

Florida Board of Governors
Office of Inspector General and Director of Compliance

Annual Report
Fiscal Year 2025-2026



Prepared by
The State University System of Florida
Board of Governors
Office of Inspector General and
Director of Compliance

July 17, 2026

Table of Contents

Introduction	2
Authority, Independence, and Functions	3
Audit Activities.....	4
Investigative Activities	7
Compliance Activities	9
Other OIGC Activities	12
OIGC Staffing Resources, Professional Development and Affiliations, and Staff Biographies	16

Introduction

In compliance with section 20.055, Florida Statutes (F.S.), also known as Florida's Inspectors General Act, I am pleased to present the Annual Report for the fiscal year ending June 30, 2026. This report provides a comprehensive overview of the Office of Inspector General and Director of Compliance's (OIGC) activities conducted throughout the year, including key activities aimed at strengthening our organization's governance, risk management, and internal control processes.

This past year has been productive, with projects completed across our audit, investigative, and compliance responsibilities. Additionally, we prepared a system summary of audits of the 12 universities conducted by chief audit executives, external CPA firms, and the Florida Auditor General. Our work was guided by the annual work plan, approved by the Audit and Compliance Committee, which is aligned with the Board of Governors' strategic objectives and risk profile.

Key highlights of this year's activities include:

- Completing numerous assurance activities, including three internal audits, two compliance reviews, and ongoing audit follow-up efforts, resulting in strengthened internal controls, improved accountability, and no significant unresolved audit findings.
- Maintaining a strong commitment to quality and professional standards, successfully reaccrediting the investigative function of our office through the Florida Commission for Law Enforcement Accreditation, completing an internal quality assessment that confirmed conformance with Global Internal Audit Standards, while continuing implementation of recommendations from external assessments and advancing strategic performance objectives.
- Enhancing oversight, compliance, and stakeholder engagement across the State University System, processing complaints and inquiries, providing fraud awareness and ethics training, supporting the Audit and Compliance Committee, and collaborating with university audit, compliance, and risk management partners on systemwide governance initiatives.

We remain committed to upholding the highest standards of quality and independence, and we appreciate the continued support of the Audit and Compliance Committee and executive leadership in fostering a culture of accountability and continuous improvement. Please feel free to reach out should you require any additional information or clarification regarding the contents of this report.

Julie M. Leftheris

Authority, Independence, and Functions

Authority

As authorized by sections 20.055(2) and 20.155(5), F.S., the Board of Governors (Board) established the OIGC in July 2007. The mission of the OIGC is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance.

Organizational Independence

Global Internal Audit Standard 7.1 requires that the chief audit executive confirm to the board the organizational independence of the internal audit function at least annually. To achieve and maintain independence and objectivity, the inspector general and director of compliance (inspector general) reports functionally to the Board, through the chair of the Audit and Compliance Committee (AACC), and administratively to the chancellor. There were no instances where independence may have been impaired during the fiscal year.

The OIGC maintains a strong working relationship with the AACC, and the inspector general has regular independent communications with the AACC chair. The results of audits and other activities are provided to the AACC, helping promote the independence necessary for the OIGC to perform its function adequately.

Standards

All audit, investigative, and compliance work in the OIGC is conducted in accordance with professional standards for those activities. OIGC staff conduct their audit and investigative work in accordance with the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General. Audit engagements are also performed in accordance with the *Global Internal Audit Standards*, published by the Institute of Internal Auditors, Inc. The OIGC's compliance program activities align with Chapter 8 of the United States Sentencing Commission's *Federal Sentencing Guidelines for Organizations*.

Functions

The OIGC's three main areas of responsibility are audits, investigations, and compliance. The office also provides staff support to the AACC.

Audits

The OIGC promotes integrity, accountability, and process improvements by providing objective, timely, sufficient, and value-added audit services. The OIGC conducts audits

of the Board Office and communicates the results in accordance with audit standards. The inspector general determines the scope and assignment of audits; however, the AACC chair and the chancellor may at any time direct the inspector general to audit a special program, function, or organizational unit.

Investigations

The goal of the OIGC's investigative function is to deter, detect, and investigate internal and external fraud, waste, mismanagement, misconduct, and other abuses in the Board Office. The OIGC also has the authority to investigate waste, fraud, or financial mismanagement within the 12 universities comprising the State University System of Florida (System). The OIGC's investigative function is accredited through the Commission for Florida Law Enforcement Accreditation, Inc.

Compliance

The OIGC is responsible for promoting and supporting a culture of compliance, risk management, and accountability within the Board Office by conducting compliance reviews and providing training. The office assists in the prevention and detection of conduct that is contrary to applicable laws, regulations, rules, policies, or procedures, and promotes a culture that encourages a commitment to compliance.

Support for the Audit and Compliance Committee

The OIGC provides staffing support for the Board's AACC, which meets face-to-face or by conference call at least four times per year. Activities in support of the AACC routinely include:

- Participating in one-on-one briefings with Board members prior to Board meetings to discuss agenda topics.
- Preparing meeting materials and presentations for the AACC meetings.
- Communicating with the AACC chair for guidance in handling concerns under the committee's purview.
- Assisting AACC members in staying abreast of applicable regulations and statutes.

Audit Activities

During the 2025-2026 fiscal year, we completed the following internal audit-related projects:

- Three Internal Audits;
- OIGC Internal Quality Assessment Review; and

- OIGC Audit Follow-up Activities.

Internal Audits

Global Internal Audit Standard 11.3 requires that the chief audit executive communicate the results of internal audit services to the Board and senior management periodically and for each engagement as appropriate. The following audits were completed, and the results were communicated in accordance with standards during the fiscal year.

Florida Board of Governors Foundation, Inc. – Agnes Peebles Memorial Scholarship, Issued January 6, 2026

The OIGC conducted an audit to evaluate the Florida Board of Governors' Foundation, Inc.'s effectiveness of internal controls and procedures over the administration of the Agnes Peebles Memorial Scholarship Fund. During the engagement, we identified and reviewed the history and implementation of the scholarship, the Trust Agreement, and Fund Investment Policy Statement, as well as applicable state statutes, Foundation operating procedures, Articles of Incorporation, and Bylaws, and internal Board Office procedures; interviewed Board Office staff; conducted a walkthrough with Budget and Finance staff; and reviewed a sample of disbursement documentation and records for requests, approvals, and financial transactions.

We concluded that the Board Office staff who support the Foundation adhere to the established internal controls concerning fund disbursements and recordkeeping. Auditors did not identify any financial transactions within the Foundation's Peebles fund account that were contrary to the terms of the Agnes Peebles Memorial Scholarship Trust. The scholarship transactions reviewed were well supported by documentation and processed and recorded in accordance with established procedures. There were no adverse findings.

Linking Industry to Nursing Education (LINE) Fund, Issued January 6, 2026

The purpose of this audit was to review the Board Office's implementation and oversight of section 1009.8962, F.S., Linking Industry to Nursing Education (LINE) Fund, to evaluate the overall efficacy and compliance with applicable requirements. The audit also assessed the accuracy of fund disbursements and the adequacy of oversight controls.

We found that the Board and participating universities were generally compliant with the statutory and regulatory requirements for the LINE Fund. The Board Office staff established internal controls and processes to manage the fund and periodically refined them to enhance operational efficiency. We identified additional opportunities for

process improvements to more thoroughly document compliance and strengthen accountability.

Management agreed with the audit recommendations and planned to implement corrective actions in response to the findings.

University Disbursements, Issued April 23, 2026

The OIGC conducted this operational audit to evaluate the Board Office's processes for disbursing general revenue funds to the 12 universities that comprise the State University System of Florida. The audit focused on controls within the Board Office's authority and on compliance with applicable statutory, appropriation, and Board Office requirements.

We concluded that the Board Office has implemented adequate internal controls over university disbursements and that those controls are operating effectively.

Disbursements were accurately calculated, properly authorized, submitted in a timely manner, and reconciled without exception. No reportable deficiencies, errors, or compliance issues were identified, and no audit recommendations were warranted. Minor operational enhancements were discussed with management.

OIGC Internal Quality Assessment Review

The *Global Internal Audit Standards* require that the chief audit executive establish a quality assurance and improvement program (QAIP) that includes internal and external assessments of the internal audit activity's conformance with the Standards, as well as of the internal auditor's application of the Code of Ethics.

In accordance with section 11.45(2)(i), F.S., the State of Florida Auditor General shall "once every 3 years, review a sample of internal audit reports at each state agency, as defined in section 20.055(1), to determine compliance" with current standards. The State of Florida Auditor General completed an external Quality Assessment Review of the Board of Governors, Office of Inspector General and Director of Compliance for the period July 2023 through June 2024. Their assessment of the internal audit activities is outlined in Report No. 2025-038, issued in October 2024, and found that the OIGC internal audit activity was adequately designed and complied with during the period, providing reasonable assurance of conformance with standards. The next external assessment for the OIGC is scheduled for Fall 2027.

The Standards require that the chief audit executive develop and conduct periodic self-assessments by individuals within the organization who have sufficient knowledge of internal audit practices to evaluate conformance with the Standards. The Chief Audit Executive/Inspector General who performed this assessment is a Certified Internal

Auditor and has successfully completed the requirements of the Institute of Internal Auditors to be designated as a Quality Assessor.

On August 29, 2025, the OIGC issued the results of its internal quality assessment, which found that the OIGC's quality assurance program is adequately designed and conforms to the Standards for the Professional Practice of Internal Auditing.

OIGC Audit Follow-up Activities

The OIGC is required by Florida's Inspectors General Act and professional auditing standards (Global Internal Audit Standard 15.2) to establish and maintain a system to monitor the disposition of results communicated to management in a prior audit or review. The OIGC's monitoring process consists of bi-annual meetings or communications to evaluate the progress and status of corrective actions of all audit recommendations, including those issued by external parties such as the Auditor General.

The OIGC is also required by section 20.055(8)(c), F.S., to identify significant recommendations made to the Board that were described in previous annual reports on which corrective action has not been completed. We did not identify any such recommendations.

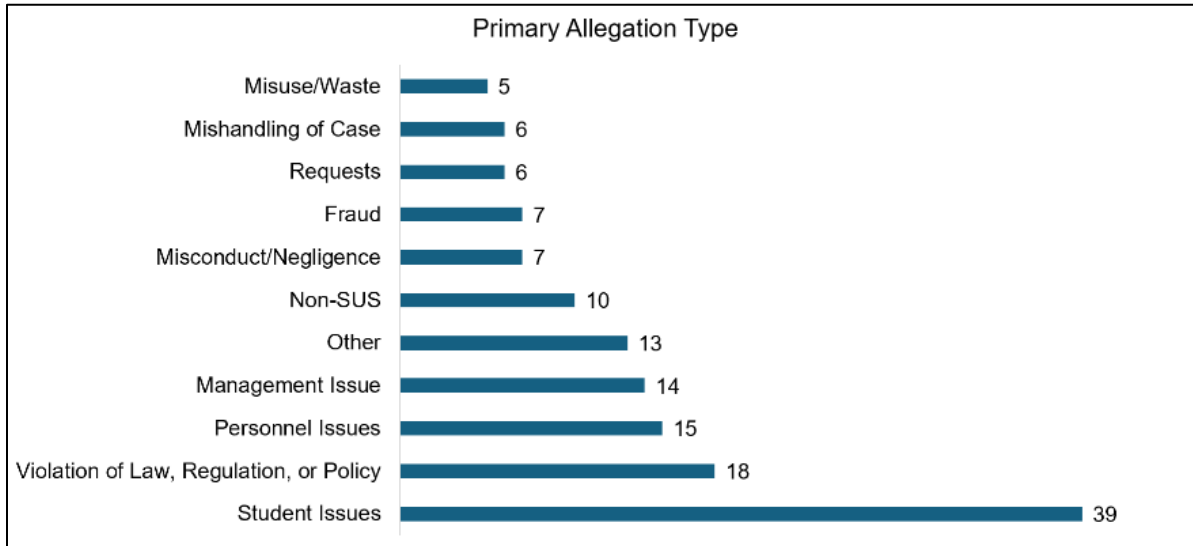
Investigative Activities

During the 2025-2026 fiscal year, the OIGC engaged in the following investigative-related activities:

- Complaints, Notifications, and Requests;
- Investigations and Other Investigative Activities; and
- Whistle-blower Activity.

Complaints, Notifications, and Requests

The OIGC typically receives complaints, notifications, and requests for information by telephone, letter, or e-mail. The OIGC opened 140 new cases related to complaints, notifications, and requests for information during the 2025-2026 fiscal year. The following graph provides an overview of the types of primary allegations associated with those new cases.



Of the 140 new cases opened during the year as described above, the OIGC closed 134 in the following ways:

- Referred 83 to the appropriate university or agency for handling and monitored the outcome, if necessary;
- Processed 18 within the OIGC; and
- Determined 33 required no referral as they were either previously or concurrently being addressed by other appropriate entities.

Additionally, the OIGC closed three historical complaint cases that carried over from a prior fiscal year. All historical cases were referred to the appropriate university for handling and, if necessary, monitored.

Investigations and Other Investigative Activities

The OIGC conducts investigations and other investigative activities (which may include consultations, preliminary inquiries, and external investigative oversight), as needed. During the 2025-2026 fiscal year, the OIGC opened and closed one other investigative activity case, which was a consultation.

Whistle-blower Activity

The OIGC assesses every complaint it receives to determine whether provisions of Florida's Whistle-blower's Act might apply. The OIGC did not receive any complaints from Board Office employees that would fall under the Whistle-blower's Act.

If the OIGC receives a university-related complaint that may fall under the provisions of the Whistle-blower's Act, the OIGC refers it to the appropriate university chief audit executive for primary handling per Board of Governors Regulations 4.001, *University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement*, and 4.002, *State University System Chief Audit Executives*. The OIGC referred 23 of the complaints opened during the fiscal year to seven university chief audit executives for whistle-blower determination. One of the complaints was determined to meet the criteria in section 112.3189(3), F.S., to be handled under the Whistle-blower's Act.

Lastly, during the fiscal year, the OIGC was made aware of two whistle-blower investigations across the System. The respective universities completed those investigations.

Compliance Activities

During the 2025-2026 fiscal year, the OIGC completed the following compliance-related activities:

- Two Compliance Reviews;
- Two Compliance Training Events; and
- An Internal Self-Assessment.

Compliance Reviews

Foreign Gifts Inspection, Issued October 29, 2025

In accordance with section 1010.25, F.S., we conducted a random inspection of at least five percent of the foreign gifts disclosed by institutions of higher education (IHEs), as defined by section 1010.25(1)(g), F.S., which includes the 12 public universities and other organizations affiliated with the System. The purpose of the inspection was to evaluate the System IHEs' compliance with the statutory reporting requirements related to foreign gifts and agreements.

We determined that all the foreign gift disclosures were made in a timely manner in accordance with the prescribed method. We noted several minor issues with the disclosures: a few contained incorrect contract start dates and gift or contract receipt dates; one was missing the required contract signatures; and some of the "contracts" should have been reported as gifts. Additionally, two of the disclosures required clarification of the correct Country of Foreign Source for accurate reporting. Neither of those submissions was related to a foreign country of concern.

Our office continues to work with SUS IHEs to clarify disclosure details, such as which dates, gift type, and foreign source to use in future reporting. Overall, we found that the reporting of foreign gifts complied with the statutory reporting requirements.

Trustee Selection & Appointment Process, Issued June 16, 2026

We conducted a review of the Board Office's selection and appointment process for university trustees, focusing exclusively on the Board of Governors' statutory allotment of appointees. We reviewed the governing statutes, regulations, and policies related to this process and found that it is effectively implemented by knowledgeable and competent staff. However, we noted a few areas for improvement, such as enhancing monitoring and documentation of new and reappointed trustees' statutory responsibility to complete a Board of Governors training session within their first year; documenting the Level 1 background screening completion and results for each nominee; and ensuring the accuracy of the Nomination and Governance Committee meeting minutes.

Staff concurred with the review's recommendations and are in the process of implementing enhanced procedures to track and monitor the trustee training requirement and timeframe, as well as the record-keeping of the Level 1 Background Screenings. Additionally, staff stated they have corrected any inaccuracies in the Committee meeting minutes as noted during the review and have committed to enhancing their procedures to ensure greater accuracy in the pertinent details.

Board Office - Compliance Training

Fraud Awareness and Prevention Training

For this training event, held in December 2025, OIGC staff provided Board Office staff with a high-level awareness of fraud, including its definition, potential occurrence, and methods to prevent or mitigate its consequences should it occur.

Fraud awareness and prevention training is one of the basic elements supporting a strong anti-fraud culture. The statistics highlighted in the compliance training were taken from the Association of Certified Fraud Examiners' most recent occupational fraud report at the time, *Occupational Fraud 2024: A Report to the Nations*, and included examples of fraud that could occur in organizations of any size, as well as profiles of fraudsters and the reasons they commit fraud. Attendees were informed and engaged in discussions of the importance of having relevant, appropriate, and well-advertised internal controls, as well as a strong tone from the top, as foundations for preventing fraud.

The attendance rate was 87% among all Board Office staff. Sixty percent of attendees completed the post-training survey, and 95% of respondents reported that the training

provided new insights about fraud. An average of 78% of respondents reported feeling more knowledgeable about how to report fraud as a result of the training.

Annual Ethics Training

In June 2026, OIGC staff coordinated with the Board Office's general counsel, who is also the Board of Governors' Ethics Officer, to organize a comprehensive ethics training session for all Board Office staff. This initiative was part of the OIGC and Board Office's ongoing commitment to uphold the highest standards of ethical conduct in public service.

The sessions were led by the deputy executive director and general counsel of the Florida Commission on Ethics, who provided an in-depth overview of Florida's ethics laws and the specific responsibilities and requirements applicable to state employees. The training covered key topics, including conflicts of interest, financial disclosure obligations, raffles, gifts, and the ethical use of public resources. By offering this training, the Board reinforced its dedication to fostering a culture of integrity, transparency, and accountability throughout the organization.

All Board Office staff attended the training, achieving 100% compliance with the training requirement. Sixty percent of all staff completed the training effectiveness survey with overall positive responses and comments.

Internal Compliance Program Self-Assessment

Compliance Program Plan, Self-Assessment Review Results, Issued January 6, 2026

Internal and external assessments of a compliance program's design and effectiveness are a critical management tool for program improvement. The Board of Governors' Compliance Program Plan (Program) established that the director of compliance, in coordination with the chancellor and the AACC chair, will oversee the compliance program evaluation process. Assessment will include an external review at least once every five years, with review results and recommendations for improvement reported to the Board and the chancellor. The OIGC's first internal self-assessment was conducted in 2023; the first external assessment was conducted in 2024 by a qualified team of compliance professionals; and the most recent self-assessment was completed in November 2025.

For each self-assessment, the 2019 tool developed by the State University System of Florida's Compliance and Ethics Consortium was used, along with a maturity matrix rating scale. The self-assessment survey tool includes questions for each of the Program's elements. Ninety-two percent of the self-assessment questions were rated at

the Defined maturity level. This means that our office standardizes and documents processes and that procedures are clearly defined, consistently implemented, and executed annually. We have improved communication and reporting on our compliance activities; enhanced executive oversight and policies and procedures to better align with the office's charter and Compliance Program plan; and established and implemented a procedure for annual self-assessments, with an external assessment review every five years.

As the Program grows and matures, staff will provide focused training events and compliance reviews on topics most relevant to the office, in support of our Program Plan.

Other OIGC Activities

OIGC Strategic Plan Performance Report

The OIGC Strategic Plan, approved by the Board of Governors in March 2025, establishes a framework aligned with updated professional auditing standards and is built around core pillars supported by defined performance metrics. A key focus of the plan is stakeholder satisfaction, which is measured through annual surveys of Board members, Board Office senior leadership, and SUS audit and compliance partners. Results from this year's surveys indicate strong positive feedback, generally meeting or approaching the goal of at least 90% favorable responses. Respondents highlighted strengths such as effective communication, professionalism, and collaboration, while neutral or "don't know" responses identified opportunities to increase visibility, education, and outreach.

The plan also emphasizes accountability and continuous improvement through external assessments and staff development. Independent reviews by the Auditor General and accreditation bodies confirmed that OIGC's audit, investigative, and compliance functions meet or exceed professional standards, with continued progress toward higher accreditation status for the investigative function. Additionally, the office prioritizes maintaining a highly skilled workforce, with all staff holding relevant professional certifications and exceeding annual training goals through ongoing education in areas such as cybersecurity, risk management, and compliance. Overall, the results demonstrate that the OIGC is effectively advancing its strategic objectives while maintaining high standards of performance and professionalism.

Board Office Leadership Meetings

- The inspector general serves as a member of the Board Office senior leadership team. The team meets multiple times a week and provides a structured environment for discussing high-level priorities, evaluating risks and opportunities, and making

informed decisions that guide the Board Office's direction. Key benefits include enhanced communication and collaboration, timely resolution of challenges, improved accountability, and the ability to respond proactively to internal and external developments. The chancellor, through leadership team meetings, fosters alignment and strategic focus. These meetings play a vital role in driving organizational effectiveness and long-term success.

- The inspector general serves on the Computer Security Incident Response Team (CSIRT). This team is required by Florida Statute and is responsible for identifying, managing, and mitigating cybersecurity incidents. The primary role of a CSIRT is to respond swiftly and effectively to security breaches, malware infections, data leaks, and other cyber threats. This includes reporting any events to the Florida Department of Law Enforcement - Florida Cyber Crimes Office.

Support for the Audit and Compliance Committee

The inspector general is responsible for keeping the AACC informed of the OIGC's activities. The inspector general provides information or updates on any other topics as requested by AACC members.

The AACC met on the following dates during the fiscal year:

- September 11, 2025 – New College of Florida
- January 28, 2026 – Florida State University
- March 25, 2026 – University of West Florida
- June 24, 2026 – Florida Atlantic University

Presentations made to the AACC during the 2025-2026 fiscal year included the following topics:

- System Audits Summary for Fiscal Year 2024-2025. The summary described the cumulative results of all audits conducted on the 12 System institutions.
- University Performance-Based Funding (PBF) and Preeminence Audit Results. This presentation was provided to the AACC in March and summarized the results of each System institution's audit, along with corrective actions related to internal controls governing the integrity of the data used for PBF or preeminence metrics.
- Education on the new *Global Internal Audit Standards*, which were updated and effective January 2025.
- Updates to the Compliance Program Plan in response to the 2024 external quality assessment recommendations.

- Various briefings on pertinent investigative and audit subjects within the System.

State University Audit Council

The inspector general serves as the Board's designated representative on the State University Audit Council (SUAC), a collaborative body comprised of the chief audit executives from each System university. SUAC convenes regularly throughout the year to foster communication, coordination, and knowledge sharing among the System's internal audit leaders. These meetings provide a structured forum for discussing emerging risks, audit methodologies, regulatory updates, and innovative practices in internal auditing.

On May 19, 2026, the OIGC hosted a virtual meeting with the Board of Governors' chief data officer (CDO) and the System's chief audit executives and their staff regarding the possible, upcoming changes to the Performance-based Funding metrics. The virtual meeting was well attended, with more than 50 participants from 11 of the 12 System institutions.

By participating in SUAC, the inspector general helps ensure that the Board remains aligned with systemwide audit priorities and contributes to the continuous improvement and consistency of audit functions across all member institutions.

System Compliance and Ethics Consortium

The inspector general also represents the Board on the System's Compliance and Ethics Consortium (Consortium), which comprises chief compliance officers and other compliance partners from the System's universities. The Board Office's compliance and audit specialist routinely participates in the Consortium, as does the investigations and audit manager. The Consortium typically holds quarterly meetings to discuss topics related to the universities' compliance and ethics programs, such as federal and state laws, Board of Governors regulations, best practices, and issues they may be facing. For this fiscal year, there was an in-person meeting in November 2025, and two virtual meetings were held the next quarter.

System Enterprise Risk Management (ERM) Consortium

The inspector general and the compliance and audit specialist participate in the ERM Consortium, which comprises various university staff responsible for risk management, identification, and mitigation. The ERM Consortium holds quarterly meetings to discuss potential and real risks, share resources, and identify challenges in protecting our campus communities and the System as a whole.

In February 2026, the ERM Consortium held its first in-person summit on the campus of Florida Agricultural and Mechanical University (FAMU). ERM Consortium members from various campus areas, such as risk management, health and safety, audit, and compliance, attended. In addition to the informational sessions and roundtable discussions, members enjoyed fireside chats with the Vice chair of FAMU's Board of Trustees and FAMU's President on the first day of the summit, and the Board of Governors chair on the second day.

Whistle-blower Guidance Provided

To support the chief audit executives in fulfilling their responsibilities under Florida's Whistle-blower Act, the OIGC offers guidance on the components and requirements of the Act. The OIGC provided assistance to university chief audit executive offices throughout the year regarding whistle-blower processes and protocols.

Florida Commission for Law Enforcement Accreditation

The Commission for Florida Law Enforcement Accreditation (CFA) is an independent, non-profit organization that provides a formal recognition process for law enforcement agencies, inspectors general, and other public safety entities in Florida that meet established professional standards. Accreditation through the CFA is a voluntary process that demonstrates an agency's commitment to excellence, accountability, and continuous improvement.

The CFA develops and maintains a comprehensive set of standards that reflect best practices in law enforcement and public safety. These standards cover a wide range of operational areas, including administration, operations, training, and personnel practices. Agencies seeking accreditation must undergo a rigorous self-assessment, followed by an on-site review conducted by trained assessors. The CFA Commission, composed of volunteer members from various sectors, reviews the findings and determines whether the agency meets the criteria for accreditation or reaccreditation.

Accreditation is typically granted for a three-year period, during which agencies must maintain compliance with all applicable standards. The process not only enhances agency performance and accountability but also fosters public trust by ensuring transparency and professionalism in law enforcement operations.

The inspector general was appointed in 2020 by Governor Ron DeSantis' Chief Inspector General, Melinda Miguel, to serve as a Commissioner on the Florida Commission for Law Enforcement Accreditation. The Accreditation Commission meets three times a year in conjunction with the Florida Police Accreditation Coalition (FLA-PAC) accreditation conferences. The Commission conducts general business and reviews agencies for accredited status. Agencies that have completed the self-assessment phase, received an

on-site assessment, and are recommended for review are considered for accredited or reaccredited status by the Commission.

The Board Office OIGC initially achieved accreditation status for its investigative function in February 2020 and was reaccredited in February 2026. Currently, all 12 SUS police departments are accredited by the Commission.

OIGC Staffing Resources, Professional Development and Affiliations, and Staff Biographies

Staffing Resources

Global Internal Audit Standard 8.2 requires the chief audit executive to discuss with the Board at least annually the sufficiency, in both numbers and capabilities, of internal audit resources to fulfill the internal audit mandate and achieve the internal audit plan. The OIGC is staffed with four full-time equivalent positions, with diverse backgrounds and experiences that collectively provide sufficient resources to fulfill the OIGC's mandate and achieve its work plan. OIGC staff develop and maintain their professional knowledge, skills, and abilities through professional development opportunities that hone their expertise across a variety of disciplines. Employees are qualified in auditing, financial matters, investigations, fraud, compliance, and information technology. Collectively, OIGC staff have obtained 11 professional certifications and are members of the following professional organizations:

- Association of Inspectors General (National and State Chapters);
- Institute of Internal Auditors (National and Tallahassee Chapters);
- ISACA (National and Tallahassee Chapters);
- Association of Certified Fraud Examiners; and
- Society for Corporate Compliance and Ethics.

Staff participated in a variety of training topics throughout the year to ensure that the OIGC continues to maintain staff with the necessary knowledge, skills, and abilities. Trainings attended included auditing cybersecurity, investigation accreditation management, and various compliance, risk, fraud, ERM, and audit training events.

Staff Biographies

Julie M. Leftheris, CPA, CIG, CFE, CIA, CISA

Inspector General and Director of Compliance

Julie has over 35 years of audit and investigative experience and has served as the inspector general and director of compliance for the Board of Governors since July 2018. Julie is a graduate of Florida State University with degrees in both Finance and Accounting. She has served as a board member of the Florida Association of Inspectors General and is a current member of the Leon County School Board Audit Committee and a Commissioner for the Florida Commission for Law Enforcement Accreditation.

Rebekah Weeks, CIGI, CIA

Investigations and Audit Manager

Rebekah has been with the Board of Governors office since October 2015. Rebekah has a Bachelor of Science degree in Social Welfare from the State University System of New York at Albany and two master's degrees from Florida State University (Public Administration and Social Work). She holds the professional certification of Certified Inspector General Investigator (CIGI) through the Association of Inspectors General and serves as the Accreditation Manager for the OIGC's investigations section. She is also a Certified Internal Auditor (CIA) through the Institute of Internal Auditors.

Lori Clark, CIGA, CCEP, CGAP

Compliance and Audit Specialist

Lori joined the Board of Governors office in August 2006 as an educational policy analyst in the Board office's Academic and Student Affairs unit, transferring to the OIGC in August 2008. She earned her bachelor's and master's degrees in French Language and Literature from Florida State University and has over 30 years of experience in postsecondary education, including teaching, student services administration, program implementation, auditing, and compliance. Lori is a Certified Inspector General Auditor (CIGA) through the Association of Inspectors General, a Certified Compliance and Ethics Professional (CCEP) through the Society of Corporate Compliance and Ethics, and a Certified Government Auditing Professional (CGAP) through the Institute of Internal Auditors.

Katina Franklin, CIGI

Investigations and Audit Specialist

Katina joined the Board of Governors office in November 2024. She has over 20 years of varied investigation and compliance experience with the State of Florida, including

experience with Offices of Inspector General at other state agencies. Katina earned a Bachelor of Arts degree in English and a Bachelor of Science degree in Sociology from Florida Agricultural and Mechanical University. In March 2026, Katina earned the professional certification of Certified Inspector General Investigator (CIGI) through the Association of Inspectors General.



325 West Gaines Street, Suite 1614
Tallahassee, FL 32399-0400
Phone: (850) 245-0466
Email: BOGInspectorGeneral@flbog.edu
Website: www.flbog.edu