

AUDIT AND FINANCE COMMITTEE

Tuesday, October 21, 2014

SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF OCTOBER 1, 2013 THROUGH JUNE 30, 2014.

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 nine months ended June 30, 2014, we reviewed a total of 20 audit recommendations resulting in the following conclusions:

- 13 recommendations were found to be fully implemented; and,
- 7 recommendations were partially implemented.

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

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FAU-OIG

SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 10/1/13 - 6/30/14

IMPLEMENTED (13)							
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 / Michael Cepeda	Dr. Corey King	N/A	N/A
Student Union	FAU12/13-1	3	Incomplete Documentation for Brezeway Rentals	Dr. Larry Faerman	Dr. Corey King	N/A	N/A
Student Union	FAU12/13-1	6	Student Union Employee Timekeeping Deficiencies	Dr. Larry Faerman	Dr. Corey King	N/A	N/A
Athletics Ticket Revenue	FAU12/13-2	1	Incomplete Customer Phone/Mail/In-Person Ticket Order Forms	Brian Battle	Patrick Chun	N/A	N/A
Athletics Ticket Revenue	FAU12/13-2	2	Deficiencies in Daily Money Collection Records	Brian Battle	Patrick Chun	N/A	N/A
Athletics Ticket Revenue	FAU12/13-2	3	Incomplete Departmental Security Procedures	Brian Battle	Patrick Chun	N/A	N/A
Athletics Ticket Revenue	FAU12/13-2	6	Inadequate Accountability for Game-Day Complimentary Tickets	Brian Battle	Patrick Chun	N/A	N/A
Parking & Transportation Services	FAU12/13-3	1	Need for Expanded P&T Operating Policies and Procedures	Samir Botros	Charles Lowe	N/A	N/A
Employee Outside Activities and Additional/Dual Compensation	FAU13/14-1	1	Lack of Additional Compensation Forms for Approved Assignments	Dave Tomanio	Dorothy Russell	N/A	N/A
Housing and Residential Life	FAU12/13-4	1	Housing Contract Non-Compliance Issues	Tracy Cunningham	Dr. Corey King	N/A	N/A
Housing and Residential Life	FAU12/13-4	2	Untimely Completion of Announced Fire Drill - Boca Raton Campus	Tracy Cunningham	Dr. Corey King	N/A	N/A
Housing and Residential Life	FAU12/13-4	5	Non-Use of Mail Receipt Logs	Tracy Cunningham	Dr. Corey King	N/A	N/A
Karen Slattery ERCCD	FAU13/14-4	2	Need to Document Assignment of Keys to Center Employees	Lydia Bartram	Dr. Joel Herbst	N/A	N/A

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PARTIALLY IMPLEMENTED (7)							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
NCAA Compliance – Financial Aid	FAU11/12-3	1	Improvements Needed in the Overall Accuracy and Efficiency of Student-Athlete Scholarship Disbursement Process	Brian Battle / Tracy Bouloukos	Patrick Chun / Dr. Michele Hawkins	Management needs to ensure that the project with OIT to automate the financial data load from Banner to import to the NCAA CAI system is on schedule to go live in Fall 2014.	12/31/14
Athletics Ticket Revenue	FAU12/13-2	5	Inadequate Accountability for Game-Day Ticket Sales	Brian Battle	Patrick Chun	Management needs to ensure that the Human Resources Department is notified to have criminal background checks completed for all future student workers of the ATO involved in money handling.	10/1/14
Housing and Residential Life	FAU12/13-4	3	Incomplete Documentation of Health and Safety Inspections	Tracy Cunningham	Dr. Corey King	Management needs to ensure that the health and safety inspection documentation is timely, reviewed subsequent to completion, and retained in accordance with the university's records retention schedule.	2/28/15
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 established and maintained for all safety and security related training sessions conducted prior to the start of each semester.	1/5/15
Operational Audit of FAU	AG14-045	1	Textbook Affordability	Stacy Volnick / Rochelle Prince	Dr. John Kelly / Diane Alperin	Management needs to ensure that textbooks, including those offered by off-campus bookstore vendors, are timely posted on the University website in accordance with State law.	3/31/15

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PARTIALLY IMPLEMENTED (continued)							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Operational Audit of FAU	AG14-045	2	Purchasing Cards	Ed Schiff / Jessica Cohen	Stacey Semmel	Management needs to ensure that all receipts are signed and dated by the cardholder and forwarded to the reconciler/approver within 3 working days after receipt of the goods/services for commodities, and 6 working days after charges are incurred for travel as required by established pCard procedures; and, the Banner <i>Monthly pCard Reconciliation</i> reports are signed and dated by the approver to document 3-way reconciliations.	10/1/14
Operational Audit of FAU	AG14-045	3	Subcontractor Selection	Azita Dashtaki Dotiwala	Peter Thomson	There has not been any subcontractor project bids accepted that was not the lowest bid for us to evaluate compliance with the Auditor General's recommendation.	3/31/15