

Florida Board of Governors
Office of Inspector General and Director of Compliance

ANNUAL REPORT
Fiscal Year 2020-2021



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Introduction

In compliance with Florida's Inspectors General Act, Section 20.055, Florida Statutes (F.S.), the Office of Inspector General and Director of Compliance (OIGC) has prepared this annual report to summarize the office's activities for the 2020-2021 fiscal year. This report is submitted to the chancellor of the State University System of Florida (System) Board of Governors, members of the Board of Governors (Board), and the Auditor General of Florida.

Authority, Standards, and Functions

Authority

As authorized by Article IX, Section 7 of the Florida Constitution and Section 20.155(5), F.S., the Board established the OIGC in July 2007 to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance. Subsequently, the Board adopted the Audit and Compliance Committee Charter and the Office of the Inspector General and Director of Compliance Charter (Charters). The OIGC charter identifies the authority under which the OIGC operates, and specifies its mission, organization, standards of work, code of ethics, access, independence, objectivity, and its Board office- and System-related responsibilities.

To achieve and maintain independence and objectivity, the inspector general and director of compliance (inspector general) reports functionally to the Board, through the chair of the audit and compliance committee (AACC), and administratively to the chancellor. This dual reporting relationship promotes effective communication and coordination of OIGC activities, while ensuring that the inspector general is not impaired in any manner from performing mandated duties and responsibilities.

In accordance with Section 20.155(5), F.S., the OIGC shall have access to all information and personnel necessary to perform its duties and responsibilities, and shall have all of the powers, duties, and responsibilities authorized in Florida's Inspectors General Act. Therefore, the inspector general must review and evaluate internal controls to ensure fiscal accountability by conducting operational, financial, and compliance audits or reviews and develop an annual audit plan based upon a systematic risk assessment of Board office operations. The inspector general must receive and consider complaints (including those filed pursuant to Florida's Whistle-blower's Act, Sections 112.3187-112.31895, F.S.); initiate, conduct, supervise, and coordinate investigations into fraud, waste, mismanagement, misconduct, or abuse; and report results of investigative activities.



If the Board, based upon the recommendation by the AACC, determines that a state university board of trustees is unwilling or unable to address credible allegations made by any person relating to waste, fraud, or financial mismanagement, the inspector general shall conduct, coordinate, or request investigations [Section 20.155 (5), F.S., and Board Regulation 4.001]. Likewise, the inspector general shall provide direction for, supervise, and coordinate investigations if the chancellor determines that allegations of material non-compliance with any law or Board of Governors regulations warrant an investigation [Board Regulation 4.004].

Standards

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. Investigative assignments are 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.

Functions

In accordance with the Charters, the OIGC's four main areas of responsibility are audits, investigations, compliance, and AACC support.

Audits

The OIGC promotes integrity, accountability, and process improvement by providing objective, timely, sufficient, and value-added audit services. The OIGC conducts audits of the Board office and communicates the results of those audits in accordance with audit standards. The inspector general determines the scope and assignment of audits; 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.

Pursuant to Section 20.055, F.S., the internal audit activity of the OIGC includes developing audit plans; conducting audits; following-up on audit findings and related management corrective actions; developing a Quality Assurance and Improvement Program; and consulting with management regarding programs, operations, initiatives, rules, and regulations.

Investigations

The goal of the OIGC's investigative function is to deter, detect, and investigate internal and external fraud, waste, mismanagement, misconduct, and other abuses in the Board office. The OIGC also has the authority to investigate waste, fraud, or financial mismanagement within System universities.



Compliance

The OIGC is responsible for promoting and supporting a culture of compliance, risk management, and accountability. The office assists in the prevention and detection of conduct that is contrary to applicable laws, regulations, rules, policies, or procedures; and promotes a culture that encourages a commitment to compliance.

Support for the Audit and Compliance Committee

The OIGC provides staffing support for the AACC, which meets face-to-face or by conference call at least four times per year. Activities in support of the AACC routinely include:

- Holding one-on-one briefings with Board members prior to Board meetings to discuss agenda topics.
- Preparing meeting materials and making presentations to the AACC for face-to-face meetings or conference calls.
- Communicating by phone and email with the AACC chair for guidance in handling concerns under the committee's purview.
- Assisting AACC members in staying abreast of applicable regulations and statutes.

Audit Activities

During the 2020-2021 fiscal year, the OIGC engaged in the following internal audit-related activities:

- Board Office Ethics Audit;
- Board Office Accounts Payable Processing Operational Audit;
- System Performance-based Funding Data Integrity Audits and Certifications;
- OIGC Quality Assurance and Improvement Program;
- OIGC Audit Follow-up Activities; and
- Other OIGC Audit Activities.

Each of these activities is covered in detail on the following pages.

Board Office Ethics Audit

The Board of Governors Office Ethics Audit report was issued December 29, 2020. The purpose of the audit was to evaluate the design, implementation, and effectiveness of ethics-related objectives, programs, and activities within the Board of Governors Office.

We found that the Board Office had implemented many of the necessary elements for an effective ethics program and positive ethical climate. We found, however, three opportunities for improvement: internal processes related to the identification of Board



Office employees subject to the Florida Commission on Ethics' financial disclosure requirements could be strengthened; oversight and coordination of compliance with internal annual reporting documents could be improved so that annual conflict of interest forms are completed and policies are reviewed as required by policies and procedures; and policies and procedures could be improved to enhance and clarify information and expectations related to annual reporting requirements and ethics training.

We recommended process improvements to ensure all employees subject to financial disclosure laws are timely identified and notified of their reporting responsibilities; to ensure compliance with annual reporting and policy review requirements; and to ensure policies and procedures are appropriately maintained. Management concurred with each of these findings and recommendations.

Board Office Accounts Payable Processing Operational Audit

The Board of Governors Office Accounts Payable Processing Operational Audit report was issued June 8, 2021. This audit engagement evaluated the Board Office's established internal controls for invoice and payment processing, and reviewed the accounts payable policies, procedures, and implementation for compliance with applicable laws and other governing directives.

We concluded that the Board Office had implemented appropriate controls for processing payments for goods and services. We did, however, identify the following opportunities for improvement: invoice payment timeliness could be improved and official position descriptions for staff involved with the invoicing process should include the specific statutorily required language. We recommended adhering to the state required timeframes for payment processing as well as reviewing and amending official position descriptions for the specified staff to include the statutorily required language regarding compliance with the Prompt Payment Law. Management concurred with our conclusions and recommendations.

System Performance-based Funding Data Integrity Audits and Certifications

Florida has adopted a funding model which provides incentives for System universities to achieve excellence and performance improvements in key areas aligned to the System's strategic plan goals. This Performance-based Funding Model includes 10 metrics that evaluate institutions on a range of issues. The success of this model is tied to the integrity of the data submitted by each institution.

To provide assurance that the data submitted for Performance-based Funding decision-making is reliable, accurate, and complete, the Board developed a data integrity certification process. In his June 14, 2021, letter to each university president and board of trustees' chair, Board of Governors Chair Sydney Kitson announced that in accordance with Section 1001.706(5)(e), F.S., each university president shall execute a data integrity



certification affirmatively certifying the accuracy and completeness of Performance-based Funding information provided to the Board. Additionally, Chair Kitson requested each university's board of trustees direct their university's chief audit executive to perform an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions to the Board.

OIGC staff summarized the results of universities' audits and certifications and presented the summary to the AACC members at the March 23, 2021, Board of Governors meeting. The summary included an update on the results of the Performance-based Funding Data Integrity Certification process, which included the certifications submitted, audits conducted, and corrective action plans.

OIGC Quality Assurance and Improvement Program

The OIGC is statutorily required to follow the International Professional Practices Framework as published by the Institute of Internal Auditors, Inc. Standard 1300 requires that the chief audit executive develop and maintain a Quality Assurance and Improvement Program (QAIP) that covers all aspects of the internal audit activity.

During the year, the OIGC conducted an internal assessment of its QAIP related to its internal audit activity. We concluded that the QAIP is adequately designed and generally conforms with the Standards for the Professional Practice of Internal Auditing, as well as the Institute of Internal Auditor's Core Principles, Code of Ethics, and Definition of Internal Auditing.

OIGC Audit Follow-up Activities

Board of Governors

The OIGC is required to identify significant recommendations made to the Board that were described in previous annual reports on which corrective action has not been completed. We did not identify any such recommendations.

Florida Agricultural and Mechanical University Athletics Cash Deficit

For several years, the Board has been monitoring FAMU's athletics program cash deficit, which has been cited in multiple Auditor General operational audits as being out of compliance with Board Regulation 9.013 *Auxiliary Operations* and has triggered legislative oversight from the Joint Legislative Auditing Committee. Given the magnitude of this matter, the university's board of trustees' chair and senior officials provide the, Board AACC chair, and inspector general routine updates on the implementation of their corrective actions and the financial status of their athletics program.



Other OIGC Audit Activities

Chief Audit Executives Reports System Revisions

In accordance with Board Regulation 4.002, university internal audit offices are required to submit certain documents to the OIGC. The Chief Audit Executives Reports System (CAERS) was initially launched July 1, 2015, to serve as the official repository for reports, charters, work plans, and the like for university internal audit offices in accordance with regulation 4.002. During the 2019-2020 fiscal year, OIGC staff worked with the Board Office's Application Development Unit to implement enhancements to CAERS. The enhanced version was released on July 1, 2020, and includes a new Resources section to allow easy sharing of information and resources.

SUS Audits Summary

Every year, the OIGC receives copies of audit reports from the following entities:

- The Florida Auditor General's office, which conducts financial, operational, statewide federal awards, Bright Futures Program, and information technology audits of state universities and the System;
- Independent certified public accountants, who conduct financial audits of university direct support organizations, health services support organizations, faculty practice plans, self-insurance programs and captive insurance companies, as well as collegiate license plates and intercollegiate athletics programs; and
- University chief audit executives, who conduct a variety of audits at each of their institutions.

This reporting year, the OIGC received, reviewed, and logged information from 215 audit reports. The inspector general will be presenting a summary of the information contained in those reports at the Board's AACC meeting on August 31, 2021. More detailed information on the audit coverage summary will be available in the August 31, 2021, AACC meeting materials, which will be accessible online at <https://www.flbog.edu/board/meeting-archives/>

State University Audit Council

The inspector general represents the Board on the State University Audit Council (SUAC), composed of System universities' chief audit executives. SUAC's purpose is to provide an opportunity for System chief audit executives to share information and best practices.

State University Information Technology Auditors Group

The Information Technology Auditors Group (ITAG) meets quarterly via conference call to discuss information technology (IT) and IT security-related topics. The purpose of the group is to share best practices and risk information. The compliance and audit specialist participates in ITAG on behalf of the OIGC.



Investigative Activities

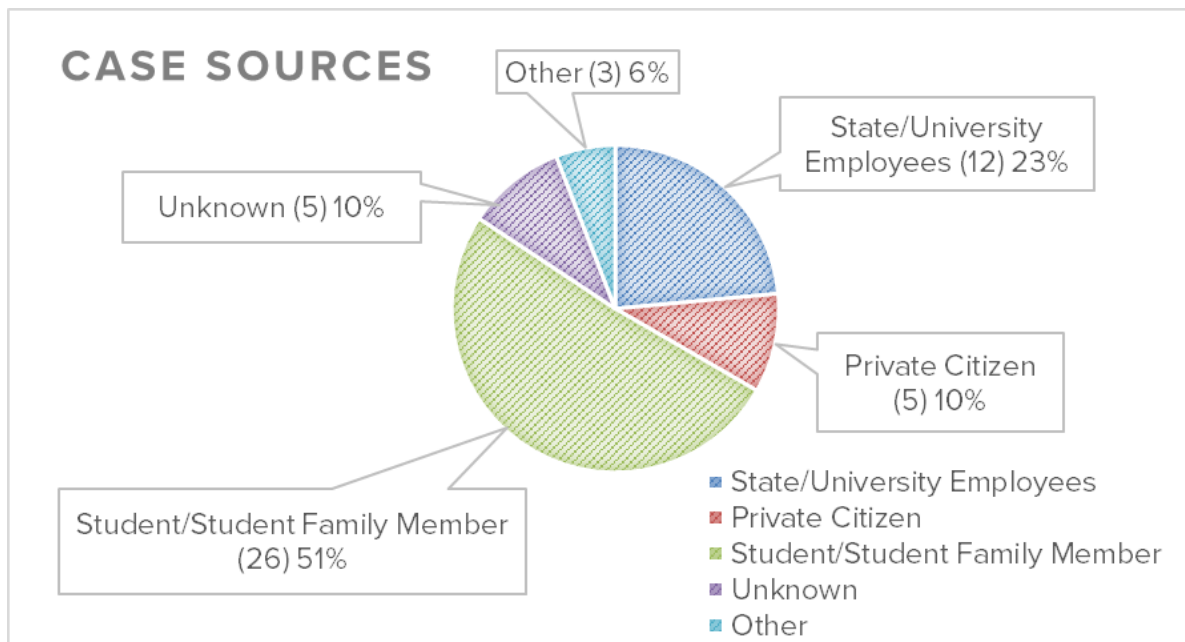
During the 2020-2021 fiscal year, the OIGC engaged in the following investigative-related activities:

- Complaints, Investigations, and Requests;
- Consultations and Notifications;
- Historical Case Dispositions;
- Whistle-blower Activity; and
- Investigations and Other Investigative Activity.

Each of these activities is covered in detail on the following pages.

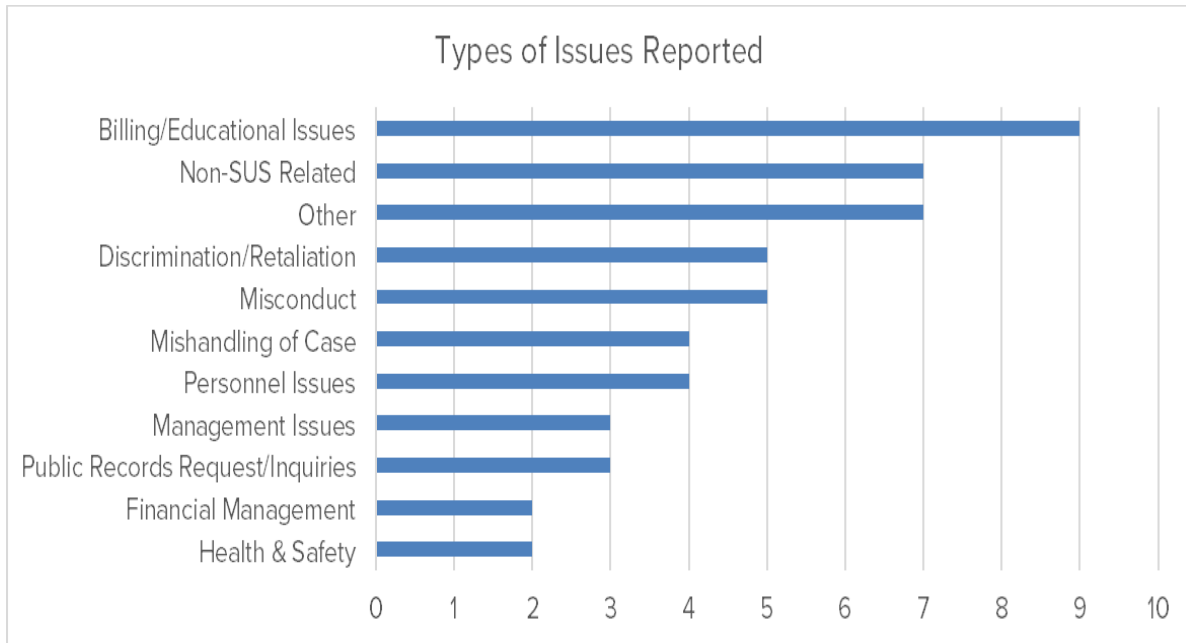
Complaints, Investigations, and Requests

During the 2020-2021 fiscal year, the OIGC opened 51 new cases for complaints, general inquiries, and public records requests. All such cases were documented in the OIGC database. The following chart depicts the sources of those cases.



The following graph provides an overview of the types of issues reported within those cases.





Of the 51 new cases, the OIGC closed 47 during the reporting year in the following ways:

- Referred 18 to the appropriate university or agency for handling, and monitored the outcome if necessary;
- Referred one to the appropriate Board office unit for handling;
- Processed 11 within the OIGC; and
- Determined 17 required no referral as they were either previously or concurrently being addressed by other appropriate entities or were unrelated to the System.

Consultations and Notifications

The OIGC serves as a resource to university chief audit executives in that they may request a consultation for the purpose of sharing expertise on investigative or Whistle-blower matters. During the 2020-2021 fiscal year, the OIGC did not receive any new consultation requests from university chief audit executives.

Pursuant to Board Regulations 4.001-4.003, universities are required to keep the Board informed concerning credible and significant allegations of fraud, abuse, and other possible deficiencies within university programs and operations. This is done by providing notifications to the OIGC. During the 2020-2021 fiscal year, the OIGC received six notifications, five of which were closed.

Historical Case Dispositions

At the beginning of the 2020-2021 fiscal year, six cases (one external investigative oversight, two consultations, and three complaints) carried over from prior fiscal years. The OIGC conducted follow-up activities on these cases, resulting in five closures; one consultation remains open.



Whistle-blower Activity

In fulfilling our responsibilities under the Whistle-blower's Act, the OIGC assesses every complaint it receives to determine if the Act's provisions might apply. The OIGC did not receive any complaints from the Board office that would fall under the Whistle-blower's Act.

Pursuant to Board Regulation 4.002, *State University System Chief Audit Executives*, each university's chief audit executive is to be the individual designated by the university's board of trustees to receive complaints and coordinate all activities of the Whistle-blower's Act for their respective university. Therefore, if the OIGC receives a university-related complaint that may fall under the provisions of the Whistle-blower's Act, the OIGC refers it to the appropriate university chief audit executive for primary handling.

To support the chief audit executives in fulfilling their responsibilities under the Whistle-blower's Act, the OIGC offers training on the components and requirements of the Act. On April 29, 2021, the investigations and audit specialist provided this training to staff from Florida Agricultural and Mechanical University, Florida International University, Florida State University, University of North Florida, and University of West Florida. There were seventeen training participants representing offices of internal audit, compliance, equal opportunity/Title IX, human resources, and general counsel.

Investigations and Other Investigative Activity

University of West Florida (OIGC #2020-024)

In the fall of 2019, the chancellor of the State University System of Florida Board of Governors notified the OIGC of a potential issue related to the finances of the Complete Florida Plus Program, a statewide program housed at and administered by the University of West Florida since 2014. There were concerns about the management of the program's finances, particularly the amount and timing of administrative overhead that was being charged by the university. In October 2019, university and Board Office officials agreed to jointly engage Saltmarsh, Cleaveland, and Gund to conduct a review. OIGC staff helped establish the engagement procedures and participated in witness interviews.

Saltmarsh, Cleaveland, and Gund presented their final report to the university Board of Trustees' Audit and Compliance Committee on August 5, 2020. Inspector General Leftheris presented the results of the engagement and the university's subsequent remedial actions to the Board of Governors Audit and Compliance Committee on September 16, 2020.

The report demonstrated the university had not established appropriate procedures to timely account for and administer the financial activity of the Complete Florida Plus Program, as illustrated by the approximate \$936,000 in questioned costs. Additionally,



the report noted the university collected approximately \$2.4 million from the program's carryforward funds between fiscal years 2017-2019 for costs that were entitled but not collected during the same fiscal year in which the funds were appropriated. The practice of retroactively withdrawing carryforward funds for prior years' administrative costs was questioned by the Auditor General.

There were differing opinions by the university related to the timing and appropriateness of sweeping carryforward funds for entitled administrative overhead charges not previously collected. However, the university Board of Trustees elected to repay the \$2.4 million back to the Complete Florida Plus Program.

University of Central Florida (OIGC# 2019-081)

On May 6, 2019, the chief audit executive at the University of Central Florida (UCF) notified the OIGC of concerns related to management's lack of transparency about certain financial matters at the university. At the request of the then university's board of trustees chair, University Audit conducted a whistle-blower investigation with assistance from the OIGC. OIGC staff assisted in preparing for and participating in interviews and providing feedback on the report.

In November 2020, University Audit issued their final investigative report wherein three allegations involving the withholding of vital financial information, lack of transparency, and lack of proper accounting processes and procedures were substantiated. It was determined that senior management withheld vital information from the board of trustees in relation to internal loans and the university's financial condition. It was further determined that the university did not follow proper accounting principles for recording their internal loans. The remaining three allegations, related to the university exceeding its spending limit, financial risks stemming from restricted funding sources, and unfunded construction commitments, were resolved during the investigation through appropriate management and board of trustees actions.

Management was given the opportunity to respond to the investigative report, and, in January 2021, management's response was incorporated into the final report. Management agreed with the report recommendations and committed to addressing matters of financial management with the incoming senior vice president for administration and finance and the university controller.

Compliance Activities

During 2020-2021 fiscal year, the OIGC engaged in the following compliance-related activities:

- Compliance Review of Board of Governors Regulation 9.008;
- Compliance Review of Board of Governors Regulation 10.015
- SUS Compliance Guidance, CARES Act; and
- Other OIGC Compliance Activities.



Each of these activities is covered in detail on the following pages.

Compliance Review of Board of Governors Regulation 9.008

On August 10, 2020, the OIGC issued a compliance review of Board of Governors Regulation 9.008, *University Auxiliary Facilities with Outstanding Bond Revenues*. The review evaluated Board of Governors' staff compliance with the regulation.

We noted three areas of improvement to strengthen Board staff's process in implementing this regulation. We suggested Board staff develop a formal documentation process of staff review of the required materials; prepare desk procedures describing the regulation's implementation and the Board's responsibilities provided for in applicable Florida Statutes; and standardize the annual reporting of compliance data, which may include the development of a reporting template for universities.

Management concurred with the assessment and agreed to supplement their procedures as noted in Observations section of the report.

Compliance Review of Board of Governors Regulation 10.015

On June 30, 2021, the OIGC issued a compliance review of Board of Governors Regulation 10.015, *Institutes and Centers*. The review evaluated Board of Governors' staff compliance with the regulation.

We noted three areas of improvement to come into greater compliance with the regulation. We suggested Board staff improve the annual reporting process using the data request system to include the regulatory required data elements; evaluate the benefits of an online reporting database for collecting the required data elements related to Institutes and Centers; and ensure the procedures related to Institutes and Centers data collection align with the Board of Governors regulation.

Management concurred with the assessment and agreed to revise current practices and explore other options to enhance compliance.

SUS Compliance Guidance, CARES Act

In March 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, was signed into law to mitigate the economic impact for those affected by the coronavirus pandemic. Because state universities were recipients of these federal funds, OIGC staff issued a guidance document in July 2020 to educate university board of trustees chairs, presidents, chief compliance officers, and chief audit executives on the uses and restrictions for the federal funds. Additionally the guidance document reminded universities to maintain appropriate documentation for ensuing audits and federal reporting.



Other OIGC Compliance Activities

SUS Annual Compliance Summary, CARES Act Higher Education Emergency Relief Funds

At the January 27, 2021, AACC meeting, Inspector General Leftheris provided committee members with a summary of System institutions' use of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Higher Education Emergency Relief Funds (HEERF). In her presentation, Ms. Leftheris described the purpose, criteria for use, and reporting requirements for the HEERF awards. Additionally, she provided the expenditures to date by each university along with examples of how the funds used for students and institutions.

The presentation is accessible online at <https://www.flbog.edu/board/meeting-archives/>

Compliance and Ethics Reports System Development and Implementation

To accommodate submissions for university compliance and ethics programs in accordance with Board Regulation 4.003, OIGC staff worked with the Board Office's application development team to create the Compliance and Ethics Reports System (CERS). CERS was launched on December 1, 2020, and is accessible via the Board Application Portal. CERS serves as the official repository for reports, charters, program plans, and the like for university compliance and ethics programs.

State University System of Florida Compliance and Ethics Consortium

The inspector general and director of compliance as well as the compliance and audit specialist represent the Board on the State University System Compliance and Ethics Consortium (Consortium). The Consortium is composed of compliance directors and representatives from each of the System universities. The Consortium held frequent virtual meetings during the reporting year to discuss the development and improvement of compliance and ethics programs, new federal and state regulations, best practices, and issues they may be facing.

OIGC Activities Section

In addition to the OIGC's audit, investigative, and compliance activities, the OIGC developed a regulation draft related to fraud prevention and detection, monitored the Legislative session for activity impacting the OIGC, and published quarterly newsletters. Each of these activities is described below.

Regulation Development, Board Regulation 3.003

The OIGC developed Board of Governors Regulation 3.003 *Fraud Prevention and Detection*, focusing on universities' development of controls to aid in the detection and prevention of fraud. The OIGC facilitated internal and external reviews of the regulation



prior to review by the Board of Governors. On January 27, 2021, the Board of Governors approved the public notice of intent to adopt the regulation, and on March 23, 2021, the regulation was adopted.

Legislative Monitoring

The OIGC monitored the 2021 Legislative session to identify any bills that would impact the activities of the office. Three bills were passed by the Legislature, which will impact future activities of the OIGC: House Bill (HB) 7017 Foreign Influence, HB 1079 Agency Contracts for Commodities and Contractual Services, and HB 1297 Cybersecurity. In response, the OIGC Annual Work Plan for Fiscal Year 2021-2022 contains activities addressing each of these topics.

HB 7017 Foreign Influence

Legislation was enacted to create Section 1010.25, Florida Statutes, requiring universities, including their direct-support organizations and other affiliates, to disclose all foreign donations and grants of \$50,000 or more to the Board of Governors. Beginning July 1, 2022, it requires the OIGC to randomly inspect or audit at least 5 percent of the total number of gifts disclosed by or gift agreements received from institutions of higher education. It also created Section 1010.35, Florida Statutes, requiring thorough screening of foreign applicants for research positions and foreign travel and activities of employees for every higher education institution and related research institutes having a research budget of \$10 million or more. The bill provided for operational audits of the screening and travel requirements by July 1, 2025, by the OIGC, the entity's inspector general, or the Auditor General.

HB 1079 Agency Contracts for Commodities and Contractual Services

Legislation was enacted to amend Section 287.136, Florida Statutes, requiring each agency inspector general to complete periodic risk-based compliance audits of all contracts executed by the agency during a specified time frame. The audits are to be conducted beginning October 1, 2021, and every three years thereafter. As part of the audits, inspectors general are required to identify and evaluate any trends in vendor preference. The effective date of this bill is July 1, 2021.

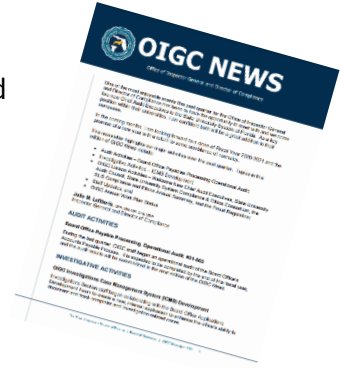
HB 1297 Cybersecurity

Legislation was enacted to amend Section 20.055, Florida Statutes, requiring each agency inspector general to include a specific cybersecurity audit plan when developing its long-term and annual audit plans. The effective date of this bill is July 1, 2021.



OIGC Newsletter

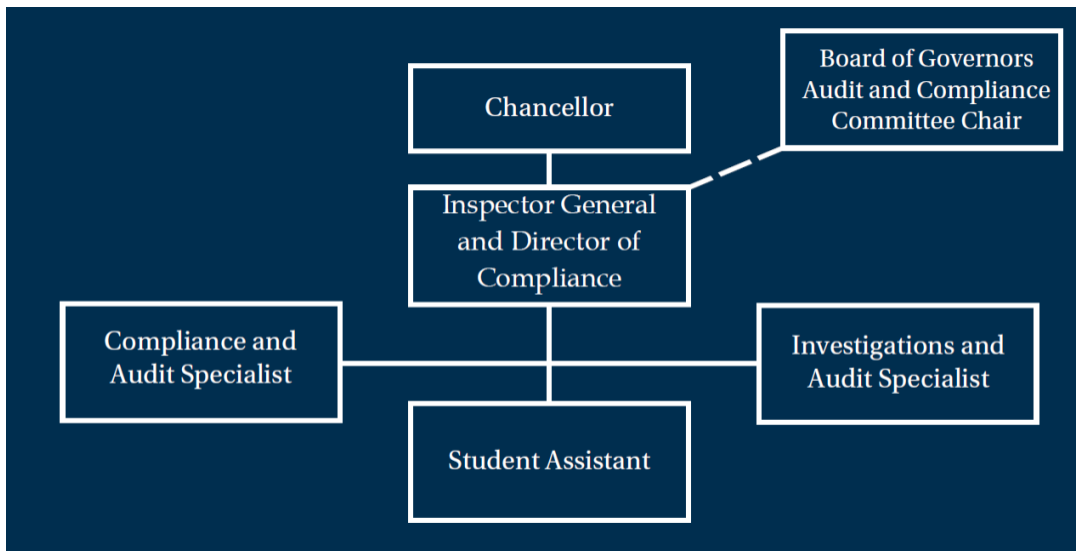
The OIGC newsletter is designed to supplement Board meetings and briefings to keep the AACC informed regarding OIGC activities and updates. OIGC newsletters are prepared and disseminated on a quarterly basis and are available at: <https://www.flbog.edu/about-us/inspector-general/>



Organizational Structure, Professional Development and Associations

OIGC staff develop and maintain their professional knowledge, skills, and abilities through several methods. The following section summarizes the staffing and organizational structure as well as the professional certifications and affiliations.

Organizational Structure



Professional Development and Associations

Expertise within the OIGC covers a variety of disciplines. Employees are qualified in auditing, financial matters, investigations, fraud, compliance, and information technology. Staff members continually seek to augment their credentials, further enhancing their abilities and contributions to the OIGC, the Board office, and the System. Collectively, OIGC staff maintain nine professional certifications that include:

- Certified Inspector General,
- Certified Inspector General Investigator,
- Certified Inspector General Auditor,
- Certified Internal Auditor,



- Certified Public Accountant,
- Certified Government Auditing Professional,
- Certified Fraud Examiner,
- Certified Information Systems Auditor, and
- Certified Compliance and Ethics Professional.

OIGC staff members participate in several professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow OIGC staff members to maintain currency, establish and advance professional networks, and participate in professional community activities. The OIGC staff's professional affiliations include:

- Association of Inspectors General (National and State Chapters);
- Institute of Internal Auditors (National and Tallahassee Chapters);
- ISACA (National and Tallahassee Chapters);
- Association of Certified Fraud Examiners;
- Society for Corporate Compliance and Ethics; and
- Association of College and University Auditors.

OIGC Staff Biographies



Julie M. Leftheris, CPA, CIG, CFE, CIA, CISA Inspector General and Director of Compliance

Julie has served as the Inspector General and Director of Compliance for the Board of Governors since July 2018. She has 30 years of audit and investigative experience including previously serving as the Inspector General for the Florida Department of Highway Safety and Motor Vehicles. Julie is a graduate of Florida State University with degrees in both Finance and Accounting. She has obtained the professional certifications of Certified Inspector General, Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, and Certified Information Systems Auditor. She currently serves as a board member of the Florida Association of Inspectors General, a member of the Leon County School Board Audit Committee and Commissioner for the Florida Commission for Law Enforcement Accreditation (CFA).





Lori Clark, CIGA, CCEP, CGAP
Compliance and Audit Specialist

Lori joined the Board of Governors office in August 2006 as an educational policy analyst in the Board Office's Academic and Student Affairs unit, transferring to the OIGC in August 2008. In her current role, she divides her time between conducting audits, compliance reviews, and any other duties as needed. She earned her bachelor's and master's degrees in French Language and Literature from Florida State University and has over 30 years of experience in postsecondary education, including teaching, student services administration, program implementation, auditing, and compliance.

Rebekah Weeks, CIGI
Investigations and Audit Specialist

Rebekah joined the OIGC staff in October 2015. She previously worked in the Executive Office of the Governor, Office of the Chief Inspector General where she had been employed since 2012 – first as the whistle-blower coordinator and then as an inspector specialist. Rebekah has a Bachelor of Science degree in Social Welfare from the University of Albany and two master's degrees from Florida State University (Public Administration and Social Work). She holds a professional certification of Certified Inspector General Investigator (CIGI).



Erickson Livingston
Student Assistant

Erickson joined the OIGC in April 2020 as a student assistant. In December 2020, he received an internship offer with Ernst & Young and left the OIGC. We appreciate his contributions to our office in the short time he worked with us and are proud of his professional accomplishments.

Katherine Juul
Student Assistant

Katherine joined the OIGC in February 2021 as a student assistant. She is currently a student at Florida State University pursuing a Bachelor of Science in Accounting and Finance. Katherine plans to complete her Master's in Accounting at Florida State University and later attend law school to pursue a career in white-collar crime.





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