

FAU-OIG
SUMMARY OF FOLLOW-UP ON AUDIT RECOMMENDATIONS
SCHEDULED TO BE IMPLEMENTED DURING THE PERIOD OF 01/01/08 - 03/31/08

IMPLEMENTED (14)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
FAU – Operational Audit	AG08-048	2.2	Decentralized Collections – Athletics	Michael Boele	Craig Angelos	N/A	N/A
FAU – Operational Audit	AG08-048	2.5	Decentralized Collections – College of Business	Dr. Dennis Coates	Dr. John Pritchett	N/A	N/A
FAU – Operational Audit	AG08-048	7	Purchasing Cards	Ed Schiff	Dr. Ken Jessell	N/A	N/A
FAU – Operational Audit	AG08-048	8	Competitive Selection	Dr. Ken Jessell	President Frank Brogan	N/A	N/A
FAU – Operational Audit	AG08-048	20	Disaster Recovery	Dr. Jeff Schilit	Dr. John Pritchett	N/A	N/A
FAU – Operational Audit	AG08-048	22	Security Control Structure	Dr. Jeff Schilit	Dr. John Pritchett	N/A	N/A
Financial Audit	AG08-109	1.1	Information Technology – Application Access Control Procedures	Deb Brooks / Bob Pope	Dr. Ken Jessell / Dr. Jeff Schilit	N/A	N/A
Financial Audit	AG08-109	1.2	Information Technology – Application Access Control Procedures	Deb Brooks / Bob Pope	Dr. Ken Jessell / Dr. Jeff Schilit	N/A	N/A
Financial Audit	AG08-109	1.3	Information Technology – Application Access Control Procedures	Deb Brooks / Bob Pope	Dr. Ken Jessell / Dr. Jeff Schilit	N/A	N/A
Financial Audit	AG08-109	1.4	Information Technology – Application Access Control Procedures	Deb Brooks / Bob Pope	Dr. Ken Jessell / Dr. Jeff Schilit	N/A	N/A
Athletics Ticket Revenue	FAU04/05-6	1.1	Incomplete Customer Phone/Mail/Fax Ticket Order Forms	Michael Boele	Craig Angelos	N/A	N/A
Student Employment	FAU06/07-5	4	Lack of Policy for Terminated Student Employees with no Assignment Activity	El pagnier Hudson	Dr. Ken Jessell	N/A	N/A
Construction	FAU07/08-2	1	Incomplete Supporting Documentation for Billings Submitted by Construction Managers	Robert Richmond	Tom Donaudy	N/A	N/A
Construction	FAU07/08-2	3	Inadequate Review of CM's Billings for Profit & Overhead Fees	Robert Richmond	Tom Donaudy	N/A	N/A

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PARTIALLY IMPLEMENTED (8)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
FAU – Operational Audit	AG08-048	6	Student Government Expenses	Abe Cohen / Terry Mena	Dr. Charles Brown	Management needs to ensure that purchase orders are issued prior to receiving the goods/services and vendor invoices, and goods/services are received prior to issuing payment.	09/29/08
FAU – Operational Audit	AG08-048	17	Property Deletions	Stacey Semmel	Dr. Ken Jessell	Management needs to ensure that two Property Management Department employees sign for and witness proper disposal of deleted property item(s); and a user department employee signs for and witnesses the pick-up of the property item(s) and approves the removal of assets from the department.	07/31/08
Athletics Ticket Revenue	FAU04/05-6	1.2	Inadequate Documentation of Receipt of Complimentary Tickets	Michael Boele	Craig Angelos	Management needs to ensure that all persons who receive complimentary tickets sign an appropriate control document to acknowledge receipt of the tickets, and the signatures reconcile to the total number of tickets sold (issued) on the <i>game-day ticket reconciliation worksheets</i> .	09/30/08
Athletics Ticket Revenue	FAU04/05-6	3.8	Inadequate Accountability for Game-Day Ticket Sales	Michael Boele	Craig Angelos	Management needs to ensure that ticket seller's game-day sales reconciliation sheets are properly completed for all athletic events.	09/30/08
Housing and Residential Life	FAU06/07-6	1.2	Ineffective Monitoring of Residents Revenue	Jill Eckardt	Dr. Charles Brown	Management needs to ensure that a report used to determine academic eligibility for student housing is reviewed weekly.	10/31/08
Housing and Residential Life	FAU06/07-6	1.3	Ineffective Monitoring of Residents Revenue	Jill Eckardt	Dr. Charles Brown	Management needs to ensure that the collections report indicating the students' current outstanding housing balances is automated and reviewed daily.	10/31/08

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PARTIALLY IMPLEMENTED (continued)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
Housing and Residential Life	FAU06/07-6	4	Inadequate Documentation of Health and Safety Inspections	Jill Eckardt	Dr. Charles Brown	Jupiter housing personnel needs to ensure that re-inspections of rooms with violations are performed within 48 hours of the original inspection dates.	09/30/08
Construction	FAU07/08-2	2	Lack of Documentation Supporting the CM's Labor Burden Rate	Robert Richmond	Tom Donaudy	Management needs to obtain sufficient documentation to correctly recalculate the billing for the CM's labor charges.	09/30/08

NO LONGER APPLICABLE (1)

AUDIT TITLE	AUDIT REPORT #	AUDIT RECOMMENDATION #	COMMENT TITLE	AUDITEE	RESPONSIBLE MANAGER	PENDING ISSUES	NEW EXPECTED IMPLEMENTATION DATE
FAU – Operational Audit	AG08-048	3	OWL Card Program	Stacy Volnick	Dr. Ken Jessell	N/A *	N/A

* Management indicated that there is not a cost-beneficial way to fully implement the recommendation, as intended. Management has elected to accept the residual risk of conducting the Owl Card program in its current form.