

**AUDIT AND COMPLIANCE COMMITTEE**

Tuesday, March 26, 2019

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS  
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF APRIL 1  
THROUGH DECEMBER 31, 2018**

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**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 nine months ended December 31, 2018, we reviewed a total of 11 audit recommendations resulting in the following conclusions:

- Seven recommendations were found to be fully implemented;
- Two recommendations were partially implemented;
- One recommendation was not implemented; and,
- One recommendation was indeterminate – pending follow-up during the current Federal Awards audit by the Florida Auditor General’s Office.

**IMPLEMENTATION PLAN/DATE**

Not Applicable.

**FISCAL IMPLICATIONS**

Not Applicable.

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

**Presented by:**                  Stacy Volnick, VP – Administrative Affairs & Chief Administrative Officer  
**Phone:** 561-297-6319

**FAU-OIG  
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS  
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 4/1 - 12/31/18**

**IMPLEMENTED (7)**

<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>
University Meal Plans	FAU15/16-5	2	Incomplete Mandatory Campus Meal Plan Disclosures	Richard Hue / Kasia Kielbasa	Stacy Volnick	N/A	N/A
Minor Construction Projects	FAU17/18-1	1	Subcontractor/Vendor Selection – Compliance with BOG / University Procurement Regulations and Bidding Procedures	Numa Rais	Stacy Volnick	N/A	N/A
Minor Construction Projects	FAU17/18-1	3	Insurance & License Monitoring of Trade Vendors/Contractors	Numa Rais	Stacy Volnick	N/A	N/A
Minor Construction Projects	FAU17/18-1	4	Non-Compliance with Bonding Requirements – Florida Statutes 1010.07 & 255.05	Numa Rais	Stacy Volnick	N/A	N/A
Minors on Campus	FAU17/18-3	1	Oversight of Third-Party Youth Camps and Programs	Karen McDaniels	Dr. Corey King	N/A	N/A
Minors on Campus	FAU17/18-3	2	Policy Compliance by FAU-Sponsored Youth Camps/Programs	Karen McDaniels	Dr. Corey King	N/A	N/A
Minors on Campus	FAU17/18-3	3.1	Money Collection Controls – FAU-Sponsored Youth Camps/Programs (TOPS Piano and Creative Writing Camp)	Taina Teran-Campbell	Dr. Michael Horswell	N/A	N/A

**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 4/1 - 12/31/18**

<b>PARTIALLY IMPLEMENTED (2)</b>							
<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>
Minor Construction Projects	FAU17/18-1	2	Documentation Deficiencies Related to the Administration of Minor Construction Projects	Numa Rais	Stacy Volnick	The OIG needs to review the updated policies and procedures related to the administration of minor construction projects once they have been approved by the Vice President.	4/1/19
Minors on Campus	FAU17/18-3	3	Money Collection Controls – FAU-Sponsored Youth Camps/Programs (Architecture Career Discovery Summer Program)	Jerry Clinton	Dr. Wesley Hawkins	No cash/checks/money orders were received as payment for the Architecture Career Discovery Summer Program during summer 2018 after the <i>Departmental Check/Cash Handling Procedures</i> were finalized and distributed on July 19, 2018. The OIG will review the money collection records for all program participant fees received during the summer 2019 program.	5/1/19

<b>NOT IMPLEMENTED (1)</b>							
<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>
Accounts Payable	FAU17/18-4	2	Non-Submission of Spend Authorizations for Travel Reimbursements	Jessica Cohen	Stacey Bell	The OIG needs to perform compliance testing to ensure approved Spend Authorizations are submitted on Workday for all required non-employee travel. The Controller's Office is currently involved in the testing phase and is planning to rollout a policy to ensure that Spend Authorizations are submitted for authorized travelers in all cases.	3/31/19

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SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS  
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**INDETERMINATE – PENDING FOLLOW-UP OF THE FEDERAL AWARDS AUDIT (1)**

<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	AG18-189	2	Schedule of Expenditures of Federal Awards	Jessica Cohen	Stacey Bell	*	*

\* The Florida Auditor General's Office (OAG) is in the process of performing follow-up on the recommendation as part of their Federal Awards Audit for fiscal year ending 6/30/18. As such, the implementation status of the audit recommendation is indeterminate, pending follow-up by the OAG.