

FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 1/1- 3/31/12

IMPLEMENTED (6)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Federal Awards	AG11-167	107	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions	James Wilkie	Dr. Barry Rosson	N/A	N/A
Central Cashier's Office	FAU11/12-2	1	Inadequate Documentation of Review of Web Credit Card Collections	Stacey Semmel	Dennis Crudele	N/A	N/A
Operational Audit of FAU	AG12-095	2	Collection of Social Security Numbers	Dennis Crudele	Dr. Mary Jane Saunders	N/A	N/A
Operational Audit of FAU	AG12-095	5	Student Fees – Repeated Enrollment	Dr. Norman Kaufman / Harry Demik	Dr. Brenda Claiborne / Dr. Gitanjali Kaul	N/A	N/A
Operational Audit of FAU	AG12-095	4	Distance Learning Fee	Dr. Monica Orozco	Dr. Brenda Claiborne	N/A	N/A
Operational Audit of FAU	AG10-131	15	Environmental and Security Controls	Jason Ball	Dr. Gitanjali Kaul	N/A	N/A

PARTIALLY IMPLEMENTED (1)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Operational Audit of FAU	AG12-095	7	Complimentary Athletic Event Tickets	Michael Boele/ Melanie Angel	Melissa Dawson	Management needs to ensure that the newly-created form acknowledging the number of complimentary tickets being handed out to the Compliance Department employee for distribution at each athletic event is utilized during the 2012-13 season for football and men's/women's basketball.	2/28/13

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NO LONGER APPLICABLE (1)							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
Operational Audit of FAU	AG12-095	6	Decentralized Collections – OWL CARD Center	Stacy Volnick	Dennis Crudele	N/A **	N/A

** Management has indicated that there is not a cost-beneficial way to fully implement the recommendation, as intended. Management has elected to accept the residual risk of conducting the Owl Card Center’s cashiering operations in its current form.