



Audit and Compliance Committee

SUS Audits Summary
September 20, 2023

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Types of SUS Audit Coverage



Legislative

- State Auditor General

External

- Certified Public Accountants

Internal

- University Chief Audit Executives

State Auditor General Audit Results

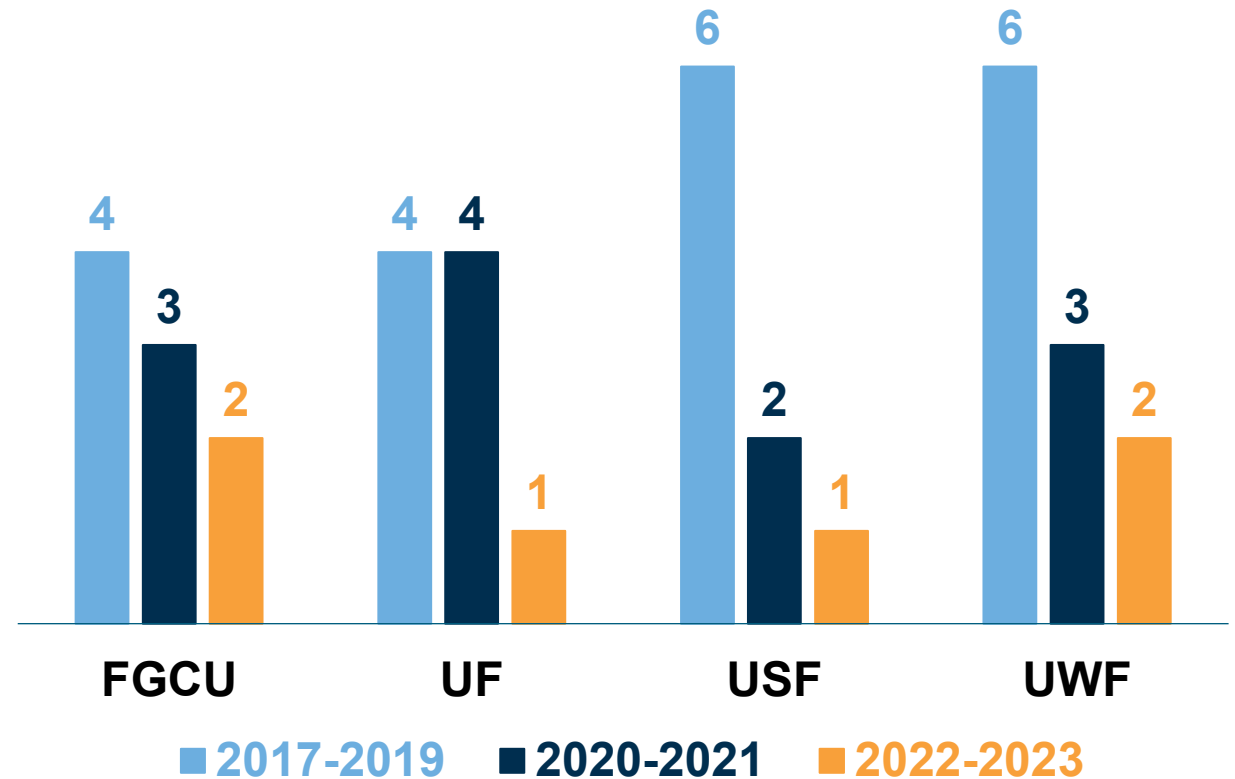


Annual Financial Audits



No adverse findings

Operational Audits Findings



State Auditor General

Statutory Violations



| University | Description |
|-------------|--|
| FGCU | Bonus Awards [s. 215.425(3) & s. 1012.978, F.S.] IT User Access Privileges [s. 119.071(5)(b), F.S.] |
| USF | Distance Learning Fees [s. 1009.24(17), F.S.] |
| UWF | Bonus Awards [s. 215.425(3), F.S.] |

State Auditor General Statutory Violations



S. 1009.53, F.S.

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

Certified Public Accountants Audit Results



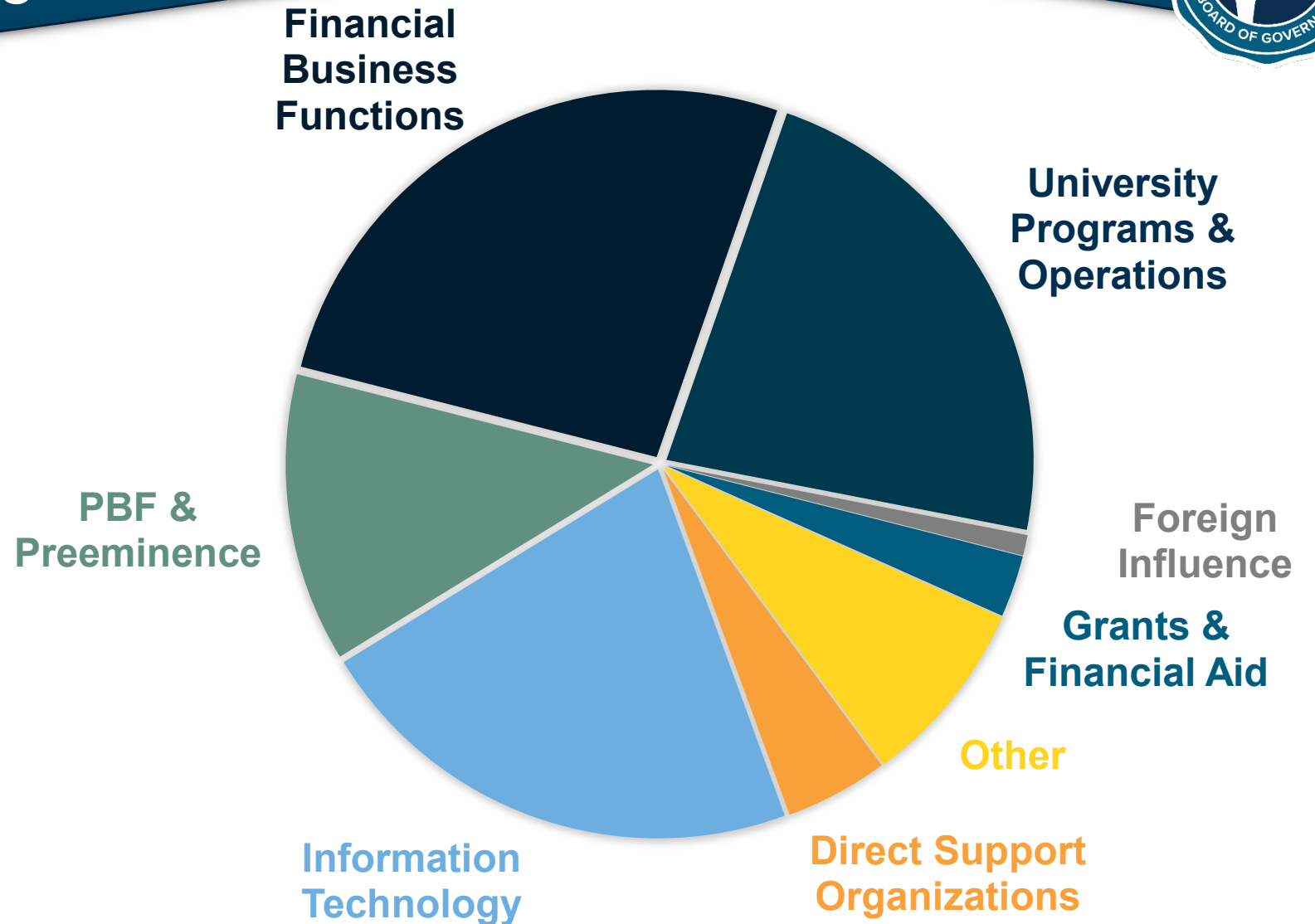
| University | Affiliated Organization | Material Weaknesses |
|------------|-------------------------|---------------------------------------|
| FSU | Seminole Boosters | Valuation of Investments - Overstated |

| University | Affiliated Organization | Significant Deficiencies |
|------------|-------------------------|--------------------------|
| | | None |

University Chief Audit Executives Internal Audit Coverage



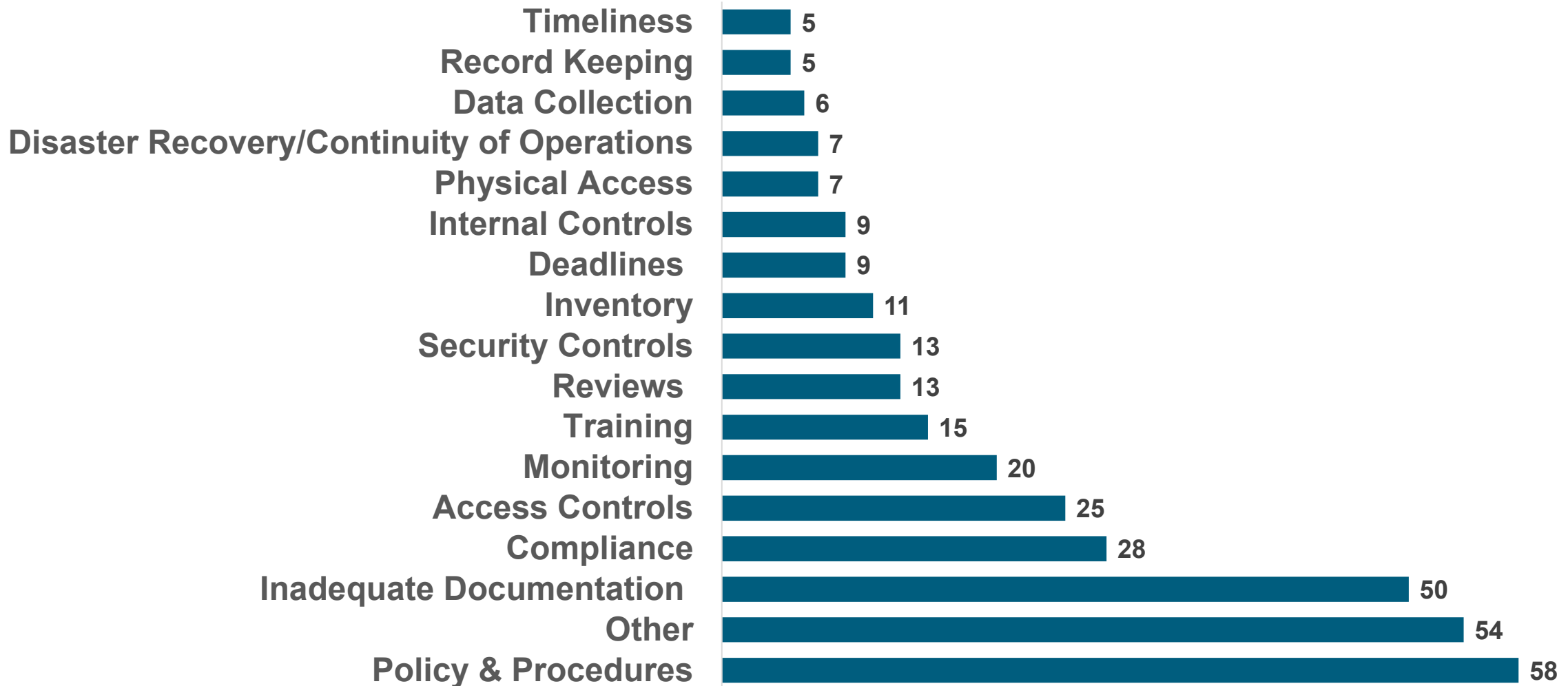
The Office of
Inspector General
received **110**
internal audits
during the fiscal
year.



University Chief Audit Executives Internal Audit Results



Findings Categories





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