

FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 07/01/09 – 12/31/09

IMPLEMENTED (4)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
FAU – Operational Audit	AG08-048	9	Energy Performance-Based Agreement	James Baker	Tom Donaudy	N/A	N/A
FAU – Operational Audit	AG08-048	14	Institutes and Centers Reporting	Dr. Edwin Bemmell	Dr. Michael Moriarty	N/A	N/A
Athletics Ticket Revenue	FAU04/05-6	3.4	Incomplete Documentation and Accountability for End-of-Shift Balancing of Daily Money Collections of Ticket Sellers	Michael Boele/ Christine Davis	Craig Angelos	N/A	N/A
Athletics Ticket Revenue	FAU04/05-6	3.8	Inadequate Accountability for Game-Day Ticket Sales	Michael Boele/ Christine Davis	Craig Angelos	N/A	N/A

PARTIALLY IMPLEMENTED (3)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
NCAA Eligibility Compliance	FAU08/09-2	1	Squad and Eligibility Checklists	Ed Hayward	Craig Angelos	Management needs to ensure that team squad lists properly reflect only eligible student-athletes for the current period and a bi-weekly tracking report of walk-ons is generated.	01/04/10
NCAA Eligibility Compliance	FAU08/09-2	2.1	Documentation Deficiencies Related to Student-Athlete Eligibility	Ed Hayward	Craig Angelos	Management needs to ensure that documentation supporting student-athlete eligibility is complete and properly maintained.	02/22/10
NCAA Eligibility Compliance	FAU08/09-2	2.2	Monitoring Deficiencies Related to Student-Athlete Eligibility	Ed Hayward	Craig Angelos	Management needs to ensure that determinations of freshman eligibility consistent with NCAA regulations are documented and periodic, documented evaluations of the NCAA Compliance Assistant database are performed.	02/22/10

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NOT IMPLEMENTED (1)							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE`	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
NCAA Eligibility Compliance	FAU08/09-2	3	Incomplete Student-Athlete Eligibility Written Procedures	Ed Hayward	Craig Angelos	Management needs to ensure that the written eligibility compliance procedures are updated to include the policies, procedures, and documentation necessary to support an effective monitoring program.	02/22/10

NO LONGER APPLICABLE (4)							
AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE`	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
FAU – Operational Audit	AG08-048	2.1	Decentralized Collections – Campus Recreation	Eric Hawkes	Dr. Charles Brown	N/A *	N/A
FAU – Operational Audit	AG08-048	6	Student Government Expenses	Terry Mena/ Tiffany Weimar	Dr. Charles Brown	N/A *	N/A
FAU – Operational Audit	AG08-048	12	Insurance Coverage	Dennis Crudele	Dr. John Pritchett	N/A *	N/A
Federal Awards	AG09-144	108	Allowable Costs/Cost Principles – Time-and-Effort	Dr. Edwin Bemmell	Dr. Michael Moriarty	N/A **	N/A

* Per inquiry of personnel from the Auditor General's Office, we noted that during fieldwork for the Auditor General's most recent (for fiscal year ended 6/30/09) Operational Audit of FAU, it was determined that the abovementioned recommendation was not implemented. As such, we anticipate that this recommendation will be replaced by one with similar comments. We will perform testwork on the new recommendation during the appropriate future follow-up cycle. The report for the Operational Audit is scheduled to be issued in March 2010.

** Per inquiry of personnel from the Auditor General's Office, we noted that during fieldwork for the Auditor General's most recent (for fiscal year ended 6/30/09) Federal Awards Audit, it was determined that the abovementioned recommendation was not implemented. As such, we anticipate that this recommendation will be replaced by one with similar comments. We will perform testwork on the new recommendation during the appropriate future follow-up cycle. The report for the Federal Awards Audit is scheduled to be issued in March 2010.