

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

**SUBJECT: FINAL FOLLOW-UP AUDIT ON FACULTY ACTIVITY REPORTING (REPORT #FAU20/21-3). THE ORIGINAL REPORT (#FAU13/14-3) WAS ISSUED ON MARCH 26, 2014**

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**PROPOSED COMMITTEE ACTION**

Information Only.

**BACKGROUND INFORMATION**

The primary purpose of this **final** follow-up audit is to report on progress and status efforts made by management to implement or resolve the recommendation identified in the original audit that was issued in 2014. We found efforts were made to address the identified risk, but certain steps remain in progress. Accordingly, responsibility to ensure final completion and resolution is turned over to management.

**IMPLEMENTATION PLAN/DATE**

Not Applicable.

**FISCAL IMPLICATIONS**

Not Applicable.

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**Supporting Documentation:**

**Prepared by** – Mr. Reuben Iyamu, Inspector General

**Presented by** – Ms. Stacy Volnick, Vice President Administrative Affairs

Audit Report FAU20/21-3

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**MEMORANDUM**

TO: FAU BOT Audit and Compliance Committee  
Dr. John Kelly, President

FROM: Reuben Christian Iyamu, Inspector General

DATE: June 8, 2021

SUBJECT: **Final Follow-up Audit – Faculty Activities Reporting, Report No. FAU20/21-3**

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We have completed a final follow-up audit on actions by the Academic Affairs department management to resolve the findings and recommendations from our audit of Faculty Activities Reporting (Report #FAU13/14-3) issued March 26, 2014. This report contains a summary of the original audit recommendation, management action plans, and their current status. The response from management is also included in this report.

We appreciate the cooperation and assistance provided by the Offices of Academic Affairs and Information Technology during this follow-up process.

Respectively Submitted,

Reuben C. Iyamu  
Inspector General

cc: University Provost  
Vice Presidents  
Inspector General, Florida Board of Governors  
Florida Auditor General  
Dr. Michele Hawkins, Vice Provost



## **Final Follow-Up Audit Report (#FAU20/21-3) Faculty Activity Reporting**

(Original Report #FAU13/14--3 issued March 26, 2014)

### **SUMMARY OF THE ORIGINAL AUDIT REPORT**

The primary objectives of the original audit were to (1) Assess the adequacy of management's policies, procedures, and practices in place to assure accurate and complete compilation and reporting of faculty activities in the university's annual Instruction and Research Data File (IRDF) submitted to the Florida Board of Governors (BOG); and (2) Determine whether faculty instructional and non-instructional activities reported in the university's annual IRDF were verifiable to appropriate supporting manual records and/or electronic documentation from the Faculty Academic Information Reporting (FAIR) and Banner systems. The audit disclosed that, generally, appropriate and effective policies, procedures, and practices were established and implemented to ensure accurate annual submissions of IRDF to the Florida BOG. The audit also identified one area where improvement and enhancement were needed. A total of five recommendations were issued to address the audit finding. Management established action plan steps to address each of the audit recommendations.

### **FOLLOW-UP OBJECTIVE, SCOPE, AND METHODOLOGY**

The purpose of this follow-up was to report on the status of efforts by management to satisfactorily resolve and implement the recommendations from our initial audit. Our follow-up was for activities for periods through March 31, 2021. To achieve our follow-up objectives, we made inquiries and reviewed responses from management.

### **PREVIOUS AND CURRENT STATUS ACTION PLAN STEPS**

This is the final follow-up on actions taken by management to address the original audit finding and recommendations which were issued in March 2014. In response to our previous follow-up efforts, management indicated actions were initiated but not completed in addressing the audit recommendations. The table below provides a description of the initial audit finding, our recommendations, management action plans, and status as March 31, 2021. As shown in the table, management reported that completion of the action plan steps is still in progress. According to management, efforts are still being made to replace the FAIR System. In the meantime, the system is currently meeting the needs to ensure compliance with Assignment and Activity reporting obligations. This action plan step is turned over to management to ensure final resolution and completion.

We conducted this follow-up audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* and with *Principles and Standards for Offices of Inspectors General*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide

a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## MANAGEMENT ACTION PLAN STATUS

**Audit Finding #1:** Need for consistent Use of FAIR System

**Recommendation #1:**

**We recommend management ensure that:**

- All annual faculty assignments are recorded on the FAIR system, and manually or electronically signed by the faculty member, his/her supervisor, and the college dean (or designee).
- All annual faculty assignments for 12-month faculty include their summer semester assignment(s).
- All term-based AFD-FARs on the FAIR system with assignment changes are manually or electronically signed by the faculty member, his/her supervisor, and the college dean (or designee).
- The “supporting docs” (narrative explanations) and contact hours for all reported instruction-related and non-instruction-related activities for each semester during the academic year are indicated on the FAIR term-based AFD-FAR reports; and,
- Annual performance evaluations are signed by the faculty member and the supervisor performing the evaluation.

Management Action Plan	Status as of March 31, 2021
<p>Management will take several action steps to ensure compliance. These steps can be categorized as: (1) FAIR assignments - 12-month appointments and 9-month appointments, and (2) Annual evaluations - calendar year evaluations and academic year evaluations. The Office of the Provost conducted a workshop for academic administrators (Chairs, Directors, Associate Deans, and Deans) on March 24, 2014 regarding annual assignments and annual evaluations and shared the results of the audit. The goal is for all academic assignments (9 and 12 month), with appropriate support documentation, to be in FAIR and signed by the chair/director, faculty member, and dean. An email prompt will be added to the system and signatures at each level will be required. We are exploring the possibility of auto-populating assignment changes in FAIR, as well as the possibility of annual evaluation reports being part of the FAIR assignment and activity report.</p>	<p><b><u>Turned Over to Management</u></b> – In our initial audit, management was receptive to our recommendation and had established these action plan steps to address the identified risk. The original implementation date provided by management for the action plan steps was August 31, 2015. In response to several of our previous follow-up efforts, management indicated they have initiated plans to implement a comprehensive faculty activity reporting system to replace FAIR. The new system was expected to include documentation in support of faculty assignments and reporting of each semester’s activities as recommended in the audit and necessary for external reporting. During this final follow-up engagement, management indicated (as shown below) that efforts are still been made to possibly replace the FAIR System. In the meantime, the system is currently meeting the needs to ensure compliance with Assignment and Activity reporting obligations. The Offices of Information</p>

	Technology and Academic Affairs will continue to enhance the system and processes to ensure compliance with Assignment and Activity reporting obligations. Accordingly, this action plan step is turned over to management to ensure final resolution and completion.
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**MANAGEMENT (APPLICABLE VICE PRESIDENT)'S RESPONSE**

The Offices of Information Technology and Academic Affairs continue to maintain the FAIR system and have controls in place to ensure that the required Assignment and Activity Reports are completed for the initial signoff for each academic year. Institutional Effectiveness and Analysis tracks and communicates with the Colleges regarding any incomplete reports and/or missing signatures. Though we have been investigating and are currently testing possible replacements for the system, the current system is meeting the needs to ensure compliance with Assignment and Activity reporting obligations.

**This Follow-up Engagement was Conducted by:**  
Allaire Vroman, Internal Auditor/Investigator  
**Supervised and Approved by:**  
Reuben Iyamu, MBA, CIA, CFE, CIGA, Inspector General

Please address inquiries regarding this report to the Inspector General at 561-297-6493 or [riyamu@fau.edu](mailto:riyamu@fau.edu)