

UI official spent embezzled funds
for drinks, etc. (Feb 10, 1982 UPI Archives)

Director repays \$86,000, resigns,
disputes police allegations (Aug 23, 2013
News Gazette)

University of Illinois had
inadequate procedures to
remove inactive employees from
the payroll system (Mar 31, 2013 Illinois
Policy)

Director faces felony
theft charges (Sep 20, 2013
News Gazette)

Ex-employee charged with theft
(July 19, 2013 Chicago Tribune)

**Editorial: The U. of Illinois' scandals and
sweetheart deals** (Aug 10, 2015 Chicago Tribune)

**College fined and censured
for falsifying info** (July 24, 2012
Above the Law)

Fiscal Control and Internal Auditing Act (FCIAA)

Keeping Your Department Out of the Newspaper

Mike Godsell and Jason Bane

Objectives

- Understand benefits of FCIAA
- Analyze current controls
- Identify resources for internal controls
- Apply knowledge to FCIAA certification

What is FCIAA?

- State-mandated program to aid state agencies in conducting reviews of their fiscal and administrative internal controls.
- Requires agencies to report material control weaknesses to the State.

Internal Controls

- Checks reliability, accuracy, and timeliness of information
- Ensures compliance to policies, procedures, laws, regulations & contracts
- Safeguards assets
- Promotes efficient use of resources
- Fulfills objectives and goals

FCIAA Process for Department

- Questionnaire
- Evaluate departmental controls
- Submit answers and explanation
- Approve or return

FCIAA Process for College

- Questionnaire
- Evaluate college controls
- Submit answers and explanation
- Approve or return

Fiscal Control and Internal Auditing Act (FCIAA) Certification

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Fiscal Control and Internal Auditing Act (FCIAA) Certification

The following questionnaire is designed to provide the appropriate information to the University administration to assist in its response to the certification requirements of the State's Fiscal Control and Internal Auditing Act. It is important to note that unit heads and fiscal officers are responsible for ensuring the effectiveness of the fiscal/internal controls in their respective units and for addressing any weaknesses.

The statements in this document describe a variety of fiscal and administrative controls that should represent the current operating environment within the unit. The blanks on the questionnaire are designed to be answered with one of the following responses:

Yes - This control is included in the normal operating practices of my unit, and is applied on a consistent basis

Partial - This control exists in my unit, but may not be applied consistently

No - This control does not exist for my unit

N/A - Not applicable

In completing the questionnaire, a "partial" or "no" response to a statement may indicate a weakness in fiscal or administrative controls, and hence an opportunity for improvement. Space for written comment is provided after each section for any additional information the unit needs to provide in conjunction with their responses. Written comments can be used to indicate corrective actions in progress at the unit, requests for guidance/assistance, or to communicate any other information the unit believes is important to understanding the responses provided on the questionnaire. If a unit answers "partial" or "no" in response to a statement, a written comment supplementing the response is recommended.

Units are required to follow up on any potential control weaknesses and take appropriate corrective action.

If you have any questions about completing this form please go to the [FCIAA Reference Guide](#) for additional explanation.

FCIAA Form Information

Chart Code: Org Code: Org Name: Fiscal Year: 2018

Person Submitting FCIAA Form: Jason Bane jabane@uillinois.edu

Approving Unit Head:

Audit Notification: Your unit received an internal audit between October 1, 2016 and September 30, 2017. As you complete this form, please consider any audit recommendations and the related implementation statuses in the unit.

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Banner Account Codes

UFAS to Banner Crosswalks

Year-End Procedures

FCIAA

Fiscal Control and Internal Auditing Act Certification

Reference Materials

Month-End Closing Schedule

Job Aids & Training Materials

Forms

FAQs

Who To Ask

Fiscal Control and Internal Auditing Act (FCIAA)

FCIAA is a State-mandated program to aid Illinois State agencies in conducting reviews of their fiscal and administrative systems of internal control. The FCIAA Certification provides a mechanism for the University to report its internal control compliance. Annually, unit heads and financial officers are required to submit FCIAA Certification for each of their respective departments.

The University views the FCIAA Certification as an opportunity to work together to ensure effective fiscal/internal controls are in place to protect University resources.

Strong internal controls provide reasonable assurance that:

- Information is reliable, accurate, and timely
- Policies, plans, procedures, laws, regulations, and contracts are followed
- Assets (including people) are safeguarded
- Resources are used in an economical/efficient manner
- Established objectives and goals are met

Department heads/fiscal officers are encouraged to review the items covered in the FCIAA Certification throughout the year working with OBFS and University Audits to address internal control weaknesses prior to the annual certification.

Review [FCIAA Certification, explanations and resources](#).

Login for [FCIAA Application](#).

Helpful Links

- [OBFS Policies & Procedures Manual](#)
- [Audit/Internal Controls](#)
- [Fiscal Control and Internal Auditing Act \(FCIAA\) Certification Training Materials](#)

www.obfs.uillinois.edu/accounting-financial-reporting/fciaa

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Fiscal Control and Internal Auditing Act Certification

Reports

Asset Management

Banner Account Codes

+ [Item 1](#): Changes, transfers, and deletions of assets are recorded promptly in unit equipment inventory records.

UFAS to Banner Crosswalks

+ [Item 2](#): University property control decals are promptly affixed to equipment as required by University guidelines.

Year-End Procedures

+ [Item 3](#): If scheduled for completion during the past year, the unit has conducted its equipment inventory in accordance with University guidelines and submitted required reports to the Property Control Office.

FCIAA

Fiscal Control and Internal Auditing Act Certification

+ [Item 4](#): The unit has completed a physical inventory of its *merchandise for resale* and reconciled the results with its financial record in accordance with established University policies and procedures. (Note: This control applies only to units that sell merchandise to customers.)

Reference Materials

+ [Item 5](#): University equipment has not been physically removed from campus for disposal or transfer prior to receiving authorized approval in compliance with University policies and procedures and State regulations.

Month-End Closing Schedule

+ [Item 6](#): Cash under the control of the unit, including checks received for deposit, is managed in accordance with University policies and procedures established for cash controls, including appropriate segregation of duties. (Adequate segregation of duties translates to no one person performing the critical elements of initiating, processing, recording and reconciling.)

Job Aids & Training Materials

Forms

FAQs

+ [Item 7](#): Funds, property, and other assets and resources (including the University P-Card) are safeguarded against waste, loss, unauthorized use, and misappropriation.

Who To Ask

www.obfs.uillinois.edu/accounting-financial-reporting/fciaa/fiscal-control-internal-auditing-act-certification/

Fiscal Control and Internal Auditing Act (FCIAA) Certification

These Web-based courses provide an overview of what FCIAA certification is, why it is important, and how the process occurs.

The FCIAA certification process is role-based; if you are a Submitter or Approver in the FCIAA application, take the on-line FCIAA Training for Submitter and Approver. If you have another role in the FCIAA application, take the FCIAA Training for Other Roles course.

Note: You will need [Adobe Flash Player](#) and JavaScript enabled in your browser to take the On-Line Training courses below.

Job Aids

- [FCIAA Roles](#) [updated: 9/19/13]
- [Managing Users in FCIAA](#) [posted: 9/19/13]
- [Identifying Material Weaknesses](#) [posted: 11/19/12]

On-Line Training

- [FCIAA Training for Submitter and Approver](#) [updated: 10/31/13]
- [FCIAA Training for Other Roles](#) [posted: 10/31/13]

Webinar

- [FCIAA Overview](#) [updated: 11/12/13]
- [FCIAA Overview Recorded Webinar](#) [23 min 57 sec] [posted: 11/25/13]

<https://www.obfs.uillinois.edu/cms/One.aspx?portalId=77176&pageId=91714#fciaa>

OBFS > Training Center > Job Aids & Training Materials > Accounting & Financial Reporting > FCIAA

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https://www.audits.uillinois.edu/internal_control_tools

Summary **Internal Control Tools**

[Internal Control Tips](#)

[Training Presentations and Materials](#)

[Request an Audit](#)

[Request Internal Control Training](#)

Office of University Audits

The Office of University Audits (Office) protects and strengthens the University of Illinois System (System) and its related organizations through independent, objective assurance and consulting services that evaluate the effectiveness of risk management, internal control, and governance processes.

The Office reports functionally to the President and to the Audit, Budget, Finance, and Facilities Committee and administratively to the Vice President and Chief Financial Officer. The Office assists all levels of management in the achievement of System goals and objectives by striving to provide a positive impact on the efficiency and effectiveness of the System's operations.

Julie A. Zemaitis, CPA
Executive Director of University Audits

Internal Control Tips



Review with P-Card/T-Card holders, reconcilers, and approves the allowable uses of each. Refer to OBFS Policy & Procedure sections 7.6 (P-Card Policy) and 15.10 (T-Card Policy).

[print complete list of internal control tips](#)

Tips for Your Role

- Look critically at your fiscal and administrative controls
- View the questionnaire as a useful tool to help you evaluate the condition & effectiveness of your unit's control environment
- Be candid in your responses
 - If you find a weakness, you can include a comment that you are addressing it or need assistance.

Timeline

- October
 - Colleges review roles in FCIAA application
- November
 - FCIAA application available to complete questionnaire
- Mid. December – Mid. January
 - Units & Colleges complete questionnaire
- Mid. January – Mid. February
 - Provosts, Chancellors and Controller review responses
 - Document deficiencies (or lack thereof) in a letter.
 - Letters are routed to the respective EAVP/AVP (universities) and the SAVP (System)

Timeline *(Continued)*

- Mid. February – Mid. March
 - Universities EAVPs/AVP and SAVP review responses
 - Provide letter to Executive Director of University Audits
- April
 - CFO, SAVP and Executive Director of University Audits document the University's actions for compliance in a recommended certification letter to the President
 - President certifies University's compliance with FCIAA by signing the certification letter and sending it to the Office of the Auditor General before May 1st

Benefits of FCIAA

- Helps ensure efficient/effective use of your unit resources
- Protects against misuse of resources, adverse audit findings and negative media coverage
- Demonstrates good stewardship to State, granting agencies, donors, and taxpayers

Hindsight is 20/20

- UI official spent embezzled funds for drinks, etc.
- University of Illinois had inadequate procedures to remove inactive employees
- Director repays \$86,000, resigns,...
- Ex-employee charged with theft

Resources

- <https://www.obfs.uillinois.edu/accounting-financial-reporting/fciana/>
 - [FCIAA Process and Role Training](#)
- <https://www.audits.uillinois.edu/>
 - Internal Control Tools
- <https://www.obfs.uillinois.edu/bfpp/section-9-audits-internal-control>

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