



Item: AC: I-2b

AUDIT AND COMPLIANCE COMMITTEE
Tuesday, May 16, 2017

SUBJECT: REVIEW OF AUDITS: FAU 16/17-3, AUDIT OF THE FAU PHARMACY FOR THE PERIOD JULY 1 THROUGH OCTOBER 31, 2016

PROPOSED COMMITTEE ACTION

Information Only.

BACKGROUND INFORMATION

Primary audit objectives were to determine the existence of adequate policies, procedures, and practices with respect to:

- 1) ensuring the administration and operations of the Pharmacy were in compliance with applicable Federal and State regulations, including proper licensure of Pharmacy operations and staff; 2) proper accountability for financial transactions and inventories; and, 3) safeguarding of physical premises and sensitive patient records.

We made three recommendations to address improving documentation for periodic inventories and dispensing of control substances, and increased accountability for Pharmacy revenues.

IMPLEMENTATION PLAN/DATE

Management has agreed to implement our recommendations by September 1, 2017.

FISCAL IMPLICATIONS

Not Applicable.

Supporting Documentation:

Audit Report FAU 16/17-3

Presented by: Mr. Morley Barnett, Inspector General

Phone: 561-297-3682

Report No. FAU 16/17-3
Report Issue Date: April 19, 2017

FLORIDA ATLANTIC
UNIVERSITY™

Office of Inspector General

Audit Report: FAU Pharmacy

For the Period July 1 through October 31, 2016

Use of Report

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**REPORT ON THE AUDIT OF
FAU PHARMACY**

TABLE OF CONTENTS

<u>ITEM</u>	<u>PAGE</u>
LETTER OF TRANSMITTALiii
EXECUTIVE SUMMARY	iv
SCOPE AND OBJECTIVES.....	1
BACKGROUND	2
COMMENTS AND RECOMMENDATIONS	2
CONCLUSION	10





MEMORANDUM

TO: Dr. John Kelly
President

FROM: Morley Barnett
Inspector General

A handwritten signature in cursive script, appearing to read "Morley Barnett", is written over the printed name.

DATE: April 19, 2017

SUBJ: AUDIT OF FAU PHARMACY

In accordance with the University's Internal Audit Plan for fiscal year 2016/17, we have conducted an audit of the FAU Pharmacy. The report contained herein presents our scope and objectives and provides comments and conclusions resulting from procedures performed.

We have made three 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 the recommendations by management.

Please call me if you have any questions.

cc: Provost
Vice Presidents
Auditee
FAU BOT Audit and Compliance Committee
Inspector General, Florida Board of Governors
Florida Auditor General

Executive Summary

In accordance with the University's Internal Audit Plan for fiscal year 2016/17, we have conducted an audit of the Florida Atlantic University Pharmacy for the period July 1 - October 31, 2016.

Our primary audit objectives were to determine whether:

- Adequate university policies and procedures were in place to ensure the administration and operation of the Pharmacy complied with applicable Federal and State regulations, including proper licensure of Pharmacy operations and staff;
- Pharmacy records reflected proper accountability for: purchase of prescription drugs, over-the-counter (OTC) medicines, medical supplies and non-medical items; daily sales activity; and, periodic inventories;
- Adequate measures were in place to safeguard and account for controlled substances in accordance with governmental requirements; and,
- Pharmacy premises security was maintained in accordance with university procedures, and sensitive patient records and prescription pads were restricted from unauthorized access.

Audit procedures included, but were not limited to, the evaluation of internal controls as those controls relate to the accomplishment of the foregoing audit objectives, as well as the performance of compliance testing on samples of financial transactions.

Based on the audit work performed, we are of the opinion that the evaluated operations of the Pharmacy could be improved to better comply with established policies and procedures, and sound business practices. Among other things, we identified opportunities to improve documentation of quarterly and year-end inventories and dispensing of control substances, and enhance accountability for revenue collections related to Pharmacy operations.

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



Dr. John Kelly
President
Florida Atlantic University
Boca Raton, Florida

April 19, 2017

Dear President Kelly:

SCOPE AND OBJECTIVES

In accordance with the University's Internal Audit Plan for fiscal year 2016/17, we have conducted an audit of the FAU Pharmacy for the period July 1 - October 31, 2016.

Our primary audit objectives were to determine whether:

- Adequate university policies and procedures were in place to ensure the administration and operation of the Pharmacy complied with applicable Federal and State regulations, including proper licensure of Pharmacy operations and staff;
- Pharmacy records reflected proper accountability for: purchase of prescription drugs, over-the-counter (OTC) medicines, medical supplies and non-medical items; daily sales activity; and, periodic inventories;
- Adequate measures were in place to safeguard and account for controlled substances in accordance with governmental requirements; and,
- Pharmacy premises security was maintained in accordance with university procedures, and sensitive patient records and prescription pads were restricted from unauthorized access.

Audit procedures included, but were not limited to, evaluation of the internal control environment for ensuring that prescription drugs, and OTC medications and products are appropriately accounted for, inventoried, and safeguarded. Our audit also included compliance testing of samples of revenue collections and expenditures, and review of periodic evaluations made by government agencies and others to ensure adherence to regulatory requirements and commonly accepted pharmacy practices.

We obtained an understanding of the Pharmacy's operations by reviewing written policies and procedures, interviewing key personnel, observing actual practices, and analyzing key internal controls. Populations, sample sizes, and selection methods were determined based on our evaluation of internal controls and assessment of audit risk, the availability of pertinent University records, and other factors including auditor judgment.

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

Office of Inspector General • 777 Glades Road • Boca Raton, FL 33431

Tel: 561.297.6493 • Fax: 561.297.2479 • www.fau.edu/admin/oig

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BACKGROUND

The FAU Pharmacy opened in March 2005 and is an auxiliary unit within the Student Health Services (SHS) Department - Division of Student Affairs - serving students, faculty, staff and FAU community members on the Boca Raton campus. Located within the Student Union, it operates as a full-service facility in conjunction with the Student Health Services Medical and Dental Clinic, and carries a limited selection of over-the-counter (OTC) items. The Pharmacy is staffed by four employees - two full-time employees: a pharmacy manager and a pharmacy technician; and, two part-time employees: a pharmacist and a pharmacy clerk - and uses a temporary employment agency to meet any additional staffing needs. It accepts many major health insurance prescription cards, with more plans being added as contracts are approved. Students without insurance coverage receive substantial discounted prescription pricing. Management estimates that approximately 85% of Pharmacy customers are FAU students.

Highly regulated, the Pharmacy is subject to both State and Federal laws which govern licensure of pharmacists and acquisition/dispensing of prescription medications, including drugs commonly classified by the US Drug Enforcement Administration as “controlled substances”. Compliance with applicable Federal and State regulations is required to be evidenced biennially. Additionally, the Pharmacy is a member of the Accreditation Association for Ambulatory Health Care (AAAHC) and is subject to its review every three years.

The SHS business office is responsible for providing the Pharmacy with administrative support related to budgetary matters, and operational support in various areas including revenue processing and inventory control. The Division of Student Affairs provided the following financial information from the Workday and Banner Finance systems for the last four fiscal years:

	2012/13	2013/14	2014/15	2015/16
<u>Revenues</u> ⁽¹⁾	\$401,714	\$372,509	\$273,080	\$253,936
<u>Expenses</u> ⁽²⁾	505,891	503,660	491,934	402,106
<u>Net Operating (Loss)</u>	\$(104,177)	\$(131,151)	\$(218,854)	\$(148,170)

(1) The Pharmacy moved from the Student Health Services building in the Breezeway to the Student Union in October 2015.

(2) **Staff compensation** \$165,242 \$178,945 \$218,389 \$216,716
(Approximate % of total Expenses) 33% 36% 44% 54%
Compensation increased in Fiscal Year 2014/15 due to the hiring of a second pharmacist (part-time).

COMMENTS AND RECOMMENDATIONS

Current Findings and Recommendations

INVENTORY ACCOUNTABILITY DEFICIENCIES:

The Pharmacy uses the QS/1 Data System software for tracking purchases and sales activities, and maintaining perpetual inventory records for prescription drugs, including controlled substances, and over-the-counter (OTC) medications and products. The Pharmacy’s policies and

procedures require quarterly and fiscal year-end counts of drugs and OTC items on hand.

According to the 2016-17 *Pharmacy Policy and Procedure Manual*, quarterly - on a surprise basis - the SHS Director will choose thirty (30) non-controlled prescription drugs, five (5) Schedule II drugs, five (5) Schedule III-V drugs and thirty (30) OTC items to be physically counted and verified against the QS/1 perpetual inventory by a designated SHS employee who has no day-to-day responsibilities in the Pharmacy. Similarly, established procedures require a full year-end inventory be performed by non-pharmacy staff and/or a knowledgeable third party temporary staff in the presence and under the supervision of the Pharmacy Manager.

Our detailed compliance testing included inquires of the Pharmacy Manager regarding the adequacy of the Pharmacy's inventory system control procedures to properly account for all prescription and OTC medications and supplies, including adequate segregation of duties, and periodic inventories. We reviewed in detail the results and count sheets for the 6/25/16 year-end inventory and the most recent surprise inventory performed. As a result of our tests, observations, and inquiries, we noted the following exceptions:

-Quarterly/Annual Inventories

- A surprise inventory count for the quarter ended 9/30/16 had not been performed; and,
- Documentation supporting the full 2015/16 year-end inventory count (performed on 6/25/16, with values finalized as of 6/27/16) was deemed insufficient given the following: 1) some of the inventory count sheets, along with grand totals for *Total Amount on Hand* (Prescription Drugs) / *Total Contract Cost* (OTC) were missing, 2) inventory count sheets did not always evidence (signature/initials) who performed the inventory count and/or reviewed (approved) the counts performed, 3) the inventory count sheets totals for prescription drugs and OTC products did not fully detail inventory count / value difference adjustments that were made in arriving at the final inventory value, and 4) the management memorandum issued on 6/29/16 did not provide a complete and detail value/count summary of all discrepancies (overages/shortages) for each drug class and OTC product inventoried.

-Recordkeeping for Control Substances

All narcotics and controlled substances are documented in the *Perpetual Inventory* book. When controlled substances which have been ordered are received, they are logged in the Perpetual Inventory book by the Pharmacy staff indicating the invoice number, and date/quantity received. Similarly, when controlled substances are dispensed, they are logged out of the book by date dispensed, prescription number, and quantity dispensed.

The 2016-17 *Pharmacy Policy and Procedure Manual* requires all controlled substances to be counted by the pharmacist and witnessed by one other person each time a controlled substance is dispensed. Both the pharmacist and the witness are required to initial the Perpetual Inventory book for the medication being dispensed. At the time of dispensing a Schedule II controlled substance, the pharmacist is required to compare the on-hand quantity in the QS/1 system to the Perpetual Inventory book balance, as well as the actual physical quantity on-hand. If there is a discrepancy between the quantities, an audit will take place using the Audit of Schedule II Controlled Substances form and the Student Health Services Director will be notified of the result.

Our detailed compliance testing included a judgmentally selected sample of six controlled substances (Schedules II, III and IV) that were dispensed during the audit period, as documented in the *Perpetual Inventory* book. As a result of our review, we noted that although the book was initialed by the pharmacist who dispensed the controlled substances, the required signature of a witness was lacking for three of the dispensed controlled substances.

Recommendation No. 1

- a. In order to improve the inventory accountability for all medications and OTC products; and, reduce the risk of loss, theft, or misappropriation of them, we recommend management ensure the following:
 - Timely performance of required surprise quarterly partial inventory counts; and,
 - Fiscal year-end full inventory counts (audit) are supported by documentation on file. All inventory count sheets should be retained, indicate evidence (signature/initials) of the individuals who performed and reviewed (approved) the counts; and, detail any inventory count/value difference adjustments. Additionally, as had been the practice in previous years, management memoranda summarizing the full inventory count results should provide a complete and detail value/count summary of all discrepancies (overages/shortages) for each drug class and OTC product noted during the count. For example, the summary should include the number of drugs by class (controlled and regular), OTC products inventoried by drug class/OTC product description, and resolution of any discrepancies noted for each category of items as a result of the inventory process.
- b. We recommend management ensure that all controlled substances dispensed by the pharmacists be witnessed in the *Perpetual Inventory* book by another pharmacy employee. Failure to have dispensed controlled substances witnessed by a person other than the pharmacist could result in misstatement of quantity, or loss, theft, or misappropriation of these medications.

Management's Response

Action Plan:

While the audit revealed no instances suggestive of misuse of inventory, we clearly concur that incorporating the audit finding recommendations into our practice would enhance the procedural clarity and militate against loss or other risks. Subsequently, we have responded with all due care and speed to each of the recommendations of the audit team as detailed below.

- a.
 - Student Health Services (SHS) has now implemented a procedure for surprise quarterly partial inventory counts. These quarterly partial inventory counts are performed by the SHS Business Manager who is independent of the day-to-day responsibilities in the Pharmacy. Additionally, these procedures have been enhanced by including three roles (director, business manager, and pharmacist) as responsible for ensuring the surprise inventory takes place within the required window.

- SHS will retain comprehensive supporting documentation on file for future Fiscal year-end full inventory counts. Management memorandums are provided from the SHS Business Manager to the SHS Assistant VP, SHS Director, Pharmacy Manager, Inspector General, University Controller, and Sr. Associate Director, Finance Administration & Budgets. The management memorandums summarize the full inventory count results with a complete and detail value/count summary of all discrepancies (overage/shortages) for; each drug class and OTC product noted during the count. It also includes the number of drugs by class (controlled and regular), OTC products inventoried by drug class/OTC product description, and resolution of any discrepancies noted for each category of items as a result of the inventory process. The inventory detailing process includes inventory count sheets, evidence (signature/initials) of the individuals who performed and reviewed (approved) the counts; and, detail any inventory count/value difference adjustments.
- b. Procedures will be in place to ensure that all controlled substances dispensed by the pharmacists are witnessed in the Perpetual Inventory Book by the Pharmacy Technician. The SHS Business Manager will schedule random Perpetual Inventory Checks to ensure compliance to this procedure and provide the Director a report for review.

Implementation Date:

May 15, 2017

Responsible Auditee:

Dr. Corey A. King - VP, Student Affairs

MONEY CONTROL DEFICIENCIES:

FAU Pharmacy personnel use a cash register Point of Sale (POS) system which interfaces with the QS/1 pharmacy management system to complete sale transactions for prescription medications and all over-the-counter items. Acceptable forms of payment for Pharmacy sales consist of cash, credit cards, and students' purchases charged to their Banner accounts (Bursar payments). In addition to these payments, third party insurance checks are forwarded by Student Health Services (SHS) to the Pharmacy for processing. These checks, along with all other receipts, are summarized daily on various POS-generated settlement reports for each Pharmacy employee who worked at a cash register during the business day. On the morning of each business day, Pharmacy cashiers compile cash and receipts from the previous day's transactions and summarize them on the individual Cashier/Pharmacist section of the *Pharmacy Deposit Verification Forms*. Completed verification forms are signed, dated, and sent to the Student Health Services business office, along with cash collections and settlement reports, for independent verification and further processing.

SHS business office oversight for payments processed at the Pharmacy requires a SHS office assistant to verify that daily receipts are in agreement with revenues reported on each cashier's *Pharmacy Deposit Verification Form*. The office assistant completes the QS1 Balancing Report section of the *Pharmacy Deposit Verification Form* then signs and dates the form as evidence of

the review. Any discrepancies noted in the verification process are reported to the Pharmacy Manager and SHS Business Manager for additional research and resolution.

The final steps in the revenue recognition process require the SHS Office Assistant to complete and sign a *Department Bulk Deposit Form* for credit card payments and a *Departmental Deposit Form* for cash and third party check receipts as support for preparation of a deposit ticket. These two forms, along with other revenue accountability reports and the deposit ticket, are forwarded to the SHS Business Manager for review and approval. Once the amount to be deposited is approved by the SHS Business Manager, the SHS Office Assistant deposits the monies collected with the Central Cashier's Office for credit to the Pharmacy's Workday Finance revenue account.

We performed compliance testing of a sample of 16 daily revenue receipt transactions (*12 cash/check/Bursar and 4 credit card receipts*) judgmentally selected from the audit period. We sampled receipts totaling \$17,099.58 or 38% of total net revenues posted to Pharmacy's revenue accounts for cash/checks/Bursar and credit cards during our audit period. As a result of our tests, observations, and inquiries we noted the following exceptions:

- For all seven daily deposits tested that included third party insurance checks, the items were retained for several days by the Student Health Services (SHS) business office before they were transferred to the Pharmacy to be included in their total daily deposits. The checks totaled \$9,814.03 or 72 % of the total daily receipts for cash and checks. These checks were deposited with the Central Cashier's Office five to twelve business days after receipt by the SHS business office;
- *Departmental Deposit Forms* for two of seven daily deposits made for cash and checks could not be located for testing. As a result, we could not determine whether the Pharmacy was in compliance with established procedures which require the forms to be signed by the preparer (SHS Office Assistant) and a reviewer (SHS Business Manager) to indicate his review of the cash and check totals included in the daily deposits;
- The SHS Business Manager or other appropriate SHS administrator had not signed and dated three of seven *Departmental Deposit Forms* to indicate his/her review. Additionally, we noted that although the SHS Office Assistant had signed the forms, the dates of signature were not indicated;
- For the seven daily deposits comprised of cash and checks, the third party insurance check(s) included in each deposit were properly listed in the *Check Transfer Log*; however, the log, as required by the pharmacy's procedures and policy manual, did not evidence review (signature/date) by the SHS Administrative Manager of entries made in the log; and,
- Periodic, independent, documented reconciliations were not being performed for the total daily receipt activity (*cash, third party insurance checks, Bursar payments, and credit card receipts*) based on the Pharmacy's money collection records (i.e. *QS/I – Payment Detail Audit Report*) to verify that all receipts were timely and accurately posted to the appropriate Workday Finance Pharmacy revenue account(s). During the course of our audit, the SHS Business Manager performed a reconciliation of the Pharmacy's revenues (excluding Bursar payments) recorded in Workday Finance to the money collection

records. However, a more comprehensive reconciliation process should include comparing totals of all revenue sources transacted in the QS/1 system to revenues booked in Workday. In an attempt to more fully assist management in understanding how a comprehensive reconciliation might be efficiently performed, we noted that Bursar payments, as detailed in the Pharmacy's money collection records, did not agree to the *Banner Student Integration* (interface) amounts posted in the applicable Workday Finance revenue account. Based on discussions with management, it appears that Workday Finance is unable to provide a detailed breakdown for batched Bursar payments included in the Banner interface. Management further explained that the batched Bursar payments are relatively large and include multiple university departments, along with Student Health Services. As such, without additional details of batched Bursar transactions, payments processed by the Pharmacy cannot be reconciled to ensure they had been posted timely and accurately to the appropriate Workday Finance revenue account.

Recommendation No. 2

To mitigate the risk of loss, theft, or misappropriation of funds, we recommend management ensure the following:

- Third party insurance checks are timely transferred (within one business day of their receipt) by the Student Health Services business office to the Pharmacy to ensure they are timely processed and deposited (within three business days of receipt) with the Cashier's Office;
- *Departmental Deposit Forms* prepared for cash and checks received are signed/dated by the SHS Business Manager to evidence their review and approval of the cash and checks deposited; dated by the SHS Office Assistant to indicate their timely preparation; and, retained on file to adequately support the cash and check portions of daily deposits made;
- All entries for third party (insurance) checks noted on the *Check Transfer Log – SHS* should evidence the review (signature/date) of a supervisor; and,
- Performance and documentation of monthly independent reconciliations of the money collection records (i.e. *QS/1 – Payment Detail Audit Reports*) to the appropriate Workday Finance account activity reports to verify timely and accurate posting of all funds (*cash, third party checks, Bursar payments, and credit card receipts*). For processed Bursar payments, we recommend additional technical assistance be sought from the Division of Financial Affairs as to how these might be accurately identified in the Pharmacy's Workday revenue account.

Management's Response

Action Plan:

While the audit revealed no instances suggestive of misappropriations of funds, we concur that implementation of this recommendation will enhance the demonstration of our fiscal accountability.

- Procedures are in place for timely transferring Third Party insurance checks (within one business day of their receipt) by Student Health Services Business Office to the Pharmacy to ensure they are timely processed and deposited (within 3 business days of receipt) with the Cashier's Office;
- Procedures are in place for Departmental Deposit Forms to be prepared for cash and checks received are signed/dated by the SHS Business Manager to evidence their review and approval of the cash and checks deposited; dated by the SHS Office Assistant to indicate their timely preparation; and retained on file to adequately support the cash and check portions of daily deposits made;
- Check Transfer Logs are maintained by the SHS Business Manager and reviewed by the Sr. Associate Director, Finance Administration and Budgets, and the SHS Director and evidenced by signatures/dates.
- Procedures are in place for the performance and documentation of monthly independent reconciliations of the money collections records (i.e. QS/1 – Payment Detail Audit Reports) to the appropriate Workday Finance account activity reports to verify timely and accurate posting of all funds (cash, third party checks, Bursar, and credit card receipts). As a result of the implementation of Workday, departments were not provided with detailed Banner Reports for batched Banner Interface transactions in order to reconcile to Workday. As such, SHS is requesting technical assistance from the Division of Financial Affairs as to how the batched Banner Interfaces can be accurately identified in the Pharmacy's Workday revenue account. Effective implementation is dependent on the technical assistance solution provided by the Division of Financial Affairs.

Implementation Date:

Procedures have been put in place for the first three recommendations. Full implementation for the fourth recommendation is expected by Sept 1, 2017.

Responsible Auditee:

Dr. Corey A. King - VP, Student Affairs

ENHANCING CONTROLS FOR INVOICE PAYMENTS

The FAU Pharmacy orders medications and OTC products from a primary wholesaler or a secondary wholesaler, when necessary. Whenever a medication or OTC product needs to be reordered, the on-hand quantity in the QS/1 system is checked against the actual quantity on-hand. If the quantities match, the medication is reordered.

For all orders received, current procedures require Pharmacy employees to enter the items into inventory and sign/date the vendor invoice after verifying details of the shipment. Any

discrepancies in the orders are brought to the attention of the Pharmacy Manager who will follow up with the vendor(s) to address the differences and ensure correct billing.

The pharmacy staff approves properly billed invoices by indicating “OK to Pay”, signing, and dating, and forwards the invoices to Student Health Services for additional processing. Upon receipt from the Pharmacy, the SHS Office Assistant reviews each invoice to ensure it has been properly approved; verifies the purchase order has enough funds to process the payment; writes the purchase order number on the invoice; and, electronically forwards the approved invoice to FAU Accounts Payable for final payment processing in Workday Finance. Once per month, the SHS Assistant receives a statement from Accounts Payable and reviews it to ensure there are no past due amounts owed to wholesalers.

Our detailed compliance testing included a judgmentally selected sample of 17 purchase transactions for medications and OTC products ordered during the audit period. Our sampled purchases totaled \$20,713.12 or 31% of the total expenditures posted to the FAU Pharmacy’s Other Services and Supplies account during the audit period. As a result of our inquiries and compliance testing, we noted the following exception:

- An invoice dated 7/15/16 totaling \$1,071.63 for two different controlled substances, purchased from the Pharmacy’s primary wholesale supplier, Cardinal Health, was processed for payment by the Pharmacy/SHS Business Office twice (once on 7/18/16 and again on 8/1/16). The Workday Finance accounts payable system failed to detect the duplicate invoice payment request due to an erroneous extra digit manually entered into the supplier reference field by the Accounts Payable Department. The overpayment error was discovered by the supplier which notified the University’s Controller Office’s on 10/10/16 that the invoice had been paid twice. Subsequently, a \$1,071.63 adjustment for the overpayment was issued by the supplier on 10/11/16 and a credit to the Pharmacy’s Workday Finance supplier expense account was processed on 10/14/16.

Recommendation No. 3

We recommend management enhance the policies and procedures related to processing invoices received from suppliers for purchases of medications and OTC products to reduce the risk of duplicate payments, or misappropriation or theft of vendor payments.

Management’s Response

Action Plan:

Implemented a procedure for the SHS Business Manager to log all supplier invoices of medications and OTC products received from the Pharmacy to ensure duplicate invoices are not submitted to the Controller’s Office for duplicate payment.

Implementation Date:

May 1, 2017

Responsible Auditee:

Dr. Corey A. King - VP, Student Affairs

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 years, our office has not conducted any audits related to the FAU Pharmacy. Accordingly, a follow-up on prior audit findings is not applicable.

CONCLUSION

Based on the audit work performed, we are of the opinion that the audited operations of the Pharmacy could be improved to better comply with established policies and procedures, and sound business practices. Among other things, we identified opportunities to improve documentation of quarterly and year-end inventories and dispensing of control substances, and enhance accountability for revenue collections related to Pharmacy operations. We believe that our recommendations are cost-beneficial to implement and will strengthen the Pharmacy's overall internal control environment.

We wish to thank the staff of the FAU Pharmacy and Student Health Services for their cooperation and assistance which contributed to the successful completion of this audit.



Morley Barnett, CPA, CFE
Inspector General

Audit Performed By: Ben Robbins, CPA (NC)