



Office of the Inspector General and Director of Compliance

Annual Report

July 1, 2010 – June 30, 2011

State University System of Florida
Board of Governors

September 30, 2011



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

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September 30, 2011

Ava L. Parker, Chair
Frank T. Brogan, Chancellor
State University System of Florida
Board of Governors
325 West Gaines Street, Suite 1614
Tallahassee, Florida 32399-0400

Dear Chair Parker and Chancellor Brogan:

Pursuant to the Inspector General Act, s. 20.055, Florida Statutes, and in furtherance of our mission to provide leadership in the promotion of accountability, integrity and efficiency in the State University System of Florida, we are pleased to submit the 2010-2011 Office of the Inspector General and Director of Compliance (OIGC) Annual Report.

This past year we devoted a significant amount of time to firmly establishing that the operations and organizational structure of the OIGC complied with applicable law and professional standards. For example, we developed the *OIGC Policy and Procedures Manual* that will be the foundation for demonstrating accountability in the performance of all assigned duties and responsibilities. In addition, the Audit and Compliance Committee and the Board adopted the *Board of Governors Annual Audit Plan for Fiscal Year 2011-2012*. The Audit Plan was based upon the OIGC's systematic risk assessment of Board Office operations including the completion of Phase One of the Regulation Compliance Review Project, a comprehensive analysis of approximately 100 Board regulations.

Finally, the OIGC engaged in a variety of audit and investigative activities including acting as liaison with Florida Auditor General during its operational audit of the Board Office and responding to 29 matters, including conducting six preliminary inquiries to determine if a university had adequately addressed credible allegations or complaints of fraud or misconduct.

Chair Parker and Chancellor Brogan
September 30, 2011
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We deeply appreciate your support and leadership and look forward in the coming year to assisting the Board of Governors in achieving its mission to mobilize resources and diverse constituencies to govern and advance the State University System of Florida.

Sincerely,

A handwritten signature in cursive script, appearing to read "Derry Harper".

Derry Harper
Inspector General and
Director of Compliance

DH/lc

Attached: *Office of the Inspector General And
Director of Compliance Annual Report 2010-2011*

Cc: Governor Dean C. Colson, Vice Chair
Governor Norman D. Tripp, Chair, Audit Committee
Governor John W. Temple, Vice Chair, Audit Committee
Members of the Board of Governors
Florida Auditor General
Chief Inspector General, Office of the Governor

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I. EXECUTIVE SUMMARY

In order to provide leadership in the promotion of accountability, integrity, and efficiency throughout the State University System of Florida, and consistent with the Board of Governors (Board) mandate and applicable law, the Office of the Inspector General and Director of Compliance (OIGC or Inspector General) engaged in the following activities during the fiscal year 2010-2011:

- Developed an Annual Audit Plan, based upon a systematic risk assessment of the Board office operations that was submitted to and approved by the Audit and Compliance Committee (Audit Committee) and the Board.
- Developed a comprehensive *Policy and Procedures Manual* in accordance with professional standards that will serve as the foundation for demonstrating accountability in the performance of all OIGC duties and responsibilities.
- Acted as liaison with the Florida Auditor General during its operational audit of the Board office including ensuring timely responses to numerous requests for information.
- Established a written procedure approved by the Audit Committee for the review and resolution of requests for Preliminary Inquiry in those routine instances where the Inspector General recommended that no further Board action was warranted to resolve complaints made against a university.
- Established the organizational foundation for the Board Compliance Committee, comprised of representatives from all Board office operational units and charged with developing a systematic program designed to ensure compliance with applicable regulations, statutes, policies and procedures.
- Completed the development of a written procedure for the submission via the State University System Data Request System of all final internal audit reports issued by state university internal audit executives.
- Provided staff support for the Audit Committee including briefing members in advance of all meetings; preparing Audit Committee meeting agendas, presentations, and materials; communicating with the Audit Committee Chair to keep him abreast of OIGC activities and seek guidance on matters under the Audit Committee's purview.

- Completed the revision of the OIGC Web page by posting the Audit Committee Charter, the OIGC Charter, and OIGC Annual Reports in order to enhance its functionality.
- Processed a variety of matters or constituent complaints by indexing, categorizing, and forwarding them to university staff or retaining them for further review or analysis.

II. INTRODUCTION

In furtherance of the Board mandate and in compliance with the Inspector General Act of 1994, Section 20.055, Florida Statutes, the OIGC has prepared this Annual Report for the fiscal year 2010-2011. The Annual Report summarizes the activities during the prior fiscal year within the framework approved by the Board, the Audit and Compliance Committee (Audit Committee), and the Chancellor of the State University System of Florida.

To enhance public trust is the vision of the OIGC, and our mission is to provide leadership in the promotion of accountability and integrity in the State University System. The OIGC motto, "We are about making a difference," epitomizes our approach to every task, large or small.

III. AUTHORITY, ROLE, AND FUNCTIONS

As authorized by the Florida Constitution and in furtherance of its fiduciary responsibility for the overall management of the State University System, the Board established the OIGC in July 2007. In 2009, the Board adopted the [Audit and Compliance Committee Charter](#) and [the Office of the Inspector General and Director of Compliance Charter](#) (the Charters) that provide a clear articulation of the OIGC's duties and responsibilities consistent with the provisions of the Florida Inspectors General Act, Section 20.055, Florida Statutes. These responsibilities include providing leadership in the promotion of accountability, integrity, and efficiency in audit and compliance matters for the Board and throughout the State University System of Florida.

A. Independence and Objectivity

To achieve and maintain independence and objectivity, the Inspector General reports directly to the Board, through the Chair of the Audit Committee, on matters related to audit and compliance; and reports administratively to the Chancellor on broader issues and concerns that fall within the scope of work. The dual reporting relationship is designed to promote effective communication and coordination of OIGC activities, while ensuring that the Inspector General is

not impaired in any manner from performing his mandated duties and responsibilities.

B. Legal Requirements

In accordance with applicable law, the OIGC shall be organized using existing resources and funds to promote accountability, efficiency, and effectiveness throughout the State University System. The OIGC shall have access to all information and personnel necessary to perform its duties and responsibilities. For example, as it relates to the Board office, the Inspector General must review and evaluate internal controls to ensure fiscal accountability by conducting operational, financial, and compliance audits or reviews and develop an annual audit plan based upon a systematic risk assessment of Board operations. In addition, the Inspector General shall initiate and conduct investigations into fraud, waste, mismanagement, misconduct, or abuse and report results of investigative activities, including those complaints filed by a Board employee pursuant to the Florida Whistle-blower's Act.

If the Board, based upon the recommendation by the Audit Committee, determines that a state university board of trustees is unwilling or unable to address substantiated allegations made by any person relating to waste, fraud, or financial mismanagement, the Inspector General shall conduct, coordinate, or request investigations. [Section 20.155 (5), Florida Statutes]

C. The Audit Committee and OIGC Charters

Collectively, the Charters were approved by the Board in 2009 and clarify the role of the Audit Committee and the OIGC. In addition, the Charters provide for a systematic and disciplined approach to the evaluation of the Board's operations and reaffirm the Board's goal to foster a management environment within the State University System committed to integrity, accountability, efficiency and sound financial controls.

In accordance with the Charters, the OIGC's three areas of focus are:

1. Audit Activities

As it relates to the operation and management of the Board of Governors, the Audit Committee provides oversight of activities related to internal audit, financial controls, compliance and ethics, as well as assessment of the effectiveness of internal control systems.

As it relates to the State University System, the Audit Committee receives and reviews university audit reports and identifies trends. It confirms that adverse trends are being addressed by the universities. If it has reasonable

cause to believe a university is not providing an appropriate response to significant audit findings, it may initiate an inquiry.

2. Investigative Activities

As provided in its charter, the Audit Committee can direct the Inspector General to conduct an inquiry or investigation if it has reasonable cause to believe a university board of trustees is unwilling or unable to provide for objective investigation of credible allegations of fraud or other substantial financial impropriety. In those instances where the Inspector General determines that no further action is warranted, the Board has delegated authority to the Audit Committee Chair to make a final determination regarding a complaint.

3. Compliance Activities

In the area of Compliance, relative to the operation and management of the Board of Governors, the OIGC shall prioritize the implementation of a compliance program to focus on areas of higher regulatory risk which could impact health or safety, academic or fiscal integrity. He will also provide recommendations, education and training in connection with regulatory compliance gaps identified.

D. Core Values

The OIGC adheres to the following core values:

- **Excellence:** The OIGC strives to be an efficient, objective and fact-finding office. It will maintain high expectations for quality and timely work products. It commits to improve its performance to benefit its key constituencies.
- **Professionalism and Integrity:** The OIGC maintains the independence and impartiality necessary to objectively perform its mission. It accommodates differences of opinion without compromising principle. It practices good citizenship with emphasis on ethics and acceptance of social responsibility.
- **Communication:** The OIGC listens to, learns from, and collaborates with its key constituencies. Effective communication, upward, downward, and laterally, is of utmost importance to its mission.
- **Accountability:** The OIGC is committed to demonstrate by objective, quantitative, or qualitative means its office has fulfilled its purpose, mission, and goals.

- **Agility:** The OIGC will remain flexible and innovative. It readily accepts changes that are intended to improve its operations.

IV. OFFICE ADMINISTRATION

The OIGC was established on July 1, 2007. Since that time, the OIGC has been focused on the development of a governance and operational framework consistent with the Board's constitutional mandate and in compliance with all legal, regulatory, and professional standards. The following subsections describe the most significant accomplishments during fiscal year 2010-2011.

A. OIGC Policy and Procedures Manual

The OIGC developed a *Policy and Procedures Manual* based on operations manuals from other inspector general offices, the Charters, a preliminary inquiry report, and other pertinent documents. Additionally, the manual was designed to contain the required elements in the latest Institute of Internal Auditors Quality Assessment Manual (6th Edition).

OIGC staff will continue to edit and polish the manual. Once it is complete, OIGC staff will begin implementation and create detailed procedures for those areas currently underdeveloped.

B. The Audit and Compliance Committee Handbook

The *Audit and Compliance Committee Handbook* (the Handbook) provides members of the Audit Committee with an overview of their duties and responsibilities. In addition, it is a reference tool compiling in one place pertinent documents, such as the *Audit and Compliance Committee Charter*, that are the source of the Audit Committee's legal authority and mandate to take actions on behalf of the Board.

The Handbook is divided into sections that provide work plans and other documents describing the scope of the Audit Committee duties and a timetable for the completion of major projects. An organizational chart of the Board's senior staff is included along with a description of the units that make up the Board office. Lastly, a list of each Board member's dates of service and his or her biography is provided. The Handbook was distributed to all Board members in November 2010 and will be updated annually.

C. Support for Audit and Compliance Committee

The Board's Inspector General and Director of Compliance has a dual reporting responsibility to the Board and to the Chancellor. Consequently, the Inspector General provides staffing support for the Audit Committee, which meets face-to-face or by conference call four times per year or as needed.

Activities in support of the Audit Committee during this reporting period include:

1. Holding one-on-one briefings with Board members prior to Board meetings to discuss agenda topics.
2. Preparing meeting materials and making presentations to the Audit Committee for face-to-face meetings or conference calls.
3. Communicating by phone or email with the Audit Committee Chair for guidance in handling concerns under the Audit Committee's purview.
4. Assisting Audit Committee members in staying abreast of applicable regulations and statutes.

D. Outreach and Training

During the reporting period, the OIGC provided refresher training to Board staff for the Regulation Compliance Review Project. The RCR database was created in Access and is used by Board staff in reviewing or analyzing all Board regulations for compliance as well as effective and efficient implementation of Board regulations.

E. *Audit and Compliance Committee Charter and Office of the Inspector General and Director of Compliance Charter*

On March 26, 2009, the Board adopted the [*Audit and Compliance Committee Charter*](#). This Charter articulates the powers and duties of the Audit Committee, provides for a systematic and disciplined approach to the evaluation of the Board's operations and reaffirms the Board's goal to foster a management environment within the State University System committed to integrity, accountability, efficiency, and sound financial controls.

The [*Office of the Inspector General and Director of Compliance Charter*](#) was adopted by the Board on June 18, 2009. The OIGC Charter articulates the powers and duties of the Board's Inspector General, provides for a systematic and disciplined approach to the evaluation of the Board office's operations, and like the Audit Committee Charter, reaffirms the Board's goal to foster a management environment within the State University System committed to integrity, accountability, efficiency, and sound financial controls. In addition, the OIGC Charter prescribes the parameter within which the Inspector General functions in relation to the Board office and the State University System while respecting the role of each university board of trustees to be responsible for oversight and administration of their respective universities.

Each Charter shall be submitted for an annual review by the Audit Committee to keep abreast of any changes in regulations, statute, or Board governance authority. Both documents will be presented to the Audit Committee in November 2011.

F. Work Plans

1. Audit and Compliance Committee Work Plan

The Audit Committee's annual work plan was approved by the Audit Committee January 28, 2010. Revisions to the plan are underway and are expected to be submitted to the Audit Committee for review and approval in November 2011.

2. OIGC Summary Work Plan

The OIGC Summary Work Plan (SWP) outlines the goals and deliverables for the Inspector General and staff. It is consistent with the priorities established by the Audit Committee in the Committee Work Plan. The SWP will be revised and submitted to the Audit Committee for review and approval November 2011.

G. OIGC Web Page Revision

The [OIGC Web page](#) revision began near the end of the previous reporting period and was completed at the end of July 2010. Changes to the Web page included the posting of the current and previously released Annual Reports, the Charters, links to applicable statutes, and audit and compliance related information. OIGC staff will revise its Web page as needed to keep documents and links current.

V. AUDIT ACTIVITIES

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.

During Fiscal Year 2010-2011, the OIGC engaged in the following internal audit-related activities:

A. Audit Plan

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. By statute, the plan is submitted to the Audit Committee, the Board, and the Chancellor for approval, and a copy of the approved plan is submitted to the Auditor General.

The Inspector General's Office conducted an assessment that included each of the organizational units within the Board office, including the Board's Foundation. We reviewed Board regulations, the Florida Constitution, applicable statutes, financial records, internal operational manuals and handbooks, organizational charts, various reports including prior audit reports, and other available data. We surveyed management regarding the complexity of their operations and obtained insight into operations.

Additional operational or programmatic information was obtained from the Regulation Compliance Review Project. In the fall of 2009, the Board office undertook a comprehensive review of the Board's regulations to determine, among other things, whether additional procedures would be effective in monitoring the implementation of regulations promulgated by the Board. The RCR Project was designed by the Inspector General as a key component in the overall risk assessment process. Appropriate staff conducted an analysis of each regulation. The primary objective was to determine what action or conduct the subject regulation required on the part of the Board or the universities. In addition, staff was asked to describe the existing processes and procedures utilized to implement the regulation and assign a maturity rating indicating the need for immediate remedial action.

We then ranked each auditable unit or activity based upon risk factors such as: complexity and decentralization of operations, existence of certain internal control elements such as policies and procedures or monitoring systems, and existence of prior audits by the Inspector General, the Auditor General, or other oversight authority. We also considered the potential for loss or theft of assets, possibility of not meeting operational or program objectives, and whether or not there was any health, safety or welfare issues for the public, employees, clients, users, or recipients of program benefits.

Based upon the results of the risk assessment and with additional input from the Chancellor and senior staff, the following audit priorities were identified: Institutes and Centers, Ethics Climate, Tuition Differential/Tuition and Fees Program(s), and Board of Governors Foundation.

B. The 2009-2010 Board of Governors Operational Audit

As requested by the Chancellor, and in accordance with applicable law, the OIGC acted as liaison with Florida Auditor General staff during its audit of the Board operations for the fiscal year 2008 through 2009 and selected management

actions up to April 2010. As reported last year in its Annual Report, the OIGC, among other things, coordinated communications and responses for the Board's operational audit. OIGC staff tracked each request for information to ensure a timely response was provided.

The operational audit was completed and the final report released September 21, 2010. There were three findings, which had corrective actions in place just before or soon after the release of the Auditor General's report (no. 2011-009).

As required by law, the OIGC conducted a six-month follow-up review and produced a final report March 21, 2011. The follow-up report confirmed that corrective actions had been implemented for each finding.

C. Ethics Audit

OIGC staff initiated an Ethics Audit on March 15, 2011. The audit focuses on actions taken by the Board to design, communicate, monitor, promote and enforce ethical standards and policies applicable to its employees. Fieldwork was still underway at the end of Fiscal Year 2011. It is anticipated the final audit report will be issued before the end of the calendar year.

VI. INVESTIGATIVE ACTIVITIES

In adherence with applicable law, the Florida Constitution, and the Charters, the Inspector General shall receive and review complaints of alleged violations of policies, regulations, or procedures. When appropriate, the Inspector General may initiate, conduct, supervise, and coordinate investigations or preliminary inquiries designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses. To that end, the OIGC created the Preliminary Inquiry Procedures this reporting period.

A. Preliminary Inquiry Procedures

At its November 3, 2010, meeting, the Audit Committee discussed and approved a new OIGC Preliminary Inquiry procedure. The proposed procedure allowed the Audit Committee, through its Chair, to direct the Inspector General to conduct an investigation if it is determined there is reasonable cause to believe a university board of trustees is unable or unwilling to provide for an objective investigation of credible allegations of fraud or other substantial impropriety. To assist in making this determination, the Audit Committee Chair, in consultation with the Chancellor, may direct the Inspector General to conduct a preliminary inquiry of a given university's response to the allegations in a complaint and make a recommendation whether further Board action is warranted. The Audit Committee approved the process as did the Board at its January 20, 2011, meeting.

During the reporting period, the OIGC received six complaints that necessitated a preliminary inquiry to determine whether Board action was warranted. In five cases, the Inspector General's recommendation that no further action was warranted was approved by the Audit Committee Chair and the matters were closed. In one case, the Inspector General issued a Report of Preliminary Inquiry that was presented to the Audit Committee. The complaint was filed by two faculty members at one of our institutions. It was asserted the University had breached a contract with a donor by establishing an endowed professorship in business ethics rather than an "eminent scholar chair."

As detailed in the OIGC's Report of Preliminary Inquiry, a careful examination was made of pertinent documents, interviews with the respective parties, and consultation with Board staff. The Inspector General concluded that the University's Board of Trustees appropriately addressed all allegations and that no further Board action was warranted. This recommendation was accepted by the Board and the matter closed.

B. Complaints, Matters, and General Inquiries

During the past year, the OIGC handled a variety of "matters" submitted by current or prospective students, parents, university faculty, staff, or the general public. All matters were categorized, indexed, and assigned a case number for tracking and follow-up. The following descriptions of the categories have been revised for this reporting period as a result of enhanced OIGC procedures.

1. COMPLAINT - A matter or complaint can be from anyone and alleges violation of a policy, rule, regulation, or statute. It typically requires minimal handling by the OIGC and may be referred to the university's internal audit office or general counsel for handling. A matter can escalate to a complaint, or a preliminary inquiry, based upon the Inspector General's professional judgment.
2. COMPLIANCE - The OIGC routinely receives questions regarding a university's or the Board office's compliance with policies, regulations, or statutes. This category is for informational purposes rather than for complaints or assertions of non-compliance. No additional action is requested of OIGC staff, and follow-up is unlikely. These situations are indexed to reflect the often significant expenditure of staff time to resolve the matter.
3. CONSULTATIONS - OIGC advice requested by Board staff or other university or agency staff. No additional action is requested of OIGC staff, and follow-up likely not needed. Consultations are indexed to

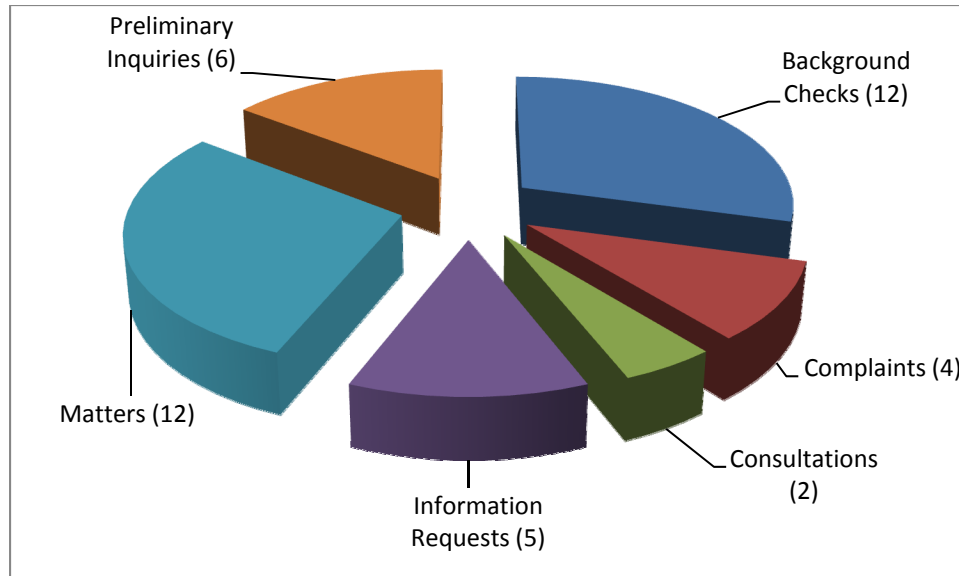
reflect the (sometimes significant) phone or correspondence time devoted to the issue in question.

4. INFORMATION REQUEST - Consumer question requiring no OIGC action other than redirecting the misdirected question (usually to the university). Also used for OIGC staff follow-up on news articles regarding university staff or situations that might arise later for Board staff or Board members to address. If an inquiry is made to a given university for more information, a 30-, 60-, or 90-day follow-up period may be scheduled.
5. INVESTIGATION - A systematic review and assessment of allegations contained in a complaint to determine whether a violation of statute, regulation, policy, or procedure has been committed or misconduct has occurred. This category will also be used for Whistle-blower complaints by Board staff in accordance with Sections 112.3187 - 112.31895, Florida Statutes. Investigations may only be conducted at the Board's direction.
6. MATTER - Refer to "complaint."
7. PRELIMINARY INQUIRY - OIGC staff research required to determine whether the complaint contains reasonable cause to believe that the university's board of trustees is unwilling or unable to provide for objective investigation of credible allegations of fraud or substantial financial impropriety. A final report or memo is prepared in order to close the file or request Board permission to launch an investigation.

This reporting period, OIGC staff reviewed a total of 29 matters. Of these, four were complaints; two were consultations; five were information requests; 12 were matters referred to appropriate university staff for handling; and six were preliminary inquiries, one of which resulted in a Report of Preliminary Inquiry submitted to the Audit Committee. Eleven matters remained open at the end of Fiscal Year 2011.

In addition, Board policy requires the Inspector General to review and approve all Pre-Employment Background Screenings of Board staff. This past year 12 new staff submitted to a background screening.

The following chart depicts the activity described above:



VII. COMPLIANCE ACTIVITIES

In fulfilling its compliance responsibilities for this reporting period, the OIGC:

A. Established the Board Compliance Committee (BCC) on December 9, 2010. Members were charged with administering a systematic program designed to ensure that Board office operations comply with all applicable regulations, statutes, policies and procedures. BCC responsibilities include:

- Risk Assessment
- Defining Responsible Parties and Roles
- Developing Standards and Procedures
- Implementing Program Oversight
- Conducting Education and Training
- Establishing Clear Lines of Communication
- Monitoring and Auditing Key Operations
- Enforcement of Applicable Controls
- Developing Effective Corrective Actions

In addition, during the next fiscal year the BCC will act as the central point for coordinating the completion of Phases Two and Three of the Regulation Compliance Review Project including:

- Reviewing all Board regulations to identify SUS responsibilities, and
- Validating and verifying university compliance. [Phase Two]

- Identifying statutory requirements (for example, Section 20.055, Florida Statutes, and Section 381.79, Florida Statutes) for the Board office, and
 - Verifying Board compliance. [Phase Three]
- B. Reviewed financial and operational audits of state university members conducted by the Auditor General. Operational audit reports are forwarded to the Board's senior staff, and any findings common amongst the various university reports are tracked and followed-up with university staff.
- C. Finalized the procedures for the submission of State University System final internal audit reports to the OIGC. Board Regulation 1.001(6)(g) requires that universities submit their internal audit reports to this office. As is done with Auditor General audit reports, OIGC staff review them to identify adverse trends and share reports as appropriate with Board staff.

VIII. 2011-2012 INITIATIVES

OIGC top priorities for Fiscal Year 2012 are to:

- A. Develop, in consultation with key constituencies from all member institutions, a State University System Compliance Program, the foundation of which would be an agreed upon system-wide Code of Ethics.
- B. Complete the audits listed in the 2011-2012 Annual Audit Plan, including the Ethics Audit, which focuses on actions taken by the Board to design, communicate, monitor, promote, and enforce ethical standards and policies applicable to its employees.
- C. Develop a dedicated submission and tracking system, based on the Board [Data Request System](#), for State University System audited financial statements and internal audit reports.

IX. STAFF

A. Derry Harper, Inspector General and Director of Compliance

Mr. Harper joined the Board of Governors senior staff in July 2007 as the first Inspector General and Director of Compliance. Immediately prior to joining the Board, he served as Chief of Internal Audit and Investigation for Citizens Property and Insurance Corporation. Before that, he served as the Chief Inspector General for over four years during the administration of former Florida Governor Jeb Bush. In that role, his responsibilities included oversight and management of the 17 executive agency Inspectors General. Mr. Harper is a

former member of the Board of Directors of the Association of Inspectors General and is a Certified Inspector General.

Before his return to public service, Mr. Harper spent 12 years in the private sector as corporate counsel for BellSouth Corporation handling a variety of legal matters including litigation and employment cases. He is a former federal and state prosecutor, having served as an Assistant United States Attorney and an Assistant District Attorney General, all in Nashville, Tennessee.

A graduate of Vanderbilt University School of Law, Mr. Harper received his undergraduate degree from Davidson College, where he served on the College Board of Trustees for six years.

B. Lori Clark, Compliance Analyst

Ms. Clark became a member of the OIGC staff in August 2008, after serving two years as an educational policy analyst in the Board’s Academic and Student Affairs department. She is a graduate of Florida State University with bachelor’s and master’s degrees in French Language and Literature. Ms. Clark has over 20 years of experience in postsecondary education, including teaching, student services administration, and program implementation and is receiving professional development and intense on-the-job training in the area of compliance.

C. Karla Goodson, Executive Assistant

Ms. Goodson joined the Board of Governors staff in March 2010. Her professional experience includes administrative/research roles in association and legal settings, with particular emphasis on public policy and governmental affairs. Her experience is a valuable component in the operations of the OIGC as well as the other units she assists.

X. CONTACT INFORMATION & RESOURCES

A. OIGC Contact Information

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B. Resources

Audit and Compliance Committee Charter

<http://www.flbog.edu/about/cod/igoffice.php>

Association of Colleges and Universities Auditors

<http://www.acua.org/>

Association of Inspectors General www.inspectorsgeneral.org

BOG Regulations <http://www.flbog.edu/about/regulations/>

Florida Inspectors General <http://www.floridaoig.com/>

Florida Inspectors General Expertise System (FIGES)

<http://figes.dcf.state.fl.us/>

Institute of Internal Auditors <http://www.theiia.org/>

OIGC Charter <http://www.flbog.edu/about/cod/igoffice.php>

OIGC Web Page <http://www.flbog.edu/about/cod/igoffice.php>



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