



Office of the Inspector General and Director of Compliance 2014-2015 Work Plan

Pending Approval by the Board of Governors
June 19, 2014

Joseph K. Maleszewski, MBA, CIG, CIA, CISA
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 2014-15 is based on a risk assessment as well as prior audit and investigative coverage.

OIGC WORK PLAN - FISCAL YEAR 2014-2015

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 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.

Forty-three (43) of 57 Board Office staff (75%) participated in a one-hour OIGC risk assessment meeting. Forty (40) of 57 Board Office staff (70%) 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 4,720 hours available for projects including audit, investigative and compliance activities. We estimated that it would take 700 of these hours to complete four priority OIGC projects currently in progress.



We also set aside approximately 15% (700 hours) for special projects to meet management's and the board's needs as priorities are identified.

Based on the results of our assessment, the following areas were identified as priorities for fiscal year 2014-2015.

Annual Work Plan - FY 2014-2015	
Project Title	Estimated Hours
AUDIT	
Information Resource Management - Information Technology Governance	400
Board Office Telecommuting	150
CONSULTING	
Performance Based Funding Model - Data Integrity	300
Target Educational Attainment (TEAm) Grant Program	250
Control Self Assessment - University Audit and Audit Committee Practices	250
FAMU Corrective Action Plan Follow-up	100
COMPLAINTS/PRELIMINARY INQUIRIES/INVESTIGATIONS	
Complaint Intake and Triage	150
Preliminary Inquiries	150
Investigations	250
OIGC PROJECTS	
Risk Assessment and Audit Plan - 2015-2016	150
OIGC Annual Report - 2013-2014	150
OIGC Complaint Webpage (Hotline) Development	40
Regulation Development - Repeat Audit Finding Process (Section 1008.322, F.S.)	100
Audit Finding Tracking and Assessment	200
Data Request System for Collection of SUS External and Internal Audit Reports	150
Records Retention/ Archival Project	30
Update Audit and Investigative Procedures	100
Committee and Board Meeting Preparations	400
<i>Special Request Hours (Approximately 15%)</i>	<i>700</i>
<i>Carry Forward Hours</i>	<i>700</i>
Total	4,720



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

Long-Term Work Plan - FY 2014-2015	
Public Private Partnership legislation	350
Tuition Issues (Tuition Differential and Fees Programs)	350
UF Online	500
Institutes and Centers	350
Establishment of Educational Sites	350
Academic Program Review database and reporting process	350
FSU Higher Education and Healthcare Grant	300
UNF Online University Study Grant	300
University Work Plans Process	500
State University System of Florida Board of Governors Foundation	350
Residency for Tuition Purposes	350

The OIGC work plan is 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