

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2026-140  
March 2026

**FLORIDA GULF COAST UNIVERSITY**



Sherrill F. Norman, CPA  
Auditor General

## Board of Trustees and President

During the 2024 calendar year, Dr. Aysegul Timur served as President of Florida Gulf Coast University and the following individuals served as Members of the Board of Trustees:

Michael A. Wynn, Chair from 2-1-24	Ryan Kaczynski from 4-1-24 <sup>b</sup>
Richard Eide Jr., Vice Chair from 2-1-24	J. Leo Montgomery
Blake Gable through 2-20-24, <sup>a</sup> Chair through 1-31-24	Dr. Lyndsay Rhodes <sup>c</sup>
Edward Morton, Vice Chair through 1-31-24	Luis E. Rivera II
Honorable Paul V. Applegarth from 5-8-24 <sup>a</sup>	Robbie Roepstorff
Emory Cavin through 3-31-24 <sup>b</sup>	Jaye Semrod
Joseph Fogg III	Peter Sulick

<sup>a</sup> Trustee position was vacant 2-21-24 through 5-7-24.

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

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

Note: One Trustee position was vacant the entire period.

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 Harison McKay, CPA, and the audit was supervised by Hector J. Quevedo, 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.

This report and other reports prepared by the Auditor General are available at:

[FLAuditor.gov](http://FLAuditor.gov)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722**

# FLORIDA GULF COAST UNIVERSITY

## **SUMMARY**

---

This operational audit of Florida Gulf Coast University (University) focused on selected University processes and administrative activities and included a follow-up on findings noted in our report No. 2023-055. Our operational audit disclosed the following:

**Finding 1:** University collection controls over student delinquent accounts could be enhanced.

**Finding 2:** University procedures did not require or ensure Board approval of construction change orders, contrary to State law.

## **BACKGROUND**

---

The Florida Gulf Coast 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 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**

---

### **Finding 1: Student Delinquent Accounts**

State law<sup>1</sup> provides that the University must exert every effort to collect all delinquent accounts and may employ the services of a collection agency in collecting delinquent accounts. State law further provides that the University may adopt regulations to implement this process, including restrictions on the release of transcripts (i.e., placing holds on accounts), awarding of diplomas, and access to other University resources and services.

As of January 31, 2025, University records indicated that student delinquent<sup>2</sup> accounts receivable totaled \$7.7 million for 4,566 current and former students. University controls over student delinquent account balances provide that:

---

<sup>1</sup> Section 1010.03, Florida Statutes.

<sup>2</sup> Delinquent accounts represent those accounts that had not been paid by the scheduled due date.

- When a current or former student's account is unpaid past the payment due date, the University will automatically e-mail the student that a new bill is available.
- Current students without an authorized registration fee deferment or fee payment plan and who have not initiated payment of registration fees by the fee payment deadline must have their registration canceled and be dropped from classes, although they continue to be responsible for fees due.
- The University will automatically place registration holds on the records of current and former students with delinquent accounts of \$251 or more. The \$251 threshold for placing registration holds was established and can be changed by the Vice President of Administrative Services and Finance.
- For former students, 150 days after the account due date passes, the University must send a pre-collection letter to the former student. The letter identifies the basis for amounts due and notifies the person to, within 30 days from the date of the letter, make payment or enter a payment arrangement with the University to avoid having the account referred to a collection agency.
- For former students, if within 180 days after the account past-due date a response is not received from the former student to pay the account in full or to enter a payment arrangement and the past-due balance exceeds \$100, the balance must be referred to a collection agency.

While current students will have their registration canceled and be dropped from classes for nonpayment of registration fees, University personnel could not explain why collection efforts for current students did not also include pre-collection letters or referrals to collection agencies. Additionally, University records did not readily differentiate the total delinquent account balances of current students from those of former students, and the University had not assigned responsibility for monitoring and enforcing University student delinquent account procedure requirements.

As part of our audit, we requested for examination University records supporting 30 selected student delinquent accounts with balances totaling \$230,342 and identified University control deficiencies and noncompliance with University-established procedures for 17 accounts with individual balances of \$251 or more and collective balances totaling \$119,408. Specifically:

- For 7 student delinquent accounts with balances totaling \$25,563, the University did not promptly place registration holds on the accounts until 37 to 293 days or an average of 141 days after the respective account past-due dates. As a result, 5 of the 7 students were able to register for classes and incur additional costs ranging from \$2,526 to \$10,664 and totaling \$30,952. According to University personnel, the former Vice President of Administrative Services and Finance temporarily increased the minimum amount for registration holds above the established \$251 amount and, therefore, registration holds were not required for the 7 students. However, although we requested, records were not provided to identify and justify the temporary hold amount.
- The University promptly canceled 6 students' registration and dropped the students from classes for nonpayment of balances totaling \$69,155. However, although the other 11 students had past-due balances of \$50,253, the University did not promptly cancel their registrations or drop them from classes and did not initially send pre-collection letters as the students continued to be enrolled in classes. After all 17 became former students,<sup>3</sup> the University eventually sent pre-collection letters to the former students 209 days to 618 days, or an average of 290 days after the respective accounts' past-due dates.

---

<sup>3</sup> University records were not readily available to identify the date the students became former students; therefore, the time frames between the dates the persons transitioned to former students to the pre-collection letter dates were indeterminable.

- For 1 student delinquent account with a \$1,800 balance, University personnel did not comply with University procedures for collection agency referral and inadvertently sent the referral 284 days after the past-due date or 104 days late.

For 3 of the remaining 13 student delinquent accounts included in our audit procedures, we found that past-due balances totaling \$5,601 for former student accounts were inadvertently referred to collection agencies 310, 212, and 212 days, respectively, or an average of 245 days, after the respective past-due dates or an average of 65 days late.

Absent effective controls over collecting delinquent account balances due from current students and adherence to established collection control procedures, persons with unpaid balances may enroll in additional classes and increase obligations to the University, causing amounts due to remain uncollected for extended periods or not be collected and subsequently written off.

**Recommendation: University procedures should be revised to require and ensure that pre-collection letters and collection agency referrals are used for collecting delinquent accounts due from both current and former students, and that someone is assigned responsibility for monitoring and enforcing University collection procedure requirements. University controls should also be enhanced to ensure adherence to University procedures requiring:**

- **Students without an authorized registration fee deferment or fee payment plan and who have not initiated payment of registration fees by the fee payment deadline to have their registration canceled and be dropped from classes.**
- **Registration holds to be promptly placed on records of students with delinquent account balances of \$251 or more.**
- **Applicable student delinquent accounts to be timely referred to collection agencies.**

#### **Follow-Up to Management's Response**

*Management's response indicates that "responsibility for monitoring and enforcing collection procedures...is assigned to the University's Director of Student Account Services" and that "the delinquent students accounts receivable balance...primarily reflected short-term timing differences...most of which cleared promptly and do not indicate systemic control concerns." Management's response further states that "differences observed in testing were influenced by the student ERP system's limitations, temporary threshold adjustments during the pandemic period, and hold adjustments caused by anticipated aid that had not yet been disbursed." Moreover, Management contends that "sending actively enrolled students to external collections would impose collection fees, affect credit, and create financial barriers that could jeopardize student retention and academic progress."*

*Although we requested, University records were not provided to identify the University employee responsible for monitoring and enforcing University collection procedures. Additionally, our audit procedures identified certain students, with delinquent accounts due and without anticipated financial aid, who did not make timely account payments and the University did not cancel the students' registration or enforce other University-required collection efforts for nonpayment. Consequently, the finding stands as presented.*

## Finding 2: Construction Project Change Orders

State law<sup>4</sup> provides that, in order to expedite the work in progress, the Board may authorize the President or other designated individual to approve change orders in the name of the Board for preestablished amounts, and such approvals shall be reported to the Board and entered in its official minutes. While University staff document change order approval in the University Enterprise Resource Planning system, Board regulations or policies had not been adopted to delegate change order approval to staff and University procedures had not been established to report approved change orders to the Board and enter the change orders in the official minutes of the Board.

In September 2023, the University entered into a \$2 million contract with a construction management entity for Phase I of the Cohen Center Project. Phase I consisted of the Main Job totaling \$1.4 million, the Bathrooms Job totaling \$400,000, the Store Front Job totaling \$140,450, and the Ground Floor Job totaling \$26,317. Our examination of University records for February 2024 through September 2024 disclosed nine change orders, including a change order in February 2024 and another one in May 2024 for the Main Job, which decreased the project amount by \$32,030 and seven change orders during March through September 2024 to the Bathroom Job that increased the project by \$41,989. Although a University representative, the design professional, and the contractor approved the change orders, as of December 2025, the approved change orders had not been presented to the Board or entered in the official minutes of the Board.

In response to our inquiry, University management agreed that University policies should be adopted to authorize designated University staff to approve change orders in the name of the Board for preestablished amounts and that procedures should be implemented requiring staff to report the approved change orders to the Board for entry into the official Board minutes. Without effective controls over change order approval and disclosure of approved change orders to the Board and in the Board minutes, the Board's ability to control project costs and realize savings on construction contracts may be limited.

**Recommendation: University policies should be adopted to authorize designated University staff to approve change orders in the name of the Board for preestablished amounts and University procedures should be implemented to ensure that staff report the approved change orders to the Board for entry into the Board minutes.**

### **Follow-Up to Management's Response**

*According to Management's response, "The University has historically provided the Board of Trustees with routine updates on capital project budgets, which included changes associated with active construction activity." Notwithstanding, since the Board did not authorize or designate an individual to approve change orders for the Board and the change orders were not reported to the Board and entered in its official minutes, the finding stands as presented.*

---

<sup>4</sup> Section 1013.48, Florida Statutes.

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

---

The University had taken corrective actions for findings included in our report No. 2023-055.

## ***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 2025 through November 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. 2023-055.
- 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 University procedures for maintaining and reviewing employee access to information technology (IT) data and resources. We examined access privileges to the critical functions within the finance and human resources applications for 25 of the 759 total users to determine the appropriateness and necessity of the access based on the employees' job duties and user account functions and the adequacy with regard to preventing the performance of incompatible duties.
- Evaluated whether University procedures prohibit former employee access to University IT data and resources from the population of 1,717 employees who separated from University employment during the audit period. Specifically, we scanned the employment separation list to identify those with critical IT access privileges and examined the access privileges for the 5 former employees with such access to determine whether the access privileges had been timely deactivated.
- Evaluated University procedures for protecting the sensitive personal information of students, such as social security numbers. From the population of 144 employees who had access privileges to sensitive personal information during the audit period, we examined University records supporting the access privileges granted to 45 employees to evaluate the necessity of the access privileges based on the employees' assigned job responsibilities.
- Examined Board of Trustees (Trustees), committee, and advisory board meeting minutes and other records to determine whether Trustee approval was obtained for the University policies and procedures in effect during the audit period and for evidence of compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined University records and inquired of University personnel to determine 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.

- From the 12 University combined bank account reconciliations for the audit period, examined 2 combined bank account reconciliations and supporting documentation to determine whether the reconciliations were appropriate, timely performed, and reviewed.
- From the population of 4,566 student receivables totaling \$7.7 million as of December 31, 2024, examined University records supporting 30 selected student accounts with outstanding balances totaling \$230,342 to evaluate the sufficiency of University controls over, and University efforts to collect, student delinquent accounts receivable.
- To determine whether student fees totaling \$127.1 million during the audit period were properly assessed and authorized, accurately calculated, and correctly recorded in accordance with Sections 1009.21 and 1009.24, Florida Statutes; University policies; and Board of Governors regulations, we examined University records for 30 selected students and their related fees totaling \$80,783.
- Examined University records supporting bonus payments totaling \$880,955 made to 289 University employees during the 2023-24 fiscal year to determine whether the University complied with the requirements of Section 1012.978, Florida Statutes, and BOG Regulation 9.015.
- From the population of compensation payments totaling \$158.7 million made to 4,593 employees during the audit period, selected payments totaling \$104,094 made to 30 employees and 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 completed, and leave records were accurate.
- From the population of 17 administrative employees, including the University President, who received compensation totaling \$5.6 million during the audit period, examined University records for the University President, and two other administrative employees, who received compensation totaling \$1.2 million to determine whether the amounts paid did not exceed the limits established in Sections 1012.975(3) and 1012.976(2), Florida Statutes.
- Evaluated University policies and procedures for obtaining personnel background screenings to evaluate compliance with Section 1012.915, Florida Statutes.
- From the population of 19,131 purchasing card (P-card) and travel card (T-card) transactions totaling \$6.5 million during the audit period, examined University records supporting 20 selected P-card transactions and 24 selected T-card transactions, collectively totaling \$90,754, to determine whether the P-card and T-card programs were administered in accordance with University policies and procedures and transactions were not of a personal nature. We also expanded our procedures by scanning accounting records to identify the number and dollar amount of P-card expenses that should have been procured with T-cards.
- Examined P-card records for 20 of the 44 cardholders who separated from University employment during the audit period to determine whether the University promptly canceled the cardholders' P-cards.
- From the 7 major construction projects with construction expenditures of \$16.5 million as of December 31, 2024, examined University records for 2 projects with construction expenditures totaling \$6.3 million as of December 31, 2024, to determine whether the University's process for selecting design professionals and construction managers was in accordance with State law; the selection process of subcontractors was adequately monitored; the Trustees had adopted a policy establishing minimum insurance coverage requirements for design professionals; and design professionals provided evidence of required insurance; the construction funding sources were appropriate, and procedures have been established to approve change orders and monitor contractor pay requests.

- 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 applicable vendors were properly selected. Specifically, from the population of expenses totaling \$116.2 million for the audit period, we examined University records supporting:
  - 30 selected payments for general expenses totaling \$17.2 million.
  - 24 selected payments for contractual services totaling \$3.8 million.
- Examined University records for the audit period to determine whether District procedures ensured that vendor information changes, such as address, name, and bank information changes, were properly authorized, documented, and verified before payments were made.
- 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***

---

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 RESPONSE

---



March 11, 2026

Sherrill F. Norman, CPA  
Auditor General, State of Florida  
111 West Madison Street Suite G74  
Tallahassee, FL 32399-1450  
Via email to: [flaudgen\\_audrpt\\_cc\\_univ@aud.state.fl.us](mailto:flaudgen_audrpt_cc_univ@aud.state.fl.us)

Dear Ms. Norman:

Please find included the responses to Florida Gulf Coast University's Preliminary and Tentative Operational Audit findings for the calendar year ended December 31, 2024.

We appreciate the cooperation of your staff throughout the process and acknowledge their efforts in working with us to complete the audit engagement.

If you require any additional information or further clarification regarding our responses, please be sure to contact us.

Sincerely,

*Renee Garcia*

Renee Garcia  
Assistant Vice President and University Controller

cc: Florida Gulf Coast University Board of Trustees  
Dr. Aysegul Timur, University President, Florida Gulf Coast University  
David Vazquez, Vice President, Administrative Services & Finance  
Kristina Carman, Vice President and General Counsel  
William Foster, Director, Internal Audit  
Hector J. Quevedo, CPA, Audit Supervisor, Florida Auditor General

**Office of the Controller**

10501 FGCU Boulevard South, Fort Myers, FL 33965-6565 | 239.590.1000 | [fgcu.edu](http://fgcu.edu)  
A member of the State University System of Florida



**Finding 1: Student Delinquent Accounts**

University collection controls over student delinquent accounts could be enhanced.

**Recommendation:** University procedures should be revised to require and ensure that pre-collection letters and collection agency referrals are used for collecting delinquent accounts due from both current and former students, and that someone is assigned responsibility for monitoring and enforcing University collection procedure requirements. University controls should also be enhanced to ensure adherence to university procedures requiring:

- Students without an authorized registration fee deferment or fee payment plan and who have not initiated payment of registration fees by the fee payment deadline to have their registration canceled and be dropped from classes.
- Registration holds to be promptly placed on records of students with delinquent account balances of \$251 or more.
- Applicable student delinquent accounts to be timely referred to collection agencies.

**Management Response:** The University appreciates the Auditor General’s attention to student account collection practices and welcomes the opportunity to clarify our approach. Potential refinement is under review to further reinforce our processes in ways that preserve both operational integrity and our students’ ability to progress without unnecessary barriers.

Responsibility for monitoring and enforcing collection procedures and managing the day-to-day outreach is assigned to the University’s Director of Student Account Services. The Controller’s Office provides oversight and ensures compliance with University and State requirements.

The delinquent student accounts receivable balance of \$7.7 Million primarily reflected short-term timing differences associated with financial aid disbursements and third-party payments, most of which cleared promptly and do not indicate systemic control concerns. By March 31, 2025, the delinquent student accounts receivable balance was reduced to \$3.3 Million as indicated below:

Days Outstanding	Accounts Receivable Balance at 01/31/25	Accounts Receivable Balance at 03/31/25
0–89	\$5,599,130	\$1,305,759
90–179	498,909	61,709
180–239	32,262	354,090
240+	1,591,331	1,569,886
<b>Total</b>	<b>\$7,721,632</b>	<b>\$3,291,444</b>

**Office of the Controller**

10501 FGCU Boulevard South, Fort Myers, FL 33965-6565 | 239.590.1000 | fgcu.edu  
 A member of the State University System of Florida



Our automated controls, such as system-generated registration holds for delinquent balances over \$250 and registration-cancellation safeguards for student accounts without payment arrangements or pending aid, appear to operate as designed. Differences observed in testing were influenced by the student ERP system's limitations, temporary threshold adjustments during the pandemic period, and hold adjustments caused by anticipated aid that had not yet been disbursed.

Consistent with State University System practices, the University only refers former students to external collections. Sending actively enrolled students to external collections would impose collection fees, affect credit, and create financial barriers that could jeopardize student retention and academic progress. The University will continue its internal outreach and notice protocols to ensure timely account resolution while students remain actively enrolled. For former students, we will continue using pre-collection letters and ensure timely referral to external collection agencies. The University's three-year average tuition collection ratio of 99.8% reflects the strength of these practices.

As part of our continuous improvement, we will assess whether earlier identification of former student accounts beginning at 120 days past due would yield additional operational benefits without adding administrative burden. In addition, as the University implements its next student ERP system, we are evaluating audit trail enhancements and time-stamped collection actions to further support transparency, monitoring, and auditability.

## **Finding 2: Construction Project Change Orders**

University procedures did not require or ensure Board approval of construction change orders, contrary to State law.

**Recommendation:** University policies should be adopted to authorize designated University staff to approve change orders in the name of the Board for pre-established amounts and University procedures should be implemented to ensure that staff report the approved change orders to the Board for entry into the Board minutes.

**Management Response:** The University appreciates this recommendation and recognizes the value of formally documenting this process to ensure full alignment with Section 1013.48, Florida Statutes. While formal reporting of construction project change orders will begin in FY2025-26, the University has historically provided the Board of Trustees with routine updates on capital project budgets, which included changes associated with active construction activity.

### **Office of the Controller**

10501 FGCU Boulevard South, Fort Myers, FL 33965-6565 | 239.590 1000 | fgcu.edu  
A member of the State University System of Florida



To strengthen our current practices, the University is developing a written policy that will:

- (1) Delegate change-order approval authority to designated staff within defined thresholds; and
- (2) Require that all approved change orders be formally reported to the Board and included in the official Board minutes.

These actions will enhance transparency, reinforce the strong oversight currently in place, and ensure consistency with statutory expectations.

**Office of the Controller**

10501 FGCU Boulevard South, Fort Myers, FL 33965-6565 | 239.590.1000 | [fgcu.edu](http://fgcu.edu)  
A member of the State University System of Florida