

**FLORIDA BOARD OF GOVERNORS
STATE UNIVERSITY SYSTEM OF FLORIDA**

November 5, 2008

SUBJECT: Audit & Compliance Committee and Office of the Inspector General &
Director of Compliance Work Plans

PROPOSED BOARD ACTION

Discuss the draft Audit & Compliance Committee and Office of the Inspector General and Director of Compliance summary and detailed work plans. Provide guidance on priorities for this fiscal year.

AUTHORITY FOR BOARD OF GOVERNORS ACTION

Article IX, Section 7, Constitution of the State of Florida

BACKGROUND INFORMATION

In an effort to guide the Committee and the staff of the Office of the Inspector General and Director of Compliance work over the next year, a draft summary work plan will be presented for discussion and approval.

Supporting Documentation Included: Summary Work Plan (draft) and Sample Detailed Work Plan

Facilitators/Presenters: Mr. Derry Harper, Inspector General and Director of Compliance

**Audit and Compliance Committee and
Office of the Inspector General and Director of Compliance (OIGC)**

July 1, 2008 – June 30, 2009

SUMMARY WORK PLAN

Primary Activities:

- 1.0 Establishment of OIGC
- 2.0 Legal and Statutory Requirements
- 3.0 Liaison Activities
- 4.0 Special Projects

Top Priorities:

- *Develop BOG Audit & Compliance Committee Charter (1.1)*
- *Prepare Summary Work Plan and Detailed Work Plan (1.5)*
- *BOG OIGC Annual Report (2.1)*
- *Respond to Auditor General Audit (2.3)*
- *FAMU Task Force Project Follow-up on Recommendations*

PRIMARY ACTIVITY	PRIORITY	LEGAL AUTHORITY	ACTIONS TAKEN OR PLANNED	STAFF	STATUS	DELIVERABLE	COMPLETION DATE
1.0 Establishment of OIGC							
1.1 Develop BOG Audit & Compliance Committee Charter							
	A	BOG F.S. 20.055 & 20.155	Action Taken: • Draft Charter reviewed by Audit Committee and SUAC members. Planned: • Meeting with key constituencies; i.e., UBOT Audit Committee Chairs, individual Chief Audit Executives	Harper/ Clark	Pending	Audit Compliance Committee Charter approved by BOG	February, 2009
1.2 Develop Compliance Infrastructure Plan							
	B	BOG F.S. 20.055 & 20.155	Action Taken: • Reviewed SUS and peer institutions compliance programs; identified three institutions (USF, FAMU, and FIU) Compliance Officers; reviewed/identified National Professional Associations in compliance area. Planned: • Face-to-face or conference call meetings with SUS compliance officers • Meet with other university system compliance executives (University of Texas, North Carolina, and Georgia). • Planning meeting to develop a risk assessment/compliance project.	Harper/ Clark	Pending	Published compliance structure and training materials	February, 2009

PRIMARY ACTIVITY	PRIORITY	LEGAL AUTHORITY	ACTIONS TAKEN OR PLANNED	STAFF	STATUS	DELIVERABLE	COMPLETION DATE
1.3 Develop OIGC Policies & Procedures							
	B		<p>Action Taken: Identified and obtained: • list of state agency IG's policies and procedures • Professional Association Standards including Peer Review Process • Met with appropriate BOG staff to discuss needs and current procedures for tracking and handling consumer complaints and investigation requests.</p> <p>Planned: • Draft Audit/Investigative procedures for OIGC and obtain input from SUS member institutions. • Establishment of policies and procedures for OIGC unit and BOG How To Manual.</p>	Harper/Clark	Pending	Submission of policies and procedures to BOG and Chancellor	December, 2008
1.4 Develop Document Management Index System							
	B		<p>Action Taken: • Contacted Information Resource Management staff for assistance in identifying software solutions. Planned: • Contact OIG/SUS offices for additional index examples or software application recommendations</p>	Harper/Clark	Pending	Database for tracking and reporting of investigative and audit cases	January, 2009
1.5 Prepare Summary Work Plan (SWP) and Detailed Work Plan (DWP)							
	A		<p>Action Taken: • Draft SWP for Chancellor's feedback and review. • Obtain input from Audit Chair and Vice Chair. Planned: • Present SWP to Audit Committee and Chancellor for feedback.</p>	Harper/Clark	Draft complete and awaiting approval	SWP submitted to the BOG and Chancellor DWP completed for each activity	October, 2008
1.6 Develop Procedures for Monitoring University Audit & Compliance Reports							

PRIMARY ACTIVITY	PRIORITY	LEGAL AUTHORITY	ACTIONS TAKEN OR PLANNED	STAFF	STATUS	DELIVERABLE	COMPLETION DATE
	B		<p>Action Taken: • Reviewed previous data request procedures • Obtained sample scope of work from outside vendor to develop a "checklist" model. Planned: • Identify peer systems that have developed oversight framework. • Obtain input from individual SUS institutions. • Convene a meeting of representatives from SUS members to discuss a value-added approach.</p>	Harper/Clark	Pending	Procedures and manual for monitoring SUS audits and investigation reports	February, 2009

PRIMARY ACTIVITY	PRIORITY	LEGAL AUTHORITY	ACTIONS TAKEN OR PLANNED	STAFF	STATUS	DELIVERABLE	COMPLETION DATE
1.7 Develop OIGC Web Presence							
	C		Action Taken: • Identified components to be posted to OIGC web page. Planned: • Create materials to include on Web page • When materials are ready, send to Web Manager • Obtain input from senior staff	Harper/Clark	Pending	Comprehensive and Helpful Web site	January, 2009
2.0 Legal and Statutory Requirements							
2.1 BOG OIGC Annual Report							
	A	BOG F.S. 20.055	Action Taken: • Components of Annual Report identified to be included Planned: • Draft sections on Audit Activities and Investigative Activities • Draft to be vetted with key constituents	Harper/Clark	Completed	Annual Report submitted to designated entities	September 30, 2008
2.2 Implementation of Risk Assessment and Development of Audit Work Plan							
	B	BOG F.S. 20.055	Actions Taken: • Developed "Risk Assessment Questionnaire" to gather general operational data • Reviewed other agency Risk Assessment processes • Reviewed Professional Standards to conducting assessment and developing Audit Plan. Planned: • Distribution of Risk Assessment Questionnaire and schedule meetings with key staff • Follow-up meetings with BOG members and Chancellor • Analyze data to determine areas of highest risk • Submit draft Audit Plan to Audit Committee for discussion and approval.	Harper/Clark	Pending	Audit Plan submitted to BOG for approval	January, 2009
2.3 Respond to Auditor General Audit							
	A		Action Taken: • Met with key BOG staff to review FY 6/30/07 preliminary report and create action plan for response and corrections Planned: • Follow-up meeting with key BOG staff once response draft is created • Activity report will be given at September BOG meeting • Six-month follow-up to assess effectiveness of corrective actions	Harper/Clark and other BOG staff	Completed	Report to BOG and Chancellor regarding Corrective Actions	September 26, 2008

PRIMARY ACTIVITY	PRIORITY	LEGAL AUTHORITY	ACTIONS TAKEN OR PLANNED	STAFF	STATUS	DELIVERABLE	COMPLETION DATE
3.0 Liaison Activities							
3.1 Meetings with SUS Chief Audit Executive and Audit Committee Chairs							
	C	BOG F.S. 20.055	Action Taken: • Submitted draft Charter for comment • Reviewed response from SUAC Planned: • Schedule meeting with SUS Chief Audit Executives • Develop agenda for SUAC meetings	Harper/ Clark	Pending	Communication protocol	February, 2009
3.2 Plan and Schedule BOG Audit Committee Meetings							
	C	BOG F.S. 20.055	Planned: • Prepare status of activities and work plans • Submit report on BOG Operational Audit	Harper/ Clark	Pending		September 24, 2008
3.3 Schedule Meeting with the Auditor General							
	D	BOG F.S. 20.055	Action Taken: • Met with auditor manager and lead auditors • Established communication protocol for all SUS audits to be transmitted to OIGC Planned: • Develop agenda • Schedule meeting with Auditor General and Chancellor	Harper/ Clark	Pending	Letter agreement with Auditor General	December, 2009
3.4 Coordinate Legislative Briefings							
	D	BOG F.S. 20.055	Planned: • Meet with BOG, Chancellor, and Legislative Affairs Director • Schedule briefing with Joint Legislative Auditing Committee staff	Harper/ Clark	Pending	Meeting schedule	February, 2009
3.5 Liaison with Law Enforcement Officials							
	D	BOG F.S. 20.055	Action Taken: • Met with FDLE and two SUS police chiefs Planned: • Identify contacts with FDLE and SUS police chiefs	Harper	Pending	Protocol for Communication and Information	February, 2009

PRIMARY ACTIVITY	PRIORITY	LEGAL AUTHORITY	ACTIONS TAKEN OR PLANNED	STAFF	STATUS	DELIVERABLE	COMPLETION DATE
4.0 Special Projects							
4.1 FAMU Task Force Project Follow-up on Recommendations							
	A		Action Taken: • Follow-up tasks identified. Planned: • Review/validate UBOT Task Force Recommendations • Verify FAMU UBOT action on Task Force • Review distribution - confirm receipt • Schedule meetings with key Legislative members and staff • Schedule meetings with Auditor General • Schedule meeting with FAMU President	Harper/Clark	Pending	Follow-up Report to Audit Committee and BOG	January, 2009

SAMPLE

Office of the Inspector General and Director of Compliance (OIGC)
July 1, 2008 - June 30, 2009

DETAILED WORK PLAN									
PRIMARY ACTIVITY	LEGAL AUTHORITY	ACTIONS TAKEN OR PLANNED	STAFF	STATUS	COMPLETION DATE	DELIVERABLE	ACTIONS ITEMS/PLAN PROCESS	PLAN IMPLEMENTATION PROCESS	ESTIMATED HOURS
1.0 Establishment of OIGC									
1.1 Develop BOG Audit & Compliance Committee Charter									
	BOG F.S. 20.055 & 20.155	Action Taken: • Draft Charter reviewed by Audit Committee and SUAC members. Planned: • Meeting with key constituencies; i.e., UBOT Audit Committee Chairs, individual Chief Audit Executives	Harper/Clark	Pending	February, 2009	Audit Compliance Committee Charter approved by BOG	<ul style="list-style-type: none"> • Send draft to Audit Committee Chair, Vice Chair, BOG Chair, and Chancellor for input. • Incorporate input from key constituents above, and then vet new draft with university CAEs. • Once draft is finalized, post on BOG IG Web pages. 	<ul style="list-style-type: none"> • Meet with key constituencies -identify individuals and groups -send request for information -develop agenda for SUAC meetings. 	100
1.2 Develop Compliance Infrastructure Plan									
	BOG F.S. 20.055 & 20.155	Action Taken: • Reviewed professional and SUS compliance structures. Planned: • Creation of compliance structure to be published. • Training sessions will be delivered to strengthen procedures and compliance.	Harper/Clark	Pending	February, 2009	Published compliance structure and training materials.	<ul style="list-style-type: none"> • Create compliance structure for OIGC. • Vet compliance structure with key constituents. • Once approved, post to BOG IG Web pages and include in BOG How To Manual. • Select topics as appropriate for professional development training sessions for BOG staff. 	<ul style="list-style-type: none"> • Compliance structure will be drafted in Word to keep in a notebook for OIGC use and will be included in BOG How To Manual. 	200

Board of Governors - State University System of Florida
 _____ **Committee**

I. _____

BOG Lead:

Lead Staff:

Additional BOG Members:

Goals and Deliverables:

- A.
- B.
- C.

I. A. -

Actions/Deliverables	Lead Person(s) Responsible	Start Date		End Date		Comments
		Planned	Actual	Planned	Actual	
I. A. 1.	[BOG Member(s)]					
I. A. 2.	[BOG Member(s)]					
I. A. 3.	[BOG Member(s)]					