



Item: AC: I-1

**AUDIT AND COMPLIANCE COMMITTEE**  
**Tuesday, June 8, 2021**

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD JANUARY 1, 2019 THROUGH MARCH 31, 2021**

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**PROPOSED COMMITTEE ACTION**

Information Only.

**BACKGROUND INFORMATION**

This report presents the audit recommendations scheduled to be implemented during the periods January 1, 2019 through March 31, 2021. Going forward, the Office of Inspector General will be performing follow-up audits on actions taken by management to address audit recommendations every six months for actions due for completion (as of March 31 and September 30) up to two years. For the period ended March 31, 2021, we determined, based on our follow-up that:

- 4 recommendations were found to be fully implemented.
- 7 recommendations remained in progress.
- 2 have been turned over to department management to ensure final resolution and completion.

We have obtained new expected implementation dates from the auditees responsible for all recommendations still in progress. We will follow up and report on the status of those recommendations that are still in progress in our subsequent follow up engagements.

**IMPLEMENTATION PLAN/DATE**

Not Applicable

**FISCAL IMPLICATIONS**

Not Applicable

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**Supporting Documentation:** OIG Schedule of Follow-Up on Audit Recommendations  
**Prepared by** – Mr. Reuben Iyamu, Inspector General **Phone:** 561-297-6493  
**Presented by** – Ms. Stacy Volnick, Vice President Administrative Affairs **Phone:** 561-297-6455

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 1/1/19 - 3/31/21**

<b>FULLY IMPLEMENTED (4)</b>							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	CURRENT STATUS	NEW EXPECTED IMPLEMENTATION DATE
Minors on Campus	FAU17/18-3	3	Money Collection Controls – FAU-Sponsored Youth Camps/Programs	Jerry Clinton	Naelys Luna	Fully Implemented	N/A
Accounts Payable	FAU17/18-4	1	Untimely Payment of Supplier Invoices	Melody Thelwell	Jessica Cohen	Fully Implemented	N/A
Accounts Payable	FAU17/18-4	2	Non-Submission of Spend Authorizations for Travel Reimbursements	Melody Thelwell	Jessica Cohen	Fully Implemented	N/A
Accounts Payable	FAU17/18-4	3	Non-Verification of Supplier's Bank Account Information	Melody Thelwell	Jessica Cohen	Fully Implemented	N/A

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**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
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**IN PROGRESS (7)**

<b>AUDIT TITLE</b>	<b>AUDIT REPORT #</b>	<b>AUDIT RECOMMENDATION #</b>	<b>COMMENT TITLE</b>	<b>AUDITEE</b>	<b>RESPONSIBLE MANAGER</b>	<b>CURRENT STATUS</b>	<b>NEW EXPECTED IMPLEMENTATION DATE</b>
Laboratory Safety	FAU18/19-2	1	Improvements Recommended for the University's Lab Inspection Process	Wendy Ash Graves	Stacy Volnick	Several initiatives are in the early phases of roll out including an updated Laboratory Safety Manual, early implementation of Bioraft to 8 labs, an updated Animal Research Health and Safety Plan, automatic training reminders in Skillsoft and an updated webpage. Full implementation of all new programs anticipated for May 2021.	5/31/21
Laboratory Safety	FAU18/19-2	2	Deficiencies Noted During Laboratory Safety Observations	Wendy Ash Graves	Stacy Volnick	Several initiatives are in the early phases of roll out including an updated Laboratory Safety Manual, early implementation of Bioraft to 8 labs, an updated Animal Research Health and Safety Plan, automatic training reminders in Skillsoft and an updated webpage. Full implementation of all new programs anticipated for May 2021.	5/31/21
Laboratory Safety	FAU18/19-2	3	Lab Safety Training	Wendy Ash Graves	Stacy Volnick	The OIG needs to perform the follow-up work necessary to determine the implementation status.	5/31/21
Laboratory Safety	FAU18/19-2	4	Chemical Inventory Accountabilities	Wendy Ash Graves	Stacy Volnick	Several initiatives are in the early phases of roll out including an updated Laboratory Safety Manual, early implementation of Bioraft to 8 labs, an updated Animal Research Health and Safety Plan, automatic training reminders in Skillsoft and an updated webpage. Full implementation of all new programs anticipated for May 2021.	5/31/21

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 1/1/19 - 3/31/21**

<b>IN PROGRESS (continued)</b>							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	CURRENT STATUS	NEW EXPECTED IMPLEMENTATION DATE
NCAA Compliance – Financial Aid	FAU18/19-3	1	Documentation Deficiencies and Incomplete Athletic Financial Aid Award Procedures	John Stephenson	Elizabeth Rubin	Student Financial Aid fully implemented their part of the recommendation. The Athletics Compliance Office is in the process of finalizing their new Bylaw 15 policies and procedures pertaining to NCAA Financial Aid.	5/31/21
NCAA Compliance – Financial Aid	FAU18/19-3	2	Incomplete Recordkeeping for Student-Athletes	John Stephenson	Elizabeth Rubin	Student Financial Aid fully implemented their part of the recommendation. The Athletics Compliance Office is in the process of finalizing their new Bylaw 15 policies and procedures pertaining to NCAA Financial Aid.	5/31/21
NCAA Compliance – Financial Aid	FAU18/19-3	3	Athletic Squad Lists – Monitoring Deficiencies	John Stephenson	Elizabeth Rubin	Student Financial Aid fully implemented their part of the recommendation. The Athletics Compliance Office is in the process of finalizing their new Bylaw 15 policies and procedures pertaining to NCAA Financial Aid.	5/31/21

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**TURNED OVER TO DEPARTMENT MANAGEMENT (2)**

<b>AUDIT TITLE</b>	<b>AUDIT REPORT #</b>	<b>AUDIT RECOMMENDATION #</b>	<b>COMMENT TITLE</b>	<b>AUDITEE</b>	<b>RESPONSIBLE MANAGER</b>	<b>CURRENT STATUS</b>	<b>NEW EXPECTED IMPLEMENTATION DATE</b>
Faculty Activity Reporting	FAU13/14-3	1	Need for Consistent Use of Faculty Activity Information Reporting (FAIR) System	Dr. Michele Hawkins	Dr. Bret Danilowicz	Due to the actions initiated and in progress, and because of the time that has elapsed since the original report was issued, responsibility to ensure final resolution and completion of these action plan steps is turned over to the Department of Academic Affairs management.	N/A
Minor Construction Projects	FAU17/18-1	2	Documentation Deficiencies Related to the Administration of Minor Construction Projects	Numa Rais	Stacy Volnick	Due to the actions initiated and in progress, and due to management's indication of the need to ensure consistency with BOG regulations, responsibility to ensure final resolution and completion of this action plan step is turned over to the Design and Construction Services (DCS) department management.	N/A