



Item: AC: I-1

AUDIT AND COMPLIANCE COMMITTEE
Tuesday, May 16, 2017

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF JULY 1
THROUGH SEPTEMBER 30, 2016**

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, 2016, we reviewed a total of 19 audit recommendations resulting in the following conclusions:

- § Seventeen recommendations were found to be fully implemented;
- § One recommendation was partially implemented; and
- § One item has been replaced by a similar recommendation for a recurring audit.

In keeping with our standard operating practice, we will continue to follow up on any open recommendations at the appropriate time.

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 - 9/30/16

IMPLEMENTED (17)

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	N/A	N/A
Human Resources – New Hires	FAU14/15-1	1	New Hire Documentation Deficiencies – People Admin	Dave Tomanio	Stacy Volnick	N/A	N/A
Human Resources – New Hires	FAU14/15-1	2	New Hire Documentation Deficiencies - Workday	Dave Tomanio	Stacy Volnick	N/A	N/A
NCAA Compliance – Sports Camps & Clinics	FAU14/15-4	2	Documentation & Procedural Deficiencies – Background Checks	Brian Battle	Patrick Chun	N/A	N/A
NCAA Compliance – Sports Camps & Clinics	FAU14/15-4	2.1	Documentation & Procedural Deficiencies – Child Abuse Training	Brian Battle	Patrick Chun	N/A	N/A
NCAA Compliance – Sports Camps & Clinics	FAU14/15-4	2.2	Documentation & Procedural Deficiencies – Leave Policy	Brian Battle	Patrick Chun	N/A	N/A
NCAA Compliance – Sports Camps & Clinics	FAU14/15-4	3	Inadequate Accountability for Athletic Facility Rental Fees	Brian Battle	Patrick Chun	N/A	N/A
NCAA Compliance – Sports Camps & Clinics	FAU14/15-4	3.1	Inadequate Accountability for Athletic Facility Rental Fees – State Sales Tax	Brian Battle	Patrick Chun	N/A	N/A
Graduate Admissions	FAU14/15-6	1	Money Collections Control Weaknesses	Dr. Deborah Floyd	Dr. Gary Perry	N/A	N/A
Graduate Admissions	FAU14/15-6	2	Improvement Needed in Accountability for Employee Key/Code/Combination Assignments	Dr. Deborah Floyd	Dr. Gary Perry	N/A	N/A
Lifelong Learning Society	FAU15/16-3	1.1	Money Collections Control Weaknesses – LLS Jupiter	Josette Valenza	Dr. Eliah Watlington	N/A	N/A
Lifelong Learning Society	FAU15/16-3	2.1	Inadequate Accountability for Student Refunds – LLS Jupiter	Josette Valenza	Dr. Eliah Watlington	N/A	N/A
Lifelong Learning Society	FAU15/16-3	7	Inadequate Accountability for Parking Permits – LLS Jupiter	Josette Valenza	Dr. Eliah Watlington	N/A	N/A
University Meal Plans	FAU15/16-5	1	Incomplete Profiler Meal Plan Contractual Documentation	Richard Hue / Kasia Kielbasa	Stacy Volnick	N/A	N/A
University Meal Plans	FAU15/16-5	3	Money Collections Control Weaknesses	Richard Hue / Kasia Kielbasa	Stacy Volnick	N/A	N/A
University Meal Plans	FAU15/16-5	4	Untimely Payment of Vendor Invoices	Richard Hue / Kasia Kielbasa	Stacy Volnick	N/A	N/A
Operational Audit of FAU	AG16-134	1	Textbook Affordability	Stacey Semmel / Rochelle Prince	Art Kite / Dr. Michele Hawkins	N/A	N/A

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SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 7/1 - 9/30/16

PARTIALLY IMPLEMENTED (1)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
University Meal Plans	FAU15/16-5	2	Incomplete Mandatory Campus Meal Plan Disclosures	Richard Hue / Kasia Kielbasa	Stacy Volnick	Due to the implementation of a new housing system starting in the fall 2017 semester, management had requested deferral of compliance testing of the follow-up emails sent by Business Services to residence hall students who did not initially enroll in a mandatory campus meal plan to determine if the communication included full disclosure of the plan contract terms and conditions.	12/31/17

NO LONGER APPLICABLE (1)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Performance Based Funding Data Integrity	FAU15/16-1	1	Timeliness of Data File Submissions	Dr. Jeffrey Hoyt	Jason Ball	N/A *	N/A

* The abovementioned recommendation was not implemented based on our testwork performed during the most recent Performance Based Funding Data Integrity audit (Report No. FAU16/17-1) issued on 1/12/17. We will perform testwork on the new recommendation during the April – June 2017 follow-up cycle, based on the implementation date of 6/30/17.