

AUDIT AND FINANCE COMMITTEE

Tuesday, October 15, 2013

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF JANUARY 1
THROUGH JUNE 30, 2013**

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 six months ended June 30, 2013, we reviewed a total of eight audit recommendations resulting in the following conclusions:

- four recommendations were found to be fully implemented;
- three recommendations had been partially implemented; and,
- one recommendation is no longer applicable.

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

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

Phone: 561-297-3682

FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 1/1 - 6/30/13

IMPLEMENTED (4)

| AUDIT TITLE | AUDIT REPORT # | AUDIT RECOMMENDATION # | COMMENT TITLE | AUDITEE | RESPONSIBLE MANAGER | PENDING ISSUES | NEW EXPECTED IMPLEMENTATION DATE |
|--------------------------|----------------|------------------------|--|-------------------|---------------------|----------------|----------------------------------|
| Operational Audit of FAU | AG12-095 | 6 | Decentralized Collections - Athletics | Patrick Chun | Dennis Crudele | N/A | N/A |
| Operational Audit of FAU | AG12-095 | 7 | Complimentary Athletic Event Tickets | Patrick Chun | Dennis Crudele | N/A | N/A |
| Athletics Ticket Revenue | FAU12/13-2 | 4 | Improper Performance of Surprise Cash Counts of Change Fund | Patrick Chun | Dennis Crudele | N/A | N/A |
| Student Union | FAU12/13-1 | 2 | Incomplete Documentation for Sponsored Events held at Student Union Facilities | Dr. Larry Faerman | Dr. Charles Brown | N/A | N/A |

PARTIALLY IMPLEMENTED (3)

| AUDIT TITLE | AUDIT REPORT # | AUDIT RECOMMENDATION # | COMMENT TITLE | AUDITEE | RESPONSIBLE MANAGER | PENDING ISSUES | NEW EXPECTED IMPLEMENTATION DATE |
|--------------------------------|----------------|------------------------|--|----------------------------|---------------------|---|----------------------------------|
| Student Government Association | FAU08/09-4 | 3 | Untimely Submission of Travel Authorization Requests | Terry Mena / Peter Amirato | Dr. Charles Brown | Management needs to ensure that all Travel Authorization (TA) requests are prepared and approved electronically on the Banner travel system no later than the day prior to the start of the travel as required. | 10/1/13 |
| Student Union | FAU12/13-1 | 3 | Incomplete Documentation for Breezeway Rentals | Dr. Larry Faerman | Dr. Charles Brown | Management needs to ensure that all Breezeway event sponsors pay the correct rental fees in accordance with the Breezeway use application and agreement; and, state sales tax collected is deposited to the Banner Finance Suspense – Sales Tax Collections (SUSP04) fund as required by university policy. | 10/1/13 |

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SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
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PARTIALLY IMPLEMENTED (continued)

| AUDIT TITLE | AUDIT REPORT # | AUDIT RECOMMENDATION # | COMMENT TITLE | AUDITEE | RESPONSIBLE MANAGER | PENDING ISSUES | NEW EXPECTED IMPLEMENTATION DATE |
|--------------------|-----------------------|-------------------------------|---|-------------------|----------------------------|--|---|
| Student Union | FAU12/13-1 | 6 | Student Union Employee Timekeeping Deficiencies | Dr. Larry Faerman | Dr. Charles Brown | Management needs to ensure that all employee time cards/records are consistently signed-off by the employee and his/her supervisor; and, non-exempt student temporary (OPS) employees do not exceed a 20-hour work week during the spring and fall semesters without proper authorization. | 10/1/13 |

NO LONGER APPLICABLE (1)

| AUDIT TITLE | AUDIT REPORT # | AUDIT RECOMMENDATION # | COMMENT TITLE | AUDITEE | RESPONSIBLE MANAGER | PENDING ISSUES | NEW EXPECTED IMPLEMENTATION DATE |
|--------------------------|-----------------------|-------------------------------|-----------------------------|------------------------------|----------------------------|-----------------------|---|
| Operational Audit of FAU | AG12-095 | 8 | Student Government Expenses | Terry Mena/ Peter Amirato | Dr. Charles Brown | N/A * | N/A |

* The abovementioned recommendation is considered no longer applicable based on the Florida Auditor General's (AG) testwork performed during their current Operational Audit of FAU for the fiscal year ended June 30, 2013.