

OACR Audit Focus



A quarterly newsletter from the Office of Audit & Compliance Review

Nur Erenguc, Chief Audit Executive
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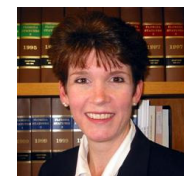
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New OACR office at Health Center

The Health Science Center (HSC) operates within a complex set of federal, state and university requirements for activities which range from sponsored research to patient care. In order to bring our resources toward coverage of the broad spectrum of HSC audits and

advisory reviews, OACR has opened an office in HSC room G1-001B. Lori



Christiansen, OACR Audit Manager for Health Center and Clinical Services, can be reached at 273-5087 or Email lchrist@ufl.edu

North Central Florida Chapter of the Institute of Internal Auditors (IIA)



Established in 1941, The IIA serves 70,000 members in more than 100 countries with information about internal auditing, governance and internal control, IT audit, education, and security. OACR's support of the internal audit profession is demonstrated in its efforts for the newly formed North Central Florida Chapter of the IIA. OACR staff

members served on the steering committee and continue to actively serve. Since its establishment in December 2002, the Chapter has provided educational opportunities through quarterly meetings and presentations such as Sarbanes-Oxley, HIPAA, and accounting standards updates. The Chapter hosted the Certified Internal Auditor (CIA) exam in Gainesville in May 2003.

Board of Trustees approves Audit Committee Charter

The Board of Trustees approved a charter for its Audit & Operations Review Committee in June. In response to acts of corporate fraud, Congress enacted the Sarbanes-Oxley Corporate Accountability Act in 2002. Although Sarbanes-Oxley focuses on publicly traded organizations, audit committee charters are highly recommended for universities.

The Audit & Operations Review Committee is charged with monitoring the audit process through independent audit communication and information flow. The Charter specifies the scope, responsibility, organization and duties of the committee, and the ethical standards for the committee members.

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GatorLink

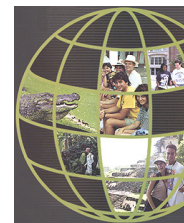
GatorLink was developed as a single user identifier and password to access University information system resources. It is overseen by a team from the Center for Instructional Research and Computing Activities (CIRCA) and UF Computing and Network Services (CNS). GatorLink identifiers (IDs) are required for all students, staff, and faculty. Currently, there are over 87,000 non-expired GatorLink accounts. The ERP will use GatorLink as its authentication control.

International Programs

The University promotes overseas study for its students as a fundamental part of its strategic objective of internationalization of the campus and the curriculum. Colleges supplement their international area studies curricula with international program contracts processed by the University of Florida International Center (UFIC). UFIC maintains and coordinates more than 60 exchange program contracts in over 20 countries, 22 study abroad programs in more than fifteen countries, and 122 general cooperative international agreements in over 40 countries.



We audited the GatorLink authentication services and determined GatorLink to be a secure and reliable authentication system for the University's campus computing services. Areas where improvements could be made were password resets, account maintenance, and contingency processing.



Among our audits this quarter was an audit of international program contracts. The audit identified opportunities for the clarification of delegated signature authority and policies regarding signing international contracts. The Office of the Provost will inform the university community of policy regarding the administrative processing and execution of international program contracts.