

**AUDIT AND FINANCE COMMITTEE**  
Tuesday, February 24, 2015

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF JULY 1, THROUGH SEPTEMBER 30, 2014.**

---

**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, 2014, we reviewed a total of seven audit recommendations resulting in the following conclusions:

- Five recommendations were found to be fully implemented; and,
- Two recommendations were partially implemented.

**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

**Phone:** 561-297-3682

**FAU-OIG  
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS  
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 7/1 - 9/30/14**

IMPLEMENTED (5)							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Student Accounts Receivable	FAU13/14-6	1	Lack of Executed Contracts with Collection Agencies	Jessica Cohen	Stacey Semmel	N/A	N/A
Student Accounts Receivable	FAU13/14-6	2	Collection Follow-Up Activities	Jessica Cohen	Stacey Semmel	N/A	N/A
Student Accounts Receivable	FAU13/14-6	3	Payment of Collection Agency Invoices	Jessica Cohen	Stacey Semmel	N/A	N/A
Travel	FAU13/14-5	1	Need for Updates to Existing Travel Policies & Procedures	Jessica Cohen	Stacey Semmel	N/A	N/A
Travel	FAU13/14-5	4	Lack of Documented Approval & Training of New Banner Travel System Delegates	Jessica Cohen	Stacey Semmel	N/A	N/A

PARTIALLY IMPLEMENTED (2)							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Karen Slattery Educational Center	FAU13/14-4	1	Money Control Deficiencies	Lydia Bartram	Dr. Joel Herbst	Management needs to ensure that: 1) Monthly reconciliations of Touchnet Marketplace online payments are prepared accurately; 2) Supervisory review of reconciliations are timely; and, 3) The existing departmental written procedures are revised to provide more detail so that they may be used to train employees.	6/30/15

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 7/1 - 9/30/14**

PARTIALLY IMPLEMENTED - Continued							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Travel	FAU13/14-5	2	Travel Transaction Documentation Deficiencies	Jessica Cohen	Stacey Semmel	Management needs to ensure that 1) All travel authorizations, (TAs) are electronically submitted by the traveler's delegate and electronically approved by the traveler, his/her supervisor, and an authorized signor on the Banner organization code charged with the expenditure prior to the commencement of travel; 2) All travel reimbursements (TRs) electronically submitted by the traveler's delegate be approved by the traveler, his/her supervisor, and an authorized signor on the Banner organization code charged with the expenditure within 60 calendar days after the expenses are incurred for trips not involving a travel advance; 3) All electronic travel advance requests are approved by the traveler, his/her supervisor, and an authorized signor on the Banner organization code charged with the expenditure; 4) All TAs and TRs are automatically routed to an authorized approver from the Office of Sponsored Programs for approval if the travel is grant-funded; and, 5) All TAs and TRs are automatically routed to the president's designee for approval if the travel is international as required by current FAU travel policies and procedures.	10/1/15