

**Office of Inspector General
and
Director of Compliance
2022-2023
Work Plan**



Prepared by
State University System of Florida Board of Governors
Office of Inspector General and Director of Compliance
As of June 30, 2022

INTRODUCTION

The Office of Inspector General and Director of Compliance (OIGC) was established within the Board Office to provide a central point of coordination of 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 (F.S.).

The fiscal year 2022-2023 work plan is based on our 2022 risk assessment as well as prior audit and investigative coverage.

OIGC WORK PLAN - FISCAL YEAR 2022-2023

The Inspector General is required by law and auditing standards to develop long-term and annual audit plans based on the findings of periodic risk assessments. The plan must show the individual audits to be conducted during each year and the related resources to be devoted to the respective audits. This year's risk 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.

For the 2022-2023 fiscal year, the OIGC will have 4,916 hours available for audit, investigative, compliance, system support, operational, and other follow-up activities.

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 table on the following page lists the areas identified as priorities for fiscal year 2022-2023. We have selected three operational audits: the Board Office's activities related to educational plant surveys; policies and procedures within the human resources department; and the Board Office's implementation of certain tuition waivers. Each of these audits will incorporate a review of the Board Office's compliance with applicable statutory or regulatory requirements.

We included our newly acquired inspection of disclosed foreign gifts for the State University System (SUS) within our compliance activities. We have also set aside hours to follow up and report out on the current special project related to the Crowe LLP review of financial internal controls for the SUS direct support organizations (DSO), as well as for any future special projects to meet management's and the Board's needs as priorities are identified.



Annual Work Plan - FY 2022-2023	
Project Title	Estimated Hours
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Operational Audit: Educational Plant Surveys	400
Operational Audit: Human Resources	600
Operational Audit: Tuition Waivers – Programs of Strategic Emphasis ¹	400
Audit Follow-Up	120
External Audit Coordination	26
INVESTIGATIVE ACTIVITIES	
Complaint Intake and Triage	300
Investigations and Other Investigative Activities	400
Accreditation Maintenance/Support	120
COMPLIANCE ACTIVITIES	
Board Office Compliance Training	160
Compliance Review: University Foreign Influence Inspection ²	600
Compliance Project(s) Carryforward	40
STATE UNIVERSITY SYSTEM OVERSIGHT/SUPPORT	
System Audit- and Compliance-related Summary Report	300
University Data Integrity Audit Coordination and Reporting	60
SUS Chief Audit Executive and Chief Compliance Officer Assistance or Training	200
Board of Governors and BOT Meeting Participation or Issue Monitoring	90
Committee and Board Meeting Preparations	200
Regulation Updates, Development, and Review	120
SUS Meetings and Councils	40
Special Project(s) – SUS DSO Financial Controls Review Follow-Up	400
OIGC OPERATIONAL ACTIVITIES	
Risk Assessment and Audit Plan, 2023-2024	40
OIGC Annual Report and Newsletters	100
OTHER ACTIVITIES	
Special Projects Request	200
Total	4,916

Additionally, the following table contains audit topics that we plan to schedule as part of the OIGC’s long-term work plan. Pursuant to recent changes in state law, we have

¹ Section 1009.26(18), Florida Statutes

² In accordance with section 1010.25(3)(d)2., Florida Statutes.



incorporated cybersecurity topics into our long-term plan and also included another compliance audit regarding certain Board Office contracts.

Long-Term Work Plan - FY 2023-2024 & 2024-2025	
Information Technology Change Management	450
Board Office Emergency Management	350
Information Technology Applications Development	500
Academic Program Inventory	400
Information Technology Disaster Recovery ³	600
Contract Compliance ⁴	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.

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³ In accordance with section 20.055(6)(i), Florida Statutes.

⁴ In accordance with section 287.136(2), Florida Statutes.





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