

Office of Inspector General
and Director of Compliance

Annual Report
2016-2017



STATE
UNIVERSITY
SYSTEM
of FLORIDA

Board of Governors

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INTRODUCTION

In compliance with Florida’s Inspectors General Act, Section 20.055, Florida Statutes, the Office of Inspector General and Director of Compliance (OIGC) has prepared this annual report to summarize the office’s activities for the 2016-2017 fiscal year. This report is submitted to the Chancellor of the State University System of Florida (System) Board of Governors, members of the Board of Governors (Board), and the Auditor General of Florida.



AUTHORITY, STANDARDS, AND FUNCTIONS

AUTHORITY

As authorized by Article IX, Section 7 of the Florida Constitution and Section 20.155(5), Florida Statutes, the Board established the OIGC in July 2007 to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance. Subsequently, the Board adopted the *Audit and Compliance Committee Charter* and the *Office of the Inspector General and Director of Compliance Charter* (Charters). The OIGC charter identifies the authority under which the OIGC operates, and specifies its mission, organization, standards of work, code of ethics, access, independence, objectivity, and its Board office-related and System-related responsibilities.

To achieve and maintain independence and objectivity, the inspector general and director of compliance (inspector general) reports functionally to the Board, through the chair of the audit and compliance committee (committee), and administratively to the chancellor. This dual reporting relationship promotes 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.

In accordance with Section 20.155(5), Florida Statutes, the OIGC shall have access to all information and personnel necessary to perform its duties and responsibilities, and shall have all of the powers, duties, and responsibilities authorized in Florida's Inspectors General Act. 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 office 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 Board office complaints filed pursuant to the Florida Whistle-blower's Act [Sections 112.3187-112.31895, Florida Statutes].

If the Board, based upon the recommendation by the committee, determines that a state university board of trustees is unwilling or unable to address credible 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 and Board regulation 4.001].

STANDARDS

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.



Audit engagements are performed in accordance with the *International Professional Practices Framework (Standards for the Professional Practice of Internal Auditing)*, published by the Institute of Internal Auditors, Inc.; or, where appropriate, the *Government Auditing Standards*, published by the United States Government Accountability Office; or the *Information Systems Auditing Standards* published by ISACA.¹ These standards require that auditors plan and perform the audit to obtain sufficient and appropriate evidence that provides a reasonable basis for findings and conclusions.

Investigative assignments are performed in accordance with the Quality Standards for Investigations included in the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General.

FUNCTIONS

In accordance with the Charters, the OIGC's four main areas of responsibility are audits, investigations, compliance, and committee support.

1. Audits

As defined by the Institute of Internal Auditors:

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.

The OIGC promotes integrity, accountability, and process improvement by providing objective, timely, sufficient, and value-added audit services. The inspector general conducts audits of the Board office and prepares reports of his findings. The inspector general determines the scope and assignment of audits; however, the committee chair and the chancellor may at any time direct the inspector general to perform an audit of a special program, function, or organizational unit.

Pursuant to Section 20.055, Florida Statutes, the internal audit activity of the OIGC includes developing audit plans; conducting audits; following-up on audits and related management corrective actions; developing a Quality Assurance and Improvement Program; and consulting with management regarding programs, operations, initiatives, rules, and regulations.

¹ Previously known as the Information Systems Audit and Control Association, ISACA is now known by its acronym only, to reflect the broad range of Information Technology governance professionals it serves.



The inspector general represents the Board on the State University Audit Council (SUAC), composed of System universities' chief audit executives. SUAC meets biannually in person to address common issues and share best practices.

2. Investigations

The goal of the OIGC's investigative function is to deter, detect, and investigate internal and external fraud, waste, mismanagement, misconduct, and other abuses in the Board office. The OIGC also has the responsibility to investigate waste, fraud, or financial mismanagement within System universities.

The OIGC maintains a hotline webpage. This webpage provides information and forms for individuals to file complaints on a variety of matters to appropriate jurisdictions depending on the nature of the complaint, the matters involved, and the individual making the complaint. The webpage can be accessed from the Board website either by selecting the "Contact Us" link or through the OIGC webpage.



<http://flbog.edu/contact/complaint/>

3. Compliance

The OIGC is responsible for promoting and supporting a culture of compliance, risk management, and accountability. The office assists in the prevention and detection of conduct that is contrary to applicable laws, regulations, rules, policies, or procedures; and promotes a culture that encourages a commitment to compliance.

The inspector general represents the Board on the State University System of Florida Compliance and Ethics Consortium, which is composed of compliance directors and representatives from each of the System universities. The Consortium was established to provide an avenue for member institutions to discuss the development and implementation of compliance and ethics programs, new federal and state regulations, best practices, and common issues.



4. Support for the Audit and Compliance Committee

The OIGC provides staffing support for the committee, which meets face-to-face or by conference call at least four times per year. Activities in support of the committee routinely include:

- a. Holding one-on-one briefings with Board members prior to Board meetings to discuss agenda topics.
- b. Preparing meeting materials and making presentations to the committee for face-to-face meetings or conference calls.
- c. Communicating by phone and email with the committee chair for guidance in handling concerns under the committee's purview.
- d. Assisting committee members in staying abreast of applicable regulations and statutes.



AUDIT ACTIVITIES

During the 2016-2017 fiscal year, the OIGC engaged in the following internal audit-related activities:

- Performance Based Funding Data Integrity Audits and Certifications;
- Regulations Development;
- Regulations Development Procedure Consulting Engagement;
- Teleworking Audit;
- FAMU Intercollegiate Athletics Cash Deficit Follow-Up;
- Other OIGC Audit Activities;
 - CAERS Revisions;
 - International Internal Auditing Awareness Month, May 2017;
 - Internal Collaboration Projects;
- OIGC Risk Assessment and Work Plan;
- Auditor General - Board Office Operational Audit;
- OIGC Quality Assurance And Improvement Program; and
- State University Audit Council.

Each of these topics is covered in detail on the following pages.

PERFORMANCE-BASED FUNDING DATA INTEGRITY AUDITS AND CERTIFICATIONS

Over the past few years, Florida has joined a number of states who are moving away from funding that incentivizes student access based on the number of full-time equivalent students. Florida has adopted a funding model, aligned with state goals and priorities, that provides incentives for system institutions to help students successfully complete degree programs. The model has four guiding principles:

1. Use metrics that align with System strategic plan goals;
2. Reward excellence or improvement;
3. Have a few clear, simple metrics; and
4. Acknowledge the unique mission of each institution.

Key components of the Performance-based Funding Model include:

- Institutions are evaluated on either excellence or improvement for each metric.
- Information is based on one-year data.
- The benchmarks for excellence are based on the Board of Governors 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for improvement are determined after reviewing data trends for each metric.



- The Florida Legislature and Governor determine the amount of new state funding and a proportional amount of institutional funding that would come from each university's recurring state base appropriation.

This Performance-based Funding Model includes 10 metrics that evaluate institutions on a range of issues. Two of the 10 metrics are choice metrics: one picked by the Board and one by the university's board of trustees. The success of the Performance-based Funding Model is tied to the integrity of the data submitted by each institution. To provide assurance that the data submitted for this process is reliable, accurate, and complete, the Board developed a data integrity certification process.

In his June 23, 2016, letter and instructions to each university president and board of trustees chair, Board of Governors chair, Tom Kuntz, announced that each university president shall execute a data integrity certification affirmatively certifying the accuracy and completeness of information provided to the Board for Performance-based Funding decision-making.

Additionally, Chair Kuntz requested each university's board of trustees direct their university's chief audit executive to perform an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions to the Board.

At the March 2017 Board of Governors Audit and Compliance Committee meeting, members were provided an update on the results of the Performance-based Funding Data Integrity Certification process, which included the certifications submitted, audits conducted, and corrective action plans. These results are summarized by university in the following table.



Performance Based Funding Data Integrity Summary, Year 4

UNIV.	CONCLUSIONS	OBSERVED ISSUES	ACTION PLAN	CERTIFICATION
FAMU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Information Technology Access Controls • Timeliness of Submissions • Graduation and Degree Audit Controls 	Completion Date: June - November 2017	Modified Certification – control deficiencies (with no significant impact) and late data submissions
FAU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Timeliness of Submissions 	Completion Date: January 30, 2017	Modified Certification – late data submissions
FGCU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Timeliness of Submissions 	Completion Date: January 23, 2017	Modified Certification – late data submissions
FIU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Information Technology Access Controls 	Completion Date: March – April 2017	Unmodified Certification
FPU	N/A	N/A	N/A	N/A
FSU	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
NCF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
UCF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
UF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • No adverse findings 	N/A	Unmodified Certification
UNF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Policies and Procedures – Limited Written Procedures; • Secondary Review of Data • Timeliness of Submissions 	Completion Date: January 2018	Modified Certification – late data submissions
USF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Hours to Degree – Corrections and Resubmissions 	N/A	Unmodified Certification
UWF	<ul style="list-style-type: none"> • Controls Adequate • Basis for Certification 	<ul style="list-style-type: none"> • Access to Sensitive Data 	Completion Date: April 28, 2017	Unmodified Certification

REGULATIONS DEVELOPMENT

In coordination with chief audit executives (CAE), chief compliance officers (CCO), general counsels, and other university administrators, the OIGC developed four new regulations adopted by the Board at its November 2016 meeting. The regulations were designed to aid OIGC and university staff in effectively implementing their roles and responsibilities supporting accountability and transparency. The four new regulations are:

- 4.001, *University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement;*
- 4.002, *State University System Chief Audit Executives;*
- 4.003, *State University System Compliance and Ethics Programs;* and
- 4.004, *Board of Governors Oversight Enforcement Authority.*

Universities have been working diligently to comply with these new regulations as evidenced by OIGC receipt of required documentation, and on-going discussions with various university staff, administrators, and trustees regarding their progress.



REGULATIONS DEVELOPMENT PROCEDURE CONSULTING ENGAGEMENT

Board office general counsels asked OIGC staff to consult on a project to improve the Board office's regulation development process. The collaboration resulted in a revision to the internal operating policy and procedure, as well as a training session for all Board staff.

TELEWORKING AUDIT

The OIGC identified teleworking as an audit topic in a previous risk assessment. Based on the preliminary research phase of the audit engagement, management determined that the information provided at the entrance conference was sufficient for their needs. As a result, OIGC staff closed the engagement, and management will provide related training to unit managers. OIGC will monitor as appropriate.

FAMU INTERCOLLEGIATE ATHLETICS CASH DEFICIT FOLLOW-UP

Since January 2013, the Board has been monitoring corrective actions regarding a number of FAMU issues identified in various audit and investigative reports. The goal of this monitoring was to establish an accountability relationship between our Board and the university's administration and Board of Trustees. The athletics cash deficit is the last of these issues.

FAMU's athletics cash deficit corrective actions have been led by athletics director Milton Overton and interim chief financial officer Wanda Ford (among other university administrators) with diligent oversight by both Board of Trustees chair Kelvin Lawson and interim university president Larry Robinson. The OIGC has provided consulting services to help define, assess, and address the FAMU intercollegiate athletics cash deficit.

FAMU has an athletics cash deficit that has grown over the last decade to nearly \$8 million. Such a deficit is contrary to Board of Governors Regulation 9.013, *Auxiliary Operations*, which states, "Each institution may determine whether its auxiliary services will be self-supporting on an individual or collective basis, except for athletics, which shall be a self-supporting entity." As of March 2017, this issue has been cited in three Auditor General Operational audits, triggering legislative oversight.

We anticipate that Chair Lawson and Interim President Robinson will be asked to provide a response to the Joint Legislative Auditing Committee on this issue later this year.



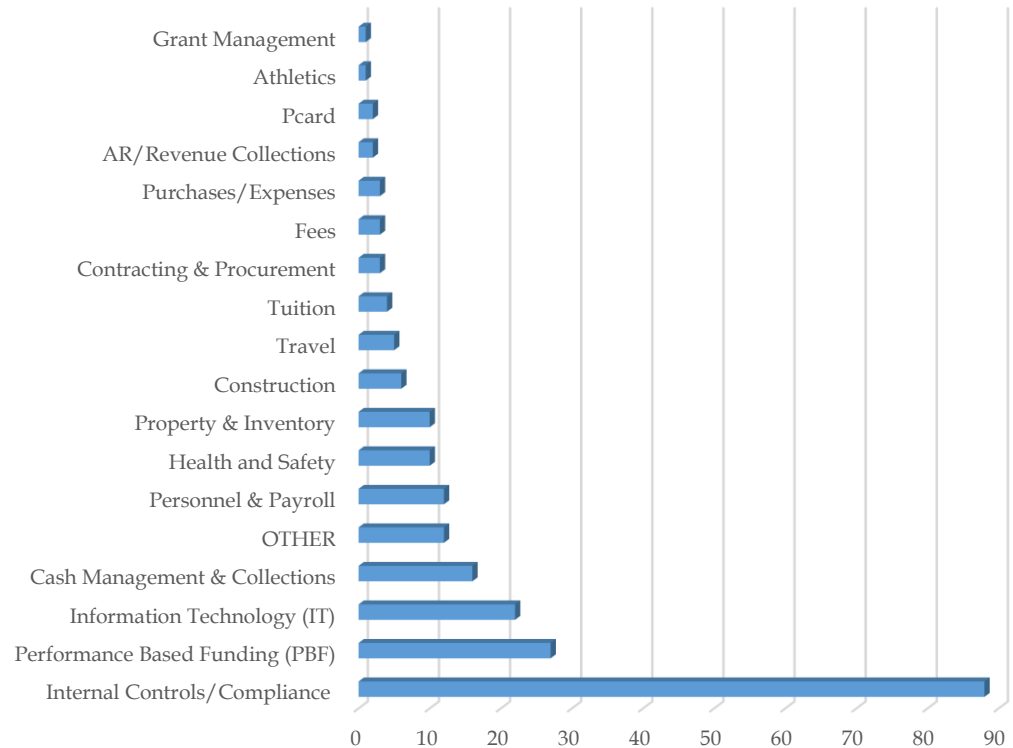
OTHER OIGC AUDIT ACTIVITIES

Chief Audit Executives Reporting System Revisions

With the Board’s adoption of the four new regulations in November 2016, the OIGC immediately began work to revise the Chief Audit Executives Reporting System (CAERS)² so that it will accommodate the compliance-related documents universities are now required to submit in accordance with Board of Governors Regulation 4.003, *State University System Compliance and Ethics Programs*. OIGC staff are working with the Board office application development team in planning the necessary changes to CAERS. Once the changes are ready, OIGC staff and the Board office application development team will co-host a training session for university staff who will need to use the application.

For fiscal year 2016-2017, the System’s 12 public universities submitted 67 internal audit reports in CAERS. These internal audits included 227 total audit findings, categorized as follows:

Internal Audit Findings by Category for FY 2016-2017



International Internal Auditing Awareness Month, May 2017

The Institute of Internal Auditors encourages all internal audit offices, during the month of May, to engage in activities promoting their services, duties, and

² CAERS is currently designed and used for System internal audit-related documents only.



responsibilities to heighten awareness of the internal auditing profession. OIGC staff held an Open House on May 22, 2017, and invited all Board staff to stop by to enjoy treats and to better acquaint themselves with the OIGC and the role of internal auditing through brochures, puzzles, quizzes, a slideshow, and meeting the OIGC staff.

Internal Collaboration Projects

In response to the recommendations made in an audit the previous fiscal year, one of the audit clients developed two presentations for Board staff:

1. *Is there a manual on how to write a manual? A primer on how to write one; and*
2. *You don't know what a good spreadsheet you have until you clean it: Cleaning and refining your Excel spreadsheet.*

The manual writing presentation focused on the importance of having written policies and procedures and offered suggestions for starting small given the typical heavy workload for Board staff. The spreadsheet makeover presentation focused on using the often-overlooked features Excel offers to automate data input and reduce errors. It also included suggestions for incorporating instructions or other information to make the spreadsheet clearer for other staff who might need to use it. Lori Clark collaborated with the audit client to host these presentations.

OIGC RISK ASSESSMENT AND WORK 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 contain audits to be conducted during each year and related resources required for these audits. By statute, the plan is submitted to the committee, the Board, and the chancellor for approval. A copy of the approved plan is also submitted to the Auditor General.

In the spring 2017, the OIGC implemented a risk assessment survey that was sent to all Board staff. In addition to reviewing and summarizing the survey results, OIGC staff reviewed Board regulations, the Florida Constitution, applicable statutes, internal operational manuals, handbooks, organizational charts, and various reports (including prior audit reports) and other available data in drafting the 2017-2018 work plan.

The committee approved and the Board ratified *The Office of the Inspector General and Director of Compliance Work Plan 2017-2018* at its June 2017 Board meeting. The plan contains audit projects as well as other projects designed to provide the most effective coverage of Board office operations and OIGC System-related responsibilities.



To keep Board members informed, Inspector General Maleszewski provides a status of OIGC staff activities as listed on the work plan in his quarterly newsletters. Current and past OIGC Newsletters are accessible via the OIGC webpage (<http://www.flbog.edu/board/office/ig/reports.php>).

The OIGC 2017-2018 annual and long term work plan is provided in the table below.

Annual Work Plan - FY 2017-2018	
Project Title	Estimated Hours
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Legislative Program Appropriations	350
Information Resource Management, Information Technology Governance	350
State University System of Florida Board of Governors Foundation	350
Performance Based Funding Model, University Data Integrity Coordination	150
INVESTIGATIVE ACTIVITIES	
Complaint Intake and Triage	500
Preliminary Inquiries	100
Investigations	300
Investigative Monitoring	100
COMPLIANCE ACTIVITIES	
Board Office Compliance Program Plan Development	200
Board of Governors Regulations, Compliance	200
Implementation of Regulations 4.001 through 4.004	200
OIGC OPERATIONAL ACTIVITIES	
Risk Assessment and Audit Plan, 2018-2019	150
OIGC Annual Report, 2016-2017	100
Data Request System for Collection of SUS External Audit Reports	200
Update OIGC Complaints Index (Access Database)	120
Committee and Board Meeting Preparations	400
FOLLOW-UP ACTIVITIES	
Board Office Operational Audit	100
FAMU Athletics Cash Deficit	80
Board Office Performance-based Funding Process and Controls	100
Board Office Telecommuting	40
Rule 74-1 Compliance Assessment, IT Project Management	40
FGCU Investigation, Case No. 2017-025	180
Special Request Hours (Approximately 10%)	500
Carry Forward Hours	260
Total	5,070
Long-Term Work Plan - FY 2017-2018	
OIGC-related Regulations Development	400
Board Office Data Security	300
Board Office Contracts	300
Board Office Travel	250
Board of Governors Regulations, Compliance	200

The OIGC work plans are subject to change based on the results of the periodic risk assessments and requests made by the Board or the chancellor to evaluate particular activities or programs.



AUDITOR GENERAL - BOARD OFFICE OPERATIONAL AUDIT

In November 2016, the Auditor General issued the State University System Board of Governors Operational Audit report ([Report No. 2017-048](#)). This audit primarily focused on Board office operations for the period July 2014 through May 2016.

The report contained no adverse audit findings related to Board office operations. The one finding presented by the Auditor General relates to Board guidance and oversight in the areas of remuneration of teaching faculty, sponsored research, anti-hazing, student code of conduct, and procurement. As a result, the Auditor General recommended enhancements to Board regulations.

In his response, the chancellor agreed to address the audit finding in the following manner:

- Regarding remuneration of presidents and administrative employees, Board staff will work to ensure alignment between the regulation and Section 1012.976, Florida Statutes, with respect to the remuneration of university teaching faculty. At issue is the definition of “university teaching faculty” and whether that appropriately includes positions like deans and provosts.
- With regard to sponsored research, the chancellor agreed to review and revise, as appropriate, regulations related to sponsored research. The chancellor established a System workgroup to advise on this process. The Board approved a resulting regulation, Board of Governors Regulation 10.002, *Sponsored Research*, on June 22, 2017.
- Regarding anti-hazing and student codes of conduct, the chancellor agreed to review and revise, as appropriate, relevant regulations. The Auditor General recommended specific penalties and enforcement actions for hazing incidents within Board regulations. Such an approach may be challenging as incidents are scenario-specific, and there is a long-held principle that disciplinary intervention should contribute to the educational and personal growth of the student. The chancellor agreed to develop a process for collecting the number of campus hazing incidents and to work with university student affairs professionals to assess consistency with the long-held principles outlined in his response.
- Related to purchasing practices, the chancellor agreed to continue efforts to document consideration of the appropriateness of waivers from the competitive solicitation process for certain goods and services such as accounting and advertising. The Board approved a responsive update to Board of Governors Regulation 18.001, *Procurement Regulation* in November 2016.



In accordance with Section 20.055(6)(h), Florida Statutes, the OIGC provided a six-month written response to the chancellor (issued May 17, 2017) on the status of corrective actions taken. The response was also filed with the Board chair and the Joint Legislative Auditing Committee. Additional follow up will be conducted on a six-month cycle.

OIGC QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

The OIGC is statutorily required to follow the *International Professional Practices Framework* as published by the Institute of Internal Auditors, Inc. Standard 1300 requires that the chief audit executive develop and maintain a Quality Assurance and Improvement Program (QAIP) that covers all aspects of the internal audit activity. The OIGC performs periodic self-assessments to meet this requirement. On May 5, 2017, the OIGC prepared a memorandum to summarize the OIGC internal QAIP self-assessment.

The assessment was conducted using the Institute of Internal Auditors' assessment tools and the results were summarized.

To address an item noted in a prior assessment, the OIGC developed a quarterly newsletter as a means of enhanced reporting and communication to management regarding OIGC activities. This quarterly OIGC newsletter is distributed to Board members, the chancellor, the State University Audit Council, and the State University System of Florida Compliance and Ethics Consortium. Routine newsletter content includes descriptions of OIGC activities and projects, staffing levels, training events attended and provided, and an OIGC work plan update. Each newsletter is posted to the OIGC webpage at:
<http://www.flbog.edu/board/office/ig/reports.php>

In addition to our internal assessment, the external assessment was conducted by the Auditor General's office. Auditor General [Report No. 2016-063](#), *Board of Governors Office of Inspector General's Internal Audit Activity* released December 17, 2015, contained no findings. The external assessment was reported in the [2015-2016 OIGC Annual Report](#) and is being included in this year's report because the "clean" quality assessment review by the Auditor General's office combined with the internal assessment allow us to conclude that the OIGC QAIP is adequately designed and implemented (complied with) to provide reasonable assurance of conformance with applicable professional auditing standards.

Although not material to overall conformance to professional standards, some improvement opportunities were identified during the OIGC self-assessment. These improvements included better aligning our charters and policies and procedures manual to each other, as well as to professional standards and



regulations. Additionally, the OIGC has been challenged to complete the projects on our annual work plan due to competing deadlines and unplanned, non-audit projects. To meet its mission, the internal audit activity could benefit from an additional staff member who could address audits of university non-profit support organizations and other backlogged OIGC work efforts.

STATE UNIVERSITY AUDIT COUNCIL

The inspector general represents the Board on the State University Audit Council (SUAC), which is composed of CAEs from each of the System universities. SUAC's purpose is to provide an opportunity for System CAEs to share information and best practices.



Left-Right: FAU (Morley Barnett), FIU (Allen Vann), UWF (Betsy Bowers), USF (Virginia Kalil), FSU (Sam McCall), UCF (Robert Taft), BOG (Joe Maleszewski), FGCU (Bill Foster) and Board of Governors Audit and Compliance Committee Chair (Wendy Link)

SUAC typically meets in-person twice annually with conference calls in between as needed. This fiscal year, SUAC met twice in-person:

October 13-14, 2016 - FIU's chief audit executive, Allen Vann, the current SUAC chair, convened this in-person meeting on the University of South Florida campus. During the meeting, SUAC members reviewed and discussed the draft *Standards for Complaint Handling and Investigations for the State University System of Florida*. These standards are required by Board of Governors Regulation 4.002, *State University System Chief Audit Executives*. SUAC members also discussed implementation of the new Board regulations (4.001 - 4.004), scheduled for Board consideration and approval at its November 2016 meeting. In addition, the following topics were discussed:

- Performance Based Funding Data Integrity Audits;
- Direct Support Organization Financial Statements;



- Conflict of Interest Reporting;
- Payment Card Industry (PCI) Compliance;
- Legislative Updates; and
- Audit Work Plan items.

May 18-19, 2017 - SUAC met on the campus of Florida Atlantic University and was joined by Audit and Compliance Committee Chair Wendy Link. Discussion topics included:

- Chief Audit Executive Updates;
- Legislative Update;
- *Standards for Complaint Handling and Investigations for the State University System of Florida*;
- Enterprise Risk Management;
- Performance Based Funding Data Integrity Audits; and
- Financial Aid Audits.



INVESTIGATIVE ACTIVITIES

In accordance with Section 20.055, Florida Statutes, the OIGC is responsible for initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in the Board office.

In accordance with Section 20.155, Florida Statutes, if the Board determines 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 an investigation.

During the 2016-2017 fiscal year, the OIGC engaged in the following investigative activities:

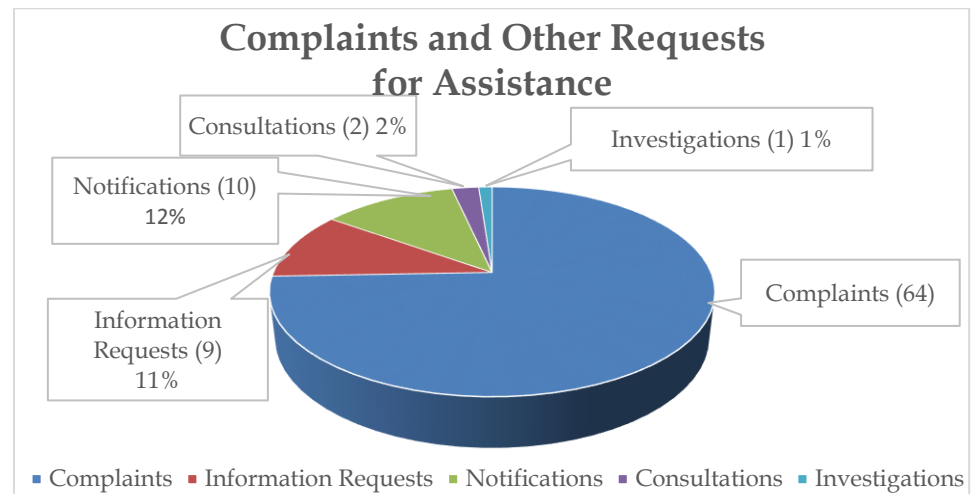
- Complaints and Requests for Assistance;
- Historical Complaints Disposition;
- Whistle-blower Activity;
- Investigation Guidance and Assistance; and
- Background Checks.

Each of these topics is covered in detail on the following pages.

COMPLAINTS AND REQUESTS FOR ASSISTANCE

During the 2016-2017 fiscal year, the OIGC received, reviewed, and processed 86 new complaints and other requests for assistance from current or prospective students, parents, university faculty and staff, Board staff, and the public. The OIGC categorized, indexed, and assigned a case number to each item for tracking, disposition, and follow-up purposes.

The following chart depicts the categories of cases received:



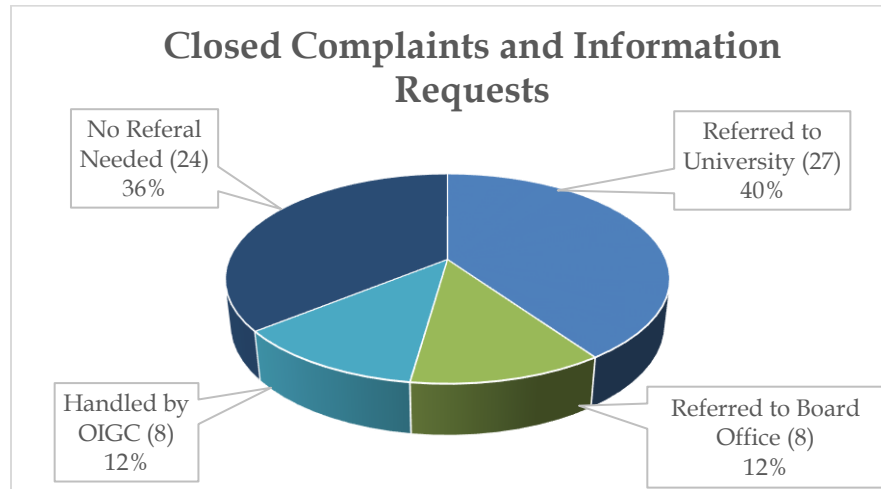


Consultations are requested by System CAEs and conducted for the purpose of sharing expertise on matters related to investigations and Whistle-blower matters. The informational notifications were received pursuant to Board of Governors Regulations 4.001-4.003 to keep the Board informed concerning allegations of fraud, abuses, and deficiencies in university programs and operations. The two consultations and 10 informational notifications received during the reporting period were closed.

Of the 64 complaints and nine information requests (public records requests) received, the OIGC closed 67 in the following ways:

- Referred 27 to the appropriate university for handling;
- Referred eight to the appropriate Board office unit for handling;
- Processed eight within the OIGC; and
- Determined 24 required no referral as they were either previously or concurrently being addressed by other appropriate entities, did not include sufficient information to proceed, or were unrelated to the System.

The following chart and table depict the above closure activity:





Types of Complaint and Information Request Activity	Total
Referred to university CAE, CCO, and/or board of trustees: <ol style="list-style-type: none"> 1. Student Related <ol style="list-style-type: none"> a. Employee Misconduct (3) b. Financial Aid/Billing (2) c. Health/Safety Issues (1) d. Misuse of Funds (1) e. Violations of Law/Policy (2) 2. Non-student Related <ol style="list-style-type: none"> a. Employee/Contractor Misconduct (5) b. Health/Safety Issues (1) c. Management Issues (2) d. Misuse of Funds (1) e. Personnel Issues (5) f. Violations of Law/Policy (4) 	27
Referred to appropriate Board staff: <ol style="list-style-type: none"> 1. Student Related <ol style="list-style-type: none"> a. Employee Misconduct (1) b. Financial Aid/Billing (2) 2. Non-student Related <ol style="list-style-type: none"> a. Conflict of Interest (1) b. General Inquiry (2) c. Public Records Request (1) d. Regulation Issues (1) 	8
Handled by OIGC: <ol style="list-style-type: none"> 1. Student Related <ol style="list-style-type: none"> a. Misconduct (1) 2. Non-student Related <ol style="list-style-type: none"> a. Misconduct (1) b. Public Records Requests (6) 	8
No referral needed: <ol style="list-style-type: none"> 1. Insufficient Information Provided <ol style="list-style-type: none"> a. Personnel Issues (2) b. Misconduct (1) 2. Issues Already Addressed by Appropriate Entity <ol style="list-style-type: none"> a. Management Issues (10) b. Misconduct (2) c. Public Records Request (1) d. Student Complaint (1) 3. Non-system Related <ol style="list-style-type: none"> a. Federal Government Issue (1) b. Private University Issue (6) 	24
TOTAL	67



HISTORICAL COMPLAINTS DISPOSITION

At the beginning of the 2016-2017 fiscal year, five cases (four complaints and one informational notification) carried over from the previous fiscal year. The OIGC conducted follow-up activities on these cases, resulting in closures for all of the files.

Beginning in fiscal year 2014-2015, the OIGC conducted an internal quality assessment review of 75 historical complaints received between January 2009 and August 2014. As depicted in the chart below, the first year of this review resulted in 61 closures. During the 2015-2016 fiscal year, the OIGC conducted follow-up activity on the remaining 14 files, resulting in nine (9) closures. During the 2016-2017 fiscal year, the OIGC continued to conduct follow-up activity on the remaining five (5) files, resulting in closures for all of the files.

Historical Complaints Disposition January 2009 - August 2014			
Fiscal Year	Number Reviewed	Number Closed	Number Remaining
2014-2015	75	61	14
2015-2016	14	9	5
2016-2017	5	5	0

WHISTLE-BLOWER ACTIVITY

The Whistle-blower’s Act plays a critical role in ensuring accountability. The statute prohibits adverse personnel action for certain individuals reporting information.



In fulfilling responsibilities to receive complaints and coordinate all activities of the Board office as required by the Whistle-blower’s Act, the OIGC

assesses every complaint received to determine if Whistle-blower Act provisions might apply. This year, the OIGC did not receive any Board staff complaints that qualified for handling under Whistle-blower Act provisions.

In accordance with Section 112.3189(1), Florida Statutes, each university’s board of trustees is responsible for designating an individual who, for purposes of Sections 112.3187(5) and 112.3189, Florida Statutes, shall be deemed an agency inspector general. Under Board of Governors Regulation 4.002, *State University System Chief Audit Executives*, each university’s chief audit executive is to be the individual designated by the board of trustees to review statutory whistle-blower information and coordinate all activities of the Whistle-blower’s Act. Therefore, state universities, and not the OIGC, receive complaints and



coordinate all activities as required by the Whistle-blower's Act for their respective university. In the event the university board of trustees is unwilling or unable to address credible allegations, the OIGC may be asked to conduct an investigation on behalf of the university.

The OIGC initiated a Whistle-blower investigation on October 5, 2016, based on a referral from Florida Gulf Coast University's (FGCU) Office of Internal Audit. The investigation addressed multiple allegations involving members of FGCU's Board of Trustees, and included concerns about violations of Florida's Government in the Sunshine Law, Board of Governors regulations, and the University's regulations and policies. On March 28, 2017, the OIGC issued a final report, sustaining two allegations related to violations of Florida's Sunshine Law, Board of Governors regulations, and FGCU's policies; noting five additional ancillary issues; and making 13 recommendations, including enhanced trustee training/orientation, and policy revisions/updates. The investigation is no longer active; however, the OIGC considers the case open to monitor and follow-up on FGCU's corrective actions.

INVESTIGATIVE GUIDANCE AND ASSISTANCE

For fiscal year 2016-2017, the OIGC provided guidance on investigative procedures to a number of universities including Florida A&M University, Florida Atlantic University, Florida Gulf Coast University, Florida State University, University of Central Florida, University of South Florida, and University of West Florida.

Under Board of Governors Regulation 4.002, *State University System Chief Audit Executives*, CAEs are required to conduct investigative assignments in accordance with professional standards issued for the System. The OIGC worked with SUAC to develop and establish a comprehensive set of investigative standards, entitled *Standards for Complaint Handling and Investigations for the State University System of Florida*. SUAC adopted these standards on November 17, 2016.

In addition, the OIGC provided external assistance to CAEs by providing information on the following:

- Legislative updates and bill analyses on legislation that could affect universities; and
- Florida's Whistle-blower Act.



BACKGROUND CHECKS

Board office policy requires the inspector general to review and approve pre-employment background screenings of Board staff. This past fiscal year, the OIGC reviewed and approved the results of three Level 2 and five Level 1 background checks for new Board staff and student assistants.



COMPLIANCE ACTIVITIES

During the 2016-2017 fiscal year, the OIGC engaged in the following compliance activities:

- System Financial and Operational Audit Reports;
- System Internal Audit Reports;
- System Compliance with Board of Governors Regulation 4.003; and
- State University System of Florida Compliance and Ethics Consortium.

Each of these topics is covered in detail on the following pages

SYSTEM FINANCIAL AND OPERATIONAL AUDIT REPORTS

As required by law, the Auditor General conducts annual financial audits for each System university, and operational audits at least every three years [Section 11.45(2)f., Florida Statutes]. The OIGC receives final reports of all Auditor General audits of each System university. For fiscal year 2016-2017, the OIGC received, logged, and reviewed 12 Auditor General financial audits and five Auditor General operational audits. All findings are tracked for follow-up purposes and discussed with the appropriate interested parties.

In accordance with Section 1008.322, Florida Statutes, the Board shall oversee the performance of state university boards of trustees in the enforcement of laws, rules, and regulations. This includes OIGC follow-up and liaison responsibilities regarding audit follow-up for repeat audit findings and issues of significant noncompliance. In November 2016, the Board approved Board of Governors Regulation 4.004, *Board of Governors Oversight Enforcement Authority*, to implement this statute.

SYSTEM INTERNAL AUDIT REPORTS

In November 2016, Board of Governors Regulation 4.002, *State University System Chief Audit Executives*, was approved to further establish university CAEs as a point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in university operations. This regulation requires additional CAE submissions to keep the Board informed.

As discussed previously in the Other OIGC Audit Activities section, the OIGC received and logged 67 internal audit reports from System universities. OIGC staff reviewed these reports to identify any trends and confirm with a given university that it is addressing any adverse trends. Inspector General Maleszewski will provide annual summaries of these audit reports, along with



the external audit reports for each System institution, to the Audit and Compliance Committee each fall.

SYSTEM COMPLIANCE WITH REGULATION 4.003

Of the four new Board regulations described in the Regulations Development section of this document, Board of Governors Regulation 4.003, *State University System Compliance and Ethics Programs*, has been the most challenging to implement. Examples of some of the issues universities are challenged to address include:

- Establishing a separate audit and compliance committee;
- Distinguishing the role of the general counsel in ethics matters and how that relates to the role of the chief compliance officer;
- Establishing complaint triage committees to ensure the appropriate coordination and communication of staff responsible for proper case management and disposition;
- Developing whistle-blower regulations; and
- Establishing protocols and practices to ensure the needed access for chief compliance officers and chief audit executives to their president and board.

To measure universities' progress in their compliance program implementation, the OIGC worked with the State University System of Florida Compliance and Ethics Consortium to develop a "Compliance and Ethics Program Status Checklist." The checklist will facilitate university presidents', boards of trustees', and the Board's monitoring of the implementation status of the 19 elements identified in Board of Governors Regulation 4.003 as the essential elements of an effective Compliance and Ethics Program.

Inspector General Maleszewski provided the following summary table to the Audit and Compliance Committee at its March 2017 meeting and discussed it in further detail. The summary was based on the checklist's results compiled the previous month. It represents a baseline for System universities' implementation of their compliance programs. The SUS Compliance Program Status Checklist will be administered again in November 2017. The regulation requires university compliance and ethics programs be established two years from the November 2016 date of the regulation's approval.



SUS Compliance Program Status Checklist Summary					
Univ.	University-Wide Compliance Program	Program Plan	BOT Committee	Chief Compliance Officer	External 5-Year Program Review
FAMU	● ● N/B/N/B	N/B N/B ● ✓ N/B	● ● N/B N/B	● ● ● N/B N/B	-
FAU	● ✓ ● ✓	● ● ● ✓ ●	● ● ● ●	✓ ✓ ● ✓ ●	-
FGCU	● ● ● ●	● ● ● ✓ N/B	● N/B ● ✓	✓ ● ● ✓ ✓	-
FIU	✓ ✓ ● ✓	● ● ✓ ✓ ●	✓ ● ✓ ✓	● ✓ ● ✓ ✓	-
FPU	● ● ● ●	● ● ● ● ●	● ● ● ●	● ● ● ● ●	-
FSU	● N/B ● ●	N/B ● N/B ● N/B	N/B N/B N/B N/B	N/B N/B N/B N/B N/B	-
NCF	● N/B ✓ ●	● ● ● ● N/B	● ● N/B N/B	● ● ● ● ●	-
UCF	✓ ✓ ✓ ✓	● ● ✓ ✓ ✓	✓ ✓ ✓ ✓	✓ ✓ ✓ ✓ ✓	-
UF	● ● ● ●	● ● ● ✓ ●	● ● ● ●	● ● ● ● ●	-
UNF	● ✓ ● ✓	● ● N/B ● N/B	✓ ✓ ✓ ✓	✓ ✓ ● ✓ ●	-
USF	✓ ✓ ✓ ✓	● ● ● ✓ ✓	✓ ● ✓ ●	✓ ● ● ✓ ✓	-
UWF	● ● ✓ ✓	● ● ● ● ●	✓ ✓ ✓ ●	● ● ✓ ● ●	-
✓	Indicates that the university president and board chair assert that the regulation components making up this area are fully implemented in accordance with Board of Governors Regulation 4.003.				
●	Indicates that the university president and board chair anticipate regulation components making up this area to be completed by November 3, 2017.				
●	Indicates that the university president and board chair anticipate regulation components making up this area to be completed by November 3, 2018 (completion of items beyond this date constitute non-compliance with Board of Governors Regulation 4.003).				
●	Indicates that the university president and board chair anticipate regulation components making up this area to be completed by May 3, 2019 (six months beyond the period established in Board of Governors Regulation 4.003).				
N/B	Indicates that the university president and board chair acknowledge that the university has not begun implementing the regulation components making up this area. The "N/B" indicator should be used in conjunction with one of the green/amber/red light indicators to communicate anticipated completion periods for items not yet begun.				

STATE UNIVERSITY SYSTEM OF FLORIDA COMPLIANCE AND ETHICS CONSORTIUM

The State University System of Florida Compliance and Ethics Consortium was formed in June 2013. Inspector General Maleszewski represents the Board on the Consortium, which is composed of compliance directors and representatives from each of the System universities. The Consortium’s mission is to provide an avenue for System institutions to discuss the development and improvement of compliance and ethics programs, new federal and state regulations, best practices, and issues they may be facing. The Consortium met four times this year via conference call or in-person as follows:

September 16, 2016 – During this conference call, the Consortium discussed draft Board of Governors Regulation 4.003, *State University System Compliance and Ethics Programs*, which was in the public notice stage at that time. The Board was scheduled to consider it for approval at its November 2016 meeting. The group also discussed summer camps and background checks for third-party camp facilitators and staff.



December 12-13, 2016 - The University of Central Florida's chief compliance officer and Consortium chair, Rhonda Bishop, convened this in-person meeting on the University of South Florida campus to discuss and share best practices related to implementing Board of Governors Regulation 4.003, *State University System Compliance and Ethics Programs*. In addition, the group also discussed creating safe harbor (from liability or penalty under specified circumstances), hotline issues, Title IX investigations, and regulatory updates. University of South Florida's Title IX coordinator provided a general informational session regarding Title IX requirements.

March 31, 2017 - During this conference call, the Consortium discussed each university's status in implementing an effective compliance and ethics program, the possible use of a peer review process to comply with the requirements for a five-year external program evaluation, and the creation of a portal for submitting required items to the Board. The Consortium's chair, Rhonda Bishop, also gave an overview of the federal NIST 800-171 requirements.

June 22, 2017 - During this conference call, Consortium Chair Bishop shared information regarding the University of Central Florida's Gifts and Honoria Policy. The group discussed efforts to develop peer review standards and agreed to share university policies and procedures on summer camp programs.

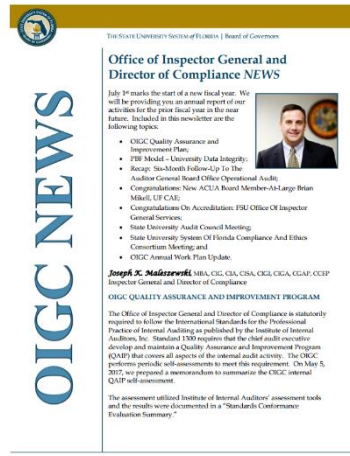


OIGC ACTIVITIES

In addition to the OIGC’s audit, investigative, and compliance activities, the OIGC also published a quarterly newsletter, performed bill analyses, developed an office brochure, and participated in the Board of Governors Student Leadership Program. Each of these items is described in detail below.

OIGC NEWSLETTER

The OIGC newsletter is designed to supplement Board of Governors meetings and briefings to keep the Audit and Compliance Committee informed regarding OIGC activities and updates. OIGC newsletters are prepared and disseminated on a quarterly basis.



Copies of OIGC News are available at:
<http://www.flbog.edu/about/cod/igoffice.php>

LEGISLATIVE BILL ANALYSIS

The OIGC provided staff analysis on bills potentially affecting offices of inspectors general and university CAEs. The topics of various bill analyses included:

- Public Records and Information Technology Exemptions (which passed and was signed by the Governor);
- Performance-based Funding Model;
- Government Accountability; and
- Public Employees’ Whistle-blower Act.



OIGC BROCHURE DEVELOPMENT

In preparation for the International Internal Auditing Awareness Month Open House, OIGC staff developed a brochure explaining the three office functions (audits, investigations, and compliance). These brochures are also being included in the new employee orientation packet assembled and distributed by the Board office's human resources department.

BOARD OF GOVERNORS STUDENT LEADERSHIP PROGRAM

In February 2017, Chancellor Criser approved the development of a Board of Governors Student Leadership Program (SLP) to promote more student engagement and participation in what we do as a System office and to provide professional development opportunities and leadership skills for the students who work with us in the Board office. The director of university budgets, Kristie Harris, is the coordinator. Lori Clark, compliance and audit specialist, is one of Board staff members who serves on the SLP team.



STAFF

Joseph K. (Joe) Maleszewski, MBA, CIG, CIGI, CIGA, CIA, CGAP, CISA, CCEP

Inspector General and Director of Compliance



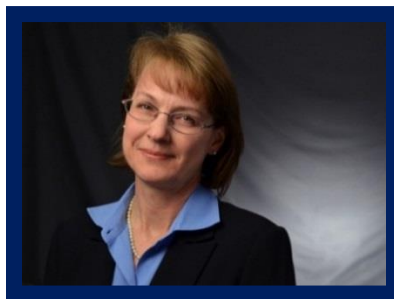
Mr. Maleszewski joined the Board of Governors' Senior Staff in September 2013. He received an MBA degree from the Florida State University School of Business and holds the following professional certifications:

- Certified Inspector General (CIG),
- Certified Inspector General Investigator (CIGI),
- Certified Inspector General Auditor (CIGA),
- Certified Internal Auditor (CIA),
- Certified Government Auditing Professional (CGAP),
- Certified Information Systems Auditor (CISA), and
- Certified Compliance and Ethics Professional (CCEP).

Mr. Maleszewski has over 25 years of service in state government, serving primarily in Offices of Inspector General at four State agencies.³ He also served as statewide Computer Security Administrator for the Florida Department of Transportation. He previously served as inspector general for the Department of Economic Opportunity after serving as the Department of Transportation's director of audit for over seven years.

Lori Clark, CIGA, CCEP, CGAP

Compliance & Audit Specialist



Ms. Clark taught French, English, and English as a Second Language for six years before transitioning from the classroom to the higher education administrative setting. She joined the Board of Governors office in August 2006 as an educational policy analyst in the board's Academic and Student Affairs unit. She transferred to the OIGC in August 2008. Ms. Clark earned her bachelor's and master's

degrees in French Language and Literature from Florida State University. She obtained the following professional certifications:

³ Department of Agriculture and Consumer Services, Department of Transportation, Department of State, and Department of Economic Opportunity



- Certified Inspector General Auditor (CIGA),
- Certified Compliance and Ethics Professional (CCEP), and
- Certified Government Auditing Professional (CGAP).

Ms. Clark has over 30 years of experience in postsecondary education, including teaching, student services administration, and program implementation.

Rebekah Weeks, CIGI **Investigations and Audit Specialist**

Ms. Weeks joined the OIGC staff in October 2015. She came to us from the Executive Office of the Governor, Office of the Chief Inspector General where she had been employed since 2012 - first as the whistle-blower coordinator and then as an inspector specialist. Ms. Weeks has a Bachelor of Science degree in Social Welfare from the University of Albany and two master's degrees from Florida State University (Public Administration and Social Work). She holds a professional certification of Certified Inspector General Investigator (CIGI).

Gabrielle Cazeau **Student Assistant**

Ms. Cazeau began working with the OIGC in June 2017. She is now a junior at Florida State University, pursuing a bachelor's degree in International Affairs and a minor in Spanish. Post-graduation, Ms. Cazeau plans to pursue a Master's Degree in Public Administration and eventually work in the field of Urban and Regional Planning.



PROFESSIONAL DEVELOPMENT AND ASSOCIATIONS

OIGC staff develop and maintain their professional knowledge, skills, and abilities through a number of methods. The following section summarizes the OIGC staff's professional certifications and affiliations, training accomplishments, and service to the profession.

PROFESSIONAL CERTIFICATIONS

Expertise within the OIGC covers a variety of disciplines. Employees are technically qualified in auditing, financial matters, investigations, fraud, compliance, and information technology. Staff members continually seek to augment their credentials, further enhancing their abilities and contributions to the OIGC, the Board office, and the System. The accomplishments of staff members obtaining certifications represent significant time and effort. Collectively, OIGC staff maintain 11 professional designations/certifications.



PROFESSIONAL AFFILIATIONS

OIGC staff members participate in a number of professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow OIGC staff members to maintain currency, establish and advance professional networks, and participate in professional community activities. Inspector General Maleszewski serves in active leadership roles in a number of these associations. The OIGC staff professional affiliations include:

- Association of Inspectors General (National and State Chapters);
- Institute of Internal Auditors (National and Tallahassee Chapters);
- ISACA (National and Tallahassee Chapters);
- Association of Government Accountants;
- Association of Certified Fraud Examiners;
- Florida Audit Forum;
- Society for Corporate Compliance and Ethics;
- Association of College and University Auditors; and
- Florida Government Finance Officers Association.





TRAINING ACCOMPLISHMENTS

Section 20.055, Florida Statutes, requires offices of inspector general to conduct audits and investigations in accordance with professional standards. These standards have specific training requirements:

- The Association of Inspectors General's *Principles and Standards for Offices of Inspectors General* specifies that each staff person who performs investigations, audits, evaluations, or reviews should receive at least 40 hours of continuing professional education every two years that directly enhances the person's professional proficiency.
- The *International Professional Practices Framework* and *Government Auditing Standards* require internal audit staff to maintain their professional proficiency through continuing education and training.
- The *Government Auditing Standards* require each auditor to receive at least 80 hours of continuing education every two years.

To ensure staff members are prepared to meet our mission, OIGC staff utilizes training resources from various professional organizations and associations, agencies, and individuals to fulfill training needs. Training opportunities include luncheons, webinars, and conferences.

This past fiscal year, our three professional staff members averaged over 100 hours of continuing professional development to comply with office and professional standards as well as to maintain 11 professional certifications.



TRAINING TAKEN AND PROVIDED

Below are the major training opportunities OIGC staff attended or provided during the 2016-2017 fiscal year:

Association of College and University Auditors 2016 Annual Conference, September 11-15, 2016 - The conference was held in Miami, Florida, and numerous topics were covered including internal audit politics and functions, developing an effective compliance function, and understanding risk at the functional level. Lori Clark attended this conference.

ISACA Control Objectives for Information Technology (COBIT) 5, November 3-4, 2016 - These training sessions provided practitioners with sufficient knowledge and understanding of the COBIT 5 guidance to be able to understand the Governance and Management of Enterprise IT and create and promote awareness with executives, IT management, and functional groups. Lori Clark attended this training.

Association of Government Accountants Government Training Event, February 9-10, 2017 - The conference featured an array of continuing education sessions with qualified presenters, offering opportunities to improve financial management and auditing skills. All OIGC staff attended this training.

Association of Certified Fraud Examiners Fraud Conference, September 27, 2016 - Professional investigators and auditors gathered to learn techniques for effectively identifying, investigating, and auditing fraud. Joe Maleszewski attended this conference.

Association of Inspectors General 2017 Institute, July 26-27, 2016 - IG professionals from across the country gathered to earn the Association's Certified Inspector General (CIG), Certified Inspector General Auditor (CIGA), or Certified General Inspector Investigator (CIGI) credential. Joe Maleszewski provided six hours of instruction for the CIG and CIGA Institute sessions.

Institute of Internal Auditors Project Management for Auditors, May 16-17, 2017 - This training event taught auditors how to help keep their engagements within the budgeted hours by the target date, and assisted audit teams with procrastination, balancing resources, audit scope, milestones, etc. Joe Maleszewski and Lori Clark attended this training.

CCB & SCCE Higher Education Compliance Conference, June 4-7, 2017 - This training helped participants learn to increase the effectiveness of their institution's compliance program, discuss emerging risks and issues with their colleagues, and share best practices. Joe Maleszewski attended this training.



Institute of Internal Auditors Certified Internal Auditor Exam Preparation, January 26-27, 2017 & June 19-20, 2017 - This training helped to expand internal audit knowledge, build confidence in addressing today's internal audit challenges, and prepare attendees for Parts 1 and 2 of the Certified Internal Auditor exam. This is the Institute of Internal Auditor's premier audit certification. Joe Maleszewski has maintained this professional certification since 1994. Rebekah Weeks and Lori Clark attended this training.



CONTACT INFORMATION AND RESOURCES

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and Director of Compliance
State University System of Florida
Board of Governors
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Tallahassee, FL 32399-0400
Phone: (850) 245-0466, Fax: (850) 245-9192
BOGInspectorGeneral@flbog.edu

RESOURCES

OIGC Web Page, which includes links to the *Audit and Compliance Committee Charter* and *Office of the Inspector General and Director of Compliance Charter*
<http://www.flbog.edu/about/cod/igoffice.php>

Association of Colleges and Universities Auditors
www.acua.org

Association of Inspectors General
<http://inspectorsgeneral.org/>

Board of Governors Regulations
<http://www.flbog.edu/about/regulations/>

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

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



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