



# **Office of Internal Audit Status Report**

BOARD OF TRUSTEES

September 11, 2008

# Office of Internal Audit Status Report

## TABLE OF CONTENTS

<b>Executive Summary</b> .....	
<b>Audits and Reviews</b> .....	
<b>Investigations</b> .....	
<b>Follow-up Status Reports</b> .....	
<b>Management Responses to Outstanding Audit Issues</b> .....	
<b>Training and Seminars Update</b> .....	



# FIU

FLORIDA INTERNATIONAL UNIVERSITY  
*Miami's public research university*

**Executive Summary – Office of Internal Audit Status Report**  
**Board of Trustees**  
**Finance and Audit Committee**  
**August 15, 2008**

---

The report details the current status of the Office of Internal Audit, which includes audits, investigations, and follow-up activities during this reporting period. As of August 15, 2008, we have issued the following audit/review reports: **Audit of Controls over University Vehicle Usage** (Report No. 07/08-09); **Audit of Controls over Decentralized Collections** (Report No. 07/08-10); and **Audit of the AIDS Prevention Program's IT Systems** (Report No. 07/08-11). In addition, the following audits were in progress: **Controls over the ADP Payroll Process, IT Security over Applied Research Center, and College of Arts & Sciences - Environmental Studies**.

As for investigations, one investigation pertaining to Southeast Environmental Research Center (SERC) was completed, in addition to another complaint received and being currently investigated. Additionally, the report includes a summary of the current status of management's implementation of 45 prior recommendations from internal and external audits. Our current implementation rate is 73 percent as compared with 68 percent reported at the last Finance and Audit Committee Meeting.

Finally, the report includes a recap of completed training hours for the prior and current fiscal years through August 15, 2008 by each auditor.

Please let me know if you have any questions or comments regarding our status report.

Pyong Cho  
Interim Audit Director

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**AUDITS AND REVIEWS**

As of August 15, 2008, the status of our audit and review activities is as follows:

<b><u>Audits and Reviews</u></b>	<b><u>Status</u></b>
1. Review of IT Resources in Student Affairs Health Departments	Completed/report issued
2. Review of University Computer Procurements and Related Purchases	Completed/report issued
3. Review of Management Actions to Prior Audit Recommendations	Completed/report issued
4. Review of Online Program Revenues and Controls	Completed/report issued
5. Audit of the Security Over University Wireless Access Points	Completed/report issued
6. Audit of University Minor Construction Projects	Completed/report issued
7. Audit of University Consultant Expenses	Completed/report issued
8. Cash Counts at University Park and Biscayne Bay	Completed/report issued
<b>9. Audit of Controls Over University Vehicle Usage</b>	<b>Completed/report issued</b>
<b>10. Audit of Controls Over Decentralized Collections</b>	<b>Completed/report issued</b>
<b>11. Audit of the AIDS Prevention Program's IT Systems</b>	<b>Completed/report issued</b>
<b>12. Audit of Controls Over the ADP Payroll Process</b>	<b>Field work in progress</b>
<b>13. Audit of IT Security Over Applied Research Center</b>	<b>Field work in progress</b>
<b>14. Audit of College of Arts &amp; Sciences – Environmental Studies</b>	<b>Field work in progress</b>

(Note: Items bolded are audit/review activities during this reporting period.)

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**INVESTIGATIONS**

During this reporting period, we have received new allegations pertaining to improper selling of the University equipment by a faculty member. As of August 15, 2008, the status of our investigative activities is as follows:

<b><u>Investigation/Responsible Executive</u></b>	<b><u>Status</u></b>
1. Facilities Complaint - CFO & Senior VP Sanchez	Completed/Closed
2. Grade Change Complaint - VP Webb	Completed/Closed
3. Additional Metropolitan Center Complaint - Provost & Executive VP Berkman	Completed/Closed
4. College of Engineering Complaint - Interim Dean Mirmiran	Completed/Closed
5. College of Business Administration Complaint - Executive Dean Elam	Completed/report pending
<b>6. SERC Complaint - VP Walker</b>	<b>Completed/Closed</b>
<b>7. Improper Selling of the University Equipment - Dean Grossman</b>	<b>Field work in progress</b>

(Note: Items bolded are investigative activities during this reporting period.)

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**FOLLOW-UP STATUS REPORT**

**Summary of Follow-up Status Reports**

Total number of audit issues due for implementation as of July 2008: **45**

Total number of audit issues completed as of July 2008: **33**

Implementation rate: **73%**

**Explanatory Notes to Follow-up Status Reports**

- Explanation of status column – **Yes** = implemented; **No** = not fully implemented; N/A = not due for implementation this period.
- For those recommendations noted in bold as **No** (not fully implemented) in the status column of this schedule, the “Management Responses to Outstanding Audits Issues” section details management’s current action plan.
- \* in the report column – means that management’s responses on outstanding audit issues due by July 2008 were reported separately to the Finance and Audit Committee, since they were confidential and exempt from public records by Florida Statutes.
- N/A in the revised due date column – revised due date is not applicable because the recommendation was either implemented or was not due during this reporting period.

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**FOLLOW-UP STATUS REPORT - INTERNAL AUDITS**

The following summarizes the current status of audit issues from prior internal audit reports as of July 2008.

*Note: Items bolded in the status column (Yes or No) were due for implementation this period.*

<b>Report</b>	<b>Audit Issue(s)</b>	<b>Responsible Executive/Director</b>	<b>Status</b>	<b>Revised Due Date</b>	<b>Original Due Date</b>
<b>Access Controls Over PS Student Records Module</b> Report Issued: Feb. 23, 2006	1. Logging User Access (Rec. #2.1)	Sanchez/Yao/Grillo	N/A	12/08	12/06
<b>Access Controls Over PS Financial Aid Module</b> Report Issued: May 5, 2006	1. Intrusion Prevention (Rec. #2.1)	Sanchez/Yao/Grillo	<b>Yes</b>	N/A	07/06
<b>Allegations Against the Director of Enterprise Technology Support Services</b> Report Issued: July 7, 2006	1. Purchasing Rule - Gift (Rec. #3.3)	Sanchez/Millspaugh	N/A	11/08	09/06
<b>Student Administration Oracle Databases*</b> Report Issued: Dec. 19, 2006	1. Client Network Security (Rec. # 2.1) 2. Data Access (Rec. #5.1)	Sanchez/Yao/Grillo	<b>No</b> <b>No</b>	12/08 02/09	04/07 04/07
<b>Audit of the Contracts &amp; Grants Expenditures (Other Than Payroll)</b> Report Issued: March 21, 2007	1. Indirect/Direct Costs (Rec. #3.2)	Walker/Barabino	N/A	07/09	06/07
<b>Allegations Against the Associate Director of Purchasing Services</b> Report Issued: May 25, 2007	1. Credit Checks (Rec. #2.3)	Sanchez/Hardrick/ Cuesta-Gomez	<b>No</b>	11/08	12/07
<b>Audit of Counseling &amp; Psychological Services Center - Patient Information Systems*</b> Report Issued: July 5, 2007	1. File Encryption (Rec. #2) 2. Host Based Intrusion Detection Systems (Rec. #12) 3. Disaster Recovery (Rec. #18)	Jones/Nowell	N/A <b>No</b> N/A	08/08 08/08 09/08	09/07 01/08 01/08
<b>Audit of the University's Change Orders for Major Construction Projects</b> Report Issued: July 9, 2007	1. A/E Errors and Omissions (Rec. #1.2)	Sanchez/Cal/ Berenguer	N/A	08/08	09/07
<b>Allegations Against Business Services-Aramark Meal Cards</b> Report Issued: October 1, 2007	1. Consultant Agreements (Rec. #1.4) 2. Competitive Solicitations (Rec. #3.1) 3. Competitive Solicitations (Rec. #3.2)	Sanchez/Millspaugh	<b>Yes</b> <b>Yes</b> <b>Yes</b>	N/A N/A N/A	04/08 07/08 07/08
<b>Review of IT Resources in Student Affairs Health Departments</b> Report Issued: Nov. 13, 2007	1. Evaluation of IT needs and consolidation of IT resources and security.	Berkman/Jones	N/A	10/08	04/08
<b>Review of University Computer Procurements and Related Purchases</b> Report Issued: Nov. 28, 2007	1. Evaluation of Current Computer Acquisition and Related Purchases.	Executive Management	<b>No</b>	In Progress	Pending

<b>Report</b>	<b>Audit Issue(s)</b>	<b>Responsible Executive/Director</b>	<b>Status</b>	<b>Revised Due Date</b>	<b>Original Due Date</b>
<b>Review of Management's Actions to Prior Audit Recommendations</b> Report Issued: Feb. 6, 2008	1. User Access Management (Rec. #1.3)	Sanchez/Hardrick/ Cuesta-Gomez Walker/Barabino	N/A	N/A	11/08
	2. Close-out Checklist & Report of Expenditure Form (Rec. #1.1)		No	12/08	06/08
	3. Close-out Checklist & Report of Expenditure Form (Rec. #1.3)		Yes	N/A	06/08
	4. Excess of Expenses Over Revenues (Rec. #2)		No	12/08	06/08
	5. Excess of Revenues Over Expenses (Rec. #3)		No	12/08	06/08
	6. Project Accounting (Rec. #1)		NA	N/A	07/09
<b>Review of Online Program Revenues and Controls</b> Report Issued: March 19, 2008	1. Interdepartmental Agreements (Rec. #2)	Berkman/Elam/Pico	Yes	N/A	07/08
<b>Audit of Security Over University Wireless Access Points</b> Report Issued: April 10, 2008	1. Unsecured Wireless Access Points (Rec. #1.1)	Sanchez/Yao/Drake	Yes	N/A	07/08
	2. Unsecured Wireless Access Points (Rec. #1.2)		Yes	N/A	07/08
	3. Wireless Encryption (Rec. #2)		Yes	N/A	07/08
	4. Registration of Wireless Access Points (Rec. #3)		Yes	N/A	06/08
	5. Wireless Access Point Authorization Procedures (Rec. #6)		N/A	N/A	08/08
<b>Audit of University Minor Construction Projects</b> Report Issued: May 16, 2008	1. Contractor Selection Process (Rec. #1.1 & #1.2)	Sanchez/Cal/ Berenguer	N/A	N/A	12/08
	2. Competitive Procurement (Rec. #2.1)		Yes	N/A	05/08
	3. Competitive Procurement (Rec.#2.2)		Yes	N/A	05/08
	4. Trade Contractor Selection Process (Rec. #3)		Yes	N/A	06/08
	5. Oversight of Minor Construction Projects (Rec. #4)		N/A	N/A	08/08
	6. Project Commencement (Rec. #5)		Yes	N/A	05/08
	7. Decentralized Project Filing System (Rec. #6)		N/A	N/A	10/08
<b>Audit of University Consultant Expenses</b> Report Issued: May 16, 2008	1. Approval of Contracts (Rec. #1.1)	Mendoza/ Deiulio	Yes	N/A	05/08
	2. Approval of Contracts (Rec. #1.2)		Yes	N/A	05/08
	3. Competitive Solicitation (Rec. #2.1)	Sanchez/Millspaugh Berkman/Wartzok/ Moore	N/A	N/A	09/08
	4. Competitive Solicitation (Rec. #2.2)		Yes	N/A	06/08
	5. Competitive Solicitation (Rec. #2.3)	Sanchez/Millspaugh	N/A	N/A	11/08
	6. Unencumbered Payments (Rec. #3.1)		N/A	N/A	09/08
	7. Unencumbered Payments (Rec. #3.2)	Sanchez/Bond	Yes	N/A	07/08
	8. Classification of Expenses (Rec. #4.1)		Yes	N/A	07/08
	9. Classification of Expenses (Rec. #4.2)		N/A	N/A	09/08
	10. Contract Payments (Rec. #5)	Berkman/Laplante Sanchez/Millspaugh	Yes	N/A	05/08
	11. Receiving of Services (Rec. #6.1)		Yes	N/A	05/08
	12. Receiving of Services (Rec. #6.2)	Berkman/Wartzok/ Moore	Yes	N/A	05/08
	13. Sole Source Approval (Rec. #7)		Yes	N/A	05/08
	14. Contract Review Documentation (Rec. #8)		Yes	N/A	05/08
	15. Award Documentation (Rec. #9)	Sanchez/Millspaugh	N/A	N/A	09/08
<b>Cash Counts at University Park &amp; Biscayne Bay</b> Report Issued: June 5, 2008	1. Cash Shortage	Sanchez/Bond	Yes	N/A	06/08
	2. Visitors Identity		Yes	N/A	06/08



Report	Audit Issue(s)	Responsible Executive/Director	Status	Revised Due Date	Original Due Date
<b>Audit of Controls Over University Vehicle Usage</b> Report Issued: July 8, 2008	1. Vehicle Policy and/or Procedure (Rec. #1)	Sanchez/Cal/Foster	N/A	N/A	09/08
	2. Vehicle Trip Log (Rec. #2)		N/A	N/A	09/08
	3. Commuting/Transportation Benefits (Rec. #3)	Sanchez/Hardrick	Yes	N/A	07/08
	4. Vehicle Retirement (Rec. #4.1)	Sanchez/Bond	N/A	N/A	08/08
	5. Vehicle Retirement ( Rec. #4.2)		Yes	N/A	07/08
	6. Vehicle Lease (Rec. #5.1)		Yes	N/A	07/08
	7. Vehicle Lease (Rec. #5.2)		N/A	N/A	08/08
	8. Employees Driving Record (Rec. # 6)	Mendoza/Mwaisela	N/A	N/A	09/08
	9. Billing of Fuel (Rec.#7.1, #7.2 & #7.3)	Sanchez/Cal/Foster	N/A	N/A	09/08
	10. Calibration of Fuel Pumps (Rec. #8)		N/A	N/A	09/08

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**FOLLOW-UP STATUS REPORT - OPERATIONAL AUDIT**

The following summarizes the current status of audit issues from the State Auditor's Operational Audit (Report No. 2008-120, dated 03/11/08) as of July 2008.

*Note: Items bolded in the status column (Yes or No) were due for implementation this period.*

<b>Finding Number &amp; Area</b>	<b>Audit Issue(s)/Finding</b>	<b>Responsible Executive/Director</b>	<b>Status</b>	<b>Revised Due Date</b>	<b>Original Due Date</b>
<b>Finding No. 1</b> Parking Citation Receivables	The University's controls over parking citation receivables needed improvement.	Sanchez/Foster	<b>Yes</b>	N/A	04/08
<b>Finding No. 5</b> Competitive Procurement	The University needed to enhance its procedures for documenting the process of competitively selecting vendors. Also, the University's competitive procurement threshold exceeded the limit established by the Board of Governors.	Sanchez/Millspaugh	<b>Yes</b>	N/A	06/08
<b>Finding No. 7</b> Purchasing Card Program	Purchasing card accounts for former employees were not always timely cancelled upon termination.	Sanchez/Millspaugh	<b>No</b>	09/08	03/08
<b>Finding No. 8</b> Cellular Telephones	The University did not, of record, adequately monitor cellular telephone (cell phone) usage to determine personal calls made and any needed reimbursements. As such, the University was required to, but did not, report to the Internal Revenue Service the value of cell phone services as income for employees.	Sanchez/Yao/Drake	N/A	N/A	08/08
<b>Finding No. 9</b> Vehicle Records	Vehicle usage logs were not always complete, and did not include evidence of supervisory review.	Sanchez/Cal/Diciacco	<b>Yes</b>	N/A	03/08
<b>Finding No. 11</b> Fire Safety Inspections	The University did not always timely correct deficiencies noted in fire safety inspection reports.	Mendoza/Mwaisela	N/A	N/A	09/08
<b>Finding No. 12</b> Information Technology-University Governance	There was a need for improved University-level governance of the PeopleSoft financials system and the enterprise data contained therein.	Sanchez/Yao/Grillo	<b>No</b>	12/08	06/08
<b>Finding No. 13</b> Information Technology-Application Environment and Support Function	Improvements were needed in certain security controls within the overall operations of the application and the supporting network environment at the University.	Sanchez/Yao/Granto	<b>No</b>	09/08	06/08
<b>Finding No. 14</b> Information Technology-Access Controls	The University needed to enhance its procedures to ensure that terminated employees' access to data files and information technology resources is timely removed.	Sanchez/Yao/Granto	<b>Yes</b>	N/A	03/08
<b>Finding No. 15</b> Information Technology-Environmental Controls	Environmental control improvements were needed at the University's Data Center.	Sanchez/Yao/Grillo	<b>No</b>	Pending	07/08

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**MANAGEMENT RESPONSES TO OUTSTANDING AUDIT ISSUES  
July 2008**

**Allegations Against the Associate Director of Purchasing Services**

1. Audit Issue: **Credit Checks** (Recommendation #2.3)  
Status: Not Implemented

Recommendation:

After consultation with the Office of the General Counsel, consideration should be given to perform credit checks on candidates requiring background checks. This will provide some comfort regarding the financial stability of an individual assigned to a sensitive position.

Action Plan to Complete:

Due to staff turnover and the transition of the new HR VP, this project could not be completed. We are therefore requesting an extension to November 15, 2008.

New Target Date: November 15, 2008

**Review of University Computer Procurements and Related Purchases**

1. Audit Issue: **Evaluation of Current Computer Acquisition and Related Purchases**  
Status: Not Implemented

Recommendation:

We recommend that the CIO evaluate the opportunities for cost savings or increased revenues in the following areas:

- Coordinating University computer purchases;
- Standardizing computers assigned to employees;
- Purchasing computers without warranty extensions;
- Acquiring Home Edition of the Windows operating system on new computers, and upgrading them with the existing campus-wide agreement;
- Increasing the number of warranty repairs performed by UTS; and
- Improving the reliability of computers purchased by the University.

The result of the evaluation should be communicated to senior management to determine whether to establish a plan to change how University computer and related purchases are managed.

Action Plan to Complete:

The audit report recommended that we evaluate the opportunities for cost savings in six areas. In order to achieve the savings in the six areas, we as a University will need to change the way in which we budget and purchase computers. FIU has a decentralized process for computer acquisition and replacement. It does not have a University-wide strategy to replace computers systematically in either a 3-year or a 4-year cycle. To achieve the savings projected in the audit report, it will require that the University centralize its funds for computer purchase and replacement. The work is in progress.

New Target Date: Pending

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**MANAGEMENT RESPONSES TO OUTSTANDING AUDIT ISSUES  
July 2008**

<b>Review of Management's Actions to Prior Audit Recommendations</b>
--

1. Audit Issue: **Close-out Checklist & Report of Expenditure Form** (Recommendation #1.1)  
Status: Not Implemented

Recommendation

We recommend that OSRA examine the cause for its inability to close-out contracts and grants on a timely basis. In the future, OSRA should take action to ensure that all contracts and grants that have ended are closed-out within a reasonable period of time, including completion of the close-out checklists and ROE forms, which provide for the proper and timely transfer of funds.

Action Plan to Complete:

The staffing levels were not maintained in post award as three individuals resigned during the past six months; therefore the goal of closing all projects with end dates prior to June 30, 2007 was not obtained. The new target date for closing projects with end dates prior to June 30, 2007 is December 31, 2008. Numerous projects were closed during the past six months but we continue to manage several problematic issues related account closing such as outstanding receivables, outstanding deliverables, open encumbrances, property reassignment, open purchase orders, prepaid expenses, etc.  
New Target Date: December 31, 2008

2. Audit Issue: **Excess of Expenses Over Revenues** (Recommendation #2)  
Status: Not Implemented

Recommendation:

OSRA should ensure that all existing contracts and grants that have ended reflecting an excess of expenses over revenues are collected.

Action Plan to Complete:

The staffing levels were not maintained in post award as three individuals resigned during the past six months; therefore the goal of closing all projects with end dates prior to June 30, 2007 was not obtained. The new target date for closing projects with end dates prior to June 30, 2007 is December 31, 2008. Numerous projects were closed during the past six months but we continue to manage several problematic issues related account closing such as outstanding receivables, outstanding deliverables, open encumbrances, property reassignment, open purchase orders, prepaid expenses, etc.  
New Target Date: December 31, 2008

3. Audit Issue: **Excess of Revenues Over Expenses** (Recommendation #3)  
Status: Not Implemented

Recommendation:

OSRA should ensure that contracts and grants reflecting an excess of revenues over expenses be verified and properly closed out with funds transferred out for other uses or reimbursed to the granting agency, as appropriate.

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**MANAGEMENT RESPONSES TO OUTSTANDING AUDIT ISSUES  
July 2008**

Action Plan to Complete:

The staffing levels were not maintained in post award as three individuals resigned during the past six months; therefore the goal of closing all projects with end dates prior to June 30, 2007 was not obtained. The new target date for closing projects with end dates prior to June 30, 2007 is December 31, 2008. Numerous projects were closed during the past six months but we continue to manage several problematic issues related account closing such as outstanding receivables, outstanding deliverables, open encumbrances, property reassignment, open purchase orders, prepaid expenses, etc.  
New Target Date: December 31, 2008

<b>State Auditor's Operational Audit</b>
--

1. Audit Issue: **Purchasing Card Program** (Finding No. 7)  
Status: Partially Implemented

Recommendation:

The University should ensure that purchasing card accounts of terminated employees are closed in a timely manner.

Action Plan to Complete:

A report providing a list of all employees leaving the University within a payroll cycle was developed for manual distribution beginning February 21, 2008 to be sent each pay period until an ADP interface change could be completed to provide for an automated process. The interface change was completed and moved to production. University Technology Services is completing development and the transition from a manual process to an automated process is expected by September 10, 2008.  
New Target Date: September 10, 2008

2. Audit Issue: **Information Technology-University Governance** (Finding No. 12)  
Status: Partially Implemented

Recommendation:

The University should continue its efforts to develop and implement written policies and procedures addressing the areas of IT security.

Action Plan to Complete:

The University has made significant improvement in the area of security policies and procedures. Certain procedures have been approved or are awaiting final approval. There are still policies pending, Data-retention and Back-up, and Media Sanitation. In addition, the PeopleSoft Web pages will be ADA Complaint when the PantherSoft upgrade is completed in November 2008.  
New Target Date: December 31, 2008

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**MANAGEMENT RESPONSES TO OUTSTANDING AUDIT ISSUES  
July 2008**

3. Audit Issue: **Information Technology - Application Environment and Support Function**  
(Finding No. 13)  
Status: Partially Implemented

Recommendation:

University management should strengthen controls surrounding its enterprise information resources and systems in some areas.

Action Plan to Complete:

These policies are in the final approval stages.  
New Target Date: September 30, 2008

4. Audit Issue: **Information Technology - Environmental Controls** (Finding No. 15)  
Status: Partially Implemented

Recommendation:

The University should continue its efforts to implement and maintain environmental controls to ensure the safety of data center resources from environmental hazards.

Action Plan to Complete:

The remaining item here is the generator project. The generator that was installed malfunctioned. Currently a temporary equivalent has been installed and the date is pending on the repairs for the generator.  
New Target Date: Pending

**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF INTERNAL AUDIT**

**TRAINING AND SEMINARS UPDATE**

The following is an update on continuing professional education (CPE) obtained by each auditor through August 2008. All CPE topics are directly related to critical functions of our Office. Below is a recap of completed CPE hours for the prior and current fiscal years by each auditor.

	<u>2007-2008</u>	<u>2008-2009</u>
Pyong Cho	45 hours	3 hours
Manny Sanchez	74 hours	1 hour
Albert Mayungbe	44 hours	1 hour
Tenaye Arneson	3 hours	3 hours

<b>DATE</b>	<b>ATTENDED SEMINARS</b>	<b>HOURS</b>	<b>AUDITOR</b>
07/08-11/07	IIA International Conference	17	Manny Sanchez
07/16/07	NACUBO Webcast	2	Manny Sanchez
07/15-20/07	18 <sup>th</sup> Annual ACFE Fraud Conference	40	Albert Mayungbe
07/15-20/07	18 <sup>th</sup> Annual ACFE Fraud Conference	40	Pyong Cho
10/09/07	Annual RSM McGladrey – Seminar	8	Manny Sanchez
10/20/07	FIU Center for Accounting	8	Manny Sanchez
12/06/07, 5/14/08	ACUA Webinar	2	Pyong Cho
12/06/07, 5/14/08	ACUA Webinar	2	Tenaye Arneson
05/09/08	FICPA	4	Albert Mayungbe
06/05/08	Ethics Point Webinar	1	Manuel Sanchez
06/05/08	Ethics Point Webinar	1	Pyong Cho
06/05/08	Ethics Point Webinar	1	Tenaye Arneson
06/06/08	Alpha Kappa Psi- Center for Accounting	8	Manuel Sanchez
06/06-14/08	FIU Center for Accounting	24	Manuel Sanchez
06/19/08	KPMG Seminar	6	Manuel Sanchez
06/19/08	KPMG Seminar	2	Pyong Cho
07/10/08	Ethics Point Webinar	1	Manuel Sanchez
07/10 & 31, 8/13	Ethics Point Webinar	3	Pyong Cho
07/10 & 31, 8/13	Ethics Point Webinar	3	Tenaye Arneson
08/13/08	Ethics Point Webinar	1	Albert Mayungbe