

Florida Board of Governors
Office of Inspector General and Director of Compliance

ANNUAL REPORT 2019-2020



Table of Contents

Introduction	3
Authority, Standards, and Functions.....	3
Authority	3
Standards	4
Functions	4
Audit Activities.....	5
Take Stock in Children Contract Audit.....	5
Board of Governors Academic Programs Audit.....	6
System Data Integrity Audits and Certifications.....	6
OIGC Audit Follow-up Activities	7
Other OIGC Audit Activities.....	7
Investigative Activities.....	8
Commission for Florida Law Enforcement Accreditation	9
New Complaints, Investigations, and Requests.....	9
New Consultations and Notifications.....	11
Historical Case Dispositions.....	11
Whistle-blower Activity.....	11
Investigations	12
Compliance Activities	13
System Compliance Summary.....	13
Compliance Review of Board of Governors Regulation 3.001 Campus Emergency Management.....	13
Compliance and Ethics Reports System Development.....	14
State University System of Florida Compliance and Ethics Consortium	14
OIGC Activities	14
OIGC Newsletter.....	14
Board of Governors Student Professional Development Program.....	14
Organizational Structure, Professional Development and Associations	15
Organizational Structure.....	15
Professional Development and Associations	15
OIGC Staff Biographies	16
Julie M. Leftheris, CPA, CIG, CFE, CIA, CISA.....	16



The State University System of Florida | Board of Governors

Lori Clark, CIGA, CCEP, CGAP 17
Rebekah Weeks, CIGI 17
Katelyn Moore 17
Erickson Livingston 18



Introduction

In compliance with Florida's Inspectors General Act, Section 20.055, Florida Statutes (F.S.), the Office of Inspector General and Director of Compliance (OIGC) has prepared this annual report to summarize the office's activities for the 2019-2020 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), F.S., 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- 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 (AACC), 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 mandated duties and responsibilities.

In accordance with Section 20.155(5), F.S., the OIGC shall have access to all information and personnel necessary to perform its duties and responsibilities, and shall have all the powers, duties, and responsibilities authorized in Florida's Inspectors General Act. Therefore, 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. The inspector general must receive and consider complaints (including those filed pursuant to Florida's Whistle-blower's Act, Sections 112.3187-112.31895, F.S.); initiate, conduct, supervise, and coordinate investigations into fraud, waste, mismanagement, misconduct, or abuse; and report results of investigative activities.

If the Board, based upon the recommendation by the AACC, 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), F.S., and Board Regulation 4.001]. Likewise, the inspector general shall provide direction for, supervise, and coordinate investigations if the chancellor determines that allegations of material non-compliance with any law or Board of Governors regulations warrant an investigation [Board Regulation 4.004].

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. 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 AACC support.

Audits

The OIGC promotes integrity, accountability, and process improvement by providing objective, timely, sufficient, and value-added audit services. The OIGC conducts audits of the Board office and communicates the results of those audits in accordance with audit standards. The inspector general determines the scope and assignment of audits; however, the AACC chair and the chancellor may at any time direct the inspector general to perform an audit of a special program, function, or organizational unit.

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

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.



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.

Support for the Audit and Compliance Committee

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

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

Audit Activities

During the 2019-2020 fiscal year, the OIGC engaged in the following internal audit-related activities:

- Take Stock in Children Contract Audit;
- Board of Governors Academic Programs Audit;
- System Performance-based Funding Data Integrity Audits and Certifications;
- OIGC Quality Assurance and Improvement Program;
- OIGC Audit Follow-up Activities; and
- Other OIGC Audit Activities.

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

Take Stock in Children Contract Audit

The Take Stock in Children College Program Board of Governors Funding Audit report was issued February 24, 2020. The purpose of the audit engagement was to evaluate if legislatively appropriated funds were used in compliance with legislative intent. The audit reviewed the hiring and vetting of program-affiliated staff, verified that staff training and post-secondary information and networking events took place, and reviewed the Board of Governors' budget office's oversight of the legislatively appropriated funds. We had no adverse findings.



Board of Governors Academic Programs Audit

The Board of Governors Academic Programs Audit report was issued April 24, 2020. This audit engagement evaluated the adequacy and effectiveness of internal controls over the Board Office's processes and procedures related to academic program approvals for the System. Additionally, it evaluated the adequacy of internal controls over the Board Office's processes related to compliance with academic program related statutory and regulatory reporting requirements. Three areas were identified in which Academic and Student Affairs (ASA) could make improvements: (1) oversight of university compliance with Board of Governors regulations; (2) compliance with statutory and regulatory requirements; and (3) information technology security/access controls monitoring.

First, the audit identified that not all universities were in compliance with various academic program-related submission requirements. It was recommended ASA staff enhance internal processes to ensure receipt, review and approval, when applicable, of university-required submissions related to academic program policies and/or regulations; program review schedules and reports; and limited access monitoring. Second, annual reports listing new degree program proposal reviews and results were not submitted to statutorily mandated recipients for the past two reporting years. Additionally, annual reviews of all current academic degree program offerings were not being conducted as stated in regulation. It was recommended that ASA ensure compliance with statutory requirements related to external reporting and regulatory requirements related to annual program offering reviews. Third, users whose access to and roles within certain Board of Governors Portal applications were not in alignment with current responsibilities or supported by sufficient business need. It was recommended management improve its IT security controls related to account management and monitoring.

Management concurred with all findings and recommendations and has initiated corrective actions.

System Data Integrity Audits and Certifications

Florida has adopted a funding model that provides incentives for System universities to achieve excellence and performance improvements in key areas aligned to the System's strategic plan goals. The Performance-based Funding Model includes 10 metrics that evaluate institutions on a range of issues. The success of this model is tied to the integrity of the data submitted by each institution.

To provide assurance that the data submitted for Performance-based Funding decision-making is reliable, accurate, and complete, the Board developed a data integrity certification process. Each university's chief audit executive is required to perform an audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions to the Board.



During the 2019 legislative session, lawmakers expanded the required annual data integrity audits to include audits be conducted for preeminent and emerging preeminent universities as well. Because of this expansion, we refer to this requirement as the Data Integrity Audits and Certifications rather than the PBF Data Integrity Audits and Certifications.

During the May 5, 2020, Board AACC conference call, members were provided a summary of the results of the System Data Integrity Audits and Certifications, which included the audits conducted, certifications submitted, and corrective action plans if applicable.

OIGC Audit Follow-up Activities

The OIGC conducts bi-annual meetings with senior leadership to assess corrective actions taken on internal and external audit recommendations. There were no significant recommendations made that were described in previous annual reports on which corrective action has not been completed.

Florida Agricultural and Mechanical University Athletics Cash Deficit

For several years, the Board has been monitoring FAMU's athletics cash deficit, which has been cited in multiple Auditor General operational audits as being out of compliance with Board Regulation 9.013 *Auxiliary Operations* and has triggered legislative oversight from the Joint Legislative Auditing Committee. Given the magnitude of this matter, the university's board of trustees' chair and senior officials have continued to provide the Board AACC chair and inspector general with routine updates on the implementation of their corrective actions and the financial status of their athletics program.

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.

During this reporting year, the OIGC conducted an internal assessment of the QAIP related to the OIGC's internal audit activity and concluded that it is adequately designed and generally conforms with the Standards for the Professional Practice of Internal Auditing.

Other OIGC Audit Activities

Chief Audit Executives Reports System Revisions

In accordance with Board Regulation 4.002, university internal audit offices are required to submit certain documents to the OIGC. The Chief Audit Executives Reports System (CAERS) was launched July 1, 2015, to serve as the official repository for reports, charters,



work plans, and the like for university internal audit offices in accordance with regulation 4.002. During the year, we worked with the Board Office’s Application Development Unit to implement enhancements to CAERS.

System Audits Summary

Every year, the OIGC receives copies of audit reports from the following entities:

- The Florida Auditor General’s office, which conducts financial, operational, statewide federal awards, Bright Futures Program, and information technology audits of state universities and the System;
- Independent certified public accountants, who conduct financial audits of university direct support organizations, health services support organizations, faculty practice plans, self-insurance programs and captive insurance companies, as well as collegiate license plates and intercollegiate athletics programs; and
- University chief audit executives, who conduct a variety of different types of audits at each of their institutions.

This reporting year, the OIGC received, reviewed, and logged information from 232 audit reports. The inspector general presents the summary of the information contained in those reports at the Board’s AACC meeting held in August or September.

State University Audit Council

The inspector general represents the Board on the State University Audit Council (SUAC), which is composed of System universities’ chief audit executives. SUAC’s purpose is to provide an opportunity for System chief audit executives to share information and best practices. SUAC typically meets in person twice annually with conference calls in between as needed. With the onset of the coronavirus pandemic, however, SUAC members were not able to meet in person this spring. Instead, beginning in April, the group began holding a monthly “SUAC Brown Bag Lunch Series.”

State University Information Technology Auditors Group

The Information Technology Auditors Group (ITAG) meets quarterly via conference call to discuss information technology (IT) and IT security-related topics. The purpose of the group is to share best practices and risk information. The compliance and audit specialist participates in ITAG on behalf of the OIGC.

Investigative Activities

During the 2019-2020 fiscal year, the OIGC engaged in the following investigative-related activities:

- Commission for Florida Law Enforcement Accreditation;
- New Complaints, Investigations, and Requests;
- New Consultations and Notifications;



- Historical Case Dispositions;
- Whistle-blower Activity;
- Investigations; and
- Background Checks.

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

Commission for Florida Law Enforcement Accreditation

On February 20, 2020, the OIGC's Investigations Function became accredited by the Commission for Florida Law Enforcement Accreditation (CFA).

Accreditation is the certification by an independent reviewing authority that an Office of Inspector General has met specific requirements and prescribed standards. In the State of Florida, CFA is the designated accrediting body for law enforcement agencies and Offices of Inspector General. An accreditation program has long been recognized as a means of maintaining the highest standards of professionalism. The investigations and audit specialist serves as the Accreditation Manager for the office.

Obtaining accreditation involved a thorough examination of the OIGC's investigative policies and procedures, work product, investigations, supervision, personnel, and training practices. In December 2019, a two-person team selected by the CFA conducted an on-site assessment. The assessors indicated the assessment was flawless with no discussion of non-compliance or file maintenance issues. The accreditation will last for three years, at which time the OIGC will seek to be reaccredited by the CFA.

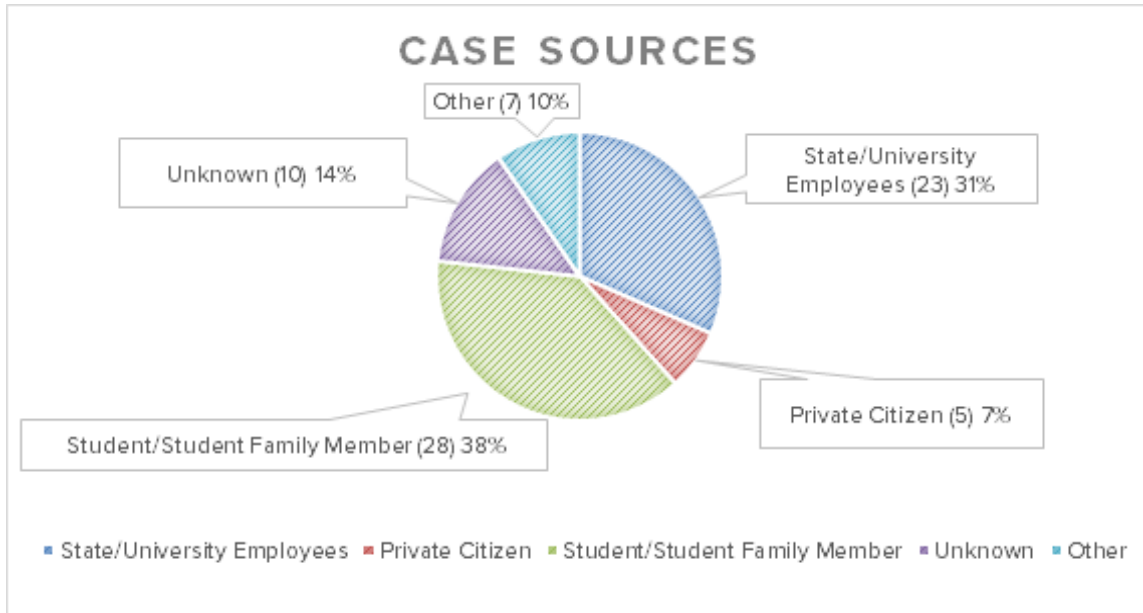
New Complaints, Investigations, and Requests

During the 2019-2020 fiscal year, the OIGC opened 73 new cases related to sixty-three complaints, one external investigative oversight, five general inquiries, one "Get Lean" tip¹, one preliminary inquiry, and two public records requests.

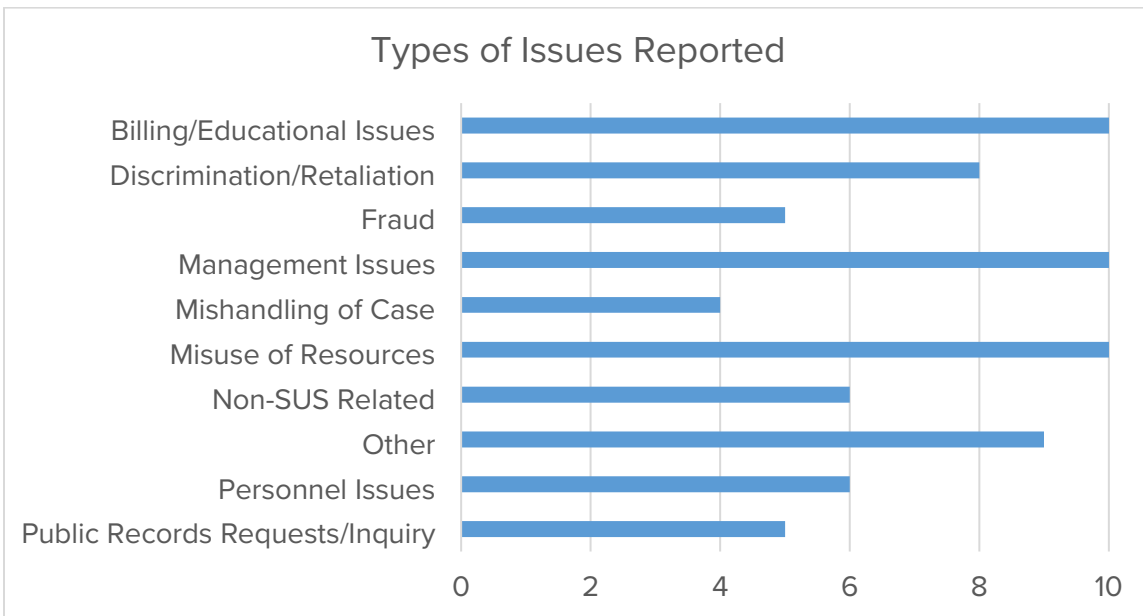
¹ Florida's "Get-Lean" Hotline was established by the Florida Legislature on September 1, 1992, to receive information or suggestions from the citizens of the State on how to improve the operation of government, increase governmental efficiency, and eliminate waste in government.



The following chart depicts the sources of those cases.



The following graph provides an overview of the types of issues addressed within those cases.



Of the 73 new cases, the OIGC closed 69 during the reporting year in the following ways:

- Referred 33 to the appropriate university or agency for handling, and monitored the outcome if necessary;
- Referred six to the appropriate Board office unit for handling;
- Processed 12 within the OIGC; and



- Determined 18 required no referral as they were either previously or concurrently being addressed by other appropriate entities or were unrelated to the System.

New Consultations and Notifications

The OIGC serves as a resource to university chief audit executives in that they may request a consultation. Consultations are conducted for the purpose of sharing expertise on investigative or Whistle-blower matters. During the 2019-2020 fiscal year, the OIGC opened four new cases related to consultation requests from university chief audit executives. All of those cases were also closed during the fiscal year.

Pursuant to Board Regulations 4.001-4.003, universities are required to keep the Board informed concerning credible and significant allegations of fraud, abuse, and other deficiencies within university programs and operations. They do this by providing notifications to the OIGC. During the 2019-2020 fiscal year, the OIGC received nine notifications, all of which were also closed during the fiscal year.

Historical Case Dispositions

At the beginning of the 2019-2020 fiscal year, eleven cases (two complaints, two consultations, one external investigative oversight, five notifications, and one investigation) carried over from previous fiscal years. The OIGC conducted follow-up activities on these cases, resulting in nine closures. Two consultations from Fiscal Year 2018-2019 remain open.

Whistle-blower Activity

In fulfilling our responsibilities under the Whistle-blower's Act, the OIGC assesses every complaint it receives to determine if the Act's provisions might apply. The OIGC did not receive any complaints from the Board office that would fall under the Whistle-blower's Act.

Pursuant to Board Regulation 4.002, State University System Chief Audit Executives, each university's chief audit executive is to be the individual designated by the university's board of trustees to receive complaints and coordinate all activities of the Whistle-blower's Act for their respective university. Therefore, if the OIGC receives a university-related complaint that may fall under the provisions of the Whistle-blower's Act, the OIGC refers it to the appropriate university chief audit executive for primary handling.

To support the chief audit executives in fulfilling their responsibilities under the Whistle-blower's Act, the OIGC offers training on the components and requirements of the Act. In July 2019, the investigations and audit specialist provided this training to Florida Agricultural and Mechanical University staff. There were fifteen training participants representing the Offices of Internal Audit, Compliance and Ethics, Human Resources, Equal Opportunity Programs, and General Counsel.



Investigations

New College of Florida (OIGC #2019-072)

On April 19, 2019, at the direction of the chancellor of the System, the OIGC initiated an investigation related to New College of Florida (New College). The scope of the investigation was limited to allegations that admissions staff were instructed to engage in admissions practices that were discriminatory against applicants who disclosed mental health or disability related issues in the personal essay portion of their applications; and that New College's current admissions process was discriminatory against those applicants. In the final investigative report, issued on August 20, 2019, both allegations were supported.

The final report contained four recommendations related to aligning student admissions practices with applicable governing directives; conducting a review of the application files that may have been negatively impacted by the inappropriate admissions practices; providing a copy of our report alongside a copy of a prior internal investigative report for any public records requests made for that document; and taking appropriate personnel action if necessary.

New College agreed with the investigative findings and recommendations and committed to taking appropriate corrective action.

University of Central Florida (OIGC #2019-044)

In August of 2018, the Board of Governors was notified that the Auditor General uncovered the misuse of Education and General (E&G) Funds to construct an academic building, Trevor Colbourn Hall, during the course of a routine operational audit of the University of Central Florida (UCF). In response to the audit finding, the UCF Board of Trustees hired an external law firm, Bryan Cave Leighton Paisner ("Bryan Cave"), to investigate the matter. Bryan Cave issued their final report on January 17, 2019, which concluded, among other things, that UCF allocated over \$38 million of E&G funds to a project that resulted in the construction of Trevor Colbourn Hall in violation of state law and regulations. On January 24, 2019, the UCF Board of Trustees voted to accept Bryan Cave's report, but not to extend the investigation to examine additional projects that had been identified as inappropriately using E&G funds.

On January 31, 2019, the Board of Governors voted to have Bryan Cave conduct a broader investigation, with oversight from the inspector general, to identify all E&G funds transferred into UCF construction accounts since July 1, 2010, and determine the usage or intended usage of those funds and their earnings, as well as the current status of those funds. In their final report, dated August 21, 2019, Bryan Cave identified ten capital projects at UCF that were improperly funded, in whole or in part, with E&G funds, excluding Trevor Colbourn Hall.



Compliance Activities

During 2019-2020 fiscal year, the OIGC engaged in the following compliance-related activities:

- System Compliance Summary;
- Compliance Review of Board of Governors Regulation 3.001;
- Compliance and Ethics Reports System Development; and
- State University System of Florida Compliance and Ethics Consortium.

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

System Compliance Summary

Board of Governors Regulation 4.003 requires each university² to implement a university-wide compliance and ethics program, separate from the audit function, to promote ethical conduct and maximize university compliance. It also requires the submission of certain documents, such as charters, program plans, and reviews, to be sent to the OIGC.

Beginning in January 2020, the inspector general and director of compliance provided the first annual summary of the information from each university to the Board of Governors Audit and Compliance Committee.

Compliance Review of Board of Governors Regulation 3.001 Campus Emergency Management

In accordance with the OIGC compliance program and Annual Work Plan for Fiscal Year 2019-2020, the Compliance Review of Board of Governors Regulation 3.001 Campus Emergency Management report was issued on September 24, 2019. The purpose of this engagement was to evaluate the Board Office's emergency management (EM) function for its compliance with Board of Governors Regulation 3.001, Campus Emergency Management and corresponding statute, section 252.365, Florida Statutes, Emergency Coordination Officers; Disaster-preparedness Plans.

The report identified three (3) areas that need improvement: 1) formal identification of the Board's emergency coordination officer, 2) keeping up-to-date the necessary contact information for pertinent staff in the case of an emergency, and 3) verification of universities' compliance with Regulation 3.001 and section 252.365, Florida Statutes. These items are included in the OIGC's bi-annual audits follow-up meetings.

² Regulation 4.003(4) provides an exception for Florida Polytechnic University and New College of Florida.



Compliance and Ethics Reports System Development

To accommodate submissions for university compliance and ethics programs in accordance with Board Regulation 4.003, OIGC staff began during the fiscal year working with the Board Office's Application Development Unit to create the Compliance and Ethics Reports System (CERS). CERS will be accessible via the Board Application Portal and will serve as the official repository for reports, charters, work plans, and the like for university compliance and ethics programs. It is expected to be completed during Fiscal Year 2020-2021.

State University System of Florida Compliance and Ethics Consortium

The inspector general represents the Board on the State University System Compliance and Ethics Consortium (Consortium), composed of compliance directors and representatives from each of the System universities. The Consortium met three times during the reporting year to discuss the development and improvement of compliance and ethics programs, new federal and state regulations, best practices, and issues they may be facing.

OIGC Activities

In addition to the OIGC's audit, investigative, and compliance activities, the OIGC also published quarterly newsletters and participated in the Board of Governors Student Leadership Program. Each of these activities is described in detail below.

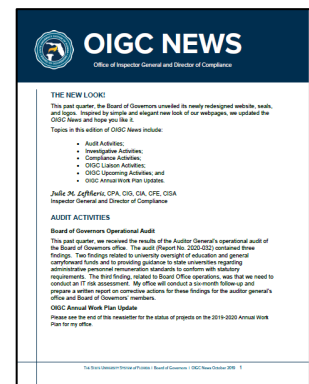
OIGC Newsletter

The OIGC newsletter is designed to supplement Board meetings and briefings to keep the AACC informed regarding OIGC activities and updates. OIGC newsletters are prepared and disseminated on a quarterly basis, and the most recent version is available at:

<https://www.flbog.edu/about-us/inspector-general/>

Board of Governors Student Professional Development Program

In February 2017, Chancellor Criser approved the development of a Board of Governors Student Professional Development Program (SPDP) to promote more engagement, participation, and ethical values for student assistants who work at the Board office. SPDP activities include professional development opportunities such as workshop and training events, student-led presentations, and attendance at Legislative or Board of Governors meetings. The compliance and audit specialist is the program's coordinator.

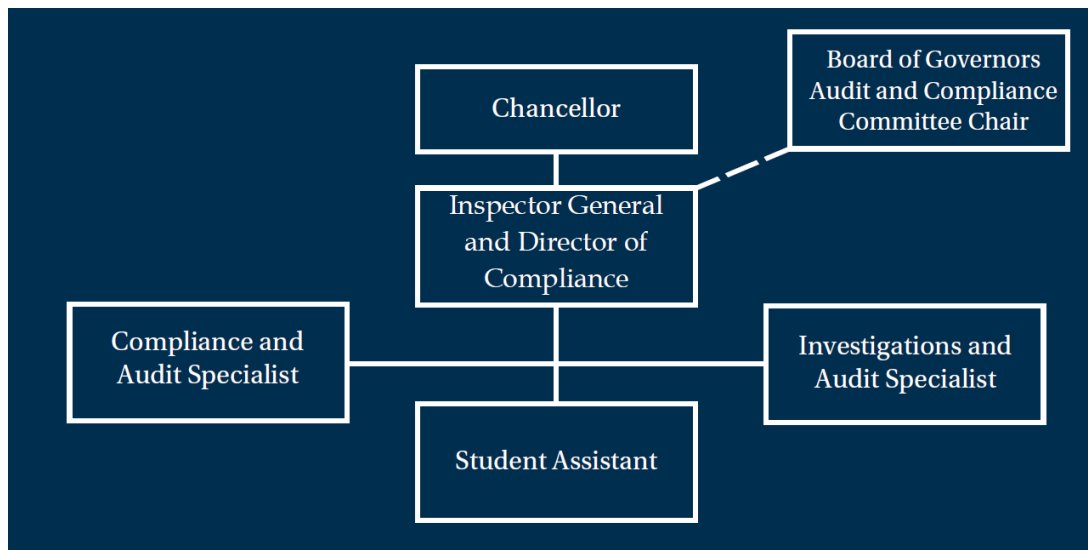


Organizational Structure, Professional Development and Associations

OIGC staff develop and maintain their professional knowledge, skills, and abilities through various methods. The following section summarizes the staffing and organizational structure, professional certifications, and affiliations.

Organizational Structure

The organizational chart below reflects the Inspector General and Director of Compliance's administrative reporting relationship to the Chancellor and functional reporting relationship to the Board of Governors through the Audit and Compliance Committee.



Professional Development and Associations

Expertise within the OIGC covers a variety of disciplines. Employees are 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. Collectively, OIGC staff maintain nine professional certifications that include:

- Certified Inspector General,
- Certified Inspector General Investigator,
- Certified Inspector General Auditor,
- Certified Internal Auditor,
- Certified Public Accountant,
- Certified Government Auditing Professional,



- Certified Fraud Examiner,
- Certified Information Systems Auditor, and
- Certified Compliance and Ethics Professional.

OIGC staff members participate in several 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. The OIGC staff's 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 Certified Fraud Examiners;
- Society for Corporate Compliance and Ethics; and
- Association of College and University Auditors.

OIGC Staff Biographies

Julie M. Leftheris, CPA, CIG, CFE, CIA, CISA Inspector General and Director of Compliance



Julie has served as the Inspector General and Director of Compliance for the Board of Governors since July 2018. She has 30 years of audit and investigative experience including previously serving nine years as the Inspector General for the Florida Department of Highway Safety and Motor Vehicles.

Julie is a graduate of Florida State University with degrees in both Finance and Accounting. She has obtained the professional certifications of Certified Inspector General, Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, and Certified Information Systems Auditor. She currently serves as a board member of the Florida Association of Inspectors General, a member of the Leon County School Board Audit Committee and Commissioner for the Florida Commission for Law Enforcement Accreditation (CFA).

Lori Clark, CIGA, CCEP, CGAP Compliance and Audit Specialist



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

During her years on staff in the OIGC, Ms. Clark obtained professional certifications of Certified Inspector General Auditor (CIGA), Certified Compliance and Ethics Professional (CCEP), and Certified Government Auditing Professional (CGAP).

Rebekah Weeks, CIGI Investigations and Audit Specialist

Ms. Weeks joined the OIGC staff in October 2015. She previously worked in the Executive Office of the Governor, Office of the Chief Inspector General as a whistleblower coordinator and then 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).

Katelyn Moore



Ms. Moore joined the OIGC in March 2019 as a student assistant. In May 2020 she obtained a Bachelor of Science Degree in Accounting from Florida State University. During the summer of 2020, she will be joining Spicer Jeffries, LLP a certified public accounting firm in South Florida.



Erickson Livingston



Mr. Livingston joined the OIGC in April 2020 as a student assistant. In August 2019, he graduated from Florida State University with a Bachelor of Science degree in Finance and in Real Estate. He is currently pursuing a master's in Accounting at Florida State University.





325 West Gaines Street, Suite 1614

Tallahassee, FL 32399-0400

Phone: (850) 245-0466

Email: BOGInspectorGeneral@flbog.edu

Website: www.flbog.edu

