



# Office of the Inspector General and Director of Compliance

## Annual Report

July 1, 2011 - June 30, 2012

State University System of Florida  
Board of Governors

September 28, 2012



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

Office of the Chancellor  
325 West Gaines Street, Suite 1614  
Tallahassee, FL 32399  
Phone 850.245.0466  
Fax 850.245.9685  
www.flbog.edu

September 28, 2012

Dean Colson, 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 Colson 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 2011-2012 Office of the Inspector General and Director of Compliance (OIGC) Annual Report.

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 2011-2012*

Chair Colson and Chancellor Brogan  
September 28, 2012  
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Cc: Governor Mori Hosseini, Vice Chair  
Governor Ava Parker, 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

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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 2011-2012:

- 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.
- Monitored the corrective action plan for a state university in addressing the findings of an investigation into whistle-blower allegations that the university's chief audit executive had submitted audits reports that did not exist.
- Completed the fieldwork and Preliminary and Tentative Findings report for the Ethics Climate Audit, which reviewed the Board of Governors implementation of the requirements of Chapter 112, Part III, Florida Statutes.
- Initiated an investigation into the institutional and internal controls of a state university in responding to allegations of hazing before and surrounding the death of one its students in November 2011.
- Assisted in the development of a new request and submission system for the submission of all audited financial statements issued by external audit firms for State University System direct support organizations and the like.
- 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.
- Provided staff support for the Audit Committee including briefing members in advance of all meetings; preparing Audit Committee meeting agendas, presentations, and materials; apprising the Audit Committee Chair of OIGC activities and seeking guidance on matters under the Audit Committee's purview.

## II. INTRODUCTION

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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 2011-2012. 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

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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 the 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 and Compliance Committee Charter and the Office of the Inspector General and Director of Compliance Charters***

Collectively, the Charters were approved by the Board in 2009 and clarify the roles 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.

The Charters are to be reviewed and approved annually by the Board, which it did at their June 2012 meeting. The major revision for this year was the inclusion of the Preliminary Inquiries procedure: the Board granted permission for the Audit and Compliance Committee Chair to concur with the Inspector General's recommendation, as a result of his preliminary inquiry into a credible allegation, to launch an investigation or take no further action. Should the Chair not concur, the matter will be presented to the Audit and Compliance Committee.

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. The OIGC *Policy and Procedures Manual***

In accordance with applicable professional standards, the *OIGC Policy and Procedures Manual* was developed in Fiscal Year 2011. The *Policies and Procedures Manual* provides an operational framework for the OIGC and incorporates the elements required in the latest *Institute of Internal Auditors Quality Assessment Manual (6<sup>th</sup> Edition)*. The *Policies and Procedures Manual* will be revised during the Fiscal Year 2013 as necessary to enhance OIGC operations.

### **E. 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. The OIGC 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 and 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. The *Audit and Compliance Committee Handbook* (the Handbook), provides members with an overview of their duties and responsibilities. It contains the authoritative and informational resources necessary for an active and engaged Audit Committee. The new edition is scheduled to be revised and disseminated in the fall of 2012.

## F. 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. AUDIT ACTIVITIES

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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 2011-2012, the OIGC engaged in the following internal audit-related activities:

**A. Ethics Climate Audit**

OIGC staff initiated an audit of the Ethics Climate in the Board Office in Fiscal Year 2011. The Ethics Climate Audit focused on actions taken by the Board to design, communicate, monitor, promote and enforce ethical standards and policies applicable to its employees. Fieldwork began at the end of Fiscal Year 2011 and the Preliminary and Tentative Report was released June 25, 2012. Management was given 20 working days to respond. A summary of the Ethics Climate Audit will be included in the Fiscal Year 2013 Annual Report.

**B. The 2011-2012 Board of Governors Operational Audit**

In accordance with the Charters and applicable law, the OIGC acted as liaison with Florida Auditor General staff during its audit of the Board operations for the Fiscal Year 2012. Among other things, the OIGC coordinated communications and responses for the Board's operational audit, including tracking approximately 159 requests for information to ensure a timely response was provided to the Auditor General's Team.

On June 30, 2012, the Auditor General's team completed fieldwork for the operational audit. The OIGC will continue to function as a liaison until the final report is released. The results of the operational audit will be reported in the OIGC 2013 Annual Report.

**C. 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 and the Board for approval, and a copy of the approved plan is submitted to the Chancellor and the Auditor General.

This fiscal year, the OIGC initiated a systematic risk assessment that will include each of the organizational units that comprise the Board office and a review of Board regulations, the Florida Constitution, applicable statutes, financial records, internal operational manuals, handbooks, organizational charts, and various reports including prior audit reports, and other available data.

It is anticipated the risk assessment process will be completed in the fall 2012, and the Annual Audit Plan developed for approval by the Audit Committee, and ratified by the Board of Governors.

## **V. INVESTIGATIVE ACTIVITIES**

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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.

The following matters were in progress during this reporting period. Upon their conclusion, a final report will be written and sent to the appropriate and interested parties; details will be provided in the next annual report.

### **A. 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 and staff, and the general public. All matters were categorized, indexed, and assigned a case number for tracking and follow-up.

In accordance with the Board of Governors Office of the Inspector General statute [s. 20.155(5), F.S.], the Inspector General must determine “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...” before it conducts, coordinates, or requests an investigation. Therefore, when a complaint is received, the OIGC reviews not only the allegations but also the steps the complainant has already taken with the university in question to address his or her concerns. Allegations of matters that fall under the university’s purview are referred to the university’s internal audit office, which also conducts investigations into credible allegations. The OIGC requests that the university follow-up with this office on their actions.

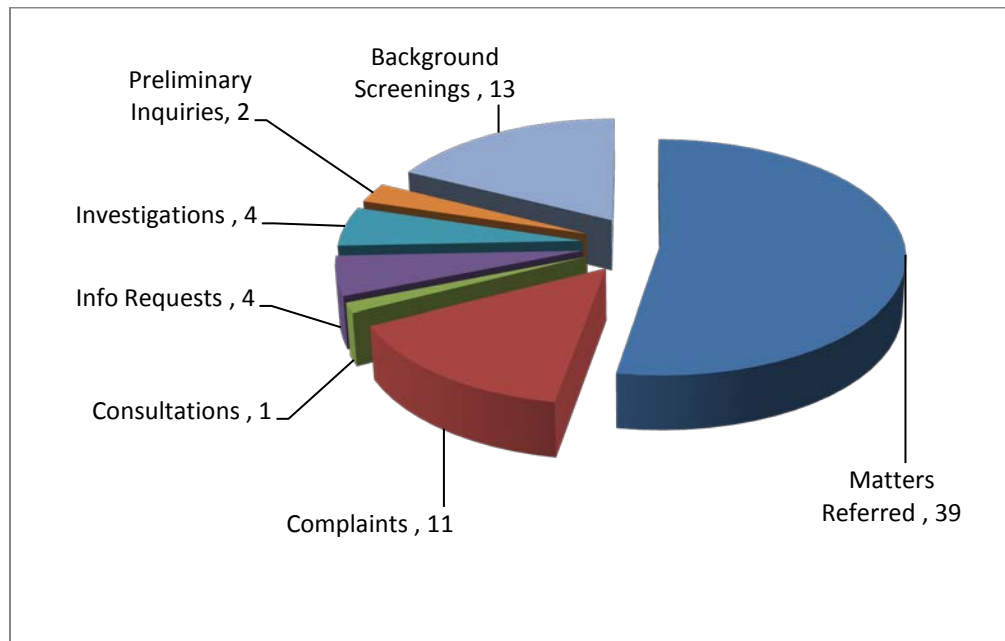
For those complaints where appropriate avenues at the university have been exhausted, the OIGC contacts the complainant for additional information if needed, and then pursues a preliminary inquiry to determine if the university has responded appropriately to the complainant’s assertions. If the results of the preliminary inquiry lead the Inspector General to request the Board’s permission for further investigation, he will present the matter to the Chair of the Audit and Compliance Committee. The Committee Chair has been granted the authority to

concur with the Inspector General's recommendation either to proceed with an investigation or to confirm that no further Board action is warranted.

This reporting period, OIGC staff reviewed a total of 61 matters. Of these, we had 11 complaints; one consultation; four information requests; four investigations; two preliminary inquiries; and 39 matters referred to appropriate university staff for handling. Five of the 61 were reactivated from previous years' complaints.

In addition, Board policy requires the Inspector General to review and approve all Pre-Employment Background Screenings of Board staff. This past year 13 new staff submitted to a background screening.

The following chart depicts the above activity:



The table below shows the status of the 61 matters handled this reporting year:

<i>Status</i>	<i>No. of Matters</i>	<i>Comments</i>
Open	33	Includes those currently under review for appropriate handling by OIGC staff as well as those that may be referred to the university for handling.
Closed	18	Includes two matters closed in the previous fiscal year that were reactivated during this one.
Referred	10	Includes one record referred to the university the previous fiscal year that was investigated, and the final report is to be reviewed by the Inspector General before closing the file.

**B. Monitoring of Corrective Action Plan by State University (OIGC Complaint Nos. #2011-023 and -024)**

In July 2011, the Inspector General received a complaint from two individuals who alleged that the chief audit executive at a state university had knowingly engaged in fraudulent activities, including submitting summaries of audit reports to the university board of trustees that had not been completed.

Because the subjects of the allegations of misconduct were staff in the chief audit executive’s office that is normally responsible for investigating such complaints, it was determined that the matter should be referred to the chair of the university board of trustees with the recommendation that an outside firm be retained to conduct an investigation. The university board of trustees retained the services of an outside law firm that determined the information provided by the complainants met the statutory criteria as a whistle-blower complaint.

The outside law firm’s investigation substantiated several allegations, including violations of the university’s code of ethics and the intentional submission to the university board of trustees of “executive summaries” and of reports that did not exist. A final Report of Investigation was released and submitted to the university board of trustees and the Board of Governors in November 2011. Upon review of the Report of Investigation, the Board recommended that the university implement several corrective actions: A summary of the OIG’s monitoring of the corrective actions process is provided in the Compliance Activities section of the Annual Report.

**C. Hazing Investigation (OIGC Complaint No. #2011-038)**

In November 2011, a student at a state university died allegedly as a result of hazing. In the aftermath of this tragic event, on November 29, 2011, the Board’s

Chair notified the university board of trustees that she had directed the Chancellor to initiate an investigation of whether the university had implemented an anti-hazing program in compliance with state law and that reflected the Board's zero tolerance for hazing.

The OIGC with investigative resources provided by other state agencies began an investigation of institutional and internal controls in place prior to the alleged hazing incident, and allegations university staff had failed to adequately resolve previous complaints of hazing. The investigation was ongoing as of the end of the Fiscal Year 2012. A summary of the results of the investigation will be included in the OIGC 2013 Annual Report.

## **VI. COMPLIANCE ACTIVITIES**

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

A. Reviewed financial and operational audits of state university institutions conducted by the Auditor General. Operational audit reports are forwarded to the Board's senior staff, and any findings common across the university reports are tracked and discussed with the appropriate, interested parties (such as university or Board staff or the State University Audit Council, which is an informal committee of SUS chief audit executives).

B. Assisted in the development of a new request and submission system for State University System direct support organizations (DSO) and health services support organizations (HSSO). The new system, the Non-Profits Document Submittal System (NPDSS), was a collaborative project with staff in the Board of Governors Information Resource Management (IRM) unit and the OIGC. The NPDSS is a stream-lined system designed to provide more user control over the submission of the required documents from SUS institutions to the Board of Governors.

During this reporting period, all SUS audited financial statements, management letters, and (IRS) Form 990s for DSOs and HSSOs were moved from the old data request system to the new NPDSS.

Next year, the NPDSS will be expanded to include all documentation the OIGC is required to receive by applicable law or regulation (such as SUS internal audit reports, College License Plate Affidavits, etc.).

C. Received and reviewed SUS Internal Audit reports. In March 2009, Board Regulation 1.001, University Board of Trustees Powers and Duties, required that

all state universities submit to the OIGC final internal audit reports [Board Regulation 1.001(6)(g)]. In September 2010, the submission procedure was finalized and announced to all universities that internal audit reports would be submitted on a quarterly basis to the OIGC.

During the last reporting year, the OIGC developed a logging and tracking system to monitor compliance. Additionally, the OIGC monitors internal audit reports to identify any trends and confirm with a given university that it is addressing any adverse trends.

For this reporting period, the OIGC received 78 internal audit reports from SUS institutions. University internal audit offices vary in size, as do the universities themselves. Some internal audit offices have as few as two staff members, others have many more. Additionally, university internal audit offices are responsible for not only internal audits, but also investigations, compliance oversight, consultations or advising, to name a few. And staff must maintain their certifications or credentials through training as their work is required to be conducted in accordance with professional standards.

D. Reviewed Corrective Action Plan Implemented by a State University (OIGC Complaint Number 2011-023 and 024). As noted in the Investigative Activities section, in July 2011, the OIGC received a complaint that the chief audit executive at a state university had engaged in misconduct, including submitting summaries of audit reports that did not exist. The complaint was referred to the university board of trustees who hired an outside law firm to conduct a whistleblower investigation that also included an allegation that the chief audit executive failed to objectively investigate credible complaints of misconduct submitted to his office.

The November 9, 2011, the outside firm's Report of Investigation, substantiated the majority of the allegations. On November 17, 2011, the Board of Governors recommended that the state university develop and implement a corrective action plan to address the serious issues identified in the Report of Investigation.

The OIGC monitored the university's implementation of corrective actions, and June 21, 2012, the university's newly appointed chief audit executive made a presentation to the Board's Audit and Compliance Committee that described the steps the university had taken in response to the findings in the Report of Investigation. The table below lists the university's actions and the status of each:

University Action or Response:	Status:
<p>Authorized an investigation of the allegation that the chief audit executive failed to objectively investigate complaints of misconduct or violations presented to it by employees or other individuals to determine whether applicable professional standards were adhered to and sufficient documentation developed to support findings and conclusions.</p>	<p><i>Engaged an outside firm to investigate this allegation. A draft of the report was in progress at the end of this reporting period.</i></p>
<p>Developed a new audit plan based upon a systematic risk assessment of all of the university's auditable units – conducted in adherence to all applicable professional standards.</p>	<p><i>The university contracted with an outside firm specializing in enterprise risk management to perform a university-wide risk assessment and identify key high risk areas within the university. The 2012-2013 audit plan was reviewed and approved by the university's audit committee and board of trustees at its June meeting.</i></p>
<p>Directed that new audits of the 15 departments or organizational units identified in the Report of Internal Investigation be conducted. Upon further review that number was reduced to eight in accordance with professional standards.</p>	<p><i>The university issued an invitation to negotiate to retain an outside firm to re-perform the work for the remaining eight audits. A firm was retained, and a draft of the report was in progress at the end of this reporting period.</i></p>
<p>Initiated a comprehensive self-assessment of the university board of trustees' operating procedures focused upon the processes by which the university's audit committee provides oversight of the chief audit executive's office.</p>	<p><i>The self-assessment activity resulted in audit charters for both the chief audit executive's office and the university's audit committee being revised to align the charters with best practices and a report on Audit Committee practices and trends was made available to Audit Committee members for information and review. In addition, training will be provided to the members of the Audit Committee.</i></p>
<p>Scheduled an external assessment of the university's chief audit executive office's quality assurance and improvement program to be completed within the next 12 months.</p>	<p><i>A gap analysis performed by an outside firm evaluated the CAE office's activities and identified areas in need of review in order for it to pass a quality assessment review. A quality assurance and improvement program is being developed that covers all aspects of the internal audit activity.</i></p>

The OIGC's review of the corrective action plan is ongoing, and a summary of its activities on this matter will be included in the 2013 Annual Report.



## VII. STAFF

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### **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.

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. In addition to receiving professional development and intense on-the-job training in the area of compliance, Ms. Clark will pursue additional training and certification opportunities in auditing and investigations.

### **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.

## VIII. CONTACT INFORMATION & RESOURCES

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### A. OIGC Contact Information

Office of the Inspector General  
and Director of Compliance  
State University System of Florida  
Board of Governors  
325 W. Gaines Street, Suite 1614  
Tallahassee, FL 32399-0400  
Phone: (850) 245-0466, Fax: (850) 245-9192  
BOGInspectorGeneral@flbog.edu

### 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](http://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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325 West Gaines Street, Suite 1614  
Tallahassee, Florida 32399-0400  
Phone: (850) 245-0466; Fax: (850) 245-9192  
<http://www.flbog.edu>  
[BOGInspectorGeneral@flbog.edu](mailto:BOGInspectorGeneral@flbog.edu)