

**Follow Up Review – Florida Auditor General
Operational Audit (Report No. 2013-035)**

| No. | Topic | Audit Finding | Status | Comments |
|------------|-----------------------------------|---|--------------------|---|
| 1 | Electronic Fund Transfers | Accounting and control procedures related to electronic transfers of funds had not been adopted by the Board and did not address the need for, or use of, electronic signatures when conducting electronic transactions between the College and other entities. | Resolved | Accounting and control Procedures were adopted by the Board in December 2012. |
| 2 | Identity Theft Prevention Program | The College had not provided the required training to College employees who have access to accounts or personally identifiable information. | Resolved | A training program has been developed and deployed with a tracking mechanism. |
| 3 | Textbook Affordability | <p>*The College’s policies regarding course textbooks and related materials were outdated and did not include certain requirements prescribed within the Florida Statute or State Board of Education Rules.</p> <p>*Certifications from faculty or department heads attesting that all ordered course textbooks and related materials would be used had not been obtained.</p> <p>*College policy permits faculty at each campus to adopt differing sets of textbooks or instructional materials for the same course. This is contrary to the recommendation of the Textbook Affordability Workgroup - to use course-wide adoptions for courses with many sections (a best practice).</p> | In-Progress | <p>6Hx28:4-09 Instructional Materials Policy was revised to include requirements prescribed within the Florida Statutes and SBE Rules. The revised policy was approved by the DBOT in September 2013.</p> <p>The Certification process is underway.</p> <p>The revised policy permits the adoption of two sets of instructional materials for the same course per campus.</p> |

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| 4 | Student Residency Status | Four students (out of a sample of 25) were reclassified from the status of non-Florida resident to Florida resident for tuition purposes. Evidence was not provided to support the reclassification status. Specifically, evidence that demonstrates the students was not residing in Florida for the sole purpose of pursuing an education. | In-Progress | The College is in the process of notifying and training all authorized personnel of the requirements needed to authenticate residency reclassification with supporting documentation. |
| 5 | Competitive Selection of Subcontractors | The College did not monitor the subcontractor selection process of contracted Construction Management Entities. | In-Progress | Procedures are being developed to monitor the bid opening and bid tabulation process performed by Construction Management Entities when applicable. |
| 6 | Access Privileges | Access privileges to IT applications remained active for 30 to 71 days for 5 employees after they terminated employment from the College. | In-Progress | Procedures are being developed by Human Resources and OIT to ensure that access privileges of terminated employees are deactivated in a timely manner. |