

SUS Audits Summary



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Types of SUS Audit Coverage



Legislative

- Florida Auditor General

External

- Certified Public Accountants

Internal

- University Chief Audit Executives



Florida Auditor General

State Auditor General, SUS Financial Audit Results



Overview:

- All universities receive annual financial audits
- All financial reports were fairly presented and accurate in all material aspects.

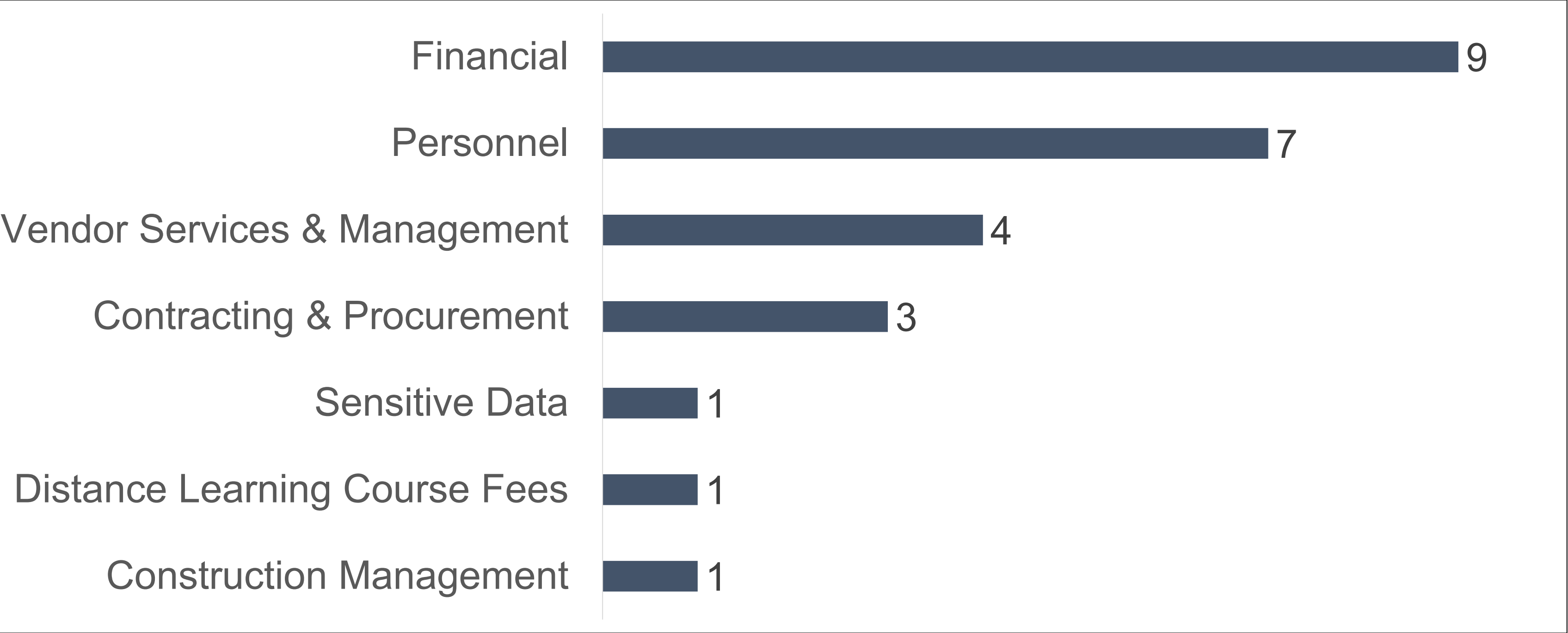
Findings:

- FAMU – 1 finding
- FAMU needs to improve controls to ensure accounting records and annual financial reports are accurate.

State Auditor General, Operational Audit Results



Operational Audit Findings by Category



State Auditor General, Information Technology Audits



UCF – Workday Enterprise Cloud Applications

Finding 1: Application Security Management

Finding 2: Security Awareness Training

Finding 3: Security Controls



UNIVERSITY of
WEST FLORIDA

UWF Banner ERP

Finding 1: Security Controls

State Auditor General, Federal Awards Audit



Federal Awards Audit



Significant Deficiencies [Repeat]:

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
FSU	John & Mable Ringling Museum of Art Foundation, Inc.	1. Recognition of Contributions Received 2. Recognition & Reconciliation of Accounts Payable

University	Affiliated Organization	Significant Deficiencies
FSU	John & Mable Ringling Museum of Art Foundation, Inc.	Recognition of Grants Receivable
UF	Historic St. Augustine, Inc.	Accounts Payable Identification [Repeat]

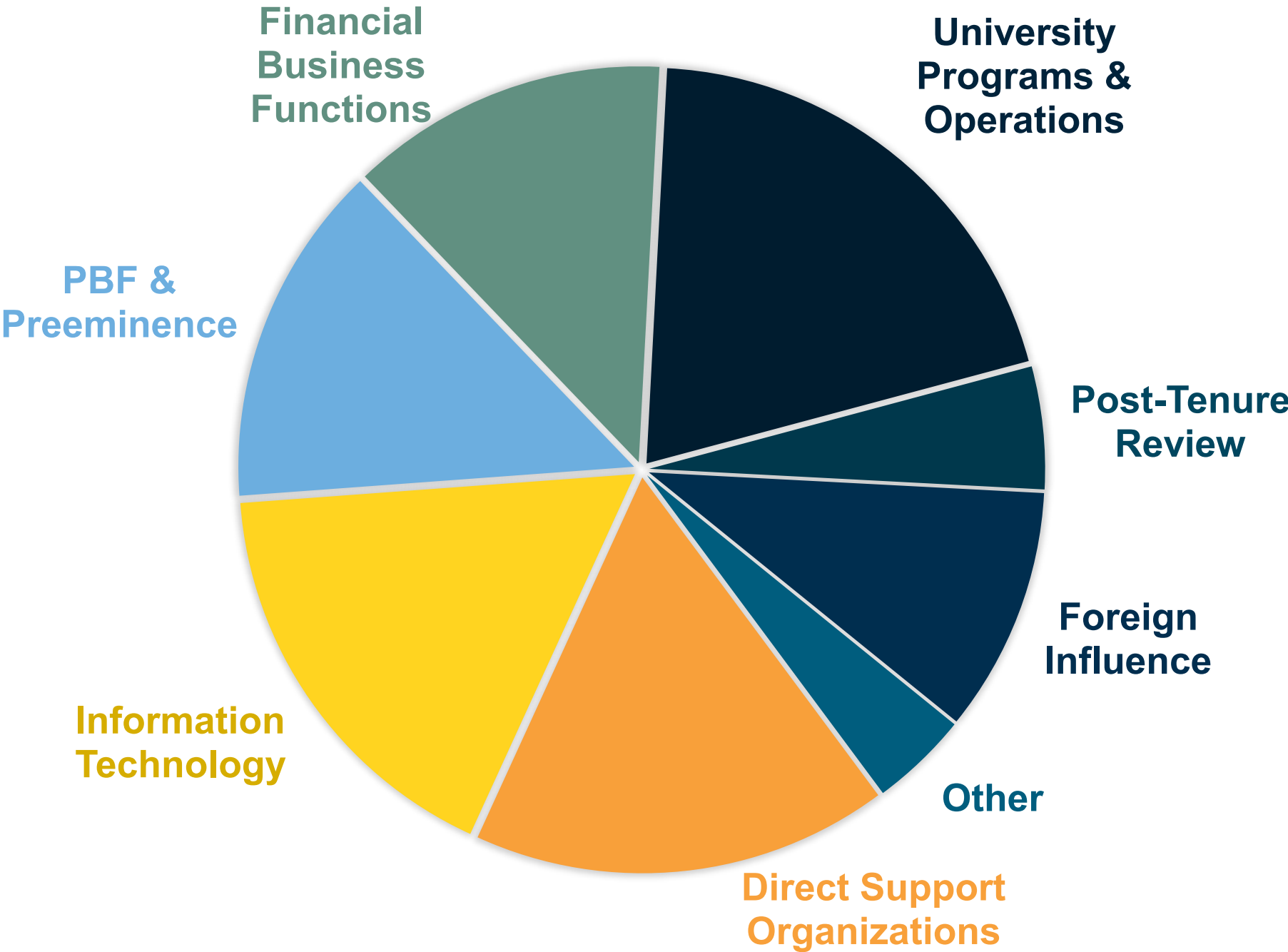


University Chief Audit Executives

University Chief Audit Executives, Audit Coverage



The Office of
Inspector General
received **100**
internal audits during
the fiscal year.



University Chief Audit Executives, Required Internal Audits



Data Integrity Audits

- Performance-based Funding, Preeminent, & Emerging Preeminent, due by March 1st [s. 1001.706, 1001.92, & 1001.7065, FS]

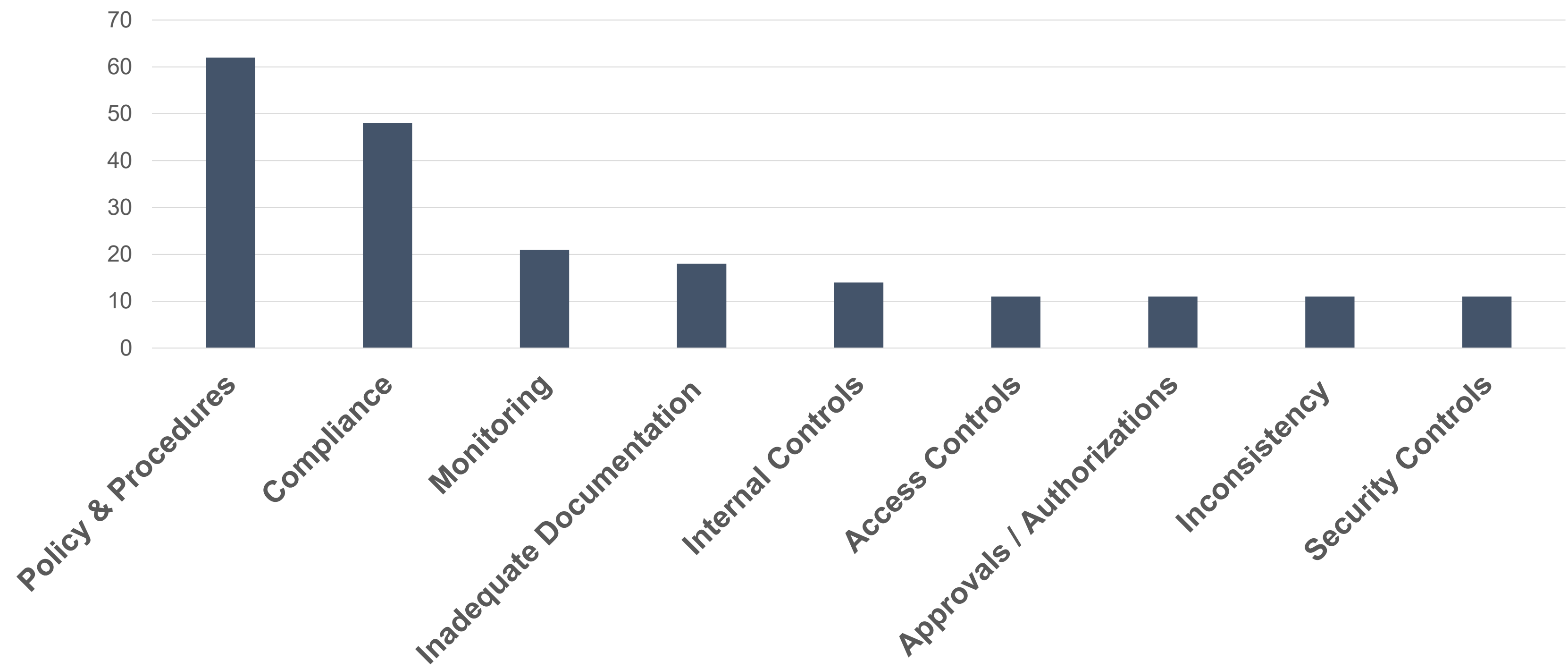
Foreign Researchers & Travel Screening

- Audits due by June 30, 2025 [s. 1010.36, FS; BOG Reg. 9.012]

Post-tenure Faculty Review

- Beginning January 1, 2024, and every 3 years [BOG Reg. 10.003]

University Chief Audit Executives, Findings Categories





State University System of Florida

Board of Governors

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