

# **Office Of The Inspector General and Director of Compliance 2020-2021 Work Plan**



Prepared by the State University System of Florida  
Board of Governors  
Office of Inspector General and Director of  
Compliance  
As of June 30, 2020

## Introduction

The Office of Inspector General and Director of Compliance (OIGC) was established within the Board Office to provide a central point of coordination 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.

Our work plan for fiscal year 2020-2021 is based on our 2020 risk assessment as well as prior audit and investigative coverage. Important to this work plan development process was consideration of audit topics included in the Auditor General's operational audit of the Board Office, prior OIGC audits, and legislative updates.

## OIGC WORK PLAN - Fiscal Year 2020-2021

Section 20.055, Florida Statutes, specifies that the Inspector General develop long-term and annual audit plans based on the findings of periodic risk assessments and that the plan show the individual audits to be conducted during each year and related resources to be devoted to the respective audits. This year's 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.

Using assumptions regarding leave usage and professional development, we computed the OIGC staff hours available for projects. In total, the OIGC will have 3,508 hours available for projects including audit, investigative, compliance, operational, and follow-up activities. We also set aside 200 hours for special projects to meet management's and the Board's needs as priorities are identified.

Related to information technology, there exists inherent risks related to data and cyber security. The Board of Governors has engaged an external contractor to perform an information technology risk assessment. To recognize risks related to information technology, projects related to information technology security and change management processes have been included in the long-term audit plan. However, the results from the ongoing external assessment will be considered in the development of future audit plans.

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 areas in the following table were identified as priorities for fiscal year 2020-2021.



<b>Annual Work Plan - FY 2020-2021</b>	
<b>Project Title</b>	<b>Estimated Hours</b>
<b>AUDIT ACTIVITIES - ASSURANCE AND CONSULTING</b>	
Operational Audit: Board Office Payables Processing	550
Compliance Audit: Ethics	400
Audit Follow-Up	90
<b>INVESTIGATIVE ACTIVITIES</b>	
Complaint Intake, Triage, and Monitoring	350
Preliminary Inquiries & Investigations	150
Development of Investigation Management System	80
Accreditation Maintenance/Support	50
<b>COMPLIANCE ACTIVITIES</b>	
Board Office Compliance Training	120
Compliance Review: Institutes and Centers	140
<b>STATE UNIVERSITY SYSTEM OVERSIGHT/SUPPORT</b>	
System Audit-related Summary Report - September 2020	150
CARES ACT SUS Compliance Actions Report - January 2021	170
University Data Integrity Audit Reporting	80
Board Office SUS Audit and Compliance Report Systems Coordination	120
SUS Investigative Assistance/Training	120
Board of Governors and BOT Meeting Participation/Issue Monitoring	150
Committee and Board Meeting Preparations	150
Regulation Updates/Development/Review	100
SUS Meetings/Counsels	40
Other University Support	100
<b>OIGC OPERATIONAL ACTIVITIES</b>	
Risk Assessment and Audit Plan, 2020-2021	60
OIGC Annual Report/Newsletters	100
<b>OTHER ACTIVITIES</b>	
Board Office Student Development Program Coordination	80
Special Projects Request	158
<b>Total</b>	<b>3,508</b>



Additionally, the following audit topics have been scheduled as part of the OIGC's long-term work plan.

<b>Long-Term Work Plan - FY 2021-2022 &amp; 2022-2023</b>	
IT Security	600
Board of Governors University Trustee Appointments/Training	450
Board of Governors IT Change Management Process	450
Board Office Employment	450

The OIGC work plans are subject to change based on the results of the periodic risk assessments and requests made by the Board of Governors or the Chancellor to evaluate particular activities or programs.

DRAFT





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