

DRAFT



Office of the Inspector General and Director of Compliance 2017-2018 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 2017-2018 is based on our 2017 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 2017-2018

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 risks.

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, compliance, and follow-up activities. We estimated that it would take 260 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.

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 following areas were identified as priorities for fiscal year 2017-2018.



Annual Work Plan - FY 2017-2018

Project Title	Estimated Hours
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Legislative Program Appropriations	350
Information Resource Management, Information Technology Governance	350
State University System of Florida Board of Governors Foundation	350
Performance Based Funding Model, University Data Integrity Coordination	150
INVESTIGATIVE ACTIVITIES	
Complaint Intake and Triage	500
Preliminary Inquiries	100
Investigations	300
Investigative Monitoring	100
COMPLIANCE ACTIVITIES	
Board Office Compliance Program Plan Development	200
Board of Governors Regulations, Compliance	200
Implementation of Regulations 4.001 through 4.004	200
OIGC OPERATIONAL ACTIVITIES	
Risk Assessment and Audit Plan, 2018-2019	150
OIGC Annual Report, 2016-2017	100
Data Request System for Collection of SUS External Audit Reports	200
Update OIGC Complaints Index (Access Database)	120
Committee and Board Meeting Preparations	400
FOLLOW-UP ACTIVITIES	
Board Office Operational Audit	100
FAMU Athletics Cash Deficit	80
Board Office Performance-based Funding Process and Controls	100
Board Office Telecommuting	40
Rule 74-1 Compliance Assessment, IT Project Management	40
FGCU Investigation, Case No. 2017-025	180
<i>Special Request Hours (Approximately 10%)</i>	<i>500</i>
<i>Carry Forward Hours</i>	<i>260</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 2017-2018

OIGC-related Regulations Development	400
Board Office Data Security	300
Board Office Contracts	300
Board Office Travel	250
Board of Governors Regulations, Compliance	200

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.

Respectfully Submitted: _____ Date: _____
Inspector General

Approved by: _____ Date: _____
Chancellor

Approved by: _____ Date: _____
Chair, Audit and Compliance Committee

Reviewed by: _____ Date: _____
Chair, State University System of Florida Board of Governors