



Item: AC: I-3

## AUDIT AND COMPLIANCE COMMITTEE

Tuesday, November 14, 2017

**SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF OCTOBER 1, 2016 THROUGH JUNE 30, 2017.**

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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 June 30, 2017, we reviewed a total of eleven recommendations resulting in the following conclusions:

- Nine recommendations were found to be fully implemented;
- One recommendation was partially implemented, and,
- One recommendation is pending additional information which is expected to be available for review during the first quarter of 2018.

### 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:** Mr. Morley Barnett, Inspector General

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**FAU-OIG**  
**SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS**  
**SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 10/1/16 - 6/30/17**

**IMPLEMENTED (9)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Lifelong Learning Society	FAU15/16-3	1	Money Collections Control Weaknesses – LLS Boca Raton	Dr. Herbert Shapiro	Dr. Diane Alperin	N/A	N/A
Lifelong Learning Society	FAU15/16-3	2	Inadequate Accountability for Student Refunds – LLS Boca Raton	Dr. Herbert Shapiro	Dr. Diane Alperin	N/A	N/A
Research – Effort Reporting	FAU15/16-4	1	Need for Updated Policies & Procedures and Timely Completion of Effort Certifications	Heather Saunders	Dr. Daniel Flynn	N/A	N/A
Student Government Association - Travel	FAU15/16-6	1	Travel Policy Non-Compliance Issues – Student Travel Awards	Grecia Viera	Dr. Corey King	N/A	N/A
Operational Audit of FAU	AG16-134	2	Florida Residency	Tracy Boulukos	Dr. Michele Hawkins	N/A	N/A
Performance Based Funding Data Integrity	FAU16/17-1	1	Timeliness of Data File Submissions	Zhiyuan Ma	Jason Ball	N/A	N/A
Central Cashier's Office	FAU16/17-2	1	Money Collection Records	Jessica Cohen	Stacey Semmel	N/A	N/A
FAU Pharmacy	FAU16/17-3	1	Inventory Accountability Deficiencies	Dr. Corey King	Dr. John Kelly	N/A	N/A
FAU Pharmacy	FAU16/17-3	3	Enhancing Controls For Invoice Payments	Dr. Corey King	Dr. John Kelly	N/A	N/A

**PARTIALLY IMPLEMENTED (1)**

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Student Government Association - Travel	FAU15/16-6	2	Travel Policy Non-Compliance Issues – Non-Student Employees/Student Groups	Grecia Viera	Dr. Corey King	Management needs to ensure that required <i>Notification to Travel</i> forms are completed and submitted at least ten business days in advance of the trip via Owl Central as required by the current <i>Student Travel Procedures</i> .	10/1/17

**FAU-OIG  
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS  
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 10/1/16 – 6/30/17**

<b>Implementation Status Pending (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>
Faculty Activity Reporting	FAU13/14-3	1	Need for Consistent Use of FAIR System	Dr. Michele Hawkins	Dr. Gary Perry	The OIG needs to perform compliance testing to determine that: 1) Faculty instructional and non-instructional activities reported in the university's annual Instruction and Research Data File (IRDF) for the 2016/17 reporting period agreed to appropriate manual records and/or electronic supporting documentation from the FAIR and Banner/Workday systems; and 2) Annual performance evaluations are signed by the faculty member and the supervisor performing the evaluation. *	10/31/17

\* Management has asserted that the recommendation is effectively implemented. However, we didn't perform any testwork. The Office of Institutional Effectiveness & Analysis (IEA), indicated that the university's Instruction and Research Data File (IRDF) for the 2016/17 reporting year (i.e., summer 2016, fall 2016, and spring 2017 semesters) is not due to the Florida BOG until October 23, 2017. Therefore, we will follow-up on this recommendation during the first quarter of 2018 to determine the implementation status.