FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms
Livestream: http://webcast.fiu.edu/

Thursday, February 29, 2024
9:00 AM

Chair: Chanel T. Rowe
Vice Chair: Alan Gonzalez
Members: Noël C. Barengo, Francis A. Hondal, Natasha Lowell, Yaffa Popack, Alexander P. Sutton

AGENDA

1.	**Call to Order and Chair's Remarks**	**Chanel T. Rowe**
2.	**Approval of Minutes**	**Chanel T. Rowe**
3.	**Action Item**	
	AC1. Acceptance of Performance Based Funding and Emerging Preeminent Metrics Data Integrity Audit Report and Approval of Data Integrity Certification	**Trevor L. Williams**
4.	**Discussion Items** *(No Action Required)*	
	4.1 Office of Internal Audit Status Report	**Trevor L. Williams**
	4.2 Office of University Compliance and Integrity Quarterly Report	**Jennifer LaPorta**
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 June 5, 2024

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Meeting Book - 02-29-2024 - FIU Board of Trustees Audit and Compliance Committee Meeting

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FIU | Board of Trustees

February 29, 2024

Subject: Approval of Minutes of Meeting held December 7, 2023

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on December 7, 2023.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on December 7, 2023.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, December 7, 2023

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

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Audit and Compliance Committee
December 7, 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 Vice Chair Alan Gonzalez at 9:07 AM on Thursday, December 7, 2023.

General Counsel Carlos B. Castillo conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Chanel T. Rowe, *Chair (Zoom; joined after roll call)*; Alan Gonzalez, *Vice Chair*; Noël C. Barengo; Francis A. Hondal; Natasha Lowell; Yaffa Popack *(joined after roll call)*; and Alexander P. Sutton.

The following Board members were also in attendance: Board Chair Roger Tovar, Board Vice Chair Carlos A. Duart, and Trustees Dean C. Colson and Marc D. Sarnoff.

Committee Vice Chair Gonzalez 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 Vice Chair Gonzalez also welcomed Trustee Yaffa Popack as a member of the Committee.

2. Approval of Minutes

Committee Vice Chair Gonazlez asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on September 14, 2023. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on September 14, 2023.

3. Discussion Items

3.1 Office of Internal Audit Status Report

Chief Audit Executive Mr. Trevor L. Williams presented the Office of Internal Audit Status Report. He indicated that since the Committee last met, the Office of Internal Audit (OIA) completed audits related to natural disaster preparedness and response and payments to separated employees. He commented on the audit pertaining to natural disaster preparedness and response. Mr. Williams indicated that the audit scope consisted of an assessment of FIU's plans and processes related to natural disaster preparedness and response and focused on hurricanes, tornadoes, and naturally-caused fires. He pointed out that the audit concluded that operations are effective and function very

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well. He commended the management team and staff for the related area for their work in ensuring that important functions are executed in an effective way. Mr. Williams noted that OIA offered six recommendations to further enhance an already well-designed and well-functioning operation. He provided an overview of the recommendations, including improving the management of fire extinguisher inspection and servicing function, including augmenting staff, reevaluating the parameters and scope pertaining to the notification of weather alerts received from the National Weather Center, and automatically opting-in all employees to receive alerts, with the option to opt-out. He stated that management has been proactive in responding to said recommendations, with actions to mitigate the noted enhancements underway.

Mr. Willams remarked on the audit of payments to separated employees for the 2022 calendar year. He indicated that during said audit, OIA determined whether policies and procedures that outline processes, practices, and employee responsibilities are in place and in compliance with applicable laws and regulations and verified the accuracy and timeliness of payments made to separated employees. He added that during the audit period, approximately $6.7M was paid to separated employees. Mr. Williams explained that the type of payments to an individual could include payments for accrued vacation, sick leave compensatory time, severance payments, and settlement payments. He indicated that the audit noted several deficiencies summarized into three (3) broad categories: a sometimes-ineffective separation notification process; overpayments, late and/or misaligned payments, and untimely collections; and updates required to University policies regarding payments/payouts to separated employees. In terms of the sometimes-ineffective separation notification process, Mr. Williams explained that while specific units within the Department of Human Resources hold administrative oversight, supervisors and department heads of other departments have a critical role in ensuring the accuracy and timeliness of the separation process. He noted that failure on the part of other departments to exercise due diligence in carrying out their responsibilities related to said process could adversely impact the accuracy and timeliness of payments to separated employees. He pointed out that the separation clearance form requires modification to facilitate the separation process in a way that is more effective and efficient. Mr. Williams referred to the broad category relating to overpayments, late and/or misaligned payments, and untimely collections and provided an overview of the values associated with each. He stated that said deficiencies can be attributed to an ineffective notification process and need for better alignment with policies, regulations, and Section 215.425, Florida Statutes. He stated that OIA offered 17 recommendations as a result of the audit. He mentioned that management has been proactive in addressing and remediating the resulting audit issues.

Mr. Williams indicated that there are currently seven (7) audits in various stages of completion. He explained that the FY2023-2024 Audit Plan was adjusted to terminate the planned audit of the National Collegiate Athletic Association (NCAA) Football Attendance Certification because the NCAA Division I Council eliminated the home football game attendance requirements for FBS (Football Bowl Subdivision) schools, effective immediately. Mr. Williams mentioned that OIA receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. He added that since OIA's last report to the Committee, three (3) such complaints were received. He noted that OIA has initiated an evaluation of the significance and credibility of said complaints.

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Mr. Williams indicated that OIA continues to provide advisory services and support to other University units in the following areas: athletics' purchasing card reconciliation process improvement; support to athletics in determining the amount owed to FIU from a former employee for misuse of the department's purchasing card; and pre-issuance review of Auxiliary Enterprise and Development's revised Auxiliary Operating Guidelines. He added that as part of the audit related to natural disaster preparedness and response, OIA is working with Environmental Health and Safety to help identify a cost-effective and efficient solution to manage their fire extinguishers inspection and servicing operation.

Mr. Williams explained that OIA performs its work to be in conformance with the professional standards for internal auditing issued by The Institute of Internal Auditors (IIA). He added that since 2021, IIA has been working on updating the professional practice framework. He noted that recently IIA announced that after analyzing the almost 19,000 comments received regarding the exposure draft of the revised standards, IIA expects to publish the final version of the new Global Internal Audit Standards in January 2024. Mr. Williams pointed out that the new Standards is significantly different from the 2017 version and has a domain, Governing the Internal Audit Function, that outlines the board's responsibilities for the internal audit function. He indicated that the board's responsibilities are summed up in the following three principles: Authorized by the Board - the board establishes, approves, and supports the authority, role, and responsibilities of the internal audit function; Positioned Independently- the board establishes and protects the internal audit function's independence; and Overseen by the Board - the board oversees the internal audit function to ensure the function's effectiveness. Mr. Williams stated that the issuance of the new Standards may necessitate revisions to the OIA Policy and Charter and Audit and Compliance Committee Charter, pending a review of said Standards.

Mr. Williams introduced new hires within OIA, Mr. Saturnino Germosen and Ms. Ibis Alcala.

Committee Chair Rowe commented that due to technical issues she was not able to connect in time to join for the beginning of the meeting. She thanked Committee Vice Chair Gonzalez for chairing the meeting up to said point in time.

In response to Committee Vice Chair Gonzalez, Mr. Williams stated that an audit of payments to separated employees has not been completed within that last five (5) years.

3.2 Office of University Compliance and Integrity Quarterly Report
Chief Compliance and Privacy Officer Ms. Jennifer LaPorta presented the Office of University Compliance and Integrity quarterly report. She commented that the Compliance' Office's annual report in September reported a total of 103 new reports to the FIU Ethical Panther Hotline in FY 2021-2022, representing a 36% increase in hotline reporting or 27 additional reports over the previous fiscal year. She referred to the chart included in the September presentation of the annual report, which illustrated the distinct units that were assigned to investigate said reports. Ms. LaPorta added that, at the Committee's September meeting, Board Chair Roger Tovar made inquiries regarding the increase in the overall number of cases and, specifically, the number of cases assigned to the Office of Civil Rights Compliance and Accessibility and the Office of Employee Labor Relations (ELR). She added that in February 2022, University President Kenneth A. Jessell sent a

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communication to the University community announcing FIU's new incident reporting website. She noted that the goal was to create a one stop location that made it easier for the University community to report misconduct and to stress intervention by the responsible offices early and often. She stated that said announcement was followed by increased efforts by the Office of Civil Rights Compliance and Accessibility, Compliance office, and the Division of Human Resources, including new training and increased outreach to students, faculty, and staff on how to prevent and report misconduct. Ms. LaPorta indicated that increased reporting in this regard is an intentional and positive development and underscores that the communication plan was impactful. She noted that the Hotline is only one of many reporting options available to the University community. She indicated that of the 42 reports assigned to ELR or the Office of Civil Rights Compliance and Accessibility, the predominate issue types included policy violations and unprofessional conduct and misuse of authority. She pointed out that 13 of said 42 reports were substantiated or partially substantiated. She added that the remaining reports were reviewed and addressed with findings that the report was not factually substantiated, or, in most cases, that the reported conduct was not a violation of law, policy or University expectations. Ms. LaPorta commented that said reports afforded the responding offices the ability to reach out to the reporter, connect them to appropriate resources and provide them with information that could de-escalate a situation that if left unaddressed could develop further. She stated that this also provided an opportunity to engage in coaching/counseling with employees who may have not crossed the line into a policy violation but who can benefit from that type of intervention and awareness. She mentioned that student issues with faculty are now referred to the Division of Human Resources for ELR to address. She clarified that there were a couple of duplicate cases. She explained that, with respect to reports being submitted through the Hotline, no unusual or unexpected increase in the severity or type of cases was identified.

Ms. LaPorta commented that in its Civil Discourse Report of 2022, the Florida Board of Governors (BOG) included seven (7) recommendations for implementing civil discourse on the State University System (SUS) campuses. She noted that President Jessell created a task force charged with periodic review, making recommendations for implementation, and reporting to administration, including submitting a report to the FIU Board of Trustees. She referred to the interim update included as part of the Committee's agenda materials, which describes the progress made. Ms. LaPorta remarked that in its third recommendation, the BOG recommended that "the leadership of each university board of trustees, annually review and endorse the Board's Statement of Free Expression and commit to the principles of civil discourse." She added that at its September 22, 2022 meeting, the FIU Board of Trustees, reviewed and endorsed the Statement of Free Expression and it is again set for annual endorsement by the Board of Trustees in December 2023.

Ms. LaPorta indicated that the BOG continues to issue guidance for SUS institutions with respect to compliance with Florida Statutes and the BOG's foreign influence regulation, including the most recent guidance issued in October with respect to activity with foreign countries of concern. She pointed out that the Compliance office continues to meet with key stakeholders to interpret and implement said guidance. She commented on working with the Office of the General Counsel to collect data and prepare for the federal and state report on the University's foreign gifts and contracts, which is due at the end of January. Ms. LaPorta commented that the Compliance office was approved for two new positions and is currently in the process of recruiting for a Compliance Coordinator position. She commented on the design, development, and launch of the Office's six

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largest training campaigns in the fall and launch of the University-wide three-year policy review. She stated that developing foreign influence controls, screening, and responding to new and increased foreign influence legislation continues to be a priority for the Compliance office. She added that she will continue to meet regularly with President Jessell to discuss any additional resourcing needed to responsibly navigate said responsibilities.

4. Reports *(For Information Only)*
There were no questions from the Committee members in terms of the reports included as part of the agenda materials.

5. New Business
5.1 Senior Management Discussion of Audit Processes
Committee Chair Rowe 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. She 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 Office of Internal Audit. She added that this was strictly voluntary. The Committee met with Office of Internal Audit. Board Chair Tovar asked that Committee Chair Rowe meet with General Counsel Castillo to review the Committee's requirement to meet with the Office of Internal Audit and senior management, separately, to discuss the audit process. In response to Board Chair Tovar, General Counsel Castillo indicated that the Committee Chair's comments include a reminder that as a meeting conducted in the Sunshine, no one is required to leave the meeting. Further responding to Board Chair Tovar, General Counsel Castillo added that a meeting will be held with Committee Chair Rowe and a recommended approach will be presented. Mr. Williams explained that professional standards require that there'd be a private conversation with the boards where the chief audit executive can have that discussion with the board without the presence of management, so that that conversation can be candid. Board Chair Tovar suggested that the requirement can be fulfilled by other means that comply with Sunshine, such as Mr. Williams speaking individually with each Committee member every quarter. In response to Trustee Natasha Lowell, Mr. Williams explained that the internal audit function undergoes a Quality Assurance Review every five (5) years pursuant to professional standards. He added that the last Quality Assurance Review took place in 2019 and that the independent assessor concluded that FIU's internal audit department "generally conforms" to the International Standards for the Professional Practice of Internal Auditing. Mr. Williams pointed out that this opinion is the highest of the possible ratings that an audit organization can achieve from a Quality Assurance Review. He stated that the next review is due in 2024. He commented that in addition to the external review process, OIA is currently undergoing a periodic internal quality assessment and OIA will communicate the results of the assessment at the Committee's next regularly scheduled meeting. Ms. LaPorta commented that the Compliance office also undergoes an external review process every five (5) years in addition to regular self-assessments.

6. Concluding Remarks and Adjournment
With no other business, Committee Chair Chanel T. Rowe adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, December 7, 2023, at 9:52 AM.

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February 29, 2024

Subject: Acceptance of Performance Based Funding and Emerging Preeminent Metrics Data Integrity Audit Report and Approval of Data Integrity Certification

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Proposed Action:

Florida International University Board of Trustees acceptance of the Audit Report - Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity and approval of the Performance Based Funding and Emerging Preeminence Status – Data Integrity Certification, as executed by the University President.

Background information:

As required by Florida Board of Governors (BOG) Regulation 5.001 and Florida Statute 1001.706, the Office of Internal Audit has performed an audit of the data integrity related to the University's Performance-Based Funding and Emerging Preeminent metrics. The audit objectives were to (1) determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support said metrics and (2) provide an objective basis of support for the University President and the Board of Trustees Chair to sign the representations made in the Data Integrity Certification for Performance-based Funding and Emerging Preeminence status.

Using the results from the data integrity audit, the University President has completed the Data Integrity Certification, furnished by the BOG. The certification document shall be signed by the Florida International University Board of Trustees (BOT) Chair after being approved by the BOT.

Florida Board of Governors Regulation 5.001(8) states, in relevant part, that University chief audit executives shall conduct or cause to have conducted an annual data integrity audit to verify the data submitted for implementing the Performance-based Funding Model complies with the data definitions established by the Board of Governors. The audit report shall be presented to the university's board of trustees for its review, acceptance, and use in completing the data integrity certification. The audit report and data integrity certification are due to the Board of Governors' Office of Inspector General by March 1 each year.

Supporting Documentation: Audit of Performance Based Funding and Emerging
                                        Preeminent Metrics Data Integrity

                                        Data Integrity Certification, March 2024

Facilitator/Presenter: Trevor L. Williams

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**Audit of Performance Based Funding and
Emerging Preeminent Metrics Data Integrity
Report No. 23/24-04
January 16, 2024**

FIU | Office of Internal Audit

Date: January 16, 2024

To: Hiselgis Perez, Associate Vice President of Office of Analysis and Information Management

From: Trevor L. Williams, Chief Audit Executive

Subject: Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity, Report No. 23/24-04

Since 2014, the State University System of Florida Board of Governors (BOG) has utilized a performance-based funding program, based on 10 performance metrics, to evaluate Florida's public universities. For fiscal year 2023-2024, the Florida Legislature and Governor allocated $645 million in performance-based awards, of which FIU received $72.4 million for being ranked first. Additionally, since 2019, FIU has been designated an emerging preeminent state research university pursuant to Florida Statute 1001.7065.

As required by BOG Regulation 5.001(8) and Florida Statute 1001.706, we have audited the data integrity related to the University's performance-based funding and emerging preeminent metrics. Our audit objectives were to (1) determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support said metrics; (2) determine whether prior audit recommendations have been implemented; and (3) provide an objective basis of support for the University President and the Board of Trustees Chair to sign the representations made in the *Data Integrity Certification* for Performance-based Funding and Emerging-preeminence status to be filed with the BOG by the first business day of March 2024.

Our audit confirmed that FIU continues to have good process controls for maintaining and reporting performance and emerging preeminent metrics data. Overall, the system continues to function in a reliable manner, in all material respects.

We want to take this opportunity to express our appreciation to you and your staff for the cooperation and courtesies extended to us during the audit.

C: FIU Board of Trustees
   Kenneth A. Jessell, University President
   Elizabeth M. Béjar, Provost, Executive Vice President, and Chief Operating Officer
   Aime Martinez, Chief Financial Officer and Vice President for Finance and Administration
   Javier I. Marques, Vice President for Operations and Safety and Chief of Staff, Office of the President
   Robert Grillo, Vice President, Information Technology; Chief Information Officer
   Brigette Cram, Vice President, Academic Affairs: Student Success Operations and Integrated Planning

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EXECUTIVE SUMMARY

Introduction

Beginning in fiscal year 2013-2014, the State University System of Florida Board of Governors (BOG) instituted a performance-based funding program predicated on 10 performance metrics used to evaluate Florida's public universities. For fiscal year 2023-2024, FIU ranked first and received $72.4 million of the $645 million (11.2%) distributed by the Florida Legislature and Governor. Furthermore, in 2019, the University achieved sufficient preeminent metrics to receive the designation of an emerging preeminent state research university and that designation continued during our audit period.

What We Did

As required by the BOG, we performed this audit to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's Performance Based Funding and Emerging Preeminent Metrics.

What We Concluded

In summary, we concluded that the University continues to have effective process controls for maintaining and reporting performance metrics data. In our opinion, the process, in all material respects, continues to function in a reliable manner.

- We compared the information submitted to the BOG to the data contained in PantherSoft as it relates to the six elements relevant to Performance Based Funding Metrics 6 and 8. We observed no differences between the data.

- We tested four of the Emerging Preeminent Metrics and found the data reported to be accurate and consistent with the definitions and methodologies outlined in the BOG's *Preeminent Metrics Methodology Document.*

- We reviewed the data file submissions and resubmissions. Our review disclosed that the process provides reasonable assurance that complete, accurate, and timely submissions occurred.

- We obtained the list of the University initiatives meant to bring FIU's operations and practices in line with the SUS Strategic Plan goals. We determined the initiatives do not appear to have been created to inflate or otherwise manipulate performance goals.

We found no adverse reportable conditions. The areas audited and procedures performed are detailed in the Observations section beginning on page 8 of this report.

OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to the State University System (SUS) of Florida Board of Governors Regulation 5.001(8) and Florida Statute 1001.706, we have completed an audit of the data integrity and processes utilized in the University's Performance Based Funding (PBF) and Emerging Preeminent Metrics. Our audit entailed an examination of data files submitted to the BOG between September 1, 2022, and August 31, 2023. The primary objectives of our audit were to:

(a) Determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's Performance Based Funding and Emerging Preeminent Metrics;

(b) Determine whether prior audit recommendations have been implemented; and

(c) Provide an objective basis of support for FIU Board of Trustees Chair and the University President to sign the representations made in the *Data Integrity Certification,* which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2024.

Our audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by The Institute of Internal Auditors and *IS Audit and Assurance Standards* issued by ISACA, and included an examination of the supporting records, systems, and processes and the performance of such other auditing procedures, as we considered necessary under the circumstances.

The objective of our testing was to validate that the data submitted was unabridged and identical to the data contained in PantherSoft, the University's system of record. However, in certain circumstances as described within the individual metrics accuracy testing, we may have further validated the integrity of the data contained in PantherSoft. During the audit, we:

- Confirmed our understanding of the data flow process for all the relevant data files from the transactional level to their submission to the BOG;
- Interviewed key personnel, including AIM employees, functional unit leads, and those responsible for developing and maintaining the information systems;
- Reviewed BOG data definitions and methodology and meeting notes from the relevant groups within the BOG and FIU to identify changes to the PBF metrics;
- Observed current practices and data processing techniques; and
- Tested the accuracy of the data files for 2 of the 10 PBF metrics and 4 of the 10 emerging preeminent metrics achieved and submitted to the BOG as of August 31, 2023.

Sample sizes and elements selected for testing were determined on a judgmental basis applying a non-statistical sampling methodology.

We conducted our audit planning and fieldwork from September 2023 to December 2023. In fiscal year 2022-2023, we issued the report *Audit of Performance Based Funding and Emerging Preeminence Metrics Data Integrity,* (Report No. 22/23-06) and a separate management letter, dated February 10, 2023. The audit report offered five recommendations requiring follow-up. All four recommendations due for implementation through our audit report date have been implemented by management and were validated by us.

BACKGROUND

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in fiscal year 2013-2014, the BOG instituted a performance-based funding program, which is predicated on 10 performance metrics used to evaluate the universities on a range of indicators, including graduation and retention rates, job placement, and access rate, among others. Two of the 10 performance metrics are "choice metrics"—one selected by the BOG and one selected by each university's Board of Trustees. The 10 metrics pertaining to Florida International University are depicted in the following table.

FIU's Performance Based Funding Metrics			
1.	Percent of Bachelor's Graduates Enrolled or Employed (Earning $40,000+) One Year After Graduation	6.	Bachelor's Degrees Within Programs of Strategic Emphasis
2.	Median Wages of Bachelor's Graduates Employed Full-time One Year After Graduation	7.	University Access Rate (Percent of Undergraduates with a Pell Grant)
3.	Cost to the Student Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours	8.	Graduate Degrees Within Programs of Strategic Emphasis
4.	Four-Year FTIC (Full-time, First-Time-In-College) Graduation Rate	9a.	BOG Choice – Three-Year Graduation Rate for Florida College System Associate in Arts Transfer Students
		9b.	BOG Choice – Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year
5.	Academic Progress Rate (2nd Year Retention with GPA above 2.0)	10.	Board of Trustees' Choice – Number of Post-Doctoral Appointees

In 2016, the Board of Governors' Performance-Based Funding Model was codified into law under Section 1001.66, F.S., *Florida College System Performance-Based Incentive*.

The Performance Funding Program also has four key components:

1. Institutions are evaluated and receive a numeric score for either Excellence or Improvement relating to each metric.
2. Data is based on one-year data.
3. The benchmarks for Excellence were based on the Board of Governors' 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were decided after reviewing data trends for each metric.

4. The Florida Legislature and Governor determine the amount of new state funding and the proportional amount of institutional funding that would come from each university's recurring state-base appropriation.

The following table summarizes the performance funds allocated for the fiscal year 2023-2024 using the results of the performance metrics from fiscal year 2022-2023, wherein FIU ranked first with 95 points.

Florida Board of Governors Performance Funding Allocation 2023-2024[1]				
	Normalized Score	Institutional Investment Allocation	Final State Investment Allocation[2]	Total Performance Funding Allocation
FAMU	78	$13,438,040	$15,943,438	$29,381,478
FAU	82	21,265,474	25,230,224	46,495,698
FGCU	74	12,253,765	14,538,365	26,792,130
FIU	**95**	**32,836,760**	**39,524,754**	**72,361,514**
FL Poly	86	4,944,006	5,865,769	10,809,775
FSU	94	48,517,371	58,122,913	106,640,284
NCF	65	3,705,243	2,198,026	5,903,269
UCF	89	35,410,573	42,012,544	77,423,117
UF	90	57,527,517	68,789,090	126,316,607
UNF	79	13,379,105	15,873,514	29,252,619
USF	90	41,839,051	50,175,657	92,014,708
UWF	82	9,883,095	11,725,706	21,608,801
	Totals	$295,000,000	$350,000,000	$645,000,000

Source: BOG

Pursuant to section 1001.706(5)(e), Florida Statutes:

Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.

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[1] The amount of state investment is appropriated by the Legislature and Governor. A prorated amount is deducted from each university's base recurring state appropriation (Institutional Investment) and is reallocated to each institution based on the results of the performance-based funding metrics (State Investment).

[2] Top 3 institutions (including ties) receive 100% of their allocation of the state investment. Universities with a score the same or higher as the previous year receive 100% of their allocation of the state investment. If a university's score decreases for 2 consecutive years, the university may receive up to 100% of their allocation of the state investment after presenting/completing a student success plan.

In addition to the data integrity audit for the Performance-Based Funding Model, universities designated as preeminent or emerging preeminent must conduct a similar audit for the data and metrics used for preeminence status consideration. The BOG permits this audit either to be included with or separate from the Performance Based Funding Data Integrity audit.

In 2019, Florida International University achieved sufficient preeminent metrics to qualify for designation as an emerging preeminent state research university by the authority of Florida Statute 1001.7065, and that designation continued during our audit period. Emerging Preeminent status is achieved upon meeting a minimum of 6 of the 12 metrics, while Preeminent status requires meeting 11 of the 12 metrics. The following table lists the 12 preeminent metrics and highlights in **bold type** the 10 metrics the University met, specifically metrics A, B, C, E, F, G, H, I, J, and K.

FIU's Emerging Preeminent Metrics			
A.	**Average GPA and SAT/ACT Score**	**G.**	**Total Amount R&D Expenditures in Non-Health Sciences**
B.	**Public University National Ranking**	**H.**	**National Ranking in Research Expenditures**
C.	**Freshman Retention Rate (Full-Time, First-Time-In-College)**	**I.**	**Patents Awarded (over a 3-year period)**
D.	Four-Year Graduation Rate (Full-Time, First-Time-In-College)	**J.**	**Doctoral Degrees Awarded Annually**
E.	**National Academy Memberships**	**K.**	**Number of Post-Doctoral Appointees**
F.	**Total Annual Research Expenditures (Science & Engineering only)**	L.	Endowment Size

OVERALL ASSESSMENT OF INTERNAL CONTROLS

Our overall assessment of internal controls is presented in the table below.

INTERNAL CONTROLS ASSESSMENT			
CRITERIA	**SATISFACTORY**	**OPPORTUNITIES TO IMPROVE**	**INADEQUATE**
Process Controls	X		
Policy & Procedures Compliance	X		
Effect	X		
Information Risk	X		
External Risk	X		

INTERNAL CONTROLS LEGEND			
CRITERIA	**SATISFACTORY**	**OPPORTUNITIES TO IMPROVE**	**INADEQUATE**
Process Controls: Activities established mainly through policies and procedures to ensure that risks are mitigated, and objectives are achieved.	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance: The degree of compliance with process controls – policies and procedures.	Non-compliance issues are minor	Non-compliance issues may be systematic	Non-compliance issues are pervasive, significant, or have severe consequences
Effect: The potential negative impact to the operations- financial, reputational, social, etc.	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
Information Risk: The risk that information upon which a business decision is made is inaccurate.	Information systems are reliable	Data systems are mostly accurate but need to be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
External Risk: Risks arising from events outside of the organization's control; e.g., political, legal, social, cybersecurity, economic, environment, etc.	None or low	Potential for damage	Severe risk of damage

OBSERVATIONS

Data Accuracy Testing – Performance Based Funding Metrics

This is our tenth audit of the PBF Metrics since it became effective in 2014. During our first-year audit, we performed data accuracy testing on all 10 metrics as requested by the BOG. In subsequent years' audits, since we have consistently deemed internal controls satisfactory, we have taken a risk-based approach and have limited our data accuracy testing to specific metrics and follow-up on any prior year recommendations. Our choice of metrics to audit was based on distinct factors: audit risk, changes to the metric, and the time elapsed since the metric was last audited. For this year's audit, we selected Metrics 6 and 8 for testing.

The data for Metrics 6 and 8 is generated from the SIFD Degrees Awarded files submitted by the University. To complete our testing, Management provided us with the in-scope data elements for each metric subject to our audit testing (see Appendix I – In-scope BOG Data Elements on page 14), which we confirmed with staff at the BOG's Office of Data & Analytics (ODA).

> *Metric 6 – **Bachelor's Degrees Within Programs of Strategic Emphasis** is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).*

> *Metric 8 – **Graduate Degrees Within Programs of Strategic Emphasis** is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double-majors are included).*

To verify the data submitted to the BOG was accurate, we judgmentally selected a sample of 30 students (bachelor's and graduate degrees) from the Fall 2022 SIFD Degrees Awarded file and verified that the data submitted to the BOG agreed with the data found in the students' records in PantherSoft. We verified the accuracy of the data for the six elements relevant to the Degrees Awarded file without exception.

In addition, as part of our testing of the SIFD Degrees Awarded file, we reconciled the number of degrees awarded that was reported to the BOG to the records maintained by the Office of the Registrar without exception.

Conclusion

Our testing of the SIFD Degrees Awarded file found no differences between the information submitted to the BOG and the data contained in PantherSoft as it relates to the six elements relevant to Metrics 6 and 8.

Data Accuracy Testing – Emerging Preeminent Metrics

In 2023, the University achieved 10 of the 12 Preeminence metrics, once again earning its Emerging Preeminent designation. We selected 4 of the 10 metrics achieved for testing as follows:

- Metric A – Average GPA and SAT/ACT Score
- Metric E – National Academy Memberships
- Metric H – National Ranking in Research Expenditures
- Metric J – Doctoral Degrees Awarded Annually

We used the BOG's *Preeminent Metrics Methodology Document* ("Preeminent Methodology") issued in October 2020 to determine the elements for testing. Based on the document, we tested the accuracy of the data used for the four metrics by obtaining the respective University files and reviewing them against the data in PantherSoft and/or the data maintained by the respective organizations associated with each metric, specifically, the National Science Foundation (NSF) and the National Academy of Sciences, Engineering, and Medicine.

Metric A – Average GPA and SAT/ACT[3] Score

> *An average weighted grade point average of 4.0 or higher on a 4.0 scale and an average SAT score of 1200 or higher on a 1600-point scale or an average ACT score of 25 or higher on a 36 score scale, using the latest published national concordance table developed jointly by the College Board and ACT, Inc., for fall semester incoming freshmen, as reported annually.*

To test the accuracy of the 4.3 average GPA the University reported for this metric, we obtained the ADM Applicants Admits file for Fall 2022. We identified the first-time-in-college students who were newly admitted and registered during the Fall 2022 term and appropriately excluded the students with non-traditional or unavailable GPA information. From this subset of students, we selected a sample of 30 students and confirmed the reported GPA agreed to the students' records in PantherSoft and recalculated the group's average GPA of 4.3, without exception.

To confirm the accuracy of the 1286 average SAT/ACT score the University reported for this metric, we obtained the BOG's converted/concorded SAT/ACT scores derived from the score data provided by FIU. Using this report, we recalculated the average SAT/ACT score of 1286, without exception. In addition, we selected a sample of 30 students and confirmed the SAT/ACT scores in the report agreed to the students' records in PantherSoft, without exception.

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[3] Pursuant to the BOG approved 2023 Accountability Plan for FIU, "the 2020 Florida Legislature amended statute (1001.7065, FS) so that beginning in Fall 2020, this metric also includes ACT scores that have been translated into the SAT scale."

Metric E – National Academy Memberships

> *Six or more faculty members at the state university who are members of a national academy, as reported by the Center for Measuring University Performance in the Top American Research Universities (TARU) annual report or the official membership directories maintained by each national academy (National Academy of Sciences, Engineering, and Medicine).*

To test the accuracy of the data related to National Academy memberships, we confirmed the eight memberships the University reported via the academy directories. Five faculty were members of the National Academy of Medicine and three were members of the National Academy of Engineering.

Metric H – National Ranking in Research Expenditures

> *A top-100 university national ranking for research expenditures in five or more science, technology, engineering, or mathematics fields of study, as reported annually by the National Science Foundation (NSF).*

To test the accuracy of the data related to FIU's national ranking in research expenditures, we reviewed the NSF national rankings reports on the National Center for Science and Engineering Statistics online data tool. We confirmed that FIU was ranked in the top 100 in seven of the eight broad disciplines, without exception.

Metric J - Doctoral Degrees Awarded Annually

> *Four hundred or more doctoral degrees awarded annually, including professional doctoral degrees awarded in medical and health care disciplines.*

To test the accuracy of the number of Doctoral Degrees Awarded during the 2021-2022 academic year, we obtained the SIFD Degrees Awarded files for the applicable timeframe and identified the students who were awarded a doctoral degree during the period. The total doctoral degrees awarded totaled 513, which agreed to the number reported for the metric without exception.

Conclusion

Our testing of the Emerging Preeminent Metrics found the data reported to be accurate and consistent with the definitions and methodologies outlined in the BOG's *Preeminent Metrics Methodology Document.*

Data File Submissions and Resubmissions

Data File Submissions

To ensure the timely submission of data, the Office of Analysis and Information Management (AIM) used the due date schedule provided by the BOG to keep track of the files due for submission and their due dates. AIM also maintains a schedule for each file to be submitted, which includes meeting dates with the functional unit leads, file freeze date, file due date, and actions (deliverables) for each date on the schedule. We used data received directly from the ODA, in addition to data provided by AIM, to review the timeliness of actual submittals.

Data File Resubmissions

To determine the frequency of the resubmissions, we reviewed a list provided by the BOG staff for all files submitted pertaining to the 10 PBF metrics. The University submitted 12 files with due dates within our audit period of September 1, 2022, through August 31, 2023, of which four files required resubmission. In the instances observed, the BOG staff requested the resubmission of the RET and SIF files by reopening the State University Database System for resubmission.

The following tables describe the files resubmitted and AIM's reason for the resubmissions.

Resubmission File – Retention (RET)			
Period	**Original Due Date**	**Original Submission Date**	**Resubmission Date**
Annual 2021-2022	01/27/2023	01/27/2023	02/01/2023

The BOG requested the resubmission of the RET file. Upon processing cohort exclusions in the original submission, the BOG database was unable to find demographic records for the submitted students.

AIM's Reason for Resubmission: The resubmission was requested by the BOG. Once the file was submitted and the BOG began processing cohort exclusions, the BOG database was unable to find demographic records for the submitted students. AIM is unfamiliar with the BOG's internal processes that ultimately resulted in not finding the demographic records. FIU has only been required to submit demographic records for students included in the PERSON_ID_CHGS table, but the BOG requested the demographic records information be sent for all retention cohort changes. Going forward, the demographic records will be included in the submission for students included in the RET_COHORT_CHGS table as well.

Resubmission Files – Student Instruction (SIF)			
Period	Original Due Date	Original Submission Date	Resubmission Date
Summer 2022	09/23/2022	09/23/2022	10/16/2023
Fall 2022	01/13/2023	01/13/2023	10/16/2023
Spring 2023	06/09/2023	06/09/2023	10/16/2023

Upon receiving a request for waiver counts, the BOG observed that FIU has consistently reported zero students receiving the 5007 (DCF - Non-State Custody) waiver. The BOG asked FIU to confirm if the data is correct, and if not, a resubmission of prior year data would be required. FIU discovered the waivers were mapped incorrectly. As a result, FIU resubmitted, and the BOG accepted, the SIF files for the Fall 2018 through Spring 2023 semesters. The resubmission does not affect metric results as the change only affected the classification of waivers and not the total amount of waivers issued.

AIM's Reason for Resubmissions: Positive Pathways, an organization that works with the Florida Department of Children and Families (DCF) requested DCF and homeless waiver counts by term from the BOG. It was brought to the BOG's attention that at least one institution had been rolling up waiver counts for some of these DCF waivers together. Upon retrieving the data, FIU had consistently reported zero students receiving the 5007 (DCF - Non-State Custody) waiver. For example, 5007 waivers being reported together with 5006. The FIU functional team proceeded to recheck the data and discovered the same findings. The functional team from the Financials office realized the financial account number (known internally as Item Type) had been mapped to BOG waiver 5006, instead of waiver 5007. Since the waiver is associated to a specific statute, the correction was necessary and the files were resubmitted.

Conclusion

Our review disclosed that the process used by the Data Administrator provides reasonable assurance that complete, accurate, and timely submissions occurred. Notwithstanding the increase in the number of resubmittals, the reasons for the resubmissions continue to be addressed by the Data Administrator. Therefore, we noted no reportable material weaknesses or significant control deficiencies related to data file submissions or resubmissions.

Review of University Initiatives

We obtained the following list of the University initiatives that are meant to bring FIU's operations and practices in line with the SUS Strategic Plan goals to determine if any initiative was purposely made to inflate or manipulate performance goals.

- Implemented Educational and General revenue reallocation model.
- Implemented faculty reallocation model for academic units.
- Provided greater access to on-demand analytics relevant to the metrics.
- Leveraged student level graduation benchmarking to inform outreach interventions and course demand.
- Integration of career and academic advising.
  - Implemented required career readiness module for all first-year students.
- Engaged in skills mapping with Lightcast to align programs' curricula to industry-sought skills.
- Strategic enrollment planning via Noel Levitz.
- Continued to expand and refine scholarship, merit, and emergency aid programs to best serve our incoming and current students.
- Expanded and improved communication to students regarding information related to enrollment, financial aid, and student financials.
- Implemented centralized coordination and local deployment for student recruitment efforts.
- Expanded centralized retention, graduation, and student success outreach.
  - Nearly doubled the central student success outreach team from 6 to 10 full-time employees, which expanded the number/percent of students supported.
- Expanded the variety of predictive indicators used to inform student success outreach and strategy, targeting additional populations of students who may be at-risk for attrition or delayed graduation.
- Expanded efforts to reduce course scheduling-related barriers to student progression to graduation.
  - Increased access to actionable data related to course demand and offerings.
  - Implemented/expanded best practices related to course scheduling for student success.
- Held regular meetings with college leadership to discuss their student success goals, areas of opportunity, and strategies for improvement.

Conclusion
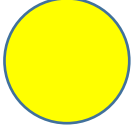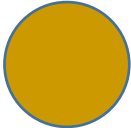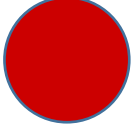
Our review disclosed that none of the initiatives reported to us appear to have been made for the purposes of artificially inflating performance goals.

No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission
6	**Bachelor's Degrees Within Programs of Strategic Emphasis**	This metric is based on the number of baccalaureate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double majors are included).	**Submission:** SIFD **Table:** Degrees Awarded **Elements:** 01081 – Degree Level Granted 01082 – Degree Program Category 01083 – Degree Program Fraction of Degree Granted 01412 – Term Degree Granted 02015 – Major Indicator 02001 – Reporting Time Frame	Summer 2022 Fall 2022 Spring 2023 Summer 2023* *Out of term/Late Degrees
8	**Graduate Degrees Within Programs of Strategic Emphasis**	This metric is based on the number of graduate degrees awarded within the programs designated by the Board of Governors as 'Programs of Strategic Emphasis'. A student who has multiple majors in the subset of targeted Classification of Instruction Program codes will be counted twice (i.e., double majors are included).	Same as No. 6 above.	Same as No. 6 above.

Definition Source: BOG Performance Based Funding 2023 Metric Definitions

APPENDIX II – COMPLEXITY RATINGS LEGEND

Legend: Estimated Time of Completion	
🟢	Estimated completion date of less than 30 days.
🟡	Estimated completion date between 30 to 90 days.
🔵	Estimated completion date between 91 to 180 days.
🟠	Estimated completion date between 181 to 360 days.
🔴	Estimated completion date of more than 360 days.

Legend: Complexity of Corrective Action	
1	**Routine:** Corrective action is believed to be uncomplicated, requiring modest adjustment to a process or practice.
2	**Moderate:** Corrective action is believed to be more than routine. Actions involved are more than normal and might involve the development of policies and procedures.
3	**Complex:** Corrective action is believed to be intricate. The solution might require an involved, complicated, and interconnected process stretching across multiple units and/or functions; may necessitate building new infrastructures or materially modifying existing ones.
4	**Exceptional:** Corrective action is believed to be complex, as well as having extraordinary budgetary and operational challenges.

*The first rating symbol reflects the initial assessment based on the implementation date reported by Management, while the second rating symbol reflects the current assessment based on existing conditions and auditor's judgment.

APPENDIX III – OIA CONTACT AND STAFF ACKNOWLEDGMENT

OIA contact:	
	Joan Lieuw 305-348-2107 or jlieuw@fiu.edu
Contributors to the report:	
	In addition to the contact named above, the following staff contributed to this audit in the designated roles:
	Leslie-Anne Triana (auditor in-charge); Stephanie Price (supervisor and reviewer); Vivian Gonzalez (reviewer); and Manuel Sanchez (independent reviewer).

Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Data Integrity Certification
March 2024

In accordance with Board of Governors Regulation 5.001(8), university presidents and boards of trustees are to review, accept, and use the annual data integrity audit to verify the data submitted for implementing the Performance-based Funding model complies with the data definitions established by the Board of Governors.

Given the importance of submitting accurate and reliable data, boards of trustees for those universities designated as preeminent or emerging preeminent are also asked to review, accept, and use the annual data integrity audit of those metrics to verify the data submitted complies with the data definitions established by the Board of Governors.

Applicable Board of Governors Regulations and Florida Statutes: Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1.001.706, 1001.7065, and 1001.92, Florida Statutes.

Instructions: To complete this certification, university presidents and boards of trustees are to review each representation in the section below and confirm compliance by signing in the appropriate spaces provided at the bottom of the form. Should there be an exception to any of the representations, please describe the exception in the space provided.

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by the **close of business on March 1, 2024**.

University Name: Florida International University

Data Integrity Certification Representations:

1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.

2. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.

3. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.

4. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office. A written explanation of any identified critical errors was included with the file submission.

5. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.

6. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.

7. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.

8. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.

9. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.

Exceptions to Note: None

Data Integrity Certification, March 2024

Data Integrity Certification Representations, Signatures:

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification: _Kenneth Jessell_ — DocuSigned by: — 170D520292AA4C1...
University President

Date: 2/21/2024

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification: _____
University Board of Trustees Chair

Date: _____

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OFFICE OF INTERNAL AUDIT STATUS REPORT

Board of Trustees

Audit & Compliance Committee

February 29, 2024

FIU | Office of Internal Audit

Date:	February 29, 2024
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 providing you with this quarterly update of our Office's activities since our last update to the Board of Trustees Audit and Compliance Committee on December 7, 2023.

Projects Completed

Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity

The State University System of Florida Board of Governors (BOG) utilizes a performance-based funding model, based on 10 performance metrics, to evaluate Florida's public universities. For fiscal year 2023-2024, FIU was ranked first and received $72.4 million of the $645 million in performance-based funding awarded by the Florida Legislature and Governor. Additionally, FIU maintained its emerging preeminent state research university designation.

Pursuant to BOG Regulation 5.001(8) and Florida Statute 1001.706, we completed an audit of the data related to underlying metrics the University utilizes to demonstrate performance and emerging preeminence to determine whether:

- the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support said metrics;
- prior audit recommendations have been implemented; and

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- an objective basis of support exists for the University President and the Board of Trustees Chair to sign the representations made in the Data Integrity Certification for Performance-based Funding and Emerging-preeminence status to be filed with the BOG by March 1, 2024.

Our audit confirmed that FIU continues to have good process controls for maintaining and reporting performance and emerging preeminent metrics data. Overall, the system continues to function in a reliable manner, in all material respects, which provides an objective basis for the University President and the Board of Trustees to certify the integrity of the data.

<div style="background-color: gold; text-align: center; font-weight: bold;">Audit of Food Network South Beach Wine & Food Festival</div>

The Food Network South Beach Wine & Food Festival presented by Capital One ("Festival") is an annual extravaganza that has raised over $37 million since its inception. The proceeds raised directly benefit the Chaplin School of Hospitality and Tourism Management ("School"). The 2023 Festival generated over $13 million in auxiliary fund revenues, with $3.8 million directly benefiting the School.

We audited the University's business unit—South Beach Wine & Food Festival ("Department")—to assess operational and financial controls over Festival operations for the fiscal year ended June 30, 2023. The audit assessed the adequacy, effectiveness, and level of compliance with rules and regulations in the following areas:

- revenues,
- payroll administration,
- procurement of goods and services,
- asset management, and
- protecting sensitive or confidential data.

Our audit concluded that the Department has good process controls related to auctions and sponsorship revenue, attractive property, and information security. We found no material errors. However, we identified deficiencies in controls related to ticket sales revenue, procurement of goods and services, and payroll administration that present opportunities for improvement. The audit resulted in nine recommendations, which management agreed to implement.

<div style="text-align: center;">(Page 2 of 20)</div>

The FIU Panther TECH store is an on-campus technology store primarily serving members of the FIU community with computers, tablets, software, phones, accessories, and other technology that are available for purchase. For the fiscal year ended June 30, 2023, the store recorded revenues of $9,236,639 and expenses of $13,375,411. The resulting net expenses over revenues of ($4,138,772) reduced the available Fund Balance, generating an ending Fund Balance of $836,319.

Our audit focused on determining whether existing controls and procedures were adequate and provided for the effective management of the sales, returns, purchasing, inventory, and IT processes for the fiscal year ended June 30, 2023.

In summary, our audit concluded that the unit has established internal controls and processes for the areas in scope. We found that, generally, some controls are designed well and are functioning effectively, while there is a need to enhance the design and effectiveness of other controls. We offered 10 recommendations to address the issues identified in the audit. Management has agreed to implement all recommendations offered. Some examples of how controls could be strengthened include:

- Collaborating with the NetSuite application vendor to assess the feasibility of creating customized roles to reduce the excessive number of administrative user accounts and conflicting permissions, as well as resolving some identified security gaps.
- Conducting regular access audits and periodic reviews of logged activity for critical fields in NetSuite.
- Ensuring that the balance of customer payments received for goods that have yet to be received from the supplier are reflected in PantherSoft Financials as unearned revenue rather than revenue at year end.
- Enhancing inventory management controls by performing periodic inventory reconciliation and installing security cameras in the storeroom.
- Complying with University policy requiring the timely deposit of cash collected.

Work in Progress

The following ongoing audits are in various stages of completion:

Ongoing Audits

Audits	Status
Capital Construction Project Administration and Funding	Planning
Data Breach of Protected Information	Drafting report
Digital Brand Management	Drafting report
Grading Integrity	Planning
Post-Tenured Faculty Review Process	Fieldwork in progress
Student Housing	Fieldwork in progress
Continuous Auditing	Fieldwork in progress

Quality Assurance and Improvement Program Review – Internal Assessment 2023

Pursuant to the Quality Assurance Improvement Program (QAIP) that the Chief Audit Executive has implemented and maintained, the Office of Internal Audit (OIA or "Office") has completed a periodic internal quality assessment of the Office's internal audit activity. The senior staff member of the OIA who completed the assessment concluded that the Office generally conforms with the selected *Standards* reviewed. A rating of "generally conforms," is the highest rating that can be achieved. The reviewer also offered four recommendations, which he believed could enhance certain operational matters. The Chief Audit Executive has implemented corrective actions for all four recommendations.

In addition to periodic internal quality assessments, the Office's QAIP requires that an independent, external quality assessment review (QAR) be completed every five years, along with ongoing monitoring of the audit activity. An independent, external QAR of the OIA audit activity was last completed in December 2019, wherein the Office received a rating of "generally conforms." The Chief Audit Executive will begin the process of arranging for the completion of an independent, external QAR of the Office's activity during 2024 and will inform the Audit and Compliance Committee, Board of Trustees, and senior management of the progress to its completion.

Since our last report to the Committee on management's progress towards completing past audit recommendations, there were 66 recommendations due for implementation through December 31, 2023. Based on our validation procedures performed, we have concluded that management has completed 45 of said recommendations (68 percent), partially implemented 17 (26 percent), and not implemented 4 (6 percent) 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 December 31, 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.

FIU | Office of Internal Audit — Aging of University Audit Recommendations

Days Past Due	Number of Recommendations	Average Complexity
Current	17	2.47
1-30	2	1.00
31-90	0	0.00
91-180	11	2.73
181-365	3	2.33
More than 365	6	2.67

(Bar chart — Number of days past due: Current 17 Rec., 1-30 2 Rec., 31-90 0 Rec., 91-180 11 Rec., 181-365 3 Rec., >365 6 Rec.)

FIU | Office of Internal Audit — Pending University Audit Recommendations

Days Remaining	Number of Recommendations	Average Complexity
Overdue	4	2.25
1-30	2	3.00
31-90	15	2.20
91-180	12	2.42
181-365	9	2.78
More than 365	1	4.00

(Bar chart — Number of days left until due: Overdue 4 Rec., 1-30 2 Rec., 31-90 15 Rec., 91-180 12 Rec., 181-365 9 Rec., >365 1 Rec.)

(Page **5** of **20**)

AUDIT RECOMMENDATIONS FOLLOW-UP 7/1/2023-12/31/2023				
Areas Audited	**Total Due for Implementation**	**Implemented**	**Partially Implemented**	**Not Implemented**
Conflict of Interest and Related Party Transactions	3	2	1	
Facilities Assessments & Deferred Maintenance	3	3		
Financial Aid	1		1	
Healthcare Affiliated Agreements for Student Placement/Rotation	2	2		
Information Technology Controls Over Procurement Services	2		2	
Natural Disaster Preparedness and Response	4	4		
Performance Based Funding and Emerging Preeminent Metrics Data Integrity – 2022	3	3		
Procurement and Competitive Bidding Procedures	1	1		
College of Arts, Sciences & Education Internal Controls	9	4	2	3
Cybersecurity Prevention & Detection Controls – Ransomware	9	7	2	
Media Sanitization Guidelines and Controls	2		2	
Payments to Separated Employees	7	5	1	1
Robert Stempel College of Public Health & Social Work	13	11	2	
Student Safety-Hazing Prevention	7	3	4	
Totals	**66**	**45**	**17**	**4**
Percentages	**100%**	**68%**	**26%**	**6%**

(Page **6** of **20**)

College of Arts, Sciences & Education Internal Controls (June 2, 2023)

1. Audit Issue: **Travel Expenditures (**Recommendation #2.1)

   Recommendation:
   Develop and implement internal procedures to ensure compliance with FIU's travel authorization and expense reporting requirements, as well as OMB Guidance to adequately document support for costs incurred on sponsored research projects.

   Action Plan to Complete:
   College of Arts, Sciences & Education Internal Controls (CASE) wide email was sent on 8/24/23, reminding all units of FIU Travel Policies and Guidelines, and providing them with a copy of the FIU Travel Manual. Additionally, a meeting was held on 9/7/23, with CASE staff and admins who handle travel transactions, to highlight audit findings and reinforce the importance of adhering to policies and guidelines.

   Original Target Date: August 21, 2023   New Target Date: May 31, 2024

2. Audit Issue: **University Credit Cards** (Recommendation #3.2)

   Recommendation:
   Ensure that the HECVAT questionnaire for software purchases is submitted by the vendor and reviewed as part of the procurement process as required by FIU Policy 1930.005.

   Action Plan to Complete:
   CASE wide email was sent on 10/2/23, reminding all units of FIU Purchasing Card Processes and Guidelines, and providing them with a copy of the FIU Departmental Card Guidelines and Procedures. On this communication audit findings were highlighted, and the importance of adhering to policies and guidelines was reinforced. This action was delayed while we waited for the Controller's Office to provide us with a comprehensive list of CASE Pro Card holders and approvers. Since they were not able to timely deliver this information, we decided to send a CASE wide communication, addressing it to CASE Pro Card holders and approvers.

   Original Target Date: July 3, 2023   New Target Date: May 31, 2024

3. Audit Issue: **Controls Over Attractive Property** (Recommendation #4.1)

   Recommendation:
   Ensure all attractive property items are accounted for by grant administrators in their attractive property list, prior to updating the Snipe-IT software.

   Action Plan to Complete:
   I would like to request an extension for 4.1, 5.1, and 5.2 to April 30th, 2024. The project was put on hold following the resignation of the Director. We (CASTIC) are currently actively addressing the issue and exploring optimal solutions for its resolution.

   Original Target Date: August 24, 2023   New Target Date: April 30, 2024

4. Audit Issue: **Information Systems Security** (Recommendation #5.1)

   Recommendation:
   Ensure that grant administrators work with their designated IT Administrator to manage mobile devices via JAMF.

   Action Plan to Complete:
   I would like to request an extension for 4.1, 5.1, and 5.2 to April 30th, 2024. The project was put on hold following the resignation of the Director. We (CASTIC) are currently actively addressing the issue and exploring optimal solutions for its resolution.

   Original Target Date: August 24, 2023   New Target Date: April 30, 2024

5. Audit Issue: **Information Systems Security** (Recommendation #5.2)

   Recommendation:
   Ensure that all devices are entered into the Snipe-IT asset management system with all the appropriate fields.

   Action Plan to Complete:
   I would like to request an extension for 4.1, 5.1, and 5.2 to April 30th, 2024. The project was put on hold following the resignation of the Director. We (CASTIC) are currently actively addressing the issue and exploring optimal solutions for its resolution.

   Original Target Date: August 24, 2023   New Target Date: April 30, 2024

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

1. 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:
   The 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. The Office of the Controller will provide the OGC 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.

   Update as of 8/01/23: The OGC approvers for COI are knowledgeable in the area; however, in every case that arose they also involved other members of the OGC so they're fully aware of the situation and obligations, and what can be approved or not. HR approvers – refresher training is prepared and being scheduled for August 2023. Academic approvers – refresher training is scheduled for August 2023.

   Update as of 1/10/24: The OGC provided slides to be used for the refresher training that is slated to be completed by 1/31/24.[1]

   Original Target Date: August 31, 2022   New Target Date: January 31, 2024

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

1. Audit Issue: **Protect – 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.

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[1] Staff from the OGC completed the training on January 22, 2024.

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: June 30, 2024

2. 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. [Attachment is not included herein.] Attached are the following [Attachment is omitted from this summary.]:
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 reports 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: April 30, 2024

1. Audit Issue: **Enrollment Status** (Recommendation #2.1)

    Recommendation:
    Ensure that courses that do not count towards a program of study are excluded when determining a student's enrollment status and cost of attendance for federal student aid.

    Action Plan to Complete:
    Update as of 12/18/2023: FIU has contracted with Highpoint Technologies to implement several bolt on programs for student success, degree planning, and course auditing. The Course Auditor is to check that courses a student registers for will apply to their degree in accordance with federal rules around using Federal Title IV Aid to pay for those courses. As of now the software has been installed into a development environment to begin testing. This is a multi-step process involving several Units at FIU. The schedule for Full implementation is for Fall 2024, at the end of August 2024.

    Update as of 11/14/2022: On 09/21/2022, the Pell Load team reviewed feasibility reports focusing on three potential solutions; these included:

    1. Impact Analysis Report (impact on student aid); this option is a continuance of current attempt to focus on reporting tools while making no modifications to source tables.
    2. Free Electives Table Setup; via this solution, we would use a table set-up to flag courses that will likely not count toward students' academic loads (academic advisors and students would resolve problems). This option would use minimal levels of automation.
    3. New Free Elective Requirement; this option constitutes a change to the PDA. The project team developed several queries to examine the impact of each option on advisor workload, accuracy in identifying courses not applicable to Pell load, and impact on student enrollment experience. Based on discussions of these queries, the project team decided that option three constituted our best course of action. By creating a new Free Electives Requirement Group, we can capture courses that satisfy the requirement and identify enrollments that are not applicable to each student's degree plan. Students and advisors will be able to identify course that we exclude from Pell load through the PDA, and they can make enrollment plans based enhanced data. However, this option constitutes a substantial increase in the scope of work associated with the Pell Load project. The project also requires an updated implementation timeline (see attached supporting document). [Attachment is omitted from this summary.] As we deploy the enhanced PDA, we will include CUAA leads at each phase of development. We expect to place the new requirements table into

production for all programs in the College of Arts Science & Education and the College of Business in August 2023. We will conclude our last deployment to production with Hospitality Management in May 2024. Note: For the purposes of this management report, I am considering the first-live deployment as an expected completion date.

We are rebuilding the process with focus on Edunav development and BI reporting.
1. Test automation process – 8/6-8/7
2. Edunav Insights Boomi Process Development – Completed
3. Migration of Edunav Insights Boomi Process to Production – 8/12
4.Create PDA/FIN Aid model to generate report – 8/17
5. Review EduNav Insights data to integrate into the PDA/FIN Aid model for review – 8/19
6. Provide report for review – 8/22 (Fall 2022 Starts)
7. Schedule a meeting with the team to review the report and address any questions. - 8/29
8. Review Report of all the Pell population with Financial Aid and Academic Advising Team - 9/6 *
9. Provide report to this group - 9/12
10. Schedule meeting to discuss the Implementation and deployment steps **
11.University wide deployment - 10/28/2022

Original Target Date: July 31, 2017   New Target Date: August 31, 2024

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

1. Audit Issue: **Identity 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. Procurement Services 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 as of 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.

Update as of 1/16/24: Phase 2 of the project, which was to sync the requester role and all the Contract + (TCM), Sourcing, and Invoices (AP Director) roles to sync between Peoplesoft and Jaggaer so that a role enabled or terminated in Peoplesoft is also enabled or terminated in Jaggaer, was partially completed on August 16th. Indeed, the sync of the requester role went live on August 16th, and we are currently working on the remainder of the project, which is the sync of all the Contract + (TCM), Sourcing, and Invoices (AP Director) roles between PeopleSoft and Jaggaer. The project completion date for phase 2 is set for 3/31/2024.

Original Target Date: November 30, 2022   New Target Date: March 31, 2024

2. Audit Issue: **Identity 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. Procurement Services 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.

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Original Target Date: November 30, 2022   New Target Date: March 31, 2024

Media Sanitization Guidelines and Controls (June 30, 2021)

1. Audit Issue: **Sanitization Governance – Data Classification** (Recommendation #1.3)

   Recommendation:
   Finalize and communicate an organization-wide data classification policy, while aligning Media Sanitation Guidelines with current practices.

   Action Plan to Complete:
   The Data Classification Policy and Procedure have been submitted to the Office of Compliance to go through the policy approval process. The policy will now need to be shared with stakeholders and reviewed by DAC and OPS in order to make it an official university policy.

   Original Target Date: September 30, 2021   New Target Date: March 31, 2024

2. Audit Issue: **Reviewal and Approval of Sanitization Disposal Actions** (Recommendation #2.2)

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Recommendation:
Collaborate with Surplus to develop a tool to electronically document the details required by NIST upon sanitization. Continue to promote the use of the Enterprise Asset Management system.

Action Plan to Complete:
We updated the surplus form with the following fields: Method Used, Verification Method, Media Type, Media Destination, and Verified by. Please see the attachment. [Attachment is omitted from this summary.] We are still working on the forms and process to digitize them. At first when we reached out to controllers, they were already working on project to digitize the form in PeopleSoft, but since then have discontinued that project. We have had a few meetings with Surplus and Controllers to talk about the project and the workflow. The process is a more complex than what we originally thought. There are multiple forms that need to be approved, we are looking at the flow and the forms to determine the best way to do this. AskIT (Service Now) is used to for the media sanitation requests and all surplus forms are attached to the media sanitation request they pertain to. It is not one to one since a service request can be to sanitize multiple devices. The surplus form is filled out with an MSCID numbers for all devices which have media and signed by Leo from ITSO are attached to the service request. We will continue to follow-up with Property Control on making the process electronic. This will take time to design and implement.

Original Target Date: September 30, 2021   New Target Date: December 29, 2023

Payments to Separated Employees (November 15, 2023)

1. Audit Issue: **Separation From Employment/Transfer Clearance Form**
   (Recommendation #4.1)

   Recommendation:
   Evaluate the Separation from Employment/Transfer Clearance Form submission deadline against best business practice. Then, update and communicate the submission deadline requirements across all available resources.

   Action Plan to Complete:
   Policy and the Separation from Employment/Transfer Clearance Form have been reviewed and updated to reflect appropriate language concerning the submission of the form. Both documents are currently being vetted through General Counsel for Review and Approval.

Original Target Date: December 15, 2023   New Target Date: February 15, 2024[2]

2. Audit Issue: **Overpayments and Employee Debt Collection** (Recommendation #5.2)

Recommendation:
Notify employees of the intent to set off debt against future wages and/or wages due at separation by certified mail as required by the FIU Regulation.

Action Plan to Complete:
Going forward the Payroll Department will communicate by certified letter only in cases where the wages are being collected from remaining wages when the payout is not enough to collect. (Attached overpayment collection procedures have been updated). [Attachment is omitted from this summary.]

Original Target Date: December 15, 2023   New Target Date: March 29, 2024

Robert Stempel College of Public Health & Social Work Internal Controls (April 28, 2023)

1. Audit Issue: **Controls Over Financial Management – Excess Fund Balances** (Recommendation #1.1)

Recommendation:
Work with Academic Affairs to implement a plan of action to rationally reduce the accumulated fund balance for the off-campus fee and the continuing education program to an amount that reasonably reflects cost.

Action Plan to Complete:
a. To assist in the cash balance reduction of the PH Practicum program, Finance:

   • On 4/18/2023, requested the Office of the Provost suspend assessing the Public Health off-campus fee to students, effective fall 2023. Consideration to reinstate will be assessed on an annual basis.
   • Is working with Public Health Practicum program director to help advertise & hire a temporary or adjunct position for practicum placement and associated affiliation agreements.

b. To assist in the cash balance reduction of the Online MPH Self-Supporting program, the accumulated fund balance will be reduced by:

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[2] This recommendation was subsequently partially implemented as of January 18, 2024.

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- hiring of 2 faculty positions for FY23-24 – total anticipated fund balance reduction by these hires: $210,585;
- a 5% increase to the college administrative recovery fee based on the income generated from the subject sources, beginning with FY23-24; and
- the 11% APA & AA fee charged to revenue, starting FY23-24.

Original Target Date: July 31, 2023   New Target Date: August 31, 2024

2. Audit Issue: **Accreditation Standards** (Recommendation #7.1)

Recommendation:
Develop and implement a strategic plan to ensure the College meets the requirement for faculty-to-student ratio in the master's program prior to the next accreditation review.

Action Plan to Complete:
The Robert Stempel College of Public Health and Social Work acknowledges the Master of Social Work (MSW) program's compliance vulnerability with CSWE EAPS accreditation standard 4.1: Faculty, specifically substandard M.4.2.3 [2022-EPAS.pdf (cswe.org)],(https://www.cswe.org/getmedia/bb5d8afe-7680-42dc-a332-a6e6103f4998/2022-EPAS.pdf) which reads:
Inclusive of all program options, the master's program has a full-time equivalent faculty-to-student ratio not greater than 1:12. For programs that do not meet the 1:12 faculty-to-student ratio, the program has evidence to demonstrate achievement of student competence [AS 5.0.1(b)] and program outcomes (AS 5.0.3).
A. The program provides its full-time equivalent faculty-to-student ratio.
B. The program describes how this ratio is calculated.
C. For programs that do not meet the 1:12 faculty-to-student ratio, the program provides evidence demonstrating achievement of student competence [AS 5.0.1(b)] and program outcomes (AS 5.0.3).
D. The program's calculation is inclusive of all program options.

The School of Social Work developed a corrective action plan to demonstrate compliance with substandard M.4.2.3 prior to the next accreditation review conducted by the CSWE. The plan is attached. [Attachment is omitted from this summary.]

Original Target Date: January 8, 2024   New Target Date: August 31, 2024

Student Safety – Hazing Prevention (October 19, 2022)

1. Audit Issue: **Management Controls, Policies, and Procedures (**Recommendation #1.4)

   Recommendation:
   Ensure student organization and group advisors maintain up-to-date records and documents for their respective student organizations and groups.

   Action Plan to Complete:
   We have advised all student organizations and advisors to use Panther Connect to maintain-keep records up to date. In order for all student organizations to be recognized they had to update their governing document to include Anti-Hazing language and ensure their leadership was listed on the roster. These documents are located on Panther Connect. As for the governing councils, the SLD staff ensure that all documents included the Anti-Hazing language. In the attachment you have a small sample of the above notes. [Attachment is omitted from this summary.]

   Original Target Date: October 1, 2023   New Target Date: February 29, 2024

2. Audit Issue: **Anti-Hazing Attestation Statement (**Recommendation #2.1)

   Recommendation:
   Create an anti-hazing attestation requirement and agreement form for all members of student organizations and groups and monitor its completion.

   Action Plan to Complete:
   Our original intent was to have an attestation included in the Hazing 101 course on FIU Develop that we are auto-enrolling students in so that the process is seamless. Unfortunately, the university developers hit several roadblocks with the LTI integration, and we had to break up the roll-out into segments.

   Interim process: (1) We have emailed every registered student a copy of the Code of Conduct, highlighting sections of our anti-hazing policies. (2) FSL, SLD, Athletics and Bands are tracking their respective group's course completion at https://go.fiu.edu/co-curricular. (3) SLD is tracking attestation forms for members.

   Future process: We have a meeting scheduled for November 16 with the Media Technology team to discuss incorporating the attestation form into the course. Since I am unsure how long that will take, I have tentatively set an updated deadline for the end of Spring term.

Original Target Date: October 1, 2023   New Target Date: April 30, 2024

3. Audit Issue: **Anti-Hazing Statutory and Regulatory Requirements**
   (Recommendation #3.1)

   Recommendation:
   Ensure all student organizations and groups include the anti-hazing policy, rules, and penalties in their bylaws and/or constitution.

   Action Plan to Complete:
   All groups have updated their policies/bylaws/constitutions.

   Original Target Date: October 1, 2023   New Target Date: February 29, 2024

4. Audit Issue: **Hazing Prevention Training (**Recommendation #4.4)

   Recommendation:
   Consider implementing an anti-hazing training requirement for all student organization and group advisors, coaches, and personnel of departments with oversight.

   Action Plan to Complete:
   Meeting with FIU Develop on creating the training module on November 16. Due to the development being outside of our control, will look at spring 2024 as the completion date.

   Original Target Date: October 1, 2023   New Target Date: April 26, 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 such complaints and have initiated an evaluation of the significance and credibility of said complaints. The results of this evaluation will determine our course of action.

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

Other Matters

There is one vacancy in the Office of Internal Audit for a Senior Auditor. Recruiting is ongoing as we endeavor to fill this position with a qualified candidate.

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FIU | University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Second Quarter 2023-2024

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BOARD OF TRUSTEES
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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 2023 – 2024 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the second quarter of fiscal year 2023 - 2024 (October – December).

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.

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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.

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PROGRAM STRUCTURE & OVERSIGHT
The 2023-2024 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 (under development) • International and US Territories Shipping Procedures (updated) • Compliance Requirements Matrix Procedures (updated) • Training Notification and Escalation Templates (updated)
Foreign Influence and Global Risk Governance Activities
➢ 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 draft communication and gather responsive data for the January 31 deadline to file federal and state foreign gift/agreement reports. ➢ Facilitated and participated in meetings with key stakeholders to discuss and address October foreign influence Florida Board of Governors (BOG) guidance regarding certain activities with countries of concern. Gathered data to determine impact to the University. Paused all in-process hiring of individuals from countries of concern until determination can be made on compliance requirements. ➢ 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 undue delay. ➢ The Export office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.

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➢ Facilitated review of foreign influence website by key units.
➢ Facilitated and engaged in meetings, discussion, and drafting of policy regarding purchase, acquisition, and use of drones at FIU.
➢ Conducted 160 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. University-wide, a total of 1,080 visual compliance research reviews were conducted.
➢ Worked with Office of the Controller on process improvements to the foreign travel workflow and updates to the system and guidance materials.
➢ Met with FIU Global, the Office of the Controller, and the PantherSoft team to discuss system improvements to the Travel Authorization Request (TAR) process and year-end processing of TARs.
➢ Met with key stakeholders to discuss restricted party visual compliance hits.
➢ Met with faculty upon request to discuss questions regarding the TAR processes, to include the foreign travel questionnaire and related expense reporting procedures.
➢ Met with the Business Services team to discuss the processes for accepting international shipments via RICOH for shipments on behalf of FIU, in order to identify potential controls that can be put in place regarding export control review.
➢ Completed the biannual shipping review assessment process in order to analyze gaps and identify improvements as part of current international shipping procedures.
➢ Met with two departments during departmental meetings to discuss foreign influence requirements, processes, and workflows.
➢ Drafted communications for international travel and international shipping requirements for dissemination to University faculty and staff.
➢ Assisted in drafting communications to the University community and began development of internal processes for seeking approval for certain activities with countries of concern.
➢ Presented at Faculty Senate meeting regarding foreign influence developments and requirements and new BOG guidance regarding activities involving countries of concern.
➢ Met with Mail Services to discuss updates to the process to include the new process for reviewing of shipments/mailings to U.S. Territories. Made updates to export control website and shipping request form to include new process.
➢ Participated in ad hoc Travel Committee meetings to review and issue recommendations regarding employee and student petitions for international travel and student mobility programs.
➢ Worked with the OGC and Office of Research and Economic Development (ORED) to address specific foreign influence risks.
➢ Respond to BOG requests for information regarding foreign influence.

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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) ➢ Member of University Safety Committee ➢ 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

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Athletics Compliance Oversight and Initiatives

- ➤ Identified mid-year enrollees and forward information to coaches.
- ➤ Identified potential eligibility issues.
- ➤ Verified Spring meal plans and obtained final verifications forms from spring graduates.
- ➤ Sent approved spring Athletic Book list to the Student Athlete Academic Center (SAAC). Ensured SAAC sent lists of student athletes by major to home colleges for confirmation of Progress Toward Degree processing and reminded home college advisors to process Prior Term Credits for eligibility purposes.
- ➤ Completed transfer assessments and admission process for spring admits, completed midyear Men's Football National Letter of Intent.
- ➤ Re-certified students with odd terms, spring enrollees, and mid-year (GPA).
- ➤ Checked student athlete dismissals and departures, as well as new student athletes participation and pending clearance completion.
- ➤ Conducted learn certification meetings based on spring schedules.
- ➤ Conducted football bowl certification meeting.
- ➤ Completed medical hardship requests for freshmen academic profiles.
- ➤ Attended practice (3 teams/week) and updated participation logs.
- ➤ Generated and distributed dead period signs and emails for on-campus departments.
- ➤ Processed participation lists for all fall sports (Men/Women's Cross-Country, Men/Women's Soccer, Volleyball, Football)
- ➤ Adjusted sports calendars by sports per days/declared playing season.
- ➤ Audited calendar, playing, and practice season for spring sports.
- ➤ Collected and reviewed practice logs, updated participation logs, and collected Student Assistance funds.
- ➤ Conducted all coaches meetings.
- ➤ Provided reminders of no practice a week prior to exams.
- ➤ Scheduled mid-year compliance meeting with each team.
- ➤ Developed mid-year student athlete compliance rules education meeting.
- ➤ Conducted new hire orientations.
- ➤ Coded all mid-year enrollees and distributed winter per diem.

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Health Affairs Compliance
- Completed a HIPAA Privacy Investigation and released the investigative report.   - Continued review and development of PHI Chain-of-Custody Policy and Procedures and associated form for the Practice and NeighborhoodHELP.   - Drafted and distributed the Compliance Privacy Questionnaire/Survey and followed-up with the leads from the Herbert Wertheim College of Medicine (HWCOM) and the Center for Children and Families (CCF).   - Finalized a policy and procedure regarding photograph, video and audio recording of patients, and others for medical records, treatment, and education purposes. Associated Authorization form under development.   - Continued development of the HIPAA Hints Privacy Rule reminders that will be sent each week to the hybrid workforce members via email communication.   - Assisted IT Security with a CynergisTek/Clearwater onsite assessment of the Practice and CCF. Additional assessment to be completed for NeighborhoodHELP.

Oversight and Accountability
- 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 and incorporated recommendations from the OGC and Human Resources to prepare final draft for review by the Policy Workgroup.

Operationalize FIU's Core Values
Made updates to the Code to align with changes to policy and new legislation.

Compliance Office Planning
- Leveraged the recommendations of the External Program Report of the Florida International University Compliance Program, and annual Workplan to execute detailed project plans for completion of workplan elements.   - Received approval of request for additional resources in Compliance Office and engaged in recruiting process for new Coordinator position.   - Renewed existing vendor contracts.   - Worked with FIU's Office of Space Management to develop plans to accommodate new hires.

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STANDARDS OF CONDUCT & POLICIES
The 2023-2024 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.

2023-2024 Policy Development Process

- ➢ Finalized policy development framework and incorporated recommendations from the OGC and Human Resources to prepare final draft for review by the Policy Workgroup before Deans Advisory Council and University Operations Committee (OPS) endorsement.
- ➢ In coordination with the Office of the Controller, ushered through OPS review, the revised University's Identity Theft Prevention Program for implementation by the business program administrator, the corresponding policy, and the review of the red flags training created by the Compliance office.
- ➢ Continued to work on the requirements for a new policy development and administration platform to be created in conjunction with Information Technology.
- ➢ Continued work on FIU policy regarding the use, purchase, and acquisition of drones.
- ➢ Organized and disseminated all policies and policy review templates to business unit heads and policy owners to initiate University three-year policy review.
- ➢ Met with the Compensation team to discuss and provide guidance for the new Compensation Policy being drafted by their group.

Risk Management approach to University Policies

- ➢ Identified and coordinated policy campaigns with policy owners using a risk profile lens as new policies are created or substantively updated.
- ➢ Incorporated risk evaluation and high-risk policy approval process language into Policy Development Framework.

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).
- ➢ Met with key stakeholders to discuss Foreign Influence Communication Plan.

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

The Office of University Compliance ushered the following policies through the Policy Framework endorsement process:

- 1660.051 Workforce Member Access to Their Own Electronic Protected Health Information
- 1660.052 Workforce Members' Access to Family Members' Electronic Protected Health Information (ePHI) or PHI
- 1660.086 Sanctions for the Impermissible Access of Self or Family Medical Records
- 1660.150 Use and Disclosure of Super-Confidential Protected Health Information
- 1660.160 Fees for Patient Access and Third-Party Request for Disclosure of Protected Health Information
- 1660.035 Use and Disclosure of Patient Protected Health Information for Fundraising Purposes
- 1660.180 Reasonable Accommodations and Auxiliary Aids for Persons with Disabilities
- 1660.175 Patient Rights and Responsibilities
- 1660.170 Information Blocking

TRAINING, EDUCATION & COMMUNICATIONS

The 2023-2024 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.

2023–2024 Annual and Scheduled Training, Education, and Communication

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

- FIU Clery Act Basics Training
  - 99.46 % completion
- FERPA Basics
  - 100 % completion rate
- Employee Code of Conduct
  - 99.8 % completion rate
- Reporting of Child Abuse: Your Mandatory Obligations
  - 98.7 % completion rate

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- HIPAA Basics
  - 100 % completion rate
- Preventing Identity Theft by Detecting Red Flags
  - 100 % completion rate

Designed, developed, and issued thirteen 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: 448 (FY 2023)
- Payment Card Industry Data Security Standard Training for Merchants (enrollment required for access to certain privacy-controlled data)
  - Rolling enrollment
  - Employees trained: 167 (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: 30 (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: 58 (CY 2023)
- FERPA Basics
  - Rolling enrollment
  - Employees trained: 411
- FERPA Annual Training (enrollment required for Campus Solutions Access)
  - Rolling enrollment
  - Employees trained: 4,511
- Export Control for Health Sciences Professionals
  - Open for self-enrollment
  - Employees trained: 7

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➢ Export Control for Research and Operations Personnel
  o Open for self-enrollment
  o Employees trained: 22
➢ Export Control Basics
  o Open for self-enrollment
  o Employees trained: 9
➢ FIU Clery Act Basics
  o Open for self-enrollment
  o Employees trained: 702
➢ Alcoholic Beverages Regulation
  o Open for self-enrollment
  o Employees trained: 261
➢ Records Management Compliance Training
  o Open for self-enrollment
➢ New Employee Experience Compliance and Ethics training
  o Conduct live bi-weekly trainings for new employees as they are onboarded.

Communications Campaigns and Coordination with Key Stakeholders:

➢ Conflict of Interest Policies (launched in fall)
➢ Drug Free Campus/Workplace Drug and Alcohol Abuse Prevention - (launched in fall)
➢ FIU 2505 Alcoholic Beverages Regulation Campaign – (launched in fall)
➢ Political Activity/Political Participation – (launched in fall)
➢ International Shipping Procedures (launched in fall)
➢ Code of Conduct – (launched in fall)

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).
➢ Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.
➢ Managed two trainings and policy acknowledgment campaigns, through escalation.

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➢ Launched six additional compliance training campaigns.
➢ Worked with FERPA Committee to communicate requirements regarding FERPA's application in various educational contexts.
➢ Met with the Office of the Controller and Information Technology to discuss the automated process for the verification of training of the Payment Card Industry (PCI) courses. Assisted with testing of the new process.
➢ Met with HWCOM and CCF representatives to discuss the processes for the dissemination of role-specific HIPAA training and removal of access to the EMR for those that do not complete training.
➢ Completed creation and launching of in-house FIU-specific content curated versions of courses previously disseminated via third party vendor, Vector Solutions. Met with Vector Solutions to terminate contract.
➢ Met with FERPA committee to discuss reported FERPA violations and targeted educational efforts based on root cause analysis trends.
➢ Met with the Office of the Controller to begin initial instructions regarding the transitioning of the PCI courses to their department.

MEASUREMENT & MONITORING

The 2023-2024 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.
➢ Continued the updating of the Compliance Matrix for calendar year 2024.
➢ 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
➢ 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 and final drafting of updated policy.
➢ 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.
➢ Continued research and planning for a new FIU Privacy Taskforce.

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- ➢ Updated policy and joined University Safety Committee in response to recommendations from the Department of Risk Management Audit.
- ➢ Assessed the travel authorization request and compliance and expense reporting processes in place for international travel for foreign influence considerations.
- ➢ Met with the Office of the Controller, FIU Global, and OGC to discuss disciplinary action for employees that do not complete an approved TAR prior to traveling.
- ➢ Met with Civil Discourse Taskforce to assess progress in fulfilling recommendations from the BOG.
- ➢ Met with University of Florida counterpart to demo and discuss our Compliance Requirements Matrix processes in order to collaborate on sharing of informational resources.
- ➢ Met with the Office of Internal Audit to discuss the International Travel assessment performed by our department and conclusions reached regarding processes in place related to associated risks.

Scheduled Compliance Reviews and Assessments

- ➢ International Shipping Process Assessment – Conducted Assessment, sent out targeted notices and made updates to the international shipping process based on the results of the Compliance Assessment.
- ➢ Athletics Compliance Assessment – Prepared responses to recommendations from the Rules Education Assessment
- ➢ Athletics Title IX Assessment – Reviewed results of third-party consultant Title IX assessment of the Athletics program as required by the National Collegiate Athletic Association (NCAA). Discussed results and follow up with the OGC and members of executive leadership.
- ➢ Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- ➢ Internal Operating Procedure Process Improvement Assessments
- ➢ Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform assessment
- ➢ Assessment of Travel Authorization Foreign Influence and Export Control Review

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

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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 88 travel authorization foreign travel considerations and export control approvals.

➢ <u>External Compliance Requests or Investigations</u> - Continued to provide support, coordination, and oversight of external inquiries into compliance with federal and state laws and NCAA requirements.

➢ <u>Participation in Task Forces, Committees and Other Compliance Initiatives</u> – 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.

➢ <u>Partnership and Coordination with Internal Audit</u> – 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.

➢ <u>Compliance Requirements Matrix</u> - 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.

➢ <u>Risk Assessment</u> - 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.

➢ <u>Payment Card Industry (PCI) Training and Approval</u> – As of the end of September 2023, the process for approving individuals who complete PCI training (to work as merchants accepting credit cards for payment and for Information Technology personnel to gain access to sensitive information) is now automated and will be under the responsibility of the Office of the Controller.

➢ <u>Export Control Visual Compliance Screenings</u> – Conducted 160 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.

➢ <u>International Travel Committee</u> – Reviewed and provided recommendations for travel petitions.

➢ <u>International Shipment Review</u> – Conducted four international shipping reviews during the reporting period as part of the international shipping review process.

➢ <u>Medical Records Access Monitoring Tool</u> - 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.

➢ <u>JumpForward Compliance Platform</u> - 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.

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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:

- Outside Activity/Conflict of Interest Reporting (Staff & Faculty)
- Above-ground Storage Tank (AST) Report of Financial Responsibility Certification
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- Annual Textbook and Instructional Materials Affordability Report
- International Shipping Compliance University-wide Communication
- Students, Employees, and the US Department of Education Annual Fire Safety Report
- Campus Security Act Report
- Export Control International Shipment Annual Attestation Agreement for Certain Bulk or Recurring Shipments
- Institutional Conflict of Interest Communication
- Alcoholic Beverages Regulation University Wide Communication
- Higher Education Act: Perkins Loans
- NCAA Board of Governors Policy on Campus Sexual Violence Annual Attestation
- Equity in Athletics Disclosure Act (EADA) Report - The Report on Athletic Program Participation Rates and Financial Support Data
- Publish/Disclose Annual CDR Rate to Service Members (Veteran and Military Affairs)
- Publish/Disclose Annual CDR Rate to Service Members (Financial Aid)
- Federal Student Aid Audit
- Data Requests to Florida Board of Governors Compliance Verification
- Institutional Animal Care and Use Report
- Animal Welfare Act Report (by Licensees)

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

The 2023-2024 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).

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 50 open reports through the end of December (including 17 new reports from October – December), 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

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> 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.

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.
> ➢ Met with key stakeholders to discuss consequences for employees non-compliance with foreign influence workflows.
> ➢ Worked with the OGC and Human Resources to determine appropriate corrective action related to FIU Hotline report

RISK MANAGEMENT

The 2023-2024 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.

Risk Management Activities

> ➢ 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.