



Item: AF: I-3

## AUDIT AND FINANCE COMMITTEE

Tuesday, October 20, 2015

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF APRIL 1 THROUGH JUNE 30, 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 two prior audit recommendations scheduled to be implemented during the three months ended June 30, 2015, the following conclusions were made:

- One recommendation was found to be fully implemented; and,
- One recommendation was partially implemented.

### IMPLEMENTATION PLAN/DATE

Not Applicable.

### FISCAL IMPLICATIONS

Not Applicable.

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

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

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**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 4/1 - 6/30/15**

**IMPLEMENTED (1)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Telecommunications	FAU14/15-3	2	Password Management for Access to Telecommunications Systems	Kenneth Rothhaar	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
Karen Slattery Educational Center	FAU13/14-4	1	Money Control Deficiencies	Lydia Bartram	Dr. Joel Herbst	Reconciliation of revenues between the Center's subsidiary system, Procure, and general ledger needs improved documentation of differences – typically timing differences in revenue recognition and transactions posting errors.	12/31/15