



Item: AF: I-2

AUDIT AND FINANCE COMMITTEE
Thursday, February 16, 2012

SUBJECT: REVIEW OF SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF OCTOBER 1 THROUGH DECEMBER 31, 2011.

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 three months ended December 31, 2011, we reviewed a total of three audit recommendations resulting in the following conclusions:

- One recommendation was found to be fully implemented; and,
- Two recommendations were partially implemented.

IMPLEMENTATION PLAN/DATE

We have obtained new expected implementation dates from the auditees responsible for the partially implemented recommendations. These recommendations will be subject to additional follow-up in the future.

FISCAL IMPLICATIONS

Not Applicable.

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

Presented by: Mr. Morley Barnett, Inspector General

Phone: 561-297-3682

FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 10/1 - 12/31/11

IMPLEMENTED (1)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Employee Benefits Deductions	FAU10/11-5	1	Need for Improved Written Desktop Procedures	James Acton	Dennis Crudele	N/A	N/A

PARTIALLY IMPLEMENTED (2)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Student Government Association	FAU08/09-4	3	Untimely Submission of Travel Authorization Requests	Terry Mena / Ayden Maher / Heather Bishara	Dr. Charles Brown	Management needs to ensure that all travelers comply with FAU Travel Policy which states that all Travel Authorizations (TAs) are required to be prepared and approved electronically on the Banner travel system prior to travel.	4/1/12
Student Government Association	FAU08/09-4	7	Money Collection Accountability Deficiencies	Terry Mena / Ayden Maher / Heather Bishara	Dr. Charles Brown	Management needs to ensure that the <i>Check or Money Handling Policies</i> in the SG Accounting & Budget Office Manual are revised and approved by the appropriate SG management, and there is compliance with the <i>Check or Money Handling Policies</i> once approved.	4/1/12