



OIGC NEWS

Office of Inspector General and Director of Compliance

With new leadership changes within the Board of Governors, the Audit and Compliance Committee received a new Chair and Vice-Chair. We are excited to welcome Governor Lydecker as our committee's new Chair and Governor Stermon as our new Vice-Chair. We look forward to working closely with both of them.



*Chair of the Audit and Compliance Committee
Governor Charles Lydecker*



*Vice-Chair of the Audit and Compliance Committee
Governor Kent Stermon*

To our former Audit and Compliance Committee Chair and Vice Chair, Tim Cerio and H. Wayne Huizenga, Jr., I am especially grateful for their dedication, support, and guidance during my first year as the Inspector General and Director of Compliance.

Topics in this edition of *OIGC News* include:

- Audit Activities;
- Investigative Activities;
- OIGC Liaison Activities; and
- OIGC Annual Work Plan Updates.

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Inspector General and Director of Compliance

AUDIT ACTIVITIES

Biannual Audits Follow-Up Meeting

In December, the OIGC conducted its biannual audits follow-up meeting. We met with Board of Governors senior staff to address open findings from both our internal audits and Auditor General reports. Routine follow-up meetings aid management in focusing on progress made in

implementing audit recommendations and corrective actions. During the December meeting, we identified a number of findings that had been sufficiently remedied and could be closed. Staff will continue working to address open findings, and we will hold the next follow-up meeting in June.

INVESTIGATIVE ACTIVITIES

Commission for Florida Law Enforcement Accreditation

On December 3, 2019, the OIGC underwent an assessment to accredit our investigative function by the Florida Commission on Law Enforcement Accreditation. The accreditation program for the Florida offices of inspectors general facilitates and ensures compliance with the Association of Inspectors General standards and Florida Statutes, as well as collective bargaining agreements.

The assessment results will be shared with the Florida Commission on Law Enforcement Accreditation at its February meeting in St. Augustine, Florida. During that meeting, Commissioners will review the assessment report and make a motion for formal vote as to whether to accredit our office. Offices of Inspectors General are accredited for a three-year period; at which time they must be re-accredited.

OIGC LIAISON ACTIVITIES

One of the inspector general's duties and responsibilities is to serve as the Board Office representative for the State University Audit Council (SUAC) and the State University System of Florida Compliance and Ethics Consortium (Consortium). Both groups hold routine conference calls and in-person meetings to discuss common issues, best practices, and trends.

State University Audit Council (SUAC)

SUAC's most recent meeting occurred on October 23-24, 2019, on the University of Central Florida (UCF) campus. Members discussed various topics including:

- Performance-based funding and preeminence metrics integrity audits
- Construction auditing
- State University System internal management and accounting control and business process review
- Audit, compliance, and ERM interaction and the three lines of defense
- Textbook affordability compliance and certification
- Auditor General 3-peat findings
- Whistle-blower guidance and investigation process
- Risk assessment tools and framework
- External quality assurance reviews
- Driver and Vehicle Information Database (DAVID)



October 23-25, 2019, SUAC Group Dinner

SUAC members will convene again later in the spring.

The University of West Florida's (UWF) chief audit executive (CAE) Vito Hite retired at the end of October 2019. Currently, Cindy Talbert is serving as the interim CAE. As soon as the CAE position is filled, we will notify you.

Additionally, Florida Atlantic University and the University of Florida continue to search for a new chief audit executive. We will inform you when those positions are filled.

State University System Compliance and Ethics Consortium

The Consortium holds quarterly conference calls and meets in person once a year to discuss issues of system and national concern and to share ideas. The consortium is planning to meet in-person during the winter on the University of Central Florida (UCF) campus.

During the past year, the Consortium formed two work groups: one was assigned the task of developing an easy-to-customize compliance and ethics training module for use by any of our universities; the other was tasked with developing an assessment tool to be used for the five-year program design and effectiveness requirement in accordance with Board of Governors Regulation 4.003(7)(c). Both work groups have completed their assignments, which will be discussed extensively at the next in-person Consortium meeting.

OIGC ANNUAL WORKPLAN UPDATE

The following table provides an overview of the FY 2019-2020 OIGC Work Plan approved by the Board of Governors on June 13, 2019. The OIGC will provide Work Plan status updates in each quarterly newsletter.

Relating to audit and assurance, the OIGC is conducting two internal audits: Academic Program Approvals and Take Stock in Children university funding. Each of these audit projects is nearing the end of the fieldwork phase. Board of Governors members will receive a copy of the final reports once completed.

We continue to conduct investigative activities such as complaint intake, monitoring and triage; preliminary inquiries and investigations; inspector general outreach and reporting mechanisms.

The two remaining compliance reviews, regarding Board regulations 9.008 and 10.015, will begin after the audits are completed. Compliance reviews are similar to audit engagements but are typically narrower in scope. As with audit reports, we will provide the final report to the Chancellor, executive staff, and Board of Governors members.

At this month's AACC meeting, we will present a summary of the system's compliance efforts for the 2018-2019 fiscal year. As reported in last January's Audit and Compliance Committee meeting, all universities now have a centralized compliance function in place.

Ongoing activities related to OIGC operations include external audit coordination, our risk assessment and audit plan for 2020-2021, and committee and board meeting preparations. We expect to begin updating and developing OIGC-related Board regulations in the last quarter.

Audit follow-up on prior internal and external audit findings of the board office will take place in May or June. And we continue to work with Florida Agricultural and Mechanical university on the cash deficit of their Athletics Program.

Annual Work Plan - FY 2019-2020	
Project Title	Status
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Contract Audit: Take Stock in Children University Funding	In Progress
Operational Audit: Academic Program Approvals	In Progress
System Audit-related Summary Report	Completed
Performance-based Funding Model, University Data Integrity Audit Coordination	In Progress
INVESTIGATIVE ACTIVITIES	
Complaint Intake, Triage, and Monitoring	Ongoing
Preliminary Inquiries & Investigations	Ongoing
Inspector General Outreach & Reporting Mechanisms	Ongoing
Accreditation of Inspector General Investigative Function (Florida Commission on Law Enforcement Accreditation)	Ongoing
COMPLIANCE ACTIVITIES	
Regulation 9.008 University Auxiliary Facilities with Outstanding Revenue Bonds	Not Begun
Regulation 3.001 Campus Emergency Management	Completed
Regulation 10.015 Institutes and Centers	Not Begun
SUS Compliance Summary Report	Completed
OIGC OPERATIONAL ACTIVITIES	
External Audit Coordination	Ongoing
Risk Assessment and Audit Plan, 2020-2021	Not Begun
OIGC Annual Report, 2018-2019	Completed
Regulation Updates/Development	Not Begun
Committee and Board Meeting Preparations	Ongoing
FOLLOW-UP ACTIVITIES	
Audit Follow-Up	Ongoing
FAMU Athletics Cash Deficit	Ongoing

Our current newsletter may be accessed at: <https://www.flbog.edu/about-us/inspector-general/>