

University of North Florida – Finance & Audit Committee (FAC)  
Office Of Internal Auditing (OIA) Status Update  
As of November 30, 2007

Over the last few months, the OIA has redesigned its project and issue tracking processes. These new processes allow the OIA to provide interested parties with periodic status updates related to audit activities. The graphs summarize core direct audit activities (i.e. audits, management advisory services, outstanding audit issues, complaints and investigations). The Additional Comments/Activities section is intended to add clarity to graphical information and/or to describe other important indirect OIA activities. This format is to be used for this and subsequent FAC meetings.

Please note that this update provides a summary of audit activities and detailed information is available upon request.

**Direct Audit Activities<sup>1</sup>**

	Audit Status Update			
	Audits	MAS	Investigations	Other
Not Started	6	0	0	0
In Process	1	0	1	1
Completed	0	2	4	0
Rolled Forward	0	0	0	0
Cancelled	0	0	0	0
<b>Total</b>	<b>7</b>	<b>2</b>	<b>5</b>	<b>1</b>

**Commentary**

- Two additional audits are currently in the planning stage (i.e. gathering documentation, becoming familiar with the function, etc)
- Two audits will be “In Process” prior to 12-31-2007
- MAS includes requests from management to provide independent input on new and/or redesigned processes
- “Other” represents FAMU Task Force involvement

	Audit Issue Status				
	Open	In Process	Resolved	Closed	Risk Accepted
UNF	24	1	0	19	0
Auditor General	1	0	0	0	0
Department of Ed	0	1	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>25</b>	<b>2</b>	<b>0</b>	<b>19</b>	<b>0</b>

**Commentary**

- Some beginning of the year hours allocated to follow up
- The new follow up process should provide for more timely follow up on outstanding items

	Complaint Statistics		
	2008	2009	2010
Email	1	0	0
Get Lean Hotline	0	0	0
Telephone	1	0	0
Traditional Mail	0	0	0
Website	2	0	0
Whistle Blower Hotline	0	0	0
<b>Total</b>	<b>4</b>	<b>0</b>	<b>0</b>

**Commentary**

- None

	Complaint Disposition		
	2008	2009	2010
TBD	1	0	0
Preliminary Investigation	0	0	0
Full Investigation	1	0	0
Transferred	3	0	0
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>

**Commentary**

- The full investigation was a carry over from the prior fiscal year. The OIA served as the central point of contact among 3 other university functions
- Three items were transferred to the appropriate functions for resolution with minimal OIA resource utilization

<sup>1</sup>Graph Legend On Page 3

### **Additional Comments/Activities**

- We redesigned the risk assessment process into one that utilizes quantitative and qualitative factors to assess risks. This is partially in response to OPPAGA (Office of Program Policy Analysis & Government Accountability) comments and conversations with the BOG’s Inspector General/Director of Compliance.
  - Redesigned and streamlined the project/time tracking process. This new process replaces a manual process and allows for timelier FAC reporting of audit activities.
  - We utilized hours addressing issues raised in our Quality Assurance Review. So far we have:
    - Updated our marketing materials and forwarded to HR for inclusion in new hire packets
    - Redesigned and redeployed our website. This included adding several automated reporting features such as
      - Complaint submission and tracking
      - Requesting audit services
      - Post audit evaluations from audit clients, the president’s office, and the FACThis automation replaces previous time intensive manual processes
    - Established a periodic newsletter
  - Initiated relationship building activities. We identified personnel key to university operations and setup “meet and greets”. This allowed us to effectively market the department and introduce key personnel to the new Interim Director of Internal Auditing. We anticipate the continuation of these activities through the end of the fiscal year.
  - Increasing our network of information technology audit resources by actively participating in the Information System Audit & Control Association (ISACA). UNF’s Interim Director of Internal Auditing currently serves as the Treasurer for the ISACA Jacksonville chapter. This has already proven to be valuable as there are no full time UNF information technology audit resources.
  - Actively working with the Board of Governor’s FAMU task force on an as needed basis.
-

University of North Florida – Finance & Audit Committee (FAC)  
Office Of Internal Auditing (OIA) Status Update  
As of November 30, 2007

**Graph Legend**

**Audit Status Update**

Field	Definition
Not Started	The total number of audits not started.
In Process	The total number of audits officially in process.
Completed	The total number of audits completed in the fiscal year.
Rolled Forward	The total number of audits on the current year's plan that will be completed in the subsequent fiscal year.
Cancelled	The total number of audits cancelled.

**Audit Issue Status Graph**

Field	Definition
Open	The item is included in an audit report and to the best of our knowledge there either is not a management action plan or there has been no significant progress towards completion of the management action plan designed to address the issue.
In Process	Management has provided some form of evidence indicating that substantial progress has been made to address the issue.
Resolved	Management has informed the OIA that the issue presented has been adequately addressed (i.e. the management action plan has been implemented or the issue has been rectified with the implementation of some action plan). Resolved issues are solely based on management's verbal or written statement and do not include independent verification from the OIA.
Closed	Management has informed the OIA that appropriate management action plans have been implemented. Additionally, the OIA has performed independent verification to ensure the implemented action plan adequately addresses the reported item.
Risk Accepted	The item is one in which an audit issue was disclosed on an audit report, however, business unit management decided that to accept the risk associated with the issue. This may be due to a variety of factors. For example, the cost to address an issue may be more than the benefit derived from correcting the matter (i.e. management would not spend \$10,000 to correct a \$1,000 problem).

**Complaint Disposition Graph**

Field	Definition
TBD	The complaint is fairly new and it has yet to be determined how the situation will be resolved.
Preliminary Investigation	The OIA performed a preliminary investigation and determined that there was not sufficient evidence to proceed with an investigation.
Full Investigation	The OIA performed a full investigation on the complaint.
Transferred	The OIA transferred the responsibility for complaint resolution to another department (i.e. Human Resources should resolve HR related issues, etc).