



CHARTER:
OFFICE OF INSPECTOR GENERAL
AND DIRECTOR OF COMPLIANCE

1.0 Purpose

The purpose of this document is to serve as the Office of Inspector General and Director of Compliance's (OIGC) Charter. It identifies the authority under which the OIGC operates, and specifies its mission, standards of work, code of ethics, access, independence and objectivity, organization, and OIGC responsibilities (Board Office and System).

A related, but separate Charter governs the duties and responsibilities of the Audit and Compliance Committee (AACC).

2.0 Authority

Article IX, Section 7, Florida Constitution, establishes a single state university system of Florida comprised of all public universities. The board of governors shall operate, regulate, control, and be fully responsible for the management of the whole university system. Each local constituent university shall be administered by a board of trustees.

Section 20.155, Florida Statutes, establishes the Office of Inspector General with all the powers, duties and responsibilities authorized in Section 20.055, Florida Statutes

Section 20.055, Florida Statutes, establishes the duties of the Office of Inspector General to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government

3.0 Mission

The mission of the OIGC is to promote accountability, integrity and efficiency by providing quality audits, investigations, management reviews and technical assistance.

It is our priority to deliver value-added services marked by objectivity, timeliness and sufficiency.

4.0 Organization

The Inspector General and Director of Compliance (Inspector General) shall serve as the Chief Audit Executive (CAE) for the Board Office. To provide for the independence of the OIGC, its personnel report to the Inspector General, who in turn reports administratively to the Chancellor and operationally to the AACC.

The Inspector General is responsible for establishing and maintaining an internal audit function in accordance with the Standards of Work section of this document.

5.0 Standards of Work

All work in the OIGC is conducted in accordance with the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General.

Audit engagements are performed in accordance with the *International Professional Practices Framework (Standards for the Professional Practice of Internal Auditing)*, published by the Institute of Internal Auditors, Inc.; or, where appropriate, the *Government Auditing Standards*, published by the United States Government Accountability Office; and the *Information Systems Auditing Standards* published by ISACA.¹ These standards require that auditors plan and perform the audit to obtain sufficient and appropriate evidence that provides a reasonable basis for findings and conclusions pursuant to the audit objectives.

Investigation assignments are to be performed in accordance with the Quality Standards for Investigations included in the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General.

The AACC recognizes that professional competence requires that the auditors have knowledge of operations and appropriate expertise in the subject matter being audited. Therefore, the Inspector General will periodically report on OIGC personnel, including their qualifications, certifications, training and development.

6.0 Code of Ethics

All OIGC staff members shall abide by the *Florida Code of Ethics for Public Officers and Employees* as codified in Sections 112.311-112.326, Florida Statutes; the Board Office Code of Ethics included in its Operating Policies and Procedures Manual (Section 2.2.5) and the Code of Ethics issued by the Institute of Internal Auditors.

¹ Previously known as the Information Systems Audit and Control Association, ISACA now goes by its acronym only, to reflect the broad range of IT governance professionals it serves.

The OIGC professional staff shall also follow the Code of Ethics of any relevant professional organizations to which they belong.

7.0 Access

In accordance with the statutory provisions of Sections 20.055 and 20.155, Florida Statutes, the Inspector General and OIGC staff shall have access to all information and personnel necessary to perform the duties and responsibilities. This shall include freedom from any interference with audits or investigations and timely access to records and other sources of information.

8.0 Independence and Objectivity

In accordance with Section 20.055, Florida Statutes, requires that the Inspector General conduct investigations and other inquiries free of actual or perceived impairment to independence. Professional audit standards provide that the internal audit activity must be independent, and internal auditors must be objective in performing their work.

- The Inspector General shall periodically discuss standards of professional audit independence with the AACC. The standards of independence used as benchmarks are mentioned in the Standards of Work section of this document.
- The Inspector General shall freely discuss audit policies, findings and recommendations, audit follow-up, guidance issues, and other matters as necessary.
- The Inspector General shall discuss any potential issues regarding impairment of independence and/or conflicts of interest and their mitigation(s) with the AACC as soon as practicable.

9.0 OIGC's Board Office-related Responsibilities

With regard to the Board Office, certain, but not all, responsibilities of the OIGC are determined by the provisions of Section 20.055², and Sections 112.3187 – 112.3189³, Florida Statutes. The OIGC is divided into three functional responsibilities: Audit, Investigations, and Compliance. General responsibilities include:

- Conducting, supervising, or coordinating other activities carried out or financed by

² Agency Inspectors General

³ Whistle-blower's Act

the Board Office for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in its programs and operations;

- Keeping the AACC Chair and the Chancellor informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Board Office, recommending corrective action concerning fraud, abuses, and deficiencies, and reporting on progress made in implementing corrective action;
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability activities;
- Preparing agendas, materials, and meeting minutes for committee and board meetings;
- Informing the AACC Chair and Chancellor of resource and staffing needs;
- Preparing an annual report, not later than September 30 of each year, summarizing the activities of the office during the immediately preceding state fiscal year; and
- Ensuring appropriate handling of Whistle-blower's Act complaints⁴.

9.1 OIGC Board Office-related Audit Responsibilities

The goal of the OIGC's audit responsibilities is to promote integrity, accountability and process improvement by providing objective, timely, sufficient and value-added audit services. According to the *International Professional Practices Framework*:

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The OIGC shall review and evaluate internal controls necessary to ensure the fiscal accountability of the Board Office. The Inspector General shall conduct financial, compliance, electronic data processing, and performance audits of the Board Office and prepare audit reports of his or her findings. The scope and assignment of the audits shall be determined by the Inspector General; however, the AACC Chair and the Chancellor may at any time direct the Inspector General to perform an audit of a special program, function, or organizational unit. The performance of the audit shall be under

⁴ Whistle-blower's Act complaints are complaints or information that fall within the definition provided in Section 112.3187(5), Florida Statutes.

the direction of the Inspector General.

Pursuant to Section 20.055, Florida Statutes, the internal audit activity of the OIGC shall be responsible for:

9.1.a Audit Plans

The Inspector General shall develop long-term and annual audit plans based on the findings of periodic risk assessments. The audit plans shall be submitted to the AACC and the Chancellor for approval. A copy of the approved plan shall be submitted to the Board and the Auditor General. Any significant deviation from the approved annual audit plan shall be communicated to the AACC Chair and the Chancellor through periodic status reports.

9.1.b Conducting Audits

Audit workpapers and reports shall be public records to the extent that they do not include information which has been made confidential or exempt from the provisions of Section 119.07(1), Florida Statutes, pursuant to law.

At the conclusion of each audit, the Inspector General shall submit preliminary findings and recommendations to the person responsible for supervision of the program function or operational unit who shall respond to any adverse findings within 20 working days after receipt of the preliminary findings. Such response shall be included in the final audit report.

At the conclusion of an audit in which the subject of the audit is a specific entity contracting with the state or an individual substantially affected, if the audit is not confidential or otherwise exempt from disclosure by law, the Inspector General shall, consistent with Section 119.07(1), Florida Statutes, submit the findings to the entity contracting with the state or the individual substantially affected, who shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings. The response and the Inspector General's rebuttal to the response, if any, must be included in the final audit report.

The Inspector General shall submit the final report to the AACC Chair, the Chancellor and to the Auditor General.

9.1.c Audit Follow-up

With regard to audit follow-up, the OIGC is responsible for monitoring the implementation of the Board Office's response to any report on the Board Office issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability. No later than six (6) months after the Auditor General or the Office of Program Policy Analysis and Government Accountability publishes a report on the Board Office, the Inspector General shall provide a written response to the AACC Chair

and the Chancellor on the status of corrective actions taken. The Inspector General shall file a copy of such response with the Joint Legislative Auditing Committee.

9.1.d Quality Assurance and Improvement Program

The OIGC shall have a quality assurance and improvement program which complies with the *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors.

9.1.e External Audit Liaison

The OIGC is responsible for ensuring effective coordination and cooperation between the state Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication of efforts.

9.1.f Advising on Rule and Regulation Development

The OIGC is responsible for reviewing rules and regulations, as appropriate, relating to the programs and operations of the Board Office and making recommendations concerning their impact.

9.1.g Performance Measures

With regard to performance measures, the OIGC is responsible for:

- Advising in the development of performance measures, standards, and procedures for the evaluation of Board Office programs;
- Assessing the reliability and validity of performance measure information and making recommendations for improvement, if necessary; and
- Reviewing actions taken by the Board Office to improve program performance and meet program standards and, if necessary, making recommendations for improvement.

9.2 OIGC Board Office-related Investigative Responsibilities

The goal of the OIGC's investigative responsibilities is to deter, detect and investigate internal and external fraud, waste, mismanagement, misconduct and other abuses.

The OIGC serves as the focal point for Whistle-blower allegations and State Comptroller "Get Lean" hotline reports concerning Board Office personnel and programs.

Pursuant to Section 20.055, Florida Statutes, the OIGC shall be responsible for initiating, conducting, supervising and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in

the Board Office. Specifically, the OIGC is responsible for:

- Receiving complaints and coordinating all activities of the Board Office as required by the Whistle-blower's Act, pursuant to Sections 112.3187 – 112.31895, Florida Statutes;
- Receiving and considering the complaints which do not meet criteria for an investigation under the Whistle-blower's Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems appropriate;
- Reporting expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law; and
- Publishing reports of investigation. At the conclusion of each investigation in which the subject of the investigation is a specific entity contracting with the state or an individual substantially affected as defined in Section 20.055, Florida Statutes, and if the investigation is not confidential or otherwise exempt from disclosure by law, the Inspector General shall, consistent with Section 119.07(1) Florida Statutes, submit findings to the subject that is a specific entity contracting with the state or an individual substantially affected, who shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings. Such response and the Inspector General's rebuttal to the response, if any, shall be included in the final investigative report.

9.3 OIGC Board Office-related Compliance Responsibilities

The goal of the OIGC's compliance responsibilities is to promote and support a culture of compliance, risk mitigation, and accountability. The goals of the Board Office compliance program are to effectively assist in the prevention and detection of conduct that is contrary to applicable laws, regulations, policies or procedures; and to promote a culture that encourages a commitment to compliance. The OIGC shall:

- Prioritize implementation of a compliance program to focus on areas of higher regulatory risk which could impact health or safety, academic or fiscal integrity;
- Provide recommendations, education and training in connection with identified regulatory compliance gaps; and
- Monitor, disseminate and communicate regulatory compliance issues.

10.0 OIGC State University System-Related Responsibilities

With regard to the State University System, the OIGC is divided into three functional responsibilities: Audit, Investigations, and Compliance.

10.1 OIGC System-related Audit Responsibilities

The OIGC is responsible for representing the Board Office on the State University Audit Council. The Council is comprised of the Chief Audit Executives at each of the System Universities.

The OIGC is responsible for receiving and reviewing university independent audited financial statements, independent operational audits, and university internal audit reports of their operations in order to identify trends in such reports and confirm that adverse trends are being addressed by the universities.

In accordance with Florida Board of Governors Regulation 1.001, each board of trustees shall establish policies and procedures for the performance of annual internal audits of university finances and operations. All reports generated from such audits must be submitted to the Board of Governors after review and acceptance by the board of trustees, or its designee. Each board of trustees and each direct support organization shall submit annual financial statements to the Board of Governors.

The OIGC shall keep the AACC Chair and the Chancellor informed of repeat audit findings of the Auditor General for their financial and operational audits of the state universities.

10.2 OIGC System-related Investigative Responsibilities

The OIGC receives complaints from various sources alleging fraud, waste, abuse or misuse of funds at a state university. In accordance with Section 20.155, Florida Statutes, if the Board of Governors determines that a state university board of trustees is unwilling or unable to address allegations made by any person relating to waste, fraud, or financial mismanagement, the OIGC shall conduct, coordinate, or request investigations into allegations made by any person relating to waste, fraud, or financial mismanagement within a state university.

The office shall have access to all information and personnel necessary to perform its duties and shall have all of its current powers, duties, and responsibilities authorized in Section 20.055, Florida Statutes.

10.2.a Preliminary Inquiries

Upon receipt of the complaint, the Inspector General shall promptly conduct fact-finding into the allegations. The purpose of a preliminary inquiry is to determine

whether, in the opinion of the Inspector General, the allegations are credible and, if so, whether they warrant further investigation by the Board of Governors. The preliminary inquiry may include:

1. Identifying and obtaining statements from all relevant and material witnesses to the extent practicable; and
2. Identifying, gathering, and preserving all other relevant and material evidence.

The Inspector General shall report the results of the preliminary inquiry to the AACC Chair and Chancellor (as appropriate), and the Inspector General is to recommend appropriate action in cases of credible allegations.

The AACC Chair shall consider the results of the preliminary inquiry along with the Inspector General's recommendation. If the Inspector General's recommendation is for no further action, the Board of Governors has delegated the authority⁵ to the AACC Chair to make a final determination regarding a Report of Preliminary Inquiry in those instances where the Inspector General recommends no further Board action is warranted. In all other situations, the AACC shall consider the matter at its next meeting.

10.2.b Possible Criminal Violations

The Inspector General shall confer with law enforcement in all instances where he has reasonable grounds to believe a violation of criminal statutes has occurred. The OIGC shall follow *The Florida Department of Law Enforcement (FDLE) and The State Agency Inspectors General Protocol When Reporting Possible Violations of Criminal Law*, established in 2006. This protocol establishes thresholds for determining the types of cases that are appropriate for referral to FDLE, and procedural guidelines for making a referral.

10.3 OIGC System-related Compliance Responsibilities

The Inspector General is responsible for representing the Board Office on the Compliance and Ethics Consortium. The Consortium is comprised of compliance directors and representatives at each of the System universities.

Core compliance functions include:

- **Compliance** - Enhancing compliant behavior in accordance with applicable laws, regulations, requirements and university policies and procedures.

⁵ At the June 21, 2012, meeting of the Board of Governors, the Board approved language for this charter which delegated the AACC Chair authority to make the final determination and accept the Inspector General and Director of Compliance's report of Preliminary Inquiry in those instances where the recommendation is that no further Board action is warranted.

- Ethics and Conflict of Interest - Fostering a culture of integrity, trust, and respect.

11.0 Review

The AACC shall periodically review the Office of Inspector General and Director of Compliance Charter.

History: Adopted 6-18-09, Reviewed and Amended 6-18-10, 6-21-12, x-xx-14

**STATE UNIVERSITY SYSTEM OF FLORIDA
BOARD OF GOVERNORS**

**~~THE OFFICE OF THE INSPECTOR GENERAL AND
DIRECTOR OF COMPLIANCE CHARTER~~**

INTRODUCTION:

~~This Charter shall establish clear lines of authority, responsibility, and expectations related to the Office of Inspector General and Director of Compliance (“Inspector General”), which shall coordinate activities designed to promote accountability, efficiency, and effectiveness in the operations of the State University System of Florida Board of Governors (“Board”) and activities to support accountable, efficient, and effective practices throughout the system.~~

~~The Charter is presented with the following sections consistent with the *Audit and Compliance Committee Charter*: I. Organization, II. Authority, III. Independence, IV. Professional Standards, V. Scope of Work, VI. Audit Planning, and VII. Annual Review.~~

I. ORGANIZATION:

~~The Inspector General shall provide leadership and coordination of audit and compliance functions for the Board and is generally responsible for promoting activities that ensure accountability, financial integrity, and efficiency as required by law.~~

~~The Audit and Compliance Committee (“Audit Committee”) serves as the central point for demonstrating the Board’s commitment to accountability, financial integrity, and efficiency in the operations of the State University System. The Audit Committee is comprised of five to nine members of the Board appointed by the Chair and should include at least one member who is a “financial expert.”⁶~~

⁶ Financial Expert is defined as an individual who possesses expertise through education or substantial practical business experience in the function and meaning of financial statements and an understanding of proper oversight and accountability for financial matters.

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~~The Chair of the Audit Committee shall preside at all Audit Committee meetings. In the absence of the Chair, the Vice Chair will preside at the Audit Committee meeting(s). The Chair has the authority among other things, to develop the agenda and assign members responsibility for specific projects. In addition, when as a result of a Preliminary Inquiry the Inspector General recommends that no further Board action is warranted, the Audit Committee Chair is delegated the authority to accept that determination. In all other situations, the Audit Committee shall review the matter at its next meeting.~~

~~The Chancellor for the State University System of Florida, Board of Governors (“Chancellor”) is primarily responsible for providing support to the Board in achieving its mission, goals, and objectives. Among other duties, the Chancellor is responsible for the development and implementation of Board policies and the day-to-day operations of the Board Office, including supervision of professional and support staff.~~

~~The Board’s Audit Committee, its Inspector General, the University Boards of Trustees audit committees and their respective internal audit executives each serve important roles in ensuring that processes are in place to meet the State University System’s responsibility for financial accountability, integrity and efficiency.~~

II. AUTHORITY:

~~Article IX, Section 7, subsection (d) of the Florida Constitution mandates that the Board operate, regulate, control, and be fully responsible for the management of the State University System of Florida, including but not limited to defining the distinctive mission of each constituent university and its articulation with free public schools and community colleges; ensuring the well-planned coordination and operation of the system; and avoiding wasteful duplication of facilities or programs. The Board’s management is subject to the powers of the Legislature to appropriate for the expenditure of funds, and the Board is required to account for such expenditures as provided by law. Under Article IX, Section 7 of the Florida Constitution and Board authorizations, the Board of Trustees of each university in the State University System is responsible for oversight and administration of the university.~~

~~The authority of the Audit Committee comprises the specific duties and responsibilities delegated to it by the Board as set forth in the Charter adopted on March 26, 2009.~~

~~The Board has established the Office of Inspector General which shall provide leadership and coordination of audit, investigative, and compliance functions for the Board Office and shall generally promote activities within the State University System designed to ensure accountability, financial integrity, and efficiency.~~

III. INDEPENDENCE:

~~To achieve the necessary independence, and to ensure effective communication, coordination of activities, and maximum effectiveness, the Inspector General has a dual reporting relationship with the Audit Committee and the Chancellor. The Inspector General shall report functionally to the Audit Committee and shall report administratively directly to the Chancellor. This dual~~

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reporting relationship is designed to ensure that the Inspector General is not impaired in any manner from performing his or her mandated duties and responsibilities.

To report functionally to the Audit Committee means the Inspector General shall, among other duties, provide to the Committee:

- the proposed internal risk assessment and audit plan for the Board Office; and
- reports on the results of internal audits and investigations, and on other matters as requested by the Committee, or as may be required by law, applicable auditing standards or the independent professional judgment of the Inspector General.

To report administratively to the Chancellor shall mean all matters within the Board's office management structure that facilitate day-to-day operations of the internal audit and investigation function such as budgeting, human resources administration, internal communication flows, and administration of Board Office internal policies and procedures.

All internal audit activities related to the Board Office shall remain free of influence by any other employee of the Board, including matters of audit selection, scope, procedures, frequency, timing, or report content to ensure the continuation of independent and objective actions necessary to render accurate and unbiased conclusions and findings. In addition, no employee of the Board shall prevent or prohibit the Inspector General from initiating, carrying out, or completing any audit or investigation that is authorized by the Board or required by law. However, the Board, the Audit Committee, or the Chancellor may at any time direct the Inspector General to perform an audit of a special program, function, or organizational unit of the Board Office.

IV. PROFESSIONAL STANDARDS:

The Inspector General shall conduct all of its activities in accordance with the current *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance with *Government Auditing Standards*, published by the Comptroller General of the United States, and *the Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General. All reports issued by the Inspector General shall include a statement that the audit or investigation was conducted pursuant to the appropriate standards.

Furthermore, the Inspector General and his or her staff shall conduct activities consistent with the Institute of Internal Auditors "Code of Ethics" as well as any and all professional codes of conduct required by applicable law, rule, regulation, or Board's policy.

V. SCOPE OF WORK:

In adherence with applicable law, the Florida Constitution, and the *Audit and Compliance Committee Charter*, the Inspector General shall perform the following activities as they relate to:

A. THE BOARD OFFICE

1. Internal Audit

- Provide direction for, supervise, and coordinate audits, management reviews, surveys, inspections, and other such activities, relating to the programs and operations of the Board. Audits to be conducted shall be identified through a risk-based assessment and work plan and include financial, performance, compliance, and information systems/ IT audits.
- Conduct, supervise, or coordinate other projects carried out or financed by the Board for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.
- Report periodically to the Board, the Audit Committee, and the Chancellor about fraud, abuses, or deficiencies relating to programs and operations administered or financed by the Board, recommend appropriate corrective actions, and report on the progress made in implementing such corrective action.
- Act as liaison with the Auditor General, federal auditors, and other governmental entities to ensure coordination of external reviews to avoid duplication.
- Review, as appropriate, regulations relating to the programs and operations of the Board and make recommendations concerning their impact.
- Monitor the implementation of the Board's response to any report on the Board issued by the Office of the Auditor General or by the Office of Program Policy Analysis and Government Accountability and no later than six months after the release of the final report provide a written response to the Audit Committee and to the Chancellor on the status of corrective actions taken and confirm a copy of such response is filed with the Legislative Auditing Committee.

2. Investigations and Preliminary Inquiries

- Receive and review complaints of alleged violations of policies, regulations, or procedures, and when appropriate initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses.
- Report expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- Conduct investigations and other inquiries free of actual or perceived impairment by any person to the independence of the Inspector General.

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- ~~Report to the Audit Committee Chair results of Preliminary Inquiries with a recommendation for no further Board action or a recommendation for review by the Audit Committee.~~
- ~~Submit in a timely fashion to the Board, the Audit Committee, and the Chancellor final reports on investigations conducted by the Inspector General, except for investigations conducted pursuant to the Florida Whistle-blower's Act, which shall be conducted and reported pursuant to applicable law.~~
- ~~Investigate complaints filed by a Board employee pursuant to Florida's "Whistle-blower's Act," which allege violation of federal, state, local law, rule, or regulation or which create and present a substantial and specific danger to the public's health, safety, or welfare or which allege a suspected act of gross mismanagement, malfeasance, or misfeasance.~~

B. THE STATE UNIVERSITY SYSTEM

- ~~Receive and review university independent audited financial statements and university internal audit reports of their operations in order to identify trends in such reports and confirm that adverse trends are being addressed by the universities.~~
- ~~As directed by the Audit Committee, initiate inquiries if the Audit Committee has reasonable cause to believe that a university is not providing for appropriate response to significant audit findings.~~
- ~~As directed by the Audit Committee, be responsible for conducting any audit or other such activity relating to a state university pursuant to the provisions set forth in the Audit Committee's Charter.~~
- ~~As directed by the Audit Committee, conduct an inquiry or investigation in order for the Audit Committee to determine if there is reasonable cause to believe that a University Board of Trustees is unwilling or unable to provide for objective investigation of credible allegations of fraud or substantial financial impropriety.~~
- ~~Work collaboratively with the universities to develop resources that will support sound audit and financial compliance practices.~~

C. OTHER ACTIVITIES

- ~~Prepare an annual report on or before September 30, which summarizes the activities of the Office of the Inspector General during the preceding fiscal year. The annual report shall be provided to the Chancellor, members of the Board, and other designated entities.~~
- ~~Provide support to the Board and the Chancellor, as requested, in matters that improve the overall efficiency and/or effectiveness of the Board.~~

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- ~~Ensure that periodic quality assurance reviews by the Florida Auditor General of the Office of the Inspector General are conducted consistent with applicable law and professional standards.~~
- ~~Represent the Board of Governors on the State University Audit Council.~~
- ~~On behalf of the Board, act as a liaison with outside agencies and the federal government to promote accountability, integrity, and efficiency in the audit and compliance functions relating to the Board's internal operations.~~

VI. AUDIT PLANNING:

~~The Inspector General shall develop long-term and annual Audit Plans relating to the Board Office based on the findings of periodic risk assessments. The Audit Plan shall include the individual audits to be conducted during each year and related resources to be devoted to the respective audits and activities.~~

~~The Audit Plan shall be developed based on a review of all Board operational units using a risk-based methodology and assessment. Any significant deviation from the formally approved work schedule shall be communicated to the Audit Committee and to the Chancellor through periodic status reports. The Audit Plan shall take into account available resources and staffing and budget limitations.~~

~~The Audit Plan may include special projects supporting Board or system financial controls, integrity and accountability.~~

~~The Audit Plan shall be submitted to the Audit Committee of the Board for final approval, with a copy of the approved plan submitted to the Auditor General.~~

VII. ANNUAL REVIEW:

~~The Audit Committee shall confirm annually that the duties and responsibilities outlined in this Charter have been carried out and review and assess the adequacy of the Charter in achieving the goals and objectives of the Board.~~

~~Approved by the State University System of Florida, Board of Governors.~~

~~History: Adopted 6-18-09, Reviewed and Amended 6-18-10, 6-21-12~~