



Item: AF: I-1a

**AUDIT AND FINANCE COMMITTEE**

**Wednesday, October 21, 2009**

**SUBJECT: REVIEW OF AUDITS: FAU 08/09-3 AUDIT OF FACULTY ACTIVITY  
REPORTING FOR THE 2007/08 ACADEMIC YEAR**

---

**PROPOSED COMMITTEE ACTION**

Information Only.

**BACKGROUND INFORMATION**

The primary objective of our audit was to determine the consistency of documentation maintained by the colleges for non-instructional faculty activities reported in the 2007/08 Instruction and Research Data File.

No formal recommendations were made as a result of this audit. However, academic administrators concluded that our comments relating to the possibility of greater standardization for documenting non-instructional activities are adequately covered by current assignment and evaluation criteria for faculty.

**IMPLEMENTATION PLAN/DATE**

Not Applicable.

**FISCAL IMPLICATIONS**

Not Applicable.

---

**Supporting Documentation:** Audit Report FAU 08/09-3

**Presented by:** Mr. Morley Barnett, Inspector General

**Phone:** 561-297-3682



## *Office of Inspector General*

---

---

### Audit of Faculty Activity Reporting 2007/08 Academic Year

---

---

#### **SCOPE AND OBJECTIVES**

The primary objective of our audit was to determine consistency of documentation maintained by the colleges for the non-instructional activities of faculty with data reported in the Instruction and Research Data File for the 2007/08 academic year. In order to fulfill this objective, we examined annual evaluations and assignments for 50 faculty members, among other documents. Our audit did not include making a determination of the adequacy of the records supporting non-instructional activities because guidelines have not been established for such. The four most prevalent non-instructional activities noted during our audit period were: sponsored research, departmental research, university governance, and public & professional service.

In addition to coverage of non-instructional activities, our audit also included reviewing records maintained by the Registrar's Office that support instructional activities for faculty included in our sample. We also reviewed the policies and procedures that management have established to ensure accurate compilation and reporting of faculty activities to the Florida Board of Governors.

We conducted our audit in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

#### **BACKGROUND**

A primary purpose of the I&R Data File (IRDF) is to collect annual information about the instructional and non-instructional activities of the faculty and instructional staff at each university within the State University System (SUS). This information provides data to be used for the review and management of personnel assignments, the development of budget requests relating to faculty activities, tracking of compliance with Chapter 1012.945, Florida Statutes (commonly referred to as the 12-Hour Law), and the preparation of an annual expenditure analysis for the SUS.

Compilation of faculty activities is a decentralized process which requires cooperation between the colleges, the Office of Institutional Effectiveness & Analysis (IEA), and Information Resources Management. The IRDF is constructed through semesterly updates of the Faculty Academic Information Reporting (FAIR) system, with additional data from the Banner for Students, and Finance (payroll) systems. Typically, IEA provides preliminary faculty activity data to the colleges for input to FAIR prior to final edit checks and submission to the Board of Governors each fall.

#### **OBSERVATIONS and COMMENTS**

Although none of our testing indicated noteworthy discrepancies, we did observe a lack of consistency among the types of documentation maintained for non-instructional activities, with sponsored research being the exception. Documentation available ranged from bound reports for sponsored research projects to brief emails or no support at all for other categories of non-instructional activities. Consequently, our review of documentation supporting non-instructional activities such as departmental research, university governance, and public & professional service could have been more insightful if faculty had more focused guidance and/or

standards for developing and retaining electronic and hard copy documents. Potential documents to support non-instructional activities could include, but not be limited to, meeting agendas, minutes of meetings, board member duties/assignments, narratives, public service videos, print media publications, manuscripts reviews, workshop certificates of participation/completion, speaker presentation schedules, membership listings, expert testimonials, and "thank you" acknowledgments.

During our audit we also noted that approximately one-third of the faculty selected for review had not used FAIR to post their annual assignments as required by the March 2005 faculty assignment guidelines issued by the provost. We understand that an enhanced Scholarly Activity Vita Entry (SAVE) module of FAIR will be available in the fall 2009, and with this in place we encourage full use of the FAIR system.

### **Prior Audit Recommendations**

Our examination generally includes a follow-up on findings and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit.

Within the past three fiscal years, our Office has not conducted any audits related to the Instruction and Research Data File. Accordingly, a follow-up on prior audit recommendations is not applicable.

### **CONCLUSION**

Although we noted general consistency between data reported in the 2007/08 IRDF and information maintained by the colleges for our sample of faculty activities, we believe that further guidance from the provost and college administrators on the nature and extent of documentation needed to substantiate faculty workload is warranted.

We wish to thank personnel at the Colleges and the staff of the Office of Institutional Effectiveness and Analysis for their kind cooperation and assistance which contributed to the successful completion of this audit.



Morley Barnett, CPA, CFE  
Inspector General

Audit Performed By: Ben Robbins, CPA

#### **Use of Report**

We are employed by Florida Atlantic University. This report is intended solely for the internal use of Florida Atlantic University and its governing bodies and is not intended to be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.