



# **Office of Internal Audit Status Report**

**BOARD OF TRUSTEES**

**March 6, 2013**



**Date:** March 6, 2013  
**To:** Board of Trustees and Finance and Audit Committee  
**From:** Allen Vann, Audit Director  
**Subject:** OFFICE OF INTERNAL AUDIT STATUS REPORT

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I am pleased to provide you with the quarterly update on the status of our office's work activities. Our last update to you was on November 29, 2012.

### **Completed Audits**

We completed the following three internal audits:

- 1. University Compliance with the National College Athletic Association (NCAA) Eligibility** – Due to previous eligibility infractions in 2008 the University was placed on a four year probation by the NCAA. Significant strengthening of procedures resulted, which includes the division of responsibility between an Athletics Compliance Officer reporting to the General Counsel, the University Registrar, and Undergraduate Education.

At the start of the 2011/2012 academic year the University's Athletics Department had approximately 400 student-athletes in 17 Division I sports teams. We tested a total of 79 student-athletes for NCAA eligibility requirements. No exceptions were found for initial and transfer eligibility. We did find exceptions in continuing eligibility and general eligibility while other aspects of current procedures need to be strengthened, such as: spring football certification, squad list approval, and record keeping. Management agreed to implement all of our recommendations

- 2. FIU Football Attendance for the 2012 Season in Accordance with NCAA Operating Bylaws (Athletics)** – We performed an annual audit to certify the accuracy of attendance at FIU home football games reported to the NCAA for the 2012 season. Based on the methodology adopted by the Athletics Department, we concluded that the 13,572 in average home game paid attendance data reported to the NCAA are sufficiently supported.

**3. School of Journalism and Mass Communication (Academic Affairs)** – The primary objective of this audit was to determine whether established financial controls and procedures are: adequate and effective; being adhered to; and are in accordance with the University policies and procedures, applicable laws, rules and regulations. As of September 30, 2012, the School had 46 full-time employees with annual E&G and Auxiliary funding totaling close to \$4 million. The total student enrollment for the fall of 2012 was 1,729 undergraduate and 116 graduate students.

Overall, our audit disclosed that the School's procedures relating to revenues and expenditures were adequate and appropriately aligned with the University policies and procedures, applicable laws, rules and regulations. We made audit recommendations, which were accepted by management in areas of: payroll administration, contract administration, asset management, distance learning fee related expenditures, student information, and workstation security.

### **Audit Work In Progress**

Pursuant to our annual plan we are working on the following audits:

1. University College Online Program (University College)
2. Wolfsonian Museum (Academic Affairs)
3. Healthcare Network's Information Systems Security Controls (HWCOM)
4. Controls over Salary Costs Charged to Grants (Division of Research)
5. University Police Campus Safety (Police Department)
6. University Health Services (Student Affairs)
7. Construction (Facilities)

### **Investigations**

We completed two investigations. An investigation involving the Assistant Vice President of Parking, Transportation & Sustainability resulted in his departure from the University. Our recommendations resulting from an investigation of a professor's travel and research activities that was requested by the College of Medicine is in the process of being acted upon.