



Management Letter

To: Larry Robinson, Ph.D., President

From: Deidre Melton, Internal Auditor/Investigator, Division of Audit on behalf of
Joe Maleszewski, Vice President, Division of Audit

CC: Richard Schweigert, Interim Vice President/CFO, Division of Finance and Administration

Date: August 13, 2019

Re: Transfer of Non-Athletics Auxiliary Funds to Athletics Review

WHAT WE DID

We performed a review of general ledger journal entries within Fund Code 115 (Athletics) and Fund Code 116 (Auxiliary Services) for the period of June 21, 2019 to August 7, 2019. The review was limited to determining adherence with Florida Board of Governors Regulation - 9.013 *Auxiliary Operations* for 62 journal entries identified as containing Fund Code 115 and/or Fund Code 116.

WHAT WE FOUND

We found that our review of supporting documentation within iRattler (PeopleSoft) provided reasonable assurance that journal entries during the period were not made contrary to Florida Board of Governors Regulation 9.013 - *Auxiliary Operations*.