

**Board of Governors – State University System of Florida  
Audit and Compliance Committee Work Plan**

**BOG Lead:** Norman Tripp  
**Additional BOG Members:** John Dasburg, Charles Edwards, Frank Martin, Tico Perez, Gus Stavros, John Temple, and Zach Zachariah  
**Lead Staff:** Derry Harper/Lori Clark  
 Office of the Inspector General and Director of Compliance (OIGC)

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- Goals and Deliverables:**
- I. Approve Charters for the Audit and Compliance Committee (AACC) and the Office of the Inspector General and Director of Compliance
  - II. Develop and Approve BOG Office and SUS Compliance Program
  - III. Approve Office of the Inspector General and Director of Compliance (OIGC) Policies and Procedures
  - IV. Approve OIGC Work Plan
  - V. Adopt Procedures for Monitoring University Audit and Compliance Activities
  - VI. Approve BOG Office Internal Audit Work Plan
  - VII. Accept OIGC Annual Report
  - VIII. Coordinate Response to Auditor General Operational Audit and Six-Month Follow-up
  - IX. Annual Review of *Audit and Compliance Committee Charter*
  - X. FAMU Task Force Project: Follow-up on Recommendations

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**I. Audit and Compliance Committee and OIGC Charters**

| Actions/Deliverables                      | Lead Person(s) Responsible | Start Date |         | End Date |                | Comments |
|---|----------------------------|------------|---------|----------|----------------|----------|
|   |                            | Planned    | Actual  | Planned  | Actual         |          |
| I.A. AACC: Discuss current Charter drafts | Tripp                      | 11/5/08    | 11/5/08 | 11/5/08  | <u>1/28/09</u> |          |

|   |                              |                                |                                |                                |                                |  |
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| <p><b>I.B. AACC: Review final Charters for recommendation to full Board</b></p>                     | <p>Tripp</p>                 | <p>1/29/09</p>                 | <p><a href="#">1/28/09</a></p> | <p>1/29/09</p>                 | <p><a href="#">1/28/09</a></p> | <p>Revision process will be handled by email or conference call.</p> <p>11/19/08 - Derry Harper met with SUS State University Audit Council members to discuss Charter drafts.</p> <p><a href="#">The AACC met 1/28/09 and discussed comments and suggestions by all interested parties.</a></p> <p><a href="#">The OIGC Charter will be revised and submitted for review and approval once the AACC Charter is approved by the Board.</a></p> <p><a href="#">The AACC Charter was approved by the Committee on 1/28/09. The OIGC Charter will be reviewed and approved after the process is completed for the Audit and Compliance Committee Charter.</a></p> |
| <p><b>I.C. Board: Approval of <a href="#">AACC Charter</a></b></p>                                  | <p>Tripp</p>                 | <p>3/26/09</p>                 |                                | <p>3/26/09</p>                 |                                |  |
| <p><b>I.D. AACC: Review final <a href="#">OIGC Charter for recommendation to full Board</a></b></p> | <p><a href="#">Tripp</a></p> | <p><a href="#">11/5/08</a></p> | <p><a href="#">6/18/09</a></p> | <p><a href="#">6/18/09</a></p> |                                |  |

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| <a href="#">I.E. Board: Approval of OIGC Charter</a> | Tripp | <a href="#">8/6/09</a> |  | <a href="#">8/6/09</a> |  |  |
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**II. SUS Compliance Program Plan**

| Actions/Deliverables                                     | Lead Person(s) Responsible | Start Date              |        | End Date                |        | Comments  |
|--|----------------------------|-------------------------|--------|-------------------------|--------|---|
|  |                            | Planned                 | Actual | Planned                 | Actual |   |
| II.A. AACC: Discuss proposed SUS Compliance Program Plan | Temple                     | <a href="#">6/18/09</a> |        | <a href="#">6/18/09</a> |        | Report from work group on the results of their research of current trends in compliance area. |
| II.B. AACC: Adopt SUS Compliance Program Plan            | Temple and Tripp           | <a href="#">9/24/09</a> |        | <a href="#">9/24/09</a> |        |   |

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**III. OIGC Policies and Procedures**

| Actions/Deliverables                                     | Lead Person(s) Responsible | Start Date |        | End Date |        | Comments   |
|--|----------------------------|------------|--------|----------|--------|--|
|  |                            | Planned    | Actual | Planned  | Actual |  |
| III.A. AACC: Discuss proposed OIGC Policies & Procedures | Stavros                    | 6/18/09    |        | 6/18/09  |        | Determine when OIGC will be the subject of Auditor General Quality Assurance Review. |
| III.B. AACC: Approve OIGC Policies & Procedures          | Stavros and Tripp          | 9/24/09    |        | 9/24/09  |        |  |

**IV. Audit and Compliance Committee Work Plan**

| Actions/Deliverables                             | Lead Person(s) Responsible | Start Date |                         | End Date |                         | Comments  |
|--|----------------------------|------------|-------------------------|----------|-------------------------|---|
|  |                            | Planned    | Actual                  | Planned  | Actual                  |   |
| IV.A. AACC: Discuss proposed OIGC work plan      | Tripp                      | 11/5/08    | 11/5/08                 | 11/5/08  | 11/5/08                 | Committee discussed OIGC and AACC Summary Work Plan. The Committee will now need to review this document and provide guidance and prioritization. |
| IV.B. AACC: Adopt <a href="#">AACC</a> work plan | Tripp                      | 1/29/09    | <a href="#">1/28/09</a> | 1/29/09  | <a href="#">1/28/09</a> | <a href="#">1/28/09 - The AACC adopted the <u>Committee Work Plan</u>.</a>  |

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| V. Monitoring University Audit and Compliance Activities                                     |                            |                 |         |                 |         |  |
|--|----------------------------|-----------------|---------|-----------------|---------|--|
| Actions/Deliverables   | Lead Person(s) Responsible | Start Date      |         | End Date        |         | Comments   |
|  |                            | Planned         | Actual  | Planned         | Actual  |  |
| V.A. AACC: Discuss Committee's role in monitoring university audit and compliance activities | Edwards                    | 11/5/08         | 11/5/08 | 11/5/08         | 11/5/08 | This is part of the discussion of the AACC Charter draft. The completion date for this item will coincide with that of the Charter approval. |
| V.B. AACC: Review proposed procedures for appropriately monitoring university reports        | Edwards and Tripp          | <u>6/18/09</u>  |         | <u>6/18/09</u>  |         |  |
| VI. BOG Office Audit Work Plan   |                            |                 |         |                 |         |  |
| Actions/Deliverables   | Lead Person(s) Responsible | Start Date      |         | End Date        |         | Comments   |
|  |                            | Planned         | Actual  | Planned         | Actual  |  |
| VI.A. AACC: Discuss draft of Risk-based Audit Work Plan of BOG Office                        | Zachariah                  | <u>11/5/08</u>  |         | <u>6/18/09</u>  |         | Committee will receive status report on BOG Office Risk Assessment process.  |
| VI.B. Board: Approve Audit Work Plan of BOG Office for staff implementation.                 | Tripp                      | <u>9/24/09</u>  |         | <u>12/10/09</u> |         | Committee will review and adopt 2009 Audit Work Plan.  |
| VII. OIGC Annual Report  |                            |                 |         |                 |         |  |
| Actions/Deliverables   | Lead Person(s) Responsible | Start Date      |         | End Date        |         | Comments   |
|  |                            | Planned         | Actual  | Planned         | Actual  |  |
| VII.A. AACC: Approved FY 2008 Annual Report for OIGC   | Tripp                      | 10/1/08         | 10/1/08 | 11/5/08         | 11/5/08 | Submitted to Board Chair and Chancellor on 9/30/08. Approved by AACC 11/5/08.  |
| VII.B. AACC: Approve FY 2009 Annual Report for OIGC  | Tripp                      | <u>12/10/09</u> |         | <u>12/10/09</u> |         | Due annually by September 30 <sup>th</sup> to Board Chair and Chancellor   |
| VIII. Response to Auditor General Operational Audit and Six-Month Follow-up                  |                            |                 |         |                 |         |  |

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| Actions/Deliverables  | Lead Person(s) Responsible | Start Date |         | End Date |         | Comments  |
|---|----------------------------|------------|---------|----------|---------|---|
|   |                            | Planned    | Actual  | Planned  | Actual  |   |
| VIII.A. AACC: Review BOG response to 2008 Operational Audit by Florida Auditor General's Office | Martin                     | 10/8/08    | 10/8/08 | 11/5/08  | 11/5/08 | Final report released by AG's office on October 8, 2008 |
| VIII.B. AACC: Review six-month follow-up response to Auditor General Operational Audit          | Martin and Tripp           | 6/18/09    |         | 6/18/09  |         |   |

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| IX. Annual Review of Audit and Compliance Committee Charter |                            |            |        |            |        |  |
|---|----------------------------|------------|--------|------------|--------|--|
| Actions/Deliverables  | Lead Person(s) Responsible | Start Date |        | End Date   |        | Comments   |
|   |                            | Planned    | Actual | Planned    | Actual |  |
| IX.A. AACC: Discuss Committee and OIGC Charters             | Tripp                      | 01/10      |        | March 2010 |        | Charters will be approved by Committee and full board in 2009. Discussion will be held in one year for any changes needed. |
| IX.B. AACC: Approve Committee and OIGC Charters             | Tripp                      | 03/10      |        |            |        |  |

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| X. FAMU Task Force Project: Follow-up on Recommendations  |                            |            |         |          |         |   |
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| Actions/Deliverables  | Lead Person(s) Responsible | Start Date |         | End Date |         | Comments  |
|   |                            | Planned    | Actual  | Planned  | Actual  |   |
| X.A. Board: Report from FAMU President on status of Corrective Action Plan and update on status of Task Force Recommendations | Tripp                      | 1/29/09    | 1/28/09 | 1/29/09  | 1/28/09 | President Ammons reported that the remaining Corrective Action Plans have been implemented. The Board concluded its work on this project. |

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