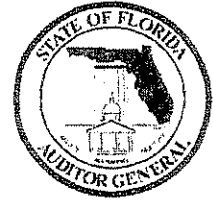




AUDITOR GENERAL

WILLIAM O. MONROE, CPA



UNIVERSITY OF WEST FLORIDA

Operational Audit

SUMMARY

This operational audit for the period January 1, 2003, through December 31, 2003, and selected transactions through March 31, 2004, disclosed the following:

Finding No. 1: The University did not make adjustments necessary to timely record transactions and correct errors disclosed in the revolving fund bank reconciliations.

Finding No. 2: The University did not obtain signed professional service contracts prior to the dates services began.

Finding No. 3: Contrary to Federal law, the University used the RV Nautilus, an oceanographic research vessel, for cruises and other support activities outside the Federal inspection designation.

Finding No. 4: Contrary to State law, revenues totaling \$119,395 received from the charter of the RV Nautilus were deposited to accounts of the University's Research Foundation rather than to University accounts.

Finding No. 5: The University operated the RV Nautilus beyond the navigational limits imposed by the insurer, thereby subjecting the University to potential risk. Also, the University transported the RV Nautilus by land without obtaining adequate insurance.

Finding No. 6: The University's purchasing card procedures were not consistently followed and purchases were not adequately monitored.

Finding No. 7: University management should reevaluate its practice of using public funds to pay for management retreats that could be held in existing University facilities at little or no cost.

Finding No. 8: University policies and procedures for acquiring and using cell phones were not consistently followed and, in some instances, did not provide adequate monitoring controls.

Finding No. 9: The University should enhance its grant monitoring procedures to ensure that all purchases from grant funds are authorized, necessary, and reasonable to meet the purposes of the grant prior to the purchase.

BACKGROUND

The University is under the general direction and control of the Commissioner of Education and the Division of Colleges and Universities, and is governed by law and State Board of Education rules. A board of trustees governs and operates the University. The Board constitutes a corporation and is composed of 13 members. Five board members are appointed by the Florida Board of Governors and six by the Governor, and all are confirmed by the Senate. The remaining board members consist of the Faculty Senate Chair and the Student Government President. The Board members who served during the audit period are listed on Exhibit 1.

The President of the University is responsible for the operation and administration of the University. The President is appointed by the Board, subject to ratification by the State Board of Education. The President of the University during the audit period was Dr. John Cavanaugh.

The University reported enrollment of 5,440 full-time equivalent students for the 2002-03 fiscal year.