Types of SUS Audit Coverage

- Legislative
  - State Auditor General
- External
  - Certified Public Accountants
- Internal
  - University Chief Audit Executives
State Auditor General
Audit Results

Annual Financial Audits
No adverse findings

Operational Audits Findings

<table>
<thead>
<tr>
<th></th>
<th>FGCU</th>
<th>UF</th>
<th>USF</th>
<th>UWF</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-2019</td>
<td>4</td>
<td>4</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>2020-2021</td>
<td>3</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>2022-2023</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

FGCU UF USF UWF
<table>
<thead>
<tr>
<th>University</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGCU</td>
<td>Bonus Awards [s. 215.425(3), F.S.]</td>
</tr>
<tr>
<td></td>
<td>IT User Access Privileges [s. 1012.978 &amp; s. 119.071(5)(b), F.S.]</td>
</tr>
<tr>
<td>USF</td>
<td>Distance Learning Fees [s. 1009.24(17), F.S.]</td>
</tr>
<tr>
<td>UWF</td>
<td>Bonus Awards [s. 215.425(3), F.S.]</td>
</tr>
</tbody>
</table>
Finding: Untimely Bright Futures Scholarship Program Refunds
• FAU, FGCU, & UNF

Finding: Untimely remittance of Undisbursed Bright Futures Scholarship Program Advances
• FAMU & FGCU

Finding: Untimely Disbursement Eligibility and Grade and Hours Reports
• FAU
Federal Awards Single Audit

Noncompliance Finding:
Coronavirus Response and Relief Supplemental Appropriation Act
ESF-HEERF Institutional Portion funds totaling $14.7M
Information Technology Operational Audits

- Periodic Review of Access Privileges - Repeat
- Security Controls - Vulnerability Management, User Authentication, & Encryption

- Security Awareness Training
- Security Controls - Authentication, Data Recovery, Configure Management, Account Management (Repeat), & Vulnerability Management
Certified Public Accountants
SUS Affiliated Organizations
<table>
<thead>
<tr>
<th>University</th>
<th>Affiliated Organization</th>
<th>Material Weaknesses</th>
</tr>
</thead>
<tbody>
<tr>
<td>FSU</td>
<td>Seminole Boosters</td>
<td>Valuation of Investments - Overstated</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>University</th>
<th>Affiliated Organization</th>
<th>Significant Deficiencies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>None</td>
</tr>
</tbody>
</table>
The Office of Inspector General received 110 internal audits during the fiscal year.
University Chief Audit Executives
Internal Audit Results

Findings Categories

- Timeliness: 5
- Record Keeping: 5
- Data Collection: 6
- Disaster Recovery/Continuity of Operations: 7
- Physical Access: 7
- Internal Controls: 9
- Deadlines: 9
- Inventory: 11
- Security Controls: 13
- Reviews: 13
- Training: 15
- Monitoring: 20
- Access Controls: 25
- Compliance: 28
- Inadequate Documentation: 50
- Other: 54
- Policy & Procedures: 58