

OFFICE OF INSPECTOR GENERAL SERVICES



OPERATIONS MANUAL

OFFICE OF INSPECTOR GENERAL SERVICES



OPERATIONS MANUAL

Issued 12/12/2012

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INTRODUCTION



**General
Administrative**

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INTRODUCTION

GENERAL

Office of Inspector General Services

The FSU Board of Trustees approved the charter for the Office of Inspector General Services (IGS) in October 2012 (see Appendix A-1). The IGS is responsible for and provides a central point for coordinating activities that promote accountability, integrity, and efficiency within the University. The IGS accomplishes this primarily by providing audit, investigative, and consulting services to the University community.

Access to Records

Confidential/Sensitive Information

The IGS has access to virtually all University records and information, including that which is considered either confidential or sensitive. The staff of the IGS shall be prudent in the use and protection of records and information (confidential or otherwise) acquired in carrying out their duties. The IGS shall not disclose such information to persons that do not have a legitimate business need to know. Staff of the IGS shall not use information they have privy to in their University capacity for any personal gain, or in any manner that would be contrary to state laws or University policies or detrimental to the ethical objectives of Florida State University.

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Public Records Request

Section 119.0713(2), Florida Statutes, exempts audit work papers and the report from public inspection until the audit is completed and the audit report becomes final. Section 1012.91 (1) (b), Florida Statutes, exempts records of an investigation from public inspection until the investigation is complete. Once these records become public, the IGS shall be responsive to all public records requests.

The IGS shall maintain records documenting all public records requests and the disposition of those requests. At a minimum, this documentation will include: (1) the date of the request, (2) name of the individual/organization requesting the information (if available), (3) description of the information being requested, (4) date the request was fulfilled, and (5) name of IGS staff person responding to the request.

The Chief Audit Officer (CAO) shall be made aware of all public records requests. Requests for sensitive or high profile information shall be coordinated through the General Counsel's Office.

ADMINISTRATIVE

Work Plan

Risk Assessment

An annual work plan will be developed based upon a comprehensive risk assessment. The risk assessment shall consider:

- The results of interviews with key University personnel;
- The results of prior audits, investigations, and consulting projects of the

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IGS;

- The results of prior external audits;
- Known significant changes in University operations;
- Concerns of the University's Finance and Business Committee; and
- Other factors as may be deemed appropriate by the CAO.

The risk assessment shall be thoroughly documented.

Work Plan Development

The IGS should use the risk assessment, in conjunction with other information (such as requested audits or consulting projects and contract/agreement requirements), to develop the Office's annual work plan. The type of service (Audit or Consulting) to be performed for each area in the plan should be identified. The CAO is responsible for ensuring that the plan maintains an appropriate balance among audit, consulting, and investigative activities. After the plan is developed by the CAO, it shall first be presented for approval to the University President and then to the University Finance and Business Committee. Additionally, there must be a crosswalk (narrative, list, etc.) or clear indication that bridges the risk assessment to the work plan. This bridge should bring together all factors considered and help provide support and documentation for any areas on the work plan that were not consistent with the higher-ranked areas in the risk assessment. The work plan shall indicate the estimated allocation of staff hours to each project on the plan.

Changes

Within six months into each fiscal year, the CAO should determine if modifications are needed to the year's annual plan requirements. If significant

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modifications are deemed necessary, the CAO shall submit a revised plan and supporting documentation to the President and then to the University Finance and Business Committee for approval. This plan should be revised for the entire year, taking into account any modifications to the first two quarters that were necessary.

Special Requests

After the annual work plan has been approved, audit or consulting services requests are likely to be requested by members of the Board of Trustees, the University Finance and Business Committee, the President, or other University officials. All requests should be honored to the extent considered practical by the CAO.

Time Reporting

Procedures

All staff within the IGS is responsible for recording their time spent on all assignments and other activities in the IGS. Staff is required to enter their time into Audit Leverage (AL) by noon each Monday for the previous week and supervisors shall approve the time in AL by the close of business on Monday.

Continuing Professional Education

The IGS is committed to maintaining the highest level of professional proficiency amongst its staff. To achieve and maintain the highest quality of professional performance, the CAO shall ensure the staff receives adequate training and development in their related areas of responsibility and expertise. Prior to the beginning of each fiscal year, each staff person, along with his/her supervisor, will

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complete an Individual Development Plan (See Appendix A-2).

The IGS shall maintain records of continuing education for each staff member. Each staff person is responsible for entering his/her CPE hours on the IGS CPE Tracking database, which resides on the IGS shared drive, and maintaining any certificates (or other documentation) received for the CPE.

40 Hours and Ethics Requirement

The minimum continuing professional education requirements for the professional staff of the IGS is consistent with the requirements of the CPA and CIA certifications. Each fiscal year, all professional staff must complete at least 40 hours of continuing education and training that contributes to their professional proficiency. A Florida CPA will comply with the state ethics course requirement as prescribed by the Florida State Board of Accountancy.

Professional Certifications

An integral part of professional development is obtaining professional certification. As an incentive for staff to pursue the Certified Internal Auditor (CIA), Certified Public Accountant (CPA), or Certified Information Systems Auditor (CISA) certifications, the time to take the examinations will be considered time worked, with no leave having to be taken. In addition, a two percent salary increase will be provided upon award of the certification. The salary increase is contingent upon the availability of salary rate. If salary rate is not available at the time the certification is received, the salary increase will be implemented when the rate becomes available.

Quality Assurance/Oversight Programs

The IGS is committed to the performance of high quality, professional work in fulfilling its responsibilities. The Institute of Internal Auditors (IIA) *International*

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Standards for the Professional Practice of Internal Auditing (Standards) require a quality assurance program be established to evaluate the operations of the internal auditing department.

Internal - Office of Inspector General Services

The CAO shall ensure that all staff members are qualified for all projects assigned and are properly supervised throughout the conduct of all audits, investigations, and consulting engagements. The CAO shall ensure the related work papers and reports are properly reviewed prior to the release of the reports. In addition, the IGS will periodically perform self-assessments of its operations.

External

In accordance with the IIA Standards, at least once every five years, the IGS will have a quality assurance review performed by a qualified, independent reviewer or review team from outside the University.

University Finance and Business Committee

A Finance, Business, & Audit Committee of the Board of Trustees has been established to assist the President and the Board in their oversight responsibilities relating to the systems of internal control and the audit processes. The Finance, Business and Audit Committee is also intended to provide an open avenue of communication among the IGS, executive and line management, the external auditors, and the Board of Trustees.

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Office Administration

Hiring

The Florida State University is an Equal Opportunity/Affirmative Action Employer. The IGS shall adhere to University policies for the hiring of all staff, including OPS.

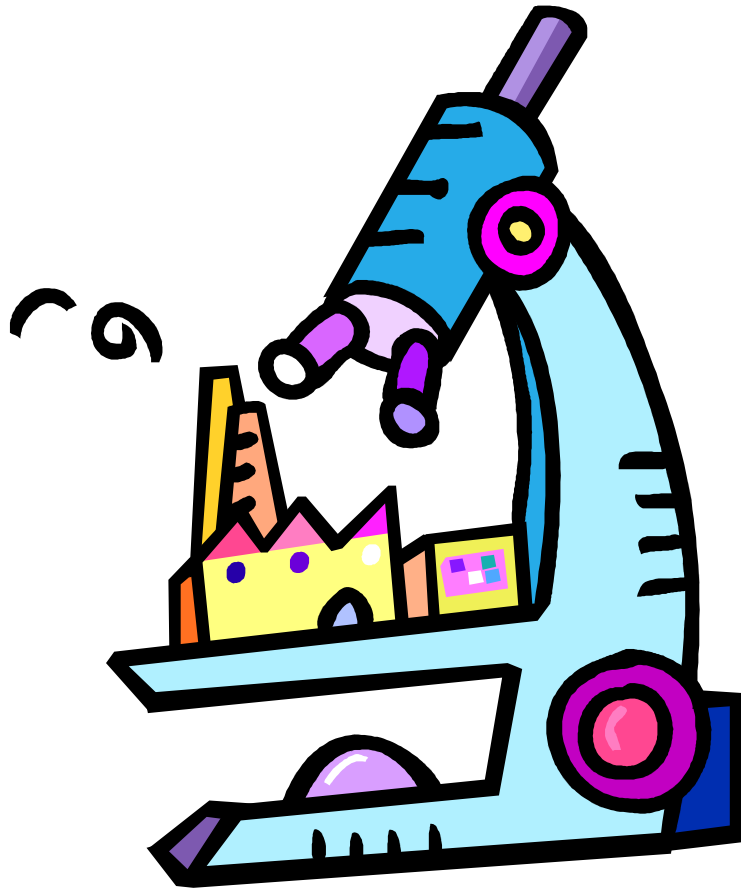
Background Checks

As part of the hiring process, the IGS shall ensure that the employment history and the academic degrees of prospective employees are verified. In addition to verifying past employment history and academic degrees, a FDLE level 2 criminal background check shall be performed for each new employee. Documentation of the verification process and appropriate criminal background check shall be retained in the IGS or other official personnel files. These files shall be confidential.

Performance Evaluations

Each staff member shall receive a written annual performance appraisal, in accordance with University policy.

AUDITS



AUDITS

**General
Audit Procedures**

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AUDIT (ASSURANCE) ENGAGEMENTS

GENERAL

Professional Standards

All audits are to be conducted in conformance with the current Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing* (IIA Standards), unless The Government Auditing Standards or other standards are more appropriate in the circumstances. The Director of Audits/Investigations (Director) and Director of Investigations/Audits (Director) are responsible for ensuring identification and compliance with the appropriate standards for related office activities. All professional staff should be knowledgeable of the standards and familiar with their application. If, at any time, applicable standards are not followed, the report prepared pursuant to the activity will disclose the standard not followed and the reason(s).

Maintaining a high ethical standard is of paramount importance to the IGS. As such, the IGS audit staff shall adhere to the Code of Ethics adopted by The Institute of Internal Auditors (IIA) and the Code of Ethics for Public Officers and Employees per Chapter 112, Part III, Florida Statutes. The IIA's Code of Ethics shall be discussed among the IGS staff at least annually at an IGS staff meeting.

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Auditor Independence and Objectivity

Every member of the IGS staff assigned to work on an audit shall be independent both in fact and appearance. For each audit, there shall be documentation in the working papers attesting to this independence by completing a Statement of Independence and Objectivity Form (see Appendix B-1). If impairments, either personal or external, arise at any time during the audit, the auditor or reviewer shall immediately notify the applicable Director or the Chief Audit Officer (CAO) for appropriate resolution.

Audit staff should refrain from assessing specific operations for which they were previously responsible. Objectivity is presumed to be impaired if an auditor provides assurance services for an activity for which the auditor had responsibility within the previous year.

In all dealings with University personnel, audit staff should assure that they have no actual, apparent, or potential conflicts of interest. Examples of situations which could result in an apparent or potential conflict of interest include: having applied for employment with the department, having a personal relationship with department employees, accepting a fee or gift from a department employee, or having business dealings with departmental employees. These examples are not all encompassing and the existence of these situations may not necessarily result in a conflict or apparent conflict of interest. Professional judgment should be used and if the auditor feels that an actual, apparent, or potential conflict of interest exists, the Director or CAO should be notified immediately for appropriate resolution.

The IGS audit staff should strive to maintain a good working relationship with all departments within the University. A spirit of cooperation and trust with University

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departments is necessary if the IGS is to be effective. If a conflict or disagreement with department staff arises during the audit, the auditor should first attempt to resolve the problem through a reasoned, diplomatic approach, giving recognition to the concerns of management that led to the conflict. If the auditor cannot resolve the conflict or disagreement, the auditor should diplomatically excuse herself/himself, and discuss the situation with the Director.

Due Professional Care

During the audit engagement, the auditor should exercise due professional care by considering the following:

- Extent of work needed to achieve the engagement's objectives;
- Relative complexity, materiality, or significance of the matter to which assurance procedures are applied;
- Adequacy and effectiveness of risk management, control, and governance processes; and
- Probability of significant errors, irregularities, fraud or noncompliance.

The auditor should apply the care and skill expected of a reasonably prudent and competent internal auditor. The auditor should be aware of the resources available and research them as necessary to ensure that the selected methodology, tests and procedures used for the audit are appropriate. Technical resources are available through the IGS Resource Library and various Internet sites. Other IGS personnel that possess expertise in certain areas should be consulted as necessary.

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Project Tracking

The Director shall ensure that a project number and all relevant project information is entered into Audit Leverage (AL). Throughout the audit engagement, the auditor shall update the audit status within AL. Upon audit completion and the completion of the related time entry, the Director shall notify the CAO to close out the audit in AL, at which point no further time can be charged to the audit. An Audit Leverage User Guide is maintained on the network shared drive.

AUDIT PROCEDURES

Budgeted Time

The Director shall enter the budgeted time for the audit into AL. The budgeted time will identify hours assigned to completing the audit program and those hours assigned to work paper and report review.

Engagement Letter/Entrance Conference

After obtaining and reviewing any necessary background information relating to the area to be audited, the auditor should prepare an engagement letter. The engagement letter should indicate the tentative audit scope and objectives, the auditor(s) assigned, and request any necessary information/records to conduct the audit. It should also indicate that an entrance conference is to be scheduled in the near future. The engagement letter should generally be addressed to the manager directly responsible for the audit area, with a copy submitted to any applicable executive management. The engagement letter should be signed by the Director

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after being approved by the CAO.

After delivery of the engagement letter, the auditor is responsible for scheduling an entrance conference with appropriate management. For University operations where several operational units are responsible for the audit area, all responsible managers should be invited to the entrance conference. The attendees shall include the respective auditor(s) and Director and may include the CAO. All entrance conferences should include inquiries of management regarding any specific audit coverage they may desire, and whether there are any known irregularities within the area(s) to be audited. Personnel attending and matters discussed should be documented in the audit working papers.

Preliminary Review

The purpose of the preliminary review is to gain an understanding of the area to be audited sufficient for an informative decision as to the final audit scope and objectives, and the development of the audit program. Depending upon the type of audit, the preliminary review phase may be short or fairly extended.

Typically, the preliminary review will include the following:

- Reviewing applicable prior audit reports (internal and external) and working papers, and noting significant findings;
- Reviewing applicable laws, rules and regulations;
- Reviewing the organization's policies and procedures;
- Interviewing key personnel;
- Identifying organizational objectives, and the risk(s)

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associated with those organizational objectives;

- Reviewing ACUA's Risk Dictionary;
- Making a preliminary evaluation of the adequacy and effectiveness of controls encompassing the organization's governance, operations, and information systems; and
- Documenting consideration of areas of fraud exposure relating to the audit objectives.

A Planning Memorandum shall be written to document the preliminary review and a plan for the audit.

Internal Controls

In general, internal controls should be reviewed as part of every audit; however, there may be times, due to the scope or objectives of the audit, when internal controls are not reviewed. When internal controls are not reviewed, the working papers shall document the reason(s) for not doing so.

The auditor should identify and evaluate key internal controls that are designed to provide assurances that organizational objectives within the scope of the audit are achieved. The auditor should interview personnel and prepare narratives and/or flowcharts to document operating procedures and internal accounting controls noted. The organization's control processes are expected to ensure that the following conditions exist:

- Financial and operational information is reliable and possesses integrity;
- Operations are performed efficiently and achieve desired results;

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- Assets are safeguarded from employee fraud, waste or abuse; and
- Actions and decisions of the organization are in compliance with laws, regulations, and contracts.

For each key control identified, the auditor should evaluate the effectiveness of the control technique, as described, and document how the auditor intends to determine if the control has been effectively implemented (i.e., describe and reference compliance testing). This information should guide the auditor in determining the nature and extent of detailed audit testing. An overall summary of internal controls should be prepared after audit testing has been completed. Any material control weaknesses noted should be immediately reported to the Director. If necessary, appropriate levels of management should be notified so that prompt action can be taken to correct or mitigate the consequences of discovered control discrepancies or weaknesses.

Analytical Procedures

Analytical procedures should generally be incorporated into every audit. Computer-assisted audit tools such as ACL or PeopleSoft Queries should be used whenever practicable. For audits where analytical procedures are not performed, the audit working papers shall document the reasons for not performing such.

Audit (Work) Program

After all preliminary work has been conducted; the auditor should develop an Audit Program that achieves the engagement objectives. The Audit Program should establish the procedures for identifying, analyzing, evaluating and recording

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information during the engagement. An audit program template resides in AL and should be the beginning point for developing the audit program.

Once the Audit Program has been completed, it shall be reviewed and approved by the Director. After any revisions are made, the Audit Program shall be reviewed and approved, within AL, by the CAO. During the audit, circumstances may arise which require modifications to the Audit Program. The Director and the CAO must approve any subsequent changes to the Audit Program.

Working papers

Under Section 119.0713(2), Florida Statutes, the IGS audit working papers and notes related to such audit report are confidential and exempt from public inspection until the audit is completed and the audit report becomes final (opined by Michael Cramer, Deputy General Counsel, communicated in e-mail of March 29, 2004). (See Appendix B-2)

Working papers shall be maintained in AL through embedding or linking to the shared network drive. An Audit Leverage User Guide is maintained on the network shared drive.

All working papers shall be properly hyperlinked/cross-referenced, concise, neat, and complete. The working papers should contain clear explanations of the audit process and provide adequate documentation of the audit procedures performed and the results and conclusions drawn from the audit process. The quantity, type, and content of the audit working papers will vary with the circumstances of the audit. Overall, the contents of the working papers should be sufficient enough to demonstrate compliance with the appropriate Standards. Examples of the types of working papers are: narratives, flow charts, spreadsheets,

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supporting schedules, correspondence, checklists, surveys and copies of documents applicable to the audit.

Maintaining hard copy working papers will be rare; however, whenever they are maintained (except in the case of bulk materials, which should be clearly labeled, dated and referenced on the first page), they must include the following:

- A proper heading which includes: FSU and the name of the audit, the topic or title of the work paper section (such as “Test of Receipts”), and the audit period (if applicable). The heading should be located in the upper left corner of the work paper;
- The initials of the auditor preparing the work paper and the date the work paper was substantially complete, generally placed in the upper right corner of the work paper;
- A page number or indexing identifier, shall be placed on the working paper. The numbering system should be simple and logical, such as a straight numbering system (1 through infinity), or the use of roman numerals or capital letters for the main sections and then straight numbering (A-1, A-2, or IV-1, IV-2);
- The source of the information/data on the work paper; and
- An acceptable legend for all tick marks (if applicable).

A notation should be made in the Comments box under the “Main” tab of the Project Set Up screen in AL indicating working papers are maintained outside of AL.

All working papers shall be properly hyperlinked/cross-referenced, so that a reviewer can easily navigate from the working paper to any supporting documentation. Each observation in the draft report should be hyperlinked to the

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applicable supporting documentation, such as narratives, correspondence, policies and procedures, laws, audit tests, analyses, etc. Where applicable, audit tests and analyses should be further hyperlinked to any additional supporting documentation, such as copies of vouchers, forms, etc. All linked, as opposed to embedded, attachments within the steps of the audit program in AL shall be hyperlinked to the applicable working paper(s).

During the audit, whenever records or documents are requested for inspection, but not provided, a Missing Document Memorandum shall be prepared by the auditor and submitted to appropriate management for signature. The Missing Document Memorandum is intended to document management's certification that the records in question are unavailable for inspection and the reason(s) for such.

Security of Confidential Information

Audits may include the collection and examination of confidential information. For example, student records, information regarding the security program for data and information technology resources, and certain personnel records are confidential pursuant to Sections 1002.22(3)(d), 282.318(2)(a)(5), and 112.3188, F.S. Other statutes apply to certain medical records and law enforcement records. Confidential information gathered during an audit must be appropriately safeguarded from any unauthorized persons. Only confidential information that is vital to properly document an audit observation should be included in the working papers. Any confidential information gathered during an audit that is not included in the working papers, should be destroyed (by shredding if possible), or deleted if stored electronically.

To help ensure against the disclosure of confidential information to unauthorized persons, each work paper (either hard-copy or electronic) containing confidential information shall be clearly labeled. If hard-copy working papers contain

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confidential information, a notation shall be made prominently on the cover of the working paper volume, and a directory of confidential working papers placed following the working paper index or as the first document in the volume. For electronic working papers in AL, in the Comments box under the “Main” tab of the Project Set Up screen a note shall be made that the working papers contain confidential/sensitive information that is not a public record. Furthermore, the Audit Program template shall contain a step in the Audit Finalization Section requiring identification and securing of all confidential working papers.

The working papers that are not public record shall not be viewed or provided to anyone not authorized to have legitimate access to such information.

Audit Fieldwork

The fieldwork phase of the audit generally involves gathering evidence (physical, documentary, or testimonial), and performing any necessary tests in order to achieve the audit objectives. Testing is performed to ensure the adequate functioning of controls identified in the preliminary review process, compliance with laws and rules, and the adequate safeguarding of assets. Testing involves the measurement of selected transactions or processes against standards or other criteria, and is generally done on a sample basis, unless ACL, PeopleSoft Query or Excel is used in which case the entire population may be examined. The working papers for each audit test should include a write-up containing the following information:

- Test objective;
- Criteria (measures) to be used;
- Definition of population to be tested;

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- Sample selection method;
- Sources;
- Audit trail (a walk-through of how the test was performed); and
- Summary of test results.

Audit Observations

Observations (findings) result from a systematic, rational analysis of all information developed during the course of the audit fieldwork. They represent conclusions about an organization, program, activity, condition, issue, or other matter that was analyzed or evaluated. An observation need not be critical or be concerned only with deficiencies, weaknesses, or noncompliance. In fact, the auditor shall make a point of documenting strengths and notable accomplishments of the operation/area being reviewed, as it relates to the audit objectives. An observation will be the basis for the auditor's opinion and recommendations for corrective action.

Generally, an observation will contain the following elements:

Criteria: The criteria explain the standards against which the subject is being measured; it answers the question of “what should be?” Criteria can be statutes, rules, regulations, written procedures and policies, generally accepted accounting principles, standard internal control practices, and “good business practices.” The more concrete (or absolute) the criterion, the more convincing the observation will be.

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Condition: The condition is a statement of fact that describes the precise situation; it provides the answer to the audit objective or test. The condition must be accurate, well supported, and clearly worded, and should list the evidence, supporting argument, examples, or statistics. There must be a schedule, a document, corroborating interviews, or some other form of evidence in the working papers to support the condition.

Cause: The cause explains why a situation exists by describing the reasons for the variance between the criteria and the condition. The cause may be the most difficult element of an observation to document; if the cause is too elusive, the audit scope may need to be expanded.

Effect: The effect of an observation answers the question “So what?” It describes the result, significance, impact or implications of the condition. If there is no result, there is generally no observation because the effect is of no consequence. Every effort must be made to quantify the effect with dollar value, statistics, number of employees/students affected, time involved, or units of production.

Depending on the scope and objectives of the audit, all of the above elements do not necessarily need to be present in order to report an observation. An observation or set of observations is complete to the extent that the audit objectives are satisfied and the auditor can clearly relate those objectives to the observation’s elements.

The auditor should place his/her observations in the proper perspective. The auditor is required to report all instances or indications of illegal acts that could result in criminal prosecution and all material instances of noncompliance with laws and regulations. Other observations may be global in nature combining several

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issues or they may address individual issues, depending upon the objectives of the audit.

Presentation of Tentative Observations at the End-of-Fieldwork Conference

At the conclusion of the audit fieldwork, the Director (or a designated reviewer) shall review and approve the working papers to ensure that the audit objectives have been met and that sufficient, relevant, and competent evidence has been documented to support the tentative observations the auditor(s) has framed to be presented to auditee management. Upon summarizing each tentative observation, the auditor shall include, in the summary, each element of an observation as described in the Audit Observations section of the Manual above.

After the tentative observations have been reviewed and approved, the auditor and the Director will meet with appropriate auditee personnel to discuss the tentative observations and possible corrective actions. At this end-of-fieldwork conference, the IGS will explain to the auditee the process for drafting the audit report, internally reviewing and editing the draft report, sending the final draft report to the auditee for inclusion of comments and planned corrective actions, and publishing of the audit report. As a result of the end-of-fieldwork conference, changes may be made to the tentative observations, and the auditor may need to meet with the Director and, if necessary, the CAO to determine whether further fieldwork is necessary before the audit report can be drafted. Notes from the end-of-fieldwork conference shall be included in the working papers.

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Drafting the Report

Although the audit report is the formal communication between the auditor and University management, and is the most visible product of the internal audit function, our ultimate product is effecting positive change. Accordingly, presenting the most professional product is, therefore, the goal of audit staff and IGS management. The audit report should be clearly written, concise, and based on the results of the audit procedures performed. The report should be written in the most positive manner applicable to the situation. The auditor's objective is not to criticize, but to provide valuable observations, as well as to work with the auditee to arrive at corrective actions or solutions and suggestions for improving the operations of the area audited. Every effort should be made to identify notable accomplishments and operational strengths of management in the report.

Each report should generally contain the following sections:

- Transmittal Memorandum (Executive Summary);
- Scope and Objectives;
- Observations and Planned Actions (There may be times when it is preferable to only present recommendations without identified planned corrective actions);
- Conclusions;
- Background; and
- Methodology.

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Review Process

The review process shall include a thorough review of the working papers, initial draft report and subsequent revisions, and final report to ensure the audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. The detailed work paper review, usually performed by the Director, shall also evaluate the completeness, appropriateness, neatness, hyperlinking/cross-referencing, accuracy, and format of the working papers. The report review by the Director and CAO shall include a check for technical and clerical accuracy, content, appropriateness, completeness, tone, organization, and grammar.

The review process will be documented within AL through appropriate “sign offs” and review notes. The working paper and report reviews shall be completed, with the exception of working paper “housekeeping” issues, prior to the delivery of the audit report draft to the auditee. It is imperative that all such reviews be completed prior to issuance of the final report. In addition, all review notes shall be satisfied prior to the issuance of the final report.

For hard-copy working papers, the Director will document his/her review by initialing and dating all staff prepared working papers. Additionally, any questions or comments regarding the working papers will be documented and retained in the working papers. After the Director has completed the initial review, any working paper comments will be provided to the auditor. The auditor should address the open comments in the working papers and annotate the review notes to indicate resolution/disposition. The Director will also submit to the auditor any comments/suggested changes to the draft report via the electronic copy of the report. The auditor will initiate an Audit Report Requirements Checklist (see Appendix B-3), which will be completed prior to issuance of the final report.

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Once the Director is satisfied with the working papers and draft report, the CAO will review the draft report and working papers, as deemed necessary. As the CAO completes his/her review, the auditor and Director will be kept informed of any changes/issues.

Review procedures may vary depending on workload and time constraints; however, at a minimum, the working papers should be reviewed by a qualified staff member and the resulting report shall be reviewed by the CAO. The final draft report will be forwarded to the auditor for a last read through to ensure that the meaning of any observations has not changed during the review process. Afterwards, the final draft report is sent to the auditee (generally via e-mail) for review and comment, as well as insertion of planned actions and their implementation dates and responsible persons. The auditee is generally asked to respond to the final draft report within 10 days and is provided the desired release date for the report. The draft report may be revised based on the auditee's written response.

Exit Conference

Many times auditee's written response to the final draft report is sufficient for inclusion in the report, followed by publication and an Exit Conference is not needed; however, the option of an exit conference shall be made to the auditee, which may further clarify audit matters, obtain final agreement of the planned actions, and resolve any conflicts or disagreements. If an Exit Conference is to be held, it should generally be held after the review process is complete, and prior to issuance of the final audit report. The auditor should provide the draft report to the attendees prior to the conference so that they may review the report ahead of time. All appropriate management should be invited to the conference, along with the Director and CAO, as necessary. If management does not wish to have an exit conference,

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documentation shall be in the working papers indicating such.

If any additional changes are made to the draft report as a result of the Exit Conference, the resulting draft report will be sent to the person responsible for implementing any corrective actions (generally via e-mail), with a request for a response in a reasonable time period noting the desired release date of the report. Written responses from the auditee and notes from the exit conference shall be included in the working papers.

Management Letters

A management letter should be issued for observations that because of their insignificance, immateriality, or lack of relation to the scope of the audit, are not included in the report. When a management letter is issued, the audit report shall include a comment indicating that certain audit results were communicated in a separate letter to management.

Prior Audit Observations/Recommendations

For each audit assignment, the auditor shall review, assess, and report on management's implementation of prior audit observations/recommendations pertaining to the scope of the current audit. For any prior audit observations/recommendations not implemented, the auditor should review management's response included in the prior audit report, as well as any IGS review of implementation efforts performed pursuant to the follow-up program. The audit report shall indicate the status of prior audit recommendations/corrective action plans.

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Final Audit Report

The final audit report shall be addressed to the President and distributed to other interested University officials. The distribution of the audit report to other agencies or persons outside of the University will be done on an “as need to know” basis and with the approval of the CAO. In the unlikely event that a report is released containing a material error(s), the error will be corrected, the released report will be recalled, and the corrected report redistributed.

When observations are made, the report should generally include the planned corrective actions that have been agreed upon by the audit team and the auditee. The audit report should also include the expected date by which the agreed upon action plan will be implemented, and the responsible party. This expected date is critical, as it “drives” the audit follow-up program.

The audit report shall include a transmittal letter, which serves as the executive summary, a table of contents, and a statement indicating that the report is intended for internal use only. The CAO shall sign the transmittal letter and report with either an electronic or a hard copy signature.

Project Closeout and Storage of Working Papers

After issuance of the final report, the auditor will cut and paste the audit observations into the Findings area of AL and will ensure that the working papers are complete and organized. A hyperlinked copy of the final report shall be included in AL. All hard-copy working papers should be bound with the IGS working paper covers.

The Director will ensure that the Project Review Checklist is complete and that

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all required items are properly included with the working paper file. The Director will also provide feedback to the auditor concerning his/her performance in conducting the audit, which is documented as an Audit Finalization step in AL.

For each audit engagement, the CAO will submit a Post Project Survey (see Appendix B-4) to the appropriate manager(s) of the area that was audited. The results of the survey shall be shared with the CAO, the Director and the auditor and shall be included in the AL working papers.

The Director will notify the CAO to close out the project in AL after a final review of the working papers for completeness and all anticipated time has been charged to the audit.

After the audit has been completed the Administrative Assistant will burn a copy of the audit file to a CD and file it in the IGS file room along with any hard-copy working papers. A copy of each released report will be kept in a permanent file in the file room.

The IGS shall maintain all work product for a report. This includes all working papers in both electronic and electronic format according the *State of Florida General Records Schedule GS1-SL for State and Local Government agencies and the General Records Schedule GS5 for Universities and Community Colleges*. These can be found at http://dlis.dos.state.fl.us/RecordsMgmt/gen_records_schedules.cfm.

CONSULTING SERVICES



CONSULTING

**General Guidelines
Procedures**

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CONSULTING SERVICES

GENERAL GUIDELINES

Providing consulting services is an efficient, effective, and proactive way the IGS can share with management its collective knowledge, expertise, and insight into a whole host of issues that the University may confront. All audit staff is advised to be alert for, and actively seek opportunities to assist management by providing consulting services; however, because of implications affecting the completion of the approved annual work plan, all consulting projects must be approved by the Chief Audit Officer (CAO). The IGS will consider accepting proposed consulting engagements based on the engagement's potential to improve management of risks, add value, and improve the University's operations. The scope and objectives and/or the work program for a consulting project shall be submitted to an IGS Director and CAO for approval.

While performing consulting services, at a minimum the IIA standards of Independence and Objectivity and Proficiency and Due Professional Care shall be observed. IGS staff may provide consulting services relating to operations for which they had previous responsibilities. If staff has potential impairments to independence or objectivity relating to proposed consulting services, disclosure should be made to the CAO prior to accepting the engagement. Other applicable standards, as appropriate, shall also be observed. Overall, the nature of the documentation for consulting services, and the manner in which the results are communicated, will be governed by the nature of the services, the intended scope and objectives of the services, and the results themselves; however, all efforts of the IGS shall be properly documented.

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During the engagement, IGS staff should address controls consistent with the engagement's objectives and should be alert to the existence of any significant control weaknesses. If any risk management, control, or governance issues are identified during the engagement that are significant to the organization, they must be communicated to senior management.

Independence and Objectivity

Every member of the IGS staff assigned to work on a consulting project shall be independent both in fact and appearance. For each project, there shall be documentation in the working papers attesting to this independence by including in the work papers the staff person's yearly Statement of Independence and Objectivity Form (see Appendix B-1). If impairments, either personal or external, arise at any time during the project, the auditor shall immediately notify the Director or the CAO for appropriate resolution.

PROCEDURES

Consulting Service Assignment

The Director shall assign a project number to the consulting engagement and enter the number and all other relevant project information into Audit Leverage (AL). A program template resides in AL and should be the beginning point for developing the project work program. AL shall be used to document all work performed. Throughout the engagement, the auditor shall update the project status within AL. Upon project completion, and the completion of the input staff hours related to the project, the Director will notify the CAO to close out the project within AL. An Audit

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Leverage User Guide is maintained on the network shared drive.

Business Practices Enhancement Program (BPEP)

The BPEP is a program established within the IGS that is intended to provide academic administrators with an independent assessment and assistance in strengthening procedures over financial records, cash handling, payroll, personnel, auxiliaries and other business operations. A BPEP program template resides in AL and should be the beginning point for developing the work program. The BPEP is not an audit, but instead is a “high-level” review of key business processes, practices, and internal controls within an academic unit.

Working Papers

The nature and complexity of the consulting services should dictate the level of documentation and the formality of the documentation. This documentation can range from informal notes to formal working papers. The form of documentation should be appropriate for the subject matter and consider the potential future needs for the information gathered. All consulting engagements shall be documented within AL.

All working papers shall be organized, properly hyperlinked/cross-referenced, concise, neat, numbered and complete. The working papers should contain clear explanations of the consulting services performed. Overall, the contents of the working papers shall be sufficient enough to document the services performed.

When working papers are not necessary due to the nature of the consulting services, notes within AL in the Comments box under the “Main” tab of the Project

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Set Up screen shall be made indicating such.

When working papers are necessary the retention of those documents will be determined by the *State of Florida General Records Schedule GS1-SL for State and Local Government Agencies* or *General Records Schedule GS 5 for Universities and Community Colleges*. It is located at http://dhis.dos.state.fl.us/RecordsMgmt/gen_records_schedules.cfm.

Security of Confidential Information

Consulting engagements may include the collection and examination of confidential information. For example, student records, information regarding the security program for data and information technology resources, and certain personnel records are confidential pursuant to Sections 1002.22(2)(d), 282.318(3)(b)(5), and 112.3188, F.S. Other statutes apply to certain medical records and law enforcement records. Confidential information gathered during a consulting engagement must be appropriately safeguarded from any unauthorized persons. Only confidential information that is vital to properly document an observation should be included in the working papers. Any confidential information gathered during a consulting engagement that is not included in the working papers, should be destroyed (by shredding if possible), or deleted if stored electronically.

To help ensure against the disclosure of confidential information to unauthorized persons, each work paper (either hard-copy or electronic) containing confidential information shall be clearly labeled. If hard-copy working papers contain confidential information, a notation shall be made prominently on the cover of the working paper volume, and a directory of confidential working papers placed following the working paper index or as the first document in the volume. For

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electronic working papers in AL, in the Comments box under the “Main” tab of the Project Set Up screen a note shall be made that the working papers contain confidential/sensitive information that is not a public record.

The working papers that are not public record shall not be viewed or provided to anyone not authorized to have access to such information.

Review Process

When a report is issued for a consulting service, the level and degree of the working paper and report review should depend on the nature, sensitivity, and complexity of the issue(s) being reported. The review process will generally be the same as for an audit engagement and will be documented within AL through appropriate “sign offs” and review notes.

Consulting Service Report

To communicate the results from the consulting services performed, IGS staff should determine the most appropriate method based on the results, who needs to be informed, and who needs to take action. The final determination on how to report the results of the consulting services will be a matter of professional judgment, and shall be decided by the Director and the CAO. The consulting activity can be concluded with a formal report, a PowerPoint presentation, a memorandum to the University President or appropriate manager, or verbally with a note to the file.

The distribution of the report to other agencies or persons outside of the University will be done on an “as need to know” basis and with the approval of the CAO. In the unlikely event that a report is released containing a material error(s), the

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error will be corrected, the released report will be recalled, and the corrected report redistributed.

Potential Audit Project

During the consulting project, IGS staff should be alert for any area within or outside the scope of the consulting project that could/should be subject to a more in-depth analysis, audit or investigation. IGS staff should notify the Director or CAO of any potential areas for additional audit/investigative work.

FOLLOW-UP



FOLLOWUP

Follow-up Procedures

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FOLLOW-UP PROGRAM

FOLLOW-UP PROCEDURES

For findings recorded after FYE 2008, the follow-up program will be managed and documented within Audit Leverage (AL).

Follow-up will be performed twice a year. In August, follow-up will be conducted for action plans expected to be implemented by the preceding June 30. In February, follow-up will be conducted for action plans to be implemented by the preceding December 31. Because the follow-up program is “driven” from expected implementation target dates for each planned corrective action, it is imperative that management’s responses, target dates and the follow-up status be entered in the Potential Audit Findings section within the Work-paper module in AL.

For each bi-annual follow-up, the Chief Audit Officer (CAO) will work with the Information Technology Auditor to query AL and identify the action plans requiring follow-up. This report should be reconciled with the prior period’s follow-up and with prior period’s projects to ensure that all applicable issues are included in the report. Follow-up is then assigned to the auditor/investigator who performed the project or to their supervisor/director for performance or distribution. Follow-up activity involves determining the status (i.e., implemented, not implemented, partially implemented, etc.) of planned corrective action by responsible management. It may only require e-mail correspondence with the responsible party, or more extensive work such as performing testing, reviewing procedures, etc.

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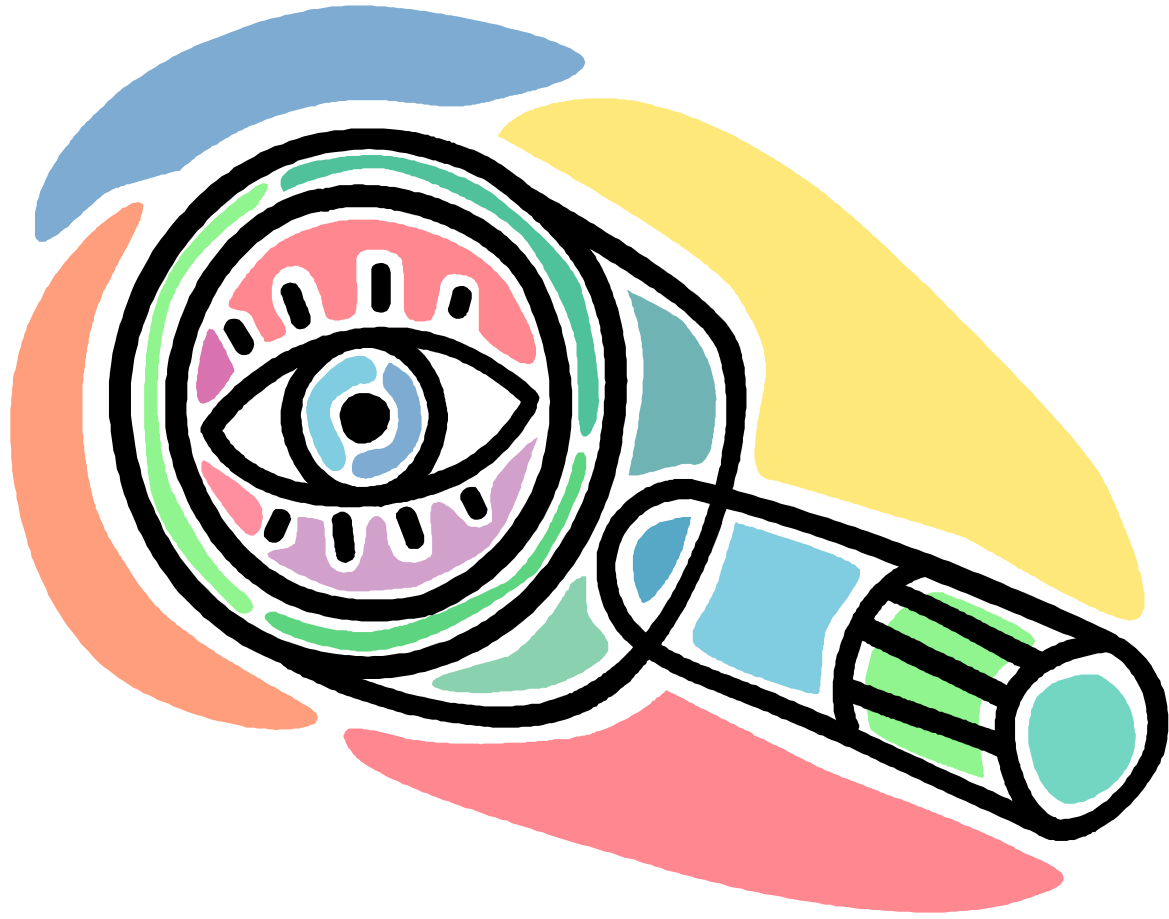
The Director should ensure that all follow-up activity, including steps taken by the auditor to determine the status of the reported action plans is documented within AL. Then, by the end of the month following the follow up month (by either March 31 or September 30) a one or two page report with the brief status of each item (see examples on the K (shared) drive) with a cover email should be sent to the President.

In general, all action plans/recommendations will be followed-up on until they are fully implemented.

The CAO shall be advised in all instances where the auditor does not think satisfactory progress is being made to implement the action plans or the decision was made not to implement the action plan. In those instances where satisfactory progress is not being made, the CAO shall inform the appropriate vice president. In those instances where the decision was made not to implement the action plan, the CAO shall notify the appropriate vice president for him/her to make the final determination as to whether he/she is willing to accept the risk of not doing so. The decision to discontinue following up on an action plan/recommendation must be approved by the CAO, and the information should be included in the report to the President.

The applicable Director is responsible for ensuring all follow-up information in AL is thorough and complete.

INVESTIGATIONS



General
Complainant Intake Procedures
Guidelines
Investigative Procedures
Investigative Working Papers
Review Process-Working Papers
Investigative Report
Other Considerations
Copyright Complaints

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INVESTIGATIONS

GENERAL

The Office of Inspector General Services (IGS) conducts administrative investigations into alleged fraudulent or dishonest acts or other alleged wrongdoing of University faculty, staff, and students. The IGS also, if requested by the University Police, will assist with their investigations into alleged white-collar criminal activity by University employees and students.

OBJECTIVES

IGS investigations are generally conducted to determine if there has been employee misconduct, violations of University policy, or violations of State law, rules, or regulations. As such, each investigation conducted at Florida State University should:

- Examine enough factual information to reach a conclusion that will either support or dismiss the allegation;
- Examine thoroughly and expeditiously, facts and circumstances surrounding the basis for the investigation;
- Evaluate the underlying operational internal controls related to the allegation;
- Determine the extent of loss to the University or the extent of the violation, if any; and

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- Document the case facts and investigative procedures for presentation to management and the appropriate legal authorities.

COMPLAINT INTAKE PROCEDURES

Sources and Formats of Complaints

A complaint can be received from a myriad of sources, both internal and external. These sources may include faculty, staff, students, University Police, vendors, or concerned citizens. The complaints may be received in varied formats, including, but not limited to telephone calls, letters, e-mails, hot line reports, or casual meetings. At times, the source of the complaint may be anonymous.

Any staff member of IGS who receives a complaint against a University employee or student either verbally or in writing, from any source, shall document the complaint by completing the Complaint Intake Form (See Appendix C-1). The purpose of the Complaint Intake Form is to capture sufficient information to aid in deciding on a course of action and on the urgency of the complaint. The Complaint Intake Form also guides the staff member through a decision-making process to determine if the situation falls under any special investigation criteria, such as: Whistle-blower (Sections 112.3187-31895, Florida Statutes), collective bargaining units, potentially criminal, etc. The only exception is for complaints received through the *Ethics Point* third party hotline. A Complaint Intake Form for those issues will only be completed if an individual investigation is deemed to be warranted by the Director and the CAO.

The following criteria have been identified where a situation may be considered **“urgent:”**

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1. Potentially criminal and the activity may still be occurring;
2. Safety/security of personnel or facilities is in question; or,
3. Newsworthy.

❖ **Criminal**

If the investigator believes the situation is potentially criminal, contact the Director of Investigations/Audits (Director) or the Chief Audit Officer (CAO) immediately. If it is decided to consult with the police, the staff member will make a record of the dates, times, and persons contacted, and then attach the record to the Complaint Intake Form, and forward the form to the assigned Director. If a decision is made that the allegations are criminal, then the case will be turned over to the University Police who will lead the investigation; however, the IGS may be called upon to assist them. The assigned Director will contact the University Police to determine the role of the IGS in the investigation. If criminal activity is not suspected, then the IGS will investigate as appropriate.

❖ **Safety/Security**

If the situation is not criminal, but is believed to be an emergency, the staff person should contact a Director or CAO immediately. If after consulting with the Director or CAO it is still believed to be an emergency, the assigned Director will contact the appropriate University department that handles this type of emergency, such as Physical Plant, Environmental Health and Safety, Employee

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Assistance Program, etc. The Director will also contact the President or appropriate Vice President if necessary. A record of the date, time, and persons contacted outside the office should be made, and attached to the Complaint Intake Form.

❖ **Newsorthy**

If the situation is not criminal or a safety/security risk, but is still deemed newsworthy, the staff person should immediately contact a Director or CAO. The assigned Director will contact the appropriate University administrators, which may include the President, General Counsel, News and Public Affairs, or appropriate Vice President. A record of the date, time, and person contacted outside the office should be made, and attached to the Complaint Intake Form.

In white-collar criminal investigations, if requested, the IGS staff will support the University Police in their investigation. As such, the University Police have indicated their desire to be responsible for notifying the appropriate University administrators for investigations they perform.

❖ **Non-Urgent Complaints**

If the complaint does not fall into one of the categories defined as “urgent,” the complaint intake form should be forwarded to a Director by the end of the following business day.

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Evaluation of the Complaint

After the Complaint Intake Form is completed, the Director shall review the Form for completeness. The Director will either sign the Complaint Intake Form or return it to the staff member who received the complaint if more information is needed. If an investigation is deemed necessary, the Form should be given to the CAO for review and determination of investigation assignment.

The CAO will consult with the Directors; evaluate the staff's workload, office staffing level, and urgency of the situation to determine the most appropriate timing of the investigation. The supervising Director will hold a meeting with the assigned investigator to discuss the complaint, and to develop a preliminary investigation strategy. All investigations should be completed within a reasonable time period, based upon the nature of the investigation and the investigator's workload and office staffing level. The CAO should be consulted to determine office priorities.

In some cases a review/evaluation of the circumstances will be warranted, but it will be more appropriate for another University department to perform the project/investigation (e.g. matters involving personnel issues). In those cases, the Director will indicate on the complaint intake form that the allegations were forwarded to another department. Before the allegations are forwarded, the Director will telephone the appropriate person within the department to discuss. The Director or CAO will then transmit, by memorandum or e-mail, the allegations to the appropriate administrator. If transmitted by email, password protecting the written allegations will likely be necessary. The transmittal will include the information about the allegations provided to the office, and the reason the case is being transferred.

If the Director deems an investigation is not warranted, the Director will indicate on the Complaint Intake Form the reason(s) why an investigation will not be

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performed and, if applicable, any other actions to be taken. If the complainant is known, the Director will make appropriate contact and inform the complainant that the IGS is not conducting an investigation. In the case where an investigation is performed, the Director will notify, as appropriate, the complainant of the results of the investigation once the investigation is finalized. The outcome/disposition of *Ethics Point* issues which are not assigned Audit Leverage (AL) project numbers will be documented in the individual *Ethics Point* folders by fiscal year and *Ethics Point* case number on the K drive under Investigations.

For allegations that involve information technology issues, the assigned Director will work with the Information Technology Auditor (IT Auditor) in the IGS to determine the most appropriate office to perform the investigation. For those technology investigations not performed by the IGS, the IT Auditor will be responsible for sending the allegations to the appropriate University department, monitoring the progress of the department's investigation, and evaluating the appropriateness of the department's responses or actions taken.

Project Tracking

The Director shall assign and enter the Investigation project number and all relevant project information into AL. Throughout the investigation, the investigator will be responsible for updating, within AL, the status of the investigation as it progresses. Upon completion of the investigation, the Director will notify the CAO of such and the CAO shall close out the project in AL, at which point no further time can be charged to the investigation.

An Audit Leverage User Guide is maintained on the network shared drive.

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GUIDELINES

Independence and Objectivity

Every member of the IGS staff assigned to work on an investigation shall be independent both in fact and appearance. For each investigation, there shall be documentation in the working papers attesting to this independence by referencing each assigned staff member's yearly Statement of Independence & Objectivity Form (see Appendix B-1). If impairments, either personal or external, arise at any time during the investigation, the investigator or reviewer shall immediately notify the Director or the CAO for appropriate resolution.

Coordination of Effort

Conducting an investigation in an effective and efficient manner requires that the investigator make full use of all available resources at his/her disposal. These resources may be internal to the institution (e.g., University Police, General Counsel, or Human Resources) or may include investigative personnel of other agencies. The investigator should strive to develop a working relationship with and obtain an understanding of the roles and responsibilities of each department or agency with which he/she will be coordinating; however, the investigator must operate within the framework of established University policy. It is important that coordination take place between the investigator and appropriate University personnel, especially when contacting the appropriate law enforcement agency, if the investigator believes the allegations may lead to a criminal prosecution. In any event, the investigator should consult with the Director before contacting any outside party.

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Determination of Individual Rights

No single step in the preliminary review may be more important than determining and preserving the rights of individuals affected by an investigation. Such rights, in turn, will likely affect decisions regarding when various parties are notified; how interviews are conducted; and who will receive copies of the report. Primary references available for the investigator's research are the Whistle-blower's Act (Sections 112.3187-31895, Florida Statutes) and collective bargaining agreements.

Identification of Authoritative Guidelines

Laws and regulations form the basis for defining and establishing the severity of violations. As in audits, appropriate University personnel should be consulted in identifying specific guidelines that may have been violated. Guidance should be sought from legal counsel on the interpretation of legal issues prior to evidence gathering. Such an interpretation should assist the investigator in focusing on those specific actions that trained legal counsel has identified to be a violation of law or regulation.

INVESTIGATIVE PROCEDURES

At the start of the investigation, the investigator should perform a diligent analysis of the reported facts to understand the allegation(s) and determine what documents will be needed and which individuals are to be interviewed. The analysis of the case facts should, at a minimum, incorporate the following considerations:

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- The nature of the allegations - what are the allegations of wrongdoing;
- What laws, rules, regulations are allegedly being violated;
- Scope of the investigation (e.g. time period to be covered and departments/locations to be involved);
- Timing of investigative procedures; and
- Nature and extent of evidence to be accumulated.

As part of developing the analysis, the investigator should conduct a preliminary review. The preliminary review may include, but not be limited to, the following steps:

- Review of prior investigative and other files on the affected entity/department or its employees;
- Review of fraud literature about steps to investigate the allegations, and ways to look for evidence;
- Discussion with co-workers, University Police or knowledgeable individuals outside of FSU about the allegations and possible investigative procedures;
- Identification of authoritative rules, regulations or procedures which may have been violated; and
- Determination of the complainant's, subject's, and witness' rights.

The investigator should consider what University or departmental records need to be reviewed. The list may include rules, policies/procedures, memoranda,

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reports, communications, prior complaints, personnel files, or prior audit/investigative working papers. As with the list of witnesses, the expected documents to be reviewed might change during the course of the investigation.

The investigator will next identify possible subjects to interview. In addition to the accuser and the accused, the investigator should consider co-workers of all employees allegedly involved or who work where the alleged misconduct occurred. Those identified should be in a position to have firsthand knowledge of important facts. Typically, witnesses are interviewed after a review of all relevant documentation and on the basis of their perceived knowledge of the misconduct. The accused will usually be interviewed last, after all information has been gathered from documentation and other witnesses. Any list of witnesses at this stage of the investigation is tentative, as it is expected that during the investigation other witnesses will be identified. Prior to initiating the investigation, the investigator will discuss with the Director the intended direction of the investigation, which includes identifying each witness to be interviewed and documents to review.

Interviews

Interviews should be designed to elicit specific information. A good interview is thorough, pertinent, objective, and timely. Only one person at a time should be interviewed and two IGS staff persons should be present. In preparing to interview a witness, the investigator should consider the following:

- Determining the willingness of the witness to participate in the investigation;
- Taping interviews;

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- Utilizing pre-interview worksheets that identify possible questions to be asked;
- Using voluntary statements made by the witness. See page 53/54 for guidance about self-incriminating evidence;
- Using telephone interviews;
- Advising the employee of his/her rights (e.g. must answer your questions - see Garrity below);
- Including a neutral observer (e.g. IGS staff) in interview; and
- Including union or personal representation (The Supreme Court held in *National Labor Relations Board vs. Weingarten, Inc.* [US 43 L.Ed.2d 171, 95 S.Ct.0959 (1995)] that an employer could not decline an employee's request that a union representative be present at an investigation interview which the employee reasonably believes may result in disciplinary action). **The investigator does not have to inform the employee of the right to have union or personal representation.**

Normally interviewees should be told at the beginning of their interview that their statements are voluntary and that they are free to go at any time. This exchange should be recorded if recording is used. However, if necessary, the decision reached by the Supreme Court in *Garrity vs. New Jersey* **establishes the right of employers to compel employees to answer questions in administrative (non-criminal) investigations as to possible violations of set rules, regulations, and policy** (*Garrity vs. New Jersey, 385 US 493, 17 L Ed 2d 562, 87S.Ct 616*). These questions should be specifically, narrowly, and directly related to the duties of the employee. Therefore, under Garrity, the interviewee can be compelled to answer the work-related questions in internal investigations. Refusal to answer

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questions during a "Garrity" invoked interview can constitute insubordination and, therefore, could result in disciplinary action against the interviewee including possible termination. **Under Garrity, the responses and evidence obtained cannot be used against the interviewee in criminal investigations** or proceedings, except for perjury. The information provided about someone else can be used in a criminal investigation involving the other individual.

While Garrity compels interviewees to answer, *Miranda vs. Arizona* (384 US 436 in 1966) deals with Fifth Amendment rights against self-incrimination in a criminal investigation. Therefore, in administrative investigations performed by the IGS, *Miranda* would not be applicable.

The Sixth Amendment of the US Constitution reserves the right to legal counsel during a criminal investigation. Since investigations conducted by the IGS are not criminal but administrative, there should be no issue with Sixth Amendment rights during the IGS investigation. It is the policy of the IGS to allow an interviewee to have an attorney present during the interview if requested. When outside counsel is present, a University attorney shall also be present. Both attorneys are only to observe the interview and neither is to participate in asking questions; however, the attorney may be allowed to speak on behalf of his/her client and if requested, IGS normally allows an attorney and client to leave the room for a private discussion.

The order of the interviews should be planned so as to maximize the information obtained. The circumstances of the investigation will affect the order of the interviews. Consideration should be given to interviewing these individuals in the order as presented: complainant, neutral third party witnesses, corroborating witnesses, and subject(s) of the complaint. Furthermore, the interview should be scheduled when and where the interviewer can have control over the situation. If the IGS utilizes a neutral observer, the interviewer should explain the role of this individual to the interviewee (e.g. neutral observer is being used for note-taking or a

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witness to conversation). Records of interviews should be included in the working papers. These records become a part of the public record upon completion of the investigation. Consent to be recorded should be obtained before turning on the recorder (by State law) and then should be acknowledged again for the taped record. The date, the location, the IGS project number, and everyone present in the room should be recorded on the tape. Both verbal and non-verbal behaviors of the interviewee should be observed and considered by the investigator. Also, since non-verbal behavior can sometimes be misunderstood, the interviewer shall be cautious when interpreting non-verbal behaviors of the interviewee.

If the person being interviewed begins talking about information that appears to be criminal misconduct (self-incriminating), according to FSU Police, it is not necessary to stop the interview, as long as the subject has been advised that their statement is voluntary and that they are free to go.

If it has not been made clear that they are making a voluntary statement, then IGS may want to advise the subject that he/she will be contacted later, and notify University Police and General Counsel promptly. It will be necessary to determine at this point whether the case will be turned over to the University Police for further investigation. If the interviewee is insistent upon continuing the conversation, remind them that their statement is now voluntary. **The interviewee may want to write a statement or confession, which is permissible.** Also, the statement/confession should include statements that the statement/confession was freely given, not coerced, and that no promises were made to the interviewee by the interviewer. The interviewee and all witnesses should sign the document.

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Evidence

❖ Description

Evidence in an investigation may consist of many types of documents or items such as cash, paper documents, computer hardware or software, pictures, keys, et cetera. All evidence should be relevant, and useful to provide a sound basis for documenting the investigative steps performed, the actions of the accused, and the investigator's conclusion.

In some cases, the absence of documentation can in itself be incriminating evidence.

❖ Access to Public Records

The IGS investigator has access to all university records needed to complete the investigation, in accordance with the IGS Charter approved by the FSU Board of Trustees. In accordance with Section 1012.91, Florida Statutes, any records maintained or information obtained pursuant to any investigation of employee misconduct shall be confidential until the investigation ceases to be active.

Also, for each investigation, the investigator should identify and become familiar with all applicable confidentiality provisions. Due diligence shall be exercised in complying with all exemptions from public record laws. An abbreviated list of information covered under provisions of confidentiality follows:

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- Name or identity of whistle-blower complainants;
- Personnel records maintained for the purposes of any ongoing investigation of employee misconduct;
- Active criminal investigative information;
- Student educational records or personally identifiable information other than directory information - name, address, telephone listing, date and place of birth, major field of study, dates of attendance, and degrees and awards awarded; and
- Social Security numbers.

During an investigation or after its completion, an outside party may request copies of the investigative file. Each request for a release of information should be forwarded to the General Counsel, as stipulated through University policy or practice. The General Counsel is responsible for ensuring that an adequate review of the documents or recordings is performed so that the redaction/deletion of confidential information and other information exempt from public release is performed prior to any review by outside parties. IGS may assist as needed.

❖ **Chain of Custody**

No matter how relevant a piece of evidence is to an investigation, if doubt exists in the chain of custody for that item it could be repressed from the court case. It is important that the investigator carefully document each item that is potential evidence and includes the chain of custody. Normally the IGS does not retain original documents, as it

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usually works with duplicated records. The record's custodian retains the original. When working with duplicated records from an original, each page of the record will be stamped, on the back of the page, with the True Copy Stamp. In order to use the stamp, the investigator must either personally copy the document, observe the custodian copy the document, or the investigator must visually compare the copy to the original document. All pieces of evidence should be properly maintained and secured throughout the investigation. During the investigation, the investigator shall be particularly careful to secure (lock up in an office cabinet) the cases' working papers or evidence, as necessary.

❖ Types of Documents

Each of the following documents may be kept during an investigation:

- Interview Memorandum - Suggested for each interview with subject, witness, supervisor, etc. The memorandum should include the date, time, location, and the name of each person present at the interview. A list of questions with the corresponding responses by the interviewee may be included. Overall, the memorandum should adequately document the content of the interview. If a confession is made during the interview, document separately and if possible, request subject's review and signature.
- Chain of Custody Log – (seek advice of FSU Police) Suggested for each item that may be potential evidence in court. Include receipt information and access of any other party, and whether document is original or copy of original.
- Proof of Lack of Record - In some cases records may be missing. After a diligent search has been made, the investigator

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should request that the employee or supervisor sign a statement certifying that the records cannot be located or are not in his/her custody.

- Other - Any pertinent information regarding the evidence should be noted. For example, if cash is recovered, a statement documenting how much, what form, where located, how discovered, and a witness's signature could be included.

Workplace Searches

When considering a workplace search, the nature of the investigation and the possible use of the search evidence should first be determined. Before conducting a workplace search, the investigator must consult with the Director, University's General Counsel, and the University Police as to the nature of the investigation, the appropriateness of the search, the need for a search, and the likely use of the evidence.

The IGS may search an employee's workplace without a warrant if the search is for work-related reasons and the evidence will be used in administrative action. In general, such searches should be reasonable in scope, so that the locations and items searched are reasonable in relation to the type of evidence being sought.

If during the administrative search, if the IGS discovers documents that may indicate criminal activity; the documents would likely be admissible as evidence. Similarly, if the IGS comes across an illegal substance "in plain view", the courts would likely admit the evidence in a criminal case. In both instances, the University Police should immediately be called.

If for any reason an area cannot be searched when necessary, consideration should be given to securing the area and limiting access until a future time when the

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search can be performed. Administrative searches should be well-planned, including locations to search and procedures for compiling an inventory of evidence obtained.

Once a determination has been made that criminal conduct is suspected, the investigation should be considered a criminal investigation and referred to the University Police. At that point, further investigative work, including work place searches, should be at the direction of and cooperation with the University Police.

INVESTIGATIVE WORKING PAPERS

The investigation shall be documented within AL. A program template resides in AL and should be the beginning point for developing the investigative work program. The project case file should consist of, at a minimum, the original allegation on the Complaint Intake Form, all documenting evidence including written correspondence, typed notes from conversations, telephone, interviews or other sources, and a copy of the final hyperlinked/referenced report. All working papers will be appropriately hyperlinked/cross-referenced.

To the extent practicable, all working papers should be maintained on the IGS shared (K) drive with links to AL; however, in the event that it is not practicable to do so, an appropriate notation should be made in the Comments box under the “Main” tab of the Project Set Up screen in AL indicating working papers are maintained outside of AL. The working papers should contain sufficient documentation of the work performed, and support all findings and conclusions contained in the report. As needed, copies of pertinent laws, rules, or procedures should be scanned and placed in the working papers.

Where investigative procedures include examination of evidence (for

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example, bank records, documents, etc.), the examination section of the working papers should include a working paper summarizing at a minimum, the purpose of the examination, the source of the documents examined, the methodology followed (with appropriate description of the tick marks used), a summary of results, and a conclusion based on the results of the examination.

At a minimum, the working papers will include:

- Investigation Activity Log (See Appendix C-2) The investigator will complete the log for each contact (telephone, fax, e-mail, etc.) that is pertinent to the investigation. This log serves to document the progress and steps taken during the investigation. At a minimum, the investigator will record contacts with the complainant, accused, police department, witnesses, the accused and University administrators;
- Complaint Intake Form including supporting documentation (interviews, records, etc.) provided at the time of the initial complaint;
- Working papers that adequately document the investigative procedures performed; and
- Final hyperlinked/referenced report/memorandum/ close out note to the file;

As appropriate, working papers that are considered confidential under law should be so marked. Within AL in the Comments box under the "Main" tab of the Project Set Up screen a note shall be made that the working papers contain confidential/sensitive information that is not a public record. Furthermore, the Investigative Program template shall contain a step in the Audit Finalization Section requiring identification and securing of all confidential working papers.

An abbreviated list of information covered under provisions of confidentiality follows:

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- Name or identity of whistle-blower complainant(s);
- Personnel records maintained for the purposes of any ongoing investigation of employee misconduct;
- Active criminal investigative information;
- Student educational records or personally identifiable information other than directory information - name, address, telephone listing, date and place of birth, major field of study, dates of attendance, and degrees and awards awarded); and
- Social Security numbers.

Overall, working papers should provide evidence that the investigation was adequately planned and that all significant factors affecting its satisfactory conduct were considered. Once the investigator has completed the investigation and the final report, both will be reviewed by the Director.

REVIEW PROCESS – WORKING PAPERS

The review process will be documented within AL through appropriate “sign offs” and review notes with links to the K drive documents as needed. All review notes shall be satisfied prior to the issuance of the final report.

The Director or designee shall perform a detailed review of the working papers to ensure the investigation was conducted with due professional care and all findings are properly documented. The review is also intended to ensure the working papers are complete, properly hyperlinked/cross-referenced, and accurate.

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Once the Director is satisfied with the working papers and draft report, the CAO will review. As the CAO completes his/her review, the Director will be kept informed of any changes/issues. See the Investigative Report section (below) for the report review process.

The Director is responsible for completing the Investigation Close-Out form prior to the CAO closing the project in AL. (See Appendix C-3)

Investigative working papers shall be retained in accordance with appropriate laws, rules, and regulations. The retention period should be determined by (1) the legal requirements for record retention (2) the potential for litigation and (3) the value of the working papers to future activities. Reports of investigations may be retained for an indefinite period. Investigative files shall not be deleted/disposed of without the express approval of the Director and CAO. Due to confidentiality provisions and other exemptions from public record laws, reports of investigations and other investigative information should be maintained in a secure location in the IGS.

INVESTIGATIVE REPORT

Reporting Process and Case Closure

The investigator and the Director will determine the appropriate means of reporting for all investigations. This could include verbal, memorandum, letter, or a formal written report. The appropriate reporting format will comply with the reporting requirements of Whistle-blower investigations, as necessary. The final written report, in whatever format, should thoroughly address all relevant aspects of the investigation, and shall be accurate, objective, timely, understandable, and logically

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organized. The report should restate or summarize the original complaint, including the allegations, and relevant information gathered pertaining to the original complaint. If applicable, supporting documents may be attached to the report if their inclusion would give the reader a better understanding of the facts gathered. The report should include a conclusion, if practicable. The conclusion should be based on the evidence gathered and reviewed, with respect to the allegation. The report may or may not contain recommendations for management or agreed-upon corrective action plans. If substantiated allegations may result in discipline, a review by the General Counsel's office should be requested. Sponsored Research General Counsel should also be notified if sponsored programs are affected. Special attention should also be given to certain specific requirements of the federal law and Florida Statutes for the confidentiality of the report.

At a minimum, a formal written report should include:

- Transmittal memorandum (executive summary);
- Table of contents (if report warrants);
- Complaint (allegations);
- Investigative results section which should include background information;
- Conclusion with any recommendation or agreed-upon corrective action plan (if necessary) for each allegation; and
- Methodology.

The Director shall review the working papers and the report. Once the

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Director and investigator are satisfied with the work performed and the report, the report will be reviewed by the CAO. As the CAO completes his/her review, the Director will be kept informed of any changes/issues. After final review by the CAO, the Administrative Assistant will proof and format. The Director shall ensure that a hyperlinked/cross referenced copy of the final report is included in the working papers.

If a formal written report is not the appropriate means to disseminate the results of the investigation, then a memorandum can be used. It is generally expected that when the allegations cannot be substantiated, a memorandum should be used to transmit the results of the investigation instead of a formal report. The memorandum should include, at a minimum a:

- General statement about the allegation(s);
- Statement that the allegations could not be substantiated; and
- General summary of work performed.

The review of the memorandum will be accomplished in the same manner as a formal report. As such, the CAO will have final approval of the memorandum.

When neither a formal written report nor memorandum is necessary, then at a minimum, a closeout note to the file will be written. The closeout note will be properly hyperlinked/cross-referenced to supporting working papers. Only the Director needs to review and approve the closeout note to the file.

No case should be closed without the approval of the Director . The Director shall notify the CAO to close the case in AL. The case should be closed only after a thorough, impartial inquiry or investigation has taken place and a report of the

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findings, if necessary, has been appropriately approved and distributed. Once the case is closed in AL, no additional time can be charged to the investigation.

Report Distribution

The Director or CAO will determine the appropriate distribution of the final report/memorandum. The CAO or designee will ensure that the distribution of the report is made in accordance with appropriate laws, rules, and regulations. In the unlikely event that a report is released containing a material error(s), the error will be corrected, the released report will be recalled, and the revised report redistributed.

OTHER CONSIDERATIONS

Subsequent Review, Audit, Consulting Services

During the investigation, consideration should be given to determining what procedures, conditions, or lack of controls contributed to the findings or irregularities. Furthermore, as a result of the investigation, it may be determined that additional reviews, audits, or consulting services, should be performed to determine the extent of the problem and to prevent the irregularities from occurring in the future. The CAO will be notified of the suggested review, audits or consulting projects for consideration in the current or future IGS work plan.

Follow-Up

The Investigator, Director and CAO will consult to determine if any issues

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from the investigative report will be a part of the IGS semi-annual follow-up program (refer to Follow-up Program section of the Operations Manual).

Restitution

In the event the IGS receives a restitution payment, it should be determined what account(s) suffered the loss and the funds shall promptly be deposited through Student Financial Services. The University Police Department and Environmental Health and Safety (in case of insured losses) should also be notified that payment was received (Environmental Health and Safety administers insurance claims and will communicate with University Insurance provider as to the effect on losses to the University).

APPENDIX A



ADMINISTRATIVE FORMS

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 Trustees'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: _____

President

Date: _____

11-19-12



Office of Inspector General Services

Individual Development Plan

Employee Name:	Employee Title:
Development Period:	Date:

Identify performance objectives below, and suggest strategies as to how you would like to meet those objectives. A performance objective can be:

- **Improvement in a performance area identified as needing improvement;**
- **Increased use of strengths;**
- **Professional skills development;**
- **Other professional development that is related to your work; or**
- **Project or function specific objectives.**

Development Area	Performance Objective or Goal	Strategy for Achievement

Employee's Signature	Supervisor's signature

APPENDIX B



AUDIT FORMS

**Florida State University
Office of Inspector General Services**

Yearly Statement of Independence & Objectivity

Fiscal Year :

The IIA Auditing Standards require that the internal audit activity be independent, and that internal auditors be objective in performing their work. The Practice Advisory for the Standards states: "Internal Auditors are independent when they can carry out their work freely and objectively. Independence permits internal auditors to render the impartial and unbiased judgments essential to the proper conduct of audits. It is achieved through organizational status and objectivity." The IIA Standards also state that the auditor should have an impartial, unbiased attitude and avoid conflicts of interest.

The following auditors/investigators, reviewers, and Chief Audit Officer, by their respective signatures, indicate that to the best of their knowledge there are no impairments to their independence or objectivity regarding their assignments at Florida State University or any of the University's Direct Service Organizations.

NAME	POSITION	DATE SIGNED

Note: To be prepared at the beginning of each fiscal year, signed by each auditor/investigator, and filed on the shared Drive by fiscal year within the Administration Folder. If impairments, either personal or external, arise at any time during the fiscal year, the auditor/investigator or reviewer is to immediately notify their Supervisor / Director, or the Chief Audit Officer.

From: Cramer, Michael
Sent: Monday, March 29, 2004 7:00 PM
To: Coury, David
Cc: Schmidt, Linda; Steffens, Betty
Subject: RE: Opinion
Importance: High

David:

In our opinion, it is not clear that the University Board of Trustees or the University qualifies as a "unit of local government" as that term is defined in the Section 119.07(3)(y). At issue is whether the word "local" used later in the same sentence modifies both "governmental body" and "public body corporate," or just "government body". We would argue that the University Board of Trustees is entitled to claim the exemption, as it is a "public body corporate" created by general law. Our back-up position would be that for the purposes of Section 119.07(3)(y), the University Board of Trustees is a "local" public body corporate. Accordingly, until such time as we are challenged and appropriate authority, such as a court, clarifies the issue, we should continue to invoke the exemption in cases where there is a request for audit workpapers and notes before the report is issued.

Hope this helps.

Mike

-----Original Message-----

From: Coury, David
Sent: Monday, March 29, 2004 8:59 AM
To: Cramer, Michael
Cc: Little, Martha
Subject: Opinion

Hello Michael,

The following paragraph was excerpted from Section 119.07(3)(y), Florida Statutes. In your opinion, does this section exempt our audit workpapers and notes from public inspection until the report is issued? We are presently updating our Operations Manual and would like to address this issue in our internal procedures. Much thanks!

David

(y) The audit report of an internal auditor prepared for or on behalf of a unit of local government becomes a public record when the audit becomes final. As used in this paragraph, "unit of local government" means a county, municipality, special district, local agency, authority, consolidated city-county government, or any other local governmental body or **public body corporate** or politic authorized or created by general or special law. An audit becomes final when the audit report is presented to the unit of local government. Audit workpapers and notes related to such audit report are confidential and exempt from the provisions of subsection (1) and s. 24(a), Art. I of the State Constitution until the audit is completed and the audit report becomes final.

David P. Coury
Chief Audit Officer
Florida State University
Phone: (850) 644-6031
Fax: (850) 644-2576

Audit Report Requirements Checklist

Please review each report requirement and initial to demonstrate that requirement was met.

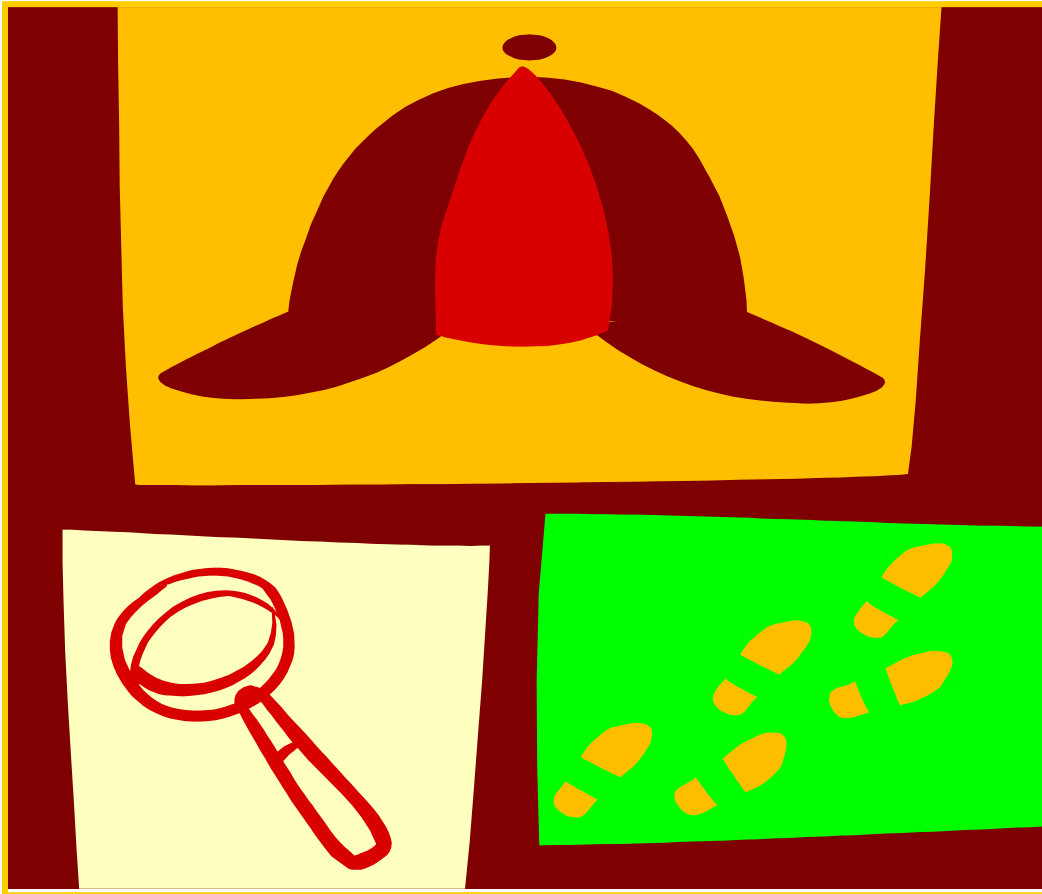
Requirement	Auditor Initials
Report references the IIA standards in scope and objective paragraph.	
Report includes a statement indicating that the report is intended for internal use only.	
Report includes a comment on any prior audit observations.	
Report includes an Executive Summary, a Background Section, and Conclusions section.	
All observations (other than positive observations) noted in the report include planned corrective action, the party responsible for implementing the corrective action, and the expected implementation date.	
Report includes a comment referencing the management letter, if appropriate.	
Report contains a transmittal letter to the President, and has been distributed to all applicable parties.	

The mission of the Office of Inspector General Services (IGS) is to facilitate positive change with the objective of (1) reducing risk to the University's resources and reputation and (2) enhancing its efficiency and effectiveness. In our efforts to continually strive for excellence, we would appreciate your taking just a few moments to complete this post project survey. Your feedback is important to us and will help us identify ways we can improve our operations.

8. Please provide additional comments or suggestions as to how the Office of Inspector General Services can improve its operations.

***9. Please provide your name.**

APPENDIX C



INVESTIGATION FORMS



Office of Inspector General Services COMPLAINT INTAKE FORM

Information

Name of Complainant:		Date:	
Telephone Number:		Preparer:	
Address:		Project/Tracking #:	
Name of Subject of Complaint:		Department:	
Position Title:		Student, Faculty, A&P, USPS, OPS, Non- University?	

Format of Complaint

<input type="checkbox"/>	Phone	<input type="checkbox"/>	Ethics Point Hotline	<input type="checkbox"/>	Letter
<input type="checkbox"/>	Email/Fax	<input type="checkbox"/>	In Person	<input type="checkbox"/>	CIG's WB Hotline
<input type="checkbox"/>	Other				

Details

Brief Circumstances of Complaint/Situation:	(Who, What, Where, and When)

Evaluate to determine if Whistle-blower law may apply: Authority – Section 112.3187, F.S.

A.	Is complainant a:		
	1. Current/Former employee?	Yes	No
	2. Job Applicant?	Yes	No
B.	Nature of information disclosed:		
	1. Suspected violation which creates substantial and specific danger to public health, safety welfare?	Yes	No
	2. Suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty?	Yes	No

Note: If you responded "yes" to an item under both A and B above, you should treat this as a whistle-blower complaint. The CAO or designee shall discuss this determination with the General Counsel, without giving the name of the complainant.

Preliminary Classification Type:

<input type="checkbox"/>	Criminal	<input type="checkbox"/>	Whistle-blower	<input type="checkbox"/>	Get Lean Hotline
<input type="checkbox"/>	Investigation by other than OAS	<input type="checkbox"/>	Administrative		

Status:	Urgent	Non-urgent
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Suspected Criminal Activity?	(Yes, No) If so, what are the possible violations?
-------------------------------------	--

Recommended Action:	
----------------------------	--

1. Investigate Date Assigned: Investigation Case Number: Assigned to Investigator: Date Recorded in Project Tracking System Database:
2. Referred to applicable organization/department Organization/Department: Date Referred:
3. No Investigation is warranted based on the information available in light of the following criteria: a. The gravity of the disclosed information compared to the time and expenses of conducting an investigation. b. The potential for the investigation to yield beneficial recommendations. c. The benefit to the state to have a final report on the disclosed information d. Information disclosed primarily concerns personnel practices that may be investigated under Chapter 110. e. Another agency is conducting an investigation. f. Excessive time has elapsed between the alleged event and the disclosure of the information to this office. g. Other: (Specify)

Director of Investigations/Audits

<i>Signature:</i>	<i>Date:</i>
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FSU OFFICE OF INSPECTOR GENERAL SERVICES INVESTIGATION CLOSE-OUT

Name of Investigation:		
Investigation #:	Investigator:	Date closed:
Investigator: Workpapers indexed and cross-referenced?		<input type="checkbox"/>
Workpapers reviewed?		<input type="checkbox"/>
Confidentiality issues addressed?		<input type="checkbox"/>
Does report need legal review?		<input type="checkbox"/>
Should report be presented personally, for discussion?		<input type="checkbox"/>
Contracts or Grants involved? (Copy to C & G)		<input type="checkbox"/>
Faculty involved? (Copy Dean of the Faculties)		<input type="checkbox"/>
Insurable loss to FSU? (Contact EH & S)		<input type="checkbox"/>
Distribution discussed with Director of Investigations?		<input type="checkbox"/>
Final report/memorandum prepared and submitted for signature?		<input type="checkbox"/>
Copy of final report/memorandum/note to file cross referenced for investigation file?		<input type="checkbox"/>
AL updated?		<input type="checkbox"/>
Recommendations input in AL for follow-up?		<input type="checkbox"/>
Admin. Assist.	Final report/memorandum mailed to all parties?	<input type="checkbox"/>
	Copy of report/memorandum/note to the file placed in investigation file?	<input type="checkbox"/>
	Copy of report/memorandum in PDF on shared drive?	<input type="checkbox"/>
Other pending items:		<input type="checkbox"/>

(Place this form in Investigation File)