

**STATE UNIVERSITY SYSTEM OF FLORIDA
BOARD OF GOVERNORS
Audit and Compliance Committee
January 30, 2025**

SUBJECT: Results of the Office of Inspector General and Director of Compliance
Quality Assessment Review of Internal Audit Activity

PROPOSED COMMITTEE ACTION

To review and discuss the results of the external quality assessment of the internal audit function performed by the Florida Auditor General.

AUTHORITY FOR BOARD OF GOVERNORS ACTION

Article IX, Section 7, Florida Constitution

BACKGROUND INFORMATION

The Board of Governors, Office of Inspector General, and Director of Compliance follows the Global Internal Audit Standards when conducting internal audits in accordance with section 20.055(6)(a), Florida Statutes. Those Standards require that an external quality assessment be performed of the internal audit activity at least once every five years by a qualified, independent assessor.

Pursuant to Section 11.45(2)(i), Florida Statutes, the Florida Auditor General is required to review the internal audit quality assurance and improvement program for state agency offices of inspectors general every three years. The Audit and Compliance Committee will review the Auditor General internal audit quality assessment review for the Board of Governors, Office of Inspector General and Director of Compliance issued October 2024.

Supporting Documentation Included:

Auditor General Report No.
2025-038

Facilitators/Presenters:

Ms. Julie Leftheris