Office of the Inspector General and Director of Compliance

2015-2016

Work Plan

**Pending Approval by the Board of Governors
June 18, 2015**

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Inspector General and Director of Compliance**

INTRODUCTION

The Office of Inspector General and Director of Compliance (OIGC) was established within the Board Office to provide a central point of coordination and responsibility for activities that promote accountability, integrity and efficiency. The duties, functions, and activities of the OIGC are prescribed pursuant to Sections 20.155, and 20.055, Florida Statutes.

Our work plan for fiscal year 2015-16 is based on our 2015 risk assessment as well as prior audit and investigative coverage.

OIGC WORK PLAN - FISCAL YEAR 2015-2016

Section 20.055, Florida Statutes, specifies that the Inspector General develop long-term and annual audit plans based on the findings of periodic risk assessments and that the plan show the individual audits to be conducted during each year and related resources to be devoted to the respective audits. The plan is submitted to the Audit and Compliance Committee, the Board of Governors, and the Chancellor for approval. A copy of the approved plan is also submitted to the Auditor General.

To help ensure that Board Office risk exposures are understood and managed, the OIGC conducted a risk assessment survey. The risk assessment has a two-fold purpose: 1) to help identify potential risks to the operational and programmatic activities of the Board Office; and 2) to assist the OIGC in identifying audit projects and assignments for the coming fiscal year.

Twenty-one (21) of 61 Board Office staff (34%) participated in a one-hour OIGC risk assessment meeting. Board Office staff who participated in the past were not required to attend this year. Thirty-six (36) of 61 Board Office staff (59%) completed the risk assessment survey.

The 20-question survey inquired about management controls; communications; staffing and resources; data systems and information; reporting; degree of change; performance measures; fraud, waste and abuse; and risks. The first 13 questions were based on the Likert scale and provided the opportunity for additional free-response information. The remaining seven questions were free-response. The survey results were compiled and analyzed both quantitatively and qualitatively.

Using assumptions regarding leave usage, professional development, indirect time, and likely vacancies, we computed the OIGC staff hours available for projects. In total the OIGC will have 5,070 hours available for projects including audit, investigative and compliance activities. We estimated that it would take 600 of these hours to complete four priority OIGC projects currently in progress.

We also set aside approximately 10% (500 hours) for special projects to meet management's and the board's needs as priorities are identified.

Based on the results of our 2015 risk assessment, the following areas were identified as priorities for fiscal year 2015-2016.

Annual Work Plan - FY 2015-2016	
Project Title	Estimated Hours
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Information Resource Management - Information Technology Governance	400
Board Office Telecommuting	150
Performance Based Funding Model - University Data Integrity	150
Target Educational Attainment (TEAm) Grant Program	200
Florida Polytechnic University and New College - Internal Audit Functions	150
FAMU Corrective Action Plan Follow-up	100
INVESTIGATIVE ACTIVITIES	
Complaint Intake and Triage	300
Preliminary Inquiries	300
Investigations	300
COMPLIANCE ACTIVITIES	
Board Office Compliance Program Development	200
OIGC ACTIVITIES	
Risk Assessment and Audit Plan - 2016-2017	150
OIGC Annual Report - 2014-2015	150
Regulation Development - Fraud	200
Board Office - Auditor General Operational Audit Liaison	80
Chief Audit Executives Reporting System (CAERS) Development & Implementation	100
Data Request System for Collection of SUS External Audit Reports	150
Information Technology System-wide Risk Assessment	400
Performing Information Technology Audits - Shared Services	190
Committee and Board Meeting Preparations	300
Special Request Hours (Approximately 10%)	*500*
Carry Forward Hours	*600*
Total	**5,070**

Additionally, the following audit topics have been scheduled as part of the OIGC's long-term work plan.

Long-Term Work Plan - FY 2015-2016	
Public Private Partnership	350
Tuition Issues (Tuition Differential and Fees Programs)	350
Residency for Tuition Purposes	350
Board of Governors - Regulation Development Process	120
Board of Governors Regulations - Benchmarking and Compliance	250
Equal Employment Opportunity - Regulation Compliance (Reg. 2.003)	120
File Transfer Protocol Server Security	120
Institutes and Centers	350
Establishment of Educational Sites	350
Academic Program Review Database and Reporting Process	350
State University System of Florida Board of Governors Foundation	350

The OIGC work plans are subject to change based on the results of the periodic risk assessments, and in order to be responsive to requests made by the Board of Governors or the Chancellor to evaluate particular programs.

Respectfully Submitted: _____ **Date:** _____
    Inspector General

Approved by: _____ **Date:** _____
    Chancellor

Approved by: _____ **Date:** _____
    Chair, Audit and Compliance Committee

Reviewed by: _____ **Date:** _____
    Chair, State University System of Florida Board of Governors