

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

**Annual Report
Fiscal Year 2024-2025**



Prepared by
The State University System of Florida
Board of Governors
Office of Inspector General and
Director of Compliance

August 19, 2025

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Introduction

In compliance with section 20.055, Florida Statutes (F.S.), also known as Florida's Inspectors General Act, I am pleased to present the Annual Report for the fiscal year ending June 30, 2025. This report provides a comprehensive overview of the Office of Inspector General and Director of Compliance's (OIGC) activities conducted throughout the year, including key activities aimed at strengthening our organization's governance, risk management, and internal control processes.

This past year has been a productive one with projects completed within our audit, investigative, and compliance responsibilities. Additionally, we prepared a system summary of audits of the 12 universities conducted by chief audit executives, external CPA firms, and the Florida Auditor General. Our work was guided by the annual work plan, approved by the Audit and Compliance Committee, which is aligned with the Board of Governors' strategic objectives and risk profile.

Key highlights of this year's activities include:

- Oversight of the investigation of a major gift to an institution that was determined to be fraudulent.
- Audit recommendations to enhance Board Office operations related to contract and information technology property management.
- Continued collaboration with Board Office staff and State University System partners related to compliance and audit issues.

We remain committed to upholding the highest standards of quality and independence, and we appreciate the continued support of the Audit and Compliance Committee and executive leadership in fostering a culture of accountability and continuous improvement.

Please feel free to reach out should you require any additional information or clarification regarding the contents of this report.

Julie M. Leftheris

Authority, Independence, and Functions

Authority

As authorized by sections 20.055(2) and 20.155(5), F.S., the Board of Governors (Board) established the OIGC in July 2007. The mission of the OIGC is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance.

Organizational Independence

Global Internal Audit Standard 7.1 requires that the chief audit executive confirm to the board the organizational independence of the internal audit function at least annually. 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. There were no instances where independence may have been impaired during the fiscal year.

The OIGC maintains a strong working relationship with the AACC, and the inspector general has regular independent communications with the Chair of the AACC. The results of audits and other activities are presented to the AACC, helping to promote the independence necessary for the OIGC to adequately perform its function.

Standards

All audit and investigative 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 also performed in accordance with the *Global Internal Audit Standards*, published by the Institute of Internal Auditors, Inc.

All audit, investigative, and compliance work in the OIGC is conducted in accordance with professional standards for those activities. OIGC staff conduct their audit and investigative work in accordance with the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General. Audit engagements are also performed in accordance with the *Global Internal Audit Standards*, published by the Institute of Internal Auditors, Inc. The OIGC's compliance program activities align with Chapter 8 of the United States Sentencing Commission's *Federal Sentencing Guidelines for Organizations*.

Functions

The OIGC's three main areas of responsibility are audits, investigations, and compliance. The office also provides staff support to the AACC.

Audits

The OIGC promotes integrity, accountability, and process improvements 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.

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 authority to investigate waste, fraud, or financial mismanagement within the 12 universities that make up the State University System of Florida (System). The OIGC's investigative function is accredited through the Commission for Florida Law Enforcement Accreditation, Inc.

Compliance

The OIGC is responsible for promoting and supporting a culture of compliance, risk management, and accountability within the Board Office by conducting compliance reviews and providing training. 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 Board's AACC, which meets face-to-face or by conference call at least four times per year. Activities in support of the AACC routinely include:

- Participating in one-on-one briefings with Board members prior to Board meetings to discuss agenda topics.
- Preparing meeting materials and presentations for the AACC meetings.
- Communicating 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 2024-2025 fiscal year, we completed the following internal audit-related projects:

- Two Internal Audits;
- External Quality Assessment Review;
- OIGC Audit Follow-up Activities; and
- New *Global Internal Audit Standards* Implementation.

Internal Audits

Global Internal Audit Standard 11.3 requires that the chief audit executive communicate the results of internal audit services to the Board and senior management periodically and for each engagement as appropriate. The following audits were completed, and the results were communicated in accordance with standards during the fiscal year.

Contract Compliance Audit, Issued February 6, 2025

As required by section 287.136(2), F.S., our office conducted a compliance audit of the Board Office's vendor selection and contract execution process for the fiscal years 2021-2022 through 2023-2024 to identify any trends in vendor preference. We found that not all contracts executed during the period under review were fully compliant with section 215.985, F.S. Specifically, contracts were not added to the Florida Accountability Contract Tracking System (FACTS) within the 30-day required timeframe. For three of the four samples reviewed, contract information was added to FACTS 30 to 238 days past the required date.

For contracted legal services, section 287.059(11), F.S., requires that all contracts include the use of a standard addendum ("...Attachment 1 for Private Attorney Services") developed by the Florida Attorney General's office. The standard addendum details what is expected of the contracted private attorney and the contracting agency. We found one contract executed during the review period that did not contain the required addendum or a waiver approved by the Florida Attorney General.

To enhance compliance in the areas identified, we recommended that the Board Office enhance office-wide procedures and communications related to procedures, purchasing, and contracting to improve staff awareness of statutory requirements. Staff concurred and are expected to remedy the findings by the end of this fiscal year.

Overall, based on the audit steps we performed related to the Board Office's vendor selection process, we found no trends in vendor preference by the Board Office.

Information Technology (IT) Property Inventory & Security Audit, Issued April 4, 2025

This cybersecurity audit was designed to evaluate the effectiveness of the Board Office's IT property inventory and security management for physical IT property, such as hardware and workstation devices. The audit also assessed the Board Office's compliance with applicable state laws, administrative codes, internal policies and procedures, and cybersecurity industry standards.

Our evaluation of the effectiveness of the Board Office's IT property inventory and security management controls, as well as the Board Office's compliance with applicable state laws, administrative codes, internal policies and procedures, and cybersecurity industry standards, found that the Board Office has established effective controls for IT property inventory and security management.

Information Technology Services (ITS) staff carry out procurement and life-cycle management activities for physical IT property that meet the needs of the Board Office. The ITS staff conducts an annual inventory check of the Board Office's physical IT property in conjunction with the Florida Department of Education (FDOE), maintains adequate records of property assignments, and works with the FDOE to update inventory records if changes to the inventory occur throughout the year.

ITS has identified and manages the Board Office's physical IT property in general compliance with the Florida Cybersecurity Standards. Contingencies are in place to ensure the availability of physical IT property for Board Office staff, and IT property that has not yet been assigned to Board Office staff is kept and maintained in a secure manner to prevent loss or theft. IT property that is assigned to Board Office staff is configured and monitored to prevent and detect, respectively, any adverse activity that could compromise the integrity of the device or the greater IT infrastructure.

The results of the audit are confidential, pursuant to section 282.318(4)(g), F.S. Management concurred with the findings and recommendations and committed to implementing corrective actions to enhance their processes, administration, and oversight.

External Quality Assessment Review

Global Internal Audit Standards require that the chief audit executive develop a plan for an external quality assessment and discuss the plan with the board. The OIGC Charter, section 9.2.d, specifies that the external quality assessment will be performed every three years by the Florida Auditor General in accordance with section 11.45(2)(i), F.S.

The Florida Auditor General issued Report No. 2025-038 in October 2024. The report concluded that the quality assurance and improvement program related to the Board of Governors OIGC's internal audit activity was adequately designed and complied with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. Also, the OIGC generally complied with those provisions of section 20.055, F.S., governing the operation of State agencies' offices of inspectors general internal audit activities.

This report was distributed to the Board by the Florida Auditor General. Additionally, the report was presented to the AACC at the January 30, 2025, meeting at the University of North Florida.

OIGC Audit Follow-up Activities

The OIGC is required by Florida's Inspectors General Act and professional auditing standards (Global Internal Audit Standard 15.2) to establish and maintain a system to monitor the disposition of results communicated to management in a prior audit or review. The OIGC's monitoring process consists of bi-annual meetings or communications to evaluate the progress and status of corrective actions of all audit recommendations, including those issued by external parties such as the Auditor General.

The OIGC is also required by section 20.055(8)(c), F.S., to identify significant recommendations made to the Board that were described in previous annual reports on which corrective action has not been completed. We did not identify any such recommendations.

New *Global Internal Audit Standards* Implementation

In January 2025, the Institute of Internal Auditors implemented a transformative update to its *Global Internal Audit Standards*, marking the most significant overhaul in decades. These new standards are designed to modernize the internal audit profession and better align it with the evolving expectations of organizations and society at large.

At the heart of the update is a new structure built around five core domains. These domains—ranging from the foundational purpose of internal auditing to the practical execution of audit services—are underpinned by 15 guiding principles. Each principle is accompanied by clear requirements, practical implementation guidance, and real-world examples, making the standards not only more comprehensive but also more actionable.

Regarding strategic planning and stakeholder engagement, chief audit executives are now required to develop a documented strategy that aligns with their organization's objectives. They must also foster strong relationships with key stakeholders, ensuring that internal audit remains relevant and responsive to emerging risks and priorities.

Performance measurement has been strengthened as well. Internal audit functions must now implement robust methodologies to assess their own effectiveness, and external quality assessments must include certified professionals and evaluate both conformance and performance.

Significant efforts were made during the fiscal year to ensure that the OIGC complied with the new standards. Key accomplishments during the year included:

- **Comprehensive Gap Assessment:** We conducted a detailed review of existing audit practices against the new standards, identifying areas for enhancement in methodology, documentation, and reporting.
- **Policy and Framework Updates:** The OIGC and the AACC charters, internal audit manual, and quality assurance framework were revised to reflect the updated principles, including the integration of the new Code of Ethics and Core Principles.
- **Staff Training and Development:** All audit personnel participated in targeted training sessions to ensure a thorough understanding of the new standards and their practical application.
- **Strategic Plan Development and Performance Measurement Tools:** In March 2025, the AACC approved the OIGC Strategic Plan, which included performance metrics.
- **Stakeholder Communication:** We engaged with senior leadership and the AACC to communicate the implications of the new standards and ensure alignment with organizational expectations.
- **Internal Audit Awareness Month:** OIGC staff hosted an open house in May 2025 to celebrate Internal Audit Awareness Month and increase Board staff awareness of the internal audit function.

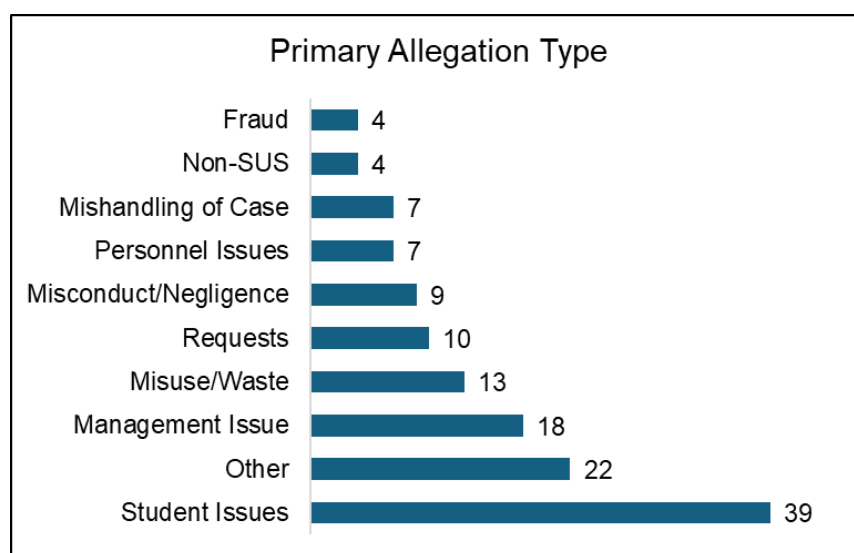
Investigative Activities

During the 2024-2025 fiscal year, the OIGC engaged in the following investigative-related activities:

- Complaints, Notifications, and Requests;
- Investigations and Other Investigative Activities; and
- Whistle-blower Activity.

Complaints, Notifications, and Requests

The OIGC typically receives complaints, notifications, and requests for information by telephone, letter, or e-mail. The OIGC opened 133 new cases related to complaints, notifications, and requests for information during the 2024-2025 fiscal year. The following graph provides an overview of the types of primary allegations associated with those new cases.



Of the 133 new cases opened during the year as described above, the OIGC closed 129 in the following ways:

- Referred 70 to the appropriate university or agency for handling and monitored the outcome, if necessary;
- Processed 21 within the OIGC; and
- Determined 38 required no referral as they were either previously or concurrently being addressed by other appropriate entities.

Additionally, the OIGC closed 10 historical cases related to complaints and notifications that carried over into the 2024-2025 fiscal year from a previous fiscal year.

Investigations and Other Investigative Activities

The OIGC conducts investigations and other investigative activities (which may include consultations, preliminary inquiries, and external investigative oversight), as needed. During the 2024-2025 fiscal year, the OIGC opened and subsequently closed one other investigative activity case, which was a consultation. Additionally, the OIGC closed two external investigative cases during the year that carried over from the 2023-2024 fiscal year. The external investigation oversight cases are summarized below.

External Investigation Oversight – Major Gift to FAMU

In May 2024, the Florida Agricultural and Mechanical University (FAMU) Board of Trustees approved an independent investigation into the events surrounding the announcement of a \$237 million gift to the university during Spring commencement. The university directed the FAMU Audit and Compliance Committee Chair, Trustee Michael White, to oversee the investigation. The university subsequently hired the law firm Buchanan Ingersoll & Rooney to conduct the investigation, which was led by lead attorney Michael McLaughlin. In accordance with Board of Governors Regulation 4.001, the OIGC undertook guidance and monitoring responsibilities of the investigation.

The investigative report was released on August 5, 2024, and determined that the gift to FAMU was fraudulent and that the valuation of the privately owned stock donated to FAMU was baseless. Additionally, there were four primary issues identified that led to the advancement and announcement of the gift. These were senior leadership involvement and influence, secrecy and non-disclosure, a truncated timeline due to the decision to announce the gift at commencement, and the university's failure to conduct adequate due diligence before the announcement of the gift.

The investigation reported that FAMU senior leadership failed to provide adequate information to their respective boards, and this lack of transparency prevented such boards from fulfilling their respective fiduciary responsibilities. Additionally, the university was found to lack proper procedures for a gift of this type, and the recommendation was made to conduct a comprehensive review of all gift acceptance procedures to ensure their sufficiency and effectiveness.

The FAMU Board of Trustees considered the investigative report at their meeting on August 8th, and the Board of Governors was briefed on the investigation at its September 18, 2024, AACC meeting.

External Investigation Oversight – University Investigation

In April 2024, an SUS institution received a Title IX complaint alleging an inappropriate conversation between a university faculty member and a university student. The faculty member denied the allegations, asserting the conversation was intended to provide academic support and suggesting the complaint was retaliatory in nature.

In accordance with Board of Governors Regulation 4.001, the OIGC was directed to coordinate an investigation into the allegations. The investigation was conducted by an external legal firm, Alexander DeGance Barnett (ADB) Legal. The investigator's final report, which compiled all relevant evidence, was submitted to a Title IX hearing panel for adjudication under the university's formal process. The hearing panel subsequently determined the university faculty member was not responsible for any violations of

University Regulation 1.022. No appeals were filed, and all Title IX-related matters were closed.

Whistle-blower Activity

The OIGC assesses every complaint it receives to determine whether provisions of Florida's Whistle-blower's Act might apply. The OIGC did not receive any complaints from Board Office employees that would fall under the Whistle-blower's Act.

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 per Board of Governors Regulations 4.001, *University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement*, and 4.002, *State University System Chief Audit Executives*. The OIGC referred 11 of the complaints opened during the fiscal year to seven university chief audit executives for whistle-blower determination. None of the complaints were determined to meet the criteria in section 112.3189(3), F.S., to be handled under the Whistle-blower's Act.

Lastly, during the fiscal year, the OIGC was made aware of three whistle-blower investigations across the System. Two were completed by the notifying universities and one is still ongoing.

Compliance Activities

During the 2024-2025 fiscal year, the OIGC completed the following compliance-related activities:

- Two Compliance Reviews; and
- Two Compliance Training Events; and
- External Quality Assessment.

Compliance Reviews

Foreign Gifts Inspection, Issued December 11, 2024

In accordance with section 1010.25, F.S., we conducted a random inspection of at least five percent of the foreign gifts disclosed by institutions of higher education (IHEs), as defined by section 1010.25(1)(g), F.S., which includes the 12 public universities and other organizations affiliated with the System. The purpose of the inspection was to evaluate the System IHEs' compliance with the statutory reporting requirements related to foreign gifts and agreements.

We determined all the foreign gift disclosures were made in a timely manner in accordance with the prescribed method, except for one university that submitted its disclosures six days late, and another university whose disclosure was submitted one day late. Additionally, three universities corrected the country of foreign source initially reported. In one of those instances, the university had suspected the country of the foreign source was the People's Republic of China. Upon further investigation, however, the university determined the correct country of foreign source was the Cayman Islands. We noted many instances of incorrect dates used for the contract start dates and gift or contract received dates. Our office continues to work with SUS IHEs to clarify which dates to use in future reporting. Overall, we found the reporting of foreign gifts was compliant with the statutory reporting requirements.

Campus Emergency Management, BOG Regulation 3.001, Issued April 15, 2025

We conducted a review of the Board Office's implementation of and compliance with Board of Governors Regulation 3.001 and section 252.365, F.S., related to campus emergency management. Each of these governing sources contains requirements related to state universities as well as the Board Office for Emergency Management and Disaster Preparedness.

We concluded that Board Office staff are compliant with the requirements to provide written notification of the emergency coordination officer (ECO) and alternate. These designees are experienced, knowledgeable, and dedicated to fulfilling the duties and responsibilities of the ECO role. They demonstrated a cooperative working relationship with universities and the Florida Division of Emergency Management's State Emergency Response Team (SERT) in their coordination of monitoring and communications of activities responsive to a given emergency. Additionally, we determined the Board Office's emergency response protocols are well coordinated with the state's Comprehensive Emergency Management Plan and the FDOE's Continuity of Operations Plan.

Board Office - Compliance Training

Contract Training

For this training event, held in May 2025, the OIGC collaborated with the Board Office's director of purchasing and shared initiatives to deliver a targeted professional development session focused on strengthening the knowledge and competencies of staff involved in contracting and procurement functions. This initiative was part of a broader effort to ensure that all relevant personnel are well-versed in the principles, procedures, and regulatory frameworks that govern procurement within the State of Florida.

The training was designed to address both foundational and advanced aspects of the procurement lifecycle, including solicitation development, contract management, and compliance requirements. Attendees represented a diverse cross-section of the Board Office, including certified contract managers, legal personnel, information technology professionals, administrative, and public affairs staff. This multidisciplinary participation ensured a comprehensive understanding of procurement practices across departments and promoted greater collaboration and consistency in the application of procurement policies and procedures.

By fostering this cross-functional engagement, the training not only enhanced individual competencies but also contributed to the overall operational efficiency and accountability of the Board Office's procurement processes.

Ethics Training

In May 2025, the Board Office coordinated with its general counsel to organize a comprehensive ethics training session for all Board Office staff. This initiative was part of the Board Office's ongoing commitment to uphold the highest standards of ethical conduct in public service. Two separate training sessions were conducted to ensure full staff participation and accommodate varying schedules.

The sessions were led by the deputy executive director and general counsel of the Florida Commission on Ethics, who provided an in-depth overview of Florida's ethics laws and the specific responsibilities and requirements applicable to state employees. The training covered key topics such as conflicts of interest, financial disclosure obligations, and the ethical use of public resources. By offering this training, the Board reinforced its dedication to fostering a culture of integrity, transparency, and accountability throughout the organization.

External Compliance Quality Assessment

Internal and external assessments of a compliance program's design and effectiveness are a critical management tool for program improvement. The Board of Governors Compliance Program established that the director of compliance, in coordination with the Chancellor and the AACC Chair, will oversee the compliance program evaluation process. Assessment will include an external review at least once every five years, with review results and recommendations for improvement reported to the Board and the Chancellor.

For its first external assessment, the Board Office asked Nelson Perez, the executive director of the University of Miami's University Compliance Services office, to lead the assessment team. Mr. Perez was formerly on staff at FIU's compliance office and continues to be a member of the SUS Compliance & Ethics Consortium and is a Certified Compliance & Ethics Professional. Mr. Perez recruited a colleague, James Allsman, a

long-time and experienced compliance professional, to assist in the assessment. Mr. Allsman is currently in a compliance role at Thomas Jefferson University in Pennsylvania.

The completed assessment report and the evaluators' completed survey tool were shared with the AACC at its meeting on January 30, 2025, at the University of North Florida. The reviewers concluded that the Board's compliance program generally conforms with applicable authoritative sources such as the Federal Sentencing Guidelines and effectively carries out its mission as outlined in the Compliance Program approved by the Board. Overall, the evaluators found that our program is structurally effective, and, in their opinion, the vast majority of the elements and subsections of elements reviewed met or exceeded the expectations for an effective program.

The report included recommendations to build on the existing foundation of our compliance program. The first was directed at executive management and the AACC. It recommended the use of data analytics that include measurement tools to gauge the effectiveness of our compliance program, which should be reported to the Board at least annually.

The second area of consideration is directed internally to the OIGC. Specifically, the report recommended ensuring that the annual Code of Conduct and/or Statement of Ethical Conduct training is provided each year and that the training's effectiveness is evaluated and documented. Additionally, the report recommended following up on the prior revisions made for the Board Office governing documents, which included the alignment of the Compliance Program Plan with the AACC and OIGC Charters to ensure that we met the requirements set forth by the Board.

The OIGC compiled a Corrective Action Plan, which was shared with the AACC at its meeting on March 26, 2025, and an update was provided on June 18, 2025.

Other OIGC Activities

Board Office Leadership Meetings

- The inspector general serves as a member of the Board Office senior leadership team. The team meets multiple times a week and provides a structured environment for discussing high-level priorities, evaluating risks and opportunities, and making informed decisions that guide the direction of the Board Office. Key benefits include enhanced communication and collaboration, timely resolution of challenges, improved accountability, and the ability to respond proactively to internal and external developments. The Chancellor, through leadership team meetings,

fosters alignment and strategic focus. These meetings play a vital role in driving organizational effectiveness and long-term success.

- The inspector general serves on the Computer Security Incident Response Team (CSIRT). This team is required by Florida Statute and serves to identify, manage, and mitigate cybersecurity incidents. The primary role of a CSIRT is to act swiftly and effectively when security breaches, malware infections, data leaks, or other cyber threats occur. This includes reporting any events to the Florida Department of Law Enforcement - Florida Cyber Crimes Office.

Support for the Audit and Compliance Committee

The inspector general is responsible for keeping the AACC informed of the OIGC's activities. The inspector general provides information or updates on any other topics as requested by AACC members.

The AACC met on the following dates during the fiscal year:

- September 18, 2024 – University of South Florida
- January 30, 2025 – University of North Florida
- March 26, 2025 – Florida A&M University
- May 15, 2025 – Virtual
- June 18, 2025 – Florida Athletic University

Presentations made to the AACC during the year included the following topics:

- System Audits Summary for Fiscal Year 2023-2024. The summary described the results of all audits conducted on the 12 System institutions.
- University Performance-Based Funding (PBF) and Preeminence Audit Results. This presentation was provided to the AACC in March and provided a summary of the results of each System institution's audit results and corrective actions related to the internal controls surrounding the integrity of the data used for PBF or preeminence metrics.
- Education on the new *Global Internal Audit Standards*.
- External Quality Assessments for the audit and compliance functions.
- Updates to the OIGC and AACC Charters.
- Various briefings on pertinent investigative and audit subjects within the System.

State University Audit Council

The inspector general serves as the Board's designated representative on the State University Audit Council (SUAC), a collaborative body comprised of the chief audit executives from each institution within the System. SUAC convenes regularly throughout the year to foster communication, coordination, and the sharing of knowledge among the System's internal audit leaders. These meetings provide a structured forum for discussing emerging risks, audit methodologies, regulatory updates, and innovative practices in internal auditing. By participating in SUAC, the inspector general helps ensure that the Board remains aligned with systemwide audit priorities and contributes to the continuous improvement and consistency of audit functions across all member institutions.

System Compliance and Ethics Consortium

The inspector general also represents the Board on the System's Compliance and Ethics Consortium (Consortium), which is composed of System universities' chief compliance officers and other compliance partners from the respective universities. The Board Office's compliance and audit specialist routinely participates in the Consortium, as does the investigations and audit manager. The Consortium held quarterly meetings during the reporting year to discuss topics relating to their compliance and ethics programs, such as federal and state laws, Board of Governors regulations, best practices, and issues they may be facing.

System Enterprise Risk Management (ERM) Consortium

The inspector general and select Board Office staff participate in the newly established ERM Consortium, which is composed of various university staff responsible for risk management, identification, and mitigation. The ERM Consortium holds quarterly meetings where they discuss potential or real risks, share resources, and identify challenges to protecting our campus communities and the System as a whole.

Whistle-blower Training Provided

To support the chief audit executives in fulfilling their responsibilities under Florida's Whistle-blower Act, the OIGC offers training on the components and requirements of the Act. In October 2024, the OIGC's investigations and audit manager provided this training to the chief audit executives during their in-person SUAC meeting. In December 2024, this training was provided to representatives from Florida State University (FSU). Among the attendees at FSU were individuals from the university's Office of Audit and Advisory Services, Office of General Counsel, and Office of Compliance and Ethics.

Florida Commission for Law Enforcement Accreditation

The Commission for Florida Law Enforcement Accreditation (CFA) is an independent, non-profit organization that provides a formal recognition process for law enforcement agencies, inspectors general, and other public safety entities in Florida that meet established professional standards. Accreditation through the CFA is a voluntary process that demonstrates an agency's commitment to excellence, accountability, and continuous improvement.

The CFA develops and maintains a comprehensive set of standards that reflect best practices in law enforcement and public safety. These standards cover a wide range of operational areas, including administration, operations, training, and personnel practices. Agencies seeking accreditation must undergo a rigorous self-assessment, followed by an on-site review conducted by trained assessors. The CFA Commission, composed of volunteer members from various sectors, reviews the findings and determines whether the agency meets the criteria for accreditation or reaccreditation.

Accreditation is typically granted for a three-year period, during which agencies must maintain compliance with all applicable standards. The process not only enhances agency performance and accountability but also fosters public trust by ensuring transparency and professionalism in law enforcement operations.

The inspector general for the Board of Governors was appointed in 2020 by Governor Ron DeSantis' Chief Inspector General, Melinda Miguel, to serve as a Commissioner on the Florida Commission for Law Enforcement Accreditation. The Accreditation Commission meets three times a year in conjunction with the Florida Police Accreditation Coalition (FLA-PAC) accreditation conferences. The Commission conducts general business and reviews agencies for accredited status. Agencies that have completed the self-assessment phase, an on-site assessment, and are recommended for review are considered for accredited or reaccredited status by the Commission.

The Board Office OIGC initially achieved accreditation status for its investigative function in February 2020, was reaccredited in February 2023, and will be reviewed in the Fall of 2025. Currently, all 12 SUS police departments are accredited by the Commission.

OIGC Staffing Resources, Professional Development and Affiliations, and Staff Biographies

Staffing Resources

Global Internal Audit Standard 8.2 requires the chief audit executive to discuss with the Board, at least annually, the sufficiency, both in numbers and capabilities, of internal audit resources to fulfill the internal audit mandate and achieve the internal audit plan. The OIGC is staffed with four full-time equivalent positions with various backgrounds and experiences that collectively provide sufficient resources to fulfill the OIGC work mandate and achieve the OIGC work plan. OIGC staff develop and maintain their professional knowledge, skills, and abilities through professional development opportunities, which develop and hone their expertise in a variety of disciplines. Employees are qualified in auditing, financial matters, investigations, fraud, compliance, and information technology. Collectively, OIGC staff have obtained 12 professional certifications and are members of the following professional organizations:

- 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; and
- Society for Corporate Compliance and Ethics.

Staff participated in a variety of training topics throughout the year to ensure that the OIGC continues to maintain staff with the necessary knowledge, skills, and abilities. Trainings attended included auditing cybersecurity, investigation accreditation management, best practices for small audit teams, and a compliance auditing and monitoring workshop.

Staff Biographies

Julie M. Leftheris, CPA, CIG, CFE, CIA, CISA

Inspector General and Director of Compliance

Julie has over 35 years of audit and investigative experience and has served as the inspector general and director of compliance for the Board of Governors since July 2018. Julie is a graduate of Florida State University with degrees in both Finance and Accounting. She has served as a board member of the Florida Association of Inspectors

General and is a current member of the Leon County School Board Audit Committee and a Commissioner for the Florida Commission for Law Enforcement Accreditation.

Rebekah Weeks, CIGI, CIA

Investigations and Audit Manager

Rebekah has been with the Board of Governors office since October 2015. Rebekah has a Bachelor of Science degree in Social Welfare from the State University System of New York at Albany and two master's degrees from Florida State University (Public Administration and Social Work). She holds the professional certification of Certified Inspector General Investigator (CIGI) through the Association of Inspectors General and serves as the Accreditation Manager for the OIGC's investigations section. She is also a Certified Internal Auditor (CIA) through the Institute of Internal Auditors.

Lori Clark, CIGA, CCEP, CGAP

Compliance and Audit Specialist

Lori joined the Board of Governors office in August 2006 as an educational policy analyst in the Board office's Academic and Student Affairs unit, transferring to the OIGC in August 2008. She earned her bachelor's and master's degrees in French Language and Literature from Florida State University and has over 30 years of experience in postsecondary education, including teaching, student services administration, program implementation, auditing, and compliance.

Katina Franklin

Investigations and Audit Specialist

Katina joined the Board of Governors office in November 2024. She has over 20 years of varied investigation and compliance experience with the State of Florida, including experience with the Office of Inspector General at other state agencies. Katina earned a Bachelor of Arts degree in English and a Bachelor of Science degree in Sociology from Florida Agricultural and Mechanical University.



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