areas.

The specific areas where improvements are necessary:

1. Operational Finding #14: Did not retain documentation for salary payment cancellations
2. Operational Finding #22: Control over communication expenses
3. Operational Finding #26: No competition for procuring new contracts
4. Operational Finding #31: Vehicle usages logs were not maintained

Operational Finding #34, Comprehensive disaster recovery plan, was subsequently considered as part of the EIT validation and verification process discussed below and results are included with the EIT ratings.
B.1. FEDERAL A-133

Our results in the review of the corrective actions of the A-133 Audit are depicted below.

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<th>A-133 Summary</th>
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<td>94%: Operating Satisfactorily</td>
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<tr>
<td>6%: Needs Improvement</td>
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The vast majority (94%) of the CAP A-133 line items (16) are adequately designed and the plans are operating satisfactorily. Controls are in place and adequately documented. The effectiveness of the CAP is being evaluated on a periodic basis and University personnel are aware of their responsibilities for control. FAMU management has established a process by which it is able to deal predictably and consistently with most control issues.

During FY 2007-08, the University implemented an aggressive plan of action to address various issues and findings regarding Contracts & Grants (sponsored research). The Contract & Grant Accounting Department was reorganized as part of the Finance Division and additional qualified support staff hired. In conjunction with experienced consulting support, the staff began a 100% review of all grants included in the accounting records. Grants which expired prior to 6/30/04 (1342) have been removed from the accounting records, resulting in a $1.6 million write-off related to receivables deemed uncollectible from expired grants. Of the 1342 grants, 453 were closed with zero net dollar effect. The $1.6 million of costs related to the remainder was non-reimbursable because the grant had expired. The $1.6 million cost relates to all grants with expiration terms between 1986 and 2004; therefore they had expired prior to the improvements in policy and procedure and the annual compliance audits performed in connection with the 2005 National Science Foundation (NSF) compliance agreement.

The University still has 438 more recent expired grants undergoing the final reconciliation procedures; however final reimbursement will be requested for these grants. The University expects to complete the review of all remaining active and inactive grant accounts by 6/30/2008, prior to the implementation of the PeopleSoft 9.0., when the billing module will be implemented for all grants, effective July 2008. The FAMU plan of action for Contracts & Grants is well documented and reflects the actions and improvements underway. The line items on the findings pertaining to sponsored research (5 in this section) have been rated as operating satisfactorily. Because of the high risk with Contract and Grant accounting and compliance activities, we recommend that the UBOT review this area in 2008-09 (following the upgrade to PeopleSoft 9.0, and implementation of the billing of grants utilizing PeopleSoft billing module.)

Additional improvements are necessary in six percent (1 item) of A-133 items. Control weaknesses remain and if not adequately addressed could impact financial integrity. FAMU has controls in place and policies and procedures are in the process of being institutionalized for this area.
The specific area where improvements are necessary:

- A-133 Finding 06-017: Schedule of Expenditures of Federal Awards (SEFA)

The University has developed policies and procedures to enhance the accuracy of grant and contract reporting, as well as procedures to prepare the SEFA report accurately. However, the University needs improvement in the ability to reconcile actual expenditures to the general ledger at a point in time. The process is still dependent on a limited number of individuals.

C. ENTERPRISE INFORMATION TECHNOLOGY (EIT)

In 2006, the AG performed an audit of FAMU’s PeopleSoft Financials application. The report (2006-187) was issued with findings on 10 related areas within EIT. Subsequent operational, financial, and other audits by the AG have included follow-up reviews on these 10 areas and the majority of these were subsequently cleared.

The overall FAMU EIT CAP included 15 individual EIT corrective actions to address the original 10 AG findings. The FAMU EIT CAP was initially developed by FAMU’s EIT leadership. This Plan was further reviewed by the Task Force IT Action Team which was comprised of two Chief Information Officers (CIO) from the SUS and Ramon Padilla, the CIO for the Board of Governors. Accretive obtained and reviewed this final EIT CAP and agreed that the plan, if effectively implemented, will address the issues identified by the AG based upon the planned execution and continued monitoring.

The scope of the Validation and Verification procedures performed focused solely on the AG comments and related EIT corrective actions. These corrective actions in turn focused solely on the PeopleSoft Financial applications and related infrastructure and did not in any way extend to other areas.

Based on our review, the implementation of the FAMU EIT CAP is adequate to resolve the AG findings. Of the 15 corrective actions, 14 (93%) were determined to be satisfactory. One line item (7%) was determined to be in progress but not yet complete. This CAP focused on PeopleSoft application security. Significant resources continue to be applied to address the risk items and implement a security framework to effectively control security activity going forward. These enhancements are being implemented in conjunction with the PeopleSoft upgrade from 8.4 to 9.0. From a cost-benefit perspective this presented the best opportunity for FAMU to evaluate and implement these enhanced security measures. Based on FAMU’s current plan and commitment, this will address the AG concerns and provide an adequate level of control going forward.
Significant effort has been made to correct the items identified by the AG as well as enhance internal controls in other related areas. In addition, even though certain items were determined to be “Satisfactory” EIT is continuing to enhance these areas. This effort will extend into future periods and should be considered as an on-going effort.

EIT Management acknowledges the importance to maintain an on-going IT Governance program and has initiated an effort to enhance and maintain an EIT Risk and Control Framework to address the numerous requirements it faces. Continuing with this approach provides EIT a cost-effective process to ensure it maintains an adequately controlled environment to support the University’s mission.

i. **PeopleSoft Security Evaluation**

In addition to the Validation and Verification effort undertaken by the IT Action Team, it also assisted in the analysis and update of PeopleSoft security access levels. This effort was in conjunction with the upgrade of the PeopleSoft Financial applications to version 9.0. Key activities included:

- Identify areas of improvement in the current PeopleSoft (8.4) environment.
- Identify the new or changed features in PeopleSoft (9.0).
- Coordinate implementation of the new security set-up with the business user.

Recognizing the importance of addressing the items above, a PeopleSoft Financials security expert was brought in to work directly with FAMU’s Director of Information Security. He is assisting with the coordination effort required for the implementation of enhanced security during the PeopleSoft upgrade.

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**V. BOARD OF TRUSTEES: GOVERNANCE AND ACCREDITATION**

Objective One under Goal Four of the Task Force Action Plan is to review FAMU’s current governance structure and recommend that “best practices” be implemented for defining the role of the UBOT and development of an effective working relationship with the President. In the Interim Report it was noted that on June 28, 2007 FAMU was placed on probation by SACS for failure to demonstrate compliance with ten standards. Of those ten standards, the following were related to governance and internal controls:

- Core Requirement 2.2 (Governing Board);
- Comprehensive Standard 3.2.8 (Qualified Administrative/Academic Officers);
- Comprehensive Standard 3.10.4 (Control of Finances);
- Comprehensive Standard 3.10.5 (Control of Sponsored Research/External Funds); and
- Comprehensive Standard 3.11.1 (Control of Physical Resources).
These cited core requirements expect that an accredited institution shows evidence that it has a governing board that ensures that the institution has adequate financial resources and that it has financial stability to support the mission of the institution.

Since July 2007, the UBOT has taken a number of steps to strengthen its areas of responsibility and oversight of the University. At its December 2007 meeting, SACS confirmed that FAMU’s UBOT has the appropriate controls in place and is fulfilling its oversight functions to ensure that the University is operating adequately to provide sound educational programs, demonstrating that FAMU is in compliance with Core Requirement 2.2. Although Core Requirement 2.2 had been satisfied, the remaining unresolved areas required that SACS continue FAMU’s probation for another six months.

SACS met from June 23, 2008 to June 26, 2008 to review the documentation submitted by FAMU to determine if all areas related to financial stability have been adequately addressed. According to SACS, FAMU has satisfied all areas in which they were initially cited in June 2007, including the remaining areas associated with qualified administrators, financial reporting and stability, sponsored research and physical resources. As a result, on June 26, 2008, SACS informed FAMU that it has regained full accreditation.

The UBOT, President Ammons, and his administrative team have made significant strides in restoring the financial stability and credibility of FAMU.

VI. CONCLUSION AND RECOMMENDATIONS

A. CONCLUSION

The Task Force has concluded that FAMU has implemented adequate and effective controls that address the vast majority of issues raised by several previous audits conducted by the AG. We have determined that of 72 corrective actions, which have been in place a sufficient period of time to be subject to a systematic reliable validation and verification process, 92 percent are operating at a satisfactory level. While corrective actions are in place to address the remaining issues, additional time is needed for these processes to mature and become institutionalized.

B. RECOMMENDATIONS

In furtherance of our mandate and in support of the FAMU initiatives the Task Force recommends:

1. That, in order to monitor improvements in financial operations, the UBOT receive from the FAMU Division of Audit and Compliance quarterly reports summarizing:
• The status of the various FAMU Corrective Action Plan (CAP) items that remain incomplete, as well as those completed since the previous report;
• The status of the FAMU CAP items designed as “Needs Improvement” in the Accretive Solutions final report;
• The status of CAP’s implemented as the result of any new AG reports;
• The activities of the Division of Audit and Compliance, including the results of internal or external audits, reviews and investigations, consistent with the comprehensive audit plan approved by the UBOT’s Audit Committee.

2. That the UBOT require in fiscal year 2008-2009 the University’s Division of Audit and Compliance conduct audits in accordance with the generally accepted internal auditing standards on:

• The status of the Enterprise Information Technology (EIT) Division’s Financial Application Access project, following the upgrade to PeopleSoft 9.0;

• The status of Contracts and Grants accounting and compliance, following the upgrade to PeopleSoft 9.0, including the billing of grants utilizing PeopleSoft billing module.


4. That the Board of Governors establish formal procedures to monitor the audit plans, risk assessments, and audit reports of all the Universities to timely detect and identify common high risk issues (early warning signs) and facilitate a system-wide approach to addressing such risks.
A. Task Force Action Plan
B. Organization Chart
C. Task Force Member Biographies
D. Special Appropriations / Senate Letter
H. Florida Auditor General’s FAMU PeopleSoft Financials System Information Technology Audit
I. Task Force Information Technology Action Team Report
J. Response of FAMU to the Task Force Final Report, June 24, 2008