



# OIGC NEWS

Office of Inspector General and Director of Compliance

QUARTERLY NEWSLETTER APRIL 2023

## Julie M. Leftheris Message Inspector General and Director of Compliance

*I was once asked if I knew any good audit jokes. I quickly responded, “We are here to help!” While a humorous response and phrase, those six little words are jokingly referred to as “the biggest lie of the internal audit profession.” Similarly, the phrase, “We are glad you are here!” is the quintessential management response.*

*My team and the SUS audit and compliance professions approach our work to collaboratively support the #1 State University System in the country. I believe this work matters, and makes a difference in our respective organizations and the SUS.*

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## Audit Activities

### Audit, Programs of Strategic Emphasis Tuition and Fees Waiver Program

Pursuant to section 1009.26(18), Florida Statutes (F.S.), the Board of Governors established a new tuition and fee waiver program for state universities related to programs of strategic emphasis, to include eight programs in the areas of science, technology, engineering, or mathematics (STEM) and two programs in the critical workforce gap analysis (GAP) category. The Legislature appropriated \$25 million and approximately \$31.3 million in incentive funding for the PSE Tuition and Fee Waivers Program for Fiscal Years 2021-2022 and 2022-2023, respectively.

Our audit of the Board Office’s implementation and oversight of the new waiver program concluded staff developed and implemented processes designed to ensure compliance with statutory requirements. Three audit findings recommended internal improvements related to university program requests, oversight of incentive funds, and internal communication and coordination.

### Upcoming Annual Risk Assessment and Work Plan Development

We are conducting our risk assessment of the Board Office operations. This will be used to prepare our office’s Work Plan for FY 2023-2024.

The Work Plan includes audit, compliance, and investigative activities, as well as Board Office and State University System support work. The Work Plan will be presented to the Audit and Compliance Committee and full Board for approval at our upcoming June 2023 meeting at USF.

If you have any projects you would like included, please let me know.

## Compliance Activities

### SUS Foreign Gifts Inspection Reporting

We continue to work with institutions of higher education (IHE) and their requirement to report foreign gifts to the Board Office as defined in state law. On January 31st we received the third reporting of gifts and have begun our compliance assessment. Subsequent to the next reporting on July 31st, we will summarize the submissions received and provide the Committee with a report of our findings.

Many thanks to Rebekah Weeks, our Investigations and Audits Manager, who has become our Foreign Influence subject matter expert and worked with the universities and provided reporting guidance.

### OIGC Compliance Self-assessment

The US Federal Sentencing Guidelines require compliance programs to evaluate periodically the effectiveness of the organization's compliance program. In March we issued the results of our internal assessment which identified improvement opportunities related to communication, review of authoritative documents, and continued self-monitoring. These results will be used to prepare for our first external assessment planned for FY 2023-2024.

## Investigative Activities

### Commission for Florida Law Enforcement Reaccreditation

Florida is the only state that has an accreditation function for Offices of Inspector General, through the Florida Commission for Law Enforcement Accreditation (Commission). Accreditation entails a rigorous review process of our investigative function and has long been recognized as a means of maintaining the highest standards of professionalism.

In February, the OIGC appeared before the Commission and received reaccreditation status. We are proud of this accomplishment.

Inspector General Julie Leftheris, appointed by Governor Ron DeSantis' Chief Inspector General Melinda Miguel, has served as a Commissioner since 2020.



The **Mission** of the Office of Inspector General is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews and technical assistance.



### OIGC Subpoena Power

We continue to monitor **House Bill 515 / Senate Bill 596** which, if passed, will authorize the Board of Governors Inspector General, or designee, to issue and serve subpoenas and subpoenas duces tecum on behalf of the BOG or a state university. This will allow the Inspector General to compel the attendance of witnesses and the production of documents, reports, answers, records, accounts, and other data in any medium, if needed.

This was recommended by the Florida Public Integrity and Ethics Committee in 2019 when Governor Cerio served as the Chair of the Audit and Compliance Committee. We appreciate his and Chancellor Rodrigues' support. The bills have passed all Committee stops and awaits legislative vote.

## In Other News...

Our student assistant, Lukes Toussaint, attended the Board of Governors March 2023 meeting at Florida Agricultural and Mechanical University in Tallahassee. While there, he was able to meet FSU President, Dr. Richard McCullough, for a quick photo. Lukes will graduate in May with his Master of Accounting degree from FSU. After completing the Certified Public Accounting (CPA) certification over the summer, he will begin working at KPMG in the fall. Lukes has a bright future ahead of him and credits FSU's accounting program for much of his success (his smarts and demeanor have something to do with it as well!).

