

# **Office of Inspector General and Director of Compliance 2025-2026 Work Plan**



Prepared by  
State University System of Florida Board of Governors  
Office of Inspector General and Director of Compliance  
As of May 15, 2025

## 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 in sections 20.055 and 20.155, Florida Statutes (F.S.).

The Fiscal Year 2025-2026 work plan is based on our 2025 risk assessment as well as prior audit and investigative coverage.

## OIGC WORK PLAN - FISCAL YEAR 2025-2026

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, to include cybersecurity audits pursuant to section 20.055(6)(i), F.S., and the related resources to be devoted to the respective audits. The 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 must also be submitted to the Auditor General.

This year's risk assessment included consideration of Board Office governance; risk management; controls processes; communications; staffing and resources; data systems and information; reporting; degree of change; performance measures; fraud, waste, and abuse; and general risks.

For the 2025-2026 Fiscal Year, the OIGC will have 4,200 hours available for audit, investigative, compliance, system support, operational, and other activities. The table on the following page lists the areas identified as priorities for Fiscal Year 2025-2026. We have selected three audits. The first is an operational audit of the Board of Governors Foundation, specifically, the Peebles Scholarship Administration. The audit will evaluate the Board Office's administration of scholarship funds. The second audit is a cybersecurity audit of the Board Office's Application Access Controls. The audit will assess access controls for the internally developed applications used by Board Office staff. The third audit is an operational audit of University Budgets Payment Distribution to evaluate the controls in issuing payments to universities. Each of these audits will incorporate a review of the Board Office's compliance with applicable statutory or other regulatory requirements.

For our compliance activities, we have included the statutorily required annual inspection of disclosed foreign gifts for the State University System of Florida (SUS) and a review related to the Board Office's administration of Trustee Appointments. Additionally, we will conduct an internal quality assessment review of the Board of Governors Compliance Program, as well as continue implementing corrective actions from the compliance program external review completed in December 2024.

The plan reserves 252 hours for any special projects requested by management, or the Board, as other priorities are identified during the year.

| Annual Work Plan for Fiscal Year 2025-2026                           |                 |
|--|-----------------|
| Project Title  | Estimated Hours |
| <b>AUDIT ACTIVITIES - ASSURANCE AND CONSULTING</b>                   |                 |
| Audit Project: BOG Foundation - Peebles Scholarship Administration   | 400             |
| Audit Project: Cybersecurity - Application Access Controls           | 375             |
| Audit Project: University Budgets Payment Distribution               | 375             |
| OIGC Internal Audit Quality Assessment Review                        | 40              |
| Audit Follow-Up  | 80              |
| External Audit Coordination  | 40              |
| <b>INVESTIGATIVE ACTIVITIES</b>                                      |                 |
| Complaint Intake and Triage  | 400             |
| Investigations and Other Investigative Activities                    | 400             |
| Accreditation Maintenance/Support                                    | 125             |
| <b>COMPLIANCE ACTIVITIES</b>   |                 |
| Board Office Compliance Training                                     | 100             |
| Compliance Review: Foreign Gifts Inspection                          | 450             |
| Compliance Review: Trustee Appointments                              | 160             |
| Compliance Internal Quality Assessment                               | 40              |
| Compliance Program Plan Updates                                      | 60              |
| <b>STATE UNIVERSITY SYSTEM OVERSIGHT/SUPPORT</b>                     |                 |
| System Audit- and Compliance-related Summary Reports                 | 300             |
| University Data Integrity Audit Coordination & Reporting             | 40              |
| SUS CAE/CCO Assistance or Training                                   | 100             |
| Board of Governors and BOT Meeting Participation or Issue Monitoring | 100             |
| Committee and Board Meeting Preparations                             | 80              |
| Regulation Updates, Development, and Review                          | 80              |
| SUS Meetings/Councils  | 75              |
| <b>OIGC OPERATIONAL ACTIVITIES</b>                                   |                 |
| Annual Risk Assessment and Audit Plan Development                    | 40              |
| OIGC Annual Report/Newsletters                                       | 48              |
| OIGC Strategic Plan & Performance Reporting                          | 40              |
| <b>OTHER ACTIVITIES</b>  |                 |
| Special Projects Requests  | 252             |
| <b>Total</b>   | <b>4,200</b>    |

Additionally, the following table contains audit topics that we plan to schedule as part of the OIGC's long-term work plan, which 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.

| Long-Term Work Plan for Fiscal Years 2026-2027 and 2027-2028 |                 |
|--|-----------------|
| Project Title  | Estimated Hours |
| Business Continuity and Disaster Recovery                    | 600             |
| Purchasing Cards   | 350             |
| IT Governance  | 500             |
| Travel   | 350             |



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