



**Office of the Inspector General and
Director of Compliance
2019-2020
Work Plan**

**Julie M. Leftheris, CPA, CIA, CFE, CISA, CIG
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 2019-2020 is based on our 2019 risk assessment as well as prior audit and investigative coverage. Important to this work plan development process was consideration of audit topics included in the Auditor General's operational audit of the Board Office, prior OIGC audits, and legislative updates.

OIGC WORK PLAN - FISCAL YEAR 2019-2020

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. This year's assessment included consideration of management controls; communications; staffing and resources; data systems and information; reporting; degree of change; performance measures; fraud, waste, and abuse; and general risks.

Using assumptions regarding leave usage, professional development, and indirect time, we computed the OIGC staff hours available for projects. In total, the OIGC will have 3,188 hours available for projects including audit, investigative, compliance, operational, and follow-up activities. We estimated that it would take 150 of these hours to complete OIGC projects currently in progress. We also set aside 175 hours for special projects to meet management's and the Board's needs as priorities are identified.

The long-term and annual audit plan is statutorily required to be 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.

The following areas were identified as priorities for fiscal year 2019-2020.



Annual Work Plan - FY 2019-2020

Project Title	Estimated Hours
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Contract Audit: Take Stock in Children University Funding	300
Operational Audit: Academic Program Approvals	300
System Audit-related Summary Report	125
Performance-based Funding Model, University Data Integrity Audit Coordination	80
INVESTIGATIVE ACTIVITIES	
Complaint Intake, Triage, and Monitoring	400
Preliminary Inquiries & Investigations	350
Inspector General Outreach & Reporting Mechanisms	200
Accreditation of Inspector General Investigative Function (Florida Commission on Law Enforcement Accreditation)	100
COMPLIANCE ACTIVITIES	
Regulation 9.008 University Auxiliary Facilities with Outstanding Revenue Bonds	125
Regulation 3.001 Campus Emergency Management	100
Regulation 10.015 Institutes and Centers	125
SUS Compliance Summary Report	125
OIGC OPERATIONAL ACTIVITIES	
External Audit Coordination	40
Risk Assessment and Audit Plan, 2020-2021	40
OIGC Annual Report, 2018-2019	50
Regulation Updates/Development	70
Committee and Board Meeting Preparations	160
FOLLOW-UP ACTIVITIES	
Audit Follow-Up	125
FAMU Athletics Cash Deficit	48
<i>Special Request Hours</i>	<i>175</i>
<i>Carry Forward Hours</i>	<i>150</i>
Total	3,188



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

Long-Term Work Plan - FY 2020-2021 & 2021-2022	
University Data Collection System	350
Board of Governors Ethics Program	250
Board Office Recruitment/Hiring	250
Board of Governors IT Change Management Process	300

The OIGC work plans are subject to change based on the results of the periodic risk assessments and requests made by the Board of Governors or the Chancellor to evaluate particular activities or 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