



Item: AF: I-1

AUDIT AND FINANCE COMMITTEE
Thursday, December 13, 2012

SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE SIX MONTH ENDING SEPTEMBER 30, 2012.

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 period of April 1 through September 30, 2012, we reviewed a total of 14 audit recommendations resulting in the following conclusions:

- Nine recommendations were found to be fully implemented; and,
- Five recommendations were partially implemented.

IMPLEMENTATION PLAN/DATE

We have obtained new expected implementation dates from the responsible auditees for the partially implemented recommendations. These recommendations will be subject to additional follow-up in the future.

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 4/1 - 9/30/12

IMPLEMENTED (9)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Student Government Association	FAU08/09-4	2	Improvement Needed in Annual SGA Budget Preparation and Recording Processes	Terry Mena / Robert Huffman	Dr. Charles Brown	N/A	N/A
Student Government Association	FAU08/09-4	6	Incomplete Compliance with Statutory Requirements for SGA Reserve Funds	Terry Mena / Robert Huffman	Dr. Charles Brown	N/A	N/A
Operational Audit of FAU	AG12-095	1	Identity Theft Prevention Program	Stacey Semmel	Dennis Crudele	N/A	N/A
Operational Audit of FAU	AG12-095	9	Purchasing Cards	Ed Schiff	Dennis Crudele	N/A	N/A
Operational Audit of FAU	AG12-095	10	Property Inventory Accountability	Stacey Semmel	Dennis Crudele	N/A	N/A
Office of International Programs	FAU11/12-4	1	Unsigned International Exchange Agreements	Dr. Catherine Meschievitz	Dr. Edward Pratt	N/A	N/A
Office of International Programs	FAU11/12-4	2	Incomplete Supporting Documentation for FAU Study Abroad Applications	Dr. Catherine Meschievitz	Dr. Edward Pratt	N/A	N/A
Office of International Programs	FAU11/12-4	3	Improvement Needed in Accountability for Money Collections	Dr. Catherine Meschievitz	Dr. Edward Pratt	N/A	N/A
Student Fees	FAU11/12-5	1	Untimely Remittance of Building & Capital Improvement Fees	Stacey Semmel	Dennis Crudele	N/A	N/A

FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
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PARTIALLY IMPLEMENTED (5)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Operational Audit of FAU	AG12-095	3	Textbook Affordability	Stacy Volnick	Dennis Crudele	Management needs to ensure that the proposed updated draft of Regulation 3.004 – <i>Textbook Adoption</i> making it mandatory for textbook orders to be timely submitted to the campus bookstores is presented to the Board for approval.	7/1/13*
Operational Audit of FAU	AG12-095	6	Decentralized Collections – Athletics	Michael Boele / Elizabeth Knips	Patrick Chun	Management needs to ensure that: 1) A mail receipt log is used for collections received through the mail; 2) Transfer documents are used to evidence the transfer of collections between employees; and, 3) There is a separation of incompatible duties.	12/31/12
Operational Audit of FAU	AG12-095	8	Student Government Expenses	Terry Mena / Robert Huffman	Dr. Charles Brown	Management needs to ensure that all account managers using A&S fee funds attend the fiscal training workshops and OIG has to review (post-training) expense payments to verify compliance with the SG Accounting & Budget Office Manual.	11/2/12
Student Government Association	FAU08/09-4	3	Untimely Submission of Travel Authorization Requests	Terry Mena / Robert Huffman	Dr. Charles Brown	Management needs to ensure that all travelers comply with FAU Travel Policy which states that all Travel Authorizations (TAs) are required to be prepared and approved electronically on the Banner travel system prior to travel.	2/28/13
Student Government Association	FAU08/09-4	7	Money Collection Accountability Deficiencies	Terry Mena / Robert Huffman	Dr. Charles Brown	Management needs to ensure that all SG departments which collect revenue (other than A&S fees) comply with the revised <i>Check or Money Handling Policies</i> .	11/2/12

* Could be sooner depending on BOT meeting schedule.