

**AUDIT AND FINANCE COMMITTEE**

Tuesday, February 19, 2013

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS  
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF OCTOBER 1  
THROUGH DECEMBER 31, 2012**

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**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 quarter ended December 31, 2012, we reviewed a total of five audit recommendations resulting in the following conclusions:

- \$ Three recommendations were found to be fully implemented;
- \$ One recommendations was partially implemented; and,
- \$ One recommendation is being evaluated for implementation as part of an in-process internal audit.

We have obtained a new expected implementation date from the auditee responsible for the partially implemented recommendation. Any recommendations found to be partially or not implemented will be subject to additional follow-up in the future.

**IMPLEMENTATION PLAN/DATE**

Not Applicable

**FISCAL IMPLICATIONS**

Not Applicable

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**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 10/1 - 12/31/12**

**IMPLEMENTED (3)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Operational Audit of FAU	AG12-095	11	Access Privileges	James Cooley	Dr. Gitanjali Kaul	N/A	N/A
Operational Audit of FAU	AG12-095	12	Security Controls – User Authentication	James Cooley	Dr. Gitanjali Kaul	N/A	N/A
Student Government Association	FAU08/09-4	7	Money Collection Accountability Deficiencies	Terry Mena/ Robert Huffman	Dr. Charles Brown	N/A	N/A

**PARTIALLY IMPLEMENTED (1)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Operational Audit of FAU	AG12-095	8	Student Government Expenses	Terry Mena / Robert Huffman	Dr. Charles Brown	Management needs to ensure that all account managers using A&S fee funds attend the fiscal training workshops and OIG has to review (post-training) expense payments to verify compliance with the SG Accounting & Budget Office Manual.	2/28/13

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 10/1 - 12/31/12**

**Implementation Status Pending Completion of Internal Audit (1)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Operational Audit of FAU	AG12-095	6	Decentralized Collections - Athletics	Michael Boele / Elizabeth Knips	Patrick Chun	N/A *	TBD

\* Management has asserted that the recommendation is effectively implemented. Since we are currently performing an audit of Athletics Ticket Revenue which will include testing of their daily money collections, we will determine the implementation status of this audit recommendation upon the completion of our internal audit. The report for the Athletics Ticket Revenue audit is expected to be issued in March 2013.