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.

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.

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

Presented by: Mr. Morley Barnett, Inspector General Phone: 561-297-3682
<table>
<thead>
<tr>
<th>AUDIT TITLE</th>
<th>AUDIT REPORT #</th>
<th>AUDIT RECOMMENDATION #</th>
<th>COMMENT TITLE</th>
<th>AUDITEE</th>
<th>RESPONSIBLE MANAGER</th>
<th>PENDING ISSUES</th>
<th>NEW EXPECTED IMPLEMENTATION DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telecommunications</td>
<td>FAU14/15-3</td>
<td>2</td>
<td>Password Management for Access to Telecommunications Systems</td>
<td>Kenneth Rothhaar</td>
<td>Jason Ball</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**IMPLEMENTED (1)**

<table>
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<tbody>
<tr>
<td>Karen Slattery</td>
<td>FAU13/14-4</td>
<td>1</td>
<td>Money Control Deficiencies</td>
<td>Lydia Bartram</td>
<td>Dr. Joel Herbst</td>
<td>Reconciliation of revenues between the Center’s subsidiary system, Procare, and general ledger needs improved documentation of differences – typically timing differences in revenue recognition and transactions posting errors.</td>
<td>12/31/15</td>
</tr>
</tbody>
</table>

**PARTIALLY IMPLEMENTED (1)**