



Item: AF: I-2

**AUDIT AND FINANCE COMMITTEE**  
**Monday, June 15, 2015**

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS  
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF JANUARY 1  
THROUGH MARCH 31, 2015**

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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 three months ended March 31, 2015, we reviewed a total of six audit recommendations resulting in the following conclusions:

- Two recommendations were found to be fully implemented;
- One recommendation had been partially implemented;
- One recommendation had not been implemented, due to ERP transitioning; and,
- The status for two recommendations was indeterminate pending follow-up by the Florida Auditor General as part of their operational audit of FAU for fiscal year ending 6/30/15.

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

**IMPLEMENTATION PLAN/DATE**

N/A.

**FISCAL IMPLICATIONS**

N/A.

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**Supporting Documentation:** OIG Schedule of Follow-Up on Audit Recommendations

**Presented by:** Mr. Morley Barnett, Inspector General

**Phone:** 561-297-3682

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 1/1 - 3/31/15**

**IMPLEMENTED (2)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Housing and Residential Life	FAU12/13-4	3	Incomplete Documentation of Health and Safety Inspections	Tracy Cunningham	Dr. Corey King	N/A	N/A
Telecommunications	FAU14/15-3	1	Need to Improve Adherence to Completion of Telephone and Wireless Usage Verification Forms	Denise Payeur	Jason Ball	N/A	N/A

**PARTIALLY IMPLEMENTED (1)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Housing and Residential Life	FAU12/13-4	4	Lack of Training Session Logs	Tracy Cunningham	Dr. Corey King	Management needs to ensure that a manual/electronic attendance sign-in record is maintained for all safety and security related training sessions conducted prior to the start of each semester.	8/31/15

**NOT IMPLEMENTED (1)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Human Resources – New Hires	FAU14/15-1	1	New Hire Documentation Deficiencies	Dave Tomanio	Dorothy Russell	The OIG needs to perform compliance testing of new employee records for improvement relating to the timeliness and/or proper completion of certain requisite documents and procedural actions. Human Resources is currently involved in the training of the university community for the rollout of the Workday HCM (Human Capital Management) product in July 2015.	8/31/15

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 1/1 - 3/31/15**

**INDETERMINATE – PENDING FOLLOW-UP OF THE OPERATIONAL AUDIT (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>PENDING ISSUES</b>	<b>NEW EXPECTED IMPLEMENTATION DATE</b>
Operational Audit of FAU	AG14-045	1	Textbook Affordability – Untimely posting of textbooks on the University website in accordance with State law.	Stacy Volnick / Rochelle Prince	Dr. John Kelly / Dr. Diane Alperin	*	*
Operational Audit of FAU	AG14-045	3	Subcontractor Selection	Peter Thomson	Azita Dashtaki Dotiwala	*	*

\* The Florida Auditor General's Office (OAG) is in the process of performing follow-up on the recommendations as part of their operational audit of FAU for fiscal year ending 6/30/15. As such, the implementation status of these audit recommendation are indeterminate, pending follow-up by the OAG.