



Management Letter

To: Larry Robinson, Ph.D., President

From: Joe Maleszewski, Vice President, Division of Audit

CC: Alan Robertson, Ed.D., Vice President/CFO, Division of Finance and Administration

Date: March 3, 2020

Re: Transfer of Non-Athletics Auxiliary Funds to Athletics Review (Review Period: 8/9/2019 – 1/10/2020)

At your direction the Division of Audit performs periodic reviews of general ledger journal transfers to evaluated compliance with Florida Board of Governors Regulation - 9.013 Auxiliary Operations. This review covered the period from August 9, 2019 through January 10, 2020.

WHAT WE DID

We reviewed supporting documentation within iRattler (PeopleSoft) for the 231 general ledger journal entries within Fund Code 115 (Athletics) and Fund Code 116 (Auxiliary Services) for the period. The review was limited to determining adherence with Florida Board of Governors Regulation - 9.013 *Auxiliary Operations*.

WHAT WE FOUND

Our review found no journal entries were made contrary to Florida Board of Governors Regulation 9.013 - *Auxiliary Operations*.