

# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2026-018  
September 2025

### UNIVERSITY OF WEST FLORIDA



Sherrill F. Norman, CPA  
Auditor General

## Board of Trustees and President

During the 2024 calendar year, Dr. Martha D. Saunders served as President of the University of West Florida and the following individuals served as Members of the Board of Trustees:

Suzanne Lewis through 12-18-24, Chair <sup>a</sup>	Dr. Rachel Moya from 12-19-24
Jill Singer, Vice Chair	Ariauna Range through 4-7-24 <sup>b</sup>
Richard R. Baker	Alonzie Scott
Maggie Brown from 4-8-24 <sup>b</sup>	Robert D. Sires through 1-14-24 <sup>d</sup>
Dr. Paul Hsu	Stephanie White
Dr. Susan James <sup>c</sup>	

<sup>a</sup> Chair position vacant from 12-19-24.

<sup>b</sup> Student Body President.

<sup>c</sup> Faculty Senate President.

<sup>d</sup> Trustee position vacant from 1-15-24.

Note: Four Trustee positions were vacant for the entire calendar year.

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Helena Chappo, CPA, and the audit was supervised by Kenneth C. Danley, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at [jaimehoelscher@aud.state.fl.us](mailto:jaimehoelscher@aud.state.fl.us) or by telephone at (850) 412-2868.

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# UNIVERSITY OF WEST FLORIDA

## SUMMARY

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This operational audit of the University of West Florida (University) focused on selected University processes and administrative activities and included a follow-up on findings noted in our report No. 2023-006. Our operational audit disclosed the following:

**Finding 1:** Required background screenings were not always obtained for individuals in positions of special trust or responsibility or at sensitive locations.

**Finding 2:** University controls over tangible personal property need improvement.

**Finding 3:** University records did not demonstrate that historical treasures were properly accounted for or valued and recorded to support the amount reported on the University financial statements.

**Finding 4:** University purchasing card cancellations were not always made promptly.

## BACKGROUND

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The University of West Florida (University) is part of the State university system of public universities, which is under the general direction and control of the Florida Board of Governors (BOG). The University is directly governed by a Board of Trustees (Trustees) consisting of 13 members. The Governor appoints 6 citizen members and the BOG appoints 5 citizen members. These members are confirmed by the Florida Senate and serve staggered 5-year terms. The Faculty Senate President and Student Body President also are members.

The BOG establishes the powers and duties of the Trustees. The Trustees are responsible for setting University policies, which provide governance in accordance with State law and BOG Regulations. The University President is selected by the Trustees and confirmed by the BOG. The University President serves as the Executive Officer and the Corporate Secretary of the Trustees and is responsible for administering the policies prescribed by the Trustees for the University.

## FINDINGS AND RECOMMENDATIONS

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### Finding 1: Background Screenings

State law<sup>1</sup> requires universities to designate those positions that, because of special trust, responsibility, or sensitive location, require level 2 background screenings.<sup>2</sup> University policies<sup>3</sup> require that a level 2 background screening be conducted prior to employment for individuals based on the responsibilities of the position. Those designated positions include, for example, employees working with minors or other

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<sup>1</sup> Sections 110.1127 and 1012.915, Florida Statutes.

<sup>2</sup> Pursuant to Section 435.04, Florida Statutes, a level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement, national criminal history records checks through the Federal Bureau of Investigation (FBI), and local criminal records checks through the FBI.

<sup>3</sup> University Policy HR-20.02, *Recruitment, Selection, and Appointment*.

vulnerable populations; executive service personnel; and staff with access to cash, checks, purchasing cards, and financial account information. During the 2024 calendar year, the University had 1,258 positions required to obtain level 2 background screenings.

In April 2025, we requested for examination University records supporting level 2 background screenings for 29 selected University employees. We found that 1 employee had not undergone the required screening. Subsequent to our inquiry, the University identified an additional 20 employees who also lacked the required level 2 screening, including 17 employees hired from November 2018 through October 2023. According to University personnel, during that period, the University was unable to obtain level 2 background screenings through the FBI. Once the level 2 screenings resumed, the University requested the employees to obtain them. However, the screenings were not always obtained and, due to oversights, University personnel did not follow up to confirm that the screenings were conducted.

As of May 2025, level 2 background screenings had been obtained for 16 of the 18 employees who were still employed with the University and no unsuitable backgrounds were noted. Absent effective controls for monitoring and ensuring that required background screenings are timely obtained and evaluated, there is an increased risk that the University may employ individuals with unsuitable backgrounds.

**Recommendation: The University should continue efforts to ensure that required level 2 background screenings are timely obtained and evaluated for each employee in a position of special trust or responsibility or at a sensitive location, and personnel decisions are made based on those evaluations.**

## **Finding 2: Tangible Personal Property**

University procedures<sup>4</sup> require the University to keep records as to the assignment, accountability, transfer, and disposal of tangible personal property (TPP) for which the University has custody. The University Property Section must tag each TPP item costing \$5,000 or more, and departments are responsible for notifying the Property Section if applicable TPP does not have a tag.

On February 26, 2025, University TPP records identified 1,835 TPP items classified as furniture and equipment with costs totaling \$42.3 million. To evaluate controls over University TPP and compliance with University procedures, we selected 45 TPP items with costs totaling \$1.5 million from the University TPP records to locate on University premises. Seven (16 percent)<sup>5</sup> of the 45 items could not be located and, while we located 38 of the items based on each item's recorded serial number, description, and location, 5 (13 percent)<sup>6</sup> of the 38 items were not tagged.

In response to our inquiry, University personnel indicated that the control deficiencies mainly occurred because University procedures were not consistently followed. Absent effective controls over TPP and compliance with University TPP requirements, there is an increased risk that accountability for TPP will be diminished and that TPP may be lost, stolen, or misused.

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<sup>4</sup> The University *Property Guide*.

<sup>5</sup> The total cost of the 7 TPP items was \$45,553 or 3 percent of the 45 TPP items' total cost.

<sup>6</sup> The total cost of the 5 TPP items was \$112,836 or 8 percent of the 38 TPP items' total cost.

**Recommendation: The University should enhance controls to ensure proper accountability for University TPP. Such enhancements should ensure that University records reflect the accurate location of each TPP item and each TPP item is properly tagged.**

### **Finding 3: Historical Treasures**

The *Interinstitutional Committee on Finance and Accounting Financial Statement Guide* provides, in part, that historical treasures are held for public exhibition, education, or research in furtherance of public service, rather than financial gain; and are protected, kept unencumbered, cared for, and preserved. Over the years, the University has collected historical treasures primarily consisting of personal papers, manuscripts, genealogical and business records, and other sources of information that document the history, geography, government, or people of the West Florida region.

Generally accepted accounting principles (GAAP)<sup>7</sup> require historical treasures acquired by the University prior to the 2015-16 fiscal year to be measured at fair value<sup>8</sup> and those acquired during or subsequent to that period to be measured at acquisition value.<sup>9</sup> At June 30, 2024, the University financial statements reported \$20.2 million for historical treasures which, according to the University Web site, represented 800 collections including approximately 1.8 million items.

University personnel indicated that the value of most items ranged from about \$6 to \$33 each and that these values were assigned over 40 years ago and then increased by 10 percent in the 1999 calendar year to allow for inflation and other costs. While the University maintained an online catalog, primarily for research purposes, that indexed and described 384 collections and other items, we found that controls over the reported historical treasures could be enhanced. Specifically, the University did not maintain records identifying and describing all the items reported as historical treasures or each item's related value to support the historical treasures amount reported on the University financial statements at June 30, 2024.

In response to our inquiries, University personnel indicated that effective controls had not been established over historical treasures due, in part, to staffing limitations. Absent effective controls, the University does not have an accurate and complete record of its historical treasures and there is an increased risk that these items may not be properly valued and reported on the University financial statements.

**Recommendation: The University should establish effective controls to ensure proper accountability over historical treasures. Such controls should include maintaining records identifying and describing each historical treasure and its related value in accordance with GAAP to support the amount reported on the University financial statements.**

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<sup>7</sup> Government Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*.

<sup>8</sup> Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

<sup>9</sup> Acquisition value is defined as the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

## **Finding 4: Purchasing Card Cancellations**

The University administers a purchasing card (P-card) program, which gives employees the convenience of purchasing low-cost items directly from vendors without using the purchase order process. The University *Procurement Card Reference Guide* (P-card Guide) requires that cardholders who are separating from University employment complete a separation clearance form that, among other things, notifies the P-card administrator to cancel the cardholder's P-card. Timely cancellation of P-cards upon cardholder employment separation is important to avoid misuse of the cards and because the financial institution that administers the University P-card program allows only 60 days to dispute charges.

During the 2024 calendar year, University P-card expenses totaled \$14.4 million and 409 P-cards were in use. University records indicated that 48 P-cards were canceled due to cardholder employment separations during that period. As part of our audit, we compared University P-card and personnel records for the 48 former cardholders and found that the University did not cancel the P-cards for 12 former employees, including 10 former temporary employees, until 7 to 475 days, or an average of 175 days, after the cardholders' employment separation dates. In response to our inquiries, University personnel indicated that the untimely cancellations primarily occurred because University personnel did not require temporary employees to complete a separation clearance form. Notwithstanding, the P-card Guide requires the form to be completed for all cardholders separating from University employment.

Although our examination of University records did not disclose any inappropriate charges after the employment separation dates of the 12 former employees, our procedures cannot substitute for the University's responsibility to implement adequate internal controls over P-card cancellations. The untimely cancellation of P-cards increases the risk for P-cards to be misused and may limit the University's ability to satisfactorily resolve disputed charges.

**Recommendation: The University should enhance procedures to require and ensure that P-cards are promptly canceled upon a cardholder's separation from University employment.**

## **PRIOR AUDIT FOLLOW-UP**

The University had taken corrective actions for findings included in our report No. 2023-006.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2025 through June 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions

based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected University processes and administrative activities.

For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2023-006.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the audit period of January 2024 through December 2024 and selected University actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, University policies and procedures, and other guidelines, and interviewed University personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Evaluated the appropriateness of the University's comprehensive information technology disaster recovery plan and determined whether it had been recently tested.
- Examined University records for the 162 cash and investment bank account reconciliations completed for the audit period to determine whether they were timely performed and reviewed by appropriate University personnel.
- From the population of University tangible personal property (TPP) items recorded as furniture and equipment with costs totaling \$42.3 million as of February 26, 2025, selected for inspection 45 TPP items with recorded costs totaling \$1.5 million to determine whether the property items existed and were properly tagged as assets of the University.
- Requested for examination University records supporting historical treasure property items to determine whether detailed subsidiary records of the items were maintained and items were valued in accordance with generally accepted accounting principles.
- Examined University records supporting distance learning course fee revenue totaling \$2.3 million during the 2023-24 fiscal year to determine whether distance learning fees were assessed, collected, and separately accounted for in accordance with Section 1009.24(17), Florida Statutes.
- Evaluated University policies, procedures, and records supporting required level 2 background screenings to determine compliance with Sections 110.1127 and 1012.915, Florida Statutes. Specifically, from the 1,258 positions required to obtain level 2 background screenings, we requested for examination the screenings for 29 selected employees in those positions.
- From the population of contractual services expenses totaling \$38.5 million during the audit period, examined University records supporting 30 selected payments totaling \$5.4 million to determine whether the payments were reasonable, adequately documented, for a valid University purpose, properly authorized and approved, in compliance with applicable laws, rules, contract terms, and University policies; and whether applicable vendors were properly selected.
- From the population of 32,082 purchasing card (P-card) expenses totaling \$14.4 million during the audit period, examined University records supporting 30 selected P-card transactions totaling \$500,926 to determine whether the P-card program was administered in accordance with University policies and procedures and transactions were not of a personal nature.
- Examined P-card records for the 48 cardholders who separated from University employment during the audit period to determine whether the University promptly canceled the cardholders' P-cards.
- From the population of three major construction projects with total construction costs of \$12.8 million during the audit period, examined University records relating to one major construction project with total construction costs of \$5.9 million to determine whether:
  - The construction management entity (CME) was properly selected pursuant to Section 255.103, Florida Statutes.
  - Appropriate procedures addressing the negotiation and monitoring of general conditions costs had been established.

- University personnel properly monitored subcontractor selections and licenses.
  - Required insurance coverage was maintained by the CME.
  - Documentation supporting payments was sufficient and complied with the contract provisions.
  - Funding sources were allowable.
  - The University made use of its sales tax exemption to make direct purchases of materials or documented its justification for not doing so.
- From the population of Deferred Building Maintenance Program expenses totaling \$6.6 million during the audit period, examined University records supporting 16 selected expenses totaling \$5.8 million to determine whether the funds were expended in compliance with the restrictions imposed on the use of these resources in Chapter 2022-156, Laws of Florida, General Appropriations Act, Section 197.
  - Examined University records for the critical infrastructure project appropriated a total of \$20 million from the 2023-24 and 2024-25 General Appropriations Acts to determine if appropriate support was maintained.
  - Evaluated University policies and procedures to determine whether the University had appropriate controls in place to ensure vendor and employee information changes, such as address and bank information changes, were properly authorized, documented, and verified.
  - Inquired whether the University had any expenses or entered into any contracts under the authority granted by a state of emergency, declared or renewed during the audit period, to evaluate the reasonableness of University actions.
  - Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
  - Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
  - Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## ***AUTHORITY***

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Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each University on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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Office of the President  
11000 University Parkway  
Pensacola, FL 32514

August 26, 2025

Ms. Sherill F. Norman, CPA  
Auditor General  
State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman,

This is the University of West Florida's acknowledgment of and response to the preliminary and tentative findings and recommendations, as transmitted by your correspondence of August 1, 2025. The responses relate to your operational audit of the:

University of West Florida  
For the Audit Period of January through December 2024

## **Auditor General Finding 1 – Background Screenings**

Required Level 2 background screenings were not always obtained for individuals in positions of special trust or responsibility or at sensitive locations.

## **Auditor General Recommendation 1**

The University should continue efforts to ensure that required level 2 background screenings are timely obtained and evaluated for each employee in a position of special trust or responsibility or at a sensitive location, and personnel decisions are made based on those evaluations.

## **UWF Response to Finding 1**

We agree with the observation and recommendation. The employees who were deficient were employees who were already hired, but the University was not able to conduct a level 2 background screen because of not having an ORI number for a period of time. The ORI number was removed by the FBI/FDLE for a number of years. In October 2023, the University received an ORI number again and was able to resume level 2 screens. Of the number mentioned in the report, two have not been level 2 screened. One is on extended medical leave and the other is out of the area until late August. Both will be screened upon returning to the University. The supervisor who was responsible for level 2 screening at the time has been removed from this duty. Processes have been put in place to ensure that a person is level 2 screened prior to hire or performing the duties in these positions of special trust.

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**Responsible Auditee:** Senior Associate Vice President/Chief Human Resource Officer  
**Implementation Date:** September 30, 2025

**Auditor General Finding 2 – Tangible Personal Property**

University controls over tangible personal property need improvement.

**Auditor General Recommendation 2**

The University should enhance controls to ensure proper accountability for University TPP. Such enhancements should ensure that University records reflect the accurate location of each TPP item and that each TPP item is properly tagged.

**UWF Response to Finding 2**

We agree with the observation and recommendation. The University is adopting a new inventory tracking system, “*MyInventory*,” developed by the University of Florida. This streamlined application enables inventory tracking by room and supports uploading photos of both the inventory tag and the asset directly into the University’s existing ERP system. The transition to *MyInventory* is expected to significantly improve efficiency and accuracy compared to the current, more manual process.

**Responsible Auditee:** Senior Associate Vice President/Controller  
**Implementation Date:** October 1, 2025

**Auditor General Finding 3 – Historical Treasures**

University records did not demonstrate that historical treasures were properly accounted for or valued and recorded to support the amount reported on the University’s financial statements.

**Auditor General Recommendation 3**

The University should establish effective controls to ensure proper accountability over historical treasures. Such controls should include maintaining records identifying and describing each historical treasure and its related value in accordance with GAAP to support the amount reported on the University’s financial statements.

**UWF Response to Finding 3**

We agree with the observation and recommendation. The University’s financial staff has reviewed relevant guidance and comparable disclosures, including those from agencies such as the National Archives. This review found that similar institutions exclude the value of historical treasures from their financial statements, instead disclosing the existence of the holdings without assigning a monetary value. In alignment with this practice, UWF will remove the previously reported amount from its fiscal year 2025 financial statements. The UWF Library, which maintains these historical treasures, will implement updates to more accurately reflect the nature and scope of the holdings without attributing a financial value.

**Responsible Auditees:** Senior Associate Vice President/Controller and Dean of Libraries  
**Implementation Date:** August 1, 2025 (financial records) and March 31, 2026 (library holdings)

#### **Auditor General Finding 4 – Purchasing Card Cancellations**

University purchasing card cancellations were not always made promptly.

#### **Auditor General Recommendation 4**

The University should enhance procedures to require and ensure that P-cards are promptly canceled upon a cardholder's separation from University employment.

#### **UWF Response to Finding 4**

We agree with the observation and recommendation. To strengthen this process, the Procurement and Contracts Department will implement the following measures:

##### **Automated Reconciliation**

A daily report will automatically compare active cardholders against the University's active employee directory. Any discrepancies will trigger a notification to Procurement and Contracts. The Program Coordinator, or the Associate Director if unavailable, will initiate card termination.

##### **Offboarding Integration**

PCard termination is now included in the official employee separation checklist. The University's Separation Clearance form has been updated to include the following guidance: "*OPS staff who possess keys, a PCard, and/or University property are required to complete the form upon separation from UWF.*" Including OPS and temporary employees in this process is expected to enhance the timeliness of PCard cancellations, as the form is routed to Procurement—the department responsible for issuing PCards—for appropriate review and sign-off and recognize the importance of promptly terminating purchasing cards upon employee separation.

##### **Training Enhancements**

Cardholder, refresher, and supervisor training will now include guidance on terminating cards during separation or position changes.

##### **Centralized Management**

Procurement and Contracts is solely responsible for PCard terminations, with the Program Coordinator as the primary contact. The Associate Director will serve as backup. All terminations will be reviewed for compliance.

##### **Escalation Protocol**

If Procurement and Contracts is not notified of a separation within seven days, the matter will be escalated to the Vice President of Finance and Administration and the Chief Audit Executive. Departments with repeated violations may face disciplinary action and loss of Purchasing Card privileges.

**Responsible Auditee:** Director, Procurement & Contracts

**Implementation Date:** September 1, 2025

We find the Auditor General provides constructive assistance to us, as we strive to maintain an acceptable level of accountability.

Kind regards,



Manny Diaz, Jr.  
Interim President

Cc: Ms. Rebecca Matthews, UWF BOT Chairman  
Mr. Chris Young, UWF BOT Vice Chair and Audit & Compliance Committee (chair)  
Ms. Rebecca Moya, UWF BOT Finance, Facilities, & Operations Committee (chair)  
Mr. Paul Hsu, Audit & Compliance Committee  
Mr. Dick Baker, Audit & Compliance Committee  
Dr. Clifford Humphrey, Vice President, Strategic Initiatives/Chief of Staff  
Dr. Jaromy Kuhl, Provost  
Ms. Betsy Bowers, Vice President, Finance and Administration  
Ms. Julie Sheppard, Interim General Counsel  
Ms. Jamie Sprague, Associate Vice President/Chief Human Resource Officer  
Mr. Jeffrey Djerlek, Sr. Associate Vice President/Controller  
Ms. Cass Boatwright, Director, Procurement and Contracts  
Mr. David Bryant, Chief Audit Executive