

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 01/01/09 – 03/31/09**

**IMPLEMENTED (8)**

<b>AUDIT TITLE</b>	<b>AUDIT REPORT #</b>	<b>AUDIT RECOMMENDATION #</b>	<b>COMMENT TITLE</b>	<b>AUDITEE</b>	<b>RESPONSIBLE MANAGER</b>	<b>PENDING ISSUES</b>	<b>NEW EXPECTED IMPLEMENTATION DATE</b>
Federal Awards Audit	AG09-144	103	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files	Carole Pfeilsticker	Dr. Michael Armstrong	N/A	N/A
Undergraduate Admissions	FAU08/09-1	2	Incomplete Money Collections Records – Application Fees & Freshman Tuition Deposits	Barbara Pletcher	Dr. Michael Armstrong	N/A	N/A
Undergraduate Admissions	FAU08/09-1	3	Inadequate Accountability for Monies Deposited with the Central Cashier’s Office – Application Fees & Freshman Tuition Deposits	Barbara Pletcher	Dr. Michael Armstrong	N/A	N/A
Undergraduate Admissions	FAU08/09-1	5	Untimely Delivery of Money Deposits to the Central Cashier’s Office – Application Fees	Barbara Pletcher	Dr. Michael Armstrong	N/A	N/A
Undergraduate Admissions	FAU08/09-1	6	Inadequate Support for Online Credit Card Refunds – Application Fees & Freshman Tuition Deposits	Barbara Pletcher	Dr. Michael Armstrong	N/A	N/A
Undergraduate Admissions	FAU08/09-1	7	Incomplete Documentation of Periodic Reconciliations of Money Collection Records – Application Fees & Freshman Tuition Deposits	Barbara Pletcher	Dr. Michael Armstrong	N/A	N/A
Undergraduate Admissions	FAU08/09-1	8	Improvement Needed in Accountability for Employee Key & Combination Assignments	Barbara Pletcher	Dr. Michael Armstrong	N/A	N/A
Undergraduate Admissions	FAU08/09-1	9	Lack of Written Security Procedures	Barbara Pletcher	Dr. Michael Armstrong	N/A	N/A

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**PARTIALLY IMPLEMENTED (4)**

<b>AUDIT TITLE</b>	<b>AUDIT REPORT #</b>	<b>AUDIT RECOMMENDATION #</b>	<b>COMMENT TITLE</b>	<b>AUDITEE</b>	<b>RESPONSIBLE MANAGER</b>	<b>PENDING ISSUES</b>	<b>NEW EXPECTED IMPLEMENTATION DATE</b>
FAU – Operational Audit	AG08-048	6	Student Government Expenses	Terry Mena/ Tiffany Weimar	Dr. Charles Brown	Management needs to ensure that all SG departments submit approved requisitions for purchase orders prior to accepting receipt of goods/services and incurring obligations to pay vendors in order to comply with the University's Purchasing Manual.	10/01/09
FAU – Operational Audit	AG08-048	9	Energy Performance-Based Agreement	James Baker	Tom Donaudy	The Office of General Counsel needs to approve a new energy performance-based agreement with the contractor.	05/29/09
FAU – Operational Audit	AG08-048	12	Insurance Coverage	Dr. Ken Jessell	President Frank Brogan	Management needs to ensure that: 1) independent commercial real estate appraisers completed their appraisals of all buildings on all campuses to determine the actual cash value (ACV); 2) an updated certificate of insurance coverage has been submitted to the State's Division of Risk Management; and, 3) written policies and procedures have been developed to address the level of insurance coverage to be maintained for the University's buildings and other property.	05/15/09
Undergraduate Admissions	FAU08/09-1	1	Florida Residency Determination for Online Student Applicants	Barbara Pletcher	Dr. Michael Armstrong	Management needs to ensure that Undergraduate Admissions Office personnel document their residency check for online applications of student applicants sampled.	04/30/09