



Office of Internal Audit Status Report

BOARD OF TRUSTEES

September 6, 2017



Date: September 6, 2017
To: Board of Trustees Audit and Compliance Committee Members
From: Allen Vann, Chief Audit Executive
Subject: OFFICE OF INTERNAL AUDIT STATUS REPORT

I am pleased to provide you with our quarterly update on the status of our office’s work activities. Since our last update to the Board of Trustees Audit and Compliance Committee on June 2, 2017, the following projects were completed:

Audit of Internal Controls over Personal Data Pursuant to Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0910-16

We performed an audit of the adequacy of internal controls over personal data maintained by the department of Enrollment Processing Services. Based on our evaluation, we concluded that their system of controls is adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure. We provided a required attestation statement to that effect to the Florida Department of Highway Safety and Motor Vehicles.

Sub-recipient Monitoring (Division of Research)

We reviewed sub-recipients’ annual financial report submissions pursuant to the Federal and the State of Florida’s respective single audit acts. The purpose of these reviews is to ensure that sub-recipients are compliant with the financial reporting requirements under the respective acts, that their reports reflect that they are fiscally responsible and are free of, or have adequately addressed material findings reported by their independent auditors. We completed reviews of fourteen institutions who are sub-recipients under FIU grants:

Table with 2 columns: Institution Name, Grant Recipient Name. Rows include Yale University, Cal Poly Tech, Louisiana State University, UNESCO, Inter American University of Puerto Rico, Nicklaus Children’s Hospital, Virginia Commonwealth University, Public Health Research Institute of India, World Concern Development Organization, Spectrum Programs, Inc., People, Inc., Shahidi Wa Maji (Tanzania), CENIC, Madras Diabetes Research Foundation.

Office of Internal Audit Status Report

September 6, 2017

Page 2 of 2

Work in Progress

The following ongoing audits are in various stages of completion:

<i>Audits</i>	<i>Status</i>
Athletic Department	Drafting Report
FIU Online Program	Drafting Report
University's IT Network Security Controls	Fieldwork in Progress
College of Arts, Sciences and Education - Center for Children and Families	Fieldwork in Progress
Residency Classification for Tuition and Fees	Fieldwork in Progress
Robert Stempel College of Public Health and Social Work	Fieldwork in Progress
University Implementation of Prior Years' Recommendations	Planning

Semi-Annual Follow-Up Status Report

We surveyed management on their progress towards completing past recommendations that were currently due for implementation. According to management, 33 of 47 recommendations were completed. Management has reportedly partially implemented the remaining recommendations and provided updates on expected completion dates.

Areas Audited	Total Due for Implementation	Implemented	Partially Implemented
Mobile Health Center	12	8	4
Financial Aid	7	3	4
University Building Access Controls	8	6	2
College of Law	1	1	-
Division of Human Resources	4	3	1
Education Effect Program	4	4	-
Laboratory Safety Process	3	2	1
Pharmacy	2	2	-
Office of the Controller	2	-	2
School of Education and Human Development	1	1	-
Study Abroad and International Exchange Programs	1	1	-
Chaplin School of Hospitality and Tourism Management	1	1	-
Performance Based Funding Metrics Data Integrity	1	1	-
Totals	47	33	14
Percentages	100%	70%	30%