

AUDIT AND FINANCE COMMITTEE
Tuesday, February 18, 2014

SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF JULY 1 THROUGH SEPTEMBER 30, 2013.

PROPOSED COMMITTEE ACTION

Information Only.

BACKGROUND INFORMATION

The Office of Inspector General performs follow-up procedures for all outstanding audit recommendations on a regular basis. For the three months ended September 30, 2013, we reviewed a total of six audit recommendations resulting in the following conclusions:

- five recommendations were found to be fully implemented; and,
- one recommendation was deemed no longer applicable.

IMPLEMENTATION PLAN/DATE

Not Applicable.

FISCAL IMPLICATIONS

Not Applicable.

Supporting Documentation: OIG Schedule of Follow-Up on Audit Recommendations

Presented by: Mr. Morley Barnett, Inspector General

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FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 7/1 - 9/30/13

IMPLEMENTED (5)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Construction	FAU10/11-2	1.1	Documentation Deficiencies in the Construction Manager Payment Approval Process	Robert Richman	Tom Donaudy	N/A	N/A
Construction	FAU10/11-2	1.2	Lack of Effective Monitoring of GMP Contract Change Orders / Amendments to Schedule of Values Amounts for General Conditions and Profit & Overhead Items	Robert Richman	Tom Donaudy	N/A	N/A
Student Union	FAU12/13-1	1	Tenant Non-Compliance with Existing Agreements	Dr. Larry Faerman	Dr. Charles Brown	N/A	N/A
Student Union	FAU12/13-1	4	Inadequate Monitoring of Events with Planned Food Service Waivers	Dr. Larry Faerman	Dr. Charles Brown	N/A	N/A
Student Union	FAU12/13-1	5	Money Collection Control Weaknesses	Dr. Larry Faerman	Dr. Charles Brown	N/A	N/A

NO LONGER APPLICABLE (1)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Operational Audit of FAU	AG12-095	3	Textbook Affordability	Stacy Volnick	Dennis Crudele	N/A *	N/A

* Per review of the Auditor General's Office most recent Operational Audit report for FAU (Report No. 2014-045) – issued on 11/26/13 – we noted that the abovementioned recommendation was not implemented. As such, the Auditor General's Office elected to issue a repeat finding (No. 1). We will perform testwork on this recommendation during the January – March 2014 follow-up cycle, based on management's new expected implementation date of 1/31/14.