

**MINUTES**  
**BOARD OF GOVERNORS**  
**STATE UNIVERSITY SYSTEM OF FLORIDA**  
**AUDIT AND COMPLIANCE COMMITTEE MEETING**  
**FLORIDA AGRICULTURAL & MECHANICAL UNIVERSITY**  
**March 26, 2025**

*Video or audio archives of the meetings of the Board of Governors and its Committees are accessible at <http://www.flbog.edu/>.*

Governor Ken Jones convened the meeting of the Audit and Compliance Committee on March 26, 2025, at 10:46 a.m. The following Audit and Compliance Committee members were present: Ashley Bell Barnett, Patricia Frost, Edward Haddock, and Jose Oliva.

**1. Call to Order**

Mr. Jones called the meeting to order.

**2. Approval of Minutes**

Mr. Oliva motioned that the Committee approve the minutes of the Audit and Compliance Committee meeting held on January 30, 2025, as presented. Ms. Frost seconded the motion. The minutes were approved.

**3. SUS Data Integrity Audits and Certifications Summary**

Inspector General and Director of Compliance Julie Leftheris provided an overview of the results of state universities' internal audits of data used for performance-based funding decisions as well as the data related to preeminent and emerging preeminent universities. She explained that the annual audit requirement is codified in statute and Board Regulation 5.001 and includes a Data Integrity Certification process that requires university presidents and board of trustees' chairs to certify that the data their universities provide to the Board of Governors is accurate.

IG Leftheris provided additional context for the required data integrity audit engagements. She explained that the Board Office's data analytics staff have provided methodology and procedures documents as well as data definitions to help university auditors understand which data files are associated with which metrics. University auditors, she said, review and assess the data review and submissions process to evaluate the adequacy of the policies and procedures as well as the system of access controls and user privileges. They also conduct testing of the data used for various metrics to determine if they align with Board of Governors data definitions and reporting timelines.

Ms. Leftheris said that all twelve university presidents and board of trustees' chairs affirmed that university controls and processes were adequate to ensure the

completeness, accuracy, and timeliness of the data submissions to the Board of Governors office. None of the audit reports identified issues that would impact the university's metrics. Opportunities for improvement were identified, however, in university procedures related to post-doctoral appointees, data validation controls for new funds, training for data entry staff, and continued review and scrutiny of data files prior to submission to the Board of Governors. Ms. Leftheris confirmed that each of these opportunities for improvement has been corrected.

Regarding the data integrity audit process, Ms. Leftheris stated that this is a highly audited area that has been required since performance-based funding was created. The identification of opportunities for improvement is common in quality audit work; she said she would be more concerned if none of the audits noted any issues. She said the audit process is effective and important in determining that processes are in place and working as intended.

#### **4. OIGC Strategic Plan**

Ms. Leftheris explained that the recent changes in the standards governing the internal auditing profession have changed. One of the new requirements is that the internal audit function must have a Strategic Plan. The OIGC Strategic Plan aligns with the *SUS 30 - Extraordinary Impact*, which was considered in the development of her office's strategic plan. She described the Plan's mission, vision, and pillars, along with the activities related to each. Mr. Jones asked for the Committee to vote. The motion passed, and the OIGC Strategic Plan was approved.

#### **5. Board of Governors Compliance Program External Review, Corrective Action Plan and Implementation**

At the Committee's last meeting in January, Ms. Leftheris provided a summary of the results of the external review of the Board's compliance program external review. Based on the review results and recommendations, Ms. Leftheris said she and her staff would revise the Board Office Compliance Program Plan, develop program metrics to evaluate the effectiveness of our compliance program, and assist in delivering the Board Office's annual ethics training to include documentation of compliance as well as the training's effectiveness.

#### **6. OIGC Updates**

Ms. Leftheris said she will soon begin the annual risk assessment to develop the office's internal audit plan for the 2025-2026 fiscal year. She asked for Committee members' perspectives and input.

Last, Ms. Leftheris informed Board members that the Florida Auditor General's office will begin its operational audit of the Board Office in April, which is an audit required to be

done every three years. The audit is expected to be completed in June. She said she would update the Committee at its next meeting.

## **7. Concluding Remarks and Adjournment**

There were no other comments; the meeting adjourned at 10:59 a.m.

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Ken Jones, Board of Governors  
Audit and Compliance Committee  
Member

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Lori Clark, Compliance and Audit Specialist