

**Office of Inspector General  
and  
Director of Compliance  
2023-2024  
Work Plan**



Prepared by  
State University System of Florida Board of Governors  
Office of Inspector General and Director of Compliance  
As of June 30, 2023

## 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 2023-2024 work plan is based on our 2023 risk assessment as well as prior audit and investigative coverage.

## OIGC WORK PLAN - FISCAL YEAR 2023-2024

The Inspector General is required by law and professional 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 2023-2024 fiscal year, the OIGC will have 4,542 hours available for audit, investigative, compliance, system support, operational, and other 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 2023-2024. We have selected two audits: an operational audit of the Board Office's records management policies and practices, and a cybersecurity audit related to information technology (IT) property inventory and security management. Each of these audits will incorporate a review of the Board Office's compliance with applicable statutory or other regulatory requirements. We have also budgeted hours to finish the operational audit related to educational plant surveys that was carried forward from the 2022-2023 Fiscal Year.

For our compliance activities, included is our annual inspection of disclosed foreign gifts for the State University System (SUS) as well as reviews related to the management of the Board Office website, honorary degrees, and select tuition waivers. Additionally, we have planned for an external quality review of our compliance function.

The plan reserves 200 hours for any special projects requested by management or the Board as other priorities are identified during the year.



<b>Annual Work Plan for Fiscal Year 2023-2024</b>	
<b>Project Title</b>	<b>Estimated Hours</b>
<b>AUDIT ACTIVITIES - ASSURANCE AND CONSULTING</b>	
Carryforward Project: Operational Audit - Educational Plant Surveys	350
Cybersecurity Audit: IT Property Inventory & Security Management	650
Operational Audit: Board Office Records Management	450
Audit Follow-Up	75
External Audit Coordination	25
<b>INVESTIGATIVE ACTIVITIES</b>	
Complaint Intake and Triage	300
Investigations and Other Investigative Activities	300
Accreditation Maintenance/Support	100
<b>COMPLIANCE ACTIVITIES</b>	
Board Office Compliance Training	150
Compliance Review: University Foreign Gifts Inspection <sup>1</sup>	400
Compliance Review: Board Office Website Management & ADA Compliance	100
Compliance Review: Board of Governors Regulation 3.004 Honorary Degrees	50
Compliance Review: "Grandparent" Tuition Waivers <sup>2</sup>	250
Compliance External Quality Assessment	100
<b>STATE UNIVERSITY SYSTEM OVERSIGHT/SUPPORT</b>	
System Audit- and Compliance-related Summary Report	300
University Data Integrity Audit Coordination and Reporting	60
Chief Audit Executive and Chief Compliance Officer Assistance or Training	100
Board of Governors and BOT Meeting Participation or Issue Monitoring	100
Committee and Board Meeting Preparations	250
Regulation Updates, Development, and Review	52
SUS Meetings and Councils	40
<b>OIGC OPERATIONAL ACTIVITIES</b>	
Annual Risk Assessment and 2024-2025 Work Plan Development	40
OIGC Annual Report and Newsletters	100
<b>OTHER ACTIVITIES</b>	
Special Projects Request	200
<b>Total</b>	<b>4,542</b>

<sup>1</sup> In accordance with section 1010.25(3)(d)2., Florida Statutes.

<sup>2</sup> Section 1009.26(20), Florida Statutes



Additionally, the following table contains audit topics that we plan to schedule as part of the OIGC’s long-term work plan. As required by state law, we have incorporated cybersecurity topics into our long-term plan and included another compliance audit regarding certain Board Office contracts.

Long-Term Work Plan for Fiscal Years 2024-2025 and 2025-2026	
Project Title	Estimated Hours
Information Technology Change Management	600
Board Office Emergency Management	350
Academic Program Coordination and Reviews	400
Information Technology Business Continuity & Disaster Recovery <sup>3</sup>	600
Contract Compliance <sup>4</sup>	350

The OIGC long-term work plan is subject to change based on the results of periodic risk assessments and requests made by the Board of Governors or the Chancellor to evaluate specific activities or programs.

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<sup>3</sup> In accordance with section 20.055(6)(i), Florida Statutes.

<sup>4</sup> In accordance with section 287.136(2), Florida Statutes.





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