



CHARTER: OFFICE OF INSPECTOR GENERAL AND DIRECTOR OF COMPLIANCE

1.0 Purpose

The purpose of this document is to serve as the Office of Inspector General and Director of Compliance's (OIGC) charter. It identifies the authority under which the OIGC operates; specifies its mission, organization, standards of work, code of ethics, access, independence, and objectivity; and distinguishes between the OIGC's responsibilities for the Board of Governors Office (Board Office) and the State University System of Florida (System).

A related, but separate charter governs the duties and responsibilities of the Board of Governors' Audit and Compliance Committee (AACC).

2.0 Authority

Article IX, section 7 of the Florida Constitution establishes a [single system of governance for the](#) state university system, [which is](#) comprised of all public universities, [each administered by a board of trustees yet governed by the Board of Governors \(Board\)](#).

[The OIGC's mandate is found in](#) section 20.155, Florida Statutes, [which](#) establishes the OIGC [to promote accountability, efficiency, and effectiveness and detect fraud and abuse within state universities; and to have](#) ~~with~~ all the powers, duties, and responsibilities authorized in section 20.055, Florida Statutes.

Section 20.055, Florida Statutes, establishes the duties of Offices of Inspectors General to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government, [including providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the Board Office; and conducting, supervising, or coordinating other activities to promote economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, the Board Office's programs and operations](#).

[The OIGC's authority is created by its direct reporting relationship to the Board. Such authority allows for unrestricted access to the Board. The Board authorizes the OIGC to:](#)

- [a. Have access as specified in section 7.0 of this charter.](#)

- [b. Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the OIGC's objectives.](#)
- [c. Obtain assistance from the necessary personnel of the Board Office and other specialized services from within or outside the Board Office to carry out its duties and responsibilities.](#)

2.1 Regulations

The inspector general and director of compliance (inspector general) will coordinate with appropriate university staff to develop Board regulations specific to audits, investigations, compliance, and related areas as needs are identified. Regulations will be developed and amended in accordance with the Board's *Regulation Development Procedure* and the Board Office's internal operating procedures.

Chapter 4 of the Board of Governors regulations relate to the OIGC's functional areas. Additionally, Regulation 3.003 *Fraud Prevention and Detection*, requires university boards of trustees to approve a fraud prevention and detection regulation with specified components. Together, these regulations aid university audit and compliance functions in fulfilling their missions in accordance with professional standards, Florida Statutes, and regulations. The OIGC has a role in monitoring university compliance with these regulations and reporting on their effectiveness to the Board through the AACC.

OIGC staff, in collaboration with the appropriate university staff, will periodically review these regulations for consistency with applicable statutes, professional standards, and best practices.

3.0 Mission

The mission of the OIGC is to promote accountability, integrity, and efficiency by providing quality audits, investigations, compliance or management reviews, and technical assistance.

It is our priority to deliver value-added services marked by objectivity, timeliness, and sufficiency.

4.0 Organization

The inspector general shall serve as the chief audit executive (CAE) and the chief compliance officer (CCO) for the Board Office. [The inspector general will be positioned at a level in the organization that enables the OIGC's duties and responsibilities to be performed without interference from management, thereby establishing its independence.](#)

To provide for the independence of the OIGC, its personnel report to the inspector general, who in turn reports administratively to the chancellor [for day-to-day operations](#) and functionally to the Board through the AACC. [This positioning provides the](#)

organizational authority and status to bring matters directly to the chancellor and escalate matters, when necessary, to the Board through the AACCC without interference and supports the OIGC's ability to maintain objectivity.

~~The inspector general is responsible for establishing and maintaining an internal audit function in accordance with the Standards of Work section of this document.~~

5.0 Standards of Work

All work in the OIGC is conducted in accordance with the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General.

5.1 Audit Engagements

Audit engagements shall be performed, documented, and communicated in accordance with the *International Professional Practices Framework* published by The Institute of Internal Auditors, Inc., which consists of the *Global Internal Audit Standards*TM and *Topical Requirements*, and applicable laws and/or regulations. ~~(*Standards for the Professional Practice of Internal Auditing*), published by the Institute of Internal Auditors, Inc. These The standards *Global Internal Audit Standards* require that auditors plan and perform audits to obtain sufficient and appropriate evidence that provides a reasonable basis for findings and conclusions pursuant to the audit objectives. Other professional auditing standards may be followed, as applicable to the audit engagement.~~

In accordance with the internal auditing principles within the *Global Internal Audit Standards*, the inspector general and OIGC staff shall:

- a. Demonstrate integrity.
- b. Demonstrate competency.
- c. Exercise due professional care.
- d. Maintain objectivity.
- e. Be positioned independently.
- f. Be authorized and overseen by the Board.
- g. Maintain confidentiality.
- h. Plan strategically.
- i. Manage resources.
- j. Enhance quality.
- k. Communicate effectively.

l. Plan and conduct engagements effectively. And

m. Communicate engagement results and monitor action plans.

The inspector General has the responsibility to

a. Consider emerging trends and successful practices in internal auditing.

b. Establish and ensure adherence to methodologies designed to guide the internal audit function.

c. Ensure adherence to the Board Office's relevant policies and procedures unless such policies and procedures conflict with this charter or the *Global Internal Audit Standards*. Any such conflicts will be resolved or documented and communicated to the Board and the chancellor.

d. Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory service. If the inspector general cannot achieve an appropriate level of coordination, the issue must be communicated to the chancellor and, if necessary, escalated to the Board.

~~In accordance with the mandatory *Core Principles for the International Professional Practices Framework*, the inspector general and OIGC staff shall:~~

~~a. Demonstrate integrity;~~

~~b. Demonstrate competence and due professional care;~~

~~c. Be objective and free from undue influence (independent);~~

~~d. Align with the strategies, objectives, and risks of the organization;~~

~~e. Be appropriately positioned and adequately resourced;~~

~~f. Demonstrate quality and continuous improvement;~~

~~g. Communicate effectively;~~

~~h. Provide risk-based assurance;~~

~~i. Be insightful, proactive, and future-focused; and~~

~~j. Promote organizational improvement.~~

5.2 Investigative Assignments

Investigative assignments shall be performed in accordance with the accreditation standards for inspectors general established by the Commission for Florida Law Enforcement Accreditation, Inc., as well as the Quality Standards for Investigations included in the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General.

5.3 Compliance Activities

The OIGC compliance function is governed by its compliance program and this charter. The compliance program was developed in accordance with the Federal Sentencing Guidelines and the elements for compliance programs.

5.4 Professional Competence

The *International Professional Practices Framework*, ~~(*Standards for the Professional Practice of Internal Auditing*)~~, published by the Institute of Internal Auditors, Inc. and the Quality Standards for Offices of Inspector General from the *Principles and Standards for Offices of Inspector General*, and the accreditation standards for inspectors general require that staff, collectively, possess or obtain the knowledge, skills, and other professional competencies and qualifications needed to meet the requirements of professional standards and carry out their duties and responsibilities. ~~auditors and inspector general staff possess professional competence and maintain knowledge of operations and appropriate expertise in the subject matters being addressed.~~

Therefore, the inspector general will periodically report on OIGC personnel, including their qualifications, certifications, training, and development.

6.0 Code of Ethics

All OIGC staff members shall abide by the *Florida Code of Ethics for Public Officers and Employees* as codified in sections 112.311-112.3261, Florida Statutes; the Board Office Code of Ethics included in its *Internal Operating Policies and Procedures Manual*; the Code of Ethics issued by the Institute of Internal Auditors, Inc.; and the Federal Sentencing Guidelines Manual, chapter 8, part B, section 2.1(b). OIGC staff shall also follow the Code of Ethics of professional organizations to which they belong.

The inspector general will ensure that internal auditors:

- a. Conform with the *Global Internal Audit Standards*, including the Principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- b. Understand, respect, meet, and contribute to the legitimate and ethical expectations of the Board and be able to recognize conduct that is contrary to those expectations.
- c. Encourage and promote an ethics-based culture in the Board Office.
- d. Report organizational behavior that is inconsistent with the Board's ethical expectations, as described in applicable Board Office policies and procedures.

7.0 Access

In accordance with the statutory provisions of sections 20.055 and 20.155, Florida Statutes, the inspector general and OIGC staff shall have ~~access to all information and personnel necessary to perform their full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out the office's~~ duties and responsibilities. This shall include freedom from any interference with audits, investigations, or compliance activities ~~and include timely access to records and other sources of information.~~

8.0 Independence and Objectivity

The inspector general conducts his or her work free from actual or perceived impairments to independence and will ensure that the OIGC remains free from all conditions that threaten the ability of the OIGC to carry out its responsibilities in an unbiased manner. ~~Professional standards provide that the OIGC activity must be independent, and OIGC staff must be objective in performing their work.~~

- a. The inspector general shall periodically review with the AACC the standards of independence used as benchmarks as described in section 5.0 of this charter ~~the Standards of Work section of this document.~~
- b. The inspector general shall have sufficient independence and timely, unrestricted access to the chancellor, Board chair, AACC chair, and Board members to freely discuss policies, findings, recommendations, follow-up, potential issues (e.g., impairments to independence or conflicts of interest), and other matters.
- c. The inspector general serves as both the Board Office's CAE and CCO. Having responsibilities outside of internal auditing gives rise to potential impairments to independence and objectivity that must be disclosed in accordance with professional auditing standards. These standards also require, that where the CAE has responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.
- d. OIGC staff will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgement to others, either in fact or appearance.
- e. OIGC staff will have no direct operational responsibility or authority over any of the activities they review. Accordingly, OIGC staff will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgement, including:
 1. Assessing specific operations for which they had a responsibility within the previous year.
 2. Performing operational duties for the Board Office.
 3. Initiating or approving transactions external to the OIGC.
 4. Directing the activities of any Board Office employee that is not employed by the OIGC, except to the extent that such employees have been appropriately assigned to an OIGC team or to assist OIGC staff.
- f. OIGC staff will:
 1. Disclose impairments of independence or objectivity, in fact or

appearance, to appropriate parties and at least annually, such as the inspector general, Board, chancellor, or others.

2. Exhibit professional objectivity in gathering, evaluating, and communicating information.
3. Make balanced assessments of all available and relevant facts and circumstances.
4. Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

The inspector general will confirm to the Board, through the AACC, at least annually, the organizational independence of the OIGC. If the governance structure does not support organizational independence, the inspector general will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence.

The inspector general will disclose to the Board, through the AACC, any interference encountered related to the scope, performance, or communication of the OIGC's work and results. The disclosure will include communicating the implications of such interference on the OIGC's effectiveness and ability to fulfill its mandate.

9.0 OIGC's Board Office-related Responsibilities

The OIGC has three functional responsibilities: audit, investigations, and compliance.

9.1 OIGC Board Office-related General Responsibilities:

- a. Conduct, supervise, or coordinate activities carried out or financed by the Board Office for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations.
- b. Keep the AACC chair and the chancellor timely informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Board Office; recommend corrective actions concerning fraud, abuses, and deficiencies; and report on progress made in implementing corrective actions.
- b.c. Identify and consider trends and emerging issues that could impact the Board and communicate to the Board, through the AACC, and the chancellor as appropriate.
- e.d. Ensure that an appropriate balance is maintained between audit, investigative, compliance, and other accountability activities.
- d.e. Follow up on responses or corrective actions regarding audit, investigative, compliance, or other accountability activities.

- e.f. Prepare AACC agendas, materials, and meeting minutes as well as Board meeting reports.
- f.g. Inform the AACC chair and chancellor of resource and staffing needs. And
- g.h. Prepare an annual report, not later than September 30 of each year, summarizing the activities of the office during the immediately preceding state fiscal year.

9.2 OIGC Board Office-related Audit Responsibilities

~~The goal of the OIGC's audit responsibilities is to promote integrity, accountability, and process improvement by providing objective, timely, sufficient, and value-added audit services. According to the *International Professional Practices Framework (Standards for the Professional Practice of Internal Auditing)*, published by the Institute of Internal Auditors, Inc.:~~

~~Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.~~

~~Assurance services are defined as an objective examination of evidence for the purpose of providing an independent assessment on risk management, control, or governance processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.~~

~~A consulting engagement is an advisory and related client service activity of which the nature and scope are agreed upon with the client and which are intended to add value and improve the governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples would include counsel, advice, facilitation, and training.~~

The purpose of the OIGC's internal audit function is to strengthen the Board Office's ability to create, protect, and sustain value by providing the Board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the Board Office's successful achievement of its objectives; governance, risk management, and control processes; decision-making and oversight; reputation and credibility with its stakeholders; and ability to serve the public interest.

The internal audit function is most effective when:

- a. Internal auditing is performed by competent professionals in conformance with

the *Global Internal Audit Standards*, which are set in the public interest.

b. The internal audit function is independently positioned within direct accountability to the Board.

c. Internal auditors are free from undue influence and committed to making objective assessments.

The OIGC shall review and evaluate the internal controls necessary to ensure the fiscal and operational accountability of the Board Office. The inspector general shall conduct financial, compliance, electronic data processing, and performance audits of the Board Office and prepare audit reports of his or her findings. The scope and assignment of the audits shall be determined by the inspector general and may cover the entire breadth of the Board Office, including all its activities, assets, and personnel. The scope of internal audit activities also encompasses, but is not limited to, objective examinations of evidence to provide independent assurance and advisory services to the Board and management on the adequacy and effectiveness of governance, risk management, and control processes for the Board Office.; however,

Additionally, the AACC chair and the chancellor may at any time direct the inspector general to perform an audit of a special program, function, or organizational unit. The performance of audits shall be under the direction of the inspector general.

The internal audit function of the OIGC shall be responsible for the following activities.

9.2.a Audit Plans

The inspector general shall develop long-term and annual audit plans based on the findings of periodic risk assessments and in consideration of input from the Board and senior management.

The audit plans shall be discussed with and submitted to the Board, through the AACC, and the chancellor for approval. The inspector general will communicate the impact of resource limitations on the audit plans to the Board and chancellor.

A copy of the approved plan shall be submitted to the Auditor General.

The inspector general may review and adjust the internal audit plan, as necessary, in response to changes in the Board or Board Office's business, risks, operations, programs, systems, and controls. Any significant deviation from the approved annual audit plan shall be communicated to ~~reviewed and approved by~~ the Board and the chancellor.

9.2.b Conducting Audits

Audit engagements may include, but are not limited to, evaluating whether:

a. Risk relating to the achievement of the Board's strategic objectives are

appropriately identified and managed.

- b. The actions of the Board's officers, directors, management, employees, and contractors or other relevant parties comply with the Board Office's policies and procedures and applicable laws, regulations, and governance standards.
- c. The results of operations and programs are consistent with established goals and objectives.
- d. Operations and programs are being carried out effectively, efficiently, ethically, and equitably.
- e. Established processes and systems enable compliance with policies, procedures, laws, and regulations that could significantly impact the Board.
- f. The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- g. Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Audit engagements are to be performed, documented, and communicated in accordance with the *Global Internal Audit Standards* and section 20.055, Florida Statutes. Audit work papers and reports shall be public records to the extent that they do not include information that has been made confidential or exempt from the provisions of section 119.07(1), Florida Statutes.

~~At the conclusion of each audit, the inspector general shall submit preliminary findings and recommendations to the person responsible for supervision of the program function or operational unit. Such person shall respond to any adverse findings within 20 working days after receipt of the preliminary findings. Such response shall be included in the final audit report.~~

~~At the conclusion of an audit in which the subject of the audit is an entity contracting with the state or an individual substantially affected,¹ if the audit is not confidential or otherwise exempt from disclosure by law, the inspector general shall submit the findings to the entity contracting with the state or the individual substantially affected. Such person shall be advised in writing that he or she may submit a written response within 20 working days after receipt of the findings. The response and the inspector general's rebuttal to the response, if any, shall be included in the final audit report.~~

The inspector general shall submit the final report to the AACGBoard, the chancellor, and ~~to~~ the Auditor General.

~~¹The terms "entities contracting with the state" and "individuals substantially affected" are defined in section 20.055(1), Florida Statutes.~~

9.2.c Audit Follow-up

With regard to internal audit follow-up, the OIGC is responsible for monitoring the disposition of results communicated to management in accordance with the [*Global Internal Audit Standards, International Professional Practices Framework \(Standards for the Professional Practice of Internal Auditing\)*](#), published by the Institute of Internal Auditors, Inc.

With regard to external audit follow-up, the OIGC is responsible for monitoring the implementation of the Board Office's corrective actions to any report on the Board Office issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability (OPPAGA). No later than six (6) months after the Auditor General or OPPAGA publishes a report on the Board Office, the inspector general shall provide a written response to the AACC and the chancellor on the status of corrective actions taken. The inspector general shall file a copy of such response with the Joint Legislative Auditing Committee.

9.2.d Quality Assurance and Improvement Program

The OIGC shall have a quality assurance and improvement program which complies with the [*International Standards for the Professional Practice of Internal Auditing*](#) [*Global Internal Audit Standards*](#), as published by the Institute of Internal Auditors, Inc.

[The inspector general will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the *Global Internal Audit Standards*, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program will also assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.](#)

[Annually, the inspector general will communicate with the Board, through the AACC, and the chancellor about the internal audit function's quality assurance and improvement program, including the results of internal assessments \(ongoing monitoring and periodic self-assessments\) and external assessments and any action plans to address any identified deficiencies or opportunities for improvement.](#)

[External assessments will be conducted at least once every three years by the Florida Auditor General as prescribed in section 11.45, Florida Statutes. The assessor or assessment team should be competent and knowledgeable in public sector competencies, as well as the *Global Internal Audit Standards*.](#)

9.2.e External Audit Liaison

The OIGC is responsible for ensuring effective coordination and cooperation between the state Auditor General, federal auditors, and other governmental bodies with a view

toward avoiding duplication of efforts.

9.2.f Advising on Policy, Rule, and Regulation Development

The OIGC, through its audit function, is responsible for reviewing policies, rules, and regulations relating to the programs and operations of the Board Office and making recommendations concerning their impact.

9.2.g Performance Measures

With regard to performance measures, the OIGC is responsible for:

- i. Advising in the development of performance measures, standards, and procedures for the evaluation of Board Office programs.
- ii. Assessing the reliability and validity of performance measure information and making recommendations for improvement, if necessary. And
- iii. Reviewing actions taken by the Board Office to improve program performance and meet program standards and, if necessary, making recommendations for improvement.

9.3 OIGC Board Office-related Investigative Responsibilities

The goal of the OIGC's investigative responsibilities is to deter, detect, and investigate internal and external fraud, waste, mismanagement, misconduct, and other abuses.

The investigative function of the OIGC shall be responsible for the following activities.

9.3.a "Get Lean" Matters

The OIGC serves as the coordinator for the State Comptroller's "Get Lean" hotline regarding any Board Office matters.

9.3.b Inspectors General Act Investigative Duties and Responsibilities

Pursuant to section 20.055, Florida Statutes, the OIGC shall be responsible for initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in activities carried out or financed by the Board Office. This may include, but is not limited to:

- i. Whistle-blower Matters

The OIGC is responsible for receiving complaints and coordinating all activities of the Board Office as required by the Whistle-blower's Act, pursuant to sections 112.3187 – 112.31895, Florida Statutes.

- ii. Non-Whistle-blower Matters

The OIGC is responsible for receiving and considering complaints which do not meet criteria contained in the Whistle-blower's Act, and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the inspector general deems appropriate.

At the conclusion of each investigation, the inspector general shall publish an investigative report. For each investigation in which the subject of the investigation is an entity contracting with the state or an individual substantially affected, the inspector general shall submit the investigative findings to the subject if the investigation is not confidential or otherwise exempt from disclosure by law. Such subject shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings. The subject's response and the inspector general's rebuttal to the response, if any, shall be included in the final investigative report.

iii. Possible Criminal Violations

The OIGC is responsible for reporting expeditiously to an appropriate law enforcement agency whenever the inspector general has reasonable grounds to believe there has been a violation of criminal law.

9.3.c Investigative Follow-up

The OIGC is responsible for monitoring the implementation of investigative corrective actions and keeping the AACC chair and chancellor informed of the status of such corrective actions.

9.4 OIGC Board Office-related Compliance Responsibilities

The goal of the OIGC's compliance responsibilities is to promote and support a culture of compliance, risk mitigation, and accountability. The goals of the Board Office compliance program are to effectively assist in the prevention and detection of conduct that is contrary to applicable laws, regulations, policies, or procedures; and to promote a culture that encourages a commitment to compliance. The OIGC shall:

- a. Identify and consider for review areas of higher risk which could impact health or safety; and operational, fiscal, or academic integrity.
- b. Provide recommendations, education, and training in connection with identified compliance gaps. And
- c. Monitor, disseminate, and communicate compliance issues.

10.0 OIGC's System-related Responsibilities

With regard to the System, the OIGC has three functional responsibilities: audit, investigations, and compliance. The inspector general shall notify the Board of any university CAE or CCO who reports to the inspector general that the university's board

of trustees was unable or unwilling to resolve a restriction or barrier imposed by any individual on the scope of an audit or inquiry or the failure to provide access to necessary information or people for the purposes of such audit or inquiry.

10.1 OIGC System-related Audit Responsibilities

With regard to the System, the OIGC's audit responsibilities include:

- a. Receiving and reviewing independent audited financial statements, independent operational audits, and internal audit reports of university operations and affiliated organizations to identify trends in such reports and confirm that adverse trends are being addressed by universities.
- b. Keeping the [Board, through the AACC](#), and the chancellor informed of repeat audit findings from the Auditor General for financial and operational audits of the state universities. And
- c. Serving as liaison for the Board on the State University Audit Council.

10.2 OIGC System-related Investigative Responsibilities

The OIGC is organized to promote accountability, efficiency, and effectiveness and to detect fraud and abuse within state universities.

The OIGC receives complaints from various sources alleging fraud, waste, abuse, misuse of funds, or misconduct regarding activities carried out or financed by a state university. Upon receipt of such a complaint, the OIGC shall refer the matter to the university's CAE in accordance with Board Regulation 4.001(4).

Upon receipt of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, or other abuses made against a CAE or a CCO at a state university, the OIGC shall refer the matter to the board of trustees for handling in the manner adopted in accordance with Board Regulation 4.001(6). Upon receipt of case disposition information from the board of trustees, the OIGC will assess the university action and final case disposition information to determine whether it is sufficient to demonstrate that the board of trustees was both willing and able to address the allegations. When case disposition information does not clearly demonstrate that the board of trustees was both willing and able to address significant and credible allegation(s), then the OIGC will conduct a preliminary inquiry in accordance with section 10.2.a of this charter.

Upon receipt of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, or other abuses made against a university's president or board of trustees member, the OIGC shall separately inform the Board chair, the Board AACC chair, and the chancellor of the complaint. The matter will be handled in accordance with Board Regulation 4.001(5)(a) and (b).

Upon receipt of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, or other abuses made against a university's board of trustees chair, the OIGC shall separately inform the Board chair, the Board AACC chair, and the chancellor of the complaint. In accordance with section 20.155, Florida Statutes, and Board Regulation 4.001, if it is determined that a state university board of trustees is unwilling or unable to address allegations made by any person relating to waste, fraud, or financial mismanagement, the OIGC shall conduct, coordinate, or request investigations into those allegations.

10.2.a Preliminary Inquiries

The purpose of a preliminary inquiry is to inform decision-making in determining whether significant and credible allegations warrant further investigation or other appropriate action.

To the extent provided in law, the inspector general shall report the results of preliminary inquiries separately to the Board chair, the Board AACC chair, and the chancellor, and recommend appropriate action.

10.2.b Investigations

In any instances where the OIGC has conducted, coordinated, or requested an investigation involving a state university, an investigative report shall be published. For each investigation in which the subject of the investigation is an entity contracting with the state or an individual substantially affected, the inspector general shall submit the investigative findings to the subject if the investigation is not confidential or otherwise exempt from disclosure by law. Such subject shall be advised in writing that he or she may submit a written response within 20 working days after receipt of the findings. The subject's response and the OIGC rebuttal to the response, if any, shall be included in the final investigative report.

10.2.c Possible Criminal Violations

The inspector general shall confer with the appropriate law enforcement entity in all instances where there are reasonable grounds to believe a violation of criminal statutes has occurred.

10.2.d Consultative Assistance

The OIGC shall be available to the university CAEs and CCOs for consultation or other assistance, as appropriate.

10.2.e "Get Lean" Matters

The OIGC serves as the coordinator for the State Comptroller's "Get Lean" hotline regarding any System matters.

10.3 OIGC System-related Compliance Responsibilities

The inspector general is responsible for championing compliance and ethics programs

in the System and fostering a culture of integrity, trust, and respect. The inspector general will report to the Board about the activities and progress of university compliance and ethics programs.

The inspector general serves as the Board's liaison on the State University System of Florida Compliance and Ethics Consortium (Consortium). The consortium is comprised of compliance directors and representatives at each of the state universities.

11.0 Review

The AACC shall periodically review the *Office of Inspector General and Director of Compliance Charter* at least every three (3) years for consistency with applicable laws, professional standards, and best practices.

Circumstances may justify a follow-up discussion between the inspector general, the Board, and the chancellor on the internal audit mandate or other aspects of the OIGC charter. Such circumstances may include but are not limited to:

- a. A significant change in professional audit, investigative, or compliance standards.
- b. A significant reorganization within the Board Office.
- c. Significant changes in the inspector general, Board, or senior management.
- d. Significant changes to the Board's strategies, objectives, risk profile, or the environment in which the Board operates. And
- e. New laws or regulations that may affect the nature and/or scope of the OIGC.

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