



FLORIDA ATLANTIC UNIVERSITY
OFFICE OF INSPECTOR GENERAL

ANNUAL WORK PLAN FISCAL YEAR 2025

**Reuben Iyamu, MBA, CIA, CFE, CIGA, CIG
Inspector General**

Approved by FAU BOT on June 4, 2024.

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 regulation¹ and the Professional Auditing Standards² 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

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
OVERALL TOTAL	14
* 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

New Audit Projects and Management Advisory Reviews		
New Audit Projects		
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.

Management Advisory Reviews

Business Continuity,
Emergency Preparedness

Investigations and Special Review Projects	
Investigations	
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.

Special On-Going Projects