



FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Tamiami Hall, Multipurpose Room

Livestream: <http://webcast.fiu.edu/>

**Thursday, September 14, 2023
8:00 AM**

Chair: Chanel T. Rowe

Vice Chair: Alan Gonzalez

Members: Noël C. Barengo, Francis A. Hondal, Natasha Lowell, Alexander P. Sutton

AGENDA

- | | |
|---|---------------------------|
| 1. Call to Order and Chair's Remarks | Chanel T. Rowe |
| 2. Approval of Minutes | Chanel T. Rowe |
| 3. Discussion Items <i>(No Action Required)</i> | |
| 3.1 Office of Internal Audit Status Report | Trevor L. Williams |
| 3.2 Office of University Compliance and Integrity Quarterly Report | Jennifer LaPorta |
| 4. Reports <i>(For Information Only)</i> | |
| 4.1 University Compliance Program Annual Report 2022-23 | Jennifer LaPorta |
| 4.2 Office of Internal Audit Annual Report 2022-23 | Trevor L. Williams |
| 5. New Business | Chanel T. Rowe |
| 5.1 Senior Management Discussion of Audit Processes | |
| 6. Concluding Remarks and Adjournment | Chanel T. Rowe |

The next Audit and Compliance Committee Meeting is scheduled for December 7, 2023

**THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES**

Audit and Compliance Committee

September 14, 2023

Subject: Approval of Minutes of Meeting held June 15, 2023

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on June 15, 2023.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on June 15, 2023.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, June 15, 2023

Facilitator/Presenter: Chanel T. Rowe, *Chair, Audit and Compliance Committee*



Audit and Compliance Committee

June 15, 2023

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Carlos A. Duarte at 9:04 AM on Thursday, June 15, 2023.

General Counsel Carlos B. Castillo conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Carlos A. Duarte, *Chair (Zoom)*; Deanne Butchey; Natasha Lowell; and Alexander P. Sutton.

Board Chair Dean C. Colson, Board Vice Chair Roger Tovar, and Trustees Francis A. Hondal and Marc D. Sarnoff and University President Kenneth A. Jessell also were in attendance.

Committee Chair Duarte welcomed all Trustees and members of the University administration. He also welcomed the University community and general public accessing the meeting via the University's webcast.

Committee Chair Duarte also welcomed Student Government Association President and student Trustee, Alexander P. Sutton.

2. Approval of Minutes

Committee Chair Duarte asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on February 23, 2023. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on February 23, 2023.

3. Action Items

AC1. Approval of the Office of Internal Audit Policy and Charter

Chief Audit Executive Mr. Trevor L. Williams presented for Committee review the proposed revisions to the Office of Internal Audit Policy and Charter. He indicated that Florida Board of Governors (BOG) Regulation 4.002 requires that the Office of Internal Audit Policy and Charter be reviewed at least every three (3) years for consistency with applicable BOG and university regulations, professional standards, and best practices. Mr. Williams pointed out that the proposed revisions to the charter ensure alignment with revisions to BOG Regulation 4.001, include clarifying language, and address scrivener's errors. He explained that the Office of Internal Audit follows the professional standards promulgated by The Institute of Internal Auditors. He added that, presently, there is a draft of the revised Institute of Internal Auditors standards collecting comments. Mr.

Williams noted that if new professional standards are adopted, the Office of Internal Audit Policy and Charter may necessitate further review to ensure consistency with said professional standards.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend that the FIU Board of Trustees approve the proposed revisions to the Office of Internal Audit Policy and Charter.

AC2. Approval of the Compliance and Ethics Charter for the Office of University Compliance and Integrity

Chief Compliance and Privacy Officer Jennifer LaPorta presented for Committee review the proposed revisions to the Compliance and Ethics Charter for the Office of University Compliance and Integrity. She explained that, like the Office of Internal Audit, the Office of University Compliance and Integrity is also governed by a charter, which must be approved by the Board of Trustees and reviewed every three (3) years for consistency with BOG regulation, professional standards, best practices, and University regulations. She indicated that the proposed revisions to the charter are in alignment with BOG Regulation 4.003 State University System Compliance and Ethics Programs. Ms. LaPorta delineated the proposed revisions, including updated language to reflect the Office of Compliance's role in enterprise risk management, a new section regarding the protocol for reporting and escalating matters involving any restriction or barrier placed on the Chief Compliance Officer while conducting a compliance-related inquiry, and a new section regarding the Chief Compliance Officer's duty to ensure the Compliance Office staff and the compliance program is appropriately staffed and has the capabilities and resources to perform its duties and responsibilities.

A motion was made and unanimously that the FIU Board of Trustees Audit and Compliance Committee recommend to the FIU Board of Trustees approval of the proposed revisions to the Compliance and Ethics Charter for the Office of University Compliance and Integrity.

3. Action Items *(Committee Action; Full Board Information Only)*

AC3. Internal Audit Plan, 2023-24

Mr. Williams presented for Committee review and approval the Internal Audit Plan for the 2023-24 fiscal year. He remarked on the plan's authority, namely, that BOG Regulation 4.002 stipulates that the chief audit executive should develop a risk-based audit plan, and that the plan should provide an overview of the audits and other significant engagements planned for the fiscal year. He added that the FIU Board of Trustees Audit and Compliance Committee Charter requires that the Audit and Compliance Committee review and approve the Office of Internal Audit annual plan, and any subsequent changes thereto. Mr. Williams explained that the plan was developed using a systematic risk-based approach with input from University stakeholders and considered a number of different risks, including financial, operational, safety, regulatory, and reputational. He added that certain factors were considered as part of developing the plan, such as inherent risk in particular area(s), expectation of new or emerging regulations, and audit history.

Mr. Williams pointed out that the planned audits include one (1) carryover audit from the prior year's plan in addition to 12 new audits. He explained that the planned audit relating to the post-tenure faculty review process responds to BOG Regulation 10.003, which requires that, beginning January 1, 2024, each university conduct an audit of the comprehensive post-tenure review process

for the prior fiscal year and submit a final report to the university's board of trustees by July 1, 2024. He added that said BOG regulation also stipulates that the audit shall be performed by the university's chief audit executive or by an independent, third-party auditor, as determined by the chair of the university's board of trustees. Mr. Williams commented on challenges related to timing. He noted that similar to FIU, other State University System (SUS) institutions, have not yet fully implemented the requirements of said BOG Regulation and as such, discussions are ongoing with the SUS consortium of chief audit executives related to fulfilling the requirements set forth in the regulation in the terms that meet the expectations of the BOG and FIU Board of Trustees.

In response to Committee Chair Duarte, Mr. Williams commented that the heat map is color coded, ranks risks from highest to lowest, and addresses the risk areas that are of higher concern. Mr. Williams referenced the 2023-2024 Internal Audit Plan and noted that the number(s) in parenthesis indicate the line number(s) on the risk-based five-year audit plan that comprises the area(s) covered by the planned audit. He added that the annual and five-year plans correspond to the items in the heat map.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Internal Audit Plan for Fiscal Year 2023-24.

AC4. University Compliance and Integrity Work Plan, 2023-24

Ms. LaPorta presented for Committee review and approval the University Compliance and Integrity Work Plan for the 2023-24 fiscal year. She explained that the plan outlines the goals and objectives of the University Compliance and Ethics Program. She explained that key action items are focused on initiatives and activities that will mitigate risks to the resources and the reputation of the University. She added that the plan and quarterly reports are based upon the seven (7) elements of an effective compliance program as prescribed by the U.S. Federal Sentencing Guidelines.

Ms. LaPorta highlighted planned key enhancement activities related to Program structure and oversight, including leveraging, through the Privacy Taskforce, a more comprehensive governance structure dedicated to privacy considerations throughout the University, creation of a dedicated three-year communications plan, separate from the Compliance workplan, to ensure that decisions around messaging, modality, and frequency are targeted to University community members, and launch of a foreign influence and global risk website to comprehensively and proactively inform and educate the University community and protect the University from activities or situations which could result in adverse foreign influence.

Ms. LaPorta explained that the Office of Compliance and Integrity is responsible for overseeing the development of new policy and the integrity of FIU's policy library. She added that every three years, the Office of Compliance and Integrity oversees a University-wide policy review during which each designated policy owner is responsible for reviewing and updating policies and procedures. Ms. LaPorta commented that said review will take place in the spring of the upcoming plan year and will require policy owners to define the risk profile of each policy, its target audience, and to engage in training and communications planning. She commented that the Office of Compliance and Integrity will also be providing language, support, and resources for inclusion in the next iteration of the faculty handbook. Ms. LaPorta commented that the Office of Compliance and Integrity has 10

scheduled policy campaigns and initiatives in the upcoming year. She remarked that the Office of Compliance and Integrity will work with Information Technology to develop an on-line platform to automate the University policy development process to ensure that all policy development elements required by the FIU policy framework are captured in a consistent, accessible, and auditable format.

Ms. LaPorta delineated planned key enhancement activities pertaining to training, education, and communications, including the execution of 26 scheduled training, education and communication compliance campaigns, a comprehensive Athletics Compliance Rules Education Plan, and a Comprehensive Health Affairs Compliance Training and Education Plan. She added that the Office of Compliance and Integrity will also be evaluating and updating the New Employee Experience Orientation Training. Ms. LaPorta noted that, in the upcoming year, the Office of Compliance and Integrity will be conducting and facilitating 10 distinct compliance reviews and risk assessments, and also will be developing system enhancements to all Program elements to address new and emerging foreign influence concerns.

Ms. LaPorta commented that, in the upcoming plan year, the Office of Compliance and Integrity will be making enhancements to FIU's hotline with respect to case management and will develop guidance for those individuals who are determined to be the point of contact for the review and investigation of complaints that originate through the Ethical Panther Hotline. She indicated that the Office of Compliance and Integrity will also be working with Human Resources and the Office of the Provost to develop a consistent corrective action program for foreign influence workflows and to determine appropriate consequences for employees not fulfilling their own compliance responsibilities.

In response to Trustee Natasha Lowell, Ms. LaPorta indicated that during orientation, new employees are made aware of key policies and procedures and expectations that are required of state and FIU employees. In response to Trustee Alexander P. Sutton, Ms. LaPorta commented on the 10 scheduled policy campaigns and communications initiatives.

4. Discussion Items

4.1 Office of University Compliance and Integrity Quarterly Report

Ms. LaPorta presented the Office of University Compliance and Integrity quarterly report. With regard to foreign gift and contract reporting, she pointed out that the Office of Compliance and Integrity continues to work with the Office of General Counsel to gather the information necessary for them to review and make the necessary determinations. She stated that the Office of Compliance and Integrity initiated and completed a compliance assessment of international shipping. Ms. LaPorta pointed out that the athletics compliance program underwent an assessment in the third quarter by Conference USA. She indicated that FIU has since received the report, which found that the groundwork has been formed for a very strong compliance environment. She added that the report also issued recommendations to enhance efforts and a plan is being developed to address said recommendations. She remarked that in July the Board of Trustees can expect to receive a memo listing any FIU work-related travel to countries of concern over the past year.

4.2 Office of Internal Audit Status Report

Mr. Williams presented the Office of Internal Audit Status Report. He explained that since the Committee last met, the Office of Internal Audit completed audits related to the Robert Stempel College of Public Health and Social Work and the College of Arts, Sciences, and Education. He indicated that the audits focused on assessing the effectiveness of internal controls and procedures relating to operations, finances, and information security over non-research related activities. He added that the audits also examined revenues, payroll administration, procurement of goods and services, travel, and asset management and evaluated accreditation standards and information security controls over sensitive and/or confidential information. Mr. Williams indicated that the audits concluded that while the Colleges have established internal controls for the areas in scope, areas were identified where the Colleges can improve their respective levels of internal control. Specifically, he noted that the audit related to the Robert Stempel College of Public Health and Social Work resulted in 17 recommendations and the audit pertaining to the College of Arts, Sciences, and Education resulted in nine (9) recommendations.

Mr. Williams indicated that there are currently eight (8) audits in various stages of completion. He pointed out that the Chief Audit Executive has updated the Office of Internal Audit Professional Practice Guide, operating manual, which was last updated in 2014. He noted that, since 2014, the Office of Internal Audit has transformed many of its operating practices and methodologies, including migrating from paper-based to fully electronic work paper documentation. Mr. Williams commented on the requirement that he annually communicate to the Board of Trustees whether management has accepted a level of risk that may be unacceptable to the organization. He stated that he is not aware of any such risk.

5. New Business

5.1 Office of Internal Audit Discussion of Audit Processes

Committee Chair Duarte noted that, as is stipulated in the Audit and Compliance Committee Charter, the Committee must meet with the Office of Internal Audit and senior management, separately, to discuss the audit process. He further noted that because this meeting is conducted in the Sunshine, no one present or accessing the meeting via the webcast was required to exit the meeting during the discussion with Mr. Williams. He added that this was strictly voluntary. The Committee met with Mr. Williams. Mr. Williams commented that responses from University leadership are, generally, timely. He also remarked on the positive relationship with University leadership. In response to Committee Chair Duarte, Mr. Williams remarked that University leadership, generally, responds to and accepts the recommendations that are issued by the Office of Internal Audit. In response to Trustee Deanne Butchey, Mr. Williams stated that open positions within the Office have not posed a problem in terms of completing audits and the related follow-up but do present a challenge in terms of the number of audits that can be completed.

6. Concluding Remarks and Adjournment

With no other business, Committee Chair Carlos A. Duarte adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, June 15, 2023, at 10:02 AM.



**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

OFFICE OF INTERNAL AUDIT STATUS REPORT



Board of Trustees


September 14, 2023



Office of Internal Audit

Date: September 14, 2023

To: Board of Trustees Audit and Compliance Committee Members

From: Trevor L. Williams, Chief Audit Executive 

Subject: OFFICE OF INTERNAL AUDIT STATUS REPORT

I am pleased to provide you with our quarterly update on the status of our Office's activities since our last update to the Board of Trustees Audit and Compliance Committee on June 15, 2023.

Projects Completed

Audit of Facilities Assessments and Deferred Maintenance

We have completed an audit of Facilities Assessments and Deferred Maintenance for the period of July 1, 2021, through June 30, 2022, and have assessed the current practices through May 2023. During the audit, we reviewed FIU's Facilities Management Department ("Facilities") processes to ensure that the University has existing controls that are adequate and provide reasonable assurance that Facilities assessments and deferred maintenance are adequately scheduled, performed, monitored, and communicated.

The facilities condition assessment and deferred maintenance activity is among the various activities engaged in by Facilities to achieve their commitment of providing quality, sustainable facilities, and diligent oversight of all aspects of FIU's physical environment. Facilities expended approximately \$95.8 million for major and minor projects during the audit period, of which \$12.8 million (13 percent) was related to 44 total deferred maintenance projects.

Overall, our audit concluded that Facilities has established internal controls and processes for the areas in scope and has excelled in their management of some of these areas, including the permitting of deferred maintenance projects, managing service contracts, and approving project expenses. However, we identified areas for process improvement, including processes related to Life Cycle Asset Management, preventive maintenance, and deferred maintenance project monitoring. Some examples of how controls could be strengthened include:

- Developing comprehensive written departmental procedures for the existing Life Cycle Asset Management function to address key processes.
- Ensuring that preventive maintenance is automatically scheduled for all critical life safety assets and that the completion of preventive maintenance is timely documented within the Maximo system.
- Implementing a robust Construction Project Management System that encompasses all key processes.
- Formalizing the process for reconciling Facilities' internal reports to the General Ledger.

Work in Progress

The following ongoing audits are in various stages of completion:

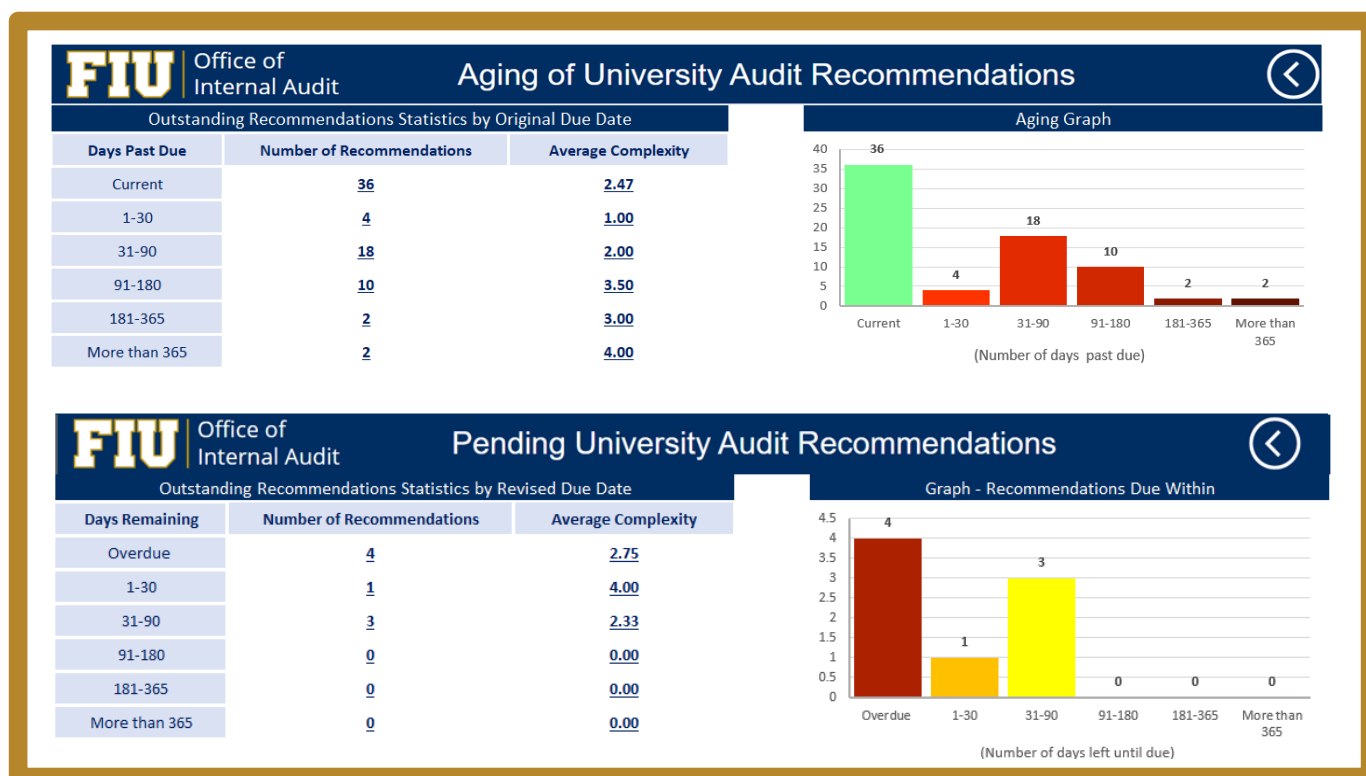
<u>Ongoing Audits</u>	
Audits	Status
Payments to Separated Employees	Fieldwork in Progress
Data Breach of Protected Information	Fieldwork in Progress
Digital Brand Management	Fieldwork in Progress
Natural Disaster Preparedness and Response	Fieldwork in Progress
Food Network South Beach Wine & Food Festival	Fieldwork in Progress
Panther Tech	Fieldwork in Progress
Continuous Auditing	Fieldwork in Progress

Prior Audit Recommendations Follow-Up Status Report

Since June 1, 2020, University management has been able to utilize the OIA Panther Audit Platform to update and report the status of prior audit recommendations. Upon receiving the submission from management through the Platform, OIA staff performed a substantive examination of the accompanying documentation or revised process to validate the status of the recommendation as reported by management. The outcome from our auditing efforts results in either acceptance or re-characterization of the reported status.

Since our last report to the Committee on management's progress towards completing past audit recommendations, there were 73 recommendations due for implementation through June 30, 2023. Based on the work performed, we have concluded that 58 of said recommendations (79 percent) were completed, 10 (14 percent) were partially implemented, and 5 (7 percent) were not implemented by their expected due date. Management has provided expected completion dates for all recommendations that were not completed. (See table and revised plans of action to complete the outstanding recommendations along with due dates on the following pages.) We thank management for their cooperation and encourage continued improvement.

The following graphs display an aging of outstanding audit recommendations as of June 30, 2023, as reflected in the Platform, indicating the number of days delayed for those recommendations past due and the number of days remaining before due for implementation for recommendations with a revised due date.



AUDIT RECOMMENDATIONS FOLLOW-UP **JANUARY 1, 2023 – JUNE 30, 2023**

Areas Audited	Total Due for Implementation	Implemented	Partially Implemented	Not Implemented
Admissions Policy Compliance	1	1		
Export Control and Selected Foreign Influence Compliance	2	2		
FERPA Compliance	1	1		
Healthcare Affiliated Agreements for Student Placement/Rotation	1	1		
Media Sanitization Guidelines and Controls	1	1		
Performance-Based Funding and Emerging Preeminent Metrics	1	1		
Review of Bank Account Reconciliations	1	1		
Robert Stempel College of Public Health & Social Work	4	4		
Conflict of Interest and Related Party Transactions	7	5	2	
Cybersecurity Prevention and Detection Controls – Ransomware	35	29	3	3
IT Controls Over Procurement Services	3	1	2	
Procurement and Competitive Bidding Procedures	2	1	1	
Student Safety- Hazing Prevention	14	10	2	2
Totals	73	58	10	5
Percentages	100%	79%	14%	7%

MANAGEMENT RESPONSES TO OUTSTANDING AUDIT RECOMMENDATIONS WITH REVISED TARGET DATES

Conflict of Interest and Related Party Transactions (March 7, 2022)

1. Audit Issue: **Related Party Transactions** (Recommendation #5.1)

Recommendation:

Procurement Services should implement a mechanism to detect related party transactions.

Action Plan to Complete:

Procurement Services has requested that the following conflict of interest questions that was provided by Vilma Mesa from OGC be added during Supplier on Boarding in PeopleSoft: Vendor confirms that Vendor is familiar and complies with all applicable conflict of interest legal requirements including Florida's Code of Ethics for Public Officers, Chapter 112, Part III, Florida Statutes (the "Code of Ethics"). All vendors must disclose the name of any FIU officer or employee who is employed by Vendor (Section 112.313(7), Florida Statutes) or owns, directly or indirectly a material interest in the Vendor's company or any of its branches (Section 112.313 (3), Florida Statutes). Therefore:

- A. Vendor hereby certifies that neither Vendor nor its employees, officers or owners have, or any of the aforementioned has a relative that has a relationship with FIU, that will result in a violation of the Code of Ethics, including, but not limited to Sections 112.313(3) and (7), Florida Statutes and Section 112.3185(6), Florida Statutes, by reason of the Vendor entering into the agreement with FIU.
- B. Vendor declares it has not and will not provide gifts or hospitality of any dollar value or any other gratuities to any FIU employee to obtain or maintain an agreement with FIU.
- C. Vendor agrees that it shall disclose any conflict of interest by submitting information to vendors@fiu.edu prior to entering into an agreement with FIU and/or immediately upon learning of such conflict of interest.

The PantherSoft Team has completed the requested changes in PeopleSoft, FSSS will test and let Procurement Service know when the changes are live in Supplier on Boarding. Due to upgrades in PeopleSoft, this had to wait to go live until later in May. Every quarter Procurement Services will conduct a random sample of 10 suppliers and manually verify against addresses of active employees. We have attached the report for transactions in the 2nd quarter (Oct-Dec) of FY22-23. We will submit future

report on Teams and have given the Auditors access. We have not been able to create a query that will look for related party transactions because that will require comparing the address field of suppliers with the address fields of employee. Text fields cannot be compared via simple query because "123 Street", "123 STREET" and "123 St." are all different. Supplier and employee addresses will need to be standardized for it to work, which is not the case for older suppliers in the system. Please see the attached 2nd Quarter report. HR can also develop a long-term solution. One recommendation is for HR to include in the annual outside activity/conflict of interest form some language asking employees if their outside activity is with FIU, own directly or indirectly a material interest in a company registered as a supplier with FIU or has a relative who owns a company or is an officer of a company registered with FIU. If an employee informs HR of such conflict, then HR will reach out to Procurement Services, and we will check if any transaction exists for the said company.

Original Target Date: December 31, 2022

New Target Date: March 31, 2023¹

2. **Audit Issue:** **Disclosure of Supplier Conflicts of Interest** (Recommendation #6.2)

Recommendation:

Procurement Services should provide guidance to all applicable areas (i.e., Academic Affairs, Human Resources, General Counsel) on where the disclosed conflicts are documented and what their responsibility is regarding reviewing conflicts.

Action Plan to Complete:

Vilma Mesa from OGC is scheduling a meeting with current approvers of conflict-of-interest compliance questions in TCM to provide necessary training, along with their supervisors. It is the responsibility of the Department Head who assigns approvers in TCM to identify the subject matter expert in the workflow approval for TCM's conflict of interest questions. Serge Menyonga will provide Vilma with a list of approvers in TCM. The information shared with the current approvers will be incorporated into the TCM training material that is currently being updated.

Original Target Date: August 31, 2022

New Target Date: August 31, 2023

¹ This recommendation was subsequently implemented as of August 1, 2023.

Cybersecurity Prevention and Detection Controls – Ransomware (November 15, 2022)

1. Audit Issue: **Identity Management and Access Control** (Recommendation #2.4)

Recommendation:

Implement a process to ensure that access to FIU systems is timely disabled for individuals who terminated employment with the University.

Action Plan to Complete:

Updated management response: CASTIC will add an AD security group review to its offboarding procedures to ensure that access to CASTIC managed resources is removed. Furthermore, supervisors will receive an email reminder emphasizing the importance of timely submission of the necessary separation documentation.

Original Target Date: September 1, 2023 New Target Date: September 30, 2023

2. Audit Issue: **Identity Management and Access Control** (Recommendation #2.16)

Recommendation:

Evaluate whether workstations on the Panther domain and unmanaged workstations should also be equipped with McAfee DLP.

Action Plan to Complete:

The DoIT does agree that all workstations should be managed, and we will evaluate the deployment of DLP to those on the Panther Domain, which are primarily lab computers. As far as unmanaged workstations, the DoIT does not currently have a way to install software to unmanaged workstations. We agree that unmanaged workstations would leave an identified gap. The DoIT does encourage all IT Admins to join their computers to the AD or Panther Domains to benefit from the enterprise tools we have to offer, however, at this time we do not have a way to identify all the unmanaged workstations nor a way to enforce network-based policies to require them to join. We will initiate the engagement and start the campaign to promote the use of managed devices.

Original Target Date: June 30, 2023 New Target Date: June 30, 2023²

² This recommendation was subsequently implemented as of August 7, 2023.

3. Audit Issue: **Information Protection Processes and Procedures** (Recommendation #2.20)

Recommendation:

Ensure all workstations are running updated operating systems.

Action Plan to Complete:

CASTIC identified 445 out of 2293 workstations are on unsupported OS (19%) - 6/8/2023:

A. 8% Mac Unsupported (as of 6/8/2023)

B. 11% Windows Unsupported (after patch deployment)

Met with NSSE on 5/9/23 to learn how McAfee affects Windows operating system upgrades. Process was developed to fix the McAfee issue. Patch was developed to download and install the latest Windows operating system. This patch is automatically deployed and will address any workstations moving into the future as well. From 05/19/2023 to 06/08/2023, the number of unsupported workstations dropped from 315 to 244. Unfortunately, our management tool (PDQ Inventory) is unable to track these changes over time. Any workstations that remain on an unsupported Windows operating system are currently offline or are being addressed manually because of various issues (lack of hard drive space, poor overall system performance, etc.). These workstations are automatically aggregated into a management group called 'Unsupported Windows Versions' within PDQ Inventory. Any additional workstations that meet the criteria for an unsupported operating system are automatically added to this group. An automated operating system update script task is immediately deployed after a workstation is detected on the FIU Network. This task also applies to mobile devices that connect to the VPN. Be advised that PDQ Deploy considers workstations that cannot be accessed as failed deployments. Meaning that they are offline or offsite. As of 6/5/2023, 191 out of 516 macOS workstations are unsupported (37% of total Mac fleet). CASTIC will perform sweeps to update these Macs to the latest OS. This is a manual process that will require addressing each workstation individually.

Original Target Date: September 1, 2023

New Target Date: October 31, 2023

4. Audit Issue: **Security Continuous Monitoring** (Recommendation #3.2)

Recommendation:

Incorporate privilege escalation attacks into monitoring capabilities.

Action Plan to Complete:

We have identified a tool which will provide the visibility, monitoring, reporting, and an approval process for privilege escalations. This tool needs to be procured, so we

are trying to secure funding now and will be developing a project plan to configure and deploy it along with the documentation needed for users and admins.

Original Target Date: April 1, 2023

New Target Date: October 31, 2023

5. Audit Issue: **Security Continuous Monitoring** (Recommendation #3.4)

Recommendation:

Consider monitoring for unauthorized software.

Action Plan to Complete:

There are several ways DoIT will be able to meet this recommendation in the future.

- A. DoIT is starting a project to implement Intune, and mobile device management solution which we will be able to manage what applications are installed on workstations.
- B. DoIT is trying to secure funding to purchase a privilege access management tool which will give us the ability to remove admin access preventing the install of many unsupported applications.
- C. DoIT is developing a catalogue of authorized and supported software which will be published on the AskIT site.

Original Target Date: April 30, 2023

New Target Date: November 30, 2023

6. Audit Issue: **Security Continuous Monitoring** (Recommendation #3.8)

Recommendation:

Ensure the timely remediation of vulnerability reports.

Action Plan to Complete:

Vulnerabilities in the initial audit have been addressed. Remediation of vulnerabilities is ongoing. Patches for common software like Google Chrome, Mozilla Firefox, Office, Acrobat, Windows updates, etc., are deployed on a daily basis. Relevant deployment logs are sent to castic@fiu.edu detailing the success rate of deployments. Offline machines that were not successfully targeted are listed as failed deployments. To address this, schedules are configured in PDQ Deploy to target these hosts after they come online. CASTIC is currently addressing Log4J vulnerabilities related to SPSS 20 and Papercut. The latest version of SPSS (28) is currently being deployed to older systems to replace SPSS 20. Only 2 SPSS 20 hosts are remaining. We are collaborating with DoIT to upgrade the Papercut server and remove the Papercut client from CASTIC owned systems. A sample Papercut uninstall report is attached. Attached are the following:

- A. Email communications with DoIT regarding Papercut.
- B. Sample Papercut uninstall deployment report.

- C. Vulnerability reports from February, March, and April. Be advised that the drastic difference in identified vulnerabilities in the April report is due to those systems being unavailable during the patch deployment Window. The February and March report show that vulnerabilities are being addressed in a timely manner. The majority of vulnerabilities in those reports like Log4J, Silverlight, etc., are currently being investigated or remediated now.

Original Target Date: September 1, 2023 New Target Date: September 30, 2023

**Information Technology Controls Over Procurement Services
(February 11, 2022)**

1. Audit Issue: **Identify Access Management** (Recommendation #1.1)

Recommendation:

Establish and implement procedures for documenting the process for Jaggaer terminated and transferred users as well as inactive/dormant accounts.

Action Plan to Complete:

This is contingent to the shopper role and account sync going live. We finalized the contract with Jaggaer. We had a meeting with Jaggaer's project manager on 11/22/2022. They were able to do the setup as requested by nProdigy and provided the information. Serge followed up with nProdigy this morning, and there are a few tweaks they requested from Jaggaer. We will continue to work with Jaggaer and nProdigy on this project. We have a new expected completion date of 1/31/23.

Update 6/2/23 - This project was split into 2 phases. Phase 1 was completed on March 13, which entailed the user sync project that enables a user who obtains or terminates the shopper role in PeopleSoft to also obtain or terminate the role in Jaggaer. Phase 2 is to sync the requester role and all the Contract+ (TCM), Sourcing, and Invoices (AP Director) to sync as well so that access is terminated in both systems simultaneously. Because of the Make Me Current PS project that was prioritized and required a freeze of all other projects until May 15 of this year, the Phase 2 of the PS/Jaggaer sync project for Requestor roles was delayed and will be re-visited after FYE activities.

Original Target Date: November 30, 2022 New Target Date: October 31, 2023

2. Audit Issue: **Identify Access Management** (Recommendation #1.2)

Recommendation:

Ensure that terminated employee accounts are routinely deactivated from the Jaggaer system.

Action Plan to Complete:

This is contingent to the shopper role and account sync going live. We finalized the contract with Jaggaer. We had a meeting with Jaggaer's project manager on 11/22/2022. They were able to do the setup as requested by nProdigy and provided the information. Serge followed up with nProdigy this morning, and there are a few tweaks they requested from Jaggaer. We will continue to work with Jaggaer and nProdigy on this project. We have a new expected completion date of 1/31/23.

Update 6/2/23 - This project was split into 2 phases. Phase 1 was completed on March 13, which entailed the user sync project that enables a user who obtains or terminates the shopper role in PeopleSoft to also obtain or terminate the role in Jaggaer. Phase 2 is to sync the requester role and all the Contract+ (TCM), Sourcing, and Invoices (AP Director) to sync as well so that access is terminated in both systems simultaneously. Because of the Make Me Current PS project that was prioritized and required a freeze of all other projects until May 15 of this year, the Phase 2 of the PS/Jaggaer sync project for Requestor roles was delayed and will be re-visited after FYE activities.

Original Target Date: November 30, 2022

New Target Date: October 31, 2023

**Procurement and Competitive Bidding Procedures
(June 23, 2021)**

1. Audit Issue: **Header Comments** (Recommendation #5.2)

Recommendation:

Consider developing a mechanism to identify procurement methodology.

Action Plan to Complete:

Procurement Services reached out to FSSS on September 29, 2021 to request information on purchase order fields that may be used to better identify procurement method. The Contract ID field was specifically pointed out by Procurement as an area of interest as the Facilities Department is currently using the PeopleSoft contracts module and we'd like more information on how it works. Denise Catlin from Facilities met with Procurement on October 19, 2021 to demo the module and to explain how it is being used by FM Construction. We concluded this would not work for our purposes and must therefore continue the consultation/exploratory phase with the FSSS team on which field(s) can be used.

Attached is a high-level specification for the following audit recommendation: Audit of Procurement and Competitive Bidding Procedures Recommendation 5.2 - Consider developing a mechanism to identify procurement methodology.

Herve-Serge Menyonga is working with FSSS to set up a ticket once the PeopleSoft upgrade is completed. At that time, we will work with FSSS to develop business requirements around the fields available to us.

We can currently track procurement methods in the interim, which involves a combination of standard comments at header and line level on the purchase order. We have done our due diligence to try to develop another mechanism to identify procurement methodology.

Original Target Date: March 31, 2022

New Target Date: September 29, 2023

Student Safety - Hazing Prevention (October 19, 2022)

1. Audit Issue: **Hazing Prevention Training** (Recommendation #4.3)

Recommendation:

Create a consistent, ongoing, and comprehensive anti-hazing education plan that expands the population of students required to complete hazing prevention training. The plan could also include the following:

- A. Requiring students to complete hazing prevention training prior to participating in a student organization or group.
- B. Regularly assessing the education plan to address trends in student safety.
- C. Incorporating various formats of hazing prevention training courses such as in-person and peer-to-peer training and discussions.
- D. Monitoring completion of training requirements.

Action Plan to Complete:

Prevent.Zone training is now live on FIU Develop, [Hazing Prevention 101](#).

New students (i.e., first semester) will be batch enrolled on the Friday after add/drop for each semester.

Original Target Date: October 1, 2023

New Target Date: October 1, 2023

2. Audit Issue: **Incident Investigation and Adjudication Processes and Procedures** (Recommendation #8.1)

Recommendation:

Timely open and close incident reports and cases.

Action Plan to Complete:

SCAI and OIA will meet on (or around) January 15, 2024 to review the implementation of recommendation 8.1.

Original Target Date: April 30, 2023

New Target Date: January 15, 2024

3. Audit Issue: **Incident Investigation and Adjudication Processes and Procedures** (Recommendation #8.3)

Recommendation:

Complete follow-up discussions and meetings with FIU departments and student organizations and groups.

Action Plan to Complete:

Effective January 2023 monthly meetings will be conducted to ensure all audit recommendations are reviewed and completed, as well as to assure compliance.

Original Target Date: November 1, 2022

New Target Date: March 3, 2023³

4. Audit Issue: **Incident Investigation and Adjudication Processes and Procedures** (Recommendation #8.4)

Recommendation:

Monitor the completion of sanctions and ensure case statuses are accurately reflected in Maxient.

Action Plan to Complete:

SCAI will meet with OIA on (or around) January 15, 2024 to review Recommendation 8.4.

Original Target Date: April 30, 2023

New Target Date: January 15, 2024

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. Since our last quarterly report to the Audit and Compliance Committee, we have received two (2) such complaints and have initiated an evaluation of the significance and credibility of said complaints. In addition, we have closed out five (5) other investigations that were ongoing at the time of our last update to the Audit and

³ This recommendation was subsequently implemented as of July 27, 2023.

Compliance Committee in June. Pursuant to governing regulations, we have informed the appropriate individuals about those complaints the Chief Audit Executive deemed to be significant and credible.

Our office continues to provide management advisory services and support to other University units through the OIA staff's participation in workgroups and advising on process improvement efforts.

Other Matters

Ms. Leslie-Ann Triana, who has been a professional staff member with the OIA for over a year as a Senior Auditor, was selected to fill the Audit Project Manager position. This leaves the number of vacancies in the office at two—a Senior Information Systems Auditor and Senior Auditor.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Fourth Quarter 2022-2023

September 14, 2023





BOARD OF TRUSTEES
Audit and Compliance Committee
September 14, 2023

Office of University Compliance & Integrity Quarterly Report

The purpose of the Florida International University ("University") institutional Compliance and Ethics Program ("Program") is to promote and support a working environment which reflects the University's commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program is designed to prevent, detect, and correct misconduct within the University based on the elements of an effective compliance program as set forth in Chapter 8 of the U.S. Federal Sentencing Guidelines and as required by Florida Board of Governors Regulation 4.003.

The Office of University Compliance and Integrity (the "Compliance Office") is pleased to present the status update for the 2022 – 2023 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the fourth quarter of fiscal year 2022 - 2023 (April – June).

1. Provide Program Structure and Oversight of Compliance and Ethics and Related Activities

The Compliance Office serves as a point for coordination of and responsibility for activities that promote an organizational culture that encourages ethical conduct and a commitment to compliance with applicable federal, state, and local laws, as well as regulations, rules, policies, and procedures.

2. Standards of Conduct and Policies

The Compliance Office oversees the Florida International University Policies and Procedures Library as well as the University-wide policy development and management process. The Compliance Office provides support to the offices responsible for developing, updating, administering, communicating, training, monitoring, and ensuring compliance with University policy.

3. Training, Education and Communications

The Compliance Office trains, educates, and creates communication pathways to inform the Florida International University Community of its compliance responsibilities, regulatory obligations, and the University compliance and ethics program.

4. Measurement and Monitoring

The Compliance Office identifies and remediates noncompliance through proactive review and monitoring of risk areas. The monitoring plan is typically determined by the evolving risks, new laws, and regulations as well as trends identified by the Compliance Office in partnership with other units. The Compliance Office also measures and evaluates the overall compliance and ethics culture of Florida International University

5. Enforce and Promote Standards through a System of Investigations, Discipline, Incentives and Corrective Actions

The Compliance Office, in consultation with the University President and FIU Board of Trustees and in partnership with Human Resources, promotes and enforces the Program and University regulations, policies and procedures consistently through appropriate incentives and consequences for noncompliance. The Compliance Office conducts timely reviews and coordinates investigations of allegations of noncompliance and misconduct and provides guidance on corrective actions.

6. Risk Management

The Compliance Office partners with the Office of Internal Audit through the Enterprise Risk Assessment to identify areas of compliance risk for further monitoring and to assist risk owners in mitigating and managing risk.

Office of University Compliance & Integrity Quarterly Report

PROGRAM STRUCTURE & OVERSIGHT

The 2022-2023 Annual Work Plan includes continuation of the multitude of Program activities conducted, coordinated, and facilitated by the Compliance Office that promote an organizational culture and that encourage ethical conduct.

Compliance Internal Operating Procedures

- Continue to engage in process improvement assessment, development, testing, and evaluation of the following internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program:
 - Visual Compliance Restricted Party Screening

Foreign Influence and Global Risk Governance Activities

- Chaired the Foreign Influence Task Force Meeting in June
 - Research Compliance Update, including the National Security Presidential Memorandum 33, CHIPS Act of 2022, federal training requirements, Insider Threat Program, and other federal foreign influence related updates
 - Overview of amendments to state foreign influence statute
 - Global Risk Initiative update, including state foreign influence statute requirements, travel to countries of concern and FIU's Foreign Influence Website
- Facilitated ad hoc Florida Statute Foreign Influence Sub-committee meetings (Sub-committees: 286.101 Foreign Gifts and Contracts; 288.860 International Cultural Agreements; 1010.25 Foreign Gift Reporting; 1010.35 Screening foreign researchers; 1010.36 Foreign travel; research institutions)
- Worked with the Office of General Counsel (OGC) to gather responsive data for the July 31 deadline to file federal and state foreign gift/agreement reports.
- In cooperation with the Office of Research and Economic Development (ORED), the Division of Human Resources, OGC, and the Office of the Provost, continued development of workflows, job postings, and screening processes to incorporate mandates of the Florida statute regarding foreign influence.
- Worked with export control consultant to review and approve international shipments through a centralized international shipping review process that is designed to systematically and timely address export licensing requirements while ensuring that routine (non-controlled) shipping transactions occur without delay.

- Final review of foreign influence website content with key stakeholders.
- The Export office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.
- Conducted 252 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes. Met with key stakeholders to discuss restricted party visual compliance hits.
- Participated in ad hoc Travel Committee meetings to review and issue recommendations regarding employee and student petitions for international travel and student mobility programs and to effectuate travel insurance continuity.
- Participated in meetings with key stakeholders to address issues raised by new foreign influence legislation.
- Worked with the OGC and ORED to address specific foreign influence risks.
- Work with Office of the Provost and International Student & Scholar Services regarding internship requirements for visa students.
- Conducted research and engaged in meetings regarding policy and workflows for use and purchase of drones at FIU.

Participation in Task Forces, Committees and Other Compliance-Related Initiatives

The Compliance Office continues to lead and/or participate in several task forces, committees and initiatives including, but not limited to:

- Chair of the State University System Compliance Consortium
- Chair of the Global Risk and Foreign Influence Task Force
- Chair of the Institutional Conflict of Interest Committee
- Chair of the Policy Committee
- Chair of the Compliance Liaison Committee
- Co-Chair of the Health Insurance Portability and Accountability Act Committee
- Co-Chair of the FERPA (Family Educational Rights and Privacy Act) Committee
- Co-Chair of the Enterprise Risk Management Group
- Member of the Dean's Advisory Council
- Member of Civil Discourse Taskforce
- Member of the Operations Committee
- Member of the National Collegiate Athletic Association Oversight Committee
- Member of the International Travel Committee
- Member of the University Building Access Controls Committee

- Member of the Drug and Alcohol Task Force
- Member of the Digital Accessibility Working Group
- Member of the Professional Licensure Disclosure Committee
- Member of the Outside Activity/Conflict of Interest Workgroup
- Member of the Digital Accessibility and Service Committee (DASC)
- Participant in the Biscayne Bay Leadership Team meetings
- Participant in Information Technology Administrators Committee (ITAC)
- Participant in Veteran's Affairs Workgroup
- Participant in FIU Communicators Committee
- Participant in Clinical Informatics Committee
- Participant in the Red Flags/Identity Theft Prevention Program Update Group

Athletics Compliance Oversight and Initiatives

- Performed Initial Eligibility Center Update (once a week)
- Held Post Season Eligibility Meetings
- Submitted medical hardship waivers to the conference office
- All Coaches Meeting Topics: Final Report for Time Demands
- Summer Eight Week Declarations from Football/Men's Basketball/Women's Basketball
- Conducted New Hire Orientations
- Confirmed reporting dates and submitted to housing for their documentation
- Completed NCAA Revenue Distribution Form (due June 10)
- Reviewed Squad Lists for Final draft - July 1
- Completed JumpForward profiles & Transfer Assessments
- Updated all ACO Compliance Forms and update website accordingly
- Worked with Executive Leadership for strategic plan (Vision/Mission/Core)
- Participated in CUSA Compliance Review and reviewed/distributed Final Report
- Collected and reviewed practice logs
- Conducted NIL meetings with recruits
- Conducted APR meetings with Exec staff and head coaches
- Updated and finalized Squad Lists for 2022-23 academic year
- Conducted End of Year meetings
- Reviewed academic year self-reports

- Worked with Outside Counsel on current cases
- Ensured anyone below full-time has a letter on file from the home college regarding remaining hours
- Facilitated meetings with collectives
- Conducted Rules Ed to All-Staff (NIL) and PSA in locale of institution prior to enrollment
- Generated academic eligibility lists before the first competition
- Reviewed continuing eligibility (ongoing)
- Presented to Alumni Association Board
- Reviewed Transformation Committee Recommendations
- Conducted Rules Ed – DI Council Actions (5/2023)
- Finalized Strategic Plan – Culture
- Performed Renewals/Non-renewals
- Engaged in various meetings and activities regarding NIL compliance, negotiated resolution of NCAA violations and review of Title IX Athletics Plan for improvement
- NCAA Oversight Committee summer meeting

Health Affairs Compliance Oversight and Initiatives

- Monitored workforce members’ access to medical records within the Herbert Wertheim College of Medicine (HWCOM), Center for Children and Families (CCF) and Student Health to identify potential unauthorized access and/or other activities.
- Continued working with the Division of IT/HIPAA Security and CynergisTek to identify HIPAA security and privacy vulnerabilities within the FIU IT systems, including, but not limited to access controls, security measures, etc.
- Continued the development of additional HIPAA Privacy Rule training modules.
- Continued the development of additional HIPAA Privacy Rule Policies and Procedures.
- Finalized over 12 HIPAA Privacy Rule Training Modules with quizzes and voiceovers.
- Continued working closely with HWCOM and CCF to standardize all Privacy Rule forms and letters.
- Continued working with the Informatics Committee regarding the new Medical Records data migration.
- Participated and presented in HIPAA Committee Monthly Meeting.
- Approved new contracts within the TCM system.
- Engaged in meetings regarding Athena One launch issues.

Oversight and Accountability
<ul style="list-style-type: none"> ➤ Compliance Liaison Dashboard – Met with key liaisons to address compliance related issues and initiatives within their division. ➤ Executive Dashboard – Presented the Vice President/Dean Executive Scorecard each month at the Operations Committee and Deans Advisory Board Meetings indicating the status of required compliance tasks for University leadership (trainings and policy attestations). ➤ Policy Working Group Scorecard – Finalized policy development framework with planned updates to be reviewed and considered by the Policy Workgroup.
Operationalize FIU’s Core Values
<ul style="list-style-type: none"> ➤ Continued development of four additional Code of Conduct training modules highlighting distinct sections of the Code. The Employee Code of Conduct outlines our institution’s guiding principles and standards, supports ethical decision-making, and provides information about where to find answers to questions about responsible and ethical practices and conduct. ➤ Made updates to the Code to align with changes to policy and new legislation.
Five Year Review of Compliance Program
<ul style="list-style-type: none"> ➤ Leveraged the recommendations of the External Program Report of the Florida International University Compliance Program, prepared by an external assessor, to develop and execute detailed project plans for completion of workplan elements.
STANDARDS OF CONDUCT & POLICIES
<p>The 2022-2023 Annual Work Plan includes continuation of the support and resources the Compliance Office provides to Policy Owners in enforcing University policies and procedures, launch of the updated Code of Conduct, oversight of the Policy Working Group and updates to the University Policy Framework and the University’s ethics policies related to State Employee responsibilities and obligations.</p>
2022-2023 Policy Development Process
<ul style="list-style-type: none"> ➤ Continued to meet with IT and Special Collections Compliance Coordinator to assist with the new Records Management Policy. ➤ Coordinated with the Office of the Controller to review and revise the University's Identity Theft Prevention Program and Red Flags training created by the Compliance office. ➤ Updated the FIU Policy Framework and related documentation (FIU Policy Development policy, policy development checklist, DAC and OPS policy review communications). Shared with key stakeholders to finalize before DAC and OPS endorsement. ➤ Drafted and reviewed requirements for a new policy development and administration platform to be created in conjunction with Information Technology.

- Met with graduate school policy owners to discuss updates to the FIU Policy Framework and how to incorporate the additional review performed by the Faculty Senate to graduate policies within the existing framework. Recommended updates to the specific policy in place for the development and approval of graduate school policies in order to align with the framework.
- Worked with IT to discuss potential options for the replacement of the currently Policy Library legacy system as the platform is becoming outdated and will eventually become unsupportable from a technical perspective.
- Worked with OGC and Export Controls to develop FIU Drone Policy

Risk Management approach to University Policies

- Continued to incorporate data analysis from the University-wide policy review and the FIU Risk Assessment to determine breadth and frequency of individual policy communication campaigns and whether associated training is necessary.
- Identified and coordinated policy campaigns with policy owners using a risk profile lens as new policies are created or substantively updated.

Increase University Policy Awareness

- Continued to work with policy owners to determine the frequency and appropriate audience for policy campaigns.
- Continued to work with policy owners to identify various new methods of communicating policy.
- Continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy and process communication tool (e.g., code of conduct and international shipping processes).
- Worked with the OGC, Office of Civil Rights Compliance, and other key stakeholders to develop a communications campaign for the Intimate Relationship Regulation.

New University Policies Reviewed and Endorsed by the Operations Committee and Deans Advisory Counsel

- The Office of University Compliance ushered the following policy through the New Policy Framework endorsement process:
- 350.010 Authorization of New Academic Degree Programs and Other Curricular Offerings

TRAINING, EDUCATION & COMMUNICATIONS

The 2022-2023 Annual Work Plan includes continuation of robust training, education and communication activities conducted, coordinated, and facilitated by the Compliance Office to increase employee awareness. Efforts include information communicated through mandatory compliance training campaigns, self-enrollment educational opportunities, FIU's Compliance Newsletter, the Compliance and Integrity and Export Control Websites, time-sensitive communications, presentations and compliance updates, and participation in New Employee Orientation.

2022– 2023 Annual and Scheduled Training, Education, and Communication

Designed, developed, launched, and escalated seven compliance Policy Acknowledgement/Training Campaigns to University faculty and staff including:

- FIU Clery Act Basics Training
 - 99.31% completion
- Export Control for Health Sciences Professionals
 - 98.96 % completion
- Export Control for Research and Operations Personnel
 - 98.86 % completion
- FERPA Basics
 - 100 % completion rate
- Employee Code of Conduct
 - 99.72 % completion rate
- Intimate Relationship Plan
 - 100 % completion rate
- Incident Response Plan
 - 100% completion rate

Designed, developed, and issued ten Training Campaigns that are ongoing and open for self-enrollment:

- HIPPA Basics (enrollment required for access to protected health information)
 - Rolling enrollment
 - Employees and students trained: 1,838 (CY 2023)
- Payment Card Industry Data Security Standard Training for Merchants (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 178 (CY 2023)
- Payment Card Industry Data Security Standard Training (PCI-DSS) for IT (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 25 (CY 2023)

- Payment Card Industry Data Security Standard Training (PCI-DSS) Version 4.0 (enrollment required for access to certain privacy- controlled data)
 - Rolling enrollment
 - Employees trained: 45 (CY 2023)
- FERPA Basics
 - Rolling enrollment
 - Employees trained: 657
- FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 7,348
- Export Control for Health Sciences Professionals
 - Open for self-enrollment
 - Employees trained: 180 (CY 2022 and 2023)
- Export Control for Research and Operations Personnel
 - Open for self-enrollment
 - Employees trained: 2,047 (CY 2022 and 2023)
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 378 (CY 2022 and 2023)
- The FIU Chosen First Name and Pronoun Use Training
 - Open for self-enrollment
- Records Management Compliance Training
 - Open for self-enrollment
- New Employee Experience Compliance and Ethics training
 - Conduct live bi-weekly trainings for new employees as they are onboarded.

Communications Campaigns and Coordination with Key Stakeholders:

- Launched two new policy acknowledgement campaigns.
- Worked with Human Resources to develop communication campaign regarding appropriate onboarding and approval of new employees prior to first day of work.
- Worked with HR regarding communication campaign for Firearms and Dangerous Weapons on Campus

➤ Launched Communications campaign regarding International Shipment Process

Training and Education Program Activities

- Continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy and process communication tool (e.g., code of conduct and international shipping processes).
- Tracked and disseminated weekly training completion report for all the Health Affairs units.
- Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.
- Continued the design and curating of content for the Foreign Influence website.
- Continued development of ethics-specific training to support the Code of Conduct policy acknowledgement course being developed on FIU Develop.
- Continued to work on the development of an internal FIU HIPAA Basics training in order to phase out the third-party version of the current course available to HIPAA covered units. Review and feedback provided by the Director, Health Affairs Compliance.
- Continued to coordinate with the Office of the Controller of the review of the red flags training created by the Compliance office.
- Managed seven training and policy acknowledgment campaigns, through escalation.
- Worked with FERPA Committee to communicate requirements regarding FERPA's application to photographic images and video of students. Began development of guidance document for broader dissemination.
- Developed FAQ related to photograph and video releases pursuant to FERPA.
- Participated in New Trustee Orientation.
- Worked with the Director of Health Affairs to identify system errors identified in the HIPAA Basics course in order to resolve and communicate to enrollees.
- Worked with OCRCA and OGC to determine communication campaign for Intimate Relationship Policy.
- Worked on new course creations for Red Flags and Reporting of Child Abuse compliance courses within FIU Develop.
- Drafted a multi-year communications plan for compliance areas for fiscal years 2024 through 2026.
- Began research for new Retaliation Policy.
- Began designing training and policy acknowledgment campaigns for Fall 2023 semester.
- Began work on the refreshing of FIU Develop courses that must be updated on a fiscal year basis.

MEASUREMENT & MONITORING

The 2022-2023 Annual Work Plan includes continuation of regular measurement and monitoring program elements in addition to conducting several identified assessments informed by evolving risks, new laws, and regulations, as well as trends identified by the Compliance Office in partnership with other units.

Measurement and Monitoring Activities

- Oversight and management of the Compliance Requirements Matrix Platform.
- On a monthly basis, met with Gartner, third party compliance consultant services, to discuss and utilize advisory services and resources for ongoing compliance initiatives (e.g., training, communications, and policy development and framework).
- Various meetings with FERPA team regarding potential breaches and guidelines for photo and video representations of students on departmental websites.
- Various meetings with FERPA team regarding guidelines for cross listed courses and sharing of information for clinical rotations.
- Met with Incident Response Team, as needed, to manage response to breach incidents.
- Worked with the Office of Internal Audit to provide information regarding the Data Breach Audit.
- Met with Building Access Controls Committee to design oversight program regarding permissions.
- Coordinated with OGC on process improvements over the collection of information for the biannual reporting of foreign gifts and contracts. Implemented improved guidance and tracking documentation to gain efficiencies over the process.
- Began research and planning for a new FIU Privacy Taskforce. Team discussed initial draft of charter to provide feedback.

Scheduled Compliance Reviews and Assessments

- International Shipping Process Assessment – Made updates to the International Shipping Process based on the results of the Compliance Assessment.
- Athletics Compliance Assessment – Reviewed results of Rules Education Assessment to assist us in analyzing how well we organize, communicate, document, and evaluate FIU’s athletic rules-compliance efforts and to engage in Athletics Compliance Strategic planning.
- Athletics Title IX Assessment – Reviewed results of third-party consultant Title IX assessment of the Athletics program as required by the NCAA. Discussed results with members of the NCAA Oversight Committee.
- Assessment of Policy Framework – Updated Policy Framework following assessment.

Ongoing Measurement and Monitoring Program Elements

- Outside Activities/Conflict of Interest Disclosure Process – Continued to work with University partners through this review process to assess risk exposures posed by certain disclosures and take proactive steps to address those risks.
- Ethical Panther Hotline Case Review – Continued to provide administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted. Collaborated with Employee and Labor Relations to identify additional methods for improving the populating of information in the case management system.
- Travel Authorization Monitoring - In cooperation with Global Affairs, the Compliance Office monitors and assesses export control and other risks associated with international travel as a member of the International Travel Committee and as an approver for an export control questionnaire for all international travel authorizations. The Compliance Office reviewed and responded to 99 travel authorization foreign travel considerations and export control approvals.
- External Compliance Requests or Investigations - Continued to provide support, coordination, and oversight of external inquiries into compliance with federal and state laws and NCAA requirements.
- Participation in Task Forces, Committees and Other Compliance Initiatives – Continued participation in a wide variety of groups to both contribute compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.
- Partnership and Coordination with Internal Audit – Continued to provide guidance to the Office of Internal Audit regarding compliance-related audits and matters. Based on audit findings, (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development and other mitigation strategies. Discussed Office of Compliance contribution to the Risk Assessment.
- Compliance Requirements Matrix - Administered the Compliance Requirements Matrix which includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Risk Assessment - The enterprise risk assessment conducted by the Office of Internal Audit continued to serve as a guide for the Compliance Office's risk-based approach to prioritizing and addressing University policy and other Compliance requirements.
- Payment Card Industry Training and Approval – Trained and approved 84 individuals to work as merchants accepting credit cards for payment and for Information Technology personnel to gain access to sensitive information.
- Export Control Visual Compliance Screenings – Conducted 252 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes.
- International Travel Committee – Reviewed and provided recommendations for travel petitions
- International Shipment Review – Conducted 32 international shipping reviews during the reporting period as part of the international shipping review process.
- Medical Records Access Monitoring Tool - The Director of Compliance and Privacy for Health Affairs collaborated with key stakeholders to coordinate the externally staffed access auditing tool with the Medical Records Applications utilized by the

Faculty Group Medical Practice, NeighborhoodHELP, the Center for Children and Families, and Student Health.

- **JumpForward Compliance Platform** - The Athletics Compliance Office leveraged the *JumpForward* platform to automate and monitor key compliance functions such as recruiting activities, ticket management, and financial aid. The platform integrates an NCAA rules engine and flexible workflows to effectuate communication and education with athletic staff members.

Compliance Calendar Monitoring

- Administered the Compliance Requirements Matrix.
- Continued to work with Information Technology to address improvements to the Compliance Requirements Matrix Platform to support this Compliance monitoring function.
- Communicated with business partners to remind them of deadlines and to seek verification of submissions for the following compliance items within this reporting period:
 - PHS Annual Report on Possible Research Misconduct
 - National Collegiate Athletic Association (NCAA) Legislative Review Institution Vote
 - Teacher Education Program Accountability Reporting
 - Office of Federal Affairs Federal Lobbying Disclosure Reports
 - Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
 - Occupational Safety and Health Act of 1970 (OSHA) Report
 - NCAA Division I Concussion Safety Protocol
 - Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
 - Internal Revenue Code (IRC) Unrelated Business Income Tax (UBIT) Report (Form 990T / Form 8868)
 - Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
 - NCAA Federal Graduation Rates
 - NCAA Graduation Success Rate
 - Data Requests to Florida Board of Governors Compliance Verification
 - Summer Tuition and Fee Information
 - Institutional Animal Care and Use Report
 - Compliance International Shipping Process Assessment

ENFORCE AND PROMOTE STANDARDS THROUGH A SYSTEM OF INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS

The 2022-2023 Annual Work Plan includes continuation of the Compliance Office assisting in investigations and reviews, overseeing the Ethical Panther Hotline, making effective use of "Scorecards" to highlight accountability, awarding professional development credits for completion of compliance tasks, and providing oversight and guidance to compliance partners regarding corrective actions.

Align Completion of Compliance Tasks with the Performance Excellence Process (PEP)

- Continued work with the Division of Human Resources to ensure consequences for employees who fail to complete required compliance tasks following the Escalation Protocol.
- Continued work with the Division of Human Resources to implement a system to inform supervisors of employees who have not completed compliance tasks for inclusion in the Performance Excellence Process (PEP).
- Notified all supervisors in the Athletics Department reminding them to specifically reference NCAA Compliance in the comments section for the Compliance and Accountability Competency and to not give above a "2" rating for this competency to any employee responsible for an NCAA violation in the review year (other than those that were "incidental").

Administer, Support, and Promote the Florida International University Ethical Panther Hotline

- Continued administration of the FIU Ethical Panther Hotline to include assignment, review, and tracking of 89 open reports through the end of June (including 26 new reports from April - June, data compilation, trend review, and reporting).
- Continued to partner with the Division of Human Resources and the Office of Civil Rights Compliance and Accessibility to improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report was received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, and in various communications.

- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
- Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.
- Met with FIU Police, Office of Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the Registrar to coordinate case closures originating with Ethical Panther Hotline reports.
- Disseminated templates to those investigators outside of the iSight case management system to track those cases.
- Worked with the iSight/Case IQ vendor to communicate suggestions for improvements to the intake process for reports made to the hotline via phone call received by representatives.
- Updated the Ethical Panther Hotline internal operating procedures for new changes to the related processes during the calendar year.

Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- Continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- Worked with Human Resources to develop appropriate corrective actions for failure to complete required compliance tasks.
- Worked with Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.
- Worked with Director of Health Affairs Compliance to ensure compliance with HIPAA Privacy obligations.

RISK MANAGEMENT

The 2022-2023 Annual Work Plan includes continuation of the Compliance Office making effective use of the Enterprise Risk Management Framework, including assisting risk owners in making risk informed decisions and responding to key identified risks by implementing proper controls and mitigating measures and facilitating continuous learning.

Educate Risk Owners Regarding Risk Management Principles

- Continued to meet with the Chief Audit Executive to further develop a process for mitigating identified risk across the enterprise by educating risk owners and risk managers and developing a system of accountability.
- Reviewed specifications for the development and management of the Panther Enterprise Risk Management Platform.
- Continued to review and address emerging risks in partnership with OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.
- Disseminate weekly foreign influence risk updates and communications from FIU's local FBI liaison to key stakeholders.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

University Compliance Program Annual Report 2022-2023





FLORIDA INTERNATIONAL UNIVERSITY

THE FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES

Audit and Compliance Committee

September 14, 2023

UNIVERSITY COMPLIANCE PROGRAM ANNUAL REPORT (2022-2023)

ACKNOWLEDEMENTS

The Office of University Compliance and Integrity ("Compliance Office") would like to acknowledge the Audit and Compliance Committee, President, Provost, Executive Team and Senior Management for their support and top-down leadership in maintaining and continuing to build the Florida International University ("FIU") institutional compliance and ethics program ("Program"), and everyone who has supported our commitment to maintaining a culture of ethics and compliance. We especially acknowledge the FIU Community Members who make a robust and comprehensive compliance program possible through an individual commitment to ethical conduct, compliance with the law and *doing the right thing*.

PURPOSE AND SCOPE

The purpose of the FIU Program is to promote and support a working environment which reflects FIU's commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program applies to all FIU campuses, facilities, and operations, and to the senior leaders, management, faculty, and staff ("Employees"), and where appropriate, the FIU Board of Trustees ("BOT") members, vendors, volunteers, donors, and contractors (collectively, "Community Members"). The Program includes structural components, systems, and practices designed to nurture and preserve a culture of truth, freedom, respect, responsibility, and excellence while building ethics and compliance into the daily activities of Community Members. This is done, in part, by providing education and training on compliance-related topics, assisting in developing FIU policies, helping Community Members to understand the policy development process, supporting the responsibilities and obligations of our Community Members who are public employees and clarifying and interpreting FIU policies, procedures and regulations.

PROGRAM DESIGN

The Program is designed and administered, recognizing that building and maintaining a culture of ethics and compliance are shared responsibilities and requires a commitment from all Community Members. The Program is also designed to prevent, detect, and correct misconduct within FIU in reasonable satisfaction of the requirements of Chapter 8 of the U.S. Federal Sentencing Guidelines

(FSG) and Florida Board of Governors Regulation 4.003. The guidelines and regulation set forth the requirements of an “effective ethics and compliance program.”

FEDERAL SENTENCING GUIDELINES FOR ORGANIZATIONS

The FSG, promulgated by the United States Sentencing Commission in 1991 outlines organizational sentencing guidelines used by Federal Judges to determine whether a defendant organization had an "effective compliance program" in place to prevent the violations for which it is being charged. The Commission has since amended the Guidelines to clarify and strengthen the requirements of an "effective compliance and ethics program."

Organizations are expected to exercise due diligence to prevent and detect criminal conduct and to promote a culture that encourages ethical conduct and compliance with the law. The following elements set forth the minimum criteria for a program to be deemed effective:

Elements of an effective compliance program

(based on Chapter 8 of the U.S. Federal Sentencing Guidelines)

- 1. Effective program structure and oversight to ensure compliance with the governing body**
- 2. Documented compliance and ethics standards of conduct and policies**
- 3. Effective training, education, and communication to the governing body and employees**
- 4. Exercise of due diligence in hiring and assignment of delegation of authority and responsibility**
- 5. Measurement and monitoring to ensure that the compliance and ethics program is followed**
- 6. Promotion of the program and consistent investigation, discipline, and incentives**
- 7. Corrective action is taken in response to identified weakness or compliance failures**
- 8. Development of an effective compliance risk assessment and management review and response process**

OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY

Our Staff



Jennifer LaPorta

Chief Compliance and Privacy
Officer



Luz Cabrera-Frias

Director of Compliance



Dayanis Borges Garcia

Compliance Manager



Lilia Bourzac

Sr. Coordinator Administrative
Compliance



Steven Patterson

Director Compliance & Privacy
Health Affairs



Kevin Kendrick

Sr. Assoc. Athletic Director



Jimmy Fleming

Director of Athletics
Compliance - Eligibility



Octavia Gibbs

Director of Athletics
Compliance - Financial Aid



Tempestt Jenkins

Athletics Compliance
Coordinator

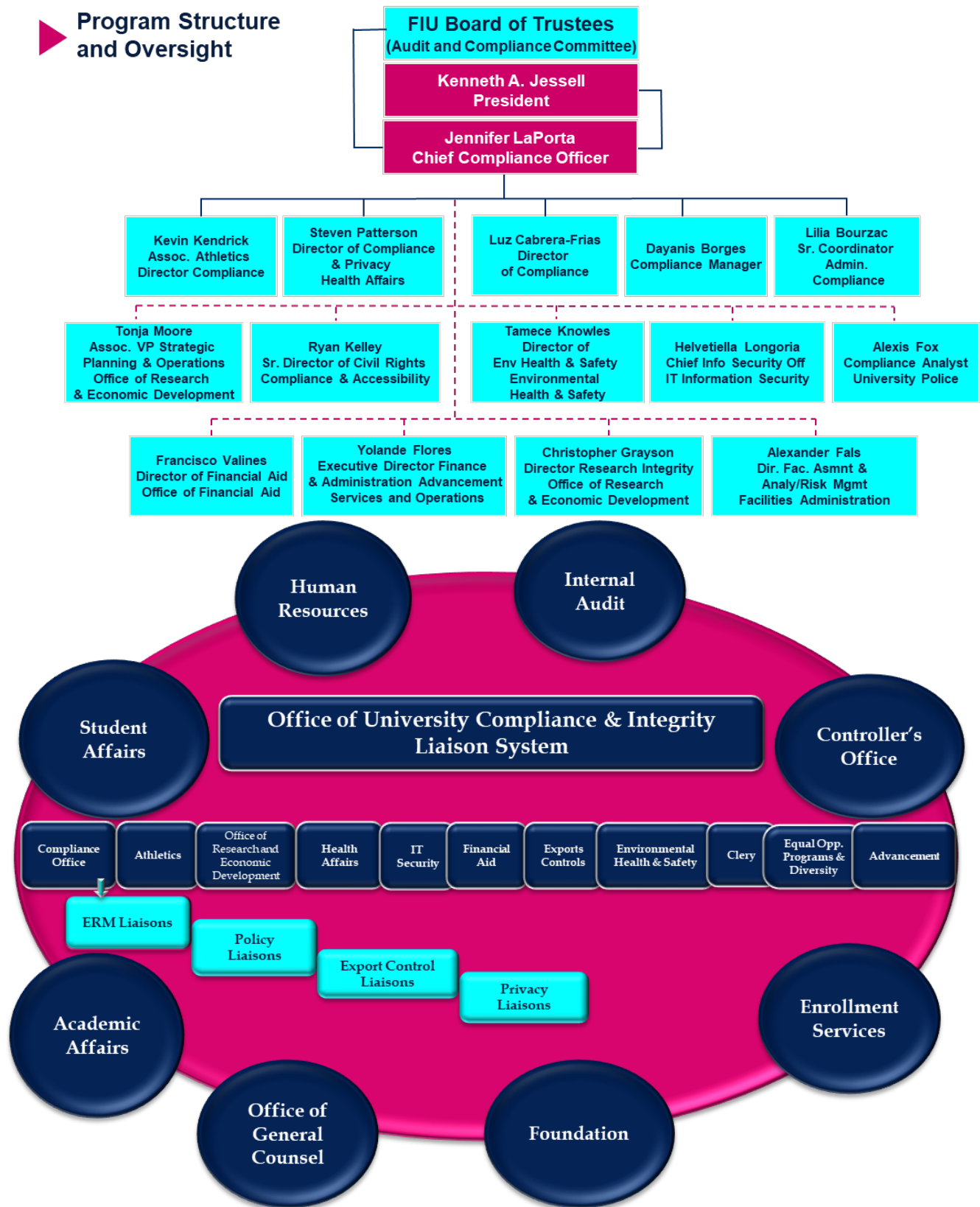
The goal of our staff in the Office of University Compliance & Integrity is to promote a culture that encourages ethical conduct and a commitment to compliance with laws and FIU community standards.

The Compliance Office is responsible for coordinating, supporting, and promoting the Program, as well as providing assurance to the BOT and to FIU leadership, that controls and mechanisms are in place to prevent, detect and mitigate compliance risk. In fulfilling these responsibilities, one of the primary objectives of the Compliance Office is to provide direction, guidance, and resources to faculty, staff and students on maintaining an ethical and compliant culture through an effective Program.

FIU Compliance Areas		
Accounting Irregularities	Discrimination	Institutional Review Board Violations
Access/ Accommodations/Disability	Drug law policy violation	Identity Theft
Admissions Irregularities	Export Control Violations	Immigration Concerns
Animal Subject Research	Firearms and Dangerous Weapons policy violation	Information Security
Anti-bribery	FIU Trademarks	Interruption to campus operations or services
Billing for Health Care Services	Foreign Influence and Global Risk	Laboratory Safety
Child Abuse or Neglect	Fraud and Financial Abuse	NCAA Rules Violations
Conflict of Interest	Grant Expenditure Violations	Political Activity Violation
Criminal or civil charges against FIU Executives	Grant Performance	Privacy
Copyright infringement	Harassment	Research Misconduct
Damage to campus property	Institutional Animal Care and Use Committee	Retaliation
Death or serious bodily injury on campus	Institutional Bio-safety Committee/Institutional Review Entity Violations	Sexual Misconduct
		Workplace Safety

Compliance Governance

Program Structure and Oversight



The information below reflects the final status on key action items and other compliance activities for the 2022-23 reporting year.

Office of University Compliance & Integrity Annual Report

PROGRAM STRUCTURE & OVERSIGHT

Program Structure and Professional Development

The role of the Chief Compliance and Privacy Officer (CCO) and the work of the Compliance Office has encountered a sustained and significant increase in responsibility over the past five years due to sophisticated enhancements in FIU's Export Control program, foreign influence governance and controls, privacy compliance and breach response, Enterprise Risk Management, required compliance training, and oversight responsibilities in Health Affairs Compliance and Athletics Compliance. Compliance has continued to earn a "seat at the table" as evidenced by requested participation in a growing number of University committees and initiatives and *significant increased outreach* by various units and departments seeking support in meeting their compliance obligations.

An assessment of the work and professional staffing requirements of the office was conducted resulting in reorganization of jobs within the Compliance Office and a strategic initiative and salary equity request. While part of that request was approved and implemented toward the end of the fiscal year (salary equity increases to retain key talent), the request for additional positions is pending. Despite staffing shortages, the Compliance Office continues to reassess priorities, meet goals, automate systems for efficiency, monitor and evaluate resource needs and make excellent use of committees and resources to improve the program. We will continue to assess and request the resources necessary to meet the evolving breadth of regulation and support needed to maintain compliance in a complex higher education institution.

The members of our staff continue to attend and participate in a wide variety of continuing compliance education and training opportunities to stay abreast of recent developments, new legislation and to meet professional certification requirements.

Participation in Task Forces, Committees and Other Compliance-Related Initiatives

The Compliance Office continued to lead and/or participate in several task forces, committees and initiatives including, but not limited to:

- Chair of the State University System Compliance Consortium
- Chair of the Global Risk and Foreign Influence Task Force
- Chair of the Institutional Conflict of Interest Committee
- Chair of the Policy Committee
- Chair of the Compliance Liaison Committee
- Co-Chair of the Health Insurance Portability and Accountability Act Committee
- Co-Chair of the FERPA Committee

- Co-Chair of the Enterprise Risk Management Group
- Facilitator of Foreign Influence Workgroups (Foreign Gifts and Contracts; International Cultural Agreements; Foreign Gift Reporting; Screening foreign researchers; Foreign travel; research institutions)
- Member of the Dean's Advisory Council
- Member of the Operations Committee
- Member of Civil Discourse Taskforce
- Member of the National Collegiate Athletic Association Oversight Committee
- Member of the International Travel Committee
- Member of the Drug and Alcohol Task Force
- Member of the Digital Accessibility Working Group
- Member of the Professional Licensure Disclosure Committee
- Member of the Outside Activity/Conflict of Interest Workgroup
- Member of Ethics Policies Working Group
- Member of University Building Access Controls Committee
- Member of Record Retention Policy Manager Working Group
- Participant in the Biscayne Bay Leadership Team meetings
- Participant in Information Technology Administrators Committee "ITAC"
- Participant in Veteran's Affairs Workgroup
- Participant in FIU Communicators Committee
- Participant in the Red Flags/Identify Theft Prevention Program Group
- Participant in Clinical Informatics Committee

Compliance Internal Operating Procedures

- The Compliance Office engaged in effectiveness and process improvement assessment, development, testing, and evaluation of the following internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program:
 - Compliance Requirements Matrix
 - Visual Compliance
 - International Guests and Delegations
 - Training Notification and Escalation (updated)
 - Technology Control Plans (updated)
 - International Shipment Assessment (updated)
 - International Shipping Approvals (updated)
 - Course Campaign Procedures (updated)

- Payment Card Industry Procedures (updated)
- Ethical Panther Hotline i-Sight Case Management System Procedures (updated)

Operationalize FIU's Core Values

- Conducted University-wide training and Communications plan to roll out the Employee Code of Conduct, which serves as a key resource to highlight FIU's core values and illustrates how they serve as a foundation for FIU's policies, procedures, community expectations and ethical decision making.

Foreign Influence, Export Controls and Global Risk Governance Activities

In response to the Federal Government's issuance of new export control regulations and proposed research security regulations under NSPM-33 intended to strengthen foreign influence prevention, our Compliance Office continued to update our export compliance management program and foreign influence prevention efforts. In parallel with these efforts, we refined our processes to comply with State of Florida law and new regulations guidance from the Board of Governors similarly intended to strengthen foreign influence prevention.

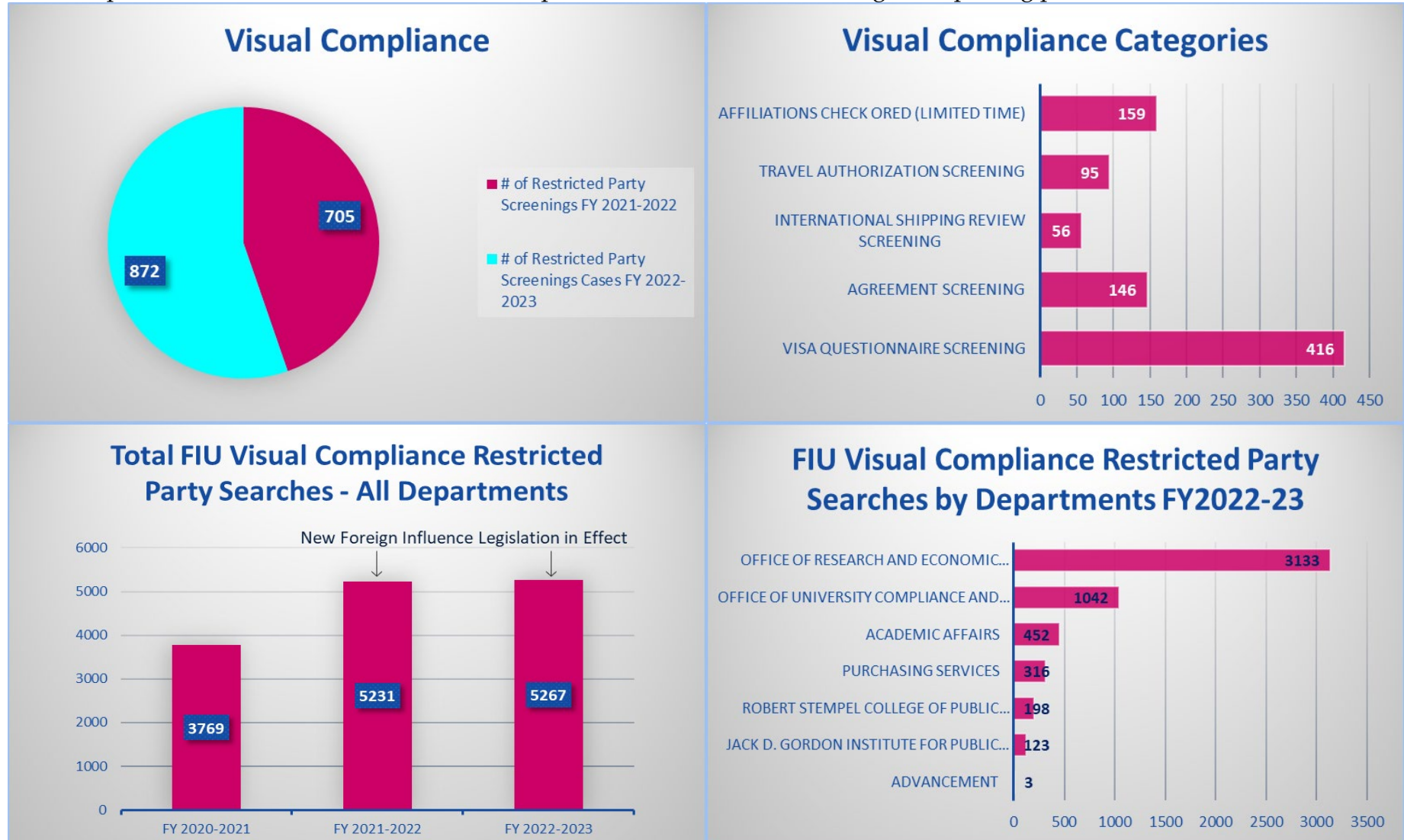
Overview - As the University resumed normal research, academic and business operations post-Covid, we continued to observe a significant increase in the number of activities and transactions which required both foreign influence prevention and export compliance reviews, as compared with the FY 2021-2022 time-period. This increase was reflected in the number of international Travel Authorization Requests (TARs), international shipment requests, on-campus visitor requests, and visa candidate reviews (particularly with respect to J-1 visiting scholars and Post Docs, H1-B visas, and F-1 Graduate Students assuming research assistant positions). For example, 1,089 employees engaging in foreign travel completed export control and foreign influence screening this year (as compared to 501 in FY 2021-2022). Of those completing the screening, 375 were elevated for further review, research, and consideration by the Compliance Office which included significant engagement with the international traveler (as compared to 184 in FY 2021-2022). Not surprisingly, we observed a substantial increase in the level of export control and related research security restrictions and conditions incorporated into federally sponsored grant and contract research agreements, including DOD DFARS compliance and equivalent provisions flowed down by DOE, DHS, NASA, and other federal agency sponsors, requiring close coordination with our partners in Office of Research and Economic Development (ORED) to comply with requirements while maximizing research opportunities for our research community.

Among this past fiscal year's key foreign influence and export program enhancements and activities, are the following:

- Recognizing the increased need for easy-reference information and support pertaining to foreign influence prevention and new legislation, the Compliance Office designed the new Foreign Influence website that comprehensively addresses research security across research, academic and business operations. As with our Export Control website, we have created a user-friendly format that enables the user to quickly navigate to the intended information resource and transparently find the supporting process or go-to resource.

- The Compliance Office Implemented process improvements and added new substantive material for the [Export Control Website](#), which incorporates user-friendly interfaces and interactively linked forms, procedural guidance, materials, definitions, trainings, and go-to resources.
- The CCO chaired the Foreign Influence and Global Risk Task Force Meetings. In each meeting:
 - The Office of Governmental Relations presented a legislative update to the group whereafter the CCO summarized FIU's response and actions taken to address legislative developments.
 - Each of the four subcommittees formed to address the Florida State Foreign Influence Statutes related to Screening Foreign Researchers, International Cultural Agreements, Foreign Travel, and Foreign Gifts and Contracts, reported back to the full Taskforce.
 - The CCO and/or FIU's export controls consultant reported to the Taskforce on updates, initiatives, and process improvements related to FIU's Export Controls program and foreign influence.
- The CCO facilitated the Florida Statute Foreign Influence sub-committee meetings throughout the 2022-2023 plan year:
 - Screening foreign researchers
 - International cultural agreements
 - Foreign travel; research institutions
 - Foreign gifts and contract reporting
- The CCO participated in regular International Travel Committee (ITC) meetings to review and issue recommendations regarding employee and student petitions for international travel and student mobility programs. The ITC monitors, analyzes, and advises on the safety of the FIU community during international travel. The ITC begins monitoring efforts by reviewing the U.S. State Department issued "Travel Advisories". These advisories are produced when long-term, protracted conditions make a country dangerous or unstable. A Travel Advisory is also issued when the U.S. Government's ability to assist American citizens is constrained due to the closure of an embassy or consulate, or because of a drawdown of its staff. Use of the Travel Advisories help the ITC identify and consider the risks related to travel to the country. The Centers for Disease Control and Prevention (CDC) Advisories were also consulted and considered during the COVID-19 Pandemic. The ITC also monitors, references, and implements procedures to comply with the Office of Foreign Assets Controls (OFAC) in the Department of Treasury, which imposes economic and trade sanctions against targeted foreign countries and regimes for reasons of national security. Issued recommendations to the Provost regarding foreign travel guidelines for University Community.

- The Compliance Office conducted 872 visual compliance research reviews during the reporting period.



- The CCO met with the Division of Information Technology (IT), Office of General Council (OGC) and ORED to address foreign influence solicitation.
- The CCO met with staff of the Florida Board of Governors (BOG) to assist with updated foreign influence guidance document.
- The Compliance and Export Control Offices partnered closely with FIU Global to implement a pragmatic international visitor registration and clearance program specifically designed to proactively identify parties of concern from a research security

perspective and minimize the risk of IP and export control exposure where the visit would involve a STEM or related laboratory. Both the FIU host and visitor are respectively required to complete concise data forms which provide essential visibility into the identity/affiliations of the visitors and scope of proposed visit. As with our TAR review program for international travel, the goal is to provide as quick a review as possible so as to support and facilitate on-campus visits.

- The Compliance Office initiated and completed a Compliance Assessment of International Shipping. In this assessment we identified international shipping transactions and communicated with shippers to evaluate if appropriate forms and reviews were completed in order to assess the effectiveness of the related process controls.
- The Compliance and Export Control Offices managed and reviewed international shipment forms and workflows.
- The Compliance and Export Control Offices reviewed and approved Export Control International Shipment Annual Attestations for various departments engaging in bulk shipments.

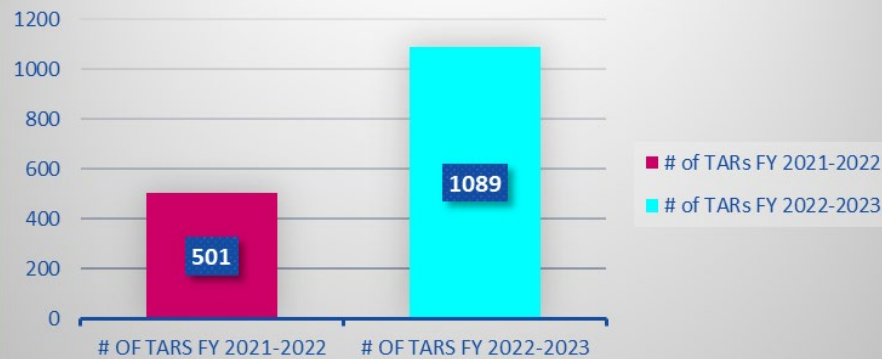


- The Compliance and Export Control Offices continued to work with ORED and the Division of Human Resources to implement workflow for Intellectual Property (IP) protection agreement to ensure that FIU's IP is fully protected with respect to exposure by individuals who (unlike employees) are not otherwise subject to FIU's standard IP ownership policy pursuant to an employment agreement.
- The Compliance and Export Control Offices participated in Export Controls and Foreign Influence Internal Audit.
- During the past year, an increasing number of sponsored research agreements have required notification and approval with respect to proposed foreign national researchers, even when the scope of work is not export controlled. These notification and approval requirements reflect Washington's concerted effort to identify research security risks and complement existing restrictions pertaining to persons (U.S. or foreign) with foreign talent program funding. In addition, all DOD awards now incorporate data security provisions that impact how FIU manages research data whether we are a prime or a subcontractor. Given the complexity

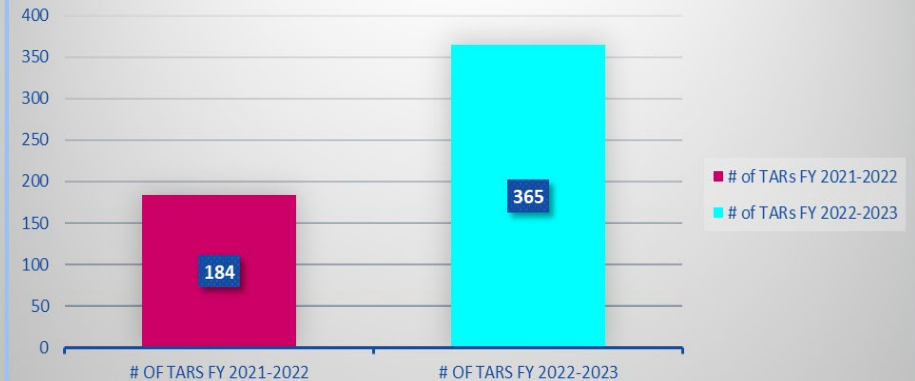
of these requirements, the Compliance and Export Control Offices have devoted considerable efforts to successfully coordinate compliance efforts with ORED while continuing to support research objectives.

- The Compliance and Export Control Offices classified research projects and developed technology control plans as required to comply with export regulations for a specific project. Conducted a series of internal assessments of our Technology Control Plans (TCPs) to ensure that all required export compliance requirements within sponsored research projects are being met on an ongoing basis. TCPs are designed to protect export-controlled research and data. In addition to export compliance, several of FIU's DoD awards also require special data security protocols under the NIST 800-171 standards. For these DoD projects, the Export Control Office partnered with ORED and the Division of Information Technology to assess project-level compliance with these NIST standards.
- Our visa candidate reviews process continued for proactively reviewing visa candidates for potential deemed export exposure (access to controlled technology in the research environment). In particular, these reviews not only focused on technology sharing, but on foreign influence prevention from the federal and state perspectives. Toward this goal, the Compliance and Export Control Offices liaised closely with ORED's Foreign Influence Manager to conduct affiliation screenings and reviews on candidates from Foreign Countries of Concern (FCCs) as defined by Florida statute; and where a concern arose, we coordinated further review and response with ORED's leadership team. The federal authorities continually update their lists of entities of concern within the FCC's, such that our processes track these updates on a real-time basis for screening purposes.
- Given FIU's robust programs in forensic science technology, some of which involve international engagements, we continued to partner closely with the Global Forensic and Justice Center (GFJC) and ORED to proactively identify where international trainings might require Department of State ITAR defense service authorizations. Where required, the Office of Export Control facilitated the DSP-5 license application process with FIU's Empowered Official.
- With respect to FIU's legacy international agreements, the Compliance and Export Control Offices partnered closely with FIU Global and the OGC to implement statutory requirements pertaining to "cultural agreements" as defined by the statute, including contractual clauses designed to counter potential foreign interference activities. In order to comply with legislation prohibiting agreements with entities based in FCCs (SB 846 effective July 01), we have also helped to initiate our institutional approach toward complying with this statute and addressing the numerous implications this statute will potentially have on existing research and academic relationships.
- The Compliance and Export Control Offices continued our practice of carefully investigating and reviewing each international TAR that met at least one designated higher risk criteria. We enhanced the Foreign Travel Questionnaire to conform to the State of Florida statutory requirements and strengthened the related guidance documentation. A number of itineraries triggered additional review and consideration with respect to hand-carried instruments and materials as well as proposed meetings with international entities, foreign government officials etc.

International Travel Authorization Requests Screened



International Travel Authorization Requiring Substantive Review & Approval by Compliance



- Throughout the year, the Compliance and Export Control Offices continued to meet as a team with ORED, Human Resources (HR), the Office of the Provost, Office of International Student & Scholar Services (ISSS) and other stakeholders to further develop and systematize our institutional process for vetting foreign national researchers and graduate students in accordance with Florida statute. In addition to expanded restricted party screening of a candidate's affiliations, this process includes expanded publication and credentials review by ORED's Foreign Influence Manager; and where a concern arises based on a candidate's credentials or related documentation, we further vet the candidate through an internal committee review approach. Because of the breadth of the screening requirements in relation to our numerous categories or research positions covered under the statute (compensated and non-compensated), University Compliance and ORED have co-lead a significant joint effort to systematize these reviews in a manner which supports recruitment (including foreign national talent) while complying with our statutory requirements.
- The Compliance and Export Control Offices engaged in meetings, discussion, and drafting of policy regarding purchase and use of drones at FIU.
- The CCO assisted the Office of International Student and Scholar Services (ISSS) in developing internship requirements for students in visa status.

Five Year Review of Compliance Program - Implement Key Recommendations

- The Compliance Office developed a three-year Compliance Communication Plan, separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are targeted to staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact.
- The Compliance Office planned initiatives to develop targeted training to supervisors and develop root cause analysis and

enhancements to its discipline and enforcement efforts have been moved to the next plan year.

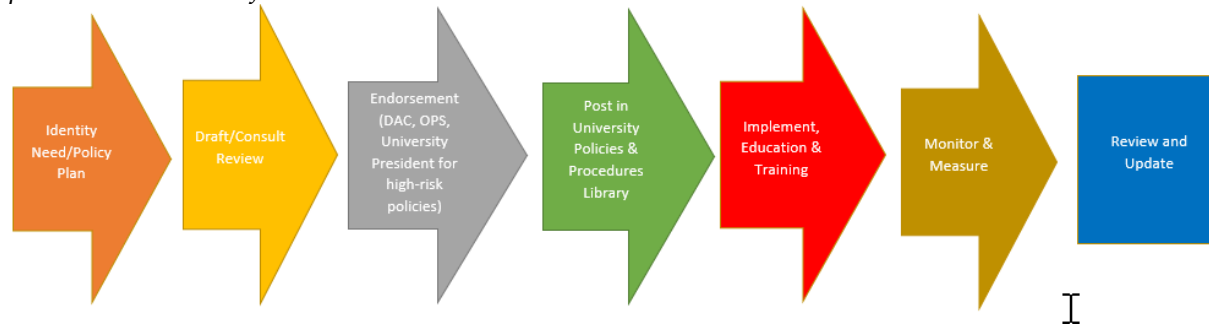
Privacy Governance Taskforce

- The Compliance Office oversees and supports the University's efforts to comply with significant privacy concerns throughout the University (e.g., HIPAA, FERPA, GLBA, Red Flags, PCI-DSS, Veteran Affairs, IRB & Research).
- While the University has made significant efforts towards making privacy an organizational priority, this past fiscal year we have worked towards building and maintaining an effective information Privacy Program. While we have thus far managed privacy at FIU using a decentralized approach, developing a comprehensive Privacy Program is essential for an organization of our size which is subject to a myriad of privacy obligations. Substantial movement toward this multi-year goal was accomplished this year with the development of a Charter for a Privacy Governance Taskforce which will be chaired by the CCO and convene key University stakeholders quarterly to leverage a more comprehensive governance structure dedicated to privacy considerations throughout the University.

STANDARDS OF CONDUCT & POLICIES

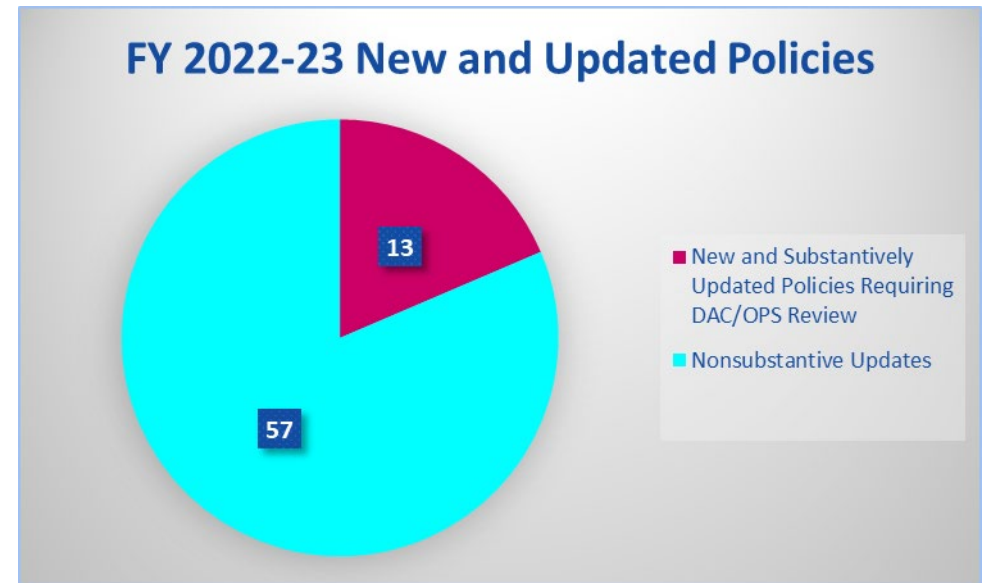
2022-2023 Policy Development Process and Policy Awareness

FIU's Policy Development Process Workflow



- Consistent with FIU's commitment to meeting best practice standards in policy administration, the Compliance Office made significant updates and changes to the University Policy Framework. The Framework is the governing document setting forth the endorsed, systematic approach for the development, review, and approval of University Policies and Procedures at FIU.
- The Compliance Office continued to work with policy owners to determine the frequency and appropriate audience for policy campaigns.
- The Compliance Office continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy communication tool.
- The Compliance Office managed the Policy Development Process, including consulting with policy owners during various stages of the policy development process and ushering 13 new or significantly revised policies through the formal Deans Advisory Council and Operations Committee review and endorsement process:

1. Limited English Proficiency (New)
2. Incomplete Grades for Graduate and Undergraduate Students (Revised)
3. Discipline-Specific (Specialized) Accreditation (Revised)
4. Graduate Faculty (Revised)
5. Doctoral Dissertation and Committee (Revised)
6. Centers and Institutes at FIU (Revised)
7. Cash Controls (Revised)
8. Reasonable Accommodations for Faculty, Staff, Employment Candidates, and Visitors (New)
9. International Travel Policy for Employees and Students (Revised)
10. Educational Counseling for Military-Affiliated Students (New)
11. Credits used to Accelerate Undergraduate Time-to-Degree (Revised)
12. Graduate Admission Criteria and Denial (Revised)
13. Authorization of New Academic Degree Programs and Other Curricular Offerings (Revised)



TRAINING, EDUCATION & COMMUNICATIONS

Process Improvements to Training and Education Program

- The Compliance Office developed a three-year comprehensive communications plan, as recommended in the five-year Compliance assessment.
- In FY 2022-2023, the Compliance Office acquired and used specialized software to begin the development of FIU customized training, which includes interactive modules, connection to University resources, and quiz questions embedded in each policy attestation/training to improve comprehension. Leveraging this software, we developed new, customized compliance trainings. The Compliance Office designed, developed, and issued seven targeted mandatory policy attestation/compliance trainings with a completion rate of 99.5% and assisted in the drafting and development of two new regulations.
- The Compliance Office worked with the Office of the Registrar and IT to automate FERPA training for those University Community members with access to "Campus Solutions". Campus Solutions is FIU's platform containing significant FERPA protected student record information, which is used routinely by faculty and academic support employees. To ensure that FERPA training for these users of Campus Solutions is completed, automated training through that system was implemented for all current users to maintain access, new users to gain access, and thereafter will be required on an annual basis, with loss of access to the system as a consequence of non-completion.

- The Compliance Office designed and launched the Employee Code of Conduct University-wide attestation and training Campaign in Fall 2022. Over 6,415 employees were trained in this campaign with a 99.7% completion rate. The Code is a guiding document of principles and standards taken from key existing University policies that represent the University's dedication to responsible and ethical practices and conduct. The Code is a resource designed to reinforce our values, support ethical decision-making, and provide information about where to find answers. Additional campaigns and completion rates are detailed below.
- The Compliance and Export Control Offices rolled-out a phased mandatory export control training to segments of our research community determined to have greater compliance exposure by virtue of their research fields and lab operations. In order to build upon last year's Town Hall meeting on foreign influence prevention (particularly with respect to new faculty and staff who more recently joined FIU), we conducted a refreshed research security training in April that updated measures to comply with the relevant Florida screening statutes and previewed upcoming legislation (SB 846) concerning agreements with FCC-based persons and entities.
- The Compliance Office communicated with deans and vice presidents regarding individual department completion rates to leverage their assistance with communicating the importance of completing compliance-related tasks to their teams.
- The Compliance Office worked with Employee and Labor Relations to send out final escalation notices for all remaining 2022-2023 campaigns and to effectuate non-compliance memorandum in the individual personnel files which impacts the Performance Excellence Process (PEP) compliance rating for the applicable year. Provided notice to the supervisors of the affected employees.
- The Compliance Office continued to work with the FIU Develop team to enhance and troubleshoot the learning management system based on campaign feedback and continuous improvement assessment of the platform.
- The Compliance Office worked with FIU Develop to determine hosting status for trainings and policy attestations and determined 2023-2024 training modules to be hosted on the platform.
- The CCO communicated with deans and vice president's regarding their own compliance obligations to be recorded in the Executive Scorecard. Executive leadership maintained a completion rate of 100% for assigned trainings during the reporting period.
- The CCO attended Dean's Advisory Committee and Operations Committee meetings to present the Executive Scorecard and to communicate expectations for leadership participation in the Escalation Process.
- The CCO submitted the Executive Scorecard to the University President.

Vice President/Dean Executive Scorecard for FY 2022-2023

Employee Code of Conduct	100%
FIU Clery Act Basics	100%
FERPA Basics	100%
Export Control Research	100%
Export Control for Health	100%
Intimate Relationship Regulation	100%

Mandatory Policy Acknowledgement and Training Campaigns through Completion

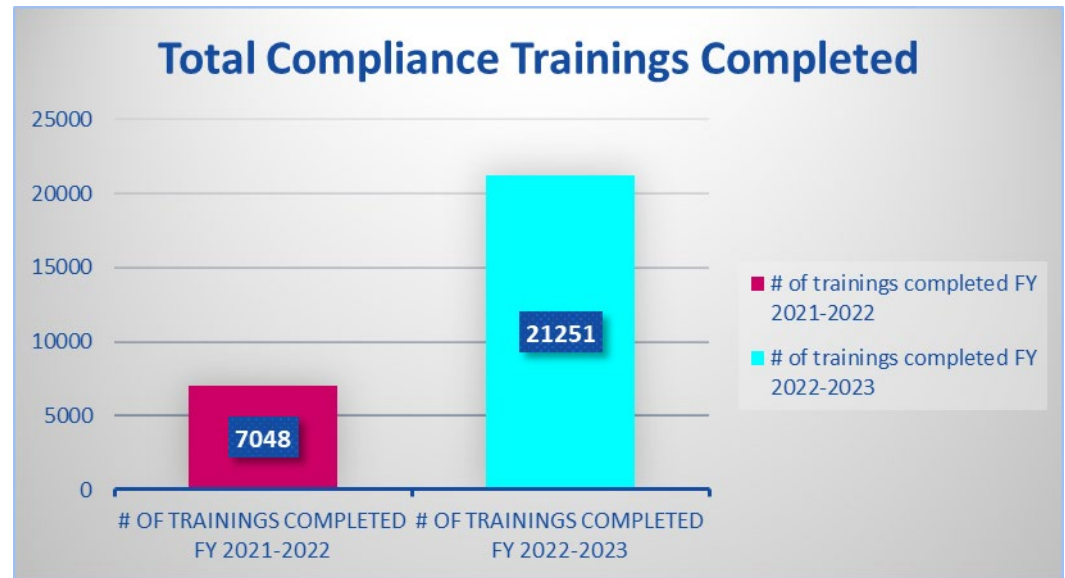
The Compliance Office designed, developed, and issued seven targeted mandatory policy attestation/compliance trainings with an average completion rate of 99.5% including:

- FIU Clery Act Basics Training
 - 99.31% completion rate
- Export Control for Health Sciences Professionals
 - 98.96% completion rate
- Export Control for Research and Operations Personnel
 - 98.86% completion rate
- FERPA Basics
 - 100% completion rate
- Employee Code of Conduct
 - 99.72% completion rate
- Intimate Relationships Regulation
 - 100% completion rate
- Incident Response Plan
 - 100% completion rate

Ongoing Training Campaigns for Targeted Audiences and Self Enrollment

- Health Insurance Portability and Accountability (HIPAA) Act Basics
 - rolling self-enrollment
 - employees and students trained: 1,838 (CY 2023)
- Payment Card Industry Data Security Standard (PCI-DSS) for Merchants
 - rolling self-enrollment
 - employees trained: 178 (CY 2023)
- Payment Card Industry Data Security Standard (PCI-DSS) for IT
 - rolling self-enrollment
 - employees trained: 25 (CY 2023)
- Payment Card Industry Data Security Standard Training (PCI-DSS) Version 4.0 (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment

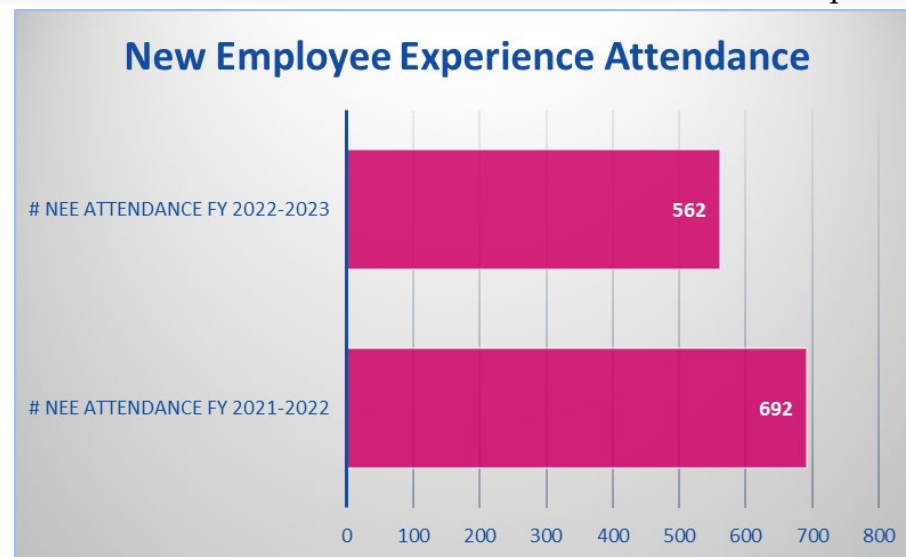
- Employees trained: 45 (CY 2023)
- FERPA Basics
 - rolling self-enrollment
 - employees trained: 657
- FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 7,348
- Records Management Compliance Training
 - rolling self-enrollment
 - employees trained: 20
- The FIU Chosen First Name and Pronoun Use Training
 - rolling self-enrollment
 - employees trained: 35
- Export Control Basics
 - rolling self-enrollment
 - employees trained: 378 (CY 2022 and 2023)
- Export Control for Health Science Professionals
 - rolling self-enrollment
 - employees trained: 180 (CY 2022 and 2023)
- Export Control for Research and Operations Personnel
 - rolling enrollment
 - employees trained: 2,047 (CY 2022 and 2023)



Communications Campaigns

- Compliance Matters - Compliance Matters is FIU's Compliance and Ethics Newsletter, serving as a communication tool and resource to support University Employees in their daily efforts to build and maintain a culture of ethics and compliance.
- Compliance and Integrity Website - The Compliance Office updated our website on a wide variety of compliance topics as well as links to educational materials, training, the Ethical Panther Hotline, the Policy Library, the Compliance Matters Newsletter, and links to additional resources.
- Export Controls Website - The Compliance and Export Control Offices updated this website to educate the University community regarding emerging regulatory requirements and to promote the University's commitment to Export Control obligations.

- Communications and Updates - The Compliance Office developed and assisted with time sensitive communications and updates through employee specific and broadcast e-mail distribution on a variety of Compliance initiatives including, but not limited to, conflict of interest, international shipping, export control training, FERPA requirements, international travel, hiring foreign researchers, and reporting foreign source agreements.
- New Employee Experience (NEE) - The Compliance Office presented a compliance training and orientation during each NEE event (held every two weeks).
- Outreach - The Compliance Office educated the University community on compliance requirements through articles in partner e-mails and Newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Deans Committee monthly meetings and service on several Committees, Task Forces, and Work Groups.



2022-2023 Athletics Compliance Rules Education

Inside Athletics

- All Coaches Compliance Meeting - Athletics Compliance held monthly meeting covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies, and procedures, and providing relevant guest speakers.
- Head Coaches Meeting - Along with the Executive Team, Athletics Compliance held monthly meetings with the head coaches to review policy changes and new NCAA legislation.
- All Athletics Staff Meeting - Athletics Compliance held bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.
- Academics - Student Athlete Advisory Committee (SAAC) - Athletics Compliance met with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc. Weekly meetings scheduled to address emerging issues to ensure the offices coordinate efforts.
- Athletic Training Room - Athletics Compliance met with training room staff every semester to review all rules that may impact sports medicine and student-athletes.
- Business Operations - Athletics Compliance met with staff every semester for all business specific legislation and assess the effectiveness of the compliance related policies and procedures affecting business operations.
- Facilities/Equipment - Athletics Compliance met with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.

- Game Management/Operations - Athletics Compliance met with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules specific to this area.
- Marketing/Media - Athletics Compliance met with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.
- Development - Athletics Compliance met with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.
- Strength and Conditioning - Athletics Compliance met with staff at least once per semester to discuss all rules that govern their involvement as "coaches" to student-athletes and rules for out-of-season training.
- Student-Athletes - Athletics Compliance held bi-annual meetings with student-athletes. This included communicating that student-athletes cannot be cleared to participate until they have completed their "beginning of the year" meeting and student-athlete conduct disclosure. Additionally, the Athletics Compliance "JumpForward" platform was used to send out tips, information, and guidelines on a regular and on-going basis throughout the year.
- Ticket Operations - Athletics Compliance met with staff at least once per semester to review all ticket operations rules.
- Executive Staff - Athletics Compliance met with executive staff weekly to review all new legislation and pending legislation and to determine the potential impact on the Athletics department, coaches, and teams.

External to Athletics

- Admissions - Athletics Compliance met with the Office of Admissions every semester to discuss the status of the admission of scholarship and "preferred" walk-on student-athletes.
- Dining Services - Athletics Compliance met with Dining Services to discuss new meal plans, off-campus meal stipends, vacation period hours and missed meals for student-athletes.
- Financial Aid - Athletics Compliance met with the Office of Financial Aid monthly to discuss applicable financial aid legislation and the process of dispersing aid and refunds to student-athletes.
- Housing - Athletics Compliance met with the Office of Student Housing to exchange information regarding applicable rules and regulations.
- International Student Services - Athletics Compliance met with ISSS to discuss supporting and resourcing international student-athletes and how to best educate international student-athletes regarding taxes and other fees.
- Registrar - Athletics Compliance met with the Office of the Registrar monthly to review "progress towards degree" legislation and proposals as well as continuous improvement to the certification process.
- OneStop - Athletics Compliance met with OneStop to discuss proper maintenance of student-athlete accounts.

2022-2023 Health Affairs Compliance Training and Education

- HIPAA Steering Committee - During monthly meetings, the Director of Compliance and Privacy for Health Affairs presented agenda topics which ranged from policy and procedure development at the enterprise level and agency/unit level, training and module development, duties and responsibilities, expectations, privacy and security compliance efforts, audit tools and regulatory requirements, internal privacy and security rule compliance audits and assessments, and the risks and potential penalties associated with non-compliance.
- HIPAA Privacy Coordinators - The Director of Compliance and Privacy for Health Affairs identified and began meeting with the appointed HIPAA Privacy Coordinators separately from the full HIPAA Steering Committee to identify and address privacy rule compliance topics and privacy rule concerns specific to the duties and responsibilities of the Privacy Coordinators.
- HIPAA Hybrid Unit Module Training - The Director of Compliance and Privacy for Health Affairs completed the development of targeted training modules, in addition to current HIPAA Basics training, for each of the thirty-one FIU Privacy Rule Policies and Procedures. The modules were produced with voice-overs and will be made available online for required completion commensurate with roles and responsibilities.
- COM Clinical Informatics Committee - The Director of Compliance and Privacy for Health Affairs participated in the Herbert Wertheim College of Medicine Clinical Informatics Committee monthly meetings to address HIPAA Privacy Rule compliance concerns and questions and to offer training and educational information.

MEASUREMENT & MONITORING

Implemented Foundational Program Elements

- Outside Activities/Conflict of Interest Disclosure Process - The Office of Compliance worked with University partners to review higher risk outside activity disclosures.
- Institutional Conflict of Interest Disclosure - The CCO reviewed and made recommendation to the President regarding the disclosed activities of FIU's Institutional Officers.
- Ethical Panther Hotline Case Review - The Compliance Office provided administration and oversight of the Ethical Panther Hotline to include review, tracking and trend analysis of submitted reports.
- Travel Authorization Monitoring - In cooperation with FIU Global, the Compliance Office monitored and assessed Export Control, foreign influence, and other risks associated with international travel as a member of the ITC and as an approver for foreign influence travel screening for all international travel authorizations.
- Visiting Researcher's Monitoring - The Compliance and Export Control Offices were included in the approval workflow for foreign national visiting researchers.
- Restricted Party Screening - Using a risk-based approach, the Compliance Office conducted and facilitated restricted party screening in key areas throughout the University. Robust screening identifies individuals and entities subject to U.S. government export or payment authorization requirements or with whom engagement is prohibited altogether.

- International Shipping Monitoring - The Compliance and Export Control Offices screened and reviewed international shipments to address export licensing requirements to all international destinations.
- Compliance Requirements Matrix Platform - The Compliance Office managed and updated the Compliance Requirement Matrix Platform.
- Medical Records Access Auditing Tool - The Director of Compliance and Privacy for Health Affairs worked closely with an FIU consultant and vendor to address issues identified by FIU's auditing tool to assess compliance with the HIPAA Privacy and Security Rules and Florida law regulatory requirements and to appropriately respond to improper or unauthorized access.
- JumpForward Athletics Compliance Platform - Athletics Compliance leveraged the JumpForward platform to automate and monitor key compliance functions such as recruiting activities, ticket management and financial aid. The platform integrates an NCAA rules engine and flexible workflows to effectuate communication and education with athletic staff members.
- External Compliance Requests or Investigation - The Compliance Office provided support, coordination, and oversight of several external inquiries into compliance with federal and state laws and NCAA requirements and took appropriate steps to mitigate consequences for the University in instances of non-compliance. The Compliance Office worked closely with the OGC to resolve two violations that were elevated for investigation and resolution by the NCAA.
- Participation in University Groups - The Compliance Office participated in a wide variety of taskforces, committees, and work groups to both integrate compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.
- Compliance-Related Audits - The Compliance Office provided guidance to the Office of Internal Audit on compliance-related audits and matters. Based on audit findings (which are communicated as a matter of course to the CCO), the Compliance Office provided guidance, training, and/or assisted departments with policy and procedure development. Both offices worked together to evaluate or investigate misconduct and risk.
- Risk Assessment - The Office of Internal Audit, with formalized input from the Compliance Office, performed an enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks.

Monitoring Reviews and Assessments

During the 2022-2023 Work Plan year, the Compliance Office conducted compliance reviews and assessments for the following areas:

- Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- HIPAA Privacy Rule Assessments
- Outside Activities/Conflict of Interest Program Assessment
- Internal Operating Procedure Process Improvement Assessments
- Inter-Departmental Operating Procedure Process Improvement Assessments
- Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform
- Athletics Compliance Program Assessment (NCAA required)
- Athletics Title IX Assessment (NCAA required)

- Athletics Diversity, Equity, and Inclusion Review (NCAA required)
- Assessment of Foreign Influence Controls (International Shipping Review Assessment)
- Assessment of Policy Framework
- Assessment of Ethical Panther Hotline Trends and Processes

Compliance Requirements Matrix Monitoring

Home page of the Compliance Requirements Matrix My Requirements Status Dashboard for Owners



FIU University Compliance and Integrity My Requirements Dashboard					
Days Until Due Date	Report Name	Due Date	Department/Unit	Status	Update Status
12 day(s) overdue	Effective Period of Withholding Exemption Certificate	7/31/2021	Payroll/HR		
A Form W-4 filed by an employee expires on February 15th of the year following the year in which the Form W-4 was given to employer. The employer must now begin withholding for any employee who previously claimed an exemption, but has not given the employer a new Form W-4 for the current year. If the employee does not give the employer a new Form W-4, withhold tax as if the employee is single, with zero withholding allowances.					
19 day(s) until due	New Hire Report	8/31/2021	Payroll/HR		
State and federal law require all employers to report newly hired and rehired employees to a state directory within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE/REHIRE Date, and Birthdates for New hires for the month reported. (409.2576 F.S. and 42 U.S.C. 653A - Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996)					
69 day(s) until due	National Collegiate Athletic Association (NCAA) Annual Certification/Test to Recruit Off-Campus (test must be completed before a coach can recruit off-campus)	10/20/2021	Athletics Director	Other	
Only coaches who have been certified may contact or evaluate prospective student-athletes off campus. Annual Certification NCAA Division I Manual § 11.5 Certification is conducted annually by a conference official or university faculty athletics representative certifying to acceptable knowledge of NCAA recruiting rules and regulations by all coaches. All coaches must pass a standardized national test developed by the NCAA national office. (May or June)					
105 day(s) until due	NCAA Federal Graduation Rates	11/25/2021	Athletics		
An institution shall not be eligible to enter a team or an individual competitor in an NCAA championship unless it has submitted federal graduation rate and enrollment data to the NCAA national office on or before the applicable deadline.					

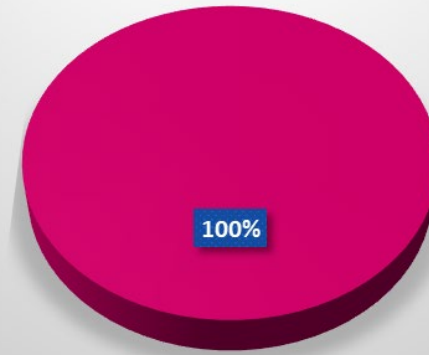
- In December of 2022, the Compliance Office updated the compliance requirements contained in the Compliance Requirements Matrix (CRM) platform to prepare for the new calendar year, and throughout the 2022-2023 FY engaged with business partners throughout the University to oversee the completion of over 107 legally required submissions and other activities. The CRM creates an auditable record of required state, federal and BOG submissions, allows Compliance to escalate to leadership if a required submission is overdue, and provides a support and resource to our many community members with these responsibilities.
- The Compliance Office administered the Compliance monitoring calendar which includes reminders of deadlines for items requested of business partners throughout the campus by regulators and verification that required submissions were made.
- The Compliance Office worked with Information Technology to troubleshoot and build process improvements into the new

automated platform to support this Compliance monitoring function.

➤ The Compliance Office engaged with business partners through the Compliance Requirements Matrix to educate them regarding federal, state and BOG reporting requirements, provide relevant links and resources, issue reminders of filing deadlines and verify completion of the following compliance items within the full Plan year:

- Florida Bar Membership Dues
- Federal Tax and FICA Tax Remittance
- Voter Registration Provision in Higher Education Amendments of 1998
- Student Right to Know Act Publication Requirement
- Legal Requirements Relating to Social Security Number (SSN)
- Student Right to Know Act Publication Requirement
- Florida Commission on Ethics Financial Disclosure
- Compliance Annual Work Plan Submittal to BOG
- Tuition and Fee Information
- 2022-23 Legislative Budget Request (LBR) Instructions for Fixed Capital Outlay
- Southern Association of Colleges and Schools (SACS) Accreditation Financial Profile and Indicators
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- NCAA Sports Sponsorship Demographics Report
- Board Regulation Review (6.0105)
- Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
- Student Exchange and Visitor Information System (SEVIS)
- Southern Association of Colleges and Schools (SACS) Accreditation Annual Dues
- Patient Protection and Affordable Care Act Requirements
- Foreign Source Reporting
- Annual report of foreign travel to countries of concern to the Board of Governors
- Student Assistance Fund (formerly the Special Assistance Fund and Student-Athlete Opportunity Fund) Report
- Institutional Biosafety Committee (IBC)
- 4TH Q: Shared Initiatives University Savings Report
- NCAA Report of Uses for Revenue Distributions

Compliance Requirements Matrix FY 2022-2023 - Verified Completion



- Higher Education Opportunity Act of 2008 Program Participation Agreement
- NCAA Membership Dues
- Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
- Statement of Financial Interests
- 2022 Schedule of Expenditures of Federal Awards (SEFA) Submission
- Year-End Financial Reporting Instructions – Universities and Component Units
- Political Activity and Political Participation University-Wide Communication
- Annual Benefits Open Enrollment
- Constitution Day
- Federal Contractor Veterans Employment Report (VETS-100) (VETS 4212)
- Higher Education Act: Federal Supplemental Educational Opportunity Grant Program
- Fall Johnson Enrollment Verification
- Annual Equity Report
- Institutes & Centers Annual Report & Updates
- Compliance Annual Report Submittal to BOG
- FL Equity Report
- Campus Security Act Report
- Students, Employees and the US Department of Education Annual Fire Safety Report
- Annual Textbook and Instructional Materials Affordability Report
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- Above-ground Storage Tank (AST) Report of Financial Responsibility Certification
- Increases to Fees and New Fees Under Consideration
- SUS GAAP Financials (for State of Florida Auditor General)
- Export Control International Shipment Annual Attestation Agreement for Certain Bulk or Recurring Shipments
- Limited Access Monitoring Report
- Equity in Athletics Disclosure Act (EADA) Report - The Report on Athletic Program Participation Rates and Financial Support Data
- Institutional Conflict of Interest Communication
- Alcoholic Beverages Regulation University Wide Communication
- Higher Education Act: Perkins Loans
- Publish/Disclose Annual CDR Rate to Service Members (Veteran and Military Affairs)
- Publish/Disclose Annual CDR Rate to Service Members (Financial Aid)
- 1st Q: Shared Initiatives University Savings Report
- Animal Welfare Act Report (by Licensees)
- Institutional Animal Care and Use Report

- Federal Student Aid Audit
- Employees Tuition Payment Credit Report
- Federal Tax and FICA Tax Remittance
- Institutes and Centers | Historical Evaluation/Review Summaries
- NCAA Membership Financial Report
- NCAA IPP Health and Safety Survey
- University President Agreed-Upon Procedures Report
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- Reporting of Payments of Royalties
- Fringe Benefits Reporting (Form 941)
- Student Loan Interest - Federal Grant and Loan Programs (Form 1098-E)
- Internal Revenue Code (IRC) – 403(b) Universal Availability Notice
- Tuition Payment Credit Reporting Requirements (Form 1098-T)
- Form 1099-MICS -Independent Contractors, Report of Miscellaneous Income, Reporting of Payments of Royalties
- Foreign Source Reporting
- New Hire Report
- W-2, W-3 (IRS Forms)
- Social Security Number (SSN) Verification Report
- Compliance International Shipping Process Assessment
- Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
- NCAA FBS Attendance Report
- Effective Period of Withholding Exemption Certificate
- Return of Information as to Payments to Employees
- National Science Foundation (NSF) Universal Resource Locator (URL) Reporting
- Emergency Planning and Community Right to Know Act (EPCRA) Notification
- Form 1042/1042-S Filing and Information Returns
- Data Requests to Florida Board of Governors Compliance Verification
- Affirmative Action Plan (AAP)
- Continuing Disclosure Obligation - Securities and Exchange Commission
- PHS Annual Report on Possible Research Misconduct
- National Collegiate Athletic Association (NCAA) Legislative Review Institution Vote
- Teacher Education Program Accountability Reporting
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
- Occupational Safety and Health Act of 1970 (OSHA) Report

- NCAA Division I Concussion Safety Protocol
- Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
- Internal Revenue Code (IRC) Unrelated Business Income Tax (UBIT) Report (Form 990T / Form 8868)
- Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
- NCAA Federal Graduation Rates
- NCAA Graduation Success Rate
- Data Requests to Florida Board of Governors Compliance Verification
- Summer Tuition and Fee Information
- Institutional Animal Care and Use Report
- Compliance International Shipping Process Assessment

ENFORCE AND PROMOTE STANDARDS THROUGH APPROPRIATE INCENTIVES AND DISCIPLINARY MEASURES

Implemented Foundational Program Elements

- Investigations and Reviews - The Compliance Office initiated, conducted, coordinated, and referred to other appropriate offices, inquiries, investigations, and reviews as deemed appropriate and in accordance with University regulations and policies and worked with senior leaders to take reasonable steps to prevent further similar behavior when non-compliance, unethical behavior, or criminal conduct was detected.
- The Ethical Panther Hotline - The Compliance Office oversaw and monitored the resolution of reports for the Ethical Panther Hotline.
- Scorecards - The Compliance Office made effective use of scorecards that highlight and create accountability for compliance and ethics program contributions, and completion of required compliance requirements. These scorecards are in use for the executive leadership team, deans, Policy Workgroup, and Compliance Liaisons.
- Compliance Training - The Compliance Office assigned professional development credits to required Compliance trainings to align required Compliance trainings to employee training summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).
- Campaign Escalation Process - The Compliance Office managed a formal “escalation” process to increase compliance with required training, policy attestations and other compliance requirements, which ultimately resulted in formal documentation placed in an employee’s Human Resources file as a consequence for non-completion.
- Corrective Actions - When problems or deficiencies were detected, the Compliance Office made appropriate modifications to the Program and updates to the Work Plan through its quarterly reports to the Board’s Audit and Compliance Committee to reflect those changes. The Compliance Office provided guidance to compliance partners to make changes to the Program within their area

of responsibility. The Compliance Office provided recommendations to colleges, departments/units for corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities. The Compliance Office escalated issues as appropriate to the President, senior leadership, Office of Internal Audit, and the Board of Trustees Audit and Compliance Committee. These efforts served to ensure that the Program remains effective, and that the University is taking steps to prevent the reoccurrence of misconduct, noncompliance, or criminal activity.

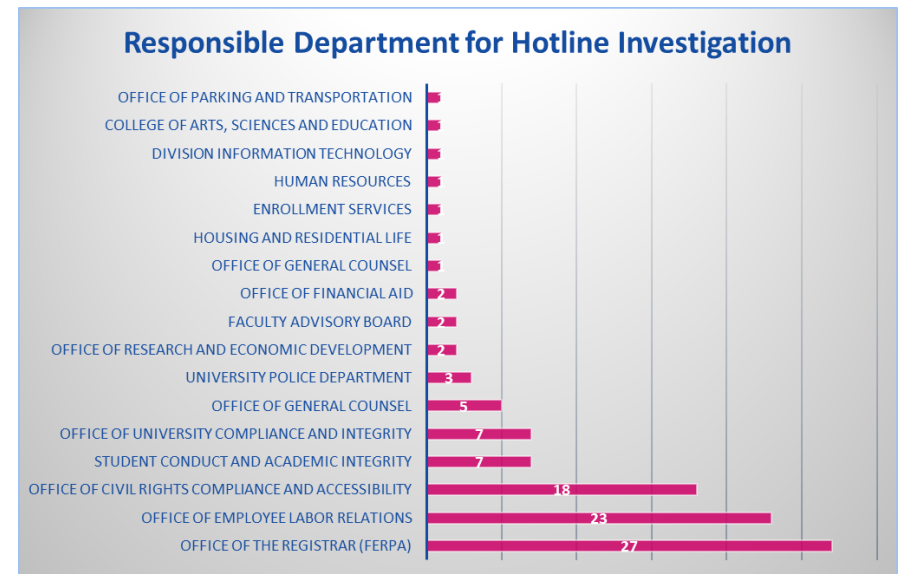
Compliance Liaison, Policy Committee and Executive Scorecards

- The Compliance Office utilized a scorecard system to serve as an incentive for completing compliance tasks and contributing to a culture of compliance and as a method for communicating non-compliance through the reporting chain for discipline, if appropriate.
- The Compliance Office added all required compliance tasks to the Executive Scorecard to be presented to both DAC and OPS during monthly meetings and forwarded to the University President. The Scorecard documents the completion status of compliance tasks for members of DAC, OPS, and the Executive Committee.

RESPOND PROMPTLY TO DETECTED PROBLEMS AND UNDERTAKE CORRECTIVE ACTION

Administer, Support and Promote the Florida International University Ethical Panther Hotline

- The Compliance Office continued administration of the FIU Ethical Panther Hotline to include review and tracking of all open reports, including 103 new reports (compared to 76 in FY 2021-2022), data compilation, trend review, and reporting.
- The Compliance Office coordinated the triage of reports by the Hotline Reports Review Committee (“Committee”), consisting of the CCO, the Senior Vice President for Human Resources and the Chief Audit Executive, tasked with reviewing all reports to determine the University’s immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- The Compliance Office updated hotline FAQs, including those related to alternate reporting methods.
- The Compliance Office assisted the Registrar in tracking FERPA Breach cases on the i-Sight Case Management Platform.
- The CCO responded to each identified reporter to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.

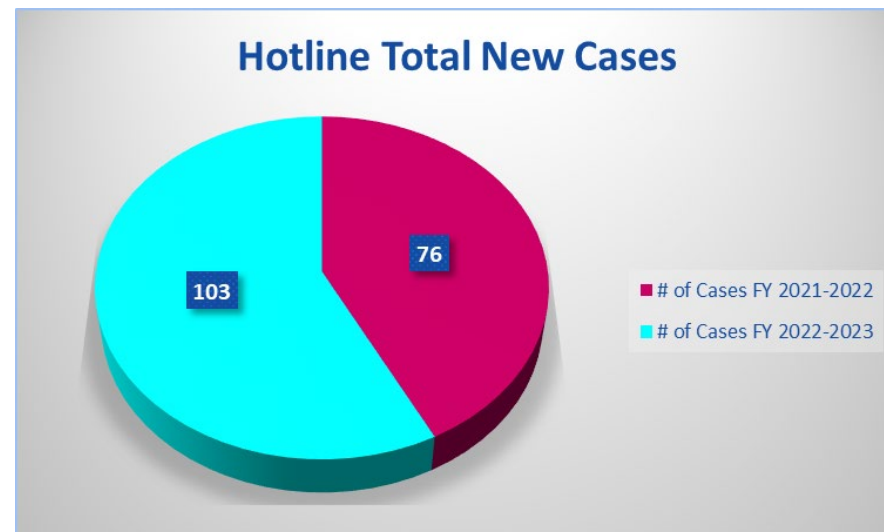


- The Compliance Office continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed, including usage of the EPH Case Resolution Form to document resolution by external units who do not have access to the case management system.
- The Compliance Office continued to promote the FIU Ethical Panther Hotline on the Compliance website, the new Export Control website, the Policy Library, the FIU Report a Concern website, and in various communications.
- The Compliance Office tracked reports to measure, determine trends, and assist with oversight responsibilities related to the Ethical Panther Hotline System.
 - Weekly Ethical Panther Hotline Cases Summary Report (all cases)
 - Ethical Panther Hotline Cases – Open & Closed Totals
 - Ethical Panther Hotline Cases by Investigative Department
 - Ethical Panther Hotline Cases by Investigative Department - Open & Closed Totals
 - Reporting Channels of Ethical Panther Hotline Cases

Ethical Panther Hotline Oversight and Reporting Trends

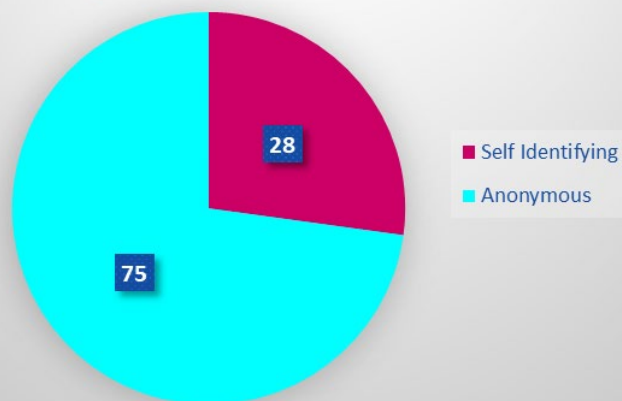
As public employees of the State of Florida, the Compliance Office seeks to provide assurance to our University community members and the State of Florida at large, that our conduct is in accordance with high ethical standards and compliance with applicable laws, regulations, and policies. An effective reporting system can be our most useful tool in reducing losses due to fraud and abuse. The Ethical Panther Hotline at Florida International University is an option for making a confidential report to identify or raise any compliance or misconduct concerns by using either an internet based webform or a telephone option. Reports received by the Compliance Office via alternate channels (e.g., e-mail, visit to the office) are entered into the case management system via proxy to accurately track total reporting.

- The Compliance Office provided administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted.
- The Compliance Office reviewed and tracked 138 total reports through the Ethical Panther Hotline alleging some type of concern of misconduct (received one hundred three (103) new reports during 2022-23 fiscal year).
- Upon receipt of each report, the CCO responded to the reporter to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources that may be relevant given the specific nature of the report where the reporter's identity and contact information was received.

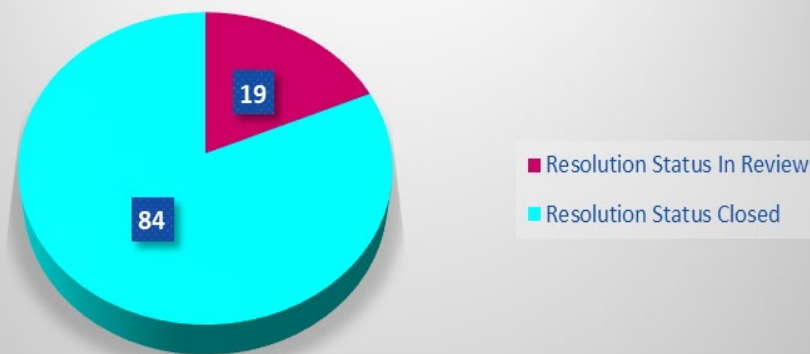


- The Compliance Office coordinated the triage of reports by the Hotline Reports Review Committee (“Committee”) consisting of the Chief Compliance Officer, the Vice President for Human Resources, and the Chief Audit Executive. The Committee reviewed all reports to determine the University’s immediate and initial response and also to determine what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report. Relevant information was only shared with other University personnel if it was necessary to investigate or resolve a matter. When appropriate, reports were referred to a compliance partner or University Internal Audit for review or investigation.
- The Committee is committed to safeguarding the confidentiality of individuals who submit reports whenever possible and, when applicable, to assigning Whistleblower status and protections to those reporters who may meet that legal definition (via the Chief Audit Executive).
- Of the 103 new reports received during FY2022-23, 19 reporters chose to use the call center, 48 reporters used the web form, and 36 reports were filed “by proxy” (reported via an alternate means and entered by a Compliance professional). The vast majority of Community members using the Ethical Panther Hotline continue to report anonymously (73%). Eighty-four (84) of these cases were investigated and closed and 19 remain in review.

**Anonymous vs. Self-Identifying
Reporting of Hotline Cases**



**FY 2022-23 Hotline Case Resolution
Status**



Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- The Compliance Office continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- The CCO met with the FERPA Committee to investigate and recommend corrective action to HR (if appropriate) for all reported FERPA violations.
- The CCO worked with Senior Associate Athletic Director of University Compliance to support compliance with all NCAA regulatory obligations.
- The CCO worked with Director of Health Affairs Compliance to support compliance with all HIPAA regulatory obligations and respond to reports of breaches.

RISK ASSESSMENT

Educate Risk Owners Regarding Risk Management Principle

- The Compliance Office continued to meet with the Office of Internal Audit to further develop a process for mitigating identified risk across the enterprise by educating risk owners and risk managers and developing a system of accountability.
- The Compliance Office continued to meet with the Office of Internal Audit to discuss development and management of the Panther Enterprise Risk Management Platform.
- The Compliance Office continued to review and address emerging risks in partnership with the OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.



**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

OFFICE OF INTERNAL AUDIT ANNUAL REPORT 2022-2023




FIU | Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Date: September 14, 2023

To: Members of the Board of Trustees of Florida International University
Dr. Kenneth A. Jessell, University President

From: Trevor L. Williams, Chief Audit Executive 

Subject: Annual Report for FY 2022-2023

In compliance with Florida Board of Governors Regulation 4.002, the FIU Office of Internal Audit has prepared this annual report to summarize the Office's activities for the 2022-2023 fiscal year. Board of Governors Regulation 4.002(8) states that: "By September 30th of each year, the chief audit executive shall prepare a report summarizing the activities of the office for the preceding fiscal year." In addition, Board of Governors Regulation 4.002(6)(d) states that: "The chief audit executive shall develop audit plans based on the results of periodic risk assessments. The plans shall be submitted to the board of trustees for approval." On June 15, 2023, the Board of Trustees' Audit and Compliance Committee reviewed and approved the FIU Office of Internal Audit FY 2023-2024 Internal Audit Plan included herein.

The activities of the Office of Internal Audit and the related reports published during the 2022-2023 fiscal year continued to promote effective controls, operational effectiveness, and opportunities to more efficiently and cost-effectively deliver education and other beneficial services to the students at our University. We have done this with our focus on identifying risks to the University's operations and recommending mitigation controls. In order to serve the University well in this capacity, the Office has made a concerted effort to maintain a stable workforce and to ensure that audit staff continuously enhance their competencies through relevant professional development.

We appreciate the support and encouragement you have provided, and the cooperation extended to us by University staff.

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INTRODUCTION

The **FIU Office of Internal Audit (OIA)** serves as an independent appraisal function for the University. Our audits of the University's colleges, departments, and programs evaluate financial processes, internal controls, operational efficiencies, and compliance with applicable laws, rules, regulations, and University policies with a view towards ensuring that services are appropriately delivered in the most efficient, effective, and economic manner possible. Our Office is also responsible for investigating allegations of fraud, waste, abuse, or wrongdoing, and whistle-blower complaints.

Vision:

To provide independent, objective assurance and consulting activity designed to add value and improve FIU operations.

Mission:

To enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight through a systematic disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and control processes.

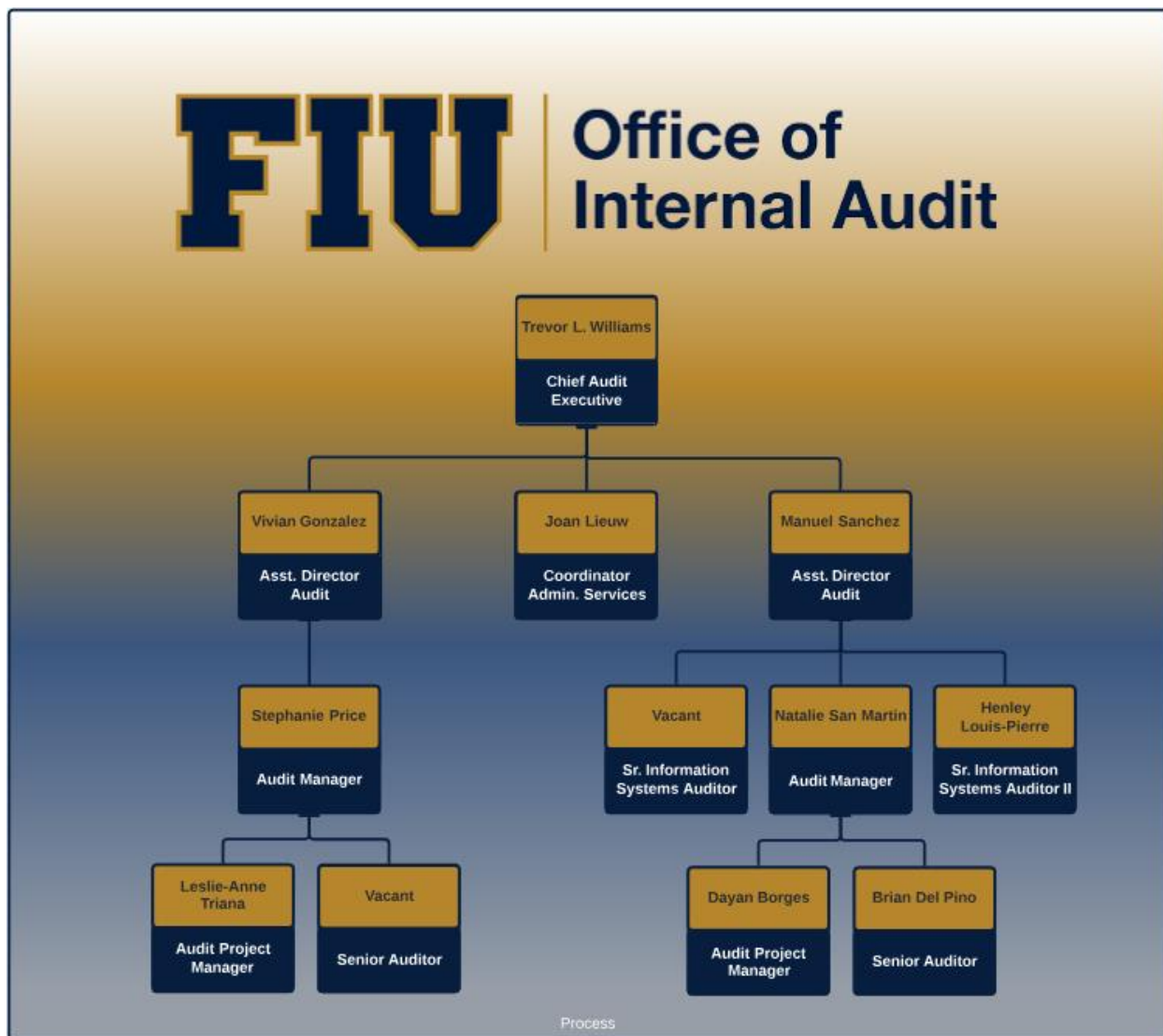
Recognizing the need for independence, the Chief Audit Executive (CAE) has direct reporting responsibility to the University's Board of Trustees' Audit and Compliance Committee. In addition, the audit staff has unrestricted access to all persons, records, systems, and facilities of the University. Our Office continues to benefit from this independence as we have not encountered any threats to our independence that may impair our ability to function in a manner consistent with our vision.



To accomplish our work, we prepare a risk-based annual audit plan that is reviewed and approved by the Audit and Compliance Committee. We perform our audit work in accordance with *the International Standards for the Professional Practice of Internal Auditing* adopted by The Institute of Internal Auditors (IIA).

ORGANIZATION

The Chief Audit Executive is appointed by the University President, in consultation with the Chair of the Audit and Compliance Committee, and operates under the general oversight of the University President. The Chief Audit Executive reports, functionally, to the Board of Trustees through the Audit and Compliance Committee and, administratively, to the President through the Chief of Staff. This reporting relationship promotes independence and assures adequate consideration of audit findings and planned corrective actions. The OIA staff reports to the Chief Audit Executive as depicted in the organizational chart below.



Our Office currently has two vacancies – a Senior Information Systems Auditor position and a Senior Auditor position. Recruitment efforts to fill these vacancies are ongoing.

STAFF PROFESSIONAL DEVELOPMENT

Our internal auditors must be attuned to current practices in internal auditing and must possess the knowledge, technical skills, and other competencies needed to perform their individual responsibilities and to respond to our University clients' needs. Accordingly, we have a mandatory continuing professional development program. The entire audit staff individually receives a sufficient number of approved training hours to comply with the requirements of their professional certification and/or license.

Professional Development

The Office is committed to maintaining a competent, professional staff. To that end, the audit staff continues to take advantage of available professional development opportunities through the various modalities permitted under the circumstances. Collectively, the OIA staff members completed 384 hours of professional development that are related to maintaining their professional competence.

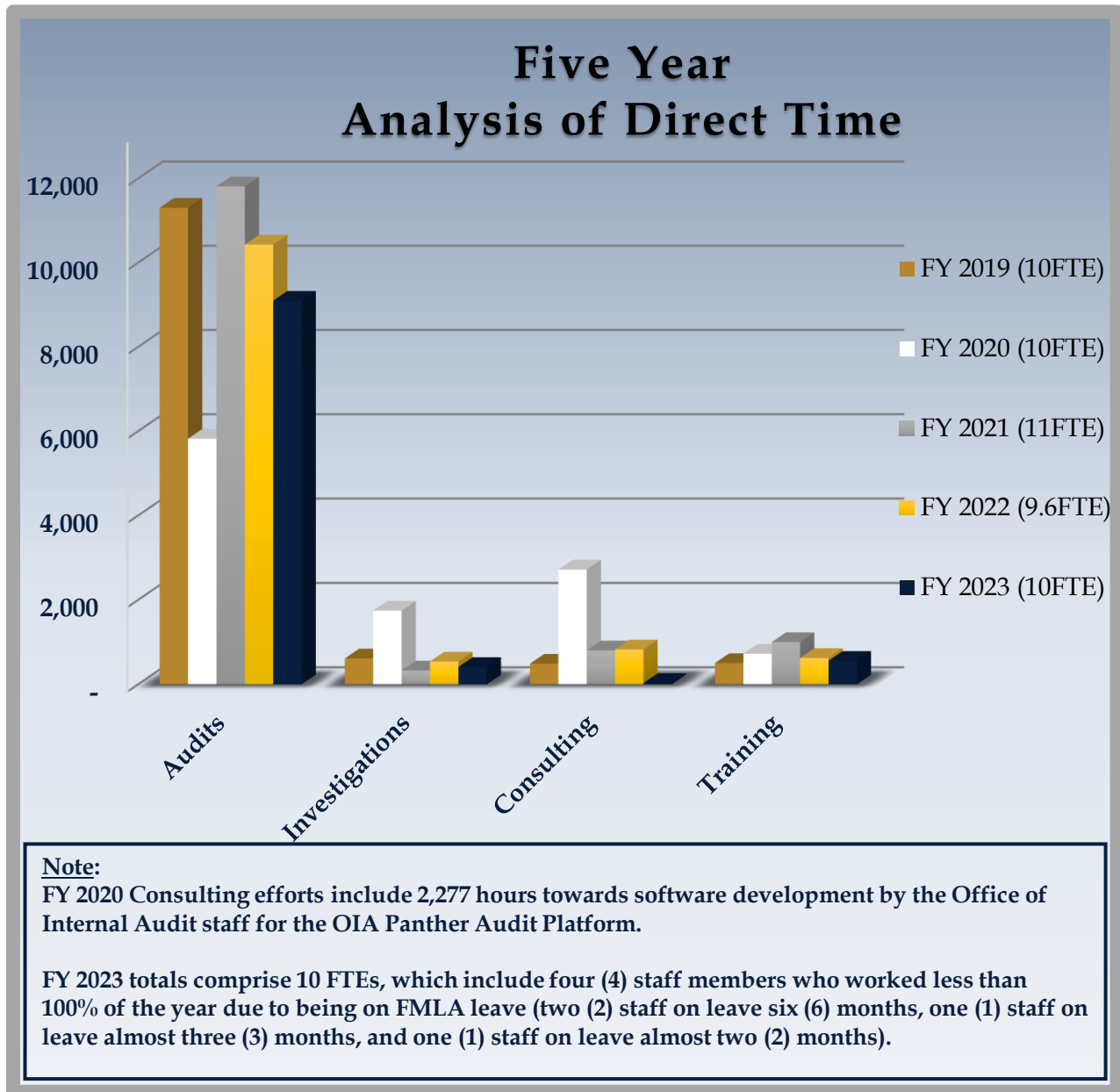
Professional Association

With the aim of having representation in professional organizations that are relevant to our professional discipline, during the year, we also maintained group and individual affiliations with the following professional organizations:

- *The Institute of Internal Auditors*
- *American Institute of Certified Public Accountants*
- *Association of Certified Fraud Examiners*
- *Association of College and University Auditors*
- *Association of Inspectors General*
- *Association of Local Government Auditors*
- *Information Systems Audit and Control Association*

ANALYSIS OF RESOURCE ALLOCATION

The following graph reflects how the OIA's direct staff time was spent during the past five fiscal years:



As depicted, our workload is often difficult to predict from year to year as investigations and other unplanned work affect our progress towards completion of all the planned audit projects. Nonetheless, our focus remains on completing the approved audit plan.

AUDIT ACTIVITY

Audit of Export Controls and Selected Foreign Influence Compliance

We completed an audit of export controls and selected foreign influence compliance for the period July 1, 2021, through February 28, 2022, and have assessed the current practices through June 2022.

Overall, our audit concluded that the University has developed a comprehensive Export Compliance Program with most areas receiving a satisfactory internal control assessment. Opportunities for process improvements were noted in the areas of foreign gifts and contract reporting, international travel, and international shipments. The audit resulted in eight recommendations, which management has agreed to implement. Some examples of how controls could be strengthened include:

- *Adding language to competitively solicited contracts of \$100,000 or more that asks suppliers if they have received any foreign gifts, grants, or contracts from foreign countries of concern within the previous five years.*
- *Developing a mechanism to assess whether sponsored research projects are timely and correctly input into PantherSoft.*
- *Establishing a timeframe by which foreign travelers should create their Travel Authorization requests in advance of their trip to ensure the Office of Export Controls can approve prior to travel.*
- *Updating the University's Office of the Controller Travel & Other Expenses Manual to require foreign travelers to complete Expense Reports, whether requesting reimbursement.*
- *Evaluating and developing mechanisms to assess whether the current process for international shipping is effective and provides reasonable assurance that employees are complying with University policies.*

Audit of Student Safety – Hazing Prevention

We completed an audit of student safety as it relates to hazing prevention for the period January 1, 2021, through December 31, 2021, and have assessed the current practices through August 2022.

Overall, our audit concluded that the University adopted an anti-hazing policy as required but noted some instances of noncompliance and opportunities for process improvements to the University's hazing prevention efforts. The audit resulted in 23 recommendations, which management has agreed to implement. Some examples of how controls could be strengthened include:

- *Requiring all student organizations and groups to register with Campus Life and identifying a department or person to centrally manage the University's hazing prevention efforts.*
- *Developing a records maintenance and retention plan and ensuring proper storage pursuant to FIU Regulation 2501.*
- *Creating an anti-hazing attestation requirement and agreement form for all members of student organizations and groups and monitoring its completion.*
- *Ensuring proper dissemination of the anti-hazing policy and that all student organizations and groups include the required information in their bylaws.*
- *Revising and expanding the University's hazing prevention education plan.*



Examination of the Department of Parking, Sustainability, and Transportation's Compliance with Contract Number HSMV 0185-22

We completed the examination of FIU Department of Parking, Sustainability, and Transportation's ("Parking") compliance with the Florida Department of Highway

Safety and Motor Vehicles ("HSMV") Memorandum of Understanding (MOU) 0185-22, Contract Number HSMV-0185-22 as it relates to internal controls and data security governing the use of personal data for the period between July 1, 2021, and September 28, 2022. As a basis for performing this examination, the management of Parking attested that internal controls are in place to protect data received from the HSMV and are adequate to protect data from unauthorized access, distribution, use, modification, or disclosure, and policies and procedures in place during the attestation engagement period are approved by a Risk Management IT Security Professional and meet the requirement listed in the MOU.

Overall, our examination disclosed deviations in Parking's internal controls subject to this examination, that if not corrected, could diminish the controls' effectiveness in protecting data from unauthorized access, distribution, use, modification, or disclosure. The deviations were related to the absence of user's documented acknowledgment of their understanding of the confidential nature of the data accessed and the civil and criminal sanctions for disclosing this information, and users not completing Cybersecurity Awareness Training, among other matters, which due to their sensitive nature, we have chosen not to provide details herein. We offered recommendations to address the observed conditions, verified that management took corrective actions, and applied appropriate examination procedures to ensure that the implementation and effectiveness of the corrective actions taken by Parking prevent recurrence.

- We concluded that, except for the deviations from the criteria noted during our examination, the attestation made by Parking is presented in accordance with the criteria listed in the MOU, in all material respects.*

Audit of Office of Research and Economic Development – Research Training and Policy Compliance

We performed this audit to determine if the Office of Research and Economic Development's (ORED) research-related policies were enacted according to University Policy and whether they, along with research-related trainings, are adequate and adhere to applicable federal and state regulations.



ORED provides leadership in research administration, supports the endeavors of the University's research community, and ensures the responsible stewardship of research activities. ORED accomplishes this by minimizing impediments to research activity, promoting research conduct that meets the highest standards of ethical integrity, and ensuring that research activity is compliant with all local, state, and federal regulations. During the 2021 fiscal year, the University's research activities included proposal submissions equaling \$848 million, awards received totaling \$310 million, expenditures totaling \$246 million, 107 invention disclosures, and 74 U.S. patent applications.

- We found no adverse reportable conditions and concluded that ORED has effective process controls for creating and maintaining research related-policies and ensuring research-related training is adequate and completed timely. We commended the department for achieving a "clean" audit based upon the scope of our audit testing.*

Audit of Cybersecurity Prevention and Detection Controls - Ransomware

We performed this audit of Cybersecurity Prevention and Detection Controls - Ransomware, to assess FIU's readiness for preventing and detecting ransomware cyberthreats by applying the National Institute of Standards and Technology (NIST) Cybersecurity Framework. Using a rating system, we developed to translate the level of alignment for the five in-scope units with the NIST Cybersecurity Framework, we have assessed their collective overall readiness against ransomware a score of 2.69 out of 3.00, which translates to a state of needing improvement.

For the 45 subcategories comprising the three functional areas of the NIST Cybersecurity Framework audited (Identify, Protect, and Detect) that were applied across the five units in scope, we found that all five units maintained a satisfactory cybersecurity posture for 53 percent (24 of 45) of the subcategories reviewed. Further, we found that for 16 of the 45 subcategories (36 percent), there were varying degrees of achievement between satisfactory and needs improvement across the five units. Our audit found an even wider span of representation across the five units within the remaining five subcategories, including assessments of satisfactory, needs improvement, and inadequate. This variation suggests the need to prioritize mitigation actions whereby urgent attention is given to critical processes and actions to harden systems and improve the University's cybersecurity posture.

- *Due to the sensitive nature of the subject matter audited, we have omitted details related to the specific areas where opportunities for greater alignment with the Cybersecurity Framework exist. We have communicated those details to the appropriate levels of management. The audit resulted in 38 recommendations, which management has agreed to implement.*

Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity

This is an annual audit that we performed to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the State University System of Florida Board of Governors (BOG) that support the Performance Based Funding and Emerging Preeminent Metrics. For the fiscal year 2022-2023, FIU received the third highest score of 91 points and received approximately \$67 million in performance-based funding. The Office of Analysis and Information Management (AIM) is responsible for data collection and submission for Performance Based Funding and Emerging Preeminent Metrics purposes. The Chair of the Board of Trustees and the University President must certify the integrity of the performance-based funding and emerging preeminent data, and they use this audit as a basis for that certification.

The audit concluded that the University continues to have good process controls for maintaining and reporting performance metrics data. In our opinion, the system, in all material respects, continued to function in a reliable manner. Nevertheless, although having no material adverse impact on the calculation of the metrics tested, we identified the following actions for enhancing the controls over the process.

- *Verification of course and waiver exemption codes is needed to ensure they are accurately reported.*
- *Steps are needed to ensure that all fee waivers granted for the applicable calculation period are reported to the BOG.*
- *An effective protocol for reviewing user account access to identify conflicting access should be developed.*
- *Procedures to ensure that audit log of all auditable fields are enabled and monitored are warranted.*

Audit of the Robert Stempel College of Public Health & Social Work Internal Controls

We completed an audit of Robert Stempel College of Public Health & Social Work Internal Controls for the period July 1, 2021, through June 30, 2022, and have assessed the current practices through January 2023. The audit focused on assessing the effectiveness of internal controls and procedures relating to operations,



finances, and information security over non-research related activities. Specifically, we examined revenues, payroll administration, procurement of goods and services, travel, and asset management. We also evaluated accreditation standards and information security controls over sensitive and/or confidential information.

The College's interdisciplinary structure combines the Department of Public Health in partnership with the disciplines of Dietetics and Nutrition, Social Work, and Disaster Preparedness. For the Fall 2022 semester, the College had total active students of 1,577, consisting of 766 undergraduates, 704 graduates, and 107 doctoral students. For the 2022 fiscal year, the College spent \$16,463,384 in Educational & General funds and \$2,265,491 in Auxiliary funds.

Overall, our audit concluded that while the College has established internal controls for the areas in scope, and has excelled in their management of some of these areas, internal controls over other areas, particularly pertaining to fund balance management, overload contracts, procurement of goods and services, travel expenditures, University credit cards purchases, attractive property, accreditation standards, and information systems security could be strengthened. The audit resulted in 17 recommendations, which management agreed to implement. Some examples of how controls could be strengthened include:

- *The College working with the University's Academic Affairs unit and examining all options available to rectify the high year-end accumulated fund balances.*
- *Implementing measures to ensure the effective management of overload contracts.*
- *Discontinuing the practice of utilizing a prohibited transaction structure to purchase goods and services from the University's Panther Tech store and adhering to the University's approved purchasing guidelines.*
- *Implementing measures to ensure the effective management of employee business-related travel.*
- *Implementing measures to ensure the effective management of the use of department credit card to prevent the occurrence of charges being approved without proper supporting document or lacking the demonstration of a direct benefit to the University, or are otherwise non-allowable.*
- *Performing an inventory of all attractive property on-hand and registering them with Snipe-IT, the University's Division of Information Technology approved solution.*
- *Giving serious consideration and undertaking strategies to address how the College will meet the faculty-to-student ratio requirement in the School of Social Work master's program prior to the next accreditation review.*
- *Addressing control gaps in information systems security to limit exposure to cyberthreats.*

Audit of the College of Arts, Sciences & Education Internal Controls

We completed an audit of the College of Arts, Sciences & Education Internal Controls for the period July 1, 2021, through June 30, 2022, and have assessed the current practices through March 2023. The audit focused on assessing the effectiveness of internal controls and procedures relating to operational, financial, and information security management over research-related activities. Specifically, we examined revenues, payroll administration, procurement of goods and services, travel, asset management, and information security controls over sensitive and/or confidential data.

The College of Arts, Sciences & Education is composed of three schools that are home to the University's widest variety of academic and research programs. From the natural and physical sciences to social sciences and education, it is the largest of FIU's schools and colleges and offers bachelor's, master's, doctorates, and first professional degrees. For the 2021-22 fiscal year, the College received \$55.3 million in research-related revenues and expended \$57.9 million in research funds. As of March 2023, the College's personnel consisted of 598 faculty, 342 adjuncts, 269 administrative, and 72 staff members.

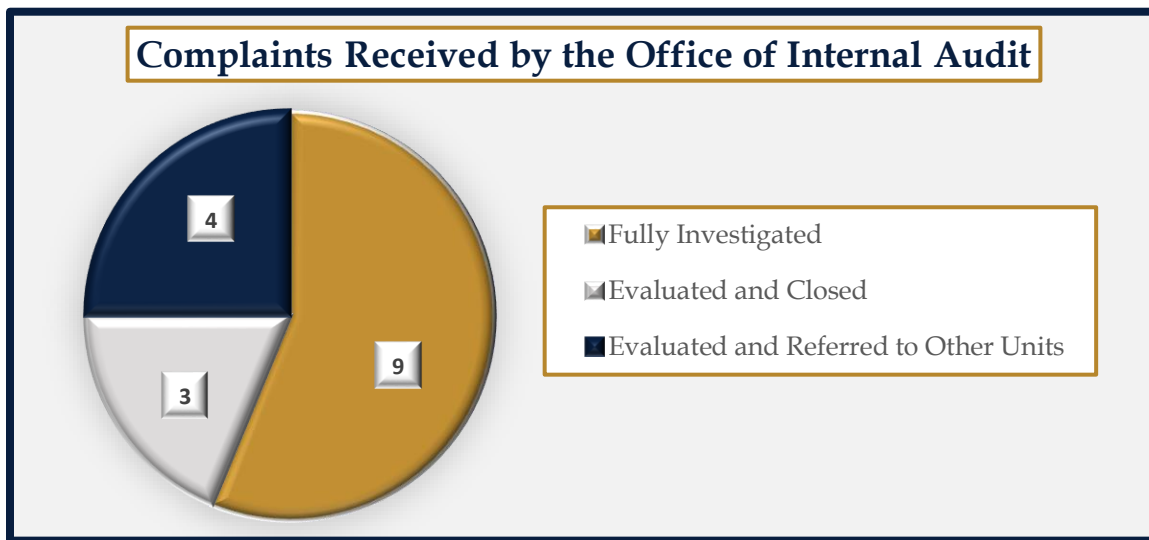
In summary, we concluded that while the College has established internal controls for the areas in scope and has managed some of these areas well, internal controls over the areas of personnel administration, procurement of goods and services, travel expenditures, University credit card purchases, attractive property, and information systems security could be strengthened. The audit resulted in 10 recommendations, which management has agreed to implement. Some examples of how controls could be strengthened include:

- *Implementing measures to ensure that time and effort reports are approved in a timely manner.*
- *Implementing measures to ensure the effective management of employee business-related travel.*
- *Implementing measures to ensure the effective management of the use of department credit card to prevent the occurrence of card usages that do not comply with the University's Departmental Card Guidelines and Procedures or University Policy.*
- *Perform an inventory of all attractive property.*
- *Addressing control gaps in information systems security to limit exposure to cyberthreats.*

INVESTIGATION ACTIVITY

One of the responsibilities of the OIA is to investigate allegations of fraud, waste, abuse, wrongdoing, financial mismanagement, and any whistle-blower complaints. Accordingly, from time to time, our Office receives and reviews complaints from various sources: The Chief Inspector General, the Board of Governor's Inspector General, the FIU hotline, University departments, Human Resources, and directly from a complainant.

During FY 2022-2023, our Office received 16 such complaints, and we took the actions depicted in the figure below. We evaluated all complaints received to determine if they are credible and should either be fully investigated by us or referred to an appropriate University staff for follow-up. Generally, complaints we determined not to be credible or meeting certain additional criteria were closed to investigation by our Office.



BOG regulation requires that an appropriately redacted final investigative report shall be submitted to the appropriate action officials, board of trustees, and the Board of Governors if, in the CAE's judgment, the allegations are determined to be significant and credible.

CONSULTING ACTIVITY

During the fiscal year, our Office has taken advantage of opportunities to provide support, in an advisory capacity, to University management. The following are

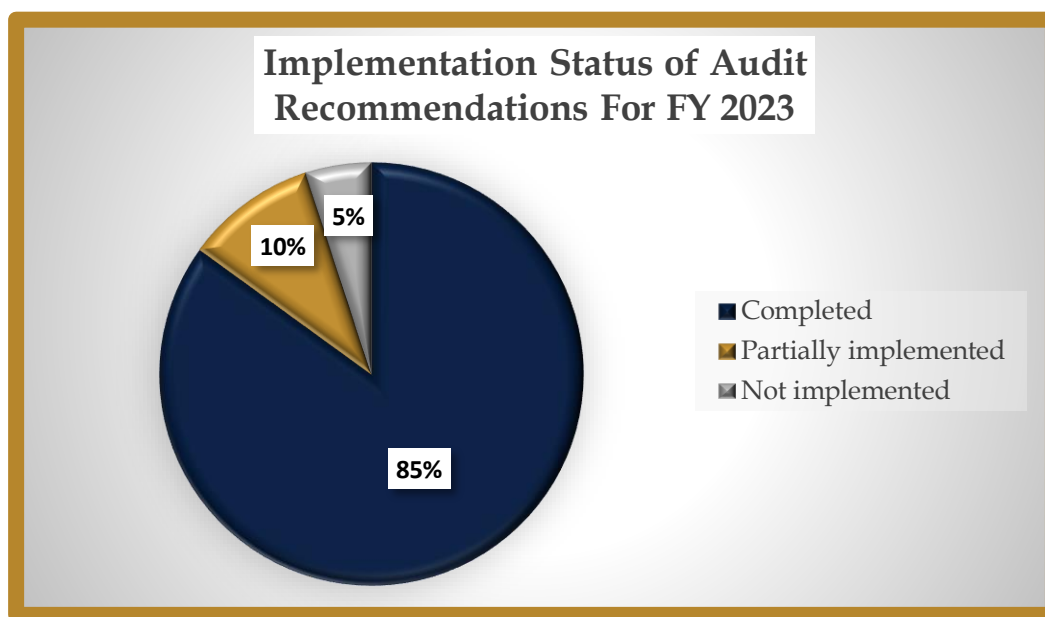
some areas where OIA's resources were utilized in providing consulting services to management:

- Sponsored research funding application support
- Risk monitoring management tool development
- Draft regulation development review

AUDIT FOLLOW-UP ACTIVITY

Our Office has a systematic process for following up on outstanding audit recommendations through their implementation. Each month, through the OIA Panther Audit Platform, automatic notifications are sent to the issue-owners of recommendations that are due for implementation. The self-reported status of the recommendations by management and their verification and validation by audit staff are documented in the Platform. We believe this tool advances our audit follow-up function to a posture of greater accountability from University management. The results of our audit follow-up activity are reported to the University President and Board of Trustees on a six-month interval.

During FY 2022-2023, there were 110 recommendations that were due for implementation. Through our validation of the reported status by management, we concluded that 94 recommendations (85 percent) were completed, 11 (10 percent) were partially implemented, and 5 (5 percent) were not implemented by their proposed implementation due date.



RISK MANAGEMENT

University Anti-Fraud Framework

The Florida Board of Governors Regulation 3.003, *Fraud Protection and Detection*, and the University's related regulation *FIU-117 Fraud Protection and Detection*, require at least an annual notification to the University's Board of Trustees of the efficacy of the University's antifraud framework and any necessary revisions to improve the framework. Our experience with fraud reporting efforts within the University during the fiscal year suggests that the framework is functioning effectively, as demonstrated by the level of reports of wrongdoing being received from university stakeholders and the disposition of such reports.

In addition, through our periodic and engagement level risk assessments, we may identify risks faced by the University. Risks that are evaluated as significant or high are considered for audit coverage either during a planned or current audit. Similarly, while performing an audit, we may uncover certain risks, conditions, or matters of concern, which we will report and recommend that management take the necessary corrective action. We have found that all such recommendations made to management during FY 2022-2023 have been accepted by management. Pointedly, there were no known risks determined by us as being unacceptably high and communicated to management that were accepted by management, demonstrating their continued commitment to maintaining a posture of effective risk management.

OTHER ACTIVITIES

Newsletter and Technical Alerts

During the year, we published our newsletter, *FIU Office of Internal Audit Risks* ♦ *Controls* ♦ *Compliance Alert* that provided content to inform FIU stakeholders about existing and emerging risks borne out of recent and past audits, as well as other important resources. In addition, the newsletter highlighted a recent success story of applying good internal controls or other practices. Additionally, our Office continued the practice of disseminating all published audit reports to all vice presidents within the University and other key personnel to make them aware of common audit issues found through our audits. Our aim is to add value to the University and strengthen accountability through the information contained in our newsletter and technical alerts.



State University Audit Council

The CAE maintained participation in the State University Audit Council through his attendance at the Council's monthly meeting of fellow State University System CAEs and representatives from the Board of Governor's Office of Inspector General and Director of Compliance. The meetings provided an avenue for discussing the various matters that are of concern to the communities represented by the attendees.

AUDIT PLAN

Every year, the Board of Trustees approves a risk-based plan prepared by the CAE. In preparing the plan, the CAE consults with senior management and the Board of Trustees and obtains an understanding of the organization's strategies, key business objectives, associated risks, and risk management processes. The CAE reviews and adjusts the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls, and updates the Board of Trustees on any required changes.

This approach fulfills our goal of allocating internal audit resources effectively and focusing on the imminent risks to the University's operations. The 2023-2024 plan factors into its development the corollary of the recruitment challenges of finding appropriately qualified candidates to fill open positions.

Risk Assessment

We review and assess risks by considering relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. When evaluating these risks, we also considered additional factors, including materiality, regulatory requirements, area of special concern, inherent risk, and past audit coverage to inform our rating of individual risk.

In May 2022, utilizing the above-mentioned methodology, we completed a University-wide risk assessment by requesting business and instructional unit leaders to indicate and rate the top 10 to 15 risks that could impact their fulfilling the missions and goals of the units they oversee. We instructed them to consider relevant risk categories and provided them with the tool for capturing and reporting their assessment.

In May 2023, we followed up on the 245 risks that were assessed as either high or elevated by requesting the risk-owners to review and re-evaluate each risk, add additional risks they deem necessary, and schedule time to discuss their assessment with the Chief Audit Executive. We developed this year's audit plan based upon that effort and our further analysis of the stated risks, related controls, and rating. In addition, we considered the 2023-2027 Risk-Based Five-Year Audit Plan that was reviewed by the Board of Trustees last year. Through this collective effort, we adjusted the risk ratings and areas of audit focus for relevance and timing, as needed.

Apart from the risk assessment efforts described above, the annual plan includes certain periodic audits that are mandated either by the Board of Governors, regulatory agencies, or contract.

On the following page, we have mapped the individual risks reported to us in the Risk Assessment Heat Map, showing the number of risks evaluated and their relative placement.

To achieve the best use of audit resources, we continue to focus our audit coverage on areas of high risks (those falling within the red section on the heat map) and elevated risks (those falling within the amber section of the heat map), where appropriate. At the same time, we acknowledge that some risks identified might not be subjects for auditing, but rather simply need mitigating controls. Management might find it useful to utilize the list of risks to identify those specific risks for strategic planning purposes. Furthermore, those risks that are not subject to audit could be monitored by the Office of University Compliance and Integrity.

The Office's Risk-Based Five-Year Audit Plan for fiscal years 2024-2028 is presented on pages 22 and 23 of this document. At its June 15, 2023, meeting, the FIU Board of Trustees approved the audit plan for the 2024 fiscal year presented on page 21.

FLORIDA INTERNATIONAL UNIVERSITY

THE OFFICE OF INTERNAL AUDIT UNIVERSITY RISK ASSESSMENT HEAT MAP

IMPACT	Lasting damage to reputation, operations & funding.	Severe	13	32	14	12
	Disrupts operations over months; up to \$1M at risk.	Significant	28	54	60	19
	Short-term negative effects/press; up to \$250K at risk.	Moderate	29	80	32	4
	Minor regulatory or reputational effects; < \$25K at risk.	Negligible	36	20	5	0
			Remote	Less than likely	Likely	Very likely
			Chance of occurrence < 10%	Chance of occurrence = 10% - 30%	Chance of occurrence = 30% to 75%	Chance of occurrence > 75%
			LIKELIHOOD			

Approved Audit Plan for FY 2024

Carryover Audits:

Information Technology Data Breach of Protected Information (30, 33) ●

Plant Operations & Maintenance Facilities Inspection & Deferred Maintenance (42) ●

Proposed New Audits:

Unit/Department	Area of Focus
Academic Affairs	Food Network South Beach Wine & Food Festival (3) ●
Academic Affairs	Post-Tenure Faculty Review Process (5) ●
Analysis & Information Management	Performance Based Funding [& Emerging Preeminent] Metrics Data Integrity (6) ●
Athletics	NCAA Football Attendance Certification (10) ●
Capital Construction	Project Administration & Funding (Selected Project) (11) ●
Human Resources	Payments to Separated Employees (28) ●
Information Technology	Panther Tech (32) ●
Information Technology	Physician Assistant Program - IT Controls (36) ●
Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity (39) ●
Strategic Communications, Government & External Affairs	Digital Brand Management (51, 52) ●
University-wide	COVID-19 Financial Assistance Compliance (4, 61) ●
University-wide	Natural Disaster Preparedness & Response (62) ●
University-wide	Follow-up of Prior Audit Recommendations (69) ●
Targeted	Continuous Auditing (70)

	Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan											
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2021	2022	2023	2024	2025	2026	2027	2028
1.	Academic Affairs	Student Health Center	(2/4)	x						✓		
2.	Academic Affairs	Applied Research Center	(3/3)							✓		
3.	Academic Affairs	Food Network South Beach Wine & Food Festival	(2/4)	x				✓				
4.	Academic Affairs	COVID-19 Related Student Fee Refund – (3/2)	[3/1]		x			✓				
5.	Academic Affairs	Post-Tenure Faculty Review Process	(3/2)					✓			✓	
6.	Analysis & Information Management	Performance Based Funding Metrics Data Integrity	(2/2)	x	x	x	x	✓	✓	✓	✓	✓
7.	Athletics	Major NCAA Violations	2/3						✓			
8.	Athletics	Title IX Violations	3/2						✓			
9.	Athletics	Health Services Billing & Coding Process – (2/4)	[1/1]		x							
10.	Athletics	NCAA Football Attendance Certification	(2/3)	x				✓	✓	✓	✓	✓
11.	Capital Construction	Project Administration & Funding	(2/4)	x				✓				
12.	College of Arts, Science & Education	Operational, Financial & Information Technology Controls – (2/3)	[2/2]	x			x					✓
13.	College of Business (Chapman)	Operational and Financial Controls	4/4	x						✓		
14.	College of Medicine	Affiliated Agreements For Student Placement & Rotation – 3/4	[3/3]	x		x					✓	
15.	College of Medicine	Human Subject Research Controls	4/4	x					✓			
16.	College of Nursing and Health Sciences	Auxiliary Funded Programs Operations	(3/2)	x							✓	
17.	College of Public Health & Social Work	Operational, Financial & Information Technology Controls	(3/2)				x					✓
18.	Enrollment Services	Motor Vehicle Internal Controls & Data Integrity – (4/1)	[3/1]	x		x			✓			✓
19.	Environmental Health & Safety	Lab Safety	3/4	x	x					✓		
20.	Environmental Health & Safety	Hazardous Wastes & Materials Management	2/4	x	x					✓		
21.	Environmental Health & Safety	Regulatory & Code Compliance	2/3	x	x					✓		
22.	Financial Management	Purchasing & Competitive Bidding Process	2/3	x	x					✓		
23.	Financial Management	Treasury Management - (1/2)	[3/4]	x							✓	
24.	FIU Foundation	Donor Intent/Confidentiality - 2/3	[2/2]	x	x					✓		
25.	Housing & Residential Life	Student Housing	4/2	x					✓			
26.	Human Resources	New Employee Document Verification Process - 4/3	[3/2]		x					✓		
27.	Human Resources	Payroll	(4/3)	x					✓			
28.	Human Resources	Payments to Separated Employees	(3/2)	x				✓				
29.	Information Technology	Active Directory Management	(4/2)						✓			
30.	Information Technology	Data Breach of Protected Information	3/4	x				✓				✓
31.	Information Technology	IT Physical Controls	3/3	x						✓		
32.	Information Technology	Panther Tech	(3/3)					✓				
33.	Information Technology	Data Loss Prevention Controls	(3/2)	x			x	✓		✓		
34.	Information Technology	Cybersecurity Prevention and Detection Controls – (4/3)	[3/3]				x			✓		
35.	Information Technology	Vendor Management	(3/3)	x					✓			
36.	Information Technology	Physician Assistant Program – IT Controls	(3/2)					✓				
37.	Information Technology	Media Sanitation Guidelines & Controls	(3/3)		x					✓		
38.	Instruction & Academic Support	Grading Integrity Management	4/3						✓			
39.	Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity - (4/1)	[3/2]	x	x		x	✓		✓	✓	
40.	Plant Operations & Maintenance	Motor Pool (University Fleet Management)	(4/2)	x	x						✓	
41.	Plant Operations & Maintenance	Access Controls – Secure Locations	3/3	x		x					✓	
42.	Plant Operations & Maintenance	Facilities Inspections & Deferred Maintenance	3/3	x				✓				
43.	Plant Operations & Maintenance	Construction Accident Reporting	2/4						✓			
44.	Plant Operations & Maintenance	Student Safety – Safety Athletic & Recreational Facilities	2/3	x						✓		
45.	Police Department	Jeanne Clery Act Compliance – (2/4)	[3/3]	x						✓		
46.	Research & Development	Research Training & Policy Compliance – (3/3)	[2/2]	x			x					✓
47.	Research & Development	Biohazards Response Management	2/3	x						✓		
48.	Research & Development	Foreign Influence Regulatory Compliance	2/4				x		✓			✓
49.	Research & Development	Information Technology Controls	(3/4)						✓			
50.	Research & Development and College of Medicine	Plagiarism & Research Misconduct Management & Controls	3/3						✓			
51.	Strategic Communications, Government & External Affairs	Comprehensive/Coordinated Content Driven Solutions	4/3					✓				
52.	Strategic Communications, Government & External Affairs	Brand Alignment and Affinity Management and Digital/Web Communication Standards Compliance	4/4					✓				
53.	Student Affairs	Children's Creative Learning Center	(3/3)	x						✓		
54.	University-wide	Artificial Intelligence Governance & Control	(3/2)						✓			
55.	University-wide	Accounts Receivable Process	(3/2)	x							✓	
56.	University-wide	Conflict of Interest & Related Party Transactions – 3/3	[4/3]	x			x			✓		
57.	University-wide	Export Controls – 4/4	[3/3]				x					✓
58.	University-wide	Payroll Irregularities and Fraud Controls – 3/3	[3/2]		x							✓
59.	University-wide	Grant Accounting – Auxiliary & Foundation Funded – 4/4	[3/2]			x					✓	
60.	University-wide	FERPA Compliance – 3/3	[3/2]	x		x					✓	
61.	University-wide	COVID-19 Financial Assistance Compliance – 3/4	[3/2]		x			✓				
62.	University-wide	Natural Disaster Preparedness & Response	3/4					✓				

	Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan											
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2021	2022	2023	2024	2025	2026	2027	2028
63.	University-wide	Use of Student Fees	2/3	x							✓	
64.	University-wide	Grant Expenditure Controls – 2/3	[2/2]	x			x				✓	
65.	University-wide	General Data Protection Regulation Controls	(3/4)						✓			
66.	University-wide	Background Check – Volunteers & Third Parties	(4/3)	x					✓			
67.	University-wide	Student Safety – Hazing Prevention – (3/4)	[2/3]				x					✓
68.	University-wide	Admissions Policy Compliance – (3/4)	[3/2]			x					✓	
69.	University-wide	Follow-up on Prior Audit Recommendations – (4/1)	[4/2]	x	x	x	x	✓	✓	✓	✓	✓
70.	Targeted	Continuous Auditing	N/A					✓	✓	✓	✓	✓

Note: The Risk Index represents the coordinates of the X and Y axes as plotted on the Risk Assessment Heat Map. The Parenthetic Risk Index is assigned by OIA to specific audit projects identified through analyses other than the risk assessment survey tool. Bracketed Risk Index represents the adjusted risk rating for the general subject matter. Where such an adjustment is made, the initial Risk Index appears in the title line of the general subject matter.