

# Annual Report 2007 - 2008

## Part 1

### Section A

#### Unit Information

Unit:

Internal Audit

Mission Statement:

To provide the University with constructive feedback of program controls that encourages continuous quality improvement of program administration. Our commitment is to support a responsive and organizationally healthy University that provides sound, high quality academic and student life programs. Internal Audit functions as an independent resource to provide timely and relevant audit, review and consulting services that will assist University programs to effectively discharge their administrative responsibilities. As part of the governance and accountability structure of the University, Internal Audit strives to promote accountability, integrity, efficiency, and compliance.

The constructive feedback provided by Internal Audit focuses on:

- Maintaining and strengthening internal controls over the finances, assets, and key records at the University.
- Enhancing the effectiveness and efficiency of the management processes of University programs.
- Compliance with applicable policies, rules, regulations and laws.

## Section B

### Unit Goals within Last Year's (2006-2007) Report

#### Strategic Plan Goal

With which 1 or 2 goals from the 8 current strategic plan goals does your 2007-2008 goal best align?

#### Unit Goal

Goal for 2007-2008

## Goal 8 - Ongoing Quality Improvement

Perform one information systems audit. Update risk assessment in order to perform most critical audits. Perform a minimum of three other limited scope audits as indicated in the 30-month audit plan dated January 2006. Perform investigations as required. Perform advisory services on ad hoc basis. Communicate with University Board of Trustees at least once during 2007 - 2008. Maintain useful, informative relationships with Auditor General's staff, with statewide university internal auditors and Inspector Generals from state agencies, and with other university internal auditors and compliance officers through participation in ACUA.

### **What actions have you taken to achieve this goal?**

We completed an information technology general controls audit. We performed a university-wide risk assessment with 100% participation from FGCU divisions. From the risk assessment we created an 18-month audit plan for the period 1/1/08 - 6/30/09. We completed three investigations, not including the Athletics Department investigation for which fieldwork was concluded in the prior fiscal year. The report, however, was issued in 2007 - 08. We performed an OPS timesheet audit and a faculty files audit. We issued an advisory memo on University liability with regard to field trips. We communicated with the UBOT at the April 2008 meeting. We maintained a positive, useful, and informative relationship with the Auditor General's staff. We attended the ACUA Annual and Mid-Year Conferences. We contributed and requested information from the ACUA List-Serv and participated in all ACUA offered educational activities. We participated in the e-mail and telephone communications among the State University Audit Directors (SUAC). We also attended the one 2007 - 08 meeting of SUAC in Jacksonville during March, 2008.

### **What measures have you taken towards assessment of this goal?**

At the completion of audits we sent out questionnaires about our services asking how they might be improved. We received positive responses in each case. This will continue to be done after all audits or reviews. As required by internal audit professional standards, receiving Continuing Professional Education credits was one measure of success from attending ACUA Conferences.

### **Describe the progress you have made toward attaining this goal including the anticipated completion date.**

All actions described above were completed during 2007 - 08.

### **Describe how the results of assessments have been used to improve student**

### **learning or your department's activities.**

This was the first year we had a department of two full-time staff and a part-time employee. This was the first year we requested written responses to our work (audit reports). It was the first year we as a Department were required to obtain professional education for all members of the department. In prior years the education requirements had been focused around the requirements of the director's maintaining certification(s). The educational focus this year was on improving effectiveness. Our output reflected increased effectiveness.

## **Section C**

### **Program or Service Specific Assessments**

#### **What program or service specific assessment occurred in the current academic year?**

Perform follow-ups to audits to see if recommendations have been implemented. Survey those who receive audit reports to see if useful, ask for suggestions to improve reports. Director to sit for Certified Internal Auditor exam in February 2008.

#### **How were the results of the assessment used to improve programs or services?**

We have performed follow-ups to audits as management implementation dates have come due. We created a database to track audit findings and implementation dates as well as the results of our follow-up. The surveys provide audit recipients an opportunity to offer recommendations for improving the quality of our services.

## **Section D**

### **Unit Contribution or President's Performance Measures**

**Please review the [President's Performance Measures for 2007-2008](#). Did your unit contribute to any specific performance goals for the President? (If so, please indicate whether the measure set was attained and to what degree.)**

## **Part 2**

### **Section A**

#### **Unit Goals for Coming Year (2008-2009)**

### Strategic Plan Goal

**With which 1 or 2 goals from the 8 current strategic plan goals does your 2007-2008 goal best align?**

VIII. GOAL: Ongoing Quality Improvement.

### **Unit Goal**

**Goal for 2008-2009**

Complete audit plan established for the period 1/1/08 - 6/30/09. Perform risk assessment and create audit plan for 7/1/09 - 6/30/10. The Internal Audit Director will report to the new Audit Committee of the UBOT at least once during 2008 - 09.

**What action(s) will you undertake to achieve the goal?**

**By what means will you assess goal achievement?**

Internal Audit Director will review audit reports and supporting working papers for compliance with Institute of Internal Audit standards. Questionnaires and/surveys will be issued to those members of management that receive audits.

**How will you know if you have successfully attained each goal?**

Reports will be issued. Follow-up will indicate that agreed upon actions have been completed. A new audit plan will be approved by the President. Responses will be received to questionnaires sent to those who receive audits.

**How will the results of the above assessments be used to improve student learning or services?**

The results will be used to make our services more effective. The assessments will help us improve the quality of our reports and continually make them more meaningful to management.

## **Section B**

### **Resources**

**What additional resources have you requested and received a commitment for during 2008-2009 from your area VP or the President that is based on your analysis of assessment data for 2007-2008?**

We have received permission from the President to request IS staff time sufficient to write a proposal that has as its scope writing a Banner Finance interface for the IDEA software Internal Audit purchased in 2007 - 08.

## Section C

### Assessment Plans

#### **What assessments are you planning to conduct during 2008-2009?**

The risk assessment we must do in order to create our audit plan for 2009 - 2010 is a key assessment for us. We will also continue to send questionnaires and surveys to those who receive our audit services.

## Section D

### Coming Year - Strategic Plan Contributions

VIII. Ongoing Quality Improvement