



Office of the Inspector General and Director of Compliance 2016-2017 Work Plan

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Inspector General and Director of Compliance**



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 2016-17 is based on our 2016 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.

OIGC WORK PLAN - FISCAL YEAR 2016-2017

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. The plan is 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.

To help ensure that Board Office risk exposures are understood and managed, the OIGC conducted a risk assessment survey. The risk assessment has a two-fold purpose: 1) to help identify potential risks to the operational and programmatic activities of the Board Office; and 2) to assist the OIGC in identifying audit projects and assignments for the coming fiscal year.

Fifty-nine (59) of 65 Board Office staff (91%) participated in a one-hour OIGC risk assessment meeting. Thirty-six (36) of 65 Board Office staff (55%) completed the risk assessment survey.

The 20-question survey inquired about management controls; communications; staffing and resources; data systems and information; reporting; degree of change; performance measures; fraud, waste and abuse; and risks. The first 13 questions were based on the Likert scale and provided the opportunity for additional free-response information. The remaining seven questions were free-response. The survey results were compiled and analyzed both quantitatively and qualitatively.

Using assumptions regarding leave usage, professional development, indirect time, and likely vacancies, we computed the OIGC staff hours available for projects. In total the OIGC will have 5,070 hours available for projects including audit, investigative and compliance activities. We estimated that it would take 350 of these hours to complete three OIGC projects currently in progress.



We also set aside approximately 10% (500 hours) for special projects to meet management's and the board's needs as priorities are identified.

Based on the results of our 2016 risk assessment, the following areas were identified as priorities for fiscal year 2016-2017.

Annual Work Plan - FY 2016-2017	
Project Title	Estimated Hours
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Information Resource Management - Information Technology Governance	350
State University System of Florida Board of Governors Foundation	350
Performance Based Funding Model - University Data Integrity	150
Board of Governors Regulations - Benchmarking	200
Board Office Operational Audit Follow-up	50
FAMU Corrective Action Plan Follow-up	100
INVESTIGATIVE ACTIVITIES	
Complaint Intake and Triage	300
Preliminary Inquiries	300
Investigations	300
COMPLIANCE ACTIVITIES	
Board Office Compliance Program Development	200
Board of Governors Regulations - Compliance	200
Non-profits Audit Report Submissions and Compliance	240
OIGC OPERATIONAL ACTIVITIES	
Risk Assessment and Audit Plan - 2017-2018	250
OIGC Annual Report - 2015-2016	120
Regulation Development - Fraud and Independent Audit Coverage	400
Chief Audit Executive - Investigative Standards/Guidelines	100
Data Request System for Collection of SUS External Audit Reports	150
Board of Trustees Orientation and Summit	80
Committee and Board Meeting Preparations	380
<i>Special Request Hours (Approximately 10%)</i>	<i>500</i>
<i>Carry Forward Hours</i>	<i>350</i>
Total	5,070



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

Long-Term Work Plan - FY 2016-2017	
Public Private Partnership	350
File Transfer Protocol Server Security	120
Institutes and Centers	350
Academic Program Review Database and Reporting Process	350
Information Technology System-wide Risk Assessment	400
Performing Information Technology Audits - Shared Services	200
Board Office Data Security	300
Board Office Contracts	250
Compliance Review - Articulation	200
Compliance Review - Waivers	200
Compliance Review - Reporting Accuracy for Academic Learning Compacts	300

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 programs.

Respectfully Submitted: _____ <div style="text-align: center;">Inspector General</div>	Date: _____
Approved by: _____ <div style="text-align: center;">Chancellor</div>	Date: _____
Approved by: _____ <div style="text-align: center;">Chair, Audit and Compliance Committee</div>	Date: _____
Reviewed by: _____ <div style="text-align: center;">Chair, State University System of Florida Board of Governors</div>	Date: _____