



Item: AF: I-1a

AUDIT AND FINANCE COMMITTEE

Wednesday, February 25, 2009

SUBJECT: REVIEW OF AUDITS: REPORT NO. FAU 08/09-1, AUDIT OF UNDERGRADUATE ADMISSIONS FOR THE FALL 2008 SEMESTER

PROPOSED COMMITTEE ACTION

Information Only.

BACKGROUND INFORMATION

The primary objective of our audit was to determine whether undergraduate students applying for admissions were evaluated in accordance with established admissions standards. Other objectives included evaluations of controls over documentation and monetary transactions involved in the admissions process.

Overall, the results of our audit lead us to conclude that the primary mission of the Undergraduate Admissions Office was being achieved in an organized, effective, and efficient manner. Several recommendations were made mainly to enhance controls for asset accountability and physical security.

IMPLEMENTATION PLAN/DATE

Management has agreed to implement the audit recommendations by March 1, 2009.

FISCAL IMPLICATIONS

Not Applicable.

Supporting Documentation: Audit Report FAU 08/09-1

Presented by: Mr. Morley Barnett, Inspector General

Phone: 561-297-3682

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Office of Inspector General

Audit Report: Undergraduate Admissions
For the Fall 2008 Semester

Use of Report

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**REPORT ON THE AUDIT OF
UNDERGRADUATE ADMISSIONS**

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FAU
OFFICE OF INSPECTOR GENERAL
Florida Atlantic University

MEMORANDUM

TO: Frank T. Brogan
President

FROM: Morley Barnett 
Inspector General

DATE: January 9, 2009

SUBJ: AUDIT OF UNDERGRADUATE ADMISSIONS

In accordance with the University's Internal Audit Plan for fiscal year 2008-09, we have conducted an audit of select operations of the university's Undergraduate Admissions Office (UAO) pertaining to new undergraduate students for the Fall 2008 semester. The report contained herein presents our scope and objectives and provides comments and conclusions resulting from procedures performed.

We have made ten recommendations to address our findings. We concur with the responses of the auditee which have been incorporated into the report. In accordance with our established procedures, follow-up will be performed subsequent to the issuance of this report to determine effective implementation of our recommendations by management, as applicable.

Please call me if you have any questions.

cc: University Provost
Vice Presidents
Auditees
FAU BOT Audit and Finance Committee
Chancellor, State University System of Florida
Florida Auditor General

EXECUTIVE SUMMARY

In accordance with the University's Internal Audit Plan for fiscal year 2008-09, we have conducted an audit of select operations at the Undergraduate Admissions Office (UAO) pertaining to new undergraduate students for the Fall 2008 semester. The scope of the audit did not include, among other things, the testing of graduate student admissions, undergraduate admissions requirements for certain academic colleges and particular majors, and post-acceptance processing for international undergraduate student candidates.

The objectives of this audit were to determine whether:

- Undergraduate student candidates applying for admission to the university were evaluated in accordance with established admissions standards, and applicants were required to submit all the requisite forms and supporting documents, pay the nonrefundable application fee, and meet the published academic criteria, as conditions for admission;
- Undergraduate student applicants accepted for admission to the university complied with FAU's student immunization policy; had their residency status correctly determined; and, paid the nonrefundable tuition deposit (admitted freshmen only), prior to registering for classes at the university;
- Adequate procedures were in place to record, store, deposit, and reconcile all monies collected from undergraduate student applicants by the Undergraduate Admissions Office; and,
- Adequate measures were in place for the safeguarding and retention of confidential student applicant data.

Audit procedures included, but were not limited to, a review of written operating policies and procedures, inquiries of UAO employees, an evaluation of key internal controls, compliance testing of manual/computerized records for a sample of students accepted for admission to the university, and a review of a sample of money collection records for application fees and tuition deposits.

Based on the testwork performed, we have concluded that the Undergraduate Admissions Office was in general compliance with applicable laws, rules, regulations, policies, and procedures, and sound business practices, pertaining to the audited operations. However, we did identify opportunities for improvement in the general areas of:

- Florida residency determination for student applicants;
- Accountability for money collections; and,
- Security of monetary assets.

The details of all findings, as well as suggestions for corrective action, can be found in the Comments and Recommendations section of this report.



OFFICE OF INSPECTOR GENERAL
Florida Atlantic University

January 9, 2009

Frank T. Brogan
President
Florida Atlantic University
Boca Raton, Florida

Dear President Brogan:

SCOPE AND OBJECTIVES

In accordance with the University's Internal Audit Plan for fiscal year 2008-09, we have conducted an audit of select operations at the Undergraduate Admissions Office (UAO) pertaining to new undergraduate students for the Fall 2008 semester. The scope of the audit did not include, among other things, the testing of graduate student admissions, undergraduate admissions requirements for certain academic colleges and particular majors, and post-acceptance processing for international undergraduate student candidates.

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manual/computerized records for a sample of students accepted for admission to the university, and a review of a sample of money collection records for application fees and tuition deposits.

Our assessment of compliance with applicable laws, rules and regulations, and established policies and procedures, was based on reviews of pertinent supporting documentation for judgementally selected samples of student applicants and monetary transactions. Populations, sample sizes, and selection methods were determined based on our evaluation of internal controls, our assessment of audit risk, the availability of pertinent university records, and other factors including auditor judgement.

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

BACKGROUND

The Undergraduate Admissions Office (UAO) - a departmental unit of the Provost's Office – is responsible for the recruiting, processing, and evaluation of undergraduate student applicants to the university. The office receives and processes manual and electronic applications from domestic and international freshman and transfer student candidates. In addition to reviewing, processing, and evaluating large volumes of applicant data, the UAO is responsible for recording, depositing, and reconciling admissions application fees and freshman tuition deposits remitted by student applicants.

According to UAO management, the office received and processed a total of 18,799 applications for entry to the Fall 2008 semester – approximately 53% of which were submitted online. Of these applicants, a total of 9,644 individuals were accepted for admission to the university, and a total of 5,243 of these students actually enrolled for classes. We estimate that the UAO collected a total of approximately \$617K in application fees from student applicants for the summer and fall semesters of 2008, and a total of approximately \$571K in tuition deposits from freshman students who were admitted and enrolled for the summer and fall semesters of 2008. Although the UAO uses multiple computer information systems in its daily operations, the primary system used is the admissions module of *Banner for Students*. During the audit period, the UAO was staffed by approximately 45 full-time employees and 20 temporary student employees.

COMMENTS AND RECOMMENDATIONS

Management's General Comment

The audit report pertained to new undergraduate students for Fall 2008. During this time we were implementing Banner. A number of the audit findings are in direct correlation of the Banner implementation and the additional challenges it posed. The online application system was not working for several months. This caused a backlog of applications (approximately 5ft high) that needed to be manually entered. The legacy system would allow fees to be entered into the system before the application. Banner does not allow this. This caused a delay in application fees being matched with the applications. All of the application fees and tuition deposits have reconciled. All records were successfully matched. There was also a problem with the EDI (Electronic Data Interchange) system for the high school and post-secondary transcripts. Again, this caused a major backlog along with the applications.

Current Findings and Recommendations

Florida Residency Determination for Online Student Applicants

All online applications for undergraduate admission to the university are completed via the FACTS

system for electronic submittal to the Undergraduate Admissions Office through the *Banner for Students* system. Applicants must accurately complete the *Residency Information* section of the online application in order for the Banner system to correctly determine the candidate's Florida residency status for tuition purposes.

Compliance testing of a statistically selected sample of 60 undergraduate student applicants accepted for admission to the university (and enrolled for classes) for the Fall 2008 semester, and discussions with management, indicated that the applications for four of 47 online applicants – granted Florida residency status for tuition purposes – did not reflect responses to all of the six criteria required for “All-Florida” resident status. UAO personnel did not identify these discrepancies and perform follow-up to obtain the appropriate supporting documentation to verify the residency status of the applicants.

Management has indicated that there have been technical issues with the Banner system which has affected its reliability in automatically determining the residency status of online applicants based on the information provided. The UAO has indicated that these issues should be resolved by the end of the Fall 2008 semester.

Recommendation No. 1

We recommend that management obtain the appropriate documentation to validate the residency status of the four applicants cited above. Going forward, UAO personnel should review – on a sample basis – the online applications of student applicants programmatically determined to be Florida residents to ensure that the Banner system is functioning as intended.

Management's Response

Action Plan:

The procedure above has always been completed when changing a student's residency from non-Florida to Florida for tuition purposes. IRM was contacted to make the residency rules more stringent when students complete the online FACTS.org application. The four students in question have all been contacted by letter and by phone. Summer holds were placed on the students in question until documentation was received to support Florida residency for tuition purposes. Three of the four students have already confirmed their Florida residency status. The fourth student is in progress of submitting the documentation. This student appears to be a Florida resident. UAO is waiting for the documentation to confirm this.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Incomplete Money Collections Records – Application Fees & Freshman Tuition Deposits

The UAO collects application fees (\$30) and freshman tuition deposits (\$200) from undergraduate student applicants on an ongoing basis. Over-the-counter (OTC) money collection logs are used by front lobby personnel to initially record payments made in-person; mail money collection logs are used by designated mailroom personnel to initially record payments mailed-in; and, the Touchnet *Credit Card Batch Details Report* is run daily and lists all payments made online via credit card.

All payments (cash/checks/money orders) recorded on the OTC and mail money collections logs are subsequently transferred to designated clerical employees in the mailroom who post the items to a consolidated money collection log and prepare the monies for deposit with the central cashier's office for processing. Similarly, items appearing on the daily Touchnet *Credit Card Batch Details Report* are subsequently recorded on a deposit transmittal list for reporting to the central cashier's office for processing.

Compliance testing of the money collection records for respective samples of **application fees** and **freshman tuition deposits** processed by UAO personnel for ten judgmentally selected business days during January and February 2008 (application fees), and March and April 2008 (freshman tuition deposits), respectively, indicated that:

- The OTC and mail money collection logs were not signed/initialed by the employee to whom the monies were transferred;
- The consolidated money collection logs were not signed/initialed by a reviewing supervisor;
- The Touchnet *Credit Card Batch Details Reports* were not printed (on the date of the online credit card transactions) and signed/initialed by a preparer and reviewing supervisor;
- *Seven* cash/check/money order payments – *for application fees* – received in-person over five of the ten business days were not recorded on the OTC money collection logs; and,
- *Five* cash/check/money order payments – *for freshman tuition deposits* – received in-person over five of the ten business days were not recorded on the OTC money collection logs.

Recommendation No. 2

To improve accountability, we recommend management ensure that all payments received in-person are recorded on the OTC money collection logs; the mail and OTC money collection logs are signed/initialed by the employee to whom the money items are transferred; and, the consolidated money collection logs are signed/initialed by a reviewing supervisor to document his/her verification that the payments have been properly processed by the UAO. In addition, we recommend that the Touchnet *Credit Card Batch Details Report* be printed daily and signed/initialed by a preparer and reviewing supervisor.

Management's Response

Action Plan:

The UAO has a consolidated log. There are now additional fields, "Received by" and "Delivered to", on the log sheet. Additionally, Touchnet Credit Card Batch Details Reports are now printed daily and signed/initialed by a preparer and reviewing supervisor.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Inadequate Accountability for Monies Deposited with the Central Cashier's Office – Application Fees & Freshman Tuition Deposits

All cash/check/money order/credit card payments received for application fees are listed on the *Admission Application Fee Bulk Deposit* form when ready for deposit to the central cashier's office for processing. Similarly, all cash/check/money order payments received for freshman tuition deposits are listed on a consolidated money collections log, and all online credit card payments received for freshman tuition deposits are recorded on a *Daily Deposit List*, when ready for deposit to the central cashier's office for processing.

Compliance testing of the money collection records for respective samples of **application fees** and **freshman tuition deposits** processed by UAO personnel for ten judgmentally selected business days during January and February 2008 (application fees), and March and April 2008 (freshman tuition deposits), respectively, indicated that:

- The *Admission Application Fee Bulk Deposit* forms (deposit transmittal records for application fees) were not signed/initialed by a preparer and reviewing supervisor;
- The consolidated (tuition deposit) money collection logs and *Daily Deposit Lists* (deposit transmittal records for freshman tuition deposits) were not signed/initialed by a reviewing supervisor; and,
- The UAO employee who delivered the money deposits to the central cashier's office did not sign/initial the aforementioned deposit transmittal records to acknowledge receipt of the monies from the UAO.

Recommendation No. 3

To improve accountability, we recommend management ensure that all deposit transmittal records for application fees and freshman tuition deposit monies are signed/initialed by the preparer, reviewing supervisor, and designated employee who delivers the deposits to the central cashier's office. Copies of the completed and signed-off deposit transmittal records should be kept on file in the UAO.

Management's Response

Action Plan:

All deposits are currently being signed by a preparer, reviewing supervisor, and employee delivering the deposit to the cashier's office.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Inadequate Segregation of Conflicting Duties – Processing of Application Fees & Freshman Tuition Deposits

Designated UAO employees are responsible for posting cash/check/money order payments received – for **application fees** and **freshman tuition deposits** – to the applicant's computer record on the admissions module of the *Banner for Students* system. Online credit card payments made via the Touchnet Marketplace system are automatically posted to the applicant's computer record on the admissions module of *Banner for Students*.

Based on discussions with management, and testwork performed, we noted that several UAO employees who were routinely or potentially (on a backup basis) involved in the handling and processing of money payments (cash/checks/money orders) received from student applicants – for application fees and freshman tuition deposits - had update access to the admissions module of *Banner for Students*. As such, these employees had the potential to misappropriate monies collected, and conceal the misappropriation, by fraudulent posting of the receipt of the payments and/or removal of registration holds from applicants' computer records.

Recommendation No. 4

Ideally, the duties of money collection and processing should be performed by employees who do not have the capability of updating the computer records of applicants with payments received. Given the operational challenges of segregating these duties, and the existence of certain detective controls, we recommend management consider implementing procedures that – at a minimum – will ensure that the initial receipt and logging of money payments made by applicants will be handled by UAO employees independent of update access to the admissions module of *Banner for Students*.

Management's Response

Action Plan:

Additional resources are needed to hire an additional lobby position. This recommendation will be revisited when the budget situation improves. The UAO will accept any risk associated with not implementing the audit recommendation as intended.

Implementation Date:

Not applicable

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Untimely Delivery of Money Deposits to the Central Cashier's Office – Application Fees

Compliance testing of the money collection records for a sample of **application fees** processed by UAO personnel for ten judgmentally selected business days during January and February 2008, indicated that 23 of 88 cash/check/money order payment items tested were not delivered to the central cashier's office within five business days of receipt by the UAO. The 23 payments items totaled \$690, and were not remitted until six to 22 business days after the collections were received by the UAO. Delays in delivery of the money deposits to the central cashier's office for processing increases the risk of loss, theft, or misappropriation of the funds.

Recommendation No. 5

To mitigate the risk of loss, theft, or misappropriation of funds, we recommend management ensure that money collections are delivered to the central cashier's office within five business days after the payments are received by the UAO.

Management's Response

Action Plan:

The delay of deposits was compounded by the Banner implementation and having to manually enter applications and match application fees. Also, the cashier's office suspended deposits while they implemented a new system. The UAO makes daily deposits.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Inadequate Support for Online Credit Card Refunds –Application Fees & Freshman Tuition Deposits

UAO refunds of application fees and freshman tuition deposits to student applicants are paid via check disbursed from the Controller's Office in those instances where the applicant originally made his/her payment by cash, check, or money order. Refunds to candidates who originally made their payments online via credit card are processed through the Touchnet Marketplace system to the applicant's credit card account by authorized UAO employees. Most refunds of application fees or freshman tuition deposits typically occur when applicants erroneously pay the fee/deposit twice. All other things being equal, freshman tuition deposits are generally non-refundable except in cases of undue financial hardship as determined by the UAO upon a refund request by the applicant.

Compliance testing of the records for online credit card refunds of **application fees** and **freshman tuition deposits** processed by UAO personnel for ten judgmentally selected business days during January and February 2008 (application fee refunds), and March and April 2008 (freshman tuition deposit refunds), respectively, indicated that:

- The supporting documentation for all 13 online credit card refunds of application fees tested did not indicate the written approval of a supervisor. In addition, there was no written explanation on file for one of the aforementioned refunds processed on 1/2/08; and,
- The supporting documentation for one online credit card refund of a freshman tuition deposit did not indicate written supervisory approval. In addition, the UAO did not notify the central cashier's office of this \$200 credit card refund in order for the appropriate entry to be made to adjust the student's receivable account on *Banner for Students*. As a result, the student's account erroneously reflected an additional credit of \$200. UAO management subsequently notified the central cashier's office to correct the error after we brought this issue to their attention.

Recommendation No. 6

We recommend management ensure that all online credit card refunds of application fees and tuition deposits are supported by proper documentation, adequate explanations, and supervisory approval. We further recommend that the UAO promptly notifies the central cashier's office of all online credit card refunds of freshman tuition deposits so that appropriate entries can be made to adjust students' receivable accounts on *Banner for Students*.

Management's Response

Action Plan:

Refunds are rare and only happen in unique circumstances. A new form is in place to document refunds for application fees and tuition deposits. The form indicates the date that a copy was delivered to the cashier's office to ensure that the appropriate adjustments are made to the student's account.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Incomplete Documentation of Periodic Reconciliations of Money Collection Records – Application Fees & Freshman Tuition Deposits

Based on discussion with management, we noted that two UAO employees had been designated to perform joint reconciliations of the money collections recorded on the deposit transmittal reports (for application fees and freshman tuition deposits) to the appropriate cashier's receipts on a weekly basis.

Compliance testing of the money collection records for respective samples of **application fees** and **freshman tuition deposits** processed by UAO personnel for ten judgmentally selected business days during January and February 2008 (application fees), and March and April 2008 (freshman tuition deposits), respectively, indicated that:

- The weekly reconciliations of the *Admission Application Fee Bulk Deposit* forms (deposit transmittal records for application fees) and the consolidated (tuition deposit) money collection logs and *Daily Deposit Lists* (deposit transmittal records for freshman tuition deposits) to the appropriate cashier's receipts were not being documented; and,
- The money collections recorded on the *Admission Application Fee Bulk Deposit* forms (deposit transmittal records for application fees) were not being periodically reconciled to the appropriate *Organization Detail Activity* reports to verify the timely and accurate posting of the monies to the Banner Finance system.

Recommendation No. 7

To ensure timely detection of errors or irregularities, we recommend management ensure that periodic reconciliations of the deposit transmittal records (for application fees and freshman tuition deposits) to the appropriate cashier's receipts/Banner Finance ledgers are performed and documented (signature/initials and date) by two UAO employees or an UAO employee who is independent of money handling and processing.

Management's Response

Action Plan:

The UAO has now been given access to Eprint and is now able to print the ledgers. The daily deposit records will now be reconciled weekly to ensure that any errors or irregularities are corrected promptly.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Improvement Needed in Accountability for Employee Key & Combination Assignments

Based on discussions with management, we noted that employee key and combination assignment logs were not being maintained for individual UAO personnel with authorized access to the office and/or the departmental safe used to temporarily store monetary assets.

Although the Undergraduate Admissions Director maintained a master log of the (unique) UAO entry door code issued to each departmental employee, individual assignment records were not being maintained for employees with master door codes, master door keys, and/or the combination to the departmental safe. Without proper logs, there is inadequate accountability for access to monetary and information asset storage areas, and management has no assurance that all keys issued to employees will be returned upon their termination.

Recommendation No. 8

We recommend management ensure that a properly completed key and combination assignment log is maintained for each employee who has been assigned a master door code, master door key, departmental safe combination, and/or access to other secure monetary/information asset storage areas.

Management's Response

Action Plan:

A key and safe combination log has now been implemented.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Lack of Written Security Procedures

Based on discussions with management, we noted that the UAO did not have written security procedures addressing issues such as the actions to be taken by departmental employees in the event of a robbery or other security incident. The lack of security procedures increases the risk that employees will not be able to effectively respond and react to security threats.

Recommendation No. 9

In order to promote greater security awareness, and improve the protection of the personnel, monetary, and information assets of the department, we recommend that appropriate security procedures be developed and communicated to all UAO employees. We further recommend that the security procedures be reviewed with all departmental personnel on at least a semiannual basis. To facilitate compliance, a security meeting log or other appropriate record (e.g., meeting agenda, minutes, or attendee sign-in sheet) documenting details of the security meetings, such as the dates convened, topics discussed, and names of attendees, should be maintained.

Management's Response

Action Plan:

The new security forms will be reviewed at the January and July staff meetings. Meeting minutes, attendee sign-in sheet, and agenda are all being recorded.

Implementation Date:

March 1, 2009

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

Improvement Needed in Physical Security of Student Applicant Data

We observed that the UAO had two entry access doors which were kept locked at all times, and could only be opened by authorized employees who had been assigned a unique multi-digit door code. Notwithstanding these security controls, the student applicant paper records on hand in the department at the end of the business day were not always being kept in secure locations within the office overnight.

While being processed, the aforementioned records were kept on the desks of personnel in the open office area, as well as the offices of departmental officers, during the business day. Overnight, these records were kept in (unlocked) bins in the unlocked mailroom, and/or the unlocked offices of departmental officers. Processed records were housed in a document sorter in the open office area until scanned to the VIP system for long-term electronic storage. All scanned documents were kept in unlocked filing cabinets and/or a portable document cart prior to being picked-up by an outside contractor for offsite shredding. All documents ready for biweekly pick-up by the aforementioned contractor were stored in a locked bin in the mailroom.

Recommendation No. 10

To further mitigate the risk of unauthorized access to the confidential records of student applicants by parties outside of the UAO, we recommend that management consider implementing appropriate measures to secure all such records on hand in the department at the end of the business day in locked areas for overnight storage, to the extent practicable.

Management's Response

Action Plan:

The operations of the UAO are within secure walls. A door code or master key is needed for entrance. Records within individual offices are additionally secured when the individual's office is locked.

All individuals with private offices have been issued a key to lock their office. It is not practical to secure all documentations within additional locked areas. It is of greater risk to mix documents that have not been reviewed with those that have been reviewed and scanned. The UAO will accept any risk associated with not implementing the audit recommendation as intended.

Implementation Date:

Not applicable

Responsible Auditee:

Barbara Pletcher, Undergraduate Admissions Director

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 being performed.

Within the past three fiscal years, there have not been any internal audits conducted that relate to the operations of the Undergraduate Admissions Office. Accordingly, a follow-up on prior audit findings is not applicable.

CONCLUSION

Based on the results of the audit tests performed, it is our opinion that the evaluated operations of the Undergraduate Admissions Office were being conducted in general compliance with applicable laws, rules and regulations, university policies and procedures, and sound business practices. Our testwork indicated that the UAO was generally functioning at an organized, effective, and efficient level with regard to its mission of processing and evaluating undergraduate student applications. Notwithstanding this assessment, we have made several recommendations to improve internal controls - primarily in the area of money collections - which we believe will serve to further enhance the department's operations.

We wish to thank the staff and management of the Undergraduate Admissions Office for their kind cooperation and assistance which contributed to the successful completion of this audit.



Morley Barnett, CPA, CFE
Inspector General

Audit Performed By: Mike Hewett, CIA, CBA, CFSA, CGAP
Allaire Vroman