

AUDIT AND FINANCE COMMITTEE

Tuesday, November 13, 2018

SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF OCTOBER 1, 2017 THROUGH MARCH 31, 2018.

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 March 31, 2018, we reviewed a total of 10 recommendations resulting in the following conclusions:

- Four recommendations were found to be fully implemented;
- Two recommendations were partially implemented;
- One recommendation was no longer applicable; and,
- Three recommendations were indeterminate – pending follow-up during the current Federal Awards audit by the Florida Auditor General’s office.

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 10/1/17 - 3/31/18

IMPLEMENTED (4)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Student Government Association - Travel	FAU15/16-6	2	Travel Policy Non-Compliance Issues – Non-Student Employees/Student Groups	Eric Davidson	Dr. Corey King	N/A	N/A
Bank Account Reconciliations	FAU16/17-5	1	Timely Identification and Clearance of Reconciling Differences	Jessica Cohen	Stacey Bell	N/A	N/A
Bank Account Reconciliations	FAU16/17-5	2	Timeliness of Completion of Bank Account Reconciliations	Jessica Cohen	Stacey Bell	N/A	N/A
Bank Account Reconciliations	FAU16/17-5	3	Technical Compliance with Section 280.17, Florida Statutes	Jessica Cohen	Stacey Bell	N/A	N/A

PARTIALLY IMPLEMENTED (2)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Faculty Activity Reporting	FAU13/14-3	1	Need for Consistent Use of Faculty Activity Information Reporting (FAIR) System	Dr. Michele Hawkins	Dr. Bret Danilowicz	Management plans on implementing a comprehensive faculty activity reporting system to replace FAIR in 2019. The new system is 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. Furthermore, the university's Instruction and Research Data File (IRDF) for the 2019/20 reporting year (i.e., summer 2019, fall 2019, and spring 2020 semesters) is not due to the Florida BOG until October 2020.	10/31/20
University Meal Plans	FAU15/16-5	2	Incomplete Mandatory Campus Meal Plan Disclosures	Richard Hue / Kasia Kielbasa	Stacy Volnick	Due to the implementation of a new housing system starting in the fall 2018 semester, management had requested deferral of compliance testing of the follow-up emails sent by Business Services to residence hall students who did not initially enroll in a mandatory campus meal plan to determine if the communication included full disclosure of the plan contract terms and conditions.	10/1/18

FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
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NO LONGER APPLICABLE (1)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE`	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
FAU Pharmacy	FAU16/17-3	2	Money Control Deficiencies	Dr. Corey King	Dr. John Kelly	N/A *	N/A

* The FAU Pharmacy was permanently closed on 5/2/18.

INDETERMINATE – PENDING FOLLOW-UP OF THE FEDERAL AWARDS AUDIT (3)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Federal Awards Audit	AG18-189	46	Special Tests and Provisions – Disbursements – Prohibition on Escheating of Title IV Higher Education Act (HEA) Funds	Jessica Cohen	Stacey Bell	*	*
Federal Awards Audit	AG18-189	47	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files	Tracy Boulukos	Dr. Michele Hawkins	*	*
Federal Awards Audit	AG18-189	48	Special Tests and Provisions – Return of Title IV Higher Education Act (HEA) Funds	Tracy Boulukos	Dr. Michele Hawkins	*	*

* The Florida Auditor General's Office (OAG) is in the process of performing follow-up on the recommendations as part of their Federal Awards Audit for fiscal year ending 6/30/18. As such, the implementation status of these audit recommendations are indeterminate, pending follow-up by the OAG.