

## BOG Regulation Compliance Review by Regulation Number

### 1. Reg ID Info

\*Regulation No.: 1.001(6)(g)

\*Regulation Title:

University Boards of Trustees Powers and Duties

\*Primary Analyst: Clark, Lori

Secondary Analyst: Harper, Derry

Tertiary Analyst:

\*Authority:

Authority: Section 7(c), Art. IX, Fla. Const.; History: Resolution 1-07-03, New 3-26-09.

\*Related Statutes:

N/A

\*Primary BOG Unit: OIGC

Secondary BOG Unit: OIGC

Tertiary BOG Unit:

### 2. \*Summary:

Section 7(c) Article IX of the Florida Constitution provides that the Board of Governors shall establish the powers and duties of the university boards of trustees. At the Board's initial meeting on January 7, 2003, the Board adopted a resolution establishing the powers and duties of the boards of trustees. Since the initial meeting, the Board adopted a Regulation Development Procedure for promulgating regulations to establish and implement systemwide policy. Board of Governors' Regulation 1.001 codifies the powers and duties of the boards of trustees that were previously established by resolution into a regulation and clarifies additional powers and duties.

This sub-section authorizes UBOTs to establish policies and procedures for an internal audit unit to perform internal audits of university operations. Internal Audit reports will be submitted annually to the Board of Governors after review and acceptance by the UBOT or its designee.

### 3. \*Background/Intent:

Section 7(c) Article IX of the Florida Constitution provides that the Board of Governors shall establish the powers and duties of the university boards of trustees. At the Board's initial meeting on January 7, 2003, the Board adopted a resolution establishing the powers and duties of the boards of trustees. Since the initial meeting, the Board adopted a Regulation Development Procedure for promulgating regulations to establish and implement system wide policy. The proposed regulation codifies the powers and duties of the boards of trustees that were previously established by resolution into a regulation and additional powers and duties related university administration.

### 4. \*SUS Requirements:

1. Establish policies and procedures for the performance of internal audits of university operations.
2. Generation of internal audit report for submission to university's BOT or designee as well as to the Board of Governors.

DH 1/15/10

### 5. \*BOG Requirements:

1. Data request needed as reminder for universities to submit reports. [Done 9/28/10, LC]
2. Establishment of policies and procedures to receive submissions of university internal audit reports, to include review and monitoring. [In progress, 9/28/10, LC]
3. Establishment of policies and procedures for definition and follow-up of items of concern (audit findings, for example).

## 6. Policies and Procedures:

**\*Internal BOG Policies and Procedures Exist?** Yes

**\*Internal BOG Policies and Procedures Description:**

Procedures are in development for universities to submit final, released internal audit reports on a quarterly basis. State University Audit Council (SUAC) members were informed in a SUAC conference call in April 2009 of this requirement. A verbal agreement was made that released reports as of March 2009 would be submitted to the Board's IG. A follow-up data request was sent September 28, 2010 to formalize the process: released internal audit reports would be submitted electronically to SUS-Submissions@flbog.edu on a quarterly basis with an end-of-the-calendar-year list of all released reports submitted on the last business day of the year. 10/8/10 LC

**\*BOG Policies and Procedures Planned (include dates):**

Data request drafted to request reports be submitted to the BOG office (OIGC) quarterly.  
DONE 9/28/10 LC

**\*BOG Policies and Procedures Projected Completion Date** Spring 2010

**\*Data Request:** Exists

## 7. Concerns and Questions:

**\*Unresolved Concerns for Future Revision** Yes

**\*Describe Concerns:**

When this regulation is next revised, we should clarify what kind of audit reports should be submitted. Until the regulation's text is revised, we can provide clarification on the data request item once it is added to the data request list. February 2010, LC

University staff requested clarification on what they need to submit for the first data request memo for submitting internal audit reports. We will work with SUAC and Board IRM staff to clarify and simplify the request. 10/8/10 LC

Draft internal policies and procedures needs to be completed and include provisions regarding receipt and review of internal audit reports. 11/2/10 DH

**\*Comments or Questions:**

February 2010, LC: See above.

10/8/10 LC: see concern described above.

**\*Primary Analyst Status** Done

**\*Regulation Review Status:** Done

**Secondary Analyst Status:** Done

**\*Review Submission Date:** 10/8/2010

**Tertiary Analyst Status:**

**\*Analyst Est. Maturity Rating:** Yellow: Needs Some Attention Soon

## OIGC Office Use:

**Compliance Office Status:**

**OIGC Maturity Rating:**