

Office of Inspector General and Director of Compliance 2026-2027 Work Plan



Prepared by
State University System of Florida Board of Governors
Office of Inspector General and Director of Compliance
As of June 24, 2026

INTRODUCTION

The Office of Inspector General and Director of Compliance (OIGC) was established within the Board Office to provide a central point of coordination of and responsibility for activities that promote accountability, integrity, and efficiency. The duties, functions, and activities of the OIGC are prescribed in sections 20.055 and 20.155, Florida Statutes (F.S.).

The Fiscal Year 2026-2027 work plan is based on our 2026 risk assessment as well as prior audit and investigative coverage.

OIGC WORK PLAN - FISCAL YEAR 2026-2027

The Inspector General is required by law and professional auditing standards to develop annual and long-term audit plans based on the findings of periodic risk assessments. The plan must show the individual audits to be conducted during each year, to include cybersecurity audits pursuant to section 20.055(6)(i), F.S., and the related resources to be devoted to the respective audits. The plan is statutorily required to be submitted to the Audit and Compliance Committee, the Board of Governors, and the Chancellor for approval. A copy of the approved plan must also be submitted to the Auditor General.

This year's risk assessment included consideration of Board Office governance; risk management; controls processes; communications; staffing and resources; data systems and information; reporting; degree of change; performance measures; fraud, waste, and abuse; prior internal and external audit coverage; and general risks.

For the 2026-2027 Fiscal Year, the OIGC will have 4,170 hours available for audit, investigative, compliance, system support, operational, and other activities. The table on the following page lists the areas identified as priorities for Fiscal Year 2026-2027. We anticipate carrying forward the cybersecurity application access controls audit into Fiscal Year 2026-2027 and have selected three new audits to complete during the year. The first relates to the Board Office's business continuity and disaster recovery plan. The audit will evaluate the Board Office's preparedness to effectively respond to disruptions, maintain critical operations, and recover within acceptable timeframes while meeting business and regulatory expectations. The second is an ethics audit intended to evaluate the Board Office's ethical culture. The third is an audit of Board Office travel to examine the adequacy of controls over the planning, approval, and reimbursement of travel expenses. Each of these audits will incorporate a review of the Board Office's compliance with applicable statutory or other regulatory requirements.

For our compliance activities, we have included the statutorily required annual inspection of disclosed foreign gifts for the State University System of Florida (SUS). Additionally, we will conduct an internal quality assessment review of the Board of Governors Compliance Program and coordinate compliance training for the Board Office.

The plan reserves 190 hours for any special projects requested by management, or the Board, as other priorities are identified during the year.

Annual Work Plan for Fiscal Year 2026-2027	
Project Title	Budgeted
AUDIT ACTIVITIES - ASSURANCE AND CONSULTING	
Carryforward Audit Project: Cybersecurity - Application Access Controls	175
Audit Project: Business Continuity and Disaster Recovery	450
Audit Project: Ethics	200
Audit Project: Board Office Travel	200
OIGC Internal Quality Assessment	80
Audit Follow-Up	60
INVESTIGATIVE ACTIVITIES	
Complaint Intake and Triage	600
Investigations and Other Investigative Activities	600
Accreditation Maintenance/Support	80
COMPLIANCE ACTIVITIES	
Board Office Compliance Training	100
Compliance Review: Foreign Gifts Inspection	425
Compliance Internal Quality Assessment	30
STATE UNIVERSITY SYSTEM OVERSIGHT/SUPPORT	
System Audit- and Compliance-related Summary Reports	300
University Data Integrity Audit Coordination & Reporting	80
SUS CAE/CCO Assistance or Training	85
Board of Governors and BOT Meeting Participation or Issue Monitoring	100
Committee and Board Meeting Preparations	100
Regulation Updates, Development, and Review	125
SUS Meetings/Councils	80
OIGC OPERATIONAL ACTIVITIES	
Annual Risk Assessment and Audit Plan Development	40
OIGC Annual Report/Newsletters	30
OIGC Strategic Plan & Performance Reporting	40
OTHER ACTIVITIES	
Special Projects Requests	190
Total	4,170

Additionally, the following table contains audit topics that we plan to schedule as part of the OIGC's long-term work plan, which is subject to change based on the results of periodic risk assessments and requests made by the Board of Governors or the Chancellor to evaluate specific activities or programs.

Long-Term Work Plan for Fiscal Years 2027-2028 and 2028-2029	
Project Title	Estimated Hours
Florida Planning, Accounting, and Ledger Management (PALM) System User Controls	350
Purchasing Cards	350
IT Governance	500



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