Florida State University
Office of Inspector General Services
Charter

Mission and Purpose

The Office of Inspector General Services (OIGS) provides a systematic and disciplined approach to assist members of the University with the effective discharge of their responsibilities. This facilitation is intended to help:

- Reduce the risk to the University’s resources and its reputation and
- Enhance the University’s efficiency and effectiveness.

The OIGS, headed by the Chief Audit Officer (CAO), provides a central point for coordinating and carrying out activities that promote accountability, integrity, and efficiency.

Independence

The Board of Trustee’s (Board’s) Finance, Business & Audit (FB&A) Committee Chair (Chair) will work in concert with the University President regarding potential hiring and termination of the CAO, and will annually review the OIGS Charter, staffing, and organizational structure and make recommendations for approval by the University President. The CAO will report directly to the University President, with an indirect reporting relationship to the Chair, and unrestricted access to the Board. The CAO will meet quarterly with the President and annually with the Chair of the Board’s FB&A Committee. This dual reporting relationship promotes independence and objectivity in all of the work performed by the OIGS. The OIGS shall have no direct authority or responsibility over the activities it reviews.

Authority and Scope of Work

The OIGS shall have unrestricted access to all records, data, information, and personnel of the University and its direct support organizations deemed necessary to carry out its duties and responsibilities. The OIGS will carry out its duties and responsibilities in a manner that will help ensure that significant:

- Risks are appropriately identified and managed;
- Assets and resources are properly controlled;
- Financial and operational information is accurate and reliable;
- State and Federal laws, rules, and regulations are upheld; and
- Programs and operations are efficient and effective.

Duties and Responsibilities

- Provide audits and consulting services, in accordance with a risk-based work plan, recommended by the President and approved by the Board’s FB&A Committee;
- Investigate allegations of fraud, waste, abuse, and other wrongdoing;
- Investigate complaints received under the State’s Whistle-blower law;
- Assist the University police with criminal financial investigations;
- Monitor and report to the University President on the disposition of planned corrective actions that result from OIGS projects;
- Keep the President, management, and the Board’s FB&A Committee apprised of the significant results of the activities of the OIGS;
- Provide training to the University community on matters for which the OIGS has expertise;
- Ensure effective coordination and cooperation with external auditors with a view toward avoiding any duplication of effort;
- Maintain a proper balance among audits, investigations, consulting services, and other activities of the OIGS; and
- Serve as the University’s Ethics Officer for compliance with the Federal Sentencing Guidelines.

Professional Standards

The activities of the OIGS shall be conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. With the adoption of these standards, the OIGS prescribes to the Code of Ethics promulgated by the Institute of Internal Auditors. The OIGS is further committed and prescribes to the guiding principles of integrity, fairness, and objectivity.

Approved: [Signature]  Date: 11-19-12
President