



Item: AF: I-3

AUDIT AND FINANCE COMMITTEE

Wednesday, October 24, 2007

**SUBJECT: REVIEW OF THE OFFICE OF INSPECTOR GENERAL FISCAL YEAR 2007-2008
WORK PLAN.**

PROPOSED COMMITTEE ACTION

Information Only.

BACKGROUND INFORMATION

The Office of Inspector General develops its annual work plan based on a risk assessment of basic programs, functions, and activities of the University. Input is sought from senior management, the audit committee, and the audit staff in completing the risk assessment. A proposed work plan is prepared by applying auditor judgment to areas rated as having the highest risks, with an emphasis on avoiding duplication of audit services. The final plan is approved by the president and the chair of the BOT Audit and Finance Committee, with notification to members of the Committee.

IMPLEMENTATION PLAN/DATE

July 1, 2007.

FISCAL IMPLICATIONS

Not Applicable.

Supporting Documentation: 2007-2008 OIG Work Plan.

Presented by: Mr. Morley Barnett, Inspector General

Phone: 561-297-3682

FAU

OFFICE OF INSPECTOR GENERAL
Florida Atlantic University

MEMORANDUM

TO: Frank T. Brogan
President

FROM: Morley Barnett 
Inspector General

DATE: June 13, 2007

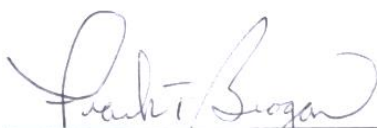
SUBJECT: 2007/08 Work Plan

Attached for your review and approval is our One-Year Work Plan for Florida Atlantic University covering fiscal year 2007/08.

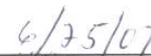
Our plan reflects a commitment by the Office of Inspector General to provide the University with services in the areas of traditional audits, management advice, accountability activities, and the performance of non-criminal investigations. The plan was prepared with input from senior management, members of the BOT Audit and Finance Committee, and our audit staff.

We believe the plan offers flexibility to make logical changes, should they be required, and is designed to avoid duplication of services by others who are responsible for providing audit and accountability oversight for the University and its affiliated organizations.

If you have any questions or need additional information, please contact me.

Approved: 

Frank T. Brogan
President



Date



**Office of Inspector General
2007/08 Work Plan**

SPECIAL ON-GOING REVIEWS

The following areas are examined at least annually:

- ◆ Direct Support Organizations (DSO) transactions
- ◆ Purchasing Card Program
- ◆ Cash Counts (unannounced)

INTERNAL AUDITS

- ◆ Northern Campuses Cashier's Offices
- ◆ Outside Activities
- ◆ Construction
- ◆ Lifelong Learning Society
- ◆ Hazardous Waste Programs

MANAGEMENT ADVISORY SERVICES

- ◆ Student and Campus Security
- ◆ Annual Sick Leave
- ◆ Utility Bill Management
- ◆ Joint-Use Facilities in Broward
- ◆ FEMA Hurricane Disaster Recovery
- ◆ Certification of Bundled Gifts (support for state matching funds request)

OTHER OFFICE ACTIVITIES

- Periodic follow-up on Auditor General, internal audit and external audit report recommendations
- GetLean Hotline complaints and/or Whistle Blower investigations, as required
- Special projects and investigations, as requested
- Coordination of all University external audits
- Consultation with University administrators, as needed

PERFORMANCE-BASED BUDGETING MEASURES

Reviews of measurements linked to the University's strategic plan will be considered based on requests by senior management and/or the Board of Trustees.



OFFICE OF INSPECTOR GENERAL
 WORK PLAN
 TIME ANALYSIS For FISCAL YEAR 2007/08

	HOURS
Total Available Time (Inspector General + 3 Staff @ 2080 hrs. each and 40% of Program Assistant's time)	9,150
Less:	
Vacation	700
Sick Leave	400
Personal Holidays	40
Holidays	400
Staff Development/Training	300
	(1,840)
Total Available Productive Time	7,310
Internal Audits	3,050
Special On-Going Reviews	1,000
Management Advisory Services/Consulting	1,350
Investigations	400
Follow-Up on Recommendations	600
Service Delivery Support	200
Office Administration	500
	(7,100)
Unallocated - Available for Unscheduled Work and Special Projects	210
Special On-Going Reviews	
DSO transactions - FAU Foundation and FAU Research Corp.	250
Purchasing Card Reviews (including daily monitoring of transactions)	600
Cash Counts	150
	1,000
Internal Audits	
Northern Campuses Cashier's Offices	600
Outside Activities	800
Construction	550
Lifelong Learning Society	500
Hazardous Waste Programs	600
	3,050
Management Advisory Services/Consulting	
Student and Campus Security	250
Annual and Sick Leave	350
Utility Bills Management	150
Joint-Use Facilities in Broward	150
FEMA Hurricane Disaster Recovery	100
Certification of Bundled Gifts (FAU Foundation)	150
Consulting with University management - various operational/administrative issues	200
	1,350