



Photos by A. Burt, UF OIG

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Message from the Inspector General

"In this annual report, we present a description of the various activities and operations of the Office of Inspector General (OIG). I hope this will enhance the overall understanding and service expectations of our clients within and outside the University.

I am particularly pleased to report that we were able to attain our previously established service goals and continuous improvement objectives, to which we are deeply committed.

Earning the trust, acceptance and respect of clients is crucial in the success of a service organization like ours. We were able to attain this with highly committed and talented staff.

The 2000-2001 fiscal period brought an extensive change in the governing structure for the State University System. We are looking forward to meeting the new expectations and the ongoing challenges to provide balanced and comprehensive audit and advisory services to the University."



***Nur Enguc, CPA
Inspector General***

INTRODUCTION

The Office of Inspector General (OIG) at the University of Florida provides a central point for the coordination of and responsibility for activities that promote accountability, integrity, and efficiency for the University of Florida.

The responsibilities of the OIG as outlined by Section 20.055, Florida Statutes include:

- ◆ Advising in the development of performance measures, standards, and procedures for the evaluation of agency programs.
- ◆ Reviewing actions taken by the agency to improve program performance and meet program standards.
- ◆ Providing direction for supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the agency.
- ◆ Recommending corrective actions concerning frauds, abuses, and deficiencies.
- ◆ Reporting on the progress made in implementing corrective actions.
- ◆ Reviewing rules relating to the programs and operations of the agency.



OPERATIONS

Goals and Objectives

The departmental goals and objectives for the 2000-2001 fiscal year were incorporated with the annual work plan. During this period, in all areas identified, goals and objectives were fully or significantly accomplished. Some of the operational initiatives completed during the period are discussed more extensively under the heading "Other Activities".

Table 1-Planned/Actual Hours

	PLANNED		ACTUAL		DIFF.
	9x2,080	18,720	9x2,080	18,720	
Time Available	9x2,080	18,720	9x2,080	18,720	-----
Less: Training /Dev.	800		874		(74)
Holidays/Leave	2,750		3,029		(279)
Total		(3,550)		(3,903)	
Excess hours worked				313	(313)
Time Available for Projects		15,170		15,130	40

Staffing and Other Resources

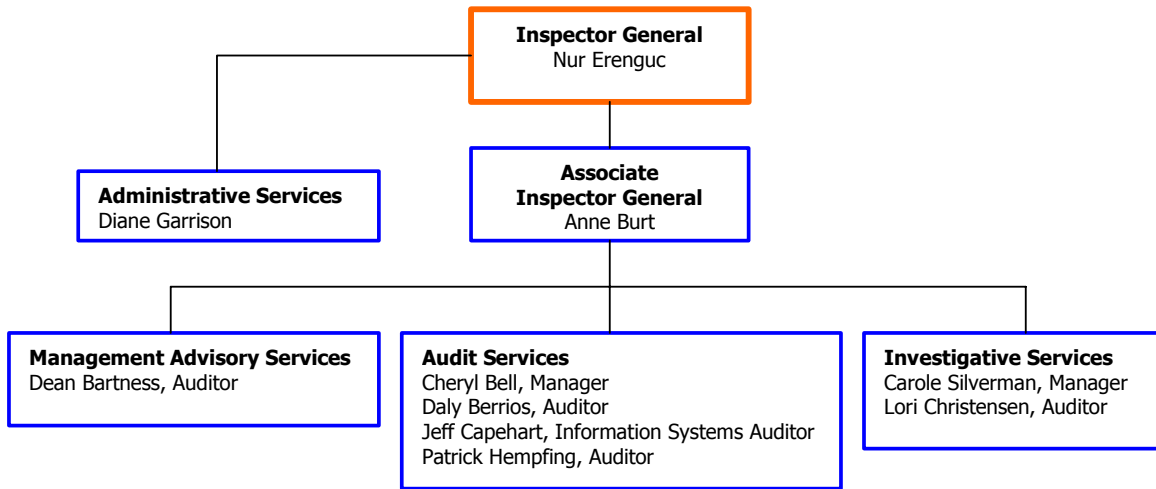
During this period, we had a fully staffed office. **Table 1** provides a comparison between time available as planned and actual time available for projects. Actual project hours available, including 313 hours worked in excess of normal workweek hours, were 99% of planned available hours.

Benchmarking

We used prior year information and statistics as well as the 1999 Analytical Benchmarking for Auditors in the College and University Sector (ABACUS) to enhance the review and evaluation of our operational results for the past year. ABACUS, sponsored by the Association for College and University Auditors (ACUA), was conducted based on 1997-1998 fiscal year data to quantify and assess the attributes and operating characteristics of the audit functions in colleges and universities.

In order to have a comparative framework, we also completed a benchmark analysis by comparing OIG to peer universities, including Pennsylvania State University, University of Michigan, and University of Texas. This analysis

OIG Organization Chart



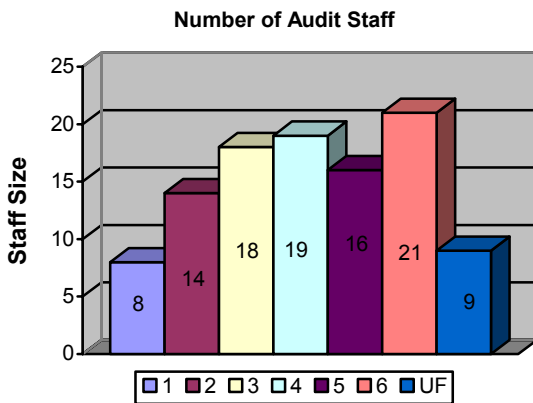
enabled us to discover our strengths and allowed us to use the benchmark data to identify areas to improve our services.

staffing has been the primary contributor in achieving this.

OIG is understaffed with a staff of nine auditors as compared to the peer universities average of 15.

Most of our professional staff hold at least one certification. We promote continuous education via relevant conferences and seminars. As in the past, training expenditures were a significant portion of our discretionary operating expenditures.

The OIG budget and its actual use are illustrated below.



Peer Universities

- 1-Pennsylvania State
- 2-University of Michigan
- 3-University of Minnesota
- 4-University of Illinois
- 5-University of Texas, Austin
- 6-University of California, Los Angeles

Staff Attributes

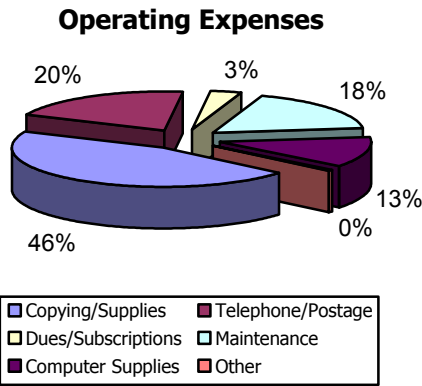
The quality of internal audit service is highly dependent on its staffing. Our comparison of staff attributes in education, experience, and certification compares very favorably with those reported by our peers in the ABACUS survey.

Over the past few years, OIG had improved operations and in service delivery with the same resource base. Strength and stability in its

Table 2-Analysis of Expenditures

	1999-2000	2000-2001
Salaries & Recruitment	\$561,313	\$609,135
Other Personal Services	8,625	21,250
OCO & Other Fixed Assets	31,008	27,237
Operating Expenses (1)	20,186	11,369
Training	14,280	17,567
TOTAL	\$635,412	\$686,558

(1) The following chart on page 4 reflects a detailed summary.



The highest budgetary commitment for internal audit departments is professional staff salaries. The average IA departmental expenses for peer universities was 1.7 times UF OIG budget.

Chart A represents the planned activity mix for time available for projects and actual effort expended and **Chart B** provides a comparison between prior year and current allocation of time available for projects. In comparison with the prior year, more time was spent on audits and management advisory services. Of the total discretionary time available 87% was spent on client service.

Chart A- Allocation of Time Available for Projects Planned Vs. Actual

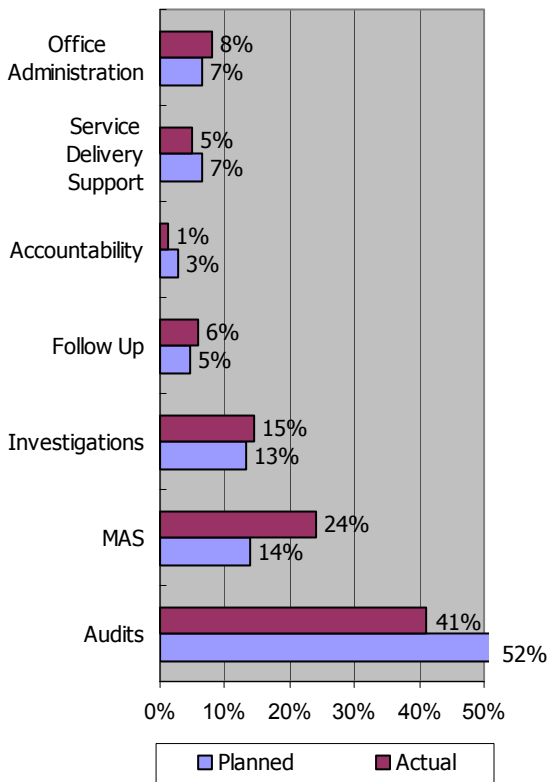
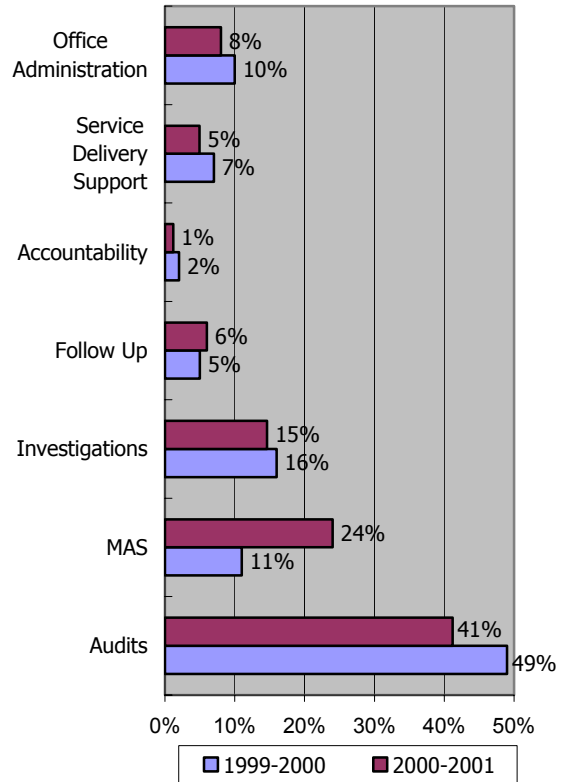
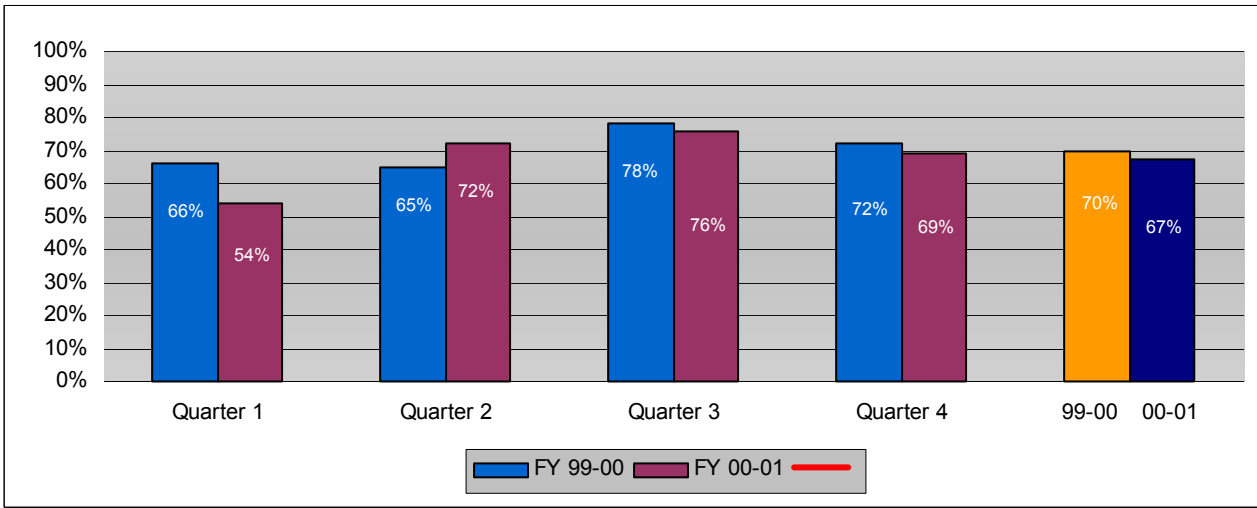


Chart B- Allocation of Time Available for Projects Prior Vs. Current Year



Office Direct Time by Fiscal Years



We have established direct time percentages to be attained as a productivity goal for each professional position and for the office as a whole. Direct time excludes administration, support, leave, and training. The chart presented above compares direct time achieved in the last two fiscal years.

Total office direct time decreased from 70% to 67%. Although we were fully staffed, the decrease was mostly attributed to maternity leave used by one staff member, and additional training required for new staff members.

AUDITS AND OTHER PLANNED REVIEWS

The work plans included management advisory services and accountability reviews planned as well as audits.

Table 3 reflects a three-year analysis of projects planned and completed. The ABACUS median number of projects completed was reported as 12.5. The average of 15 projects completed over the last three periods was above this average.

Over the last three years, 46 of 54 projects planned were completed. This reflects 85% completion rate, which is comparable to the ABACUS completion rate of 80%.

During 2000-2001, 41% of our available time, or 6,234 hours, was spent on audits. Internal audits are based on our evaluation of risk for the

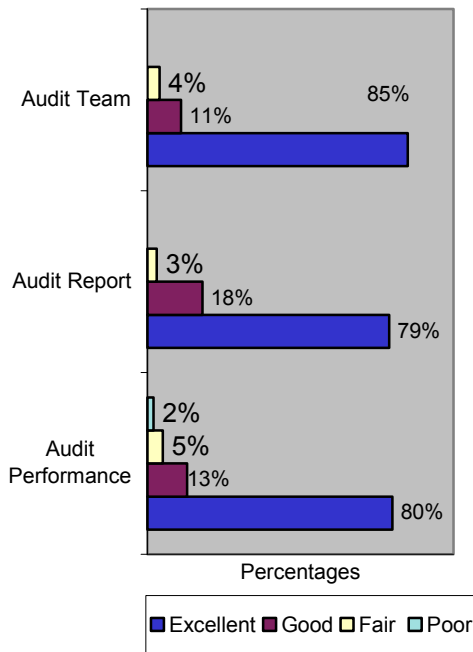
Table 3 – Trend Analysis of Projects Planned/Completed

	Planned		Completed		
	Original	Revised	Current	Carry Over	Total ¹
1998-1999	17	18	10	2	12
1999-2000	16	17	11	5	16
2000-2001	19	19	16	2	18
TOTALS	52	54	37	9	46

¹Attachment 1 lists reports issued this period.

university and include input from university management. The Board of Regents Chief Inspector General planned system-wide audits, including scope, objectives, and audit programs. With a significant amount of our time spent on audits and management advisory services, we must ensure that we perform services efficiently, professionally, and provide management with the information they need on a timely basis.

Client Survey
(15 Responses)



Client surveys completed at the conclusion of each engagement support that this office is accomplishing aggressive coverage of risk areas to the university in a manner which is well received not only by the various levels of university management relying on those services, but also by the units being reviewed.

Audit effort is primarily spent in planning, fieldwork, review, and reporting. The chart below presents audit effort for the current and prior years and average effort distribution reported by ABACUS. Our continuing

through better project planning and reduced time spent at the field. We achieved this goal by maintaining fieldwork time at 57%, consistent with the prior year.

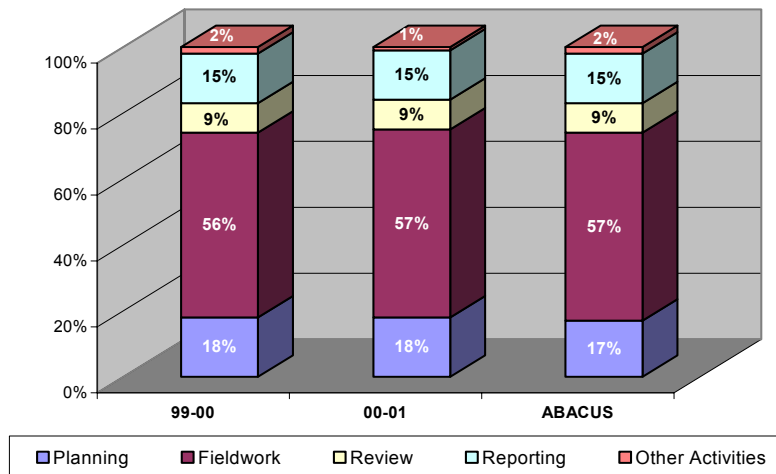
The average hours spent on projects during the past year were 595, which is less than the prior period's average hours of 621. This was one of the operational goals set for the period.

SUMMARY OF REPORTS ISSUED

The summary of reports issued below profiles major engagements completed by OIG during this fiscal year. The subjects of these reports illustrate this office's commitment to a proactive role through audits in areas of new implementation, such as the Web Based Travel Processing System; technological trends, such as computer network security; and growing regulatory scrutiny, such as Institutional Review Board and athletic programs review. Other growth and mission critical functions of the university such as student accounts receivable, sick leave and construction were also included within this year's audit scope.

With audits typically structured at a topical or university level, management advisory (MAS) reviews have become an alternative to audits for pursuing the OIG's commitment to field consulting at the unit and college level. MAS engagements may be designed to meet management requests or address specialized units which may otherwise not be encompassed in our audit scopes. Recent such reviews

Distribution of Time Spent on Projects Completed



operational target is to improve productivity

include UF Bookstores Outsourcing, Preview

Program, Student Health Care Center, and departmental operations within the College of Medicine.

Intercollegiate Athletics Initial Eligibility

Student-athlete initial eligibility was reviewed based on National Collegiate Athletic Association (NCAA) requirements. The effectiveness of policies and procedures to ensure compliance with applicable rules and requirements was also evaluated. Initial eligibility reports were appropriately obtained and squad lists were accurately assembled. Adequate policies and procedures were in place and operated effectively in the evaluation of student-athlete initial eligibility based on NCAA academic requirements.

Sick Leave Use & Processing

An audit of sick leave use and processing was conducted to determine compliance with university policies, rules, and regulations. There was overall compliance with university policies, rules, and regulations concerning sick leave use, processing and settlements. Sick leave transactions were approved and recorded accurately in the leave system. Campus-wide, required documentation often was lacking for extended medical leave of absences.

As a result of concerns noted during the audit, University Personnel Services (UPS) included required procedures of routine review of leave activity reports by the leave keepers. Extended leave policies were summarized and included in the Internet site maintained by UPS.

Continuing Dental Education

An audit of Continuing Dental Education (CDE) was conducted to review the establishment and administration of CDE programs according to procedures and criteria set by Division of Continuing Education (DOCE) and the American Dental Association's Continuing Education Recognition Program (ADA CERP). CDE established and administered continuing education in compliance with DOCE procedures and criteria established by the ADA CERP. While documentation for program admittance and completion was administered consistently for CDE sponsored programs, administration and

accounting for departmentally developed programs needed significant improvement.

Audit concerns were addressed by action plans, which included policies and procedures that would be developed to ensure appropriate fee collection plans for long-term programs.

Health Science Center Contracts

An audit of select Health Science Center (HSC) contracts active during fiscal year 1999-2000 was conducted to evaluate the effectiveness of contract monitoring to minimize overpayment and under-collection of contracted compensation. Controls were adequate to ensure that contracts were reviewed and executed by appropriate university staff. Opportunities existed to improve the effectiveness of contract monitoring to minimize under-collections of contract compensation. We identified under-collections of approximately \$212,000.

HSC management initiated the collection of amounts due identified during the audit and revised procedures to ensure that monitoring was effective.

Web Based Travel Processing System

An internal control and performance audit of the Travel Request & Reimbursement Information Processing System (TRRIPS) was completed. The primary objective was to evaluate internal controls to ensure proper accounting and compliance with state travel rules, and to assess TRRIPS processing efficiency. The web-based application for system design, transaction logging, and security was also evaluated. Controls to ensure proper accounting and compliance with state travel rules were generally satisfactory. Transaction logging and security were adequately controlled by the application.

A new version of the Voucher for Reimbursement (VFR) designed to make TRRIPS more user friendly was under development at the time of the audit. Controls for authorization and accounting for the VFR were also to be improved.

Student Accounts Receivable

The primary objective of the student receivable audit was to determine the adequacy of the accounting and management of student receivables older than one year. As of December 31, 2000, student receivables, excluding loans, totaled approximately \$9 million.

Overall, the controls established with regard to the accounting and management of long-term student receivables were satisfactory. These controls included a very effective financial hold system.

As a result of concerns noted during the audit, University Financial Services committed to increase the number of automatic placements to collection agencies and to update billing address files through use of other sources currently available for loan collections. Procedures will be developed for reporting to credit bureaus all delinquent debt with significant balances and appropriate support.

Institutional Review Board

An audit of the University of Florida Institutional Review Board (IRB) was conducted to determine IRB compliance with Protection of Human Subjects, Title 45 Code of Federal Regulations Part 46, and other applicable laws, rules, and regulations. We also evaluated effectiveness in protocol processing, database management, and training for IRB members, staff, and investigators.

Overall, controls to ensure compliance were adequate. IRB committed to develop and use one database and secure appropriate database support. IRB also implemented procedures to inform key personnel in human subject research of education requirements and establish effective procedures to monitor IRB member, staff, and investigator training.

Minor Project Construction

A system-wide audit of minor construction, defined as projects with expected costs less than one million dollars, was conducted. The objectives were to evaluate internal controls for proper accounting for construction projects. Compliance with applicable Chancellor's Memoranda, State laws, rules, and regulations,

and university policies and procedures were also within the scope of this audit.

Internal controls were generally adequate and effective. The division agreed to implement procedures to ensure adequate review of support documentation before approving invoices, change orders, or agreements and sought reimbursement of any overpayments.

Computer Network Security

A review of computer network security was performed to evaluate campus wide network security. Network management and support was evaluated to determine if support was provided to minimize interruptions to the networks. Additionally, procedures and controls were reviewed over the installation and configuration of computer networks.

While there was a high level of security awareness promoted by management, university network security policies and procedures had not been established and compliance with good computing practices varied among units.

As a result of concerns noted during the audit, university management agreed to:

- Establish comprehensive network security policies, and to
- Establish position classification and minimum job requirements for network administrators.

2000-2001 Performance Based Program Budgeting

The primary objective of this system-wide review was to evaluate the reliability, validity and reasonableness of the supporting data sources for the percentage of total faculty instructional effort provided, by lower, upper and graduate levels.

The data sources reviewed were generally reliable, valid, and reasonable. Significant findings from the prior year review were satisfactorily implemented.

UF Bookstores Outsourcing

This review was requested for the verification of the transfer of certain assets and accountability to Follett Higher Education Group in connection

with the outsourcing of the University of Florida Bookstores effective July 1, 2000.

STAC

The primary purpose of this project was to assist university management in responding to audit concerns identified by federal auditors in their review of the NASA Southeast Technology Transfer Center (RTTC) grant.

College of Medicine

We performed a review of the Department of Medicine and the Department of Pediatrics within the College of Medicine. The review included an evaluation of internal controls relating to the following areas:

- Organization Environment
- Reporting
- Revenues
- Payroll Disbursements
- General Expenditures
- Computing Resources
- Fixed & Other Assets
- Contracts & Grants
- Outside Activity & Disclosure

Department administrators reacted very proactively to address review concerns.

Masters of Business Administration (MBA) Programs

We reviewed policies and procedures relating to fee collections for the non-traditional MBA programs. The review objectives included evaluating whether these policies and procedures addressed concerns communicated by the Office of the Auditor General.

Most of the concerns were addressed after the communication of review findings.

Preview Program

With the changes in the program oversight, management requested an evaluation of administrative and accounting controls over the preview program.

The controls for collections needed significant improvement. Controls over disbursements were generally effective, with the exception of payroll support for student employees. Fiscal reports could be improved to provide management more useful information.

Division of Biostatistics

The Division of Biostatistics requested advisory assistance in their consolidation with the Children's Oncology Group. We assisted them in identifying all accounts associated with Biostatistics. We reviewed and made recommendations relating to billing and disbursement procedures, effort reporting, and reporting of equipment use in connection with outside activities. We also recommended that they consider establishing Biostatistics as a specialized service facility to ensure consistent billing among projects.

Student Health Care Center (SHCC) Cash Collection Controls

This request was prompted by several student complaints who received invoices from University Financial Services for SHCC charges and reported having paid such charges in cash. We evaluated the adequacy of internal controls for cash collections.

Overall, the controls were adequate to ascertain that collections were deposited, reconciled, and accounted for. The transfer of accountability for collections between cashiers, approval of void transactions, security, and physical access were identified as areas where improvements could be made.

Physical Plant Division-Facilities Management Enterprise System

A recently installed Facilities Management Enterprise system software to manage the physical plant work management and project accounting was the scope of this review. The primary objectives of the review were to document the system design and work flow procedures for data input, processing, and output, and to evaluate the reliability and integrity of system information used for cost tracking, and billing.

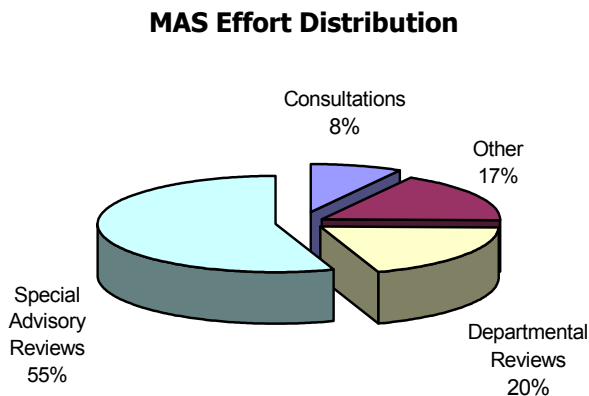
Recommendations were developed to improve the reliability and integrity of system information.

MANAGEMENT ADVISORY SERVICES

OIG is committed to provide proactive, preventive advice on internal controls, compliance, and operational issues based on its expertise. Requests for management advisory services (MAS) usually come from various management levels throughout the university. The information provided through these services assists management in decision making and in improving operations. Some MAS, though limited in scope, are structured and require documentation similar to audits. Results of these types of services are usually communicated through management letters.

During fiscal year 2000-2001, 3,632 hours were spent on MAS. This represented 24% of available hours.

In addition to the structured management advisory services summarized earlier, OIG actively provides consulting assistance, training and training tools, and post engagement assistance. The following chart illustrates the type of MAS performed and the percentage of time spent.



Departmental Reviews

Departmental reviews are unique management advisory services provided to college deans and unit managers. Departmental reviews are designed to improve managements' understanding of internal controls in their own environment. The college's or department's current policies and procedures are reviewed

using questionnaires and observations. Testing is minimal and only used to assist in the auditor's understanding of procedures.

Management letters, identifying good practices and opportunities for improvement, are issued to the unit managers and summarized for the dean. This year we reviewed Department of Pediatrics and Department of Medicine in the College of Medicine.

Control Self-Assessment

The university's fiscal and administrative structure is based on a decentralized model in which deans, directors, and unit heads are responsible for unit procedures and internal controls. Previously, OIG developed and accumulated the results of a university-wide self-assessment survey of compliance with university procedures and appropriate internal controls. The survey was limited to just over 100 questions that addressed most business functions and included links to supporting policies and suggested practices to provide unit administrators with an educational resource on controls as well as a tool to evaluate the controls within their own environments. We have kept the Control Self-Assessment Tool available on our web site as a permanent reference and training tool for units at <http://oig.ufl.edu/cat/>. Now that a model has been established, our hope is that unit managers will periodically review the controls in their environment. During the past year, we started the development of an expanded survey addressing security of information technology resources.

Consultations

OIG provided proactive assistance on matters of internal controls, system design changes, and governance on the following areas:

- Title IV Funds (Finance & Accounting)
- Intern Participation Certificates (Office of Academic Affairs)
- Harn Museum Grant Audit (Finance & Accounting)
- Review of Personnel Payroll Forms (University Personnel Services)

- Medical Technology Compact Disc (College of Health and Human Performance)

Newsletter

We initiated a quarterly newsletter starting in March 2001 with regular features that include highlights from projects. These were distributed campus wide. Copies are also available at <http://oig.ufl.edu>.

Post-Audit Assistance

We routinely provide support and guidance on the implementation of audit recommendations.

INVESTIGATIONS

The Office of Inspector General receives complaints and allegations of fiscal improprieties from a variety of internal and external sources, including hotline calls, direct correspondence, and referrals from other university offices and state agencies. The investigative reviews conducted by OIG have dual objectives of responding to facts of the allegations and addressing relevant fiscal and administrative control weaknesses. Where appropriate, recommendations for improvements in internal controls are communicated to management and are monitored for implementation. All efforts include a planning and review process designed to ensure professional care of the engagement in accordance with external standards and internal OIG protocols.

Twenty-eight separate complaints, some containing multiple allegations, were addressed during the fiscal year. Additionally, we followed up on significant findings from prior investigations and found them to have been addressed satisfactorily by management. In total, 2,215 hours, or 15% of available hours were committed to investigative efforts, which approximates the prior year.

Significant issues from these reviews are summarized below:

Inappropriately Retained Contract Funds

University administration, concerned with a College of Medicine faculty member's maintenance of research monies in a non-

university account, forwarded an allegation that \$11,179, part of an initial payment received for a clinical trial contract, was inappropriately deposited by that faculty member. Our investigation determined that:

- The faculty member should reimburse university Contracts and Grants \$3,579, the residual amount of the \$11,179 that was not used for clinical trial expense
- The faculty member did not disclose outside activities as required by University Rule 6C1-1.011

Inappropriate Accounting for Program Income and Other Issues

Allegations were received that questioned the purpose, status, funding and activities of a non-profit organization, established in 1969, separate from the university, to support and promote the mission of a department in the College of Medicine. Additional concerns involved the management of an endowed professorship. Based on the review results, as of June 30, 2000, \$168,912 out of \$200,111 in the organization account was directly attributed to the nationally recognized resident seminars taught by the university faculty in a university facility. It was concluded that:

- There was no authority to deposit program income to an outside organization. All funds in the organization accounts were to be immediately placed under the control of an appropriate university unit.
- Efforts should be undertaken to fill the endowed professorship in accordance with University of Florida policy and donor intent.

Dealer Favoritism

A Get Lean complaint to the State Comptroller's office alleged favoritism among purchasing coordinators at Central Purchasing towards a specific dealer.

To address the concern, interviews with various university purchasers were conducted and purchasing policies and practices were evaluated. We also analyzed the purchasing patterns of various university units in the product categories carried by the dealer to

identify the process of vendor selection and the purchasing coordinators' role in that selection.

We concluded that dealer selection was intertwined with manufacturer choice by the user and product line popularity. The review results did not sustain the allegation.

Payroll and Leave Abuse

- Inappropriate use of sick leave
 OIG investigated an allegation that a College of Journalism faculty member used accrued sick leave for family illness while working for an overseas university. This employee was not entitled to payout for any unused sick leave on termination.

The faculty member reimbursed the university \$11,375 in gross pay relating to the sick leave taken when he was working for another university.

- Overstatement of time worked
 A Get Lean complaint to the State Comptroller's office alleged that employees of the Physics department misrepresented approximately 850 hours of time absent as time worked.

We determined that allegations of misrepresented time had merit to the extent that informal schedule adjustments occurred which were not captured by time cards. In addition, there was a lack of oversight and separation of critical duties, which created an environment where time card abuse was possible. Seventy percent of the 850 hours indicated as absent in the allegation were accounted for as appropriate leave use and we did not identify specific abuse within the remaining hours.

- Unauthorized fringe benefits
 It was alleged that managers of two departments made special arrangements to provide annual leave benefit to temporary OPS employees in their units. To make the employees eligible for this benefit, with supervisory approval, employees posted additional hours to

their time cards. These practices surfaced when employees hired under these arrangements claimed payment for hours they did not work.

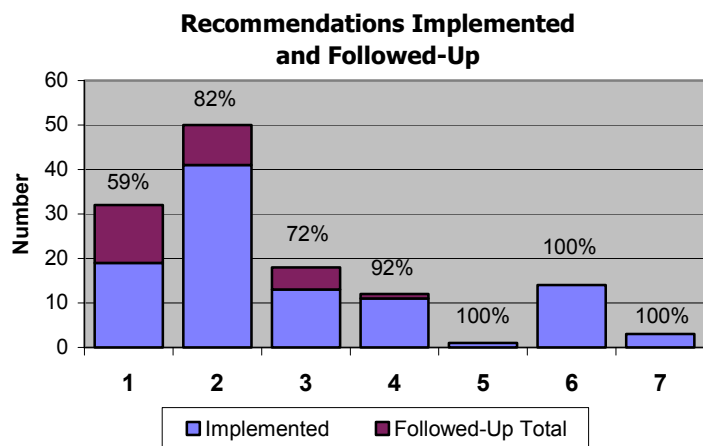
Both units have discontinued unauthorized use of leave practices.

FOLLOW-UP

The OIG conducts internal audits on university programs, activities, and functions. Audit reports are issued which include auditor's comments and planned actions developed and agreed to by the audit team and the management. The audit reports include management's estimation of the date that planned actions will be fully implemented. Reports issued by the external auditors, including the Office of Auditor General, also contain recommendations for which university management provides a corrective implementation plan.

Standard 440, *Standards for the Professional Practice of Internal Auditing*, promulgated by the Institute of Internal Auditors, requires the internal auditor to determine that management has taken appropriate action regarding reported audit findings.

Verification and follow-up of management promised planned actions is conducted by the



- 1. Academic Affairs
- 2. Administrative Affairs
- 3. Sponsored Research
- 4. Health Affairs
- 5. Agricultural and Natural Resources
- 6. Student Affairs
- 7. Office of President

Table 4-Follow-up Statistics

Oversight by	Followed Up	Implemented	In Process	Not to be Implemented	Percent Implemented	Percent Implemented Prior Year
Academic Affairs	32	19	8	5	59%	68%
Administrative Affairs	50	41	6	3	82%	87%
Sponsored Research	18	13	5	0	72%	NA
Health Affairs	12	11	1	0	92%	67%
Agricultural and Natural Resources	1	1	0	0	100%	100%
Student Affairs	14	14	0	0	100%	50%
Office of President	3	3	0	0	100%	100%
Totals	130	102	21	8	78%	81%

university's OIG. Depending on the nature of recommendations, different procedures, including limited testing were employed to determine the implementation status of these recommendations. Follow-up procedures were conducted throughout the year.

Follow-up results were communicated to university management. Results were also reported to the State University System Office of Chief Inspector General (SUS OIG), which administered a system wide, web-based audit follow-up system.

For the report period, the OIG staff expended 907 hours, 6% of available hours, to evaluate the implementation status of 130 audit recommendations. For 30 of these 130 recommendations, two follow up evaluations were required for each due to lack of implementation at the time of the first follow up.

Table 4 summarizes the results of our follow-up activities as of June 30, 2001.

As reflected by the summarized information, management generally reacted timely and in an effective manner to implement audit recommendations and planned actions. The rate of implementation was impacted by those recommendations which management determined not to implement due to changing circumstances. Some recommendations that

were not initially implemented indicated corrective action which was either dependent on additional resources or action by other unit/organizations. The 78% implementation rate compares favorably with the 72% reported by other university audit groups.

OTHER ACTIVITIES

University-wide Initiatives

During this period, members of the OIG participated in various university-wide initiatives and assignments including:

- Member - Cost Accounting Standards Committee
- Member - Auxiliary Review Committee
- Member - Research Compliance Group
- Members - Telecommuting Policy Group
- Member - Incentive Efficiency Committee
- Member - UF Community Campaign Steering Committee
- Member - Web Presence Committee
- Member - Network Advisory Council
- Members - ERP Vision Team
- Member - Selection Committee for Vice President for Administrative Affairs

- Member - Selection Committee for Associate Controller

Other Professional Activities and Training

OIG staff also participated in various national initiatives, training, and organizations including:

- Board Member - *Association for College and University Auditors (ACUA)*
- Member - *University of Texas, Austin-Internal Quality Assurance Review Team*
- Panelist Member - *14th Annual SUS Inspectors General Training Seminar*

- Presenter - *Information Technology Security Awareness Day, University of Florida, September 27, 2000*
- Presenter - *SUS Network Computing Security Training*

Staff Development

A significant portion of the OIG operating budget is used for staff development. **Table 5** reflects a listing of staff participation in formal training programs to gain expertise in certain areas and improve service quality. Total training hours were 874 or 5% of total available hours.

FY 2000-2001		
Sponsored by:	Hours	Employees Attending
Association of Certified Fraud Examiners	23	1
Association of College and University Auditors	88	4
State University System	209	8
Institute of Internal Auditors	28	4
Florida Audit Forum	12	2
Operational Auditing: Risk & Best Practices	16	1

Chart A-Average Training Hours per Staff

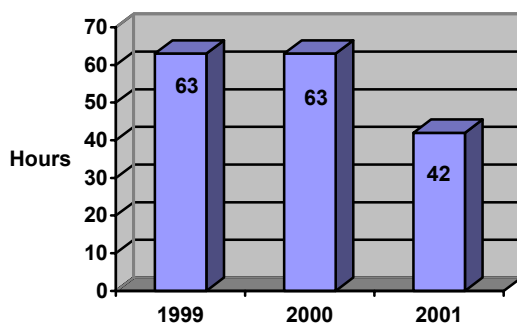
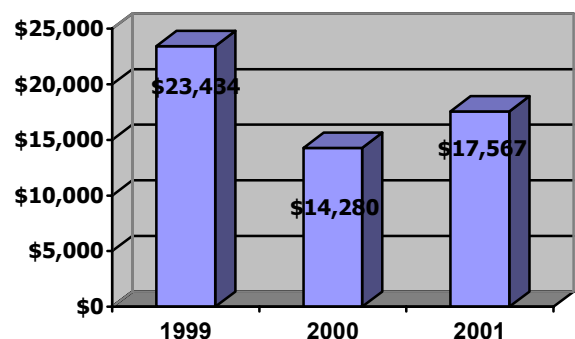


Chart B-Total Training Expenditures



Attachment 1-Reports Issued 2000-2001

TITLE	PERIOD	ISSUE DATE	REPORT NO.	PROJECT
Intercollegiate Athletics Initial Eligibility	7/1/99-6/30/00	9/29/00	UF-01-348-03	Internal Audit
Sick Leave Use & Processing	1/1/00-9/30/00	1/8/01	UF-01-349-04	Internal Audit
Continuing Dental Education	7/1/99-12/31/99	1/24/01	UF-00-345-10	Internal Audit
Health Science Center Contracts	7/1/99-6/30/00	1/24/01	UF-00-343-08	Internal Audit
Web Based Travel Processing System	As of 10/31/00	1/31/01	UF-01-346-01	Internal Audit
Student Accounts Receivable	7/1/00-12/31/00	4/26/01	UF-01-351-06	Internal Audit
Institutional Review Board	1/1/00-12/31/00	6/1/01	UF-01-353-08	Internal Audit
Minor Project Construction	1/1/00-12/31/00	6/29/01	UF-01-358-13	System-wide Audit
Computer Network Security	1/1/00-5/31/01	6/29/01	UF-01-357-12	System-wide Audit
PB2 Data Support	7/1/00-6/30/01	6/29/01	UF 90-01-01	System-wide Accountability Review
UF Bookstores Outsourcing	As of 7/1/00	7/27/00	MAS 76-00-07	Advisory Review
Southern Technology Applications Center (STAC)	1/1/97-/31/00	9/6/00	MAS 76-01-07	Advisory Review
College of Medicine	As of 11/27/00	12/4/00	MAS 76-99-03	Advisory Review
Masters of Business Administration Programs	10/11/00-11/30/00	12/5/00	MAS 76-01-03	Advisory Review
Preview Program	As of 7/31/00	2/21/01	MAS 76-01-01	Advisory Review
Division of Biostatistics	As of 2/28/01	5/14/01	MAS 76-01-05	Advisory Review
Student Health Care Center Cash Collection Controls	4/12/01-4/16/01	5/25/01	MAS 76-01-06	Advisory Review
Physical Plant Division-Facilities Management Enterprise System	As of 3/31/01	6/29/01	MAS 76-01-02	Advisory Review