

# Office of Inspector General and Director of Compliance 2024-2025 Work Plan



Prepared by  
State University System of Florida Board of Governors  
Office of Inspector General and Director of Compliance  
As of June 28, 2024

## INTRODUCTION

The Office of Inspector General and Director of Compliance (OIGC) was established within the Board Office to provide a central point of coordination of and responsibility for activities that promote accountability, integrity, and efficiency. The duties, functions, and activities of the OIGC are prescribed in sections 20.155 and 20.055, Florida Statutes (F.S.).

The Fiscal Year 2024-2025 work plan is based on our 2024 risk assessment as well as prior audit and investigative coverage.

## OIGC WORK PLAN - FISCAL YEAR 2024-2025

The Inspector General is required by law and professional auditing standards to develop long-term and annual audit plans based on the findings of periodic risk assessments. The plan must show the individual audits to be conducted during each year, to include cybersecurity audits pursuant to section 20.055(6)(i), F.S., and the related resources to be devoted to the respective audits. The 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 must also be submitted to the Auditor General.

This year's risk 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.

For the 2024-2025 Fiscal Year, the OIGC will have 4,078 hours available for audit, investigative, compliance, system support, operational, and other activities. The table on the following page lists the areas identified as priorities for Fiscal Year 2024-2025. We have selected two audits: an operational audit of Linking Industry to Nursing Education (LINE) funding and a compliance audit of Board Office contracts. The audit of LINE funding will focus on the Board Office's administration and oversight of the funds provided to universities by the Florida Legislature. The audit of Board Office contracts is required by section 287.136, F.S., and must include an evaluation of, and identify any trend in, vendor preference. Each of these audits will incorporate a review of the Board Office's compliance with applicable statutory or other regulatory requirements. We have also budgeted hours to finish the cybersecurity audit of information technology property inventory and security management that was carried forward from the 2023-2024 Fiscal Year.

For our compliance activities, we have included our annual inspection of disclosed foreign gifts for the State University System of Florida (SUS) as well as reviews related to the Talented 20 Program and campus emergency management.

The plan reserves 250 hours for any special projects requested by management, or the Board, as other priorities are identified during the year.

Annual Work Plan for Fiscal Year 2024-2025	
Project Title	Estimated Hours
<b>AUDIT ACTIVITIES - ASSURANCE AND CONSULTING</b>	
Carryforward Project: Cybersecurity Audit - IT Property Inventory & Security Management	375
Contract Compliance Audit ( <i>Section 287.136, Florida Statutes</i> )	350
Operational Audit: Linking Industry to Nursing Education (LINE) Fund	400
New Global Internal Audit Standards Implementation	100
Audit Follow-Up	80
External Audit Coordination	100
<b>INVESTIGATIVE ACTIVITIES</b>	
Complaint Intake and Triage	350
Investigations and Other Investigative Activities	400
Accreditation Maintenance/Support	80
<b>COMPLIANCE ACTIVITIES</b>	
Board Office Compliance Training	125
Compliance Review: Foreign Gifts Inspection	350
Compliance Review: Talented 20 Program	150
Compliance Review: Campus Emergency Management	80
Compliance Internal Quality Assessment	50
<b>STATE UNIVERSITY SYSTEM OVERSIGHT/SUPPORT</b>	
System Audit- and Compliance-related Summary Reports	250
University Data Integrity Audit Coordination & Reporting	55
SUS CAE/CCO Assistance or Training	100
Board of Governors and BOT Meeting Participation or Issue Monitoring	100
Committee and Board Meeting Preparations	100
Regulation Updates, Development, and Review	40
SUS Meetings/Councils	75
<b>OIGC OPERATIONAL ACTIVITIES</b>	
Annual Risk Assessment and Audit Plan Development	40
OIGC External Audit Quality Assessment Review	30
OIGC Annual Report/Newsletters	48
<b>OTHER ACTIVITIES</b>	
Special Projects Requests	250
<b>Total</b>	<b>4,078</b>

Additionally, the following table contains audit topics that we plan to schedule as part of the OIGC's long-term work plan, which is subject to change based on the results of periodic risk assessments and requests made by the Board of Governors or the Chancellor to evaluate specific activities or programs.

Long-Term Work Plan for Fiscal Years 2025-2026 and 2026-2027	
Project Title	Estimated Hours
Information Technology Process Change Management	600
Board of Governors Foundation: Agnes Peebles Scholarship Implementation and Oversight	350
Database Management and Data Security	500
Board Office Business Continuity and Disaster Recovery	600



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