

# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2025-037  
October 2024

### FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY



Sherrill F. Norman, CPA  
Auditor General

## Board of Trustees and President

During the 2023 calendar year, Dr. Larry Robinson served as President of Florida Agricultural and Mechanical University and the following individuals served as Members of the Board of Trustees:

Kristin Harper, Chair from 10-12-23,  
Vice Chair 4-19-23 through 10-11-23 <sup>a</sup>  
Deveron Gibbons J.D. from 3-29-23,  
Vice Chair from 10-12-23  
Kelvin L. Lawson, Chair through 10-11-23  
Kimberly Ann Moore through 3-28-23, Vice Chair <sup>a</sup>  
Zachary Chandler Bell through 4-30-23 <sup>b</sup>  
Dr. Jamal A. Brown from 8-3-23 <sup>c</sup>  
Ann Marie Cavazos through 8-2-23 <sup>c</sup>  
Otis Cliatt II  
John Crossman from 6-22-23 <sup>d</sup>  
Thomas W. Dortch Jr. through 2-14-23 <sup>d</sup>  
Michael Dubose through 7-20-23  
Nattie G. Figgers from 3-29-23 <sup>e</sup>  
Londe Mondelus from 5-1-23 <sup>b</sup>  
Belvin Perry Jr.  
Craig Reed  
Kenward Stone  
Nicole Washington  
Michael White from 7-21-23

<sup>a</sup> Vice Chair position vacant 3-29-23, through 4-18-23.

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

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

<sup>d</sup> Trustee position vacant 2-15-23, through 6-21-23.

<sup>e</sup> Trustee position vacant 1-1-23, through 3-28-23.

The team leader was Stacy P. Boyd, CPA, and the audit was supervised by Maria G. Loar, 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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**State of Florida Auditor General**

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# FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY

## SUMMARY

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This operational audit of Florida Agricultural and Mechanical University (University) focused on selected University processes and administrative activities and included a follow-up on findings noted in our report No. 2022-093. Our operational audit disclosed the following:

**Finding 1:** University records for the period July 2022 through December 2023 did not demonstrate the basis for recording the Special Investments with State Treasury Special Purpose Investment Account (SPIA) balances in only one restricted fund and the SPIA income in only one unrestricted fund. As of December 31, 2023, the SPIA balance totaled \$56.5 million and, for the 18-month period ending on that date, the SPIA income totaled \$1.9 million. A similar finding was noted in our report No. 2022-093.

**Finding 2:** University controls over bank account reconciliations need improvement.

**Finding 3:** Contrary to University procedures, the University did not always promptly pay vendors.

**Finding 4:** University personnel evaluations were not always performed annually, contrary to University regulations.

## BACKGROUND

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The Florida Agricultural and Mechanical University (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 Chair and Student Body President also are members.

The BOG establishes the powers and duties of the Trustees. The Trustees are responsible for setting University regulations, 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: Investments

State law<sup>1</sup> requires each university to establish and maintain internal controls designed to, among other things, detect fraud, ensure reliability of financial records and reports, and safeguard assets. To assist universities in designing these controls, the *Interinstitutional Committee on Finance and Accounting*

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<sup>1</sup> Section 1010.01(5), Florida Statutes.

*Financial Statement Guide for Fiscal Year 2023 (ICOFA Financial Statement Guide)* established standard general ledger accounts and funds to provide for the preparation of required financial statements.

The accounts and funds established by the *ICOFA Financial Statement Guide* include asset accounts such as Cash in Bank and Special Investments with State Treasury Special Purpose Investment Account (SPIA), revenue accounts such as Investment Income, and funds such as the Current Fund - Unrestricted and Current Fund - Restricted. Transactions promptly and accurately recorded by account and fund promote government transparency and help demonstrate consistency with the *ICOFA Financial Statement Guide*, the reliability of University financial records and reports, and that SPIA income is accumulated and used in accordance with applicable funding restrictions. Effective internal controls require reconciliations of SPIA account balances to general ledger control accounts by fund be performed on a timely, routine basis (at least monthly) with reconciling items promptly identified, thoroughly investigated, adequately documented, and resolved.

As part of our audit, and as shown in Table 1, we summarized transactions from the State Treasury SPIA records for the 2022-23 fiscal year. While the University only had 30 transactions (i.e., 5 purchases, 1 sale, 12 monthly interest income earnings, and 12 monthly administrative fees) during the fiscal year, the University recorded the SPIA transactions in the Cash in Bank accounts rather than promptly recording the transactions to the SPIA general ledger accounts by respective fund.

**Table 1**  
**SPIA Account Transactions**  
**2022-23 Fiscal Year (in millions)**

	Transaction Totals	Balance
<b>July 1, 2022, Beginning Balance</b>		<b>\$64.8</b>
5 SPIA Purchase Transactions	\$ 2.5	
1 SPIA Sale Transaction	(3.0)	
12 Monthly Interest Income Transactions	1.1	
12 Monthly Administrative Fee Transactions	(0.1)	
<b>June 30, 2023, Ending Balance<sup>a</sup></b>		<b><u>\$65.3</u></b>

<sup>a</sup> Balance excludes the fair market value adjustment of \$2.2 million.

Source: University SPIA records.

For the 2022-23 fiscal year, the SPIA account balance was maintained in a restricted fund; however, the SPIA income generated from that balance was recorded in an unrestricted fund. As such, SPIA transactions were not promptly and accurately recorded by account and fund. Consequently, University records did not demonstrate that SPIA income was accumulated and used in accordance with applicable funding restrictions. Although the SPIA account balances were reconciled to general ledger control accounts at fiscal year end, the SPIA account balances were not periodically reconciled to general ledger control accounts by respective fund because the SPIA balances were commingled with the Cash in Bank balances and the general ledger did not identify the SPIA balances by fund.

Moreover, we examined University records and confirmed with University personnel that the preceding University procedural deficiencies continued during the period July 2023 through December 2023. As of

December 31, 2023, the SPIA balance was \$56.5 million and, for the period July 2023 through December 2023, SPIA income totaled \$800,000. In response to our inquiry, University personnel indicated that, due to difficulties with the general ledger application system and personnel turnover, the necessary allocations were not properly recorded, and the SPIA account balance reconciliations were not performed.

Without promptly recording transactions, including SPIA income transactions, by account and fund in the general ledger in accordance with the *ICOFA Financial Statement Guide*, there is an increased risk that separate asset balances may not be appropriately recorded in the general ledger and reported in the financial statements and SPIA income may not be accumulated and used in accordance with applicable funding restrictions. In addition, absent effective procedures for the timely preparation of SPIA account reconciliations by fund, and prompt resolution of any noted differences, there is an increased risk that any SPIA transaction errors or fraud that may occur will not be timely detected. Without such procedures, the reliability and transparency of the general ledger financial information throughout the year and the Board's ability to effectively monitor the University's financial position is diminished. A similar finding was noted in our audit report number 2022-093.

**Recommendation: The University should establish procedures to ensure that Cash in Bank, SPIA, and SPIA income transactions are promptly and accurately recorded by fund consistent with the *ICOFA Financial Statement Guide*. In addition, the University should enhance procedures to ensure that reconciliations of SPIA account balances by fund to the general ledger account balances are performed at least monthly, with reconciling items promptly identified, thoroughly investigated, adequately documented, and resolved.**

## **Finding 2: Bank Account Reconciliations**

Effective internal controls require that reconciliations of bank account balances to general ledger accounts be performed on a timely, routine basis and be reviewed and approved by supervisory personnel. Timely performed bank account reconciliations provide for prompt detection and correction of unrecorded and improperly recorded transactions or other errors and provide reasonable assurance that cash assets agree with recorded amounts. The reconciliations also promote the efficient and economic management of cash resources.

Pursuant to University procedures,<sup>2</sup> monthly bank account reconciliations must be performed, supervisory personnel must review and approve the reconciliations at least monthly, and any discrepancies identified must be investigated, documented, and corrected. At December 31, 2023, the University general ledger showed a Cash in Bank balance of \$12.8 million and, for the 2023 calendar year, the University maintained four bank accounts. According to University personnel, certain Controller Office employees or an independent contractor completed a consolidated monthly bank account reconciliation for all four bank accounts, which was submitted to the University Controller for review and approval.

As part of our audit, we examined the 12 bank account reconciliations for the 2023 calendar year and found that University records did not identify the dates that 10 reconciliations (January through May and

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<sup>2</sup> *Florida Agricultural and Mechanical University Bank Reconciliation Procedures.*

August through December) were completed or reviewed and approved. In addition, the June and July reconciliations were not completed timely with completion dates of 131 and 210 days, respectively, after the bank statement dates and did not contain evidence of review and approval. In response to our inquiries, University personnel indicated that employee turnover caused the untimely bank account reconciliations and lack of documented reconciliation completion, review, and approval dates.

Timely prepared, reviewed, and approved bank account reconciliations of record reduce the risk for transaction errors or misappropriations to occur without timely detection and resolution.

**Recommendation: University procedures should be enhanced to ensure that University records demonstrate timely reconciliations of bank account balances to general ledger control accounts and supervisory review and approval of the reconciliations.**

### **Finding 3: Prompt Payments**

Pursuant to University procedures,<sup>3</sup> the University must make payment to vendors within 40 days after the receipt of an invoice and the receipt, inspection, and approval of the goods and services. During the 2023 calendar year, the University paid vendors through 13,189 warrants totaling \$202.5 million and, as of December 31, 2023, the University accounts payable balance, excluding payroll payables, totaled \$4.6 million for 258 vendor invoices.

As part of our audit, we examined University records supporting 30 selected vendor warrants during the 2023 calendar year totaling \$332,063 and found that 8 warrants supported by 11 related vendor invoices totaling \$6,481 were paid 50 to 388 days, or an average of 152 days, after the receipt of an invoice and the receipt, inspection, and approval of the goods and services. In addition, we found that, as of December 31, 2023, 190 invoices totaling \$933,954 had not been paid although 45 to 1,031 days, or an average of 311 days, had elapsed since the receipt of an invoice and the receipt, inspection, and approval of the goods and services.

In response to our inquiries, University personnel indicated that the prompt payment violations may be attributed to errors, delayed verification of receipts, or employee turnover. In addition, University personnel indicated that they did not ensure prompt payment by routinely monitoring vendor invoice receipt dates or using aging reports to track payment due dates.

Absent timely vendor payments, University records do not demonstrate compliance with University procedures, vendor relationships may be damaged and limit the University's ability to obtain future vendor services, and the University may be subject to interest and late fees.

**Recommendation: The University should enhance procedures to ensure that vendors are paid promptly in accordance with University procedures. Such enhancements may include monitoring vendor invoice receipt dates and using aging reports to track payment due dates.**

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<sup>3</sup> Florida Agricultural and Mechanical University Contract Management Manual and Office of Procurement Services Manual.

## Finding 4: Personnel Evaluations

University regulations<sup>4</sup> require that all University faculty and administrative and professional personnel including executive service and support personnel be evaluated annually and that the evaluations be utilized to acknowledge performance, to communicate performance effectiveness, to aid in improving performance, and, when necessary, to develop a performance improvement plan to assist in correcting deficiencies.

According to University records, the University had 2,446 University employees during the 2023 calendar year who were required to receive an annual performance evaluation. As part of our audit, we requested for examination University records supporting the evaluations of 30 selected employees. However, as of July 2024, University records indicated that 14 of the employees had not been evaluated in 1 to 14 or an average of 5.6 years. Subsequent to our request, in July 2024 an evaluation for 1 of the 14 employees was completed 2 years late.

University personnel indicated that the untimely evaluations occurred due to personnel turnover and the lack of performance evaluation training, and because some supervisors neglected their responsibilities. Documented employee performance evaluations are important management tools that inform employees of their strengths, weaknesses, and needed improvements and help management make and support personnel decisions. In addition, effective communication to hold supervisors accountable for performing the required performance evaluations helps ensure that evaluations are completed as required.

**Recommendation: The University should improve procedures to ensure that the required personnel evaluations are performed annually. Such improvements should include appropriate performance evaluation training, effective communication to hold supervisors accountable for completing the required evaluations, and the maintenance of applicable communication and evaluation records.**

## ***PRIOR AUDIT FOLLOW-UP***

The University had not taken corrective action for the finding included in our report No. 2022-093 as noted in Finding 1.

## ***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 April 2024 through August 2024 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

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<sup>4</sup> University Regulation 10.119 – *Evaluations for Faculty, Administrative and Professional including the Executive Service, and University Support Personnel System Employees.*

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. 2022-093.
- 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 2023 through December 2023 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.
- Reviewed University information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security access, systems development and maintenance, user authentication, and disaster recovery.
- Evaluated University procedures for maintaining and reviewing employee access to IT data and resources. We examined University records supporting the access privileges for the 54 employees assigned access to selected critical functions within the finance and human resources applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties.
- Examined University records supporting the payments totaling \$5.1 million made during the audit period from the University to its direct support organization to determine whether the payments were as described in Section 1004.28(1)(a)2. and (2), Florida Statutes.
- From the two auxiliary operation contracts that generated University revenue totaling \$2.1 million for the audit period, examined University records supporting one selected contract that generated revenues totaling \$470,815 to determine whether the University properly monitored compliance with the contract terms for fees, insurance, and other provisions.
- Examined University records to determine whether athletics auxiliary operation revenues totaling \$8.5 million were properly received and recorded in the general ledger.
- From the population of compensation payments totaling \$155.3 million made to 4,243 employees (including 2,446 employees required to receive performance evaluations) during the audit period, selected payments totaling \$92,094 made to 30 employees, examined the related payroll and personnel records to determine whether the rate of pay was accurate, employment contracts were valid, employees met the required qualifications, performance evaluations were timely completed, leave records were accurate, and supervisory personnel reviewed and approved employee reports of time worked.
- Examined University records to determine whether selected expenses were reasonable; correctly recorded; adequately documented; for a valid University purpose; properly authorized and approved; in compliance with applicable laws, rules, contract terms, and University policies and whether the applicable vendors were properly selected. Specifically, from the population of expenses totaling \$202.5 million for the audit period, we examined University records supporting 30 selected payments for general expenses totaling \$332,063.
- From the population of 7,120 purchasing card (P-card) transactions totaling \$2.4 million during the audit period, examined University records supporting 39 selected P-card transactions totaling \$150,828 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 two cardholders who separated from University employment during the audit period to determine whether the University timely canceled each cardholder's P-card.

- From the population of 17 major construction projects in progress during the audit period with expenses totaling \$15.1 million, selected 4 expenses totaling \$1.9 million related to 2 major construction projects and examined University records to determine whether the expenses were paid in accordance with contract terms and conditions, University policies and procedures, and provisions of applicable State laws and rules.
- Reviewed documentation related to 2 major construction projects with total construction costs of \$3.2 million during the audit period, to determine whether the University's process for selecting construction managers was in accordance with Section 287.055, Florida Statutes; the selection process of subcontractors was adequately monitored; the Trustees had adopted a policy establishing minimum insurance coverage requirements for design professionals; design professionals provided evidence of required insurance; and construction funding sources were appropriate.
- From the population of Deferred Building Maintenance Program expenses totaling \$3 million during the audit period, examined records supporting 15 selected expenses totaling \$2.8 million to determine whether use of the funds was consistent with restrictions imposed on the resources pursuant to Chapter 2022-156, Laws of Florida, General Appropriations Act, Section 197.
- Examined University student fee schedules to determine whether the University had the authority for assessing such fees, the University separately accounted for the fees, and the fees did not exceed the limits established in Section 1009.24, Florida Statutes, and Board of Governors (BOG) Regulations 7.001 and 7.003.
- From the population of student financial aid, activity and service, health, and athletic fee expenses totaling \$10.8 million during the audit period, examined documentation supporting selected expenses totaling \$1.9 million to determine whether the University properly expended the fees as required by Section 1009.24, Florida Statutes.
- Examined University records to determine whether bank account reconciliations were timely prepared and reviewed and approved.
- Examined University records to determine whether reporting for the 2022-23 fiscal year financial statements complied with BOG Regulation 9.009.
- Examined University records to determine whether controls over the maintenance of subsidiary records to support the recorded capital asset balances were in place.
- Examined the University's Capital Improvement Plan to determine whether the plan was completed in compliance with State guidelines and instructions.
- Examined University records to determine whether payments to vendors were promptly made in accordance with University procedures.
- Examined University records to evaluate the accuracy of the compensated absences report.
- Evaluated University investment policies and procedures during the period July 2022 through December 2023 to determine whether the policies and procedures complied with Section 218.415, Florida Statutes, and adhered to good business practices.
- Determined whether the University maintained a minimum carryforward balance of at least 7 percent of its State operating budget and prepared a spending plan for balances in excess of the 7 percent minimum balance as required by Section 1011.45, Florida Statutes.
- 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.
- Determined whether the University had appropriate controls in place to ensure that vendor information changes are appropriate and verified.

- 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.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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## Florida Agricultural and Mechanical University

TALLAHASSEE, FLORIDA 32307-3100

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OFFICE OF THE PRESIDENT

TELEPHONE: (850) 599-3225  
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October 22, 2024

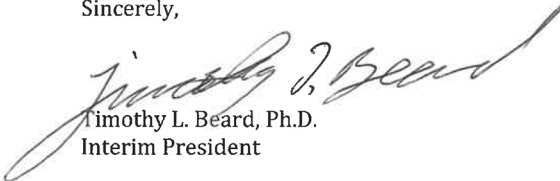
Ms. Sherrill F. Norman, CPA  
Auditor General  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

Enclosed is our response to the preliminary and tentative finding of the Operational Audit of the Florida Agricultural and Mechanical University (FAMU), for the period January 1, 2023 through December 31, 2023. The responses reflect the actual and proposed corrective action.

We appreciate the work of your staff assigned to the audits of our campus. If there are any questions, please contact me at (850) 599-3225.

Sincerely,



Timothy L. Beard, Ph.D.  
Interim President

CC: W. Rebecca Brown, VP, Finance and Administration/CFO  
Joseph K. Maleszewski, VP for Audit

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Florida A&M University  
Division of Finance and Administration

**Auditor General's Finding No. 1: Investments**

University records for the period July 2022 through December 2023 did not demonstrate the basis for recording the Special Investments with State Treasury Special Purpose Investment Account (SPIA) balances in only one restricted fund and the SPIA income in only one unrestricted fund. As of December 31, 2023, the SPIA balance totaled \$56.5 million and, for the 18-month period ending on that date, the SPIA income totaled \$1.9 million. A similar finding was noted in our report No. 2022-093.

**University's Response:**

We concur and acknowledge the importance of accurately recording SPIA and related transactions. The university will act to implement the necessary measures to ensure that all SPIA transactions are properly documented and compliant with the Interinstitutional Committee on Finance and Accounting (ICOFA) Financial Statement Guide. We will also seek guidance from the Department of Financial Services, establish and document the proper procedure and train staff involved in the recording of these transactions to ensure they understand the requirements and best practices.

**Auditor General's Finding No .2: Bank Account Reconciliations**

University controls over bank account reconciliations need improvement.

**University's Response:**

We concur and will act to ensure monthly reconciliations are completed on a timely basis. We will enhance and update procedures to include a documented review and approval process. This review will serve as an additional layer of control, ensuring accuracy, timeliness and compliance with university policies. Additionally, we will provide training to the staff and enforce accountability for non-compliance.

**Auditor General's Finding No .3: Prompt Payments**

Contrary to University procedures, the University did not always promptly pay vendors.

**University's Response:**

We concur. The university recognizes the importance of promptly paying vendors to build and maintain strong vendor relationships, to demonstrate fiscal integrity and to demonstrate compliance with regulations. We will review and enhance our current payment processes to identify and address any inefficiencies and control weaknesses that may be causing delays in vendor payments. We will also update processes, provide training to all applicable staff and enforce accountability.

Florida A&M University  
Division of Finance and Administration

**Auditor General's Finding No .4: Personnel Evaluations**

University personnel evaluations were not always performed annually, contrary to University regulations.

**University's Response:**

We concur. The university will implement or enhance the following accountability measures:  
**Performance Evaluation Training:** We have comprehensive online training materials and will provide training sessions for new and existing supervisors, which began this Fall.

**Accountability and Communication:** To increase accountability measures, the Office of Human Resources will provide reports to divisional Vice Presidents on non-compliance in their areas and recommend actions to address the issue.

**Turnover Management:** We will work with departments to ensure interim and second-level supervisors actively evaluate an employee's performance.

By implementing these actions, the university aims to ensure that all required evaluations are performed annually, enhancing performance management, and fostering a culture of compliance and continuous improvement.