

**Office of Inspector General  
and  
Director of Compliance  
2021-2022  
Work Plan**



Prepared by the State University System of Florida  
Board of Governors  
Office of Inspector General and Director of Compliance  
As of June 30, 2021

## 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 2021-2022 is based on our 2021 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 2021-2022

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 and professional development, we computed the OIGC staff hours available for projects. In total, the OIGC will have 3,460 hours available for projects including audit, investigative, compliance, operational, and follow-up activities. We also set aside 80 hours for special projects to meet management's and the Board's needs as priorities are identified.

Related to information technology, there exists inherent risks related to data and cyber security. To recognize some of the risks related to cybersecurity, a project related to information technology security and access controls has been included in the plan. Other cybersecurity considerations, such as change management processes have been included in the long-term audit plan.

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 areas in the following table were identified as priorities for fiscal year 2021-2022.



<b>Annual Work Plan - FY 2021-2022</b>	
<b>Project Title</b>	<b>Estimated Hours</b>
<b>AUDIT ACTIVITIES - ASSURANCE AND CONSULTING</b>	
Operational Audit: Board Office Review of University Carryforward Spending Plans	350
Cybersecurity Audit <sup>1</sup> : IT Security and Access Controls	500
Contract Compliance Audit <sup>2</sup>	350
Audit Follow-Up	40
External Audit Coordination	40
<b>INVESTIGATIVE ACTIVITIES</b>	
Complaint Intake, Triage, and Monitoring	300
Preliminary Inquiries & Investigations	150
Accreditation Maintenance/Support	50
<b>COMPLIANCE ACTIVITIES</b>	
Board Office Compliance Training	60
Compliance Review: Regulation Compliance Oversight	160
Compliance Project Carryforward (Institutes and Centers)	40
<b>STATE UNIVERSITY SYSTEM OVERSIGHT/SUPPORT</b>	
Foreign Influence Bill Implementation	500
System Audit-related Summary Report	200
University Data Integrity Audit Coordination and Reporting	60
SUS Investigative Assistance/Training	80
Board of Governors and BOT Meeting Participation/Issue Monitoring	80
Committee and Board Meeting Preparations	150
Regulation Updates/Development/Review	50
SUS Meetings/Councils	40
<b>OIGC OPERATIONAL ACTIVITIES</b>	
Risk Assessment and Audit Plan, 2022-2023	40
OIGC Annual Report/Newsletters	100
<b>OTHER ACTIVITIES</b>	
Board Office Student Development Program Coordination	40
Special Projects Request	80
<b>Total</b>	<b>3,460</b>

<sup>1</sup> In accordance with legislative changes to section 20.055, Florida Statutes, through HB 1297 / SB 1900

<sup>2</sup> In accordance with legislative changes to section 287.136, Florida Statutes, through HB 1079



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

<b>Long-Term Work Plan - FY 2022-2023 &amp; 2023-2024</b>	
University Foreign Influence Compliance <sup>3</sup>	600
Board Office Recruitment, Staffing, and Selection Processes	450
Cybersecurity <sup>4</sup> : Change Management Processes	450
Board Office Disaster Recovery Plan	350
Board Office Computer Security Incident Response	350

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.

---

<sup>3</sup> In accordance with legislative changes to section 286.101, Florida Statutes, through HB 7017 / SB 2010

<sup>4</sup> In accordance with legislative changes to section 20.055, Florida Statutes, through HB 1297/SB 1900





325 West Gaines Street, Suite 1614

Tallahassee, FL 32399-0400

Phone: (850) 245-0466

Email: [BOGInspectorGeneral@flbog.edu](mailto:BOGInspectorGeneral@flbog.edu)

Website: [www.flbog.edu](http://www.flbog.edu)

