



FLORIDA ATLANTIC UNIVERSITY  
OFFICE OF INSPECTOR GENERAL



# ANNUAL WORK PLAN FISCAL YEAR 2025

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## **INTRODUCTION**

Florida Atlantic University's Office of Inspector General (OIG) strengthens the University's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. In aggregate, OIG activities enhance the University's:

1. Successful achievement of its objectives and strategic goals.
2. Governance, risk management, and control processes.
3. Decision-making and oversight.
4. Reputation and credibility with its stakeholders.
5. Ability to serve the student public interest.

Both the Board of Governor's regulation<sup>1</sup> and the Professional Auditing Standards<sup>2</sup> require that the Inspector General prepare a risk-based work plan annually and submit it to the Board of Trustees (BOT) for approval. This Annual Work Plan for Fiscal Year (FY) 2025 reflects the potential projects and other activities the OIG plans to undertake during the fiscal year. It is subject to change and does not prohibit the OIG from setting new priorities or initiating different projects over the course of the year. Circumstances (such as the need for an investigation or requests received from BOT members and management personnel) may prompt OIG to undertake new, higher priority projects or reduce the priority of a planned project. Some projects on the Annual Plan may be deferred to subsequent years and others that begin as an audit may instead be completed as a management advisory service, department notification, or other non-audit report, or even terminated if OIG determines that further work will not bring substantial benefit to the University or is not cost effective.

## **METHODS USED IN DEVELOPING WORK PLAN**

In developing the plan, the Inspector General sought input from various FAU stakeholders, including members of the FAU BOT Audit and Compliance Committee, the President, University Administration, and OIG's staff. The systematic risk-based approach we utilized helped us determine what audits to perform by focusing on the imminent risks to the University's operations and to allocate OIG's resources effectively. The annual risk assessment was conducted to assess the likelihood and impact of fiscal/financial, non-compliance, and reputational risk, as well as risk resulting from fraud, waste, and abuse, that could prevent the successful achievement of the university's strategic goals and objectives. Apart from the audit topics derived from risk assessment and stakeholders, the annual plan includes two audits that are mandated by the Board of Governors.

## **RESOURCES TO ACCOMPLISH WORK PLAN**

The OIG currently consists of three staff members and the Inspector General. We have budgeted total staff hours of 8,320 for the fiscal year. Of those total hours, 6,510 hours were allocated for productive time for direct and indirect projects, which includes (but are not limited to) audits, investigations,

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<sup>1</sup> Board of Governors regulation 4.002(6)(d) – *State University System Chief Audit Executives*.

<sup>2</sup> The International Standards for the Professional Practice of Internal Auditing Published by the Institute of Internal Auditors.

management advisory reviews, follow-up, and special on-going project activities. The remaining hours will be used for leave/holidays, and staff development/training. The **table** below presents our audit plan for fiscal year 2025, which indicates the projects, departments/divisions, and anticipated objectives. During each audit engagement, preliminary surveys will be conducted to gain an understanding of the audit area and assess existing risks. Based on the preliminary surveys and auditor assessment of risks particular to the subject area, specific objectives will be developed. Accordingly, audits in the identified areas may include objectives other than those listed in this plan.

| Planned Projects For FY 2025   |           |
|--|-----------|
| Project Summary  |           |
| Project Types  | Total     |
| In Progress and Carryforward Audit Projects  | 1         |
| New Audit Projects   | 3         |
| Management Advisory Reviews  | 2         |
| Required Audit Projects**  | 2         |
| Follow-Up Audit Projects   | 5*        |
| Special On-going Projects  | 1         |
| <b>OVERALL TOTAL</b>   | <b>14</b> |
| * Projected for completed and new audits, as well as for those currently in-progress |           |
| ** These are Board of Governor’s required audit projects.                            |           |

| Project Descriptions   |                                   |   |
|--|-----------------------------------|---|
| In Progress and Carryforward Audit Projects  |                                   |   |
| Project  | Department/Division               | Description   |
| Student Activity Services Fees and Expenses<br><br><i>[In-progress - currently in Fieldwork phase]</i> | Student Affairs/Financial Affairs | The objective of this audit is to determine whether the Student Activity and Service Fees collected by the University were at the authorized rates, properly accounted for, adequately monitored, and used only for the purposes allowed by the applicable laws, regulations, and policies. |

| <b>New Audit Projects and Management Advisory Reviews</b>         |                 |  |
|---|-----------------|--|
| <b>New Audit Projects</b>   |                 |  |
| Sponsored Programs – Grant Compliance (Post-Award Administration) | Research        | Sponsored programs are research-related activities that are funded by an external source, such as a federal agency, a state agency, or a non-profit organization, in the form of grants or contracts. This audit will identify key risks associated with post-award administration, assess the controls established by the University to address those key risks and provide recommendations on areas where improvements are needed to help mitigate or prevent negative publicity and reputational risks. |
| Housing Maintenance Operation                                     | Student Affairs | The proposed objectives of the audit will be to ascertain the effectiveness of operational, administrative, and financial controls related to housing maintenance, and to ensure compliance with relevant laws, regulations, and University policies.  |
| Campus Recreation – Membership Administration                     | Student Affairs | This audit will assess the effectiveness of campus recreation membership activities, to include the registration and cancellation process, facility and equipment access controls, and membership fee collection process. The audit will also ascertain compliance with applicable laws, regulations, and policies.  |

| <b>Management Advisory Reviews</b>                                       |   |  |
|--|---|--|
| Business Continuity, Emergency Preparedness, and Disaster Recovery Plans | Emergency Management/<br>Administrative Affairs | Review objectives will be determined in collaboration with the Department of Emergency Management.   |
| Assistance and Guidance  | University-Wide                                 | As part our management advisory services, OIG may provide a report (on a selected topic) to assist FAU management with good internal control activities and best business practices. |

| <b>Required Audit Projects</b>                            |                           |   |
|---|---------------------------|---|
| Performance-Based Funding (PBF) Metrics<br>Data Integrity | University-Wide           | In accordance with the State University Systems Board of Governor's (BOG)'s mandate, the objective of this annual audit is to determine whether the processes, procedures, system-based controls, and other data verification measures in place ensure the completeness, accuracy, and timeliness of data submitted to the BOG for the University's Performance-Based funding calculations. |
| Foreign Influence   | Academic Affairs/Research | The objective of this audit will be to evaluate the effectiveness of the University's efforts to comply with foreign influence federal and State laws, as well as BOG regulations and University policies with a focus on foreign gifts and contracts, foreign travel, deemed exports, and research.  |

| <b>Follow-up Audit Projects</b> |                  |   |
|---------------------------------|------------------|---|
| Follow-up audits                | To Be Determined | Follow-up audits will be conducted as needed for audit reports issued before and/or during the fiscal year to determine whether corrective actions were taken to address agreed-upon recommendations and management action plans. Follow-up audits are conducted every six months (March and September) for up to two years. We may be conducting follow-up audits on the following prior audits/reviews: <ol style="list-style-type: none"> <li>1. Review of Purchase and Use of University Vehicles</li> <li>2. PBF</li> <li>3. University Purchasing Card (pCard) Program</li> <li>4. University Internal Debt Management</li> <li>5. University's Contract Procurement Process</li> </ol> |

|   |   |
|---|---|
| <b>Investigations and Special Review Projects</b>           |   |
| <b>Investigations</b>                                       |   |
| Complaint Intake and Investigations ( <i>as it arises</i> ) | OIG receives complaints reported through various sources. We evaluate each complaint received to determine jurisdiction, whether it merits investigation, and whether the complaint is Whistle Blower related. The OIG is responsible for investigating non-criminal allegations and Whistle Blower complaints pertaining to fraud, waste, and abuse of University Resources. Complaints determined to be outside of our jurisdiction are referred to appropriate management. |
| <b>Special On-Going Projects</b>                            |   |
| External Audit Coordination                                 | For audits conducted by the Auditor General and other entities, the OIG acts as the primary liaison and assists in coordinating and facilitating management response and follow-up on the audits or investigations.   |
| <b>Other OIG Functions and Office Management Activities</b> |   |
| <b>Other OIG Functions</b>                                  |   |
| Other OIG functions   | Other OIG functions include (but are not limited to) activities such as policy and procedure development/revisions, Annual Risk Assessment for work plan development, and Internal Quality Assurance and Peer Reviews.  |
| <b>Office Management Activities</b>                         |   |
| Office Management Activities                                | Office management activities include (but are not limited to) general administrative functions and staff meetings, continuing professional development, outreach to university staff and administrators, and approved employee leave and holidays.  |